

FOSTERING A SAFE, VIBRANT, DIVERSE, AND
SUSTAINABLE COMMUNITY



STATE COLLEGE BOROUGH

2022 BUDGET

State College Borough

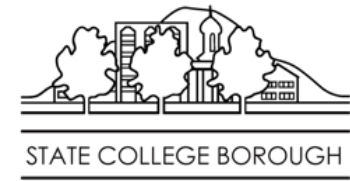
Table of Contents

Executive Summary	3	Equity & Inclusion Department	113	Sanitary Sewer	201
Financial Policies	15	Parking Department	117	Refuse Collection	207
Budgetary Processes & Planning	37	Planning Department	129	Fleet Services	213
Debt Management	41	Health Department	141	Regional Programs	219
Capital Improvement	51	Police Department	151	Alpha Fire Company	221
Detail on Receipts	63	Public Works Department	163	Centre Region Emergency Management	225
Administration Department	71	Public Works Department Administration Division	164	Schlow Centre Region Library	229
Financial Services	83	Public Works Department Municipal Facilities Division	171	Centre Area Transportation Authority	233
Tax Services	89	Public Works Department Streets Division	181	Centre Region Parks & Recreation Authority	237
Information Technology	99	Public Works Department Shade Tree/Parks Division	189	Appendix A: Glossary	241
Miscellaneous, Debt Service, Pension, & Insurance Reserve:	107	Compost Operations	195	Appendix B: Pay Plan	245

Executive Summary

By Thomas J. Fountaine, II

State College Borough Manager



I am pleased to transmit the proposed 2022 Budget which contains no tax rates increases and includes expenditures of \$65,925,816 and revenues of \$55,412,477, with \$10,513,339 funded from reserves. The General Fund includes revenues totaling \$31,669,011 and expenses of \$32,519,887, producing a structural deficit of \$850,876, which is funded with financial reserves.

Fund	Expenditures	Revenue
General Fund	\$32,519,887	\$31,669,011
Centre Tax Agency	1,027,958	1,100,000
Insurance Reserves	202,050	256,000
Bus Terminal Fund	52,814	52,814
Bellaire Court Fund	182,924	182,924
Parking Fund	6,985,241	6,646,804
Compost Operations Fund	1,060,234	677,302
Sanitary Sewer Fund	7,776,331	6,732,500
Refuse Collection Fund	4,953,112	4,352,650
Capital Fund	15,162,810	8,840,497
Asset Replacement Fund	971,605	485,572
Fleet Services	564,216	564,216
Highway Aid Fund	1,551,375	936,928
Interfund Transfers	(7,084,741)	(7,084,741)
Total Expenditures	\$65,925,816	\$55,412,477

2022 Budget Highlights

- No tax rate increases
- General Fund structurally unbalanced using \$850K of fund balance
- \$66M in Total Expense and \$55M in Revenue, including \$23M of Capital Improvements (all Funds)
- \$6M of ARPA funding allocated for Calder Way Sanitary/Storm Sewer improvements
- \$1.8M decrease in Pension costs from 2021 to 2022
- 0.7% decrease in healthcare insurance costs from 2021 to 2022
- \$75,000 of grant revenue from PA PCCD for Civilian Response Team in Police
- \$125,000 to fund the activities of a Police Civilian Oversight Board
- \$500,000 increase in Realty Transfer Tax revenue
- \$544,603 for the creation of the Department of Equity and Inclusion is included,
- Reorganized Public Health Department
- \$224,000 for the following Community Grants/Gifts:
 - Downtown State College Improvement District (\$75,000)
 - State Theatre (\$25,000)
 - Centre County Economic Development Partnership (\$25,000)
 - 3Dots (\$25,000)
 - Arts Grant (\$25,000)
 - Martin Luther King Plaza Committee (\$15,000)
 - Woskob Family Gallery (\$10,000)
 - The Partnership: Campus and Community United Against Dangerous Drinking (\$10,000)
 - CNET Community Programming Grant (\$3,000)
 - Campus Weather Service (\$2,500)
 - Miscellaneous grants/gifts (\$2,500)
 - Hearts for the Homeless (\$1,000)

The **American Rescue Plan Act** was signed into law on March 11, 2021 and provided \$350 Billion for State and Local Governments for community and economic development, transportation and infrastructure housing, food security, public health and social services, aid to education system, and loans and grants for small businesses.

State College will receive \$13,284,612 and must commit this funding by December 31, 2024, and spend it by December 31, 2026, in accordance with these rules:

- to respond to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19) or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality.
- to respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers of the metropolitan city, non-entitlement unit of local government, or county that are performing such essential work, or by providing grants to eligible employers that have eligible workers who perform essential work.
- for the provision of government services to the extent of the reduction in revenue of such metropolitan city, non-entitlement unit of local government, or county due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year of the metropolitan city, non-entitlement unit of local government, or county prior to the emergency; or year, but the most recent full fiscal year prior to the emergency.
- to make necessary investments in water, sewer, or broadband infrastructure.
- Funds may not be used to fund pensions.

And, the plan for these funds is outlined in the following table:

Category	Allocation
Lost Revenue	\$5,840,647
Infrastructure Projects	\$6,193,965
Rent/Mortgage/Utility > 80% Adjusted Median Income	\$100,000
Non-Congregate Shelter	\$50,000
Out of The Cold – New Facility	\$400,000
Old Boalsburg Road Rehab Project	\$200,000
Small Business/Non-Profit Economic Development	\$500,000
TOTAL	\$13,284,612

Budget Goals & Critical Success Factors

The development of this budget was centered around the long-term vision and framework of the Strategic Plan and the short-term budget goals of Council and will serve as a prevailing theme throughout the budget narrative.

2021-2022 Council Budget Priorities

- COVID-19 Impacts and Recovery
 - Support for Businesses
 - Health and Safety Measures
 - Measures to ensure the same level of essential base services without tax increase
- Support for groups dealing with affordable housing and homeless issues and identify what municipal services are available/needed
- Investment in outdoor greenspace locally
- Review of Borough workforce and filling critical positions and possible reduction of other unfilled positions
- Policing reform and social equity
- Mental health provisions



Welcoming and Engaged

State College is a community where diversity is honored and celebrated, and every voice can be heard by community leaders who are committed to listening. The community is engaged and active in civic life. The Borough is dedicated to ensuring equal access to public services; advocates for inclusion in public policy, local businesses, and our neighborhoods; and intentionally designs opportunities to facilitate engagement in our multi-generational community. All are welcome.



Vibrant and Prosperous

State College has a walkable and thriving downtown that is a destination for people of all ages. Livable neighborhoods and a critical mass of businesses that are headquartered in a vibrant and diverse downtown serve as a magnet for talent. The Borough has intentionally built partnerships to retain homegrown talent and provide opportunities for a meaningful and rich life.



Safe and Livable

State College is a safe and livable community where housing is accessible to people across a spectrum of incomes. People feel safe in their neighborhoods and downtown and are served by public safety services that are effective, responsive, and engaged with the community. Livability is enhanced by walkability and multi-modal services and infrastructure which include bike paths and pedestrian paths that make the community accessible. The Borough is a place where lifelong learning is a way of life and the community is celebrated and enriched through special events that contribute to making State College a great place to live.



Planned and Sustainable

State College is committed to environmental stewardship, a value that is reflected in the thoughtfully planned built environment. A heritage of visionary planning, implemented over time, has created a thriving, economically and socially sustainable community.



Relational and Effectively Governed

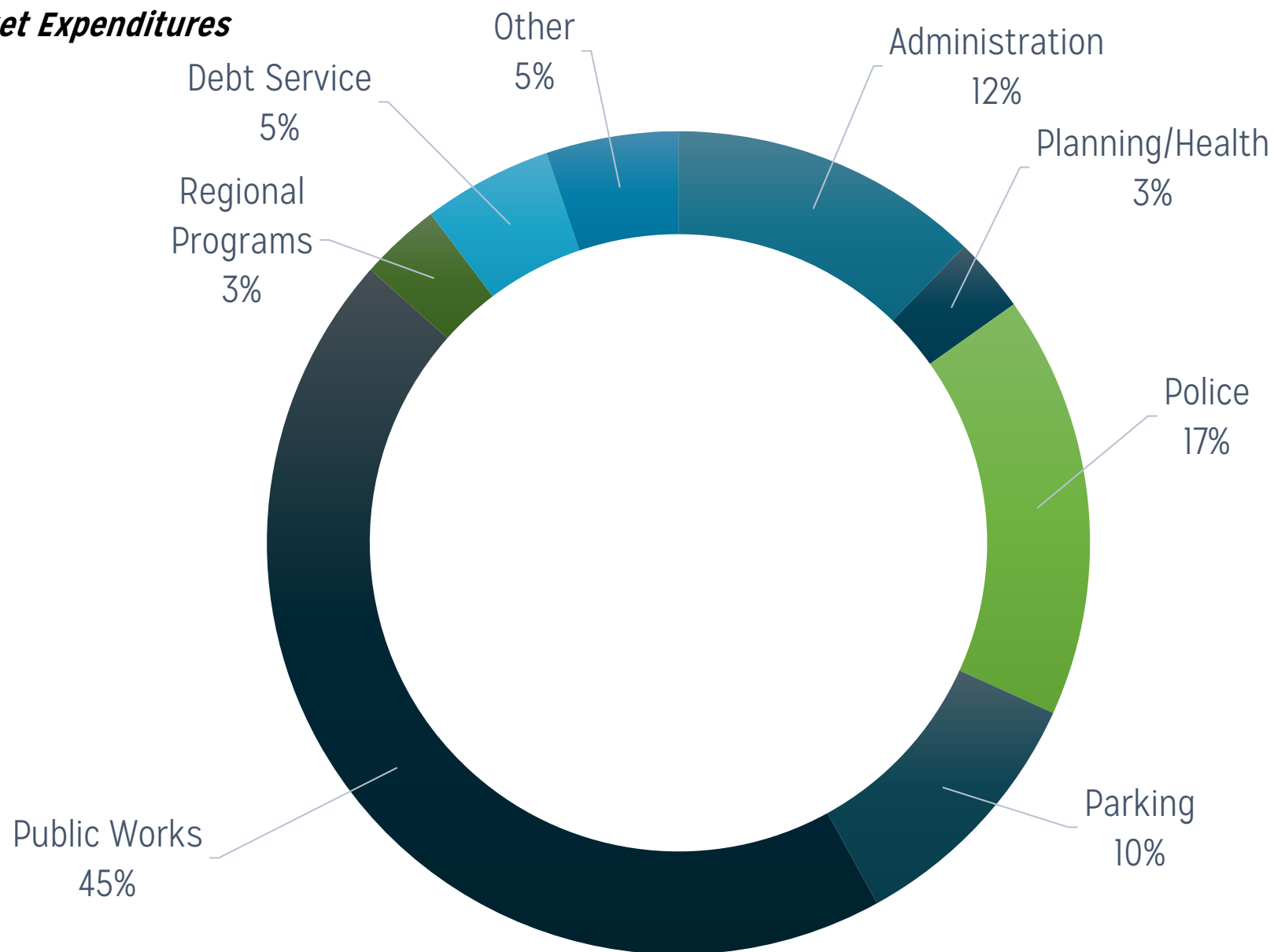
The Borough of State College is a leader in the region, Commonwealth, and the nation in advocating for enhanced governmental effectiveness and efficiency and participation in regional programs. The Mayor and Borough Council are committed to effective governance. They work with regional, state, and federal partners to ensure funding for important programs and services; they advocate for new programs and support local autonomy in decision making. Local elected officials govern with respect and civility, and volunteers are encouraged to participate and make a difference in their local community.



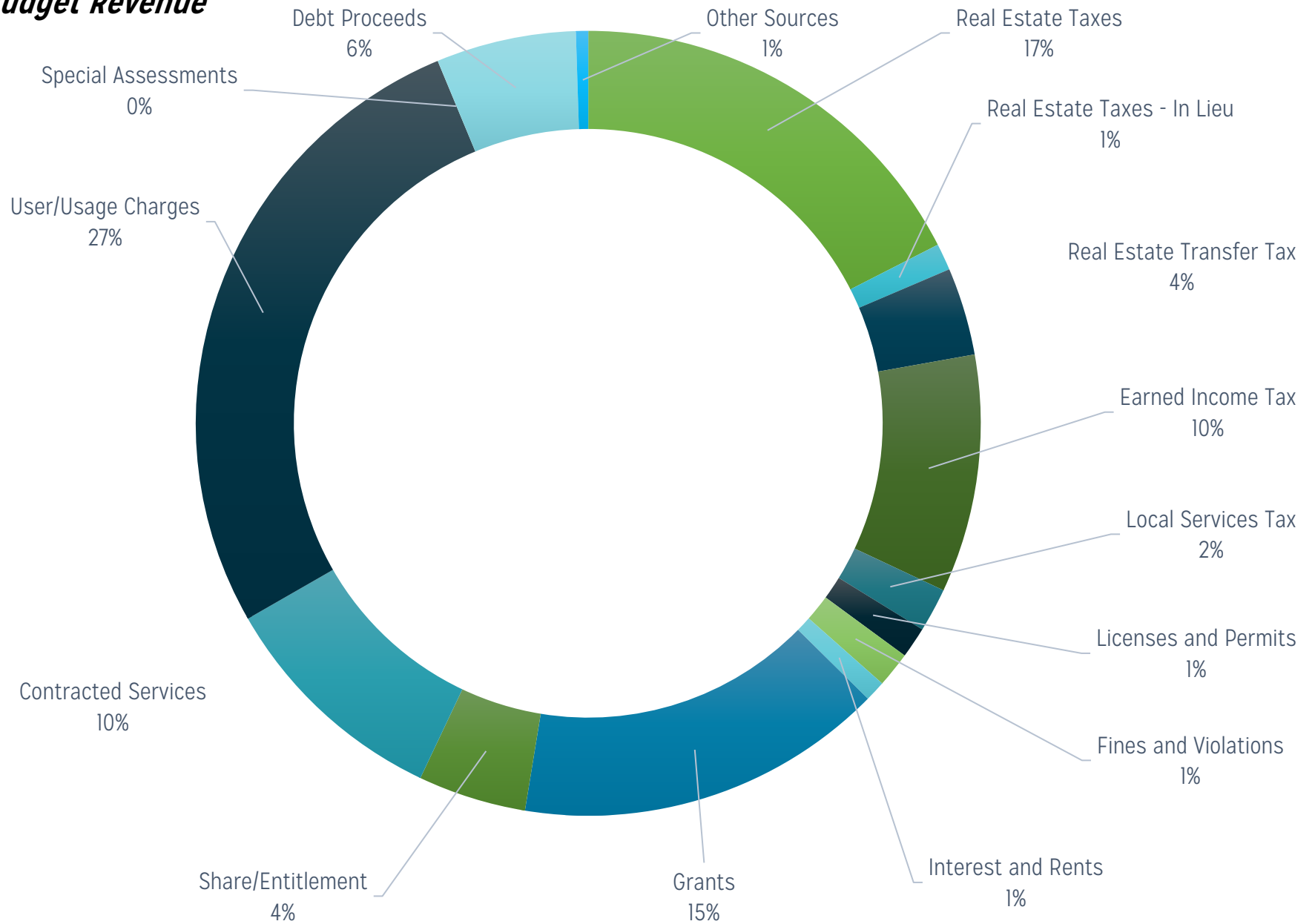
Fiscally Resilient

The Borough serves as a trusted steward of the public's money and has worked to ensure a sustainable fiscal environment where resources are available to support public services and infrastructure. The Borough is transparent and accountable to residents and maximizes public dollars through external funding resources. Flexible and diverse revenues support a sense of stability.

2022 Budget Overview

Budget Expenditures

Budget Revenue



All Funds Cross Tabulation

Revenue:	Dept Code	Total	General Fund	Highway Aid	Special Revenue Funds ¹	Enterprise Funds ²	Other Governmental Funds ³	Component Unit Funds ⁴	Inter-Fund Transfers
Administration	30	809,656	19,000	-	-	-	790,656	-	-
Finance	32	26,378	26,378	-	-	-	-	-	-
Tax	33	1,210,000	110,000	-	-	1,100,000	-	-	-
Information Technology	37	194,500	194,500	-	-	-	142,041	-	-142,041
Diversity, Equity & Inclusion	39	-	-	-	-	-	-	-	-
Health	40	407,700	407,700	-	-	-	10,186	-	-10,186
Community Development	42	114,000	-	-	-	182,924	-	-	-68,924
Economic Development	44	-	-	-	-	-	-	-	-
Planning	45	436,396	436,396	-	-	-	3,234	-	-3,234
Fire	50	200,000	200,000	-	-	-	-	-	-
Emergency Management	51	-	-	-	-	-	-	-	-
Parking	55	6,646,804	-	-	-	6,646,804	-	-	-
Parking Enforcement	56	517,300	517,300	-	-	-	5,500	-	-5,500
Library	60	-	-	-	-	-	-	-	-
Police	65	3,367,028	3,367,028	-	-	-	215,822	-	-215,822
Civilian Oversight	68	-	-	-	-	-	-	-	-
Public Works Administration	70	-	1,052,251	-	-	-	15,100	-	-1,067,351
Public Works Facilities	72	150,197	485,026	-	-	-	25,374	-	-360,203
Public Works Streets	73	7,660,529	3,727,277	936,928	-	-	7,211,155	-	-4,214,831
Public Works Trees/Parks	74	501,700	1,700	-	-	-	540,001	-	-40,001
Public Works Refuse/Compost	75	4,890,527	-	-	-	5,029,952	-	-	-139,425
Public Works Sanitary Sewer	76	6,732,500	-	-	-	6,732,500	-	-	-
Public Transportation	77	26,600	-	-	-	52,814	-	-	-26,214
Public Works Fleet Services	78	544,840	-	-	-	-	564,216	-	-19,376
Parks & Rec Administration	80	-	-	-	-	-	-	-	-
Other	99	20,975,822	21,124,455	-	-	-	623,000	-	-771,633
Total Revenue		55,412,477	31,669,011	936,928	-	19,744,994	10,146,285	-	-7,084,741

1CDBG, HOME; 2Centre Tax, Bus Terminal, Bellaire Court, Parking, Compost, Sewer, Refuse; 3Insurance Reserve, Fleet Services, Capital, Asset Replacement;

4CIDA

Expenses:	Dept Code	Total	General Fund	Highway Aid	Special Revenue Funds ¹	Enterprise Funds ²	Other Governmental Funds ³	Component Unit Funds ⁴	Inter-Fund Transfers
Administration	30	2,709,830	2,622,294	-	-	-	202,050	-	-114,514
Finance	32	482,909	482,909	-	-	-	-	-	-
Tax	33	1,219,659	332,760	-	-	1,027,958	-	-	-141,059
Information Technology	37	2,966,737	1,902,298	-	-	-	1,206,480	-	-142,041
Diversity, Equity & Inclusion	39	544,603	544,603						
Health	40	450,838	461,024	-	-	-	-	-	-10,186
Community Development	42	99,733	-	-	-	182,924	-	-	-83,191
Economic Development	44	-	-	-	-	-	-	-	-
Planning	45	1,394,848	1,298,082	-	-	-	100,000	-	-3,234
Fire	50	659,767	659,767	-	-	-	-	-	-
Emergency Management	51	34,842	34,842	-	-	-	-	-	-
Parking	55	6,340,353	-	-	-	6,985,241	-	-	-644,888
Parking Enforcement	56	383,077	400,967	-	-	-	-	-	-17,890
Library	60	483,433	483,433	-	-	-	-	-	-
Police	65	10,961,042	10,790,764	-	-	-	386,100	-	-215,822
Civilian Oversight	68	125,000	125,000						
Public Works Administration	70	2,499,938	1,603,863	-	-	-	911,175	-	-15,100
Public Works Facilities	72	2,081,618	1,243,526	-	-	-	1,032,350	-	-194,258
Public Works Streets	73	15,142,283	3,056,828	1,551,375	-	-	11,188,810	-	-654,730
Public Works Trees/Parks	74	1,603,765	1,293,430	-	-	-	1,309,500	-	-999,165
Public Works Refuse/Compost	75	3,782,685	-	-	-	6,013,346	-	-	-2,230,661
Public Works Sanitary Sewer	76	6,938,152	-	-	-	7,776,331	-	-	-838,179
Public Transportation	77	157,761	144,254	-	-	52,814	-	-	-39,307
Public Works Fleet Services	78	327,940	-	-	-	-	564,216	-	-236,276
Parks & Rec Administration	80	796,284	796,284	-	-	-	-	-	-
Other	99	3,738,719	4,242,959	-	-	-	-	-	-504,240
Total Expenses		65,925,816	32,519,887	1,551,375	-	22,038,614	16,900,681	-	-7,084,741

1CDBG, HOME; 2Centre Tax, Bus Terminal, Bellaire Court, Parking, Compost, Sewer, Refuse; 3Insurance Reserve, Fleet Services, Capital, Asset Replacement; 4CIDA

		Total	General Fund	Highway Aid	Special Revenue Funds ¹	Enterprise Funds ²	Other Governmental Funds ³	Component Unit Funds ⁴	Inter-Fund Transfers
Excess (Deficit) of Rev over Exp		(10,513,339)	(850,876)	(614,447)	0	(2,293,620)	(6,754,396)	0	0
2022 Projected Beginning Fund Balance		50,893,454	14,562,747	1,685,070	0	20,742,412	13,868,885	34,340	0
2022 Projected Ending Fund Balance		40,380,115	13,711,871	1,070,623	0	18,448,792	7,114,489	34,340	0

1CDBG, HOME; 2Centre Tax, Bus Terminal, Bellaire Court, Parking, Compost, Sewer, Refuse; 3Insurance Reserve, Fleet Services, Capital, Asset Replacement;
4CIDA

All Funds Cross Tabulation (Detailed)

		B101	B135	B102	B104	B105	B106	B107	B108	B109	B103	B120	B130	B133	Total
Revenue:		General Fund	Highway Aid	Centre Tax	Bus Terminal	Bellaire Court	Parking	Compost	Sewer	Refuse	Insurance Reserve	Fleet Services	Capital	Asset Replacement	
Administration	30	19,000									256,000		534,656		809,656
Finance	32	26,378													26,378
Tax	33	110,000		1,100,000											1,210,000
Information Technology	37	194,500												142,041	336,541
Diversity, Equity & Inclusion	39														
Health	40	407,700												10,186	417,886
Community Development	42					182,924									182,924
Economic Development	44														
Planning	45	436,396												3,234	439,630
Fire	50	200,000													200,000
Emergency Management	51														
Parking	55						6,646,804								6,646,804
Parking Enforcement	56	517,300												5,500	522,800
Library	60														
Police	65	3,367,028												215,822	3,582,850
Civilian Oversight	68														
Public Works Administration	70	1,052,251												15,100	1,067,351
Public Works Facilities	72	485,026												25,374	510,400
Public Works Streets	73	3,727,277	936,928										7,187,841	23,314	11,875,360
Public Works Trees/Parks	74	1,700											500,000	40,001	541,701
Public Works Refuse/Compost	75							677,302		4,352,650					5,029,952
Public Works Sanitary Sewer	76								6,732,500						6,732,500
Public Transportation	77				52,814										52,814
Public Works Fleet Services	78											564,216			564,216
Parks & Rec Administration	80														
Other	99	21,124,455											618,000	5,000	21,747,455
Total Revenue		31,669,011	936,928	1,100,000	52,814	182,924	6,646,804	677,302	6,732,500	4,352,650	256,000	564,216	8,840,497	485,572	62,497,218

		B101	B135	B102	B104	B105	B106	B107	B108	B109	B103	B120	B130	B133	Total
Expenses:		General Fund	Highway Aid	Centre Tax	Bus Terminal	Bellaire Court	Parking	Compost	Sewer	Refuse	Insurance Reserve	Fleet Services	Capital	Asset Replacement	
Administration	30	2,622,294									202,050				2,824,344
Finance	32	482,909													482,909
Tax	33	332,760		1,027,958											1,360,718
Information Technology	37	1,902,298											900,000	306,480	3,108,778
Diversity, Equity & Inclusion	39	544,603													544,603
Health	40	461,024													461,024
Community Development	42					182,924									182,924
Economic Development	44														
Planning	45	1,298,082											100,000		1,398,082
Fire	50	659,767													659,767
Emergency Management	51	34,842													34,842
Parking	55						6,985,241								6,985,241
Parking Enforcement	56	400,967													400,967
Library	60	483,433													483,433
Police	65	10,790,764												386,100	11,176,864
Civilian Oversight	68	125,000													125,000
Public Works Administration	70	1,603,863											799,000	112,175	2,515,038
Public Works Facilities	72	1,243,526											968,000	64,350	2,275,876
Public Works Streets	73	3,056,828	1,551,375										11,188,810		15,797,013
Public Works Trees/Parks	74	1,293,430											1,207,000	102,500	2,602,930
Public Works Refuse/Compost	75							1,060,234		4,953,112					6,013,346
Public Works Sanitary Sewer	76								7,776,331						7,776,331
Public Transportation	77	144,254			52,814										197,068
Public Works Fleet Services	78											564,216			564,216
Parks & Rec Administration	80	796,284													796,284
Other	99	4,242,959													4,242,959
Total Expenses		32,519,887	1,551,375	1,027,958	52,814	182,924	6,985,241	1,060,234	7,776,331	4,953,112	202,050	564,216	15,162,810	971,605	73,010,557

General Fund Summary

	2019 Actual	2020 Actual	2021 Budget	2021 YE Projection	2022 Proposed
BEGINNING FUND BALANCE	\$8,613,280	\$10,599,135	\$11,053,823	\$11,053,823	\$14,562,747
(Reserved and Unreserved)					
REVENUE	40,132,778	34,993,421	29,155,312	36,279,560	30,897,377
EXPENDITURES	37,187,299	31,562,021	31,160,072	31,259,063	31,158,578
EXCESS (DEFICIT) OF REV OVER EXP	2,945,479	3,431,400	(2,004,760)	5,020,497	(261,201)
INDIRECT COST ALLOCATION	993,876	790,076	864,000	771,633	771,633
BOND ISSUANCE PREMIUM	102,939	869,838		-	
TRANSFERS IN	426,483	789,763	711,678	711,678	-
TRANSFERS OUT	(2,482,922)	(5,426,389)	(1,051,681)	(2,994,884)	(1,361,307)
NET CHANGE IN FUND BALANCE	1,985,855	454,688	(1,480,763)	3,508,924	(850,875)
ENDING FUND BALANCE	\$10,599,135	\$11,053,823	\$9,573,060	\$14,562,747	\$13,711,872
(Reserved and Unreserved)					

This page is intentionally left blank.

Financial Policies

Fund Balance Reserves

In order to enhance the usefulness of fund balance information and in compliance with Statement No. 54 of the Governmental Accounting Standards Board, State College uses the following definitions to identify the components of Fund Balance to designate the level of constraints placed upon reserve funds:

- **Non-spendable** – This category represents funds that are not in spendable form and includes such items as prepaid expenditures and inventory.
- **Restricted** – This category represents funds that are limited in use due to constraints on purpose and circumstances of spending that are legally enforceable by outside parties.
- **Committed** – This category represents funds that are limited in use due to constraints on purpose and circumstances of spending imposed by Council via adoption of a written resolution at a lawful, public regular meeting, and removal of this commitment requires the same.
- **Assigned** – This category represents intentions of State College to use the funds for specific purposes. The authority to make assignments of fund balance is made by the Manager and remains in place until released. The assignment cannot exceed the available spendable unassigned fund balance in any fund.
- **Unassigned** – This category includes the residual classification for State College's General Fund and includes all spendable amounts not contained in other classifications.

State College's policy is to use funds in the order of the most restricted to the least restrictive.

Sufficient fund balances are a critical component of State College's financial management policies. Fund balance reserves provide sufficient funds for unexpected decreases in revenues and/or increases in service needs. Reserves are limited funds used to smooth fluctuations in revenues and expenditures caused by changes in internal and/or external conditions. The

financial policies that State College reserves in this budget, related to financial reserves, are the following:

- The maintenance of an adequate fund balance for the General Fund to ensure sufficient resources for cash flow and to mitigate revenue shortages or emergencies shall be a priority. Prudent use of reserve funds enables State College to defray future costs, take advantage of matching grant funds and exercise flexible financial planning in developing future capital projects.
- State College will maintain Unassigned Reserves to ensure service levels, guarantee stability and protect against economic downturns and emergencies. On an annual basis, State College will budget reserves in the General Fund in an amount of two months of projected expenditures.
- State College will maintain a Risk Management Insurance Reserve. The purposes of the Risk Management Insurance Reserve include providing flexibility in risk management insurance strategies which would allow self-insuring some of State College's risk in the changing insurance market place; providing adequate funds to pay for any deductibles associated with liability claims; providing funds from which unemployment compensation claims can be paid; maintaining adequate reserves for excess claims; and providing funds to pay for any early termination fees should State College decide to withdrawal from its participation in workers' compensation and liability trusts due to excessive premium increases. The amount of this reserve is determined and assigned by the Manager on an annual basis in conjunction with the budget adoption process.
- State College will maintain a Health Care Insurance Reserve. The purpose of this reserve is to smooth future health care cost increases in excess of ten percent, based on the Consolidated Omnibus Budget Reconciliation Act (COBRA) rate determination provided by State College's Health Insurance Administrator. The source of these reserves will consist of the current reserves plus the refunds of prior year actual experience from the self-insured risk pool. Annual refund amounts may also be used for wellness, health reimbursement account, health savings account, other health related program expenses or any other purpose authorized by Council in this budget. The amount of this reserve is determined and assigned by the Manager on an annual basis in conjunction with the budget adoption process. The Employee Premium Reduction Fund will maintain a balance of a maximum of 15% of the projected employees' share of the premium for the following year.

The purpose of the Employee Premium Reduction Fund is to reduce any annual increases in the employee share to a maximum of 10%. Any excess funds above the 15% reserve will be distributed to employees who participated in the plan during the year in which the refund applies. Refund distributions will be allocated based upon the employee contributions during the applicable plan year.

- Replacement reserves, based on historical value, will be established for equipment and vehicles. An amount equal to the depreciation will be included in the service charges paid by departments to the Asset Replacement Fund. This will permit the accumulation of cash to replace these assets cost-effectively and smooth out future budgetary impacts. State College will also maintain a fixed asset system that will identify all local assets and assess their condition. The fixed asset system will be updated regularly and no less than annually.

Debt Management Policy

State College's objective is to manage its annual debt service requirements while maintaining the capacity to meet current and future financial challenges in the operating and capital budgets. The costs associated with capital and infrastructure projects undertaken, locally or regionally, may be met with the issuance of debt, usually in the form of general obligation bonds or a general obligation bank note. In order to maintain relatively stable Earned Income and Net Profits Tax and Real Estate Tax rates, State College will undertake analyses of existing debt, current and projected cash flows and proposed future debt before deciding to issue a new debt obligation or participate in a regional project where State College assumes an obligation for the payment of debt service.

The purpose of this policy is to articulate the philosophy of the community regarding debt and establish a framework to guide decisions regarding the use and management of debt for capital and infrastructure projects undertaken locally or regionally.

The objectives of this policy are to:

- Strategically use the State College's credit to fund projects to meet the highest-priority capital needs for the community, properly maintain infrastructure assets and provide a platform for economic redevelopment and growth

- Manage State College's credit to maintain the highest possible credit rating, thereby enabling the issuance of debt at the most favorable rates and terms
- Maintain an appropriate balance between debt service requirements and their impact on the operating and capital budgets

The following criteria shall govern the issuance of debt by State College:

- Debt shall not be used to finance on-going operational costs
- Long-term general obligation debt may be incurred, when necessary, to fund the Capital Improvement Plan (CIP) or other capital and infrastructure projects undertaken locally or regionally:
 - Prior to incurring debt, State College shall explore all alternative funding sources for the defined project(s) in order to minimize the overall level of debt incurred
 - Debt funding shall be limited to those capital and infrastructure projects undertaken locally or regionally for which there is no alternative funding source and where there is a clearly demonstrated current or near-term need for the project(s)
 - The proposed debt service structure shall be analyzed to determine its impact on the operating and capital budgets
- The maturity date of any debt issued to finance the defined project(s) shall not exceed the reasonable expected useful life of the project(s)
- State College shall abide by the requirements of the Local Government Unit Debt Act of the Commonwealth of Pennsylvania, as well as all other applicable Federal and Pennsylvania statutes
- State College may engage an independent financial advisor and bond counsel to analyze its current and future debt structure, prepare debt service schedules and related documents, solicit and evaluate financing proposals and meet all legal requirements with respect to the borrowing

- If general obligation debt is issued to finance proprietary fund projects supported by revenue producing facilities, State College shall apply to the Pennsylvania Department of Community and Economic Development (DCED) for approval to exclude the self-liquidating portion of the debt allocable to the proprietary fund project(s) from State College's debt limit under the Local Government Unit Debt Act.

State College shall encourage and maintain good relations with financial institutions, bond rating agencies and bond insurers. State College shall follow a policy of full and open disclosure in all financial reports and borrowing documents.

Generally, State College's debt instruments shall be of the fixed rate type. Variable rate debt shall be used only as a source of short-term interim financing.

State College may consider using Tax and Revenue Anticipation Notes as short-term debt instruments to manage cash flow needs or meet emergency situations.

When issuing debt, State College shall generally seek competitive proposals or conduct a competitive sale via a recognized internet municipal securities auction site. State College may negotiate for the issuance of debt when it is deemed to be in the best interest of the municipality.

Outstanding debt may be refinanced if it is determined that the community will achieve a net present value savings of 3% or more over the life of the respective issue. The following limitations shall apply to State College's General Fund indebtedness:

- Annual General Fund debt service shall not exceed 10% of annual General Fund revenues for debt issued directly by State College. The organization shall also consider regional debt for which it has an obligation for the payment of debt service. The combined (i.e. Local and Regional) annual, General Fund debt service shall not exceed 12% of annual General Fund revenues.

- The Borough shall maintain a Debt to Full Value ratio of less than or equal to 5.5%. Full Value represents the estimated market valuation of taxable Real Property. Full Value is calculated by dividing the Taxable Assessed Value by the Common Level Ratio.

Structurally Balanced Budget Policy

In order to achieve long-term financial stability, it is important for local municipalities to achieve and maintain a Structurally Balanced Budget. A Structurally Balanced Budget is one in which recurring revenues meet or exceed current expenditures. Use of reserves and non-recurring revenues should be the exception and should be used only in special circumstances. Recurring revenues are defined as those revenue sources for which the municipality can reasonably expect to continue from year-to-year with some degree of predictability. Non-recurring revenues are those that are one-time in nature or are subject to moderate to substantial swings from year-to-year. Reserves are the portion of fund balance that is set aside as hedge against risk and cash flow fluctuations. State College adopted a policy in which it maintains a minimum reserve of two months of projected General Fund expenditures.

The Government Finance Officers' Association recommends that governments develop and adopt a Structurally Balanced Budget policy as a best practice.

It is the policy of State College to adopt a Structurally Balanced Budget in which recurring revenues equal or exceed recurring expenditures. Use of non-recurring revenues to balance the General Fund will be considered the exception, rather than a normal occurrence.

Purchasing Policy

State College's Purchasing/Contract/Property Disposition Control Policy can be found in the Codification of Ordinances under Chapter 1, Part N, which is reproduced below. This policy governs the purchase of products, goods and services, the making of contracts and the sale or lease of personal or real

property of the Municipality. The purpose of this policy is to ensure the community complies with all Commonwealth and Federal laws and guarantee purchases are made in a transparent, fiscally responsible and consistent manner. You can view this policy online at <https://ecode360.com/32892264>.

Investments Policy

This policy governs the investment of operating and capital funds of State College. The purpose of this policy is to ensure State College's funds are invested in legal and prudent instruments, consistent with the provisions herein. A separate policy governs the investment management of the Pension Plans.

The objectives, in priority order, of investment activities shall be:

- **Safety** – Safety of principal shall be the foremost objective of this policy. All investments shall be undertaken in a manner that seeks to ensure the preservation of principal in the investment portfolio by mitigating credit or interest rate risk.
- **Liquidity** – The investment portfolio shall remain sufficiently liquid to meet all operating requirements that can be reasonably foreseen. The portfolio shall be structured so that investments mature concurrently with State College's anticipated cash needs.
- **Yield** – Return on investments is of least importance compared to the safety and liquidity objectives described. The investment portfolio shall be designed with the objective of attaining a market average rate of return throughout budgetary and economic cycles, consistent with investment risk constraints and liquidity needs.

Standards of Care

Investments shall be made with due care, skill, diligence and prudence. The standard to be used in managing State College's investment portfolio shall be the "prudent person" standard, which means that all investments shall be made with the judgment that persons of discretion and intelligence would exercise in the management of their own affairs, not for speculation but for investment, considering the safety of their capital, as well as the return to be derived.

The Public Trust

State College's investment program is subject to public review and shall be managed with professionalism worthy of the public's trust. All employees involved in the investment process shall refrain from personal business activities or interests that could conflict with the proper execution and management of the investment program or that could impair their ability to make impartial decisions.

All employees involved in the investment process shall disclose, in writing, material interests in entities with which they conduct business and they shall further disclose personal investment positions that could be related to the performance of the investment portfolio. Employees shall, at all times, subordinate their personal investment activities to those of State College.

Investment Authority

Authority to manage the investment program is granted to the Manager or his/her designee. Responsibility for the operation of the investment program is hereby delegated to the Finance Director, who shall carry out the program in accordance with the provisions of this policy. The Finance Director shall be responsible for all transactions undertaken and shall regulate the activities of subordinate employees. No employee may engage in an investment transaction except as provided in the provisions of this policy.

Authorized Financial Institutions and Broker/Dealers

The Finance Director shall maintain a list of financial institutions and registered broker/dealers authorized to furnish investment services to the community. All financial institutions and broker/dealers who desire to offer investment services must furnish the following documentation, as appropriate:

- Audited annual financial statements
- Description of the capitalization and creditworthiness of the entity
- Proof of National Association of Securities Dealers (NASD) certification
- Proof of Pennsylvania registration
- Certification of having read and agreeing to comply with the provisions of this policy

Authorized Investment Pools

The Finance Director shall maintain a list of entities authorized to furnish pooled investment services to the community in accordance with the provisions of the Act of the Pennsylvania General Assembly of July 12, 1972 (P.L. 762, No. 180).

Entities that desire to offer pooled investment services must furnish a prospectus, along with the following additional documentation, as appropriate:

- Audited annual financial statements
- Description of the organization, management, operation and creditworthiness of the pool
- Statement of investment policies and objectives
- Statement of operating policies and regulations affecting participants
- Statement of applicable fees and service charges
- Methodology for calculating and distributing interest
- Certification of having read and agreeing to comply with the provisions of this policy

Authorized Investment Types

Consistent with the Codification of Ordinances and applicable Pennsylvania statutes, the following types of investments are permitted by this policy:

- Insured or collateralized savings accounts or time deposits
- Insured or collateralized certificates of deposit
- United States Treasury bills
- Obligations of the United States Government or its agencies or instrumentalities
- Obligations of the Commonwealth of Pennsylvania or its agencies or instrumentalities

- Obligations of the political subdivisions of the Commonwealth of Pennsylvania or their agencies or instrumentalities
- Pooled investments in accordance with the provisions of the Act of the Pennsylvania General Assembly of July 12, 1972 (P.L. 762, No. 180)

Competitive Placement of Certain Investment Types

Prior to the placement of a fixed-term investment, the Finance Director shall obtain a minimum of two base rate quotations from entities authorized to furnish such investment services to the community. Notwithstanding any other provision of this policy, the investment shall be placed with the entity quoting the highest net rate of return for the term of the investment.

Internal Controls

The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure the funds of State College are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of “reasonable assurance” recognizes that the cost of a control should not exceed the benefits likely to be derived and that the valuation of these costs and benefits requires estimates and judgments by management. The internal controls shall address the following issues:

- Control of collusion
- Separation of transaction authority from accounting and record-keeping responsibilities
- Custodial safekeeping of investments and collateral
- Written confirmation of telecommunicated investment transactions

State College’s Auditor shall annually conduct an independent review to assure the internal control structure adequately and appropriately addresses these and other relevant issues.

Title to Investments and Collateral

All investments shall be titled and/or registered in the name of State College. Collateral pledged to secure the investments shall be held in State College's name.

Collateralization, Safekeeping and Custody

Collateralization of all local investments and the safekeeping and custody of assets pledged to secure the investments, shall be required and maintained in accordance with the provisions of the Act of the Pennsylvania General Assembly of August 6, 1971 (P.L. 281, No. 72).

Diversification

State College's investment portfolio shall be diversified in order to minimize risk and provide sufficient liquidity to meet obligations as they become due, as well as to be consistent with the safety of principal and the goal of achieving a market average rate of return.

Maximum Maturities

Investments shall be matched with State College's anticipated cash requirements. Unless matched to a specific cash flow, investment in instruments maturing more than three years from the date of purchase is prohibited.

Performance Standards

State College's investment portfolio shall be managed in accordance with the provisions of this investment policy. The portfolio should obtain a market average rate of return during an economic environment of stable interest rates.

Reporting

The Finance Director shall prepare a quarterly report that provides a succinct summary of State College's investment portfolio by investment type, principal amount, interest rate, maturity date and current market value. The report shall be prepared in a manner that will allow the reader to readily ascertain whether the investments conform to the provisions of this policy. The report shall be submitted to the Mayor, Council and the Manager within 30 days following the end of the reporting period and is a matter of public record.

Capitalization and Depreciation Policy

Background

Generally Accepted Accounting Principles (GAAP) require the reporting of capital assets in State College's financial statements. Capital assets are land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure, and all other assets that are used in operations and have an initial useful life extending beyond a single reporting period.

Authoritative literature, such as Government Accounting Standards Board (GASB) statements and GFOA recommended practices, exist to provide guidance in determining capitalization thresholds and estimated useful lives. Whenever practical to do so, this policy utilizes the guidance provided.

Purpose

This policy is intended to assist management in complying with capital asset financial reporting required by GAAP and to outline essential criteria to be utilized when determining replacement of equipment and vehicles owned, operated, and/or leased by State College.

Specifically, it establishes the dollar values (capitalization threshold) at which assets that are used in operations and have an estimated useful life in excess of two years are capitalized. Capital assets that are not capitalized are expended in the year of acquisition. The policy also provides specific guidance for determining the estimated useful life of an asset that, together with the value of the capital asset and its salvage value (if any), provides the basis for the calculation and recording of depreciation expenses.

Definition of Capital Projects

The five-year Capital Improvement Plan (CIP) is a compilation of projects that meet the threshold of cost and scope established for State College's capital budget. The CIP includes only those items having a value of \$100,000 or higher and an estimated life of six years or longer. Eligible items include:

- Acquisition of property
- Purchase of new equipment (not covered by depreciation previously set aside and funded by the Asset Replacement Fund)

- Major rehabilitation or replacement of existing facilities or new construction

Capital Asset Summary

The following table provides classifications for capital assets and their corresponding capitalization threshold, estimated useful life and depreciation method.

Capital Asset Classes	Capitalization Threshold	Estimated Useful Life	Depreciation Method
Land	\$1	Capitalize only	
Computers and Equipment	\$5,000	3-7 years	Straight-line
Vehicles	\$5,000	3-12 years	Straight-line
Machinery/Equipment	\$5,000	5-10 years	Straight-line
Furniture and Fixtures	\$5,000	10 years	Straight-line
Land Improvements	\$5,000	20 years	Straight-line
Buildings	\$5,000	20-50 years	Straight-line
Building Improvements	\$5,000	20-50 years	Straight-line
Public Domain Infrastructure	\$25,000	25-40 years	Straight-line
System Infrastructure	\$25,000	25-50 years	Straight-line

Asset Classes

Each individual capital asset shall be classified as land, land improvement, building, building improvement, vehicle, machinery, equipment, furniture/fixtures or infrastructure for the purpose of determining whether the asset is to be reported as capitalized or expensed.

Infrastructure assets are long-lived capital assets that are stationary in nature and can be preserved for a significantly greater number of years than most other capital assets. Examples of infrastructure assets include roads, drainage systems, traffic signals, alleys, street lighting, sidewalks, and curbs.

In deciding whether a capital asset should be classified as a land improvement or infrastructure, the location of the asset should be taken into consideration. For example, the street lighting of a parking lot adjacent to the Municipal Building would be classified as a land improvement, whereas street lighting along a local road would be classified as infrastructure.

Capitalization Threshold

Whenever the value of an individual asset, as determined by the application of GAAP, is equal to or greater than the capitalization threshold, the asset is capitalized.

Capital assets may be purchased, acquired through donation or self-constructed. The cost of donated assets is the fair market value at the time of donation. The cost of assets that have been purchased will be the initial acquisition price plus the trade-in value of any asset given up, plus all costs related to placing the asset into operation. The cost of self-constructed assets includes all costs of construction. The value of an individual capital asset includes the cost of any subsequent addition or improvement but excludes the cost of repairs. An addition or improvement, unlike a repair, either enhances a capital asset's functionality (effectiveness or efficiency) or it extends a capital asset's useful life.

Additions or improvements that significantly extend the useful life of an asset will be capitalized as follows:

Vehicles, Machinery and Equipment – The cost of the addition or improvement must exceed the greater of \$5,000 or 50% of the historical cost of the asset.

Buildings and Building Improvements – The cost of the addition or improvement must exceed 10% of the historical cost of the asset.

Estimated Useful Life

Estimated useful life means the estimated number of months or years that an asset will be able to be used for the purpose for which it was purchased. In

determining the estimated useful life to assign a given asset from the range of years provided, the following elements should be taken into consideration:

- General guidelines from professional organizations
- Information about comparable assets from other governments, engineering data, personal experience, internal information, quality, intended use, environment, maintenance policy, and how long it is expected to meet service demands

Depreciation Method

Capital assets will be depreciated using the straight-line method. Under this method, the depreciable cost of the capital asset is written off evenly over the useful life of the asset. The depreciable cost of a capital asset is its historical cost/acquisition value reduced by the estimated salvage value. Salvage value is the value it is expected to have when it is no longer useful for its intended purpose. Generally, State College uses its assets until all value is exhausted. Fixed assets acquired between January 1 and June 30 of the fiscal year will be depreciated at the annual rate in the first year. Fixed assets acquired between July 1 and December 31 of the fiscal year will be depreciated at 50% of the annual rate in the first year.

Account Numbers for Annual Depreciation Expenses

Account Number	Description
94800	Land Improvements
94820	Buildings and Improvements
94840	Computer Equipment
94850	Vehicles
94860	Machinery/Equipment
94870	Furniture/Fixtures
94880	Infrastructure

Accountability

All capital assets that have a historical cost greater than \$5,000 will be assigned to a department and recorded in a perpetual inventory system for control purposes. Assets that have been capitalized (historical cost exceeds the capitalization threshold) shall be identified with capital asset tags issued by the Purchasing and Risk Management Director.

A physical inventory will be conducted annually between October 1 and December 15. Using a list provided by the Purchasing and Risk Management Director, each Department Director will be responsible for conducting the inventory of the capital assets that have been assigned to their department. All discrepancies must be reported to the Purchasing and Risk Management Director at the conclusion of the inventory.

Account Number	Description
93710	Capital Purchases – Land
93720	Capital Purchases – Improvements
93724	Capital Infrastructure
93730	Capital Purchases – Buildings
93740	Capital Purchases – Computer/Production Equipment
93750	Capital Purchases – Specialized Equipment
93760	Capital Purchases – Furniture/Appliances
93775	Capital Purchases – Major Equipment
93780	Capital Purchases – Vehicles

Depreciation Expenses

Each department budgets and pays into the Asset Replacement Fund the total estimated replacement value of their computer, equipment and vehicle assets over their estimated useful/economic life. For a newly purchased vehicle with an initial cost of \$20,000 and an estimated useful life of four years, an amount of \$5,000 is expensed as depreciation and deposited into the Asset Replacement Fund each year over the useful life of the asset. Departments use a 948xx series account number in budgeting for depreciation of assets.

The following table shows the 948xx series account numbers that are designed for annual depreciation expense.

Budgeting for New Assets

Departments use a 937xx series account number in budgeting for the acquisition and depreciation of fixed assets. Non-capitalized assets should be budgeted for in other operating accounts. The following table shows the 937xx series account numbers that are designed for capital assets.

Determining Replacement

All vehicles and equipment have a broad range of useful life expectancy. Life expectancy is typically determined by age, condition, annual hours used, annual miles driven and annual maintenance costs. As with other aspects of fleet management, replacing a vehicle too soon or too late wastes money. The primary consideration for determining when a vehicle should be replaced is identifying the point at which, on average, a vehicle is reasonably depreciated but not yet incurring significant maintenance costs. By replacing vehicles at this point, State College can avoid escalating maintenance costs and optimize vehicle resale value. Catastrophic failures also need to be considered. For example, the residual value of a vehicle, versus the repair costs of major components, such as an engine and/or transmission, needs to be taken into consideration when replacing any vehicle and/or equipment. The condition of a specific vehicle also needs to be taken into consideration as vital replacement criteria. For example, dump trucks fitted with salt spreaders and snowplows are subject to more stress, strain and adverse weather conditions than a dump truck without those attachments.

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B133 SCB ASSET REPLACEMENT							
37 INFORMATION TECHNOLOGY							
EXPENDITURES:							
OPERATING							
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	-	11,955	7,814	7,814	-	-100.0%
HARDWARE/SOFTWARE TOTAL		-	\$11,955	\$7,814	\$7,814	-	-100.0%
OPERATING TOTAL		-	\$11,955	\$7,814	\$7,814		-100.0%
CAPITAL							
CAPITAL CONSTRUCTION							
93740	CAP PURCHASES - COMPUTER EQUIP	54,629	5,576	9,000	52,000	306,480	3305.3%
CAPITAL CONSTRUCTION TOTAL		\$54,629	\$5,576	\$9,000	\$52,000	\$306,480	3305.3%
CAPITAL TOTAL		\$54,629	\$5,576	\$9,000	\$52,000	\$306,480	3305.3%
TOTAL EXPENDITURES		\$54,629	\$17,531	\$16,814	\$59,814	\$306,480	1722.8%
EXCESS (DEFICIT) OF REV OVER EXP		\$54,629	\$17,531	\$16,814	\$59,814	\$306,480	1,722.8%
OTHER SOURCES (USES)							
OTHER SOURCES							
49160	INTERFUND OPERATING TRANSFERS	67,481	122,591	-	-	142,041	0.0%
OTHER SOURCES TOTAL		\$67,481	\$122,591	-	-	\$142,041	0.0%
OTHER USES							
96492	INTERFUND TRANSFERS	(26,855)	-	-	-	-	0.0%
OTHER USES TOTAL		(\$26,855)	-	-	-	-	0.0%
NET OTHER SOURCES (USES)		\$40,626	\$122,591	-	-	\$142,041	0.0%
INFORMATION TECHNOLOGY TOTAL:		(\$14,003)	\$105,060	(\$16,814)	(\$59,814)	(\$164,439)	878.0%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B133 SCB ASSET REPLACEMENT							
40 NEIGHBORHOOD & COMMUNITY SVCS							
EXPENDITURES:							
CAPITAL							
CAPITAL CONSTRUCTION							
93780	CAP PURCHASES - VEHICLES	-	30,050	-	-	-	0.0%
CAPITAL CONSTRUCTION TOTAL		-	\$30,050	-	-	-	0.0%
CAPITAL TOTAL		-	\$30,050	-	-	-	0.0%
TOTAL EXPENDITURES		-	\$30,050	-	-	-	0.0%
EXCESS (DEFICIT) OF REV OVER EXP		\$0	\$30,050	\$0	\$0	\$0	0.0%
OTHER SOURCES (USES)							
OTHER SOURCES							
49160	INTERFUND OPERATING TRANSFERS	12,149	10,186	-	-	10,186	0.0%
OTHER SOURCES TOTAL		\$12,149	\$10,186	-	-	\$10,186	0.0%
NET OTHER SOURCES (USES)		\$12,149	\$10,186	-	-	\$10,186	0.0%
NEIGHBORHOOD & COMMUNITY SVCS TOTAL:		\$12,149	(\$19,864)	-	-	\$10,186	0.0%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B133 SCB ASSET REPLACEMENT							
45 PLANNING							
OTHER SOURCES (USES)							
OTHER SOURCES							
49160	INTERFUND OPERATING TRANSFERS	3,234	3,234	-	-	3,234	0.0%
OTHER SOURCES TOTAL		\$3,234	\$3,234	-	-	\$3,234	0.0%
NET OTHER SOURCES (USES)		\$3,234	\$3,234	-	-	\$3,234	0.0%
PLANNING TOTAL:		\$3,234	\$3,234	-	-	\$3,234	0.0%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B133 SCB ASSET REPLACEMENT							
55 PARKING							
OTHER SOURCES (USES)							
OTHER SOURCES							
49160	INTERFUND OPERATING TRANSFERS	-	17,542	-	-	-	0.0%
OTHER SOURCES TOTAL		-	\$17,542	-	-	-	0.0%
NET OTHER SOURCES (USES)		-	\$17,542	-	-	-	0.0%
PARKING TOTAL:		-	\$17,542	-	-	-	0.0%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B133 SCB ASSET REPLACEMENT							
56 PARKING ENFORCEMENT							
OTHER SOURCES (USES)							
OTHER SOURCES							
49160	INTERFUND OPERATING TRANSFERS	5,382	5,500	-	-	5,500	0.0%
OTHER SOURCES TOTAL		\$5,382	\$5,500	-	-	\$5,500	0.0%
NET OTHER SOURCES (USES)		\$5,382	\$5,500	-	-	\$5,500	0.0%
PARKING ENFORCEMENT TOTAL:		\$5,382	\$5,500	-	-	\$5,500	0.0%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B133 SCB ASSET REPLACEMENT							
65 POLICE							
EXPENDITURES:							
CAPITAL							
CAPITAL CONSTRUCTION							
93780	CAP PURCHASES - VEHICLES	35,700	-	234,900	35,700	386,100	64.4%
CAPITAL CONSTRUCTION TOTAL		\$35,700	-	\$234,900	\$35,700	\$386,100	64.4%
CAPITAL TOTAL		\$35,700	-	\$234,900	\$35,700	\$386,100	64.4%
TOTAL EXPENDITURES		\$35,700	-	\$234,900	\$35,700	\$386,100	64.4%
EXCESS (DEFICIT) OF REV OVER EXP		\$35,700	\$0	\$234,900	\$35,700	\$386,100	64.4%
OTHER SOURCES (USES)							
OTHER SOURCES							
49160	INTERFUND OPERATING TRANSFERS	220,506	220,848	-	-	215,822	0.0%
OTHER SOURCES TOTAL		\$220,506	\$220,848	-	-	\$215,822	0.0%
NET OTHER SOURCES (USES)		\$220,506	\$220,848	-	-	\$215,822	0.0%
POLICE TOTAL:		\$184,806	\$220,848	(\$234,900)	(\$35,700)	(\$170,278)	-27.5%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B133 SCB ASSET REPLACMENT							
70 PUBLIC WORKS ADMIN							
EXPENDITURES:							
CAPITAL							
CAPITAL CONSTRUCTION							
93780	CAP PURCHASES - VEHICLES	-	-	63,035	-	112,175	78.0%
93780	CAP PURCHASES - VEHICLES	2,647	28,753	-	-	-	0.0%
CAPITAL CONSTRUCTION TOTAL		\$2,647	\$28,753	\$63,035	-	\$112,175	78.0%
CAPITAL TOTAL		\$2,647	\$28,753	\$63,035	-	\$112,175	78.0%
TOTAL EXPENDITURES		\$2,647	\$28,753	\$63,035	-	\$112,175	78.0%
EXCESS (DEFICIT) OF REV OVER EXP		\$2,647	\$28,753	\$63,035	\$0	\$112,175	78.0%
OTHER SOURCES (USES)							
OTHER SOURCES							
49160	INTERFUND OPERATING TRANSFERS	15,709	20,934	-	-	15,100	0.0%
OTHER SOURCES TOTAL		\$15,709	\$20,934	-	-	\$15,100	0.0%
NET OTHER SOURCES (USES)		\$15,709	\$20,934	-	-	\$15,100	0.0%
PUBLIC WORKS ADMIN TOTAL:		\$13,062	(\$7,819)	(\$63,035)	-	(\$97,075)	54.0%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B133 SCB ASSET REPLACEMENT							
72 PUBLIC WORKS FACILITIES							
EXPENDITURES:							
CAPITAL							
CAPITAL CONSTRUCTION							
93780	CAP PURCHASES - VEHICLES	-	20,991	-	-	64,350	0.0%
CAPITAL CONSTRUCTION TOTAL		-	\$20,991	-	-	\$64,350	0.0%
CAPITAL TOTAL		-	\$20,991	-	-	\$64,350	0.0%
TOTAL EXPENDITURES		-	\$20,991	-	-	\$64,350	0.0%
EXCESS (DEFICIT) OF REV OVER EXP		\$0	\$20,991	\$0	\$0	\$64,350	0.0%
OTHER SOURCES (USES)							
OTHER SOURCES							
49160	INTERFUND OPERATING TRANSFERS	25,374	25,374	-	-	25,374	0.0%
OTHER SOURCES TOTAL		\$25,374	\$25,374	-	-	\$25,374	0.0%
NET OTHER SOURCES (USES)		\$25,374	\$25,374	-	-	\$25,374	0.0%
PUBLIC WORKS FACILITIES TOTAL:		\$25,374	\$4,383	-	-	(\$38,976)	0.0%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B133 SCB ASSET REPLACEMENT							
73 PUBLIC WORKS STREETS							
EXPENDITURES:							
CAPITAL							
CAPITAL CONSTRUCTION							
93780	CAP PURCHASES - VEHICLES	-	36,850	-	-	-	0.0%
CAPITAL CONSTRUCTION TOTAL		-	\$36,850	-	-	-	0.0%
CAPITAL TOTAL		-	\$36,850	-	-	-	0.0%
TOTAL EXPENDITURES		-	\$36,850	-	-	-	0.0%
EXCESS (DEFICIT) OF REV OVER EXP		\$0	\$36,850	\$0	\$0	\$0	0.0%
OTHER SOURCES (USES)							
OTHER SOURCES							
49160	INTERFUND OPERATING TRANSFERS	26,434	22,932	-	-	23,314	0.0%
OTHER SOURCES TOTAL		\$26,434	\$22,932	-	-	\$23,314	0.0%
NET OTHER SOURCES (USES)		\$26,434	\$22,932	-	-	\$23,314	0.0%
PUBLIC WORKS STREETS TOTAL:		\$26,434	(\$13,918)	-	-	\$23,314	0.0%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B133 SCB ASSET REPLACEMENT							
74 PUBLIC WORKS TREES/PARKS							
EXPENDITURES:							
CAPITAL							
CAPITAL CONSTRUCTION							
93750	CAP PURCH - SPECIALIZED EQUIP	-	-	-	-	102,500	0.0%
93780	CAP PURCHASES - VEHICLES	-	251,612	-	-	-	0.0%
CAPITAL CONSTRUCTION TOTAL		-	\$251,612	-	-	\$102,500	0.0%
CAPITAL TOTAL		-	\$251,612	-	-	\$102,500	0.0%
TOTAL EXPENDITURES		-	\$251,612	-	-	\$102,500	0.0%
EXCESS (DEFICIT) OF REV OVER EXP		\$0	\$251,612	\$0	\$0	\$102,500	0.0%
OTHER SOURCES (USES)							
OTHER SOURCES							
49160	INTERFUND OPERATING TRANSFERS	45,507	45,507	-	-	40,001	0.0%
OTHER SOURCES TOTAL		\$45,507	\$45,507	-	-	\$40,001	0.0%
NET OTHER SOURCES (USES)		\$45,507	\$45,507	-	-	\$40,001	0.0%
PUBLIC WORKS TREES/PARKS TOTAL:		\$45,507	(\$206,105)	-	-	(\$62,499)	0.0%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B133 SCB ASSET REPLACEMENT							
78 PUBLIC WORKS FLEET SERVICES							
EXPENDITURES:							
CAPITAL							
CAPITAL CONSTRUCTION							
93750	CAP PURCH - SPECIALIZED EQUIP	13,144	-	4,995	4,995	-	-100.0%
CAPITAL CONSTRUCTION TOTAL		\$13,144	-	\$4,995	\$4,995	-	-100.0%
CAPITAL TOTAL		\$13,144	-	\$4,995	\$4,995		-100.0%
TOTAL EXPENDITURES		\$13,144	-	\$4,995	\$4,995		-100.0%
EXCESS (DEFICIT) OF REV OVER EXP		\$13,144	\$0	\$4,995	\$4,995		-100.0%
OTHER SOURCES (USES)							
OTHER SOURCES							
49160	INTERFUND OPERATING TRANSFERS	5,956	5,956	-	-	-	0.0%
OTHER SOURCES TOTAL		\$5,956	\$5,956	-	-	-	0.0%
NET OTHER SOURCES (USES)		\$5,956	\$5,956	-	-	-	0.0%
PUBLIC WORKS FLEET SERVICES TOTAL:		(\$7,188)	\$5,956	(\$4,995)	(\$4,995)	-	-100.0%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B133 SCB ASSET REPLACEMENT							
99 GENERAL							
REVENUE:							
INTEREST AND RENTS							
43100	INTEREST EARNINGS	36,177	19,360	25,000	5,000	5,000	-80.0%
INTEREST AND RENTS TOTAL		\$36,177	\$19,360	\$25,000	\$5,000	\$5,000	-80.0%
SPECIAL ASSESSMENTS							
48140	SALE OF GENERAL FIXED ASSETS	6,300	-	-	-	-	0.0%
SPECIAL ASSESSMENTS TOTAL		\$6,300	-	-	-	-	0.0%
TOTAL REVENUE		\$42,477	\$19,360	\$25,000	\$5,000	\$5,000	-80.0%
EXCESS (DEFICIT) OF REV OVER EXP		\$42,477	\$19,360	\$25,000	\$5,000	\$5,000	-80.0%
GENERAL TOTAL:		\$42,477	\$19,360	\$25,000	\$5,000	\$5,000	-80.0%

This page is intentionally left blank.

Budgetary Processes and Planning

Budget Adoption Process

During the months of August and September, operating and capital budget requests are prepared by Department Directors and submitted to the Assistant Manager/Chief Financial Officer and Manager for consideration during budget review workshops. The Assistant Manager/Chief Financial Officer and Manager either approve or make changes to the requested budget after consultation with the Department Directors and key members of the Division of Financial Services staff. Based upon requests by Council to increase the review time prior to the adoption of the budget, the Annual Operating Budget documents are now compiled and produced during the months of September and October and transmitted to Council in late October. Once transmitted to Council, the budget is available for public comment and inspection.

During the end of October and month of November, Council conducts a budget review. A public hearing is conducted in early December, at which time input, comments and feedback from the public are heard. Following the formal public hearing process, Council concludes the budget adoption process with an additional review session.

By law, State College is required to adopt the budget on or before December 31 of each calendar year.

Managing the Budget

The Manager is authorized to transfer budget amounts between line items within individual departments, so long as the actual expenditures and operating transfers do not exceed the total authorized budget appropriation of the individual department. Revisions that alter the total authorized budget appropriation of a department require the approval of Council.

All appropriations, which are neither expended, encumbered, nor specifically assigned by the Manager to be carried forward to the next calendar year, lapse on December 31.

Amending the Budget

If, during the fiscal year, circumstances arise causing a significant impact to the adopted budget and the services provided to the community, the budget may be amended. To begin the amendment process, the Manager submits to Council a request to amend the budget. The request contains background, explanations and justifications and proposes a financial plan to fund the proposed amendment. The amendment process is the same as the adoption process and requires a public hearing, a public inspection period and formal action by Council.

Financial Planning Process

Several strategic and fiscal planning tools are employed at various times along the fiscal calendar to provide input and feedback as State College develops its operating plan. The tools analyze, plan, monitor and report, and the tools are employed in a specific sequence within the system:

- Capital Improvement Plan
- Financial Trend Monitoring
- Annual Operating Budget

Although some of these components are relatively new, State College has used many of these components for years. Each budget cycle, Staff continues to build and improve upon the system and each individual component.

Budget Structure and Methodology

State College utilizes a functional budget system. This type of budgeting system identifies a level of service and the resources needed to operate it for each type of program. The Annual Operating Budget also describes the structure of the individual departments and the programs they operate. Departmental and programming budgets are separated into the following components, where appropriate:

- Overview
- Objectives
- Line Item Budget
- Detail on Appropriations

Departmental Budgets

Budgets for each department are summarized by major expenditure category, where appropriate:

- **Personnel** – Salaries, overtime and other pay including leave time and part-time wages; benefits including FICA, retirement, health insurance and other benefits
- **Operating** – Supplies, repairs, utilities and other costs of operating programs and services
- **Capital** – Vehicles and equipment, computers and other capital items including an annual depreciation expense to fund the replacement of capital assets

Funds

State College reports and operates four major governmental funds, six proprietary funds, three special revenue funds, two component unit funds and one internal service fund:

Governmental Funds	
General Fund	Insurance Reserve Fund
Capital Fund	Asset Replacement Fund
Proprietary Funds	
Bus Terminal Fund	Bellaire Court Fund
Parking Fund	Compost Operations Fund
Sanitary Sewer Fund	Refuse Fund
Special Revenue Funds	
HOME	CDBG
Highway Aid	
Component Unit Funds	
Redevelopment Authority	CIDA
Internal Service Funds	
Fleet Services	



This page is intentionally left blank.

Debt Management

Overview

Under the Pennsylvania Local Government Unit Debt Act, all borrowing by a municipality must be approved by the Department of Community and Economic Development (DCED) and all debt so incurred is charged against the municipal debt limit. There are two types of debt:

Electoral – Electoral debt is debt incurred with the approval of the voters at an election and it is not subject to limits.

Non-electoral - Non-electoral debt is approved by Council and carries a limit, which is defined by a formula based on the average net revenues of the municipality over the past three years. Average net revenues are multiplied by 250% to arrive at the non-electoral debt limit.

All State College's long-term debts are non-electoral and are classified as general obligations of State College.

The Local Government Unit Debt Act provides that certain debt supported by revenue-producing facilities is considered "self-liquidating" and may be excluded from the debt limit with the approval of DCED. The Parking Fund debt is considered to be self-liquidating. The following summary demonstrates State College's remaining debt capacity.

Legal Debt Limit

Legal Debt Limit	
Average Revenues (2018-2020)	\$ 43,324,137
	x250%
<i>Borrowing Capacity</i>	\$ 108,310,342
<i>Less:</i>	
<i>Direct Debt</i>	\$(34,951,067)
Plus, Self-Liquidating Debt:	\$0
Remaining Debt Capacity	\$73,359,275

Debt Policy

Before incurring new debt obligations, a full analysis of existing debt, current, and projected cash flows and proposed future debt is completed. In October 2008, Council adopted a Debt Policy. The policy articulates the philosophy regarding municipal debt and establishes a framework to guide decisions regarding the use and management of debt for capital and infrastructure projects undertaken locally and regionally. The full policy is contained in the Financial Policies section of the 2022 Budget.

Summary of Borrowing

In April 2016, State College issued General Obligation Bonds, Series of 2016 and incurred debt in the amount of \$6,233,321 at a rate of 2.03%, which was split between the Parking Fund (\$5,789,724) and General Fund (\$443,597). In the Parking Fund, the borrowing funds various improvements to Pugh, Fraser, and Beaver Garages and is amortized over a 15-year term. In the General Fund, the \$443,597 borrowing funds the Fraser/Beaver Public Space project and sidewalk reconstruction at the Pugh Street Garage and is amortized over a ten-year term.

In September 2019, State College issued General Obligation Bonds, Series of 2019 and incurred debt in the amount of \$9,465,000 at a rate of 2.03% with a 15-year term ending in 2033. The proceeds from the Series of 2019 were used to retire the 2013 loan with Jersey Shore State Bank which was used to fund the construction of the new Maintenance Facility.

In October 2020, State College issued General Obligation Bonds, Series of 2020 and incurred debt in the amount of \$13,380,000 at a rate of 2.00% with a term ending in 2040. The proceeds from the Series of 2020 were used to retire the remaining portions of the Series of 2012, Series of 2012A, and the remaining balance of the 2014 loan from Pennian Bank. The Bonds were issued at a premium of \$1,881,138 which yields a net interest rate of .957%. Retired debt totaled \$12,081,943 while additional funds of \$2,920,000 were raised to pay for the Borough's portion of the next phase of Atherton Street improvements.

In May 2021 State College issued a bank loan through Riverview Bank in the amount of \$10,000,000 at a fixed rate of 1.59% for the first seven years with a maximum rate of 2.5%. The proceeds from the loan were used to refinance the remaining balance of the 2016 Bonds, finance Parking Fund garage improvements, and provide \$1,500,000 for the purchase of real estate.

	2021	2022
2011 General Obligation Bond Issue (COG)	99,185.04	101,496.82
2012 Guaranteed Revenue Bond (COG)	114,736.11	114,736.67
RDA Loan – Fulton Bank	40,979.20	42,707.13
2016 Bond Issue (Parking and Streetscape Projects)	510,295.00	512,095.00
General Fund	50,600.00	49,700.00
Parking Fund	459,695.00	462,395.00
2019 Bond Issue	280,350.00	286,100.00
2020 Bond Issue	2,499,339.58	2,504,600.00
General Fund	1,155,694.62	1,158,127.04
Parking Fund	1,343,644.96	1,346,472.96
2021 Borrowing	69,341.66	728,700.02
General Fund	12,685.64	201,255.84
Parking Fund	56,656.02	527,444.18

DEBT SERVICE SCHEDULE
Principal and Interest Payments

Year	General Fund	Parking Fund	Redevelopment Authority	Regional - Pools	Regional - Parks	Total
2022	1,645,483	1,873,917	42,707	114,736	132,266	3,809,109
2023	1,650,641	1,900,401	44,622	114,740	132,270	3,842,673
2024	1,662,465	1,914,855	46,414	114,739	132,274	3,870,747
2025	1,695,924	1,890,651	48,474	114,739	132,238	3,882,027
2026	1,714,682	1,494,278	50,493	114,736	132,283	3,506,472
2027	1,466,876	1,447,149	52,660	114,739	132,225	3,213,649
2028	1,460,768	1,447,082	55,162	114,737	132,279	3,210,028
2029	1,459,059	1,446,961	57,482		132,235	3,095,737
2030	1,458,844	1,446,961	60,113		132,257	3,098,175
2031	1,458,030	526,975	62,739		132,251	2,179,995
2032	1,350,955	96,445	65,643			1,513,043
2033	1,287,479	97,521	68,611			1,453,611
2034	82,446	95,854	71,625			249,925
2035	83,324	96,876				180,200
2036	84,157	97,843				182,000
2037	82,631	96,069				178,700
2038	83,417	96,983				180,400
2039	84,157	97,843				182,000
2040	82,538	95,962				178,500
Total	20,393,207	18,120,621	767,726	917,902	1,454,831	41,654,287

OUTSTANDING DEBT SCHEDULE

Principal

Year	General Fund	Parking Fund	Redevelopment Authority	Regional - Pools	Regional - Parks	Total
2022	20,247,272	12,188,948	513,800	610,266	914,585	34,474,871
2023	17,866,677	10,797,167	491,800	518,280	835,431	30,509,355
2024	15,348,180	9,337,276	467,000	422,608	751,416	26,326,480
2025	12,701,786	7,839,426	439,000	323,101	662,282	21,965,595
2026	10,837,404	6,548,704	407,700	219,606	567,634	18,581,048
2027	9,493,889	5,227,107	372,800	111,960	467,236	15,672,992
2028	8,127,271	3,882,401	333,800	0	360,622	12,704,094
2029	6,737,847	2,541,489	290,700		247,512	9,817,548
2030	5,318,745	1,167,543	243,000		127,437	6,856,725
2031	3,870,000	679,728	190,500		-	4,740,228
2032	2,500,000	610,368	132,700		-	3,243,068
2033	1,165,000	538,696	69,300			1,772,996
2034	1,010,000	467,024	-			1,477,024
2035	850,000	393,040	-			1,243,040
2036	685,000	316,744	-			1,001,744
2037	520,000	240,448	-			760,448
2038	350,000	161,840	-			511,840
2039	175,000	80,920	-			255,920
2040	-	-	-			-

Post-Issuance Compliance Procedures

Statement of Purpose

State College, as the Issuer, recognizes that it assumes post-issuance compliance responsibilities under federal tax law whenever it issues tax-exempt bonds, notes or other obligations or enters into a tax-exempt lease (all of which are referred to herein as "Obligations"), whether those Obligations are issued publicly or placed privately, as in a bank loan transaction.

The Issuer also recognizes that it assumes, in a written undertaking signed on its behalf at the time of issuance of Obligations (whether tax-exempt or taxable) sold in a public offering ("Publicly Offered Securities"), a post-issuance responsibility to provide ongoing disclosure of material information in accordance with certain requirements of SEC Rule 15c2-12.

To assure compliance with its Obligations under federal tax law with respect to its Obligations and, as applicable, its continuing disclosure undertakings with respect to Publicly Offered Securities, the Issuer has adopted the following practices and procedures (the "Procedures").

Responsible Official

The responsibility for compliance with these procedures ultimately rests with the Finance Director of the Issuer (hereinafter referred to as the "Compliance Officer").

The Compliance Officer may identify additional officials or employees of the Issuer to assist him/her in implementing these procedures. The Compliance Officer is also responsible for ensuring an adequate succession plan for transferring post-issuance compliance responsibility when changes in staffing occur.

Post-Issuance Tax-Law Compliance Procedures (For Obligations)

Compliance Officer's Responsibilities:

When tax-exempt Obligations are issued, the Compliance Officer is responsible for the following:

1. **Closing Documents:** Obtaining and storing a closing book, binder, CD or electronic copy of the closing documents for the Obligations.
2. **Information Return:** Confirming that the Issuer, or Bond Counsel or another party acting on behalf of the Issuer, has filed the applicable federal tax information return with respect to the Obligations (such as U.S. Treasury Form 8038, 8038-G, 8039-GC, or 8038-CP) on a timely basis and filing a copy of U.S. Treasury Notice CP-152 (confirming the filing of the tax information return) with the closing documents, as and when such Notice is received by the Issuer.
3. **Record Retention:** Maintaining (1) the closing documents, (2) all records relating to the investment and use of the proceeds of the Obligations and (3) all records related to compliance with arbitrage yield restrictions and arbitrage rebate calculations and payments, for six years beyond the final maturity date of the original Obligations or of any Obligations issued to refund, directly or in a series of refunding, the original Obligations.
4. **Use and Investment of Proceeds Compliance**
 - a. Consulting with Bond Counsel and/or the Issuer's financial advisor to gain an understanding of the arbitrage yield restrictions, which apply or may apply to the Obligations.
 - b. Assuring that the proceeds of the Obligations, including any investment earnings on such proceeds, are used as indicated in the original debt (borrowing) resolution or ordinance and

closing documents or, with the advice of Bond Counsel, as may be otherwise permitted by law and the terms of the financing documents.

- c. Coordinating the receipt and retention of relevant receipts, statements, books and records with respect to the investment and expenditure of proceeds of the Obligations. Such documentation shall include the assets or types of facilities financed with the proceeds of the Obligations.

5. Arbitrage Yield Limitation Compliance

- a. Consulting with Bond Counsel and/or the Issuer's financial advisor or underwriter to gain an understanding of the arbitrage yield restrictions, which apply or may apply to money constituting proceeds of the Obligations.
- b. Maintaining appropriate record of any and all investment of proceeds of the Obligations.
- c. Assuring that any and all investment of such proceeds is made at fair market value and establishing and maintaining records with respect to each purchase and sale of an investment, including, if applicable, the "trade date," "settlement date," purchase or sale price and, if applicable, copies of any investment bid specifications and bids received.
- d. Monitoring the investment of proceeds of the Obligations to assure compliance with applicable arbitrage yield restrictions and engaging, when appropriate and subject to approval by the Council of the Issuer, an independent accountant, municipal financial advisor or arbitrage rebate consultant to assist the Issuer in complying with the arbitrage yield restriction.

6. Arbitrage Rebate Compliance

- a. Engaging, when appropriate and subject to approval by the Council of the Issuer, an independent accountant, municipal financial advisor or arbitrage rebate consultant to assist the Issuer in complying with the arbitrage rebate requirements

and to provide the Issuer with periodic reports of any arbitrage rebate liability with respect to the Obligations. Preferably, such reports shall be annual, but such reports shall be not less frequent than once every five years unless the Obligations have been determined to be exempt from the arbitrage rebate requirement.

- b. Determining, in consultation with the retained professional and/or Bond Counsel, whether the Obligations are eligible for any exemption from the arbitrage rebate requirement contained in the Internal Revenue Code or applicable Treasury Regulations, such as the "small issuer" exemption or any of six-month expenditure, 18-month expenditure or two-year construction expenditure exemptions.
- c. Assuring that any arbitrage rebate liability is properly accounted for in the Issuer's books, records and annual financial statements.
- d. Assuring that any arbitrage rebate liability is calculated in compliance with federal tax rules and regulations, which presently provide that (1) the first installment of arbitrage rebate is due within 60 days following the fifth (5th) anniversary of the date of issuance of the Obligations (or any earlier arbitrage rebate calculation date elected by the Issuer) and (2) succeeding installments of arbitrage rebate are to be calculated every five years thereafter and upon final redemption of the Obligations.
- e. Assuring that any arbitrage rebate payment is made no later than 60 days after the requisite rebate calculation date and is accompanied by the appropriate form, properly completed.
- f. Assuring that a final calculation of arbitrage rebate is made and, if necessary, a final arbitrage rebate payment is made no later than 60 days after the last of the Obligations are paid, whether upon stated maturity or upon prior redemption or prepayment.

7. Restricted Private Business Use Compliance

- a. Consulting with Bond Counsel to gain an understanding of the "private business use" restrictions that may apply to the assets financed or refinanced by the Obligations.
- b. Assuring that the Issuer consults with Bond Counsel before entering into any arrangement for the use of facilities financed or refinanced in whole or in part with Obligations which could be construed as "private business use."
Examples of possible private use are:
 - i. Sale of financed facilities
 - ii. Lease of financed facilities
 - iii. Nonqualified management or service contracts for the use of financed facilities
 - iv. Contracts granting "special legal entitlements" (such as naming rights or exclusive provider arrangements) with respect to financed facilities

8. Changes in Use

- a. Consulting with Bond Counsel regarding any proposed or actual change in use or ownership of the assets or facilities financed in whole or in part with proceeds of the Obligations to determine whether such change in use will affect, or has affected, adversely, the tax-exempt status of the Obligations.

9. Compliance with "Bank-Qualified" Bond Limitations

- a. Monitoring, and consulting with Bond Counsel regarding, the issuance or expected issuance of new Obligations in the same calendar year of issuance as previous Obligations, to assure that (1) the Issuer may, if desired, designate the Obligations as "bank-qualified" Obligations under Section 265 of the Internal Revenue Code, and (2) if the Obligations have

been so designated, the issuance of any other tax-exempt Obligations during the same calendar year does not adversely affect the "bank-qualified" status of the Obligations.

Continuing Education and Training

The Compliance Officer shall determine if State College employees responsible for implementation of any of the above procedures should seek training to perform the duties above.

It shall be the policy of the Issuer that the Compliance Officer and any other State College employees responsible for implementing these procedures shall periodically attend conferences, seminars or webinars discussing compliance with the rules of the Internal Revenue Code applicable to tax-exempt Obligations.

Post-Issuance Continuing Disclosure Compliance Procedures (For Publicly Offered Securities)

Continuing Disclosure

The Issuer will provide ongoing financial disclosures in accordance with U.S. Securities and Exchange Commission (SEC) Rule 15c2-12 (the "Rule") and the continuing disclosure undertaking (whether in the form of a continuing disclosure certificate or agreement or a covenant contained within the financing documents themselves) for each publicly offered issue of Obligations which remains outstanding (collectively, the "Continuing Disclosure Undertakings"). In furtherance thereof, the following procedures will be followed:

1. The Compliance Officer shall review each Continuing Disclosure Undertaking (CDU) to become familiar with its provisions and the responsibilities of the Issuer thereunder, including
 - a. What financial information and operating data is required to be filed on a recurring basis (annually or more frequently) and when such filings are due.

- b. What material events are required to be publicly disclosed and when notice of any such event is required to be filed.
 - c. The responsibility of the Issuer to file a notice of failure to make a timely filing when such a failure has occurred.
 - d. Where and how filings are to be made.
2. The Compliance Officer shall maintain copies of each CDU as part of the closing documents for the Obligations or in a separate file.
3. The Compliance Officer will establish and maintain a calendar setting forth the "due dates" with respect to recurring (annual, or if applicable, more frequent) financial disclosures required by the CDU's and schedule timely reminders (*e.g.*, by entering "task" reminders on the Compliance Officer's electronic calendar).
4. The Compliance Officer shall schedule email reminders on the EMMA website (www.emma.msrb.org) (or other available third-party website or service) to help ensure timely filing of such recurring financial disclosures as may be required, including annual financial information, audited financial information and annual budgets, in compliance with each CDU.
5. The Compliance Officer shall consult with the Issuer's solicitor, bond counsel or financial advisor regarding any questions of interpretation or implementation of a CDU.

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
99 GENERAL							
EXPENDITURES:							
DEBT							
DEBT							
95900	DEBT SERVICE - PRINCIPAL	10,432,799	5,250,157	983,128	1,218,262	1,012,564	3.0%
95901	DEBT SERVICE - INTEREST	343,682	301,519	503,517	513,945	460,451	-8.6%
95902	DEBT SERVICE- ADMIN FEES	176,043	65,895	500	10,433	750	50.0%
DEBT TOTAL		\$10,952,524	\$5,617,572	\$1,487,145	\$1,742,640	\$1,473,765	-0.9%
DEBT TOTAL		\$10,952,524	\$5,617,572	\$1,487,145	\$1,742,640	\$1,473,765	-0.9%
TOTAL EXPENDITURES		\$10,952,524	\$5,617,572	\$1,487,145	\$1,742,640	\$1,473,765	-0.9%
EXCESS (DEFICIT) OF REV OVER EXP		\$10,952,524	\$5,617,572	\$1,487,145	\$1,742,640	\$1,473,765	-0.9%
OTHER SOURCES (USES)							
OTHER SOURCES							
50315	BOND ISSUANCE PREMIUM	102,939	869,838	-	-	-	0.0%
OTHER SOURCES TOTAL		\$102,939	\$869,838	-	-	-	0.0%
NET OTHER SOURCES (USES)		\$102,939	\$869,838	-	-	-	0.0%
GENERAL TOTAL:		(\$10,849,585)	(\$4,747,734)	(\$1,487,145)	(\$1,742,640)	(\$1,473,765)	-0.9%

This page is intentionally left blank.

Capital Improvements

Each year, a five-year Capital Improvement Plan ("Plan") is developed and adopted by Council. This Plan includes an assessment of the condition of various infrastructure and other critical public assets. This assessment is relied upon to develop a plan for the logical and systematic improvement of these critical assets.

The Plan is a collection of projects that meet the threshold of *scope and cost* established for the Capital Budget. Generally, the Plan includes only those items having *a value of \$100,000 or higher and an estimated life of six years or longer*. Eligible items include the acquisition of property, purchase of new equipment (not covered by depreciation previously set aside and funded by the Asset Replacement Fund), major rehabilitation or replacement of existing facilities or new construction, and consulting fees for special one-time projects.

Each project is awarded points based upon a *scoring system*. This system consists of fifteen (15) priorities and has a maximum available score of thirty (30) points. The fifteen (15) priorities are reviewed and confirmed each year prior to the development of the Plan. Each project is also assigned one of the three *prioritization categories* (i.e. "Must Do", "Should Do", and "Could Do") based upon the nature and characteristics of the project.

You can find more information at www.statecollegepa.us/cip.

2022 Capital Projects

Project Number	Title	2022 Appropriation
SS221	Calder Way Sanitary and Storm Sewer Infrastructure	\$6,043,965
ST002	Street Resurfacing	\$2,665,000
IT300	Regional Police Records Management System	\$800,000
SWIII	Stormwater Projects	\$799,000
ST001	Street Reconstruction	\$750,000
BD131	Government Building Improvements	\$740,000
ST223	Green Light Go	\$285,969
ST223	Green Light Go - State Grant (awarded)	\$1,143,876
ST184	South Atherton Pedestrian/Bicycle Bridge	\$200,000
PK001	Parks Maintenance	\$192,000
BD015	Government Buildings Maintenance Reserve	\$128,000
PK182	Park Land Restoration	\$115,000
PK171	Action Sports Park	\$200,000
PK171	Action Sports Park - State Grant (awarded)	\$500,000
IT280	High Speed Internet	\$100,000
OPI21	Energy Savings Project	\$100,000
OP221	Housing Policy and Inclusionary Housing Analysis	\$100,000
PK200	Park Land Acquisition/Improvement	\$100,000
ST022	Bicycle and Pedestrian Intersection Safety Improvements (Plan Update)	\$100,000
ST941	Bicycle Facility Improvements	\$100,000
		\$15,162,810

ASSET REPLACEMENT FUND

Vehicle Replacement	\$562,625
Equipment Replacement	\$408,980
	\$971,605

OTHER FUNDS

PF022	Parking Improvements	\$3,192,000	Parking Fund
SS-1	Sanitary Sewer Rehab/Replacement	\$550,000	Sewer Fund
SSI91	Sanitary Sewer Capacity Increase Projects	\$176,500	Sewer Fund
	Capital Improvements	\$388,889	Compost Fund
	Vehicle/Equipment Replacement	\$156,300	Compost Fund
	Capital Equipment	\$119,515	Refuse Fund
	Vehicle Replacement	\$432,575	Refuse Fund
ST021	Streetscape, Safety & Accessibility Improvements	\$460,000	CDBG Fund
	Vehicle/Equipment Replacement	\$512,500	Highway Aid Fund
		\$5,988,279	
	TOTAL (ALL FUNDS)	\$ 22,122,694	

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B130 SCB CAPITAL PROJECTS							
30 ADMINISTRATION							
EXPENDITURES:							
 OPERATING							
 PROFESSIONAL SERVICE							
67310-OP141	PROFESSIONAL SERVICES	21,400	14,300	-	-	-	0.0%
 PROFESSIONAL SERVICE TOTAL		\$21,400	\$14,300	-	-	-	0.0%
 OPERATING TOTAL		\$21,400	\$14,300	-	-	-	0.0%
TOTAL EXPENDITURES		\$21,400	\$14,300	-	-	-	0.0%
EXCESS (DEFICIT) OF REV OVER EXP		\$21,400	\$14,300	\$0	\$0	\$0	0.0%
OTHER SOURCES (USES)							
 OTHER SOURCES							
49160	INTERFUND OPERATING TRANSFERS	1,800,000	4,607,084	534,656	1,653,634	534,656	0.0%
 OTHER SOURCES TOTAL		\$1,800,000	\$4,607,084	\$534,656	\$1,653,634	\$534,656	0.0%
NET OTHER SOURCES (USES)		\$1,800,000	\$4,607,084	\$534,656	\$1,653,634	\$534,656	0.0%
ADMINISTRATION TOTAL:		\$1,778,600	\$4,592,784	\$534,656	\$1,653,634	\$534,656	0.0%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B130 SCB CAPITAL PROJECTS							
37 INFORMATION TECHNOLOGY							
EXPENDITURES:							
OPERATING							
PROFESSIONAL SERVICE							
67310	PROFESSIONAL SERVICES	10,829	-	19,465	-	-	-100.0%
PROFESSIONAL SERVICE TOTAL		\$10,829	-	\$19,465	-	-	-100.0%
HARDWARE/SOFTWARE							
69310-IT201	COMPUTER ACCESS/SOFTWARE MAINT	-	14,500	20,634	20,634	-	-100.0%
HARDWARE/SOFTWARE TOTAL		-	\$14,500	\$20,634	\$20,634	-	-100.0%
OPERATING TOTAL		\$10,829	\$14,500	\$40,099	\$20,634	-	-100.0%
CAPITAL							
CAPITAL CONSTRUCTION							
93724-IT280	CAPITAL - INFRASTRUCTURE	11,804	34,088	129,019	-	100,000	-22.5%
93740-IT270	CAP PURCHASE-COMP/PRDCTN EQUIP	2,889	-	166,150	-	800,000	381.5%
CAPITAL CONSTRUCTION TOTAL		\$14,692	\$34,088	\$295,168	-	\$900,000	204.9%
CAPITAL TOTAL		\$14,692	\$34,088	\$295,168	-	\$900,000	204.9%
TOTAL EXPENDITURES		\$25,521	\$48,588	\$335,267	\$20,634	\$900,000	168.4%
EXCESS (DEFICIT) OF REV OVER EXP		\$25,521	\$48,588	\$335,267	\$20,634	\$900,000	168.4%
INFORMATION TECHNOLOGY TOTAL:		(\$25,521)	(\$48,588)	(\$335,267)	(\$20,634)	(\$900,000)	168.4%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B130 SCB CAPITAL PROJECTS							
45 PLANNING							
REVENUE:							
GRANTS							
44200-OP123	STATE GRANT	-	-	250,000	-	-	-100.0%
GRANTS TOTAL		-	-	\$250,000	-	-	-100.0%
TOTAL REVENUE		-	-	\$250,000	-	-	-100.0%
EXPENDITURES:							
OPERATING							
PROFESSIONAL SERVICE							
67310-OP181	PROFESSIONAL SERVICES	-	-	40,000	-	100,000	150.0%
PROFESSIONAL SERVICE TOTAL		-	-	\$40,000	-	\$100,000	150.0%
OPERATING TOTAL		-	-	\$40,000	-	\$100,000	150.0%
CAPITAL							
CAPITAL CONSTRUCTION							
93600-OP254	PROFESSIONAL FEES - CAPITAL	4,301	-	109,133	-	-	-100.0%
CAPITAL CONSTRUCTION TOTAL		\$4,301	-	\$109,133	-	-	-100.0%
CAPITAL TOTAL		\$4,301	-	\$109,133	-	-	-100.0%
TOTAL EXPENDITURES		\$4,301	-	\$149,133	-	\$100,000	-32.9%
EXCESS (DEFICIT) OF REV OVER EXP		(\$4,301)	\$0	\$100,867	\$0	(\$100,000)	-199.1%
PLANNING TOTAL:		(\$4,301)	-	\$100,867	-	(\$100,000)	-199.1%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B130 SCB CAPITAL PROJECTS							
70 PUBLIC WORKS ADMIN							
EXPENDITURES:							
OPERATING							
HARDWARE/SOFTWARE							
69320-IT201	NEW COMPUTER EQUIPMENT	-	8,307	9,500	9,500	-	-100.0%
HARDWARE/SOFTWARE TOTAL		-	\$8,307	\$9,500	\$9,500	-	-100.0%
OPERATING TOTAL		-	\$8,307	\$9,500	\$9,500		-100.0%
CAPITAL							
CAPITAL CONSTRUCTION							
93600-SW201	PROFESSIONAL FEES - CAPITAL	-	-	25,000	-	-	-100.0%
93724-SW111	CAPITAL - INFRASTRUCTURE	-	-	308,000	308,000	799,000	159.4%
CAPITAL CONSTRUCTION TOTAL		-	-	\$333,000	\$308,000	\$799,000	139.9%
CAPITAL TOTAL		-	-	\$333,000	\$308,000	\$799,000	139.9%
TOTAL EXPENDITURES		-	\$8,307	\$342,500	\$317,500	\$799,000	133.3%
EXCESS (DEFICIT) OF REV OVER EXP		\$0	\$8,307	\$342,500	\$317,500	\$799,000	133.3%
PUBLIC WORKS ADMIN TOTAL:		-	(\$8,307)	(\$342,500)	(\$317,500)	(\$799,000)	133.3%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B130 SCB CAPITAL PROJECTS							
72 PUBLIC WORKS FACILITIES							
REVENUE:							
DEBT PROCEEDS							
50310-BD131	DEBT PROCEEDS - GO - NON ELEC	-	-	420,000	-	-	-100.0%
DEBT PROCEEDS TOTAL		-	-	\$420,000	-	-	-100.0%
TOTAL REVENUE		-	-	\$420,000	-	-	-100.0%
EXPENDITURES:							
OPERATING							
PROGRAM EXPENSES							
71250-BD015	OFFICE FURNITURE/FURNISHINGS	1,000	1,080	-	-	-	0.0%
PROGRAM EXPENSES TOTAL		\$1,000	\$1,080	-	-	-	0.0%
PROFESSIONAL SERVICE							
67310-BD131	PROFESSIONAL SERVICES	-	2,450	-	-	-	0.0%
PROFESSIONAL SERVICE TOTAL		-	\$2,450	-	-	-	0.0%
OPERATING TOTAL		\$1,000	\$3,530	-	-	-	0.0%
CAPITAL							
CAPITAL CONSTRUCTION							
93730-BD015	CAP PURCHASES - BUILDINGS	465,142	40,088	1,743,889	20,000	968,000	-44.5%
CAPITAL CONSTRUCTION TOTAL		\$465,142	\$40,088	\$1,743,889	\$20,000	\$968,000	-44.5%
CAPITAL TOTAL		\$465,142	\$40,088	\$1,743,889	\$20,000	\$968,000	-44.5%
TOTAL EXPENDITURES		\$466,142	\$43,618	\$1,743,889	\$20,000	\$968,000	-44.5%
EXCESS (DEFICIT) OF REV OVER EXP		(\$466,142)	(\$43,618)	(\$1,323,889)	(\$20,000)	(\$968,000)	-26.9%
PUBLIC WORKS FACILITIES TOTAL:		(\$466,142)	(\$43,618)	(\$1,323,889)	(\$20,000)	(\$968,000)	-26.9%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B130 SCB CAPITAL PROJECTS							
73 PUBLIC WORKS STREETS							
REVENUE:							
GRANTS							
44100-SS221	FEDERAL GRANT	-	-	-	-	6,043,965	0.0%
44200-OP211	STATE GRANT	198,191	-	-	-	1,143,876	0.0%
44300-ST028	LOCAL GOVERNMENT GRANTS	50,000	-	-	-	-	0.0%
GRANTS TOTAL		\$248,191	-	-	-	\$7,187,841	0.0%
CONTRACTED SERVICES							
46145-ST191	IMPACT FEE	-	60,000	-	-	-	0.0%
CONTRACTED SERVICES TOTAL		-	\$60,000	-	-	-	0.0%
USER/USAGE CHARGES							
47500	SPECIAL ASSESSMENTS	173,839	66,760	-	64,437	-	0.0%
USER/USAGE CHARGES TOTAL		\$173,839	\$66,760	-	\$64,437	-	0.0%
DEBT PROCEEDS							
50310-ST142	DEBT PROCEEDS - GO - NON ELEC	-	-	9,000,000	-	-	-100.0%
DEBT PROCEEDS TOTAL		-	-	\$9,000,000	-	-	-100.0%
TOTAL REVENUE		\$422,030	\$126,760	\$9,000,000	\$64,437	\$7,187,841	-20.1%
EXPENDITURES:							
CAPITAL							
CAPITAL CONSTRUCTION							
93600-OP191	PROFESSIONAL FEES - CAPITAL	-	555	-	-	-	0.0%
93610-COVID	ARCHITECT/ENGINEERING FEES	-	12,890	-	-	100,000	0.0%
93724	CAPITAL - INFRASTRUCTURE	1,844,306	399,447	14,936,586	2,094,397	11,088,810	-25.8%
CAPITAL CONSTRUCTION TOTAL		\$1,844,306	\$412,892	\$14,936,586	\$2,094,397	\$11,188,810	-25.1%
CAPITAL TOTAL		\$1,844,306	\$412,892	\$14,936,586	\$2,094,397	\$11,188,810	-25.1%
TOTAL EXPENDITURES		\$1,844,306	\$412,892	\$14,936,586	\$2,094,397	\$11,188,810	-25.1%
EXCESS (DEFICIT) OF REV OVER EXP		(\$1,422,276)	(\$286,133)	(\$5,936,586)	(\$2,029,960)	(\$4,000,969)	-32.6%
PUBLIC WORKS STREETS TOTAL:		(\$1,422,276)	(\$286,133)	(\$5,936,586)	(\$2,029,960)	(\$4,000,969)	-32.6%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B130 SCB CAPITAL PROJECTS							
74 PUBLIC WORKS TREES/PARKS							
REVENUE:							
GRANTS							
44200-PK171	STATE GRANT	-	50,500	245,000	-	-	-100.0%
44400-PK171	OTHER GRANTS	-	-	55,000	-	500,000	809.1%
GRANTS TOTAL		-	\$50,500	\$300,000	-	\$500,000	66.7%
TOTAL REVENUE		-	\$50,500	\$300,000	-	\$500,000	66.7%
EXPENDITURES:							
OPERATING							
LAND/BLDG/FACILITIES							
70372-PK001	REPAIRS & MAINT - BUILDINGS	-	-	-	-	-	0.0%
LAND/BLDG/FACILITIES TOTAL		-	-	-	-	-	0.0%
OPERATING TOTAL		-	-	-	-	-	0.0%
CAPITAL							
CAPITAL CONSTRUCTION							
93600-PK200	PROFESSIONAL FEES - CAPITAL	5,400	-	-	-	-	0.0%
93650-PK001	MINOR CAPITAL PROJECTS	-	2,271	-	-	-	0.0%
93710-PK182	CAP PURCHASES - LAND	-	-	85,000	-	115,000	35.3%
93720	CAP PURCHASES - IMPROVEMENTS	33,982	-	923,427	6,871	1,092,000	18.3%
CAPITAL CONSTRUCTION TOTAL		\$39,382	\$2,271	\$1,008,427	\$6,871	\$1,207,000	19.7%
CAPITAL TOTAL		\$39,382	\$2,271	\$1,008,427	\$6,871	\$1,207,000	19.7%
TOTAL EXPENDITURES		\$39,382	\$2,271	\$1,008,427	\$6,871	\$1,207,000	19.7%
EXCESS (DEFICIT) OF REV OVER EXP		(\$39,382)	\$48,229	(\$708,427)	(\$6,871)	(\$707,000)	-0.2%
PUBLIC WORKS TREES/PARKS TOTAL:		(\$39,382)	\$48,229	(\$708,427)	(\$6,871)	(\$707,000)	-0.2%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B130 SCB CAPITAL PROJECTS							
99 GENERAL							
REVENUE:							
TAXES							
40110	REAL ESTATE TAX-IN LIEU	644,443	641,111	610,000	610,000	610,000	0.0%
This line item represents revenue received from the Penn State University as per the provisions of the Payment In Lieu Of Taxes (PILOT) agreement.							
TAXES TOTAL		\$644,443	\$641,111	\$610,000	\$610,000	\$610,000	0.0%
INTEREST AND RENTS							
43100	INTEREST EARNINGS	57,558	35,874	25,000	7,000	5,000	-80.0%
43150	RENT	96,453	98,056	89,884	73,542	-	-100.0%
INTEREST AND RENTS TOTAL		\$154,011	\$133,929	\$114,884	\$80,542	\$5,000	-95.6%
CONTRACTED SERVICES							
46145-ACT13	IMPACT FEE	6,878	5,478	5,000	3,460	3,000	-40.0%
This line item represents revenue received from the Commonwealth of Pennsylvania for the Act 13 Oil and Gas Impact Fee.							
CONTRACTED SERVICES TOTAL		\$6,878	\$5,478	\$5,000	\$3,460	\$3,000	-40.0%
SPECIAL ASSESSMENTS							
48140	SALE OF GENERAL FIXED ASSETS	-	6,522	-	1,079,820	-	0.0%
SPECIAL ASSESSMENTS TOTAL		-	\$6,522	-	\$1,079,820	-	0.0%
TOTAL REVENUE		\$805,333	\$787,040	\$729,884	\$1,773,822	\$618,000	-15.3%
EXCESS (DEFICIT) OF REV OVER EXP		\$805,333	\$787,040	\$729,884	\$1,773,822	\$618,000	-15.3%
GENERAL TOTAL:		\$805,333	\$787,040	\$729,884	\$1,773,822	\$618,000	-15.3%

This page is intentionally left blank.

Detail on Receipt

Overview

The Receipts section of the General Fund Budget includes the revenues received from Taxes, Licenses and Permits, Fines and Costs, Interest Earnings and Rent, Intergovernmental Revenue, Departmental Services, Sales, Rentals, Assessments and Miscellaneous and Indirect Costs, Interfund Transfers, and Refunds.

Goals

Encourage revenue base growth through economic revitalization strategies

Maintain reserves at adequate levels to provide for short-term financial protection of programs and services

Identify additional revenue sources to improve the “financial sustainability” of State College

2022 General Fund Revenue Sources

Source	Basis	Rate	% of GF Revenue	Cumulative %
Real Estate Taxes	Taxable Assessed Value less Homestead Exclusion	18.26 mills	31.35%	31.35%
Earned Income Tax	Earned Income	1.3%	17.59%	48.94%
Local Services Tax	Flat Amount	\$47	3.24%	52.18%
Realty Transfer Tax	Percent of Sales Price	1.5%	6.47%	58.65%
Fines & Violations			2.61%	61.26%
Licenses & Permits			2.28%	63.54%
Grants			1.25%	64.79%
Contracted Services	Cost of Service		27.60%	92.39%
Other Revenue			7.61%	100.00%

Detail on Receipts

Taxes

As a home-rule municipality, State College is generally not subject to the rate limitations set forth in state-enabling legislation for the following tax levies: Real Estate, Real Estate Transfer and resident Earned Income and Net Profits.

40100 – Real Estate Tax: The Real Estate Tax is one of two principal revenue sources. The budgeted receipts for this tax are calculated by multiplying the assessed value of the taxable properties listed on the tax roll, which is maintained by the Centre County Assessment Office, by the millage rate determined by Council, less allowable exclusions. For 2021, State College’s Real Estate Tax rate was 18.260 mills. Centre County and the State College Area School District also levy the Real Estate Tax at the rates of 7.840 and 46.0875 mills respectively. Tax Services collects the Real Estate Tax for State College and the State College Area School District, while Centre County collects their own real estate taxes.

A mill is the equivalent of \$1 in tax on each \$1,000 of a property’s assessed value or 0.001 expressed as a decimal. The assessed value of all real estate on the County’s tax rolls is stated in 1995 dollars, the “base year” of the last countywide property reassessment. At that time, the County fixed the ratio of market to assessed value at 50%. Known as the “common level of assessment,” this ratio is calculated annually by the State Tax Equalization Board (STEB). The common level ratio is used to value new construction and property improvements so that they are placed on the tax rolls in 1995 base-year dollars, thus maintaining uniformity in the real estate assessments. The common level ratio is also applied to changes resulting from real estate assessment appeals.

Since 2006, State College has the offered homestead exclusion to the owners of dwellings who occupy them as their principal place of residence. The homestead exclusion supports owner-occupied housing in the community and shifts a portion of the Real Estate Tax burden to the

owners of commercial and income-producing properties. Approximately 2,023 properties have been qualified for this exclusion by the Centre County Assessment Office. Each qualified property receives an exclusion of \$25,000 in assessed value prior to the computation of Real Estate Taxes due. Mixed-use properties may also receive a proportional exclusion based on the percentage of the property that is not commercial. Due to the homestead exclusion, State College collects a larger percentage of property tax from commercial and rental properties than from owner-occupied properties.

Line item 40100 also includes penalties on Real Estate Taxes paid after the discount and face-value periods have expired. Additionally, it also includes penalties collected on delinquent Real Estate Taxes by the Centre County Tax Claim Bureau.

40200 – Real Estate Transfer Tax: The total rate of property transfers in State College is 3.00%. Of this rate, 1.00% was levied by the Commonwealth and 1.50% was levied under the Home Rule taxing powers. Additionally, the School District also levied this tax at 0.50%. The Real Estate Transfer Tax is collected by the Centre County Recorder of Deeds, who remits it to the levying bodies on a monthly basis, less a collection fee. The revenue from this tax fluctuates annually, depending upon the number and price of properties sold.

40300 – Earned Income and Net Profits Tax: The Earned Income and Net Profits Tax is another principal source of revenue and is remitted primarily through employer withholding. This tax is levied on the earned income and net profits received by residents, as well as those received by non-residents who have a work site within State College but are not subject to a similar tax at their legal place of residence. For 2022, the rate for residents will remain at 1.30%, of which 0.80% is levied through the exercise of Home Rule taxing powers. The rate for non-residents is fixed at 1.00% and may not be increased. The School District also levies this tax on residents at the rate of 0.95%; making the combined resident rate 2.25% (the School District may not tax non-residents).

40400 – Local Services Tax: The Local Services Tax is a flat \$52 tax levied on all persons employed within State College, regardless of their legal place of residence. Of the total annual tax amount, \$5 is levied by the School District, making State College's effective rate \$47. The Local Services Tax is collected primarily through employer withholding. Tax Services collects this levy for State College, the School District and, by contract, for all political subdivisions and school districts within the Centre County Tax Collection district that levy the tax.

Licenses and Permits

41175 – Cable Television Franchise Fee: The current television cable franchise agreements with Comcast and Windstream provide for a franchise rate of 5% of gross revenues.

41200 – Commuter Parking Permits: Commuters may purchase a monthly permit that enables them to park their vehicles on designated streets close to the downtown.

41350 – Health Licenses/Permits: Annual licenses for eating and drinking establishments, retail food establishments and massage and tattoo establishments.

41425 – Loading Zone Permits: To regulate the use of loading zones in the Central Business District, an annual permit is required for non-commercially licensed vehicles that wish to use the zones for business purposes.

41500 – Residential Parking Permits: Residents of the residential and commuter parking districts may purchase an annual permit that allows them to park their vehicles on the street beyond the posted time limits.

41525 – Residential Rental Permits: While the Centre Region Code Administration (CRCA) agency is responsible for licensing and inspecting residential rental units, State College regularly performs tasks to address a variety of health and safety issues related to these units. Inspections occur, on average, once every three years to ensure compliance with the

property maintenance codes. To recoup the costs of performing this work, an annual permit fee per unit is imposed on the owners of residential rental units in the community. This fee is collected by CRCA, along with the regional rental housing permit fee, and then remitted to State College. A fee of \$25 is charged for processing changes in the ownership of residential rental units, and staff collects this fee at the time the ownership changes are filed.

41600 – Sign Permits/Licenses: A permit/license is required for all new signs, which varies depending upon the size of the sign.

41625 – Street Permits: Contractors are required to obtain a permit whenever they excavate or occupy a public street.

41650 – Towing Licenses: Firms that tow vehicles from public and/or private property are required to meet certain qualifications and obtain an annual license.

41675 – Transient Retail Licenses: Persons who engage in the following activities are required to obtain a license: canvassing, soliciting, foot and vehicle peddling, door-to-door sales and transient retail businesses. Daily, weekly, monthly and annual licenses are available, at varying fees.

41750 – Zoning/Site Review Fees: This revenue includes funds received from zoning permits and review of site plans.

42100 – Crimes Code Violations: These fines are imposed and collected by the District Judge as a result of charges filed for offenses under the Pennsylvania Crimes Code.

42110 – Vehicle Code Violations: Local fines are imposed and collected by the District Judge for Vehicle Code citations. Fines collected by the Centre County Probation Office for DUI violations are also included in this line item.

42120 – Ordinance Violations (Parking Enforcement): Some fines are paid at the Municipal Building for non-meter parking violations issued by Parking Enforcement Officers. The majority of these fines are for

violation of the overnight (2 a.m. to 6 a.m.) parking restriction. Revenue for “boot” fees, paid by parking scofflaws to release vehicles that have been immobilized, is also included in this line item. If the fine for these violations is not paid after 30 days, a citation is issued against the registered owner of the vehicle before the District Judge, and the matter is adjudicated in Magisterial Court.

42120 – Ordinance Violations (Police): These fines are paid at the Municipal Building for non-meter parking violations issued by State College Police Officers. If the fine for these violations is not paid after 30 days, a citation is issued before the District Judge, and the matter is adjudicated in Magisterial Court.

42120– Ordinance Violations (DNCS): These fines are paid at the Municipal Building for violations such as snow, grass, refuse/recycling, lawn parking and dog law offenses. If the fine is not paid within 30 days, a citation is issued before the District Judge, and the matter is adjudicated in Magisterial Court.

42130 – State Police Fines: This distribution is for fines collected by the Commonwealth for Vehicle Code citations issued by the State Police. The distribution is based on a formula that includes road mileage and population.

42140 – Parking Meter Violations: These fines are for parking meter violations on the streets and in the municipal lots. This revenue line item also includes fines imposed and collected by the District Judge for parking meter violations that have not been paid at the Municipal Building. If the fine is not paid at the Municipal Building after 30 days, a citation is issued with the District Judge, and the matter is adjudicated in Magisterial Court.

Interest Earnings/Rent

43100 – Interest Earnings: Revenue received from interest earned on the investment of temporarily idle funds is determined by the amounts available for investment and the prevailing market interest rates. State law and State College policy limit investment options to those that are relatively risk-free. In addition, financial institutions are required to fully collateralize municipal deposits in accordance with state law. State College's idle funds are invested in money market accounts, the Pennsylvania Local Government Investment Trust (PLGIT) and certificates of deposits with local financial institutions. A cash concentration account is also maintained for the overnight investment of deposited funds.

43150 – Rent: Revenue in this line item includes the annual credit for Centre Region Council of Governments' proportionate share of the rent paid by the agencies for the Centre Region Council of Governments (COG) Office Building Project. In previous years, this revenue line item appeared in the Regional Programs section of expenditures as an offsetting line item, reducing the appropriation for COG programs. Centre County's Government and Education Access Television Network (C-NET) leases 1,600 square feet of office space in the Municipal Building and two parking spaces under a 10-year agreement. The Central Pennsylvania Farmers Market Association leases 250 square feet of space in the lobby of the Municipal Building on Fridays from December through April for the indoor farmers market. The New Leaf Initiative rents space on the third floor of the Municipal Building.

43170 – Rent of Facilities: Meeting facilities in the Municipal Building are available to outside groups for a fee.

Intergovernmental Revenue

44100 – Federal Grants (Police)

Encouraging Arrests Program: The U. S. Department of Justice (DOJ) awarded a multi-year grant to cover the operating expenses of the Victim

Centered Intensive Case Management (VCICM) Unit established under the Encouraging Arrests Program. This program assists the victims of domestic violence.

STOP Violence Against Women Program: The Pennsylvania Commission on Crime and Delinquency (PCCD) awarded a grant to Centre County for the STOP Violence Against Women Program. A portion of the grant funds is passed through to cover part of the cost of the Sexual Assault Detective position.

Joint Source Investigation Project Grant (SIP): The PCCD awarded a grant to cover Police Officer overtime and other costs associated with alcohol source investigations.

44100 – Federal Grants (Planning)

Supportive Housing Program: The U. S. Department of Housing and Urban Development (HUD) awarded a grant of Continuum of Care funds to support additional case management services furnished to homeless persons with special needs and homeless youth through the Local Shelter Initiative Project, which is managed by Housing Transitions, Inc.

44200 – State Grants (Police)

Traffic Safety Grant: The Pennsylvania Department of Transportation (PennDOT) awarded a grant to cover the costs of participating in the "Smooth Operator" program, which discourages aggressive driving through increased traffic law enforcement on selected routes.

Drug Task Force: The Police Department is one of five local law enforcement agencies jointly participating in the Regional Drug Task Force. The Commonwealth reimburses for Police Officer overtime associated with investigations and operations conducted by the Task Force.

DUI Sobriety Checkpoint Grant: PennDOT awarded a grant to six local law enforcement agencies that jointly participate in a DUI Sobriety

Checkpoint Program. The grant reimburses for Police Officers' salaries and benefits while they are conducting sobriety checkpoints.

45300 – State Entitlements

Public Utility Realty Tax: State College receives an annual distribution from the Commonwealth for a portion of the State Tax on realty owned by public utilities. The distribution is based on a formula that compares the ratio of the assessed value of public utility realty to the assessed value of all public utility realty in the Commonwealth.

Alcoholic Beverage Licenses: The Pennsylvania Liquor Control Board (PLCB) distributes license fee revenue for the thirty-three (33) establishments currently licensed to serve alcoholic beverages. State College's share of the fee is \$300 per license.

45600 – Local Shared Revenue (Police)

School Resource Officer Program: The State College Area School District reimburses for 75% of the cost of the School Resource Officers assigned to the High School, Mount Nittany Middle School, and the Delta Program.

Sponsored Training Fees: Municipal Police Officers from Centre County and the surrounding counties may attend the annual in-service training program conducted by the State College Police Department. These officers pay a fee to attend the program.

Departmental Earnings

46100 – Contract for Shared Services (Administration): The revenue in this line item is from the Centre Region COG Pensions and Risk Management shared services contract.

46100 – Contract for Shared Services (Finance): This line item covers revenue from financial services furnished to C-NET and Harris Township.

46100 – Contract for Shared Services (Tax): This item includes revenue for tax collection services furnished to other political subdivisions. The

Division of Tax Services collects Real Estate, Local Services, Pre-Act 32 Earned Income and Net Profits Taxes for the State College Area School District (SCASD). The Local Services Tax, under separate agreements, is collected as described herein:

46100 – Contract for Shared Services (Information Technology): This line item covers information technology services furnished to neighboring jurisdictions and other governmental entities.

46100 – Contract for Shared Services (Public Works Facilities): This line item includes revenue from furnishing custodial and building maintenance and management services to Schlow Centre Region Library.

46100 – Contract for Shared Services (Police): Both College and Harris Townships contract for police services. The Townships contract for a fixed number of hours of service per week and reimburse the contracted hours based upon an estimated hourly rate that reflects the direct costs plus a 20% overhead charge. Any additional hours of service provided to the Townships during the year are billed at a premium, full cost rate that includes all overhead and indirect costs.

This item also includes revenue from security and traffic control services provided by the State College Police Department during special events, such as School District functions, the Arts Festival and Penn State University's homecoming parade. At the request of the University, State College Police Officers are assigned to provide security at Beaver Stadium and related traffic control services during home football games. Penn State University reimburses the Borough for the cost of these services. The Youthful Offender Program (YOP) provides an alternative to the criminal justice system for young persons cited for underage drinking for the first time. These offenders may apply for the YOP through the District Judge, pay a fee and must complete the program, which is operated by the Community Help Center. State College Police Officers teach a portion of the YOP, which provides an opportunity for the youthful offenders to interact with the police, to better understand the negative impact of their

behavior on the community and increase their awareness of the risks of alcohol-related behavior.

This line item also includes revenue from the SCASD, which reimburses for 50% of the cost of providing the School Crossing Guards.

46100 – Contract for Shared Services (DNCS): This line item includes revenues received from College, Ferguson and Patton Townships for contracted services. The Townships reimburse for these services based upon an hourly rate, which covers the cost of salaries, benefits and vehicle use for DNCS staff. Also included in this line item is revenue from facility plan reviews and food handler certification exam fees.

46100 – Contract for Shared Services (Public Works Services): The Public Works Department furnishes labor, administrative services and equipment services to several of the enterprise funds including Parking, Sanitary Sewer, Refuse Collection, Compost Operations, Bellaire Court and the Bus Terminal and other General Fund departments. This line item covers reimbursement to the General Fund for those services, as well as reimbursement for services furnished to other entities, such as traffic control services for Penn State University home football games.

46110 – Sale of Materials/Concessions (Police): Fees charged by the State College Police Department for copies of incident and vehicle crash reports and record checks are included in this line item.

46210 – Sale of Materials/Concessions (Miscellaneous): This line item includes revenue from the sale of surplus property and equipment, reimbursements for damages to property and revenues from equipment rental and related services.

47390, 47100 – Meter Collections/Rentals (Street): This line item includes the revenue collected from on-street parking meters and the revenue from the rental of meter bags.

47400 – Permits/Passes: This line item includes revenue collected for monthly parking passes in parking lots.

47500 – Special Assessments (Shade Tree): This revenue represents reimbursements received from property owners for the cost of new tree plantings.

Miscellaneous Revenue

48120 – Miscellaneous Revenue: Through an arrangement with the Centre County Treasurer, annual dog licenses are sold at the Municipal Building. State College is permitted to collect \$1 per license to cover the cost of issuance. This item also covers revenue that is not attributable to another budget line item, including the sale of maps and ordinances.

Indirect Costs/Interfund Transfers

49165 – Indirect Cost Reimbursement: Enterprise and internal service funds reimburse the General Fund for indirect costs such as administrative, human resources, financial, purchasing, technical services, building space allocation, etc., based on the Central Services Cost Allocation Plan. Interfund transfers from the Centre Tax Agency (State College entity performing countywide Earned Income and Net Profits Tax collection services) and the Community Development Block Grant (CDBG) Program are also included in this line item.

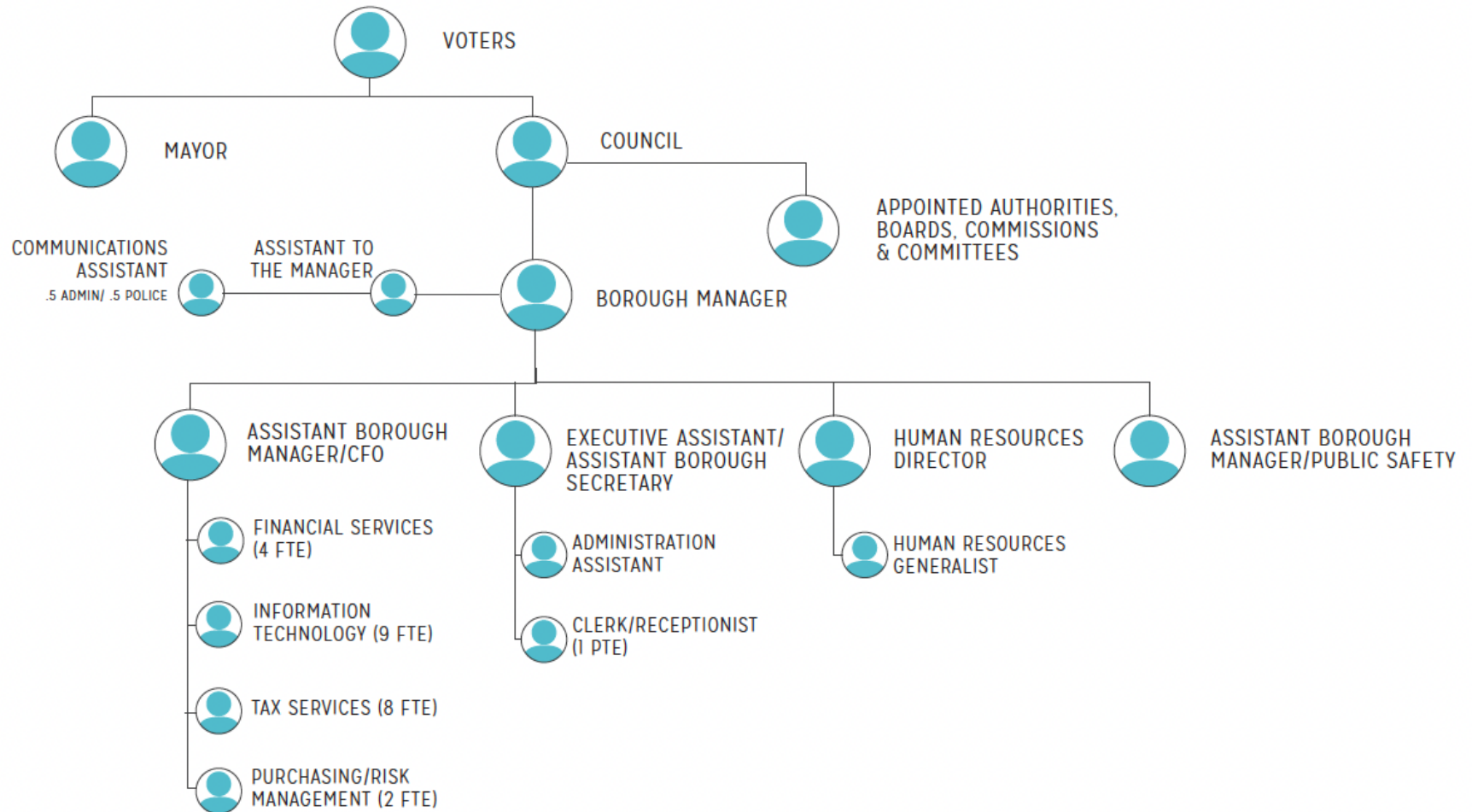
49180 – Refund Prior Year Expenses: As a member of the Pennsylvania Municipal Health Insurance Co-Operative, State College receives a refund when the Co-Operative premium revenue exceeds claims expenses in any given year.

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
99 GENERAL							
REVENUE:							
TAXES							
40100	REAL ESTATE TAXES	8,278,718	9,023,975	9,392,828	9,390,226	9,686,775	3.1%
40200	REAL ESTATE TRANSFER TAX	3,727,726	2,562,691	1,320,000	4,500,000	2,000,000	51.5%
40300	EARNED INCOME TAX	5,223,704	5,413,451	5,300,000	5,433,396	5,433,396	2.5%
40400	LOCAL SERVICES TAX	1,115,308	1,076,545	1,116,000	969,276	1,000,000	-10.4%
TAXES TOTAL		\$18,345,457	\$18,076,663	\$17,128,828	\$20,292,898	\$18,120,171	5.8%
LICENSES AND PERMITS							
41175	CABLE TELEVISION FRANCHISE FEE	317,262	288,613	275,000	225,000	250,000	-9.1%
41177	RIGHT-OF-WAY RENT	21,722	6,900	10,000	25,000	25,000	150.0%
LICENSES AND PERMITS TOTAL		\$338,984	\$295,513	\$285,000	\$250,000	\$275,000	-3.5%
INTEREST AND RENTS							
43100	INTEREST EARNINGS	296,527	121,394	100,000	50,000	50,000	-50.0%
43150	RENT	85,850	81,262	73,000	73,000	73,000	0.0%
43170	RENT OF FACILITIES	5,049	580	1,000	1,000	1,000	0.0%
INTEREST AND RENTS TOTAL		\$387,426	\$203,236	\$174,000	\$124,000	\$124,000	-28.7%
GRANTS							
44100-ARPA	FEDERAL GRANT	-	-	-	4,099,387	-	0.0%
GRANTS TOTAL		-	-	-	\$4,099,387	-	0.0%
SHARE/ENTITL/IN LIEU							
45300	STATE ENTITLEMENT	1,523,347	1,455,034	1,185,150	1,614,831	1,185,150	0.0%
SHARE/ENTITL/IN LIEU TOTAL		\$1,523,347	\$1,455,034	\$1,185,150	\$1,614,831	\$1,185,150	0.0%
CONTRACTED SERVICES							
46210	SALE OF MATERIALS/CONCESSIONS	4,797	107,078	4,500	2,500	2,500	-44.4%
CONTRACTED SERVICES TOTAL		\$4,797	\$107,078	\$4,500	\$2,500	\$2,500	-44.4%
USER/USAGE CHARGES							
47100	METER COLLECTIONS	808,286	183,673	400,000	51,277	600,000	50.0%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
99 GENERAL							
47390	METER RENTALS	64,780	51,100	45,000	15,000	45,000	0.0%
47400	PERMITS/PASSES	2,380	-	-	-	-	0.0%
USER/USAGE CHARGES TOTAL		\$875,446	\$234,773	\$445,000	\$66,277	\$645,000	44.9%
SPECIAL ASSESSMENTS							
48120	MISCELLANEOUS REVENUE	(377)	24,241	1,000	17,000	1,000	0.0%
48140	SALE OF GENERAL FIXED ASSETS	-	8	-	-	-	0.0%
SPECIAL ASSESSMENTS TOTAL		(\$377)	\$24,249	\$1,000	\$17,000	\$1,000	0.0%
DEBT PROCEEDS							
50310	DEBT PROCEEDS - GO - NON ELEC	9,465,000	6,186,912	-	272,354	-	0.0%
DEBT PROCEEDS TOTAL		\$9,465,000	\$6,186,912	-	\$272,354	-	0.0%
TOTAL REVENUE		\$30,940,080	\$26,583,458	\$19,223,478	\$26,739,247	\$20,352,821	5.9%
EXCESS (DEFICIT) OF REV OVER EXP		\$30,940,080	\$26,583,458	\$19,223,478	\$26,739,247	\$20,352,821	5.9%
OTHER SOURCES (USES)							
OTHER SOURCES							
50315	BOND ISSUANCE PREMIUM	102,939	869,838	-	-	-	0.0%
49160	INTERFUND OPERATING TRANSFERS	400,000	790,712	711,678	711,678	-	-100.0%
49165	INDIRECT COST REIMBURSEMET	993,876	790,076	864,000	771,633	771,633	-10.7%
OTHER SOURCES TOTAL		\$1,496,815	\$2,450,626	\$1,575,678	\$1,483,311	\$771,633	-51.0%
NET OTHER SOURCES (USES)		\$1,496,815	\$2,450,626	\$1,575,678	\$1,483,311	\$771,633	-51.0%
GENERAL TOTAL:		\$32,436,895	\$29,034,084	\$20,799,156	\$28,222,558	\$21,124,454	1.6%

Administration Department

Organizational Chart



Overview

State College is a Home Rule municipality with a Council-Manager form of government. Under the Home Rule Charter, which was adopted in 1973, there is a seven-member Council elected at large, all of which serve four-year overlapping terms. Council sets policy and has ultimate responsibility for the municipal government.

The Mayor is elected at large and is elected to serve a four-year term. The Mayor presides at Council meetings and represents the municipality in the community.

The day-to-day operation of the municipality is the responsibility of a professional Manager, who is appointed by Council. The Manager is responsible for overseeing all of the operating departments, which include Administration, Police, Parking, Planning, and Public Works.

State College is a member of the Centre Region Council of Governments (COG), which provides public services, including park maintenance and recreation services, building inspection services, regional planning, library services, emergency management, volunteer fire services, and mass transit.

Offices & Programs

Mayor's Office

The Mayor is the official representative and ceremonial head of local government. The Mayor presides at regular meetings of Council and has veto power over ordinances adopted by Council.

Council

Council is the policy body of the community. Council meets in regular session on the first and third Mondays of each month and work sessions on the second Monday of each month.

The current members of Council include: Council President Jesse L. Barlow, Evan Myers, Deanna M. Behring, Janet P. Engeman, Theresa D. Lafer, Peter S. Marshall and Katherine Yeaple.



Manager and General Administration

Overview

The Administration Department provides governance, leadership and management for the municipality and its citizens, to ensure that State College's core values of integrity, innovation, transparency, customer service, honesty, accountability, responsibility and diversity are reflected in all public policy and administration of public services. The Manager, Thomas J. Fountaine, II, is appointed by Council and serves as the Chief Executive Officer of State College. The Manager and Municipal Clerk provide direct support for Council. The general administration staff also includes the Assistant Manager/CFO, Human Resources Director, Human Resources Generalist, Purchasing and Risk Management Director, Purchasing and Risk Management Specialist, Assistant to the Manager, Executive Assistant, Communications Assistant, and Clerk/Receptionist.

Employees in the Department of Administration provide operational management for all departments and services and provide general management of the day-to-day operations. Staff also provides planning and financial oversight to all municipal functions, which include the centralized functions of Human Resources, Purchasing and Risk Management, Financial Services, Tax Services, and Information Technology. Records management, communication, and Council staff support services are also part of the Administration Department's responsibilities.

Departmental Objectives

Economic Development Partnerships

State College will continue to support entrepreneurship and other job creation strategies that will improve opportunities to retain graduates in State College and create a culture that attracts young professionals and entrepreneurs to the community. Other key partners in these efforts will be Penn State University and the Invent Penn State initiative, the Centre County Economic Development Partnership, the New Leaf Initiative, Co.Space, State College Area School District, Centre County, and other Centre County municipalities. A major part of this work in 2020 and 2021 includes business recovery and assistance from COVID-19 impacts.

Alternative Revenue Sources

Work with community partners, municipal partners, state associations and others to obtain legislative authority for expanded revenue alternatives and greater options in boundary change decisions. Priority will be on specific revenue alternatives that include local tax options for alcohol and sales, expansion of local earned income tax authority, tax-exempt property reform and regional revenue sharing.

Communications

Overview

Improve communication and transparency within the community through a focus on improving the citizen request for service process and sharing more information through the State College's many communication channels, which will provide new information to residents and increase responsiveness to the community about community services, key policy decisions of Council, Authorities, Boards and Commissions and other matters of interest to the community.

Division Objectives

Upgrade State College Website

In 2021, State College's website was from CivicEngage, Content Management System (CMS), to Engage 6, Headless Content Management System (HCMS) from CivicPlus. This update will improve the usability of the website from both staff and the public. It also increases the flexibility to integrate with any software solutions existing or being considered. Additional improvements including a revamp of the staff directory and integrating the use of Geographical Information System (GIS) maps are planned for 2022.

Quarterly Digital Newsletter

In 2022, the Borough will reinstate its Quarterly Digital Newsletter, which takes a look back at the past three months in State College while also looking ahead at the next three months. Readers can learn more about refuse schedules, tips & tricks about living in State College, and much more. This project was delayed as staff is waiting on planned enhancements with the website service.

Zencity

This year staff had the opportunity to utilize a data analyzing service that collects Information on the current needs and concerns in the community. This in return provides insights and reports that staff is able to distribute to proper departments and Council to make data driven decisions. Staff will continue to utilize this service throughout 2022.

National Community Survey

The Borough of State College regularly contracts with the National Research Center/Polco to conduct a survey of our residents; however, because of the pandemic resulting in many residences being vacant, it was not conducted in 2021. We have been conducting this survey about every two years first conducting the survey in 2007. The last survey was

conducted in April 2018. This survey, which includes many questions related to the safety, livability, vibrancy, and sustainability of the Borough, is expected to be conducted in April 2022.

The NCS survey will be sent to approximately 5,000 residents in the Borough. The NCS provides an analysis that compares the survey results with prior years for the Borough and compares the Borough results with benchmark communities across the country.

Human Resources

Overview

The Human Resources' staff recruits and retains a stable, diverse, productive, competent, and talented workforce. Staff includes a Director and Generalist, who provide services to full-time, part-time, and seasonal employees. This Division is responsible for recruitment and selection of employees, employee benefit plan administration and coordination of salary and wage information. Human Resources works closely with the Financial Services Division for payroll administration and benefit-cost calculations for budget projections.

Division Objectives

Authorities, Boards, Committees, and Commissions (ABC) Membership Diversity Drive

In 2022, the staff will perform an analysis of ABC membership and develop a marketing strategy to diversify the members of the various ABCs. Where appropriate, staff will update ABC meeting times and tenures to better encourage diverse participation. This will ensure that all community members, long-term residents, and students, have a chance to get civically involved.

Purchasing and Risk Management

Overview

The Purchasing and Risk Management Division is responsible for the administration of the Purchasing Ordinance and Regulations, including developing and reviewing specifications for bid packages, maintaining vendor contacts to enhance procurement of all municipal services and supplies, and reviewing contracts.

The Risk Management function includes reviewing all lines of insurance to ensure the Borough maintains appropriate coverage in the most cost-effective manner; managing and filing claims with the appropriate insurance carriers for claims including, but not limited to, automobile, property, workers' compensation and general liability; and working with the State College Borough's Safety and Wellness Committees to promote safe work practices and healthy lifestyle choices. Risk Management services are also provided to the Centre Region COG under contract.

Division Objectives

Risk Management Plan/Continuity of Operations Plan

In 2017 and 2018, the Borough worked with Penn State's Sustainability Institute and classes from the Penn State IST College to identify the top risks facing the Borough. Each of these risks was evaluated and a response plan was developed for each. In 2020 and 2021, the COVID-19 pandemic shifted resources in unprecedented ways, but in many ways proved the value of the Borough's prior Continuity of Operations planning. In 2022, staff will perform critical analysis and revision of the pandemic response plan.

Implementation of the Penn PRIME Accident and Illness Prevention Program (A&IPP)

The Borough's workers' compensation and liability insurer, PennPRIME, required its members to adopt and implement an Accident and Illness

Prevention Program (A&IPP). This program is a detailed road map to assure each member is adhering to best practices in the areas of accident and illness prevention and risk management. Division staff will refine and build upon the adopted Accident & Illness Prevention Program in 2022.

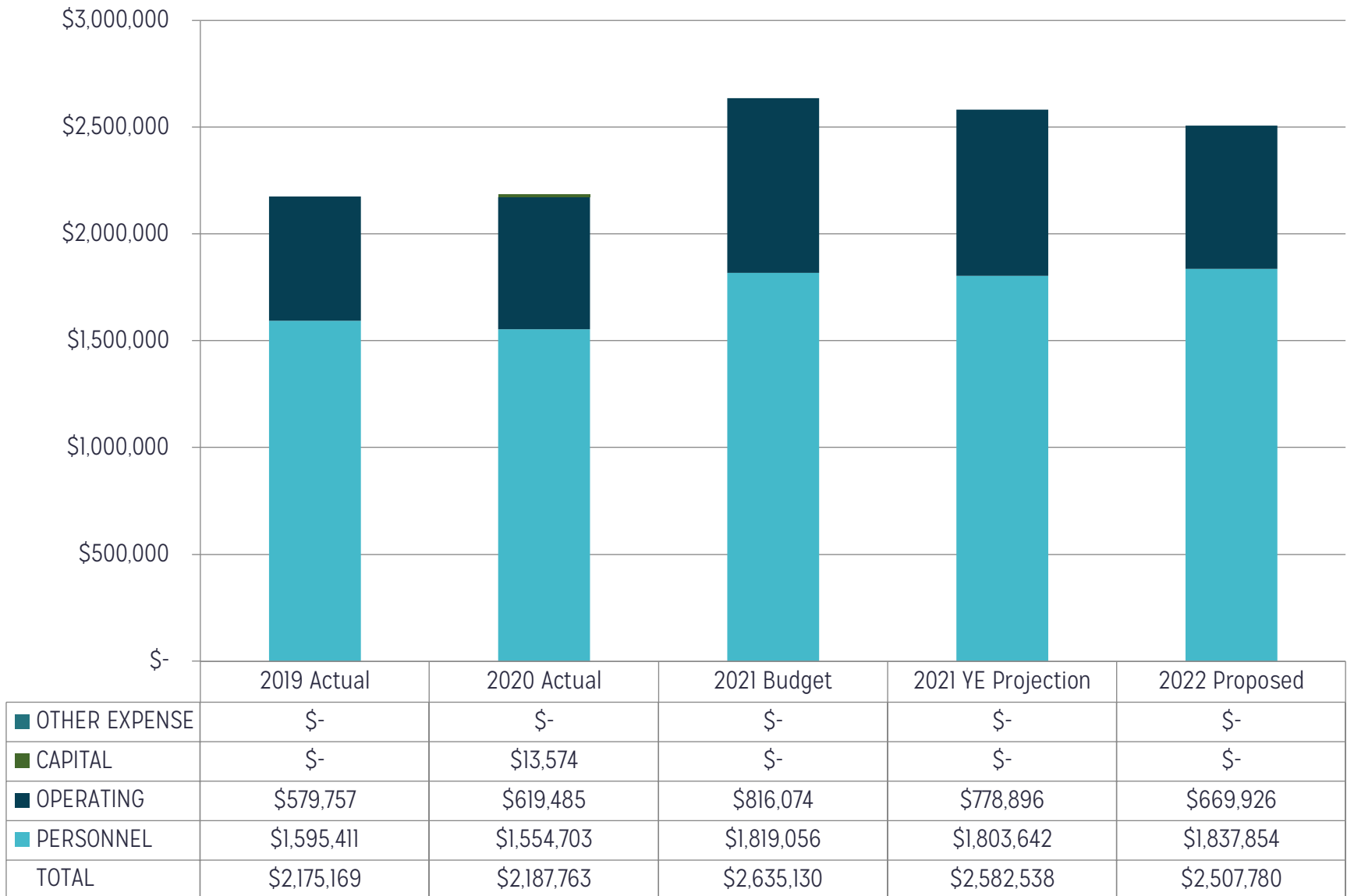
Inventory Management and Control Improvements

During 2015, the Munis Inventory module was implemented. The first phase of the implementation included office supplies, and this phase was operational in August of 2015. Phase 2 of the implementation included street name and traffic signs, which was completed in 2016. The final phase of the implementation is the inventory of fleet parts in the Central Garage, which includes identifying/pricing all items in the inventory. Final implementation of this phase is contingent on the adoption of a Work Order system by the Public Works Department and, if brought on-line during 2022, staff will work with Public Works personnel to incorporate the inventory module into the Work Order System. This will be a major improvement to the older and less efficient processes currently used for inventory management and control in the Central Garage and Fleet Maintenance operation.

Employee Health and Safety Incentive Program

Work with the Borough's Wellness and Safety Committees in 2022 to develop and implement health and safety incentive programs for employees tailored to the needs of the individual departments.

Administration



Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
30 ADMINISTRATION							
REVENUE:							
GRANTS							
44400	OTHER GRANTS	-	15,000	-	-	-	0.0%
GRANTS TOTAL		-	\$15,000	-	-	-	0.0%
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	18,500	18,500	19,000	19,000	19,000	0.0%
This line represents the Centre Region Council of Governments (COG) Pension and Risk Management shared services contract.							
CONTRACTED SERVICES TOTAL		\$18,500	\$18,500	\$19,000	\$19,000	\$19,000	0.0%
TOTAL REVENUE		\$18,500	\$33,500	\$19,000	\$19,000	\$19,000	0.0%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	984,882	994,996	1,146,604	1,146,604	1,222,398	6.6%
60115	SALARY & WAGES - PART TIME	56,794	44,313	33,683	33,683	49,961	48.3%
60180	OVERTIME PAY	6,975	2,818	2,000	2,000	2,000	0.0%
60185	OTHER COMPENSATION	8,397	8,905	9,097	9,097	9,368	3.0%
SALARIES AND WAGES TOTAL		\$1,057,048	\$1,051,033	\$1,191,384	\$1,191,384	\$1,283,727	7.8%
EMPLOYEE BENEFITS							
61192	OASDI- EMPLOYER PAID	60,463	59,533	68,004	68,004	71,691	5.4%
61193	MEDICARE - EMPLOYER PAID	15,093	14,858	17,008	17,008	18,031	6.0%
61196	HEALTH INSURANCE	245,735	241,172	271,149	271,149	297,016	9.5%
61197	RETIREE HEALTH INSURANCE	-	750	-	-	-	0.0%
61198	VISION/DENTAL INSURANCE	8,807	13,280	14,505	14,505	16,712	15.2%
61199	LIFE & DISABILITY INSURANCE	2,830	2,921	3,318	3,318	3,179	-4.2%
61200	PENSION	116,552	131,732	133,203	133,203	18,980	-85.8%
61201	WORKERS COMPENSATION	1,763	1,935	2,001	2,001	2,129	6.4%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
30 ADMINISTRATION							
61210	EMPLOYEE PARKING	1,745	1,500	1,920	1,920	960	-50.0%
EMPLOYEE BENEFITS TOTAL		\$452,988	\$467,681	\$511,108	\$511,108	\$428,698	-16.1%
EMPLOYEE SUPPLY/EXPEN							
62120	TRAVEL/MILEAGE EXPENSE	21,614	8,356	27,550	12,000	27,500	-0.2%
This line item provides appropriations for travel by the Mayor and Council members to various conferences and meetings.							
62121	PROFESSIONAL DEVELOPMENT	31,385	5,721	42,000	12,000	46,000	9.5%
62122	TRAINING AND DEVELOPMENT	1,484	(910)	1,500	1,000	1,500	0.0%
62125	AUTOMOBILE ALLOWANCE	5,773	5,879	6,764	6,000	6,679	-1.3%
This line item appropriation includes the car allowance for the Mayor and Borough Manager.							
62130	CONTINUING EDUCATION/TUITION	2,934	8,278	9,000	8,400	9,000	0.0%
62140	RECRUITMENT/RELOCATION	25	128	5,000	45,000	10,000	100.0%
This line item appropriation provides funding for staffing recruitment and relocation expenses.							
62150	EMPLOYEE/VOLUNTEER RECOGNITION	22,159	8,237	24,750	16,750	24,750	0.0%
This line item appropriation is used for activities to recognize the many volunteers who serve the Borough on various Authorities, Boards, Commissions and Committees (ABCs), in addition to recognizing Borough employees for their service. Specific activities include the annual ABC Dinner and service awards for employees.							
62155	EMPLOYEE WELLNESS	-	300	-	-	-	0.0%
EMPLOYEE SUPPLY/EXPEN TOTAL		\$85,375	\$35,989	\$116,564	\$101,150	\$125,429	7.6%
PERSONNEL TOTAL		\$1,595,411	\$1,554,703	\$1,819,056	\$1,803,642	\$1,837,854	1.0%
OPERATING							
OFFICE SUPPLIES							
65210	SUPPLIES	3,366	4,008	5,000	2,500	4,250	-15.0%
65212	FORMS	681	-	1,000	600	750	-25.0%
Costs for printing the Operating Budget, Capital Improvement Plan, and various required forms for the Department are included in this line item.							
65213	COMPUTER/COPIER SUPPLIES	1,963	3,046	3,600	3,600	3,600	0.0%
65215	POSTAGE	690	561	2,000	1,000	1,500	-25.0%
OFFICE SUPPLIES TOTAL		\$6,699	\$7,615	\$11,600	\$7,700	\$10,100	-12.9%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
30 ADMINISTRATION							
PROGRAM EXPENSES							
66227	MEALS & MEETINGS	11,667	5,379	14,000	3,500	12,000	-14.3%
This line item reflects expenses for Borough Council and Department staff meals and meetings.							
66235	SPECIAL PROJECTS/GRANTS	25,517	36,330	18,466	5,000	10,000	-45.8%
66238	PROGRAM SUPPLIES/ACTIVITIES	-	1,237	100	100	500	400.0%
This line item covers expenses for miscellaneous items that cannot be classified as office supplies or minor equipment.							
71250	OFFICE FURNITURE/FURNISHINGS	-	67	1,000	5,000	1,000	0.0%
This line item appropriation is for office furniture and furnishings with a value of less than \$5,000.							
PROGRAM EXPENSES TOTAL		\$37,184	\$43,012	\$33,566	\$13,600	\$23,500	-30.0%
PROFESSIONAL SERVICE							
67310	PROFESSIONAL SERVICES	76,663	111,664	238,228	128,450	28,250	-88.1%
This appropriation provides funds for consulting service needs that arise during the year. In the past few years, funds from this account have been used for human resource recruiters, the classification and compensation study, and services related to the Borough's pension plans and other miscellaneous needs.							
67314	LEGAL SERVICES	53,601	58,161	60,000	55,000	62,527	4.2%
This line item covers the retainer fee for the Borough's Solicitor and additional charges related to legal claims managed by the Solicitor's office.							
67315	SPECIAL LEGAL SERVICES	61,664	86,290	72,595	180,000	75,000	3.3%
This appropriation covers expenses for specialized legal services. In the past few years, this line item has covered the expenses of special labor counsel associated with personnel issues, the services of an attorney specializing in cable franchise fees, and contracts, and special legal services associated with the review of real estate assessment appeals.							
67321	MUNICIPAL MEMBERSHIPS	15,886	15,497	27,250	27,250	27,750	1.8%
This appropriation funds membership dues for Council member participation in local, state, and national organizations.							
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS	4,699	5,005	7,000	7,000	15,500	121.4%
This line item appropriation covers dues and memberships fees for state and national organizations, as well as subscriptions and publications.							
67325	CONTRACTED PUBLIC SVCS(COG)	95,716	129,597	115,946	129,597	151,093	30.3%
This appropriation funds the Administration budget of Centre Region Council of Governments.							
PROFESSIONAL SERVICE TOTAL		\$308,229	\$406,214	\$521,019	\$527,297	\$360,120	-30.9%
HARDWARE/SOFTWARE							

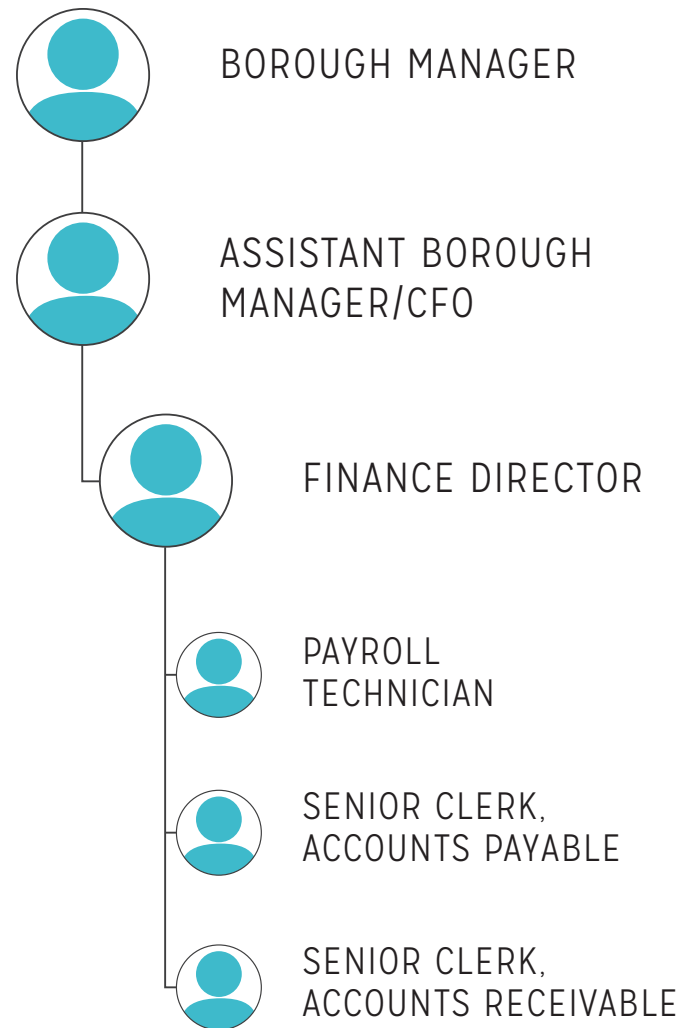
Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
30 ADMINISTRATION							
69300	COMPUTER REPAIR/REPLACEMENT	-	265	1,000	1,000	1,250	25.0%
69310	COMPUTER MAINTENANCE/SUPPORT	13,891	15,778	61,300	56,049	83,350	36.0%
69320	NEW COMPUTER EQUIPMENT	2,472	656	2,500	6,500	2,500	0.0%
HARDWARE/SOFTWARE TOTAL		\$16,362	\$16,699	\$64,800	\$63,549	\$87,100	34.4%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	1,035	371	500	500	1,400	180.0%
SMALL TOOLS/EQUIP TOTAL		\$1,035	\$371	\$500	\$500	\$1,400	180.0%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	5,820	7,824	8,029	7,400	12,536	56.1%
72330	ADVERTISING	33,152	33,789	30,000	15,000	25,000	-16.7%
This appropriation covers the cost of publishing legal advertisements for Borough Council meetings, bid notices, job openings and other public notices required to be published in the newspaper. Also included are the costs for advertising job openings in trade publications and on job search websites.							
72331	PUBLIC INFORMATION/EDUCATION	67,045	66,798	77,040	70,000	80,410	4.4%
This appropriation includes funding for the Borough's share of C-NET, the local government access channel, and other communications expenses.							
COMMUNICATIONS TOTAL		\$106,016	\$108,411	\$115,069	\$92,400	\$117,946	2.5%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	70,577	36,015	69,520	73,815	69,760	0.3%
INSURANCE/RISK MGMT TOTAL		\$70,577	\$36,015	\$69,520	\$73,815	\$69,760	0.3%
CONTRIBUTIONS/GRANTS							
81510	COMMUNITY GRANTS/GIFTS	33,100	-	-	-	-	0.0%
81590	MISCELLANEOUS	554	1,147	-	35	-	0.0%
CONTRIBUTIONS/GRANTS TOTAL		\$33,654	\$1,147	-	\$35	-	0.0%
OPERATING TOTAL		\$579,757	\$619,485	\$816,074	\$778,896	\$669,926	-17.9%
CAPITAL							
CAPITAL CONSTRUCTION							
93650	MINOR CAPITAL PROJECTS	-	13,574	-	-	-	0.0%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
30 ADMINISTRATION							
CAPITAL CONSTRUCTION TOTAL		-	\$13,574	-	-	-	0.0%
CAPITAL TOTAL		-	\$13,574	-	-	-	0.0%
TOTAL EXPENDITURES		\$2,175,169	\$2,187,763	\$2,635,130	\$2,582,538	\$2,507,780	-4.8%
EXCESS (DEFICIT) OF REV OVER EXP		(\$2,156,669)	(\$2,154,263)	(\$2,616,130)	(\$2,563,538)	(\$2,488,780)	-4.9%
OTHER SOURCES (USES)							
OTHER SOURCES							
49180	REFUND PRIOR YEAR EXPENSES	(366)	(313)	-	-	-	0.0%
OTHER SOURCES TOTAL		(\$366)	(\$313)	-	-	-	0.0%
OTHER USES							
96492	INTERFUND TRANSFERS	(176,055)	(48,390)	(104,022)	(99,780)	(114,514)	10.1%
OTHER USES TOTAL		(\$176,055)	(\$48,390)	(\$104,022)	(\$99,780)	(\$114,514)	10.1%
NET OTHER SOURCES (USES)		(\$176,421)	(\$48,703)	(\$104,022)	(\$99,780)	(\$114,514)	10.1%
ADMINISTRATION TOTAL:		(\$2,333,090)	(\$2,202,965)	(\$2,720,152)	(\$2,663,318)	(\$2,603,294)	-4.3%

This page is intentionally left blank.

Financial Services Division

Organizational Chart



Overview

The Financial Services Division provides accounting and financial services to State College, Harris Township and C-NET. Financial Services also plays a major role in the preparation of the Annual Capital Improvement Plan, Five-Year Financial Forecast and Annual Operating Budget. The mission of the Financial Services Division is to provide timely and accurate financial information that enables State College leaders to make the best decisions to positively impact its service to State College residents.

Division Objectives

Enterprise-wide Information Technology Solution

Identify, develop, and implement best business practices that thoroughly embrace the capabilities and functionality of the Munis system's software to efficiently and economically meet the needs of the customers we serve. Work as part of the cross-functional Technology Team to assist in the implementation of solutions to improve internal processes.

Accounting Services

Provide timely and accurate financial services to Harris Township under the intergovernmental agreement and seek other opportunities to reduce administrative costs by partnering with other entities.

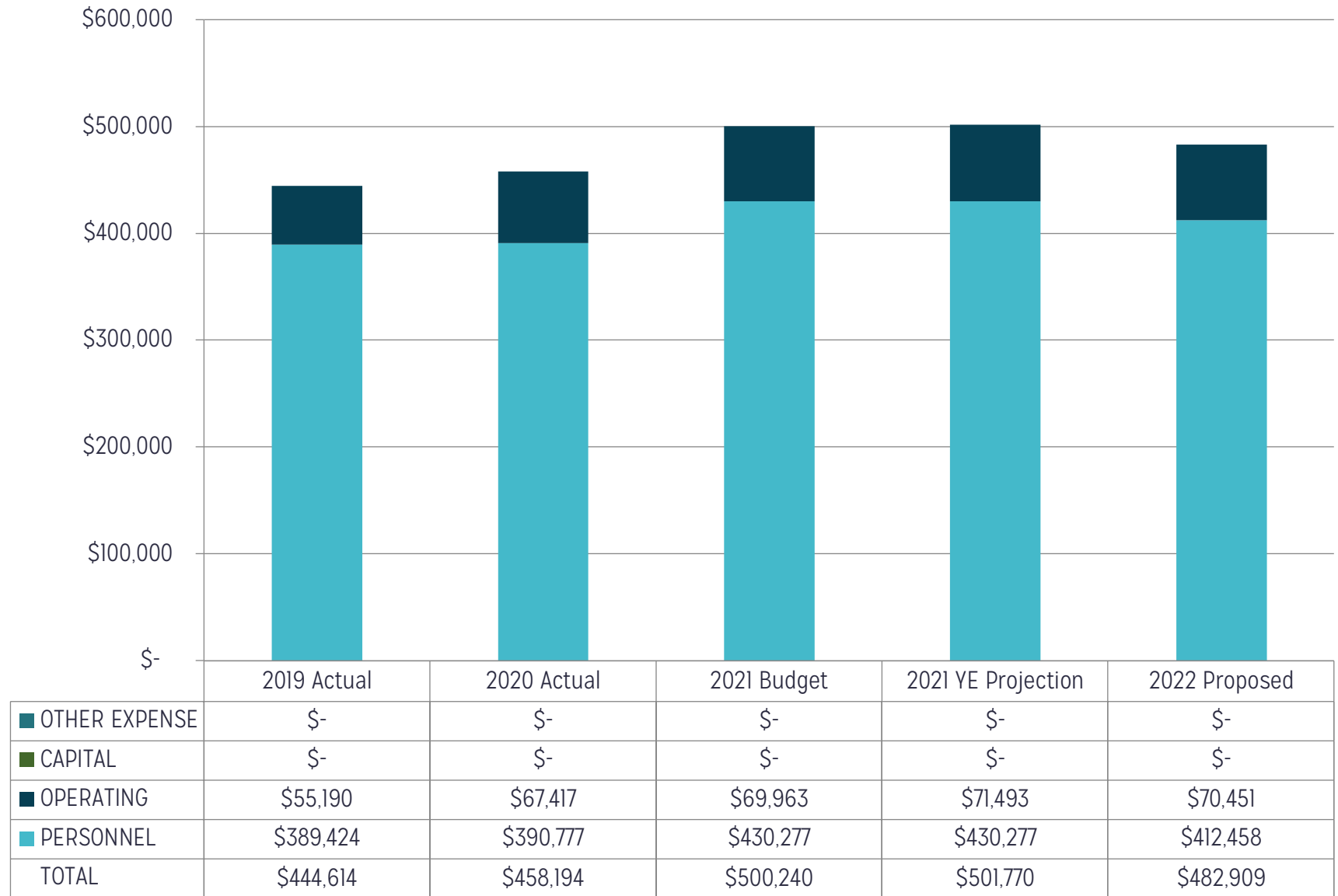
Improve Data Collection and Reporting

Work with the Information Technology Division to identify and develop in-house database applications and reports to improve the collection and reporting of data by replacing outdated internal database applications.

Positive Budget Impacts

Generates \$26,378 in revenue from shared accounting services and continues to save \$10,000 annually by preparing the Cost Allocation Plan with existing staff.

Financial Services Division



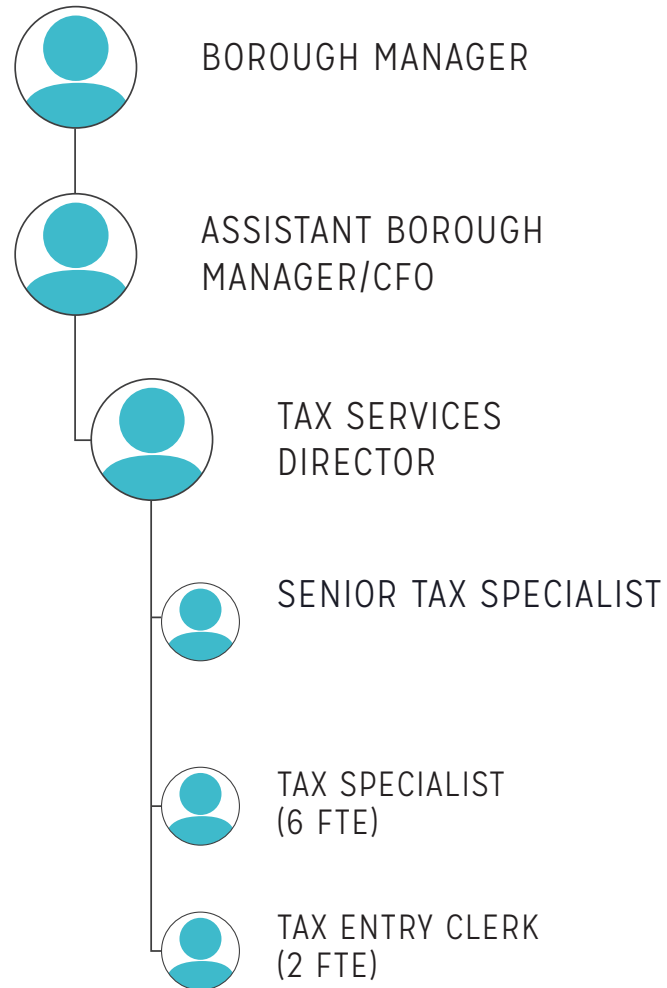
Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
32 FINANCE							
REVENUE:							
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	24,792	25,255	24,400	25,609	26,378	8.1%
Revenue from Harris Township and C-NET financial services contracts is reflected in this account.							
CONTRACTED SERVICES TOTAL		\$24,792	\$25,255	\$24,400	\$25,609	\$26,378	8.1%
TOTAL REVENUE		\$24,792	\$25,255	\$24,400	\$25,609	\$26,378	8.1%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	262,522	268,051	279,183	279,183	298,868	7.1%
60180	OVERTIME PAY	511	453	1,000	1,000	1,000	0.0%
SALARIES AND WAGES TOTAL		\$263,033	\$268,505	\$280,183	\$280,183	\$299,868	7.0%
EMPLOYEE BENEFITS							
61192	OASDI- EMPLOYER PAID	16,240	16,068	16,675	16,675	17,920	7.5%
61193	MEDICARE - EMPLOYER PAID	3,798	3,758	3,899	3,899	4,191	7.5%
61196	HEALTH INSURANCE	78,209	68,528	88,891	88,891	72,310	-18.7%
61198	VISION/DENTAL INSURANCE	2,765	3,569	4,629	4,629	3,860	-16.6%
61199	LIFE & DISABILITY INSURANCE	833	865	885	885	968	9.4%
61200	PENSION	22,258	27,718	28,081	28,081	5,792	-79.4%
61201	WORKERS COMPENSATION	452	506	474	474	509	7.4%
61210	EMPLOYEE PARKING	1,375	1,260	960	960	1,440	50.0%
EMPLOYEE BENEFITS TOTAL		\$125,931	\$122,272	\$144,494	\$144,494	\$106,990	-26.0%
EMPLOYEE SUPPLY/EXPEN							
62121	PROFESSIONAL DEVELOPMENT	460	-	3,600	3,600	3,600	0.0%
62130	CONTINUING EDUCATION/TUITION	-	-	2,000	2,000	2,000	0.0%
EMPLOYEE SUPPLY/EXPEN TOTAL		\$460	-	\$5,600	\$5,600	\$5,600	0.0%
PERSONNEL TOTAL		\$389,424	\$390,777	\$430,277	\$430,277	\$412,458	-4.1%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
32 FINANCE							
OPERATING							
OFFICE SUPPLIES							
65210	SUPPLIES	1,747	2,137	2,500	2,500	2,750	10.0%
65212	FORMS	1,242	1,049	1,250	1,250	1,250	0.0%
65213	COMPUTER/COPIER SUPPLIES	1,912	2,784	4,000	4,000	4,000	0.0%
65215	POSTAGE	3,294	2,850	3,000	3,000	3,000	0.0%
OFFICE SUPPLIES TOTAL		\$8,195	\$8,820	\$10,750	\$10,750	\$11,000	2.3%
PROGRAM EXPENSES							
66227	MEALS & MEETINGS	173	-	150	150	150	0.0%
PROGRAM EXPENSES TOTAL		\$173	-	\$150	\$150	\$150	0.0%
PROFESSIONAL SERVICE							
67311	ACCOUNTING & AUDITING	27,276	21,774	26,500	26,500	26,500	0.0%
This line item covers the annual fees for independent auditing services that are not charged to other funds.							
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS	455	380	1,300	1,300	1,300	0.0%
67328	BANKING FEES	3,168	3,320	3,500	3,500	3,500	0.0%
PROFESSIONAL SERVICE TOTAL		\$30,899	\$25,474	\$31,300	\$31,300	\$31,300	0.0%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	-	900	500	500	500	0.0%
69310	COMPUTER MAINTENANCE/SUPPORT	5,559	21,934	16,091	17,000	16,329	1.5%
This line item covers the annual subscription to CostTree, the software used by the Borough to prepare the annual Cost Allocation Plan. This line also contains the cost for the annual license for Sage Accounting, the software package used for Harris Township accounting and payroll.							
69320	NEW COMPUTER EQUIPMENT	-	792	-	-	-	0.0%
HARDWARE/SOFTWARE TOTAL		\$5,559	\$23,626	\$16,591	\$17,500	\$16,829	1.4%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	295	1,032	1,200	1,200	1,200	0.0%
COMMUNICATIONS TOTAL		\$295	\$1,032	\$1,200	\$1,200	\$1,200	0.0%
INSURANCE/RISK MGMT							

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
32 FINANCE							
80351	PROPERTY INSURANCE	2,043	672	1,390	2,011	1,390	0.0%
80353	BOND / SURETY & FIDELITY	8,027	7,793	8,582	8,582	8,582	0.0%
INSURANCE/RISK MGMT TOTAL		\$10,070	\$8,465	\$9,972	\$10,593	\$9,972	0.0%
OPERATING TOTAL		\$55,190	\$67,417	\$69,963	\$71,493	\$70,451	0.7%
TOTAL EXPENDITURES		\$444,614	\$458,194	\$500,240	\$501,770	\$482,909	-3.5%
EXCESS (DEFICIT) OF REV OVER EXP		(\$419,822)	(\$432,938)	(\$475,840)	(\$476,161)	(\$456,531)	-4.1%
FINANCE TOTAL:		(\$419,822)	(\$432,938)	(\$475,840)	(\$476,161)	(\$456,531)	-4.1%

Tax Services Division

Organizational Chart



Overview

The Tax Services Division handles collection and distribution of a variety of taxes levied by the State College Borough and surrounding taxing authorities. These include Real Estate Tax levied by State College Borough and State College Area School District, as well as Local Services Tax levied by seventeen municipalities (including State College Borough) and four school districts.

And, doing business as Centre Tax Agency, The division serves as the Tax Collector for the Earned Income and Net Profits Tax levied by all thirty-one municipalities and four school districts within the Centre County Tax Collection District, as established by Pennsylvania Act 32 of 2008.

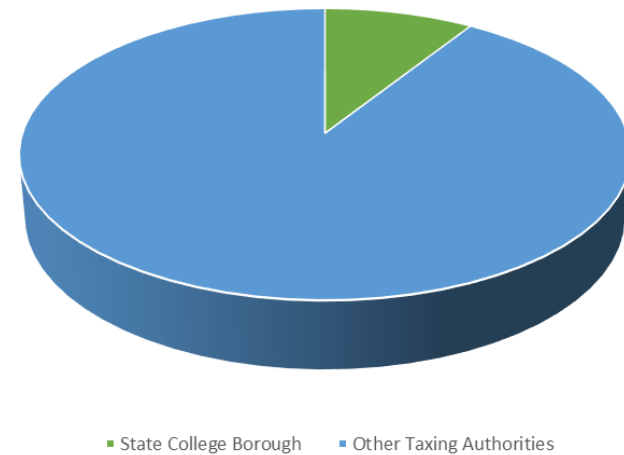
The mission of the Tax Services Division is to provide fair, uniform, efficient, and effective tax collection services in a friendly, professional, and responsive manner to the taxpayers and political subdivisions of Centre County.

Division Objectives

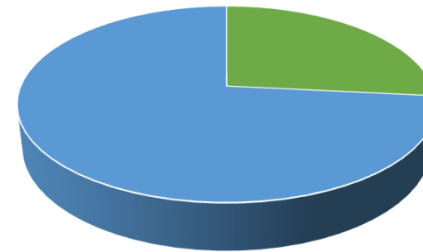
Tax Collection & Distribution Services

Because of contractual agreements to provide services to other municipalities and school districts within the Centre County Tax Collection District, the impact of the Division's work reaches far beyond the boundaries of State College Borough. Tax Specialists serve as ambassadors to area taxpayers, local and national employers, and regional taxing authorities as the Division continues to provide timely collection and distribution services for Real Estate Tax, Local Services Tax, and Earned Income and Net Profits Tax.

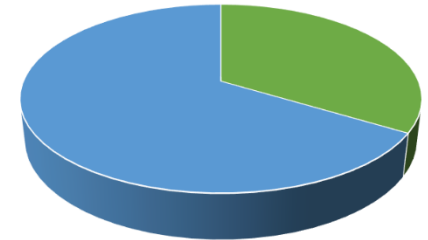
Earned Income & Net Profits Tax



Real Estate Tax



Local Services Tax



Utilizing Outside Associations and Resources

The Division will continue to participate with the PA School & Municipal Tax Collection Association to support uniform local tax collection procedures throughout Pennsylvania and to streamline data exchanges. Staff will also explore how to more fully utilize the Pennsylvania Department of Revenue's Information Exchange Program to improve efficiency in the timely collection and reconciling of Earned Income and Net Profits Tax.

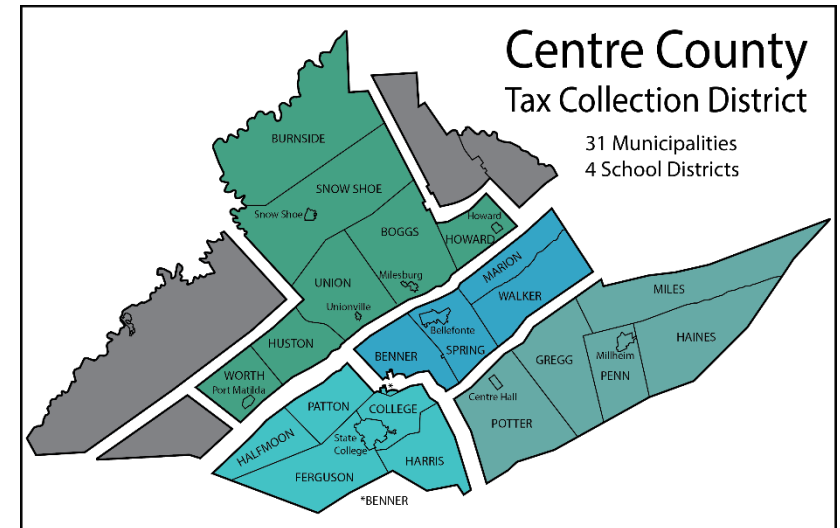
Improving Online Tax Filing Systems

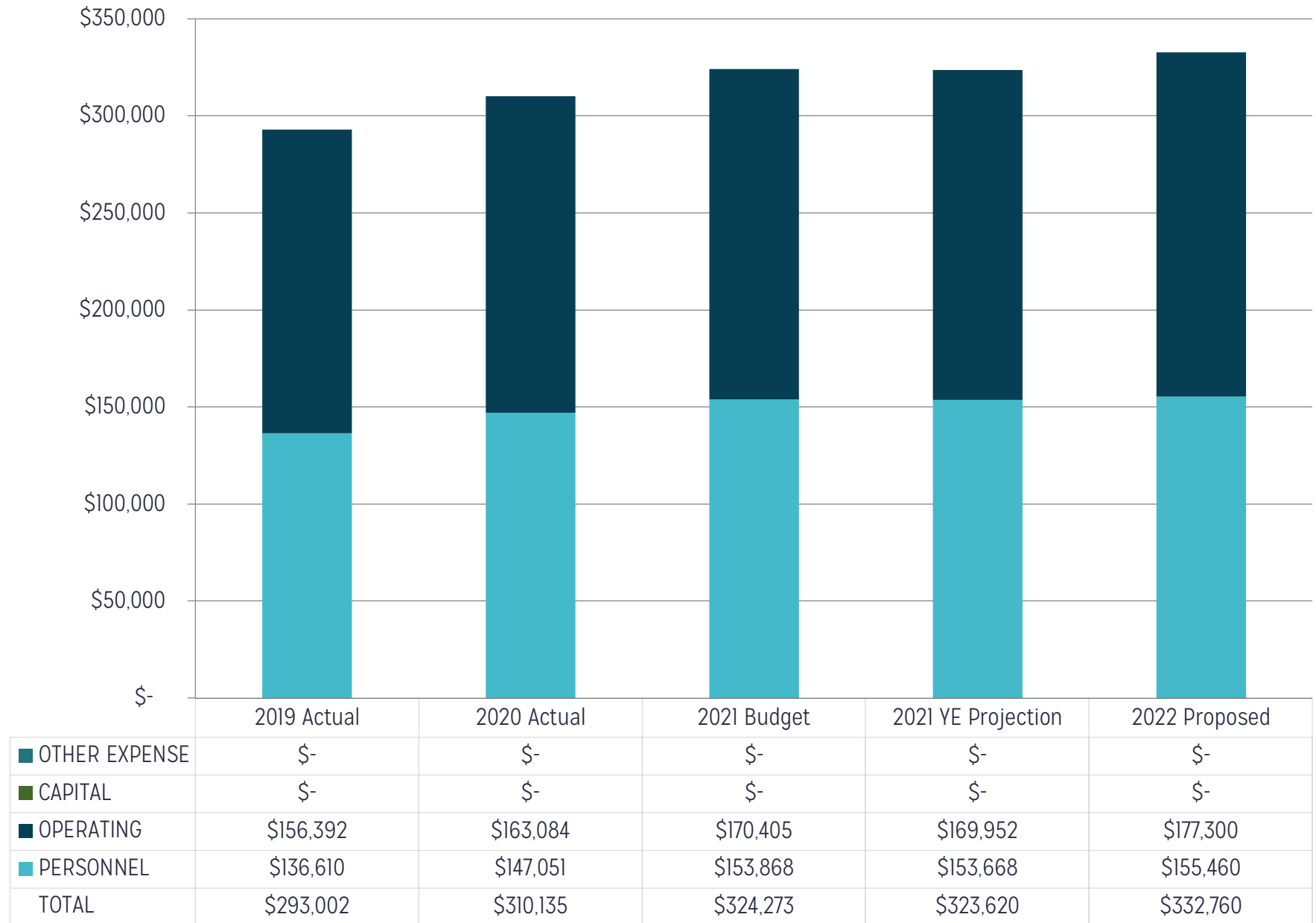
The staff will promote existing online filing platforms for individuals and employers as efficient and secure options for mandatory local tax reporting. These options reduce labor, printing, and postage costs, and promote sustainability by decreasing the use of consumable resources. The staff will utilize the existing features to further customize the existing platforms and work with the vendor, RBA Data Systems Inc., to make improvements that will ease the filing process for individual taxpayers and employers. Furthermore, staff will review and revise existing manuals and help text so that instructions are clear and easy-to-follow.

Positive Budget Impacts

The Division will evaluate and fine-tune existing procedures for routine tasks, such as mail collection and payment processing, to continue providing steady flow of income to the State College Borough.

As the contracted collector for the Real Estate Tax and Local Services Tax, the Division generates \$110,000 in revenue from contracted services with other municipalities and school districts. An additional \$1.1 million in contracted service revenue is generated by Centre Tax Agency, as the Act 32-designated collector for the Earned Income and Net Profits Tax for the Centre County Tax Collection District.



Tax Services Division

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
33 TAX							
REVENUE:							
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	114,311	109,395	110,000	110,000	110,000	0.0%
Included in this line item are revenues associated with tax collection services provided to State College Area School District for Real Estate Taxes and for the commissions charged to other Centre County taxing districts that have retained the Division for Local Services Tax Collection services.							
CONTRACTED SERVICES TOTAL		\$114,311	\$109,395	\$110,000	\$110,000	\$110,000	0.0%
TOTAL REVENUE		\$114,311	\$109,395	\$110,000	\$110,000	\$110,000	0.0%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	86,031	109,798	114,361	114,361	122,371	7.0%
60115	SALARY & WAGES - PART TIME	15,546	-	-	-	-	0.0%
SALARIES AND WAGES TOTAL		\$101,577	\$109,798	\$114,361	\$114,361	\$122,371	7.0%
EMPLOYEE BENEFITS							
61192	OASDI- EMPLOYER PAID	6,403	6,686	6,954	6,954	7,467	7.4%
61193	MEDICARE - EMPLOYER PAID	1,497	1,564	1,627	1,627	1,747	7.4%
61196	HEALTH INSURANCE	18,813	18,531	19,157	19,157	18,997	-0.8%
61198	VISION/DENTAL INSURANCE	826	1,332	1,339	1,339	1,407	5.1%
61199	LIFE & DISABILITY INSURANCE	298	356	360	360	397	10.3%
61200	PENSION	6,837	8,556	8,851	8,851	1,843	-79.2%
61201	WORKERS COMPENSATION	175	206	195	195	207	6.2%
61210	EMPLOYEE PARKING	184	22	24	24	24	0.0%
EMPLOYEE BENEFITS TOTAL		\$35,033	\$37,253	\$38,507	\$38,507	\$32,089	-16.7%
EMPLOYEE SUPPLY/EXPEN							
62121	PROFESSIONAL DEVELOPMENT	-	-	500	300	500	0.0%
62130	CONTINUING EDUCATION/TUITION	-	-	500	500	500	0.0%
EMPLOYEE SUPPLY/EXPEN TOTAL		-	-	\$1,000	\$800	\$1,000	0.0%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
33 TAX							
PERSONNEL TOTAL		\$136,610	\$147,051	\$153,868	\$153,668	\$155,460	1.0%
OPERATING							
OFFICE SUPPLIES							
65210	SUPPLIES	3,163	3,445	5,000	5,000	5,500	10.0%
65212	FORMS	-	-	500	500	500	0.0%
65213	COMPUTER/COPIER SUPPLIES	596	589	1,050	1,050	1,050	0.0%
65215	POSTAGE	11,018	13,338	12,850	12,850	13,650	6.2%
OFFICE SUPPLIES TOTAL		\$14,777	\$17,372	\$19,400	\$19,400	\$20,700	6.7%
PROGRAM EXPENSES							
66227	MEALS & MEETINGS	-	-	100	100	100	0.0%
71250	OFFICE FURNITURE/FURNISHINGS	15	-	500	500	500	0.0%
PROGRAM EXPENSES TOTAL		\$15	-	\$600	\$600	\$600	0.0%
PROFESSIONAL SERVICE							
67310	PROFESSIONAL SERVICES	-	-	1,100	500	1,000	-9.1%
67311	ACCOUNTING & AUDITING	4,200	4,200	4,500	4,200	4,500	0.0%
This line item covers the expenditure for the annual Local Services Tax audit.							
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS	-	-	100	100	100	0.0%
67325	CONTRACTED PUBLIC SERVICES	124,360	128,840	130,000	130,000	133,100	2.4%
This line item represents the amount State College Borough remits to Centre Tax Agency for the collection of the Act 32 Earned Income Tax. The amount remitted to Centre Tax Agency is deducted from the Borough's monthly remittances. The collection contract requires an annual cost reconciliation for Centre Tax Agency.							
PROFESSIONAL SERVICE TOTAL		\$128,560	\$133,040	\$135,700	\$134,800	\$138,700	2.2%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	-	3	500	500	500	0.0%
69310	COMPUTER MAINTENANCE/SUPPORT	7,584	7,777	7,900	8,000	8,200	3.8%
69320	NEW COMPUTER EQUIPMENT	-	-	500	500	500	0.0%
HARDWARE/SOFTWARE TOTAL		\$7,584	\$7,780	\$8,900	\$9,000	\$9,200	3.4%
COMMUNICATIONS							

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
33 TAX							
72321	MONTHLY TELEPHONE CHARGES	(6)	751	200	752	1,100	450.0%
COMMUNICATIONS TOTAL		(\$6)	\$751	\$200	\$752	\$1,100	450.0%
INSURANCE/RISK MGMT							
80353	SURETY & FIDELITY	5,463	4,141	5,605	5,400	7,000	24.9%
INSURANCE/RISK MGMT TOTAL		\$5,463	\$4,141	\$5,605	\$5,400	\$7,000	24.9%
OPERATING TOTAL		\$156,392	\$163,084	\$170,405	\$169,952	\$177,300	4.0%
TOTAL EXPENDITURES		\$293,002	\$310,135	\$324,273	\$323,620	\$332,760	2.6%
EXCESS (DEFICIT) OF REV OVER EXP		(\$178,690)	(\$200,740)	(\$214,273)	(\$213,620)	(\$222,760)	4.0%
TAX TOTAL:		(\$178,690)	(\$200,740)	(\$214,273)	(\$213,620)	(\$222,760)	4.0%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
-----------	---------------------	-------------	-------------	-------------	---------------	---------------	----------

B102 SCB CENTRE TAX AGENCY**33 TAX****REVENUE:****CONTRACTED SERVICES**

46100	CONTRACT FOR SHARED SERVICES	921,724	872,321	1,000,000	1,000,000	1,100,000	10.0%
This line item represents the amount of commission earned by Centre Tax Agency for its county-wide Earned Income and Net Profits Tax collection services. This estimate has been calculated using the commission rate of 2.4% less the estimated refund. The tax collection contract requires an annual reconciliation of commission charged against actual costs incurred. When actual costs are lower than the commission collected, the excess is refunded to the Tax Collection District members.							

CONTRACTED SERVICES TOTAL

\$921,724	\$872,321	\$1,000,000	\$1,000,000	\$1,100,000	10.0%
-----------	-----------	-------------	-------------	--------------------	-------

TOTAL REVENUE

\$921,724	\$872,321	\$1,000,000	\$1,000,000	\$1,100,000	10.0%
-----------	-----------	-------------	-------------	--------------------	-------

EXPENDITURES:**PERSONNEL****SALARIES AND WAGES**

60112	SALARY & WAGES - FULL TIME	370,451	382,795	392,179	392,179	427,332	9.0%
60115	SALARY & WAGES - PART TIME	40,060	37,254	44,653	44,653	42,872	-4.0%
60120	TEMPORARY STAFFING SERVICES	2,656	-	8,120	8,120	8,120	0.0%

SALARIES AND WAGES TOTAL

\$413,167	\$420,049	\$444,952	\$444,952	\$478,324	7.5%
-----------	-----------	-----------	-----------	------------------	------

EMPLOYEE BENEFITS

61192	OASDI- EMPLOYER PAID	24,889	24,992	25,965	25,965	28,089	8.2%
61193	MEDICARE - EMPLOYER PAID	5,821	5,845	6,073	6,073	6,568	8.2%
61196	HEALTH INSURANCE	121,384	119,992	124,223	124,223	124,183	0.0%
61198	VISION/DENTAL INSURANCE	5,118	7,619	7,611	7,611	8,338	9.6%
61199	LIFE & DISABILITY INSURANCE	1,189	1,238	1,240	1,240	1,352	9.0%
61200	PENSION	42,236	52,504	54,186	54,186	11,280	-79.2%
61201	WORKERS COMPENSATION	707	792	743	743	799	7.5%
61210	EMPLOYEE PARKING	456	418	456	456	456	0.0%

EMPLOYEE BENEFITS TOTAL

\$201,800	\$213,401	\$220,497	\$220,497	\$181,065	-17.9%
-----------	-----------	-----------	-----------	------------------	--------

EMPLOYEE SUPPLY/EXPEN

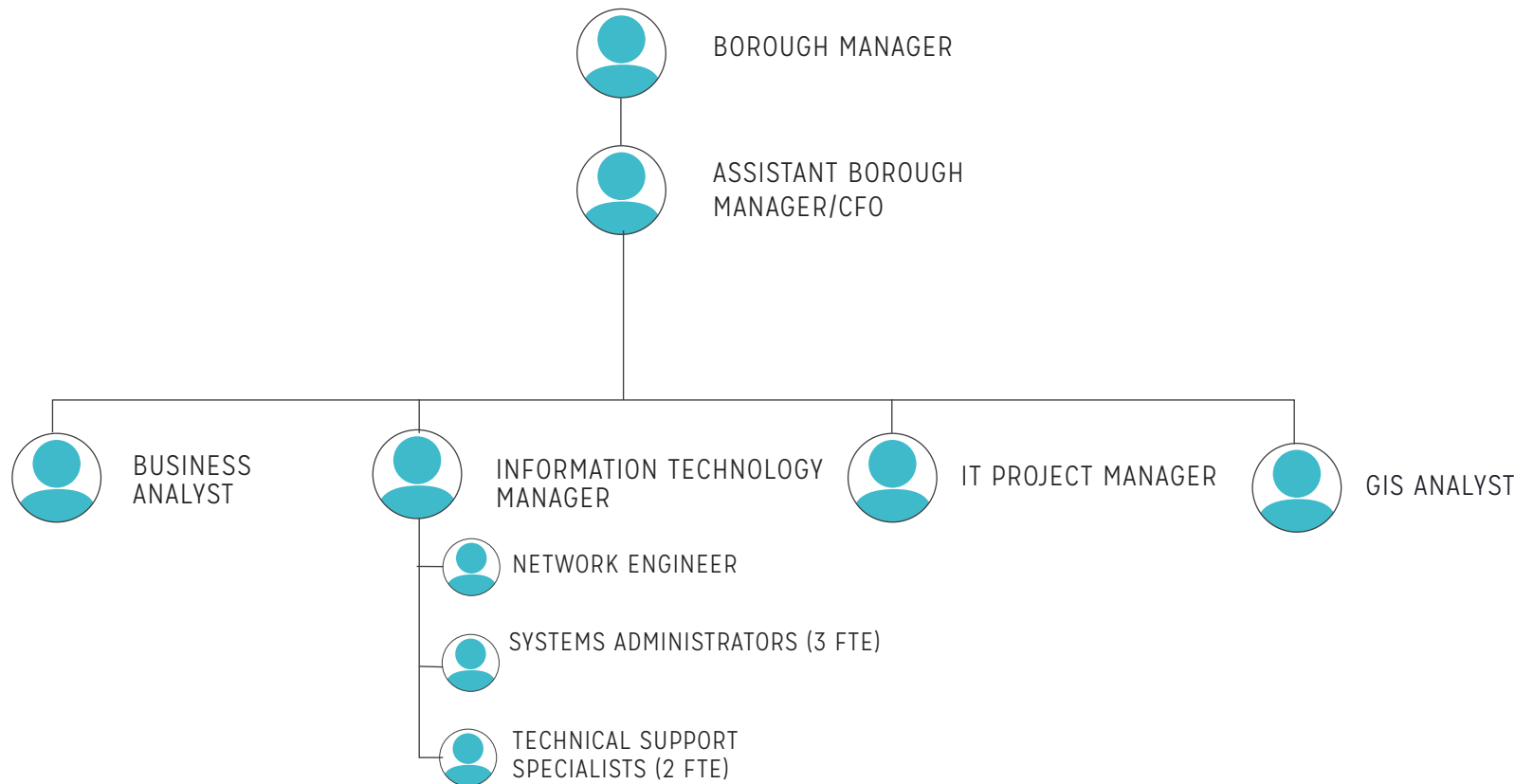
62121	PROFESSIONAL DEVELOPMENT	2,692	-	3,000	3,000	3,000	0.0%
-------	--------------------------	-------	---	-------	-------	--------------	------

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B102 SCB CENTRE TAX AGENCY							
33 TAX							
62130	CONTINUING EDUCATION/TUITION	9,720	5,160	12,000	5,000	12,000	0.0%
EMPLOYEE SUPPLY/EXPEN TOTAL		\$12,412	\$5,160	\$15,000	\$8,000	\$15,000	0.0%
PERSONNEL TOTAL		\$627,380	\$638,610	\$680,449	\$673,449	\$674,389	-0.9%
OPERATING							
OFFICE SUPPLIES							
65210	SUPPLIES	5,876	8,138	12,500	12,547	13,000	4.0%
65212	FORMS	18,349	18,113	26,000	26,000	26,000	0.0%
65213	COMPUTER/COPIER SUPPLIES	2,910	898	4,000	4,000	4,000	0.0%
65215	POSTAGE	50,116	50,576	60,000	60,000	60,000	0.0%
OFFICE SUPPLIES TOTAL		\$77,251	\$77,725	\$102,500	\$102,547	\$103,000	0.5%
PROGRAM EXPENSES							
66227	MEALS & MEETINGS	125	-	500	500	500	0.0%
71250	OFFICE FURNITURE/FURNISHINGS	1,963	348	2,000	2,000	3,500	75.0%
PROGRAM EXPENSES TOTAL		\$2,088	\$348	\$2,500	\$2,500	\$4,000	60.0%
PROFESSIONAL SERVICE							
67310	PROFESSIONAL SERVICES	-	-	8,900	5,000	8,400	-5.6%
67311	ACCOUNTING & AUDITING	16,500	12,000	17,000	17,000	17,000	0.0%
67314	LEGAL SERVICES	-	-	5,000	5,000	5,000	0.0%
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS	-	-	500	500	500	0.0%
PROFESSIONAL SERVICE TOTAL		\$16,500	\$12,000	\$31,400	\$27,500	\$30,900	-1.6%
VEHICLE REPAIR/MAINT							
68257	RENT OF EQUIPMENT/MACHINERY	-	-	5,000	5,000	5,000	0.0%
VEHICLE REPAIR/MAINT TOTAL		-	-	\$5,000	\$5,000	\$5,000	0.0%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	-	17	1,000	1,000	1,000	0.0%
69310	COMPUTER MAINTENANCE/SUPPORT	27,267	27,869	30,000	27,267	32,000	6.7%
69320	NEW COMPUTER EQUIPMENT	-	30	3,000	3,000	3,000	0.0%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B102 SCB CENTRE TAX AGENCY							
33 TAX							
69330	SPECIALIZED/OFFICE EQUIP MAINT	-	506	1,000	1,000	4,100	310.0%
HARDWARE/SOFTWARE TOTAL		\$27,267	\$28,422	\$35,000	\$32,267	\$40,100	14.6%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	(423)	2,931	700	3,700	4,300	514.3%
72330	ADVERTISING	-	-	1,500	1,500	1,500	0.0%
COMMUNICATIONS TOTAL		(\$423)	\$2,931	\$2,200	\$5,200	\$5,800	163.6%
INSURANCE/RISK MGMT							
80353	BOND / SURETY & FIDELITY	19,612	18,135	23,898	20,358	23,710	-0.8%
INSURANCE/RISK MGMT TOTAL		\$19,612	\$18,135	\$23,898	\$20,358	\$23,710	-0.8%
OPERATING TOTAL		\$142,295	\$139,562	\$202,498	\$195,372	\$212,510	4.9%
TOTAL EXPENDITURES		\$769,675	\$778,171	\$882,947	\$868,821	\$886,899	0.4%
EXCESS (DEFICIT) OF REV OVER EXP		\$152,050	\$94,149	\$117,053	\$131,179	\$213,101	82.1%
OTHER SOURCES (USES)							
OTHER USES							
96500	INDIRECT COSTS	(115,892)	(137,032)	(137,000)	(141,059)	(141,059)	3.0%
This line item appropriation reimburses the General Fund for Central Services provided including Administration, Human Resources, Financial Services, Information Technology, and Facilities. Cost recovery amounts are determined annually through the Cost Allocation Plan.							
OTHER USES TOTAL		(\$115,892)	(\$137,032)	(\$137,000)	(\$141,059)	(\$141,059)	3.0%
NET OTHER SOURCES (USES)		(\$115,892)	(\$137,032)	(\$137,000)	(\$141,059)	(\$141,059)	3.0%
TAX TOTAL:		\$36,158	(\$42,883)	(\$19,947)	(\$9,880)	\$72,042	-461.2%

Information Technology Division

Organizational Chart



Overview

In addition to maintaining information systems, the Information Technology (IT) Division provides secure, cost-effective services that promote effective government with the use of technology. The IT Division is a contracted managed services provider for the Centre Region Council of Governments (COG), Schlow Library, the Townships of Halfmoon, Harris and Patton, the Police Departments of Ferguson Township, and Penn State University.

Division Objectives

- Implement processes and tools that position State College to become a “Smart City”
- Gauge government and commercial IT trends and correlate implications regarding resident expectations.
- Focus on access and security of mobile devices.
- Build on intrusion and data-loss prevention while maintaining and improving transparency

311/Citizen Request Tracker Software

In 2021, Information Technology worked with staff from Public Works, Ordinance Enforcement, and Communications to implement the See-Click-Fix platform. The goal of this platform is to improve on the ability for the public to request for Borough services, and for the staff to have improved management of citizen requests.

Geographic Information System

In 2021, our GIS Analyst worked with Planning and Public Works on numerous projects like ESRI ArcGIS Urban, a tree inventory project, and a park equipment inventory. We also purchased a GPS base station and

receiver that allows for centimeter accuracy in the inventory of field assets. We have partnered with PSU and Patton Townships to allow them to use our base station for their operations. In 2022, we have a budget request for a flying drone. The use case to start a drone program in the Borough includes construction Inspection and project monitoring, calculating volumes out at the Borough dump site for brush and leaves, and creating 3D models of newly completed buildings to update the Boroughs 3D GIS model.

Green Light Go

In 2019, the Borough applied for Green Light Go funding with PennDot. We were awarded with a matching grant in 2021. Phase one of the project is to replace the old connectivity between our traffic signals on Beaver, College, and Park Avenues with a high-speed fiber network. This will allow for enhancing the traffic control system, allow for additional locations for cameras and sensors, and provide for possible future use of 5G networks, connected vehicles, other technologies.

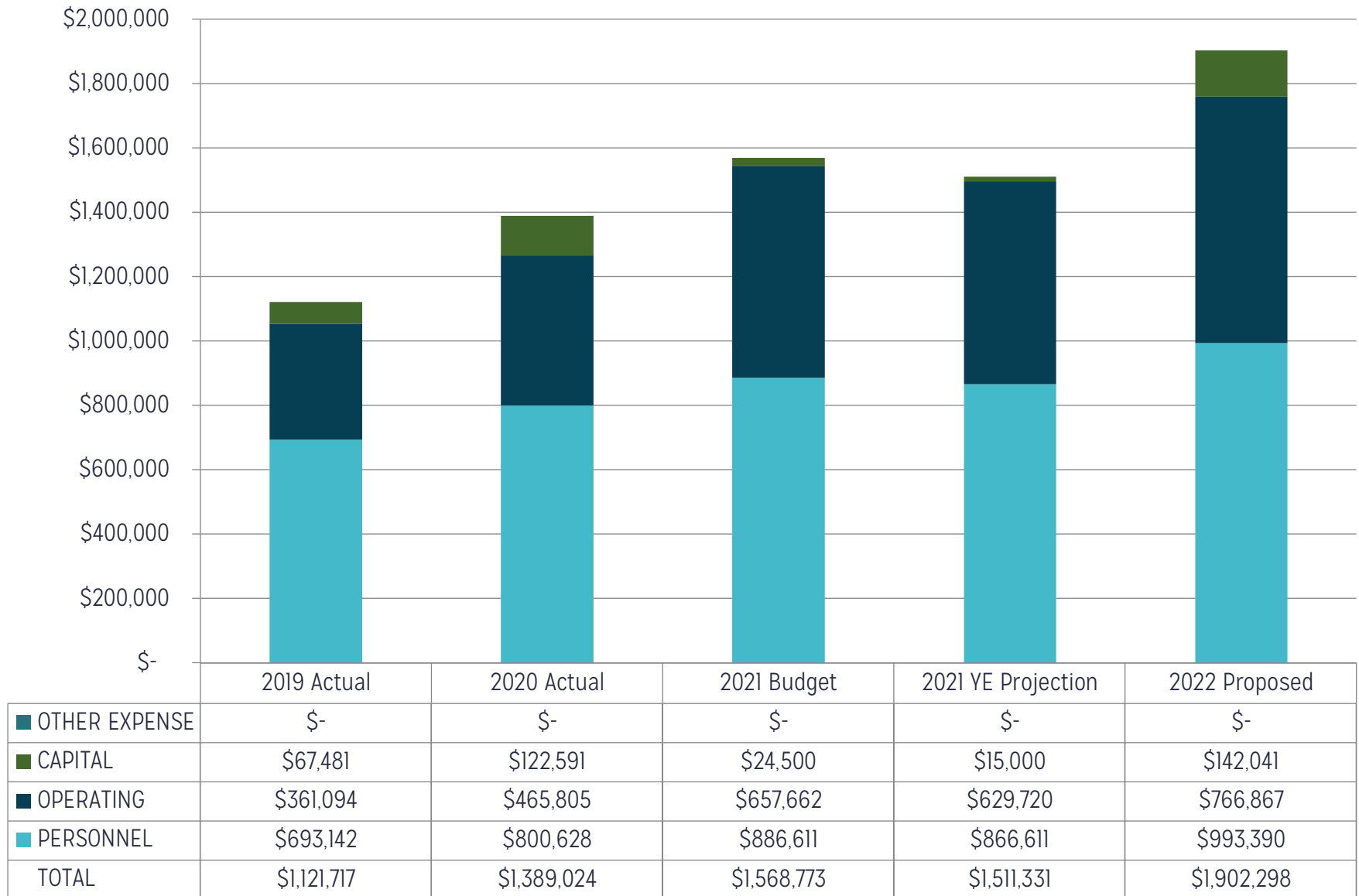
Network Equipment Refresh

In 2022, the largest project upcoming is the replacement of our networking equipment in our facilities. These devices are generally replaced on a 7-year schedule and are due for replacement. This includes our core switching/routing, distribution switches, and wireless access points at the Municipal Building, Service Facility, and the parking garages.

Camera Refresh

In 2021, a the camera committee consisting of users from IT, Parking, Public Works, and the Police Department reconvened to begin discussions on replacement of the downtown, neighborhood, and municipal facilities cameras. The initial project was in 2014, and the existing radio and camera equipment is due for replacement. The committee is working on identifying additional locations, improvements in technology, and enhancement of the overall system.

Information Technology Division



Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
37 INFORMATION TECHNOLOGY							
REVENUE:							
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	185,539	212,962	194,500	194,500	194,500	0.0%
The Information Technology (IT) Division provides technical support and services to regional agencies. Revenue from these managed services are reflected in this line item.							
CONTRACTED SERVICES TOTAL		\$185,539	\$212,962	\$194,500	\$194,500	\$194,500	0.0%
TOTAL REVENUE		\$185,539	\$212,962	\$194,500	\$194,500	\$194,500	0.0%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	458,207	540,934	563,667	563,667	671,527	19.1%
60180	OVERTIME PAY	1,544	479	2,000	2,000	2,000	0.0%
SALARIES AND WAGES TOTAL		\$459,751	\$541,413	\$565,667	\$565,667	\$673,527	19.1%
EMPLOYEE BENEFITS							
61192	OASDI- EMPLOYER PAID	28,336	32,637	34,120	34,120	40,673	19.2%
61193	MEDICARE - EMPLOYER PAID	6,627	7,633	7,980	7,980	9,514	19.2%
61196	HEALTH INSURANCE	129,905	147,996	153,946	153,946	162,822	5.8%
61198	VISION/DENTAL INSURANCE	5,551	10,640	10,658	10,658	12,716	19.3%
61199	LIFE & DISABILITY INSURANCE	1,480	1,750	1,765	1,765	2,175	23.2%
61200	PENSION	27,557	34,758	35,800	35,800	7,585	-78.8%
61201	WORKERS COMPENSATION	792	1,007	965	965	1,148	19.0%
61210	EMPLOYEE PARKING	3,120	2,800	2,880	2,880	2,400	-16.7%
EMPLOYEE BENEFITS TOTAL		\$203,369	\$239,220	\$248,114	\$248,114	\$239,033	-3.7%
EMPLOYEE SUPPLY/EXPEN							
62121	PROFESSIONAL DEVELOPMENT	10,768	1,939	26,470	6,470	26,470	0.0%
62122	TRAINING AND DEVELOPMENT	12,579	8,872	18,250	18,250	26,250	43.8%
62130	CONTINUING EDUCATION/TUITION	6,675	9,183	28,110	28,110	28,110	0.0%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
37 INFORMATION TECHNOLOGY							
EMPLOYEE SUPPLY/EXPEN TOTAL		\$30,022	\$19,994	\$72,830	\$52,830	\$80,830	11.0%
PERSONNEL TOTAL		\$693,142	\$800,628	\$886,611	\$866,611	\$993,390	12.0%
OPERATING							
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	40	-	250	510	250	0.0%
FUEL & LUBRICANTS TOTAL		\$40	-	\$250	\$510	\$250	0.0%
OFFICE SUPPLIES							
65210	SUPPLIES	124	64	500	500	500	0.0%
OFFICE SUPPLIES TOTAL		\$124	\$64	\$500	\$500	\$500	0.0%
PROGRAM EXPENSES							
66227	MEALS & MEETINGS	47	-	100	100	100	0.0%
66238	GROUP ACTIVITIES/PROGRAM SUPP	2,281	1,681	2,500	2,500	2,500	0.0%
71250	OFFICE FURNITURE/FURNISHINGS	60	-	750	750	750	0.0%
PROGRAM EXPENSES TOTAL		\$2,388	\$1,681	\$3,350	\$3,350	\$3,350	0.0%
PROFESSIONAL SERVICE							
67310	PROFESSIONAL SERVICES	25,088	-	41,928	66,300	31,300	-25.3%
Funds in this line item are used to hire contractors to assist with projects that require specialized expertise.							
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS	-	137	2,680	1,000	2,880	7.5%
PROFESSIONAL SERVICE TOTAL		\$25,088	\$137	\$44,608	\$67,300	\$34,180	-23.4%
VEHICLE REPAIR/MAINT							
68251	REPAIR & MAINT - VEHICLE	-	-	750	750	750	0.0%
VEHICLE REPAIR/MAINT TOTAL		-	-	\$750	\$750	\$750	0.0%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	38,820	60,618	56,377	57,000	91,500	62.3%
Funds allocated to this account will provide replacements for workstations, peripherals, and specialized equipment for all departments.							
69310	COMPUTER MAINTENANCE/SUPPORT	235,481	298,282	356,483	356,500	470,535	32.0%
69320	NEW COMPUTER EQUIPMENT	171	49,435	123,622	71,308	90,800	-26.6%

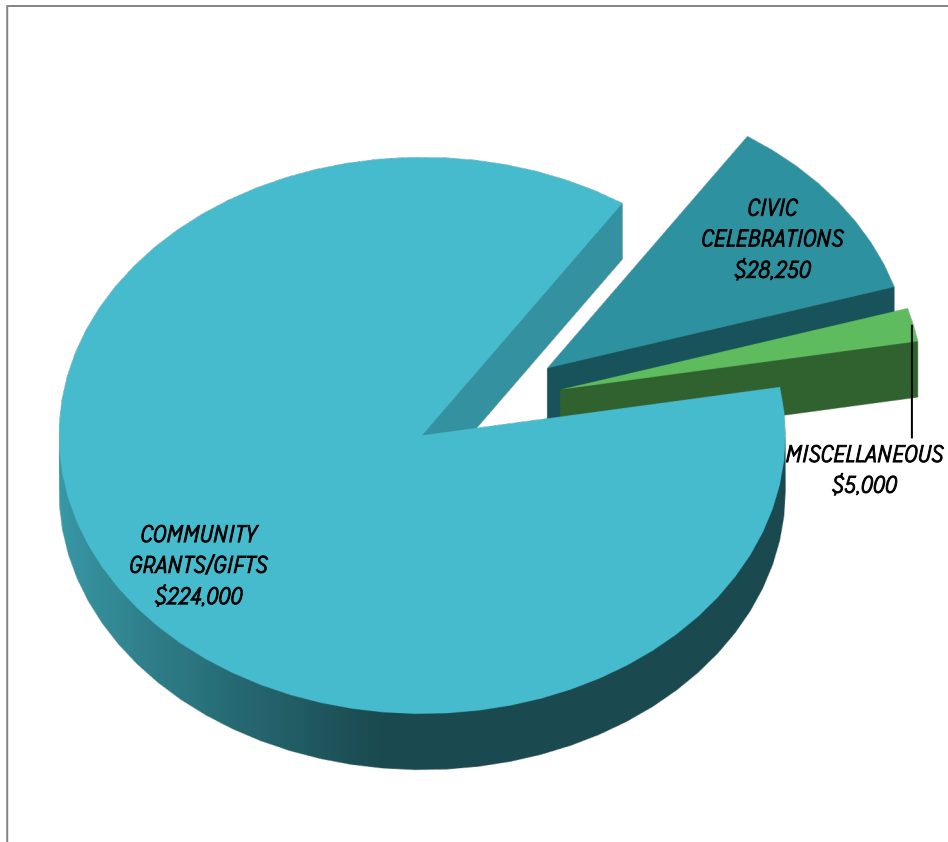
Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
37 INFORMATION TECHNOLOGY							
HARDWARE/SOFTWARE TOTAL		\$274,471	\$408,334	\$536,482	\$484,808	\$652,835	21.7%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	363	685	1,000	1,000	1,000	0.0%
SMALL TOOLS/EQUIP TOTAL		\$363	\$685	\$1,000	\$1,000	\$1,000	0.0%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	5,438	5,922	3,592	4,225	3,592	0.0%
72325	INTERNET FEES/WEBPAGE	49,668	47,004	63,500	63,500	65,500	3.1%
COMMUNICATIONS TOTAL		\$55,105	\$52,926	\$67,092	\$67,725	\$69,092	3.0%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	3,515	1,978	3,630	3,778	4,910	35.3%
INSURANCE/RISK MGMT TOTAL		\$3,515	\$1,978	\$3,630	\$3,778	\$4,910	35.3%
OPERATING TOTAL		\$361,094	\$465,805	\$657,662	\$629,720	\$766,867	16.6%
CAPITAL							
CAPITAL CONSTRUCTION							
93740	CAP PURCHASE-COMP/PRDCTN EQUIP	-	-	24,500	15,000	-	-100.0%
CAPITAL CONSTRUCTION TOTAL		-	-	\$24,500	\$15,000	-	-100.0%
DEPRECIATION							
94840	DEPRECIATION-COMPUTER EQUIPMNT	63,940	119,050	-	-	138,500	0.0%
94850	DEPRECIATION-VEHICLES	3,541	3,541	-	-	3,541	0.0%
DEPRECIATION TOTAL		\$67,481	\$122,591	-	-	\$142,041	0.0%
CAPITAL TOTAL		\$67,481	\$122,591	\$24,500	\$15,000	\$142,041	479.8%
TOTAL EXPENDITURES		\$1,121,717	\$1,389,024	\$1,568,773	\$1,511,331	\$1,902,298	21.3%
EXCESS (DEFICIT) OF REV OVER EXP		(\$936,177)	(\$1,176,063)	(\$1,374,273)	(\$1,316,831)	(\$1,707,798)	24.3%
OTHER SOURCES (USES)							
OTHER SOURCES							
49160	INTERFUND OPERATING TRANSFERS	26,855	-	-	-	-	0.0%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
37 INFORMATION TECHNOLOGY							
	OTHER SOURCES TOTAL	\$26,855	-	-	-	-	0.0%
	NET OTHER SOURCES (USES)	\$26,855	-	-	-	-	0.0%
INFORMATION TECHNOLOGY TOTAL:		(\$909,322)	(\$1,176,063)	(\$1,374,273)	(\$1,316,831)	(\$1,707,798)	24.3%

This page is intentionally left blank.

Miscellaneous, Debt Service, Pension & Insurance Reserve

Miscellaneous



Overview

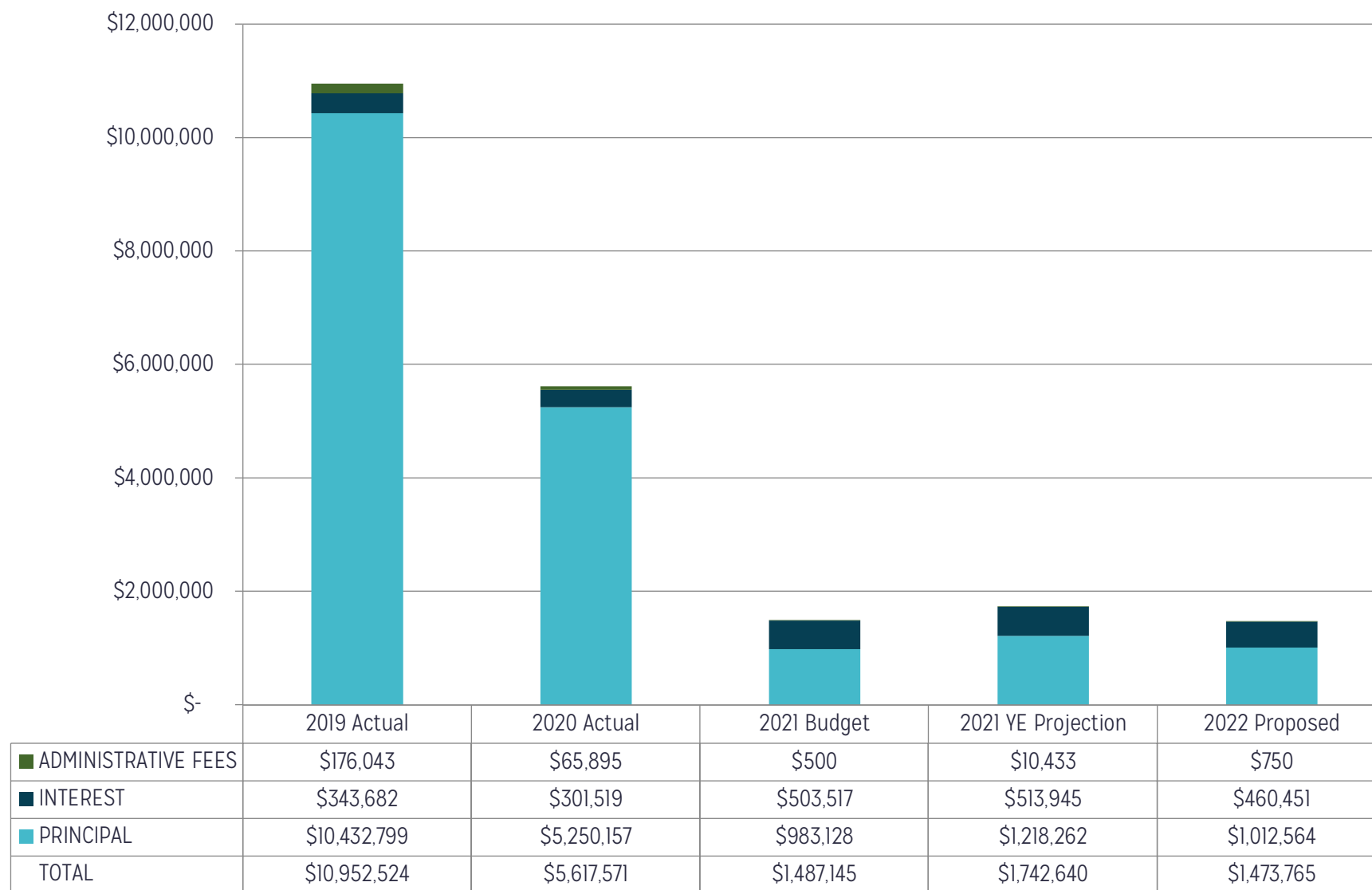
This budget covers appropriations related to civic celebrations such as First Night and Central PA 4th Fest, as well as community grants and gifts to support local programs like the Downtown State College Improvement District and town-gown partnerships.

Objective

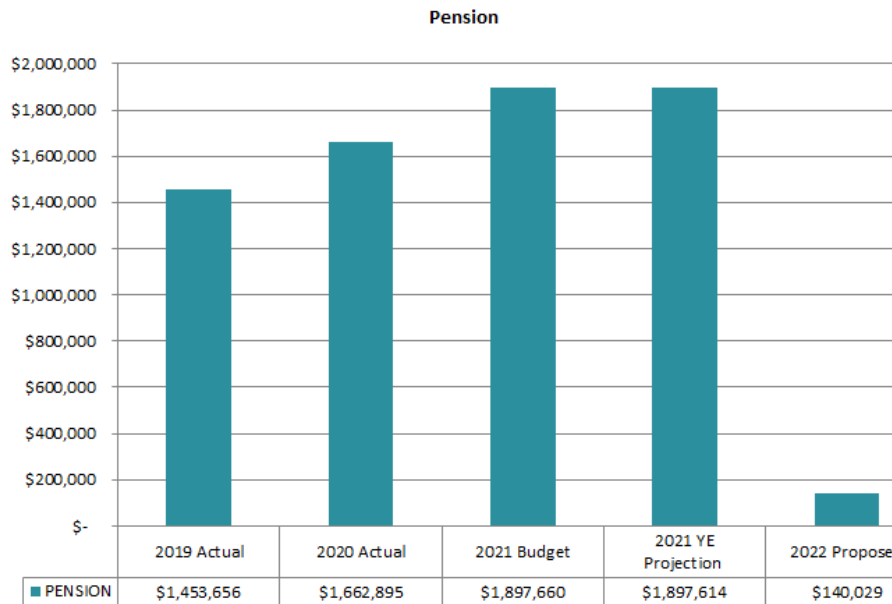
Provide funding for programs and services that are directly related to State College's mission of enhancing the quality of life in State College by fostering a safe, vibrant, diverse, and sustainable community.



Debt Service



Pension



Overview

State College maintains two pension plans classified as Defined Benefit Plans which are funded in accordance with applicable laws, rules, and regulations and as recommended by the Actuary.

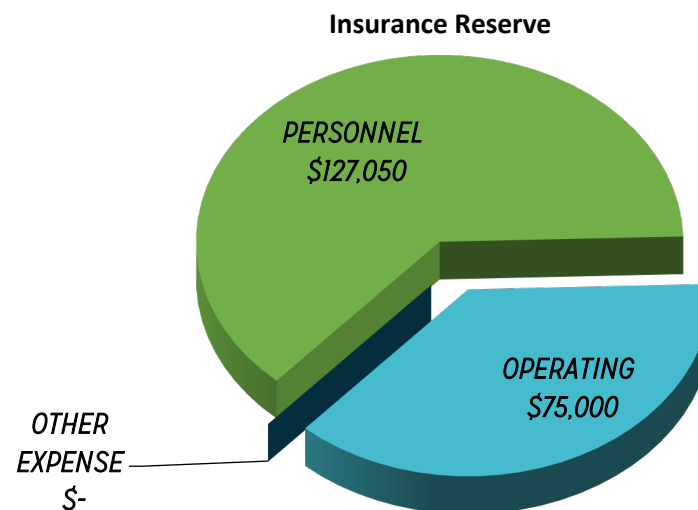
On January 1, 2012, State College initiated a Defined Contribution Plan for all employees hired after that date. The Defined Contribution Plan requires employees to contribute 4.5% and the employer contributes a matching 4.5%.

Insurance Reserve

Overview

In the early 1980's, the State College established a Risk Reserve account within the General Fund to develop a reserve that could self-insure certain lines, provide a vehicle to better manage insurance policy cost increases by covering a portion of risk and providing a smoothing mechanism. This account can supply additional appropriations for Workers' and Unemployment Compensation since State College is self-insured for unemployment claims. The organization also uses this account to cover the deductibles for policy lines, which carry deductibles and health insurance costs for retirees.

In 2014, the organization moved the reserve to a separate accounting fund (B103) and changed the title to Insurance Reserve. The amount of reserve in this fund is set at \$1,400,000. Funds in excess of this amount may be reprogrammed for use as needed in the General Fund Budget.

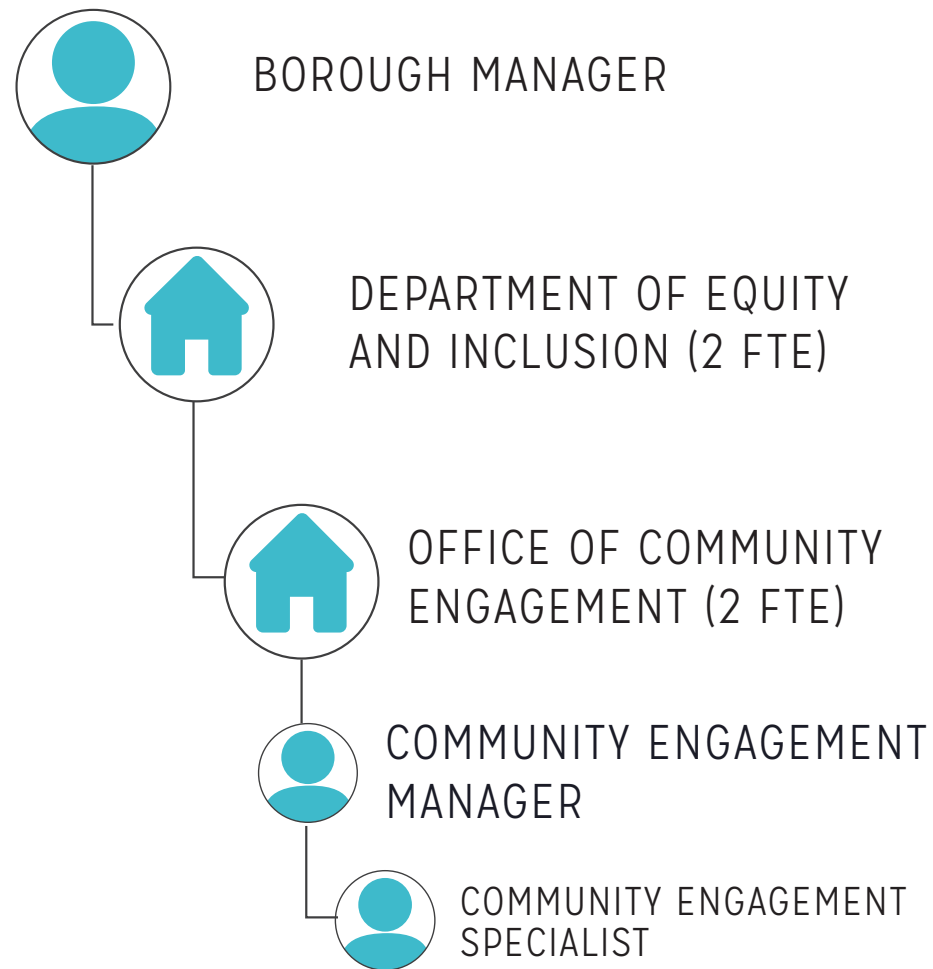


Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B103 INSURANCE RESERVE							
30 ADMINISTRATION							
REVENUE:							
INTEREST AND RENTS							
43100	INTEREST EARNINGS	71,483	34,261	30,000	6,000	6,000	-80.0%
INTEREST AND RENTS TOTAL		\$71,483	\$34,261	\$30,000	\$6,000	\$6,000	-80.0%
TOTAL REVENUE		\$71,483	\$34,261	\$30,000	\$6,000	\$6,000	-80.0%
EXPENDITURES:							
PERSONNEL							
EMPLOYEE BENEFITS							
61192	OASDI - EMPLOYER PAID	-	3,143	-	-	-	0.0%
61193	MEDICARE - EMPLOYER PAID	-	744	-	-	-	0.0%
61195	UNEMPLOYMENT BENEFITS	8,205	36,560	50,000	50,000	50,000	0.0%
61196	HEALTH INSURANCE	(29)	-	9,100	9,100	9,100	0.0%
61197	RETIREE HEALTH INSURANCE	53,664	(16,507)	37,000	37,000	37,000	0.0%
EMPLOYEE BENEFITS TOTAL		\$61,840	\$23,941	\$96,100	\$96,100	\$96,100	0.0%
EMPLOYEE SUPPLY/EXPEN							
62155	EMPLOYEE WELLNESS	14,707	6,916	24,000	15,000	30,950	29.0%
This line item appropriation was moved to the Insurance Reserve Fund and includes the Employee Assistance Program (EAP), no lost time incentives, employee health screenings and activities associated with the Borough's Safety and Wellness Committees.							
EMPLOYEE SUPPLY/EXPEN TOTAL		\$14,707	\$6,916	\$24,000	\$15,000	\$30,950	29.0%
PERSONNEL TOTAL		\$76,547	\$30,857	\$120,100	\$111,100	\$127,050	5.8%
OPERATING							
INSURANCE/RISK MGMT							
80355	INSURANCE CLAIMS/DEDUCTIBLE	8,464	46,979	60,000	10,000	75,000	25.0%
INSURANCE/RISK MGMT TOTAL		\$8,464	\$46,979	\$60,000	\$10,000	\$75,000	25.0%
OPERATING TOTAL		\$8,464	\$46,979	\$60,000	\$10,000	\$75,000	25.0%
TOTAL EXPENDITURES		\$85,011	\$77,836	\$180,100	\$121,100	\$202,050	12.2%
EXCESS (DEFICIT) OF REV OVER EXP		(\$13,527)	(\$43,575)	(\$150,100)	(\$115,100)	(\$196,050)	30.6%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B103 INSURANCE RESERVE							
30 ADMINISTRATION							
OTHER SOURCES (USES)							
OTHER SOURCES							
49180	REFUND PRIOR YEAR EXPENSES	806,799	453,856	300,000	350,000	250,000	-16.7%
OTHER SOURCES TOTAL		\$806,799	\$453,856	\$300,000	\$350,000	\$250,000	-16.7%
OTHER USES							
96492	INTERFUND TRANSFERS	(400,000)	(790,712)	(711,678)	(790,712)	-	-100.0%
OTHER USES TOTAL		(\$400,000)	(\$790,712)	(\$711,678)	(\$790,712)	-	-100.0%
NET OTHER SOURCES (USES)		\$406,799	(\$336,856)	(\$411,678)	(\$440,712)	\$250,000	-160.7%
ADMINISTRATION TOTAL:		\$393,271	(\$380,432)	(\$561,778)	(\$555,812)	\$53,950	-109.6%

Equity and Inclusion

Organizational Chart



Overview

The Department of Equity & Inclusion is responsible for coordinating and guiding efforts to make State College a welcoming and engaging community for everyone. The department strives to ensure equal access to public services and advocates for inclusion by collaborating with all Borough Departments. An essential role of the department is to develop relationships with underrepresented persons and groups. Departmental staff will also develop and oversee programs, services, initiatives, trainings, and strategies that seek to enhance workplace equity and inclusive culture.

Departmental Objectives

Community Oversight Board for the State College Police Department

The Department Director will serve as the Board Coordinator for the Community Oversight Board (COB) for the State College Police Department (SCPD) and the department will offer administrative support for the board. The COB was established to provide oversight of the SCPD through independent analysis of problems and underlying issues to reduce or eliminate systemic bias, prevent misconduct, strengthen police-community relations, and build partnerships that promote trust and understanding between law enforcement and the community. The COB is assigned to receive, process, and investigate complaints about the SCPD and facilitate resolution of these complaints.

Office of Community Engagement

State College and Penn State University continue to collaborate on the efforts of the Office of Community Engagement. This Office continues to expand on partnerships, collaborative initiatives and existing programs lead by or for residents, to enhance the quality of life and support neighborhood sustainability. Community Engagement works to foster safe, diverse, and vibrant neighborhoods and strengthen a sense of

community for all residents. The office supports and leads the development of a number of community events including but not limited to the annual Pride Celebration, Multicultural & Unity Fair, Living in One Neighborhood (LION) Bash, and other events/celebrations.

Race Equity Plan

The Borough of State College contracted with the National League of Cities' Race Equity and Leadership (REAL) program to develop a local racial equity plan. The Department of Equity & Inclusion will oversee the finalization and implementation of this race equity plan by working with municipal staff and engaging with the community to ensure the plan best meets the needs of the community. The goal of the plan is to normalize racial equity as a key value and have a clear understanding and shared definitions, operationalize equity through the development of new policies and by transforming the underlying culture of the organizations, organize both internally and in partnership with other institutions and the community.

Organizational Training & Support

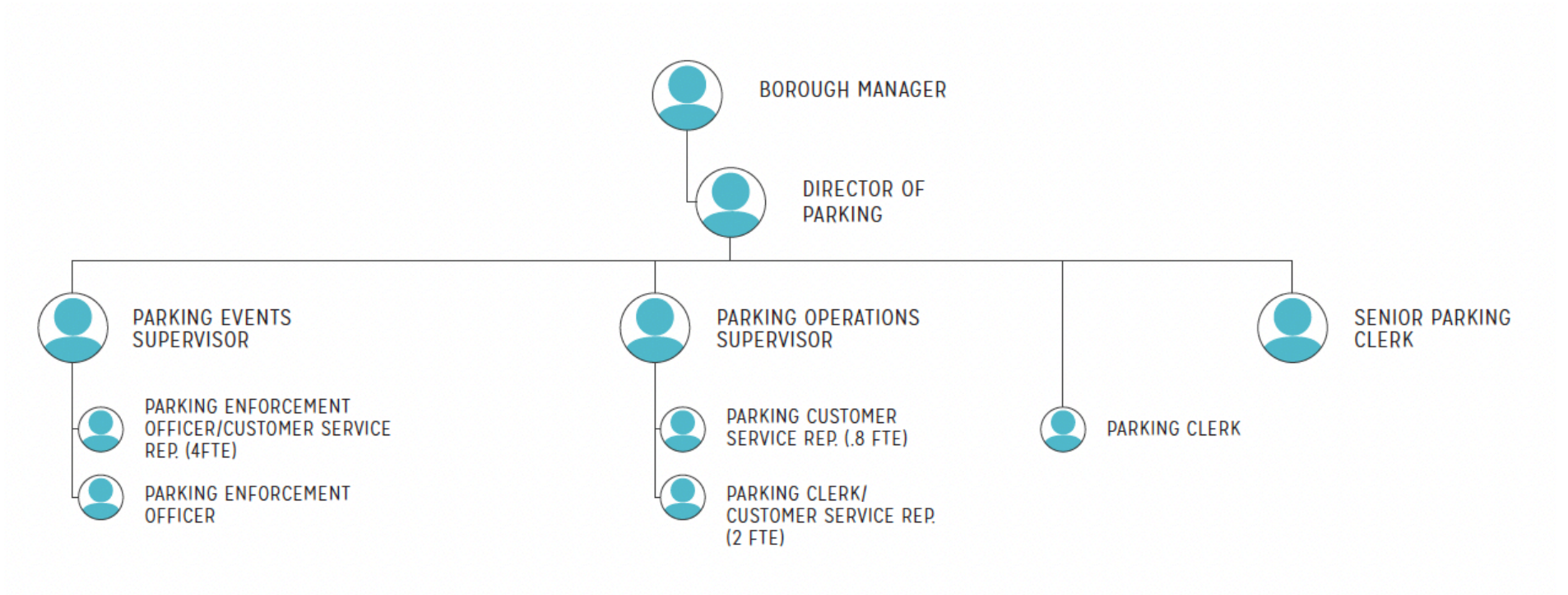
The Department will oversee the development and facilitation of diversity, equity, and inclusion trainings across all Borough Departments. This will ensure that policies, procedure, budget decisions, and other Borough functions are evaluated using an equity lens as part of the decision-making. The Department's initial task will be to analyze current procedures and policies and develop a training plan.

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
39 DIVERSITY, EQUITY & INCLUSION							
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	-	-	-	-	341,453	0.0%
60180	OVERTIME PAY	-	-	-	-	2,000	0.0%
SALARIES AND WAGES TOTAL		-	-	-	-	\$343,453	0.0%
EMPLOYEE BENEFITS							
61192	OASDI - EMPLOYER PAID	-	-	-	-	20,152	0.0%
61193	MEDICARE - EMPLOYER PAID	-	-	-	-	4,815	0.0%
61196	HEALTH INSURANCE	-	-	-	-	88,982	0.0%
61198	VISION/DENTAL INSURANCE	-	-	-	-	4,882	0.0%
61199	LIFE & DISABILITY INSURANCE	-	-	-	-	891	0.0%
61200	PENSION	-	-	-	-	12,997	0.0%
61201	WORKERS COMPENSATION	-	-	-	-	581	0.0%
EMPLOYEE BENEFITS TOTAL		-	-	-	-	\$133,300	0.0%
EMPLOYEE SUPPLY/EXPEN							
62120	TRAVEL/MILEAGE EXPENSE	-	-	-	-	500	0.0%
62121	PROFESSIONAL DEVELOPMENT	-	-	-	-	13,500	0.0%
EMPLOYEE SUPPLY/EXPEN TOTAL		-	-	-	-	\$14,000	0.0%
PERSONNEL TOTAL		-	-	-	-	\$490,753	0.0%
OPERATING							
PROGRAM EXPENSES							
66227	MEALS & MEETINGS	-	-	-	-	500	0.0%
66235	SPECIAL PROJECTS/GRANTS	-	-	-	-	40,000	0.0%
66238	PROGRAM SUPPLIES/ACTIVITIES	-	-	-	-	750	0.0%
PROGRAM EXPENSES TOTAL		-	-	-	-	\$41,250	0.0%
PROFESSIONAL SERVICE							

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
39 DIVERSITY, EQUITY & INCLUSION							
67321	MUNICIPAL MEMBERSHIPS	-	-	-	-	500	0.0%
PROFESSIONAL SERVICE TOTAL		-	-	-	-	\$500	0.0%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	-	-	-	-	500	0.0%
69310	COMPUTER ACCESS/SOFTWARE MAINT	-	-	-	-	10,350	0.0%
HARDWARE/SOFTWARE TOTAL		-	-	-	-	\$10,850	0.0%
COMMUNICATIONS							
72321	MONTHLY CELL/TELEPHONE CHARGES	-	-	-	-	750	0.0%
72330	ADVERTISING	-	-	-	-	500	0.0%
COMMUNICATIONS TOTAL		-	-	-	-	\$1,250	0.0%
OPERATING TOTAL		-	-	-	-	\$53,850	0.0%
TOTAL EXPENDITURES		-	-	-	-	\$544,603	0.0%
EXCESS (DEFICIT) OF REV OVER EXP		\$0	\$0	\$0	\$0	\$544,603	0.0%
DIVERSITY, EQUITY & INCLUSION TOTAL:		-	-	-	-	(\$544,603)	0.0%

Parking Department

Organizational Chart



Parking Department

Overview

The Parking Department helps provide a high level of convenient off-street and on-street parking at a reasonable rate to shoppers, merchants, employees, and others who visit Downtown State College. This ensures an ample number of parking options for visitors and residents. The parking system contains over 2,200 paid parking spaces in addition to managing all on-street residential parking. New technologies are making it easier for the parking department to provide parking options for citizens that balance costs, walking distances, and length of stay depending upon visitors parking priorities. Staff continue to leverage new technology and data to make the program more efficient. The pandemic has impacted the bottom line of our department for much of 2020 and 2021, but the priorities of parking in State College remain the same.

Strategic Objectives

Parking Supply and Demand

Staff will work to identify opportunities from the recently completed parking study completed by Kimley-Horn. There are several operational strategies included in the report that staff will work to implement in 2021 and 2022.

The study did show that parking demand in public owned spaces was at or near capacity and a long-term strategy to deal with the lack of parking was needed. This information and the age of Borough parking facilities make this a high priority.

Transportation Demand-Based Strategy-Curbside Management Plan

A curbside management plan has been discussed by Borough staff since 2018. Curbside management is simply maximizing the use of space in the

right of way to accommodate different types of passenger and commercial vehicles. Traditionally, the curb in the Borough of State College has accommodated short term parking and loading and unloading of commercial vehicles. New markets (such as Uber, Lyft, and Grubhub) have created a need for a new type of short-term parking. These new spaces create a new challenge of enforcing and monetizing the curbside space that existed before.

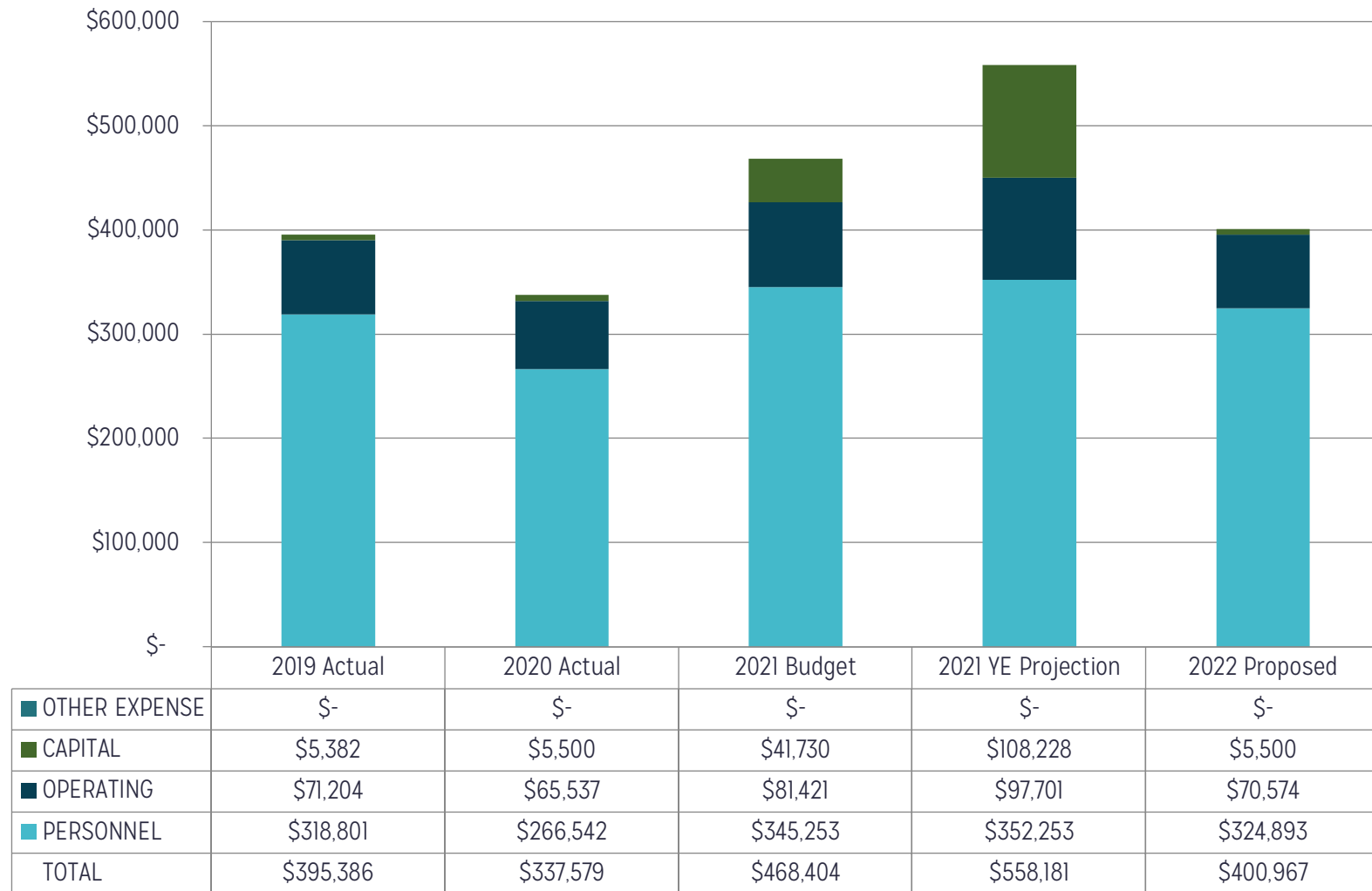
Maintain Safe and Inviting Parking Facilities

Continue to work with the Police and Public Works Departments to maintain a high level of service in parking operations for the public. The strong working relationship between departments results in facilities that meet and exceed the expectations of the community. The Borough parking facilities have required maintenance work that will need to be completed in a 2022 project. Changes have been made to our maintenance of parking garages to prevent the spread of COVID and the Borough will continue to make cleaning and maintenance a priority.

Support the Community

The Borough parking department has suffered significant amount of lost revenue in 2020 and 2021. However, available low cost or free parking to downtown businesses, their employees, and patrons has helped support a community during these difficult times. The parking department will continue to work with internal and external partners in the community to provide this support. The commitment to be flexible regarding parking rates and regulations will continue until a time where the Downtown is thriving as it was before the pandemic.

Parking Department



Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B106 SCB PARKING							
55 PARKING							
REVENUE:							
INTEREST AND RENTS							
43100	INTEREST EARNINGS	52,496	24,520	20,000	2,500	1,500	-92.5%
43150	RENT	249,801	139,567	233,915	233,915	150,835	-35.5%
This revenue includes the continuation of the agreement with Hertz for leasing the office space in Beaver Garage. This includes rent for the Pugh Street garage three retail spaces. This account includes rents from commercial space tenants in Fraser Garage including CBICC, Chaar, Movement Arts, the District Magistrates office, and the Maker's space. This line item includes rents received from the rental home at the Barnard Street Lot property.							
INTEREST AND RENTS TOTAL		\$302,297	\$164,087	\$253,915	\$236,415	\$152,335	-40.0%
GRANTS							
44100-ARPA	FEDERAL GRANT	-	-	-	536,899	-	0.0%
44200	STATE GRANT	-	30,000	-	-	-	0.0%
GRANTS TOTAL		-	\$30,000	-	\$536,899	-	0.0%
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	444	81	-	-	-	0.0%
46150-1062	FEE IN LIEU	-	-	-	26,000	-	0.0%
CONTRACTED SERVICES TOTAL		\$444	\$81	-	\$26,000	-	0.0%
USER/USAGE CHARGES							
47100	METER COLLECTIONS	472,087	104,353	125,000	125,000	415,000	232.0%
47400	PERMITS/PASSES	1,415,001	716,346	995,550	1,034,370	1,094,000	9.9%
47410	DAILY FEES	2,115,484	662,819	995,000	1,029,947	1,752,500	76.1%
47500	SPECIAL ASSESSMENTS	40,969	40,969	40,969	40,969	40,969	0.0%
USER/USAGE CHARGES TOTAL		\$4,043,541	\$1,524,486	\$2,156,519	\$2,230,286	\$3,302,469	53.1%
SPECIAL ASSESSMENTS							
48120	MISCELLANEOUS REVENUE	792	-	-	-	-	0.0%
48140	SALE OF GENERAL FIXED ASSETS	45	-	-	850,456	-	0.0%
SPECIAL ASSESSMENTS TOTAL		\$837	-	-	\$850,456	-	0.0%
DEBT PROCEEDS							

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B106 SCB PARKING							
55 PARKING							
50310	DEBT PROCEEDS - GO - NON ELEC	-	-	-	4,218,632	3,192,000	0.0%
DEBT PROCEEDS TOTAL		-	-	-	\$4,218,632	\$3,192,000	0.0%
TOTAL REVENUE		\$4,347,119	\$1,718,654	\$2,410,434	\$8,098,688	\$6,646,804	175.8%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	325,858	271,260	279,120	279,320	395,026	41.5%
60115	SALARY & WAGES - PART TIME	46,083	33,703	50,758	50,579	41,978	-17.3%
60180	OVERTIME PAY	3,693	1,423	7,500	1,000	1,500	-80.0%
SALARIES AND WAGES TOTAL		\$375,634	\$306,386	\$337,378	\$330,899	\$438,504	30.0%
EMPLOYEE BENEFITS							
61192	OASDI - EMPLOYER PAID	23,216	19,032	19,762	19,762	26,599	34.6%
61193	MEDICARE - EMPLOYER PAID	5,430	4,451	4,623	4,623	6,220	34.5%
61196	HEALTH INSURANCE	99,214	93,882	96,767	96,767	125,155	29.3%
61198	VISION/DENTAL INSURANCE	4,801	6,682	5,486	5,486	7,203	31.3%
61199	LIFE & DISABILITY INSURANCE	1,054	925	872	872	1,272	45.9%
61200	PENSION	21,676	21,297	27,931	27,855	7,228	-74.1%
61201	WORKERS COMPENSATION	875	1,603	2,124	2,124	2,380	12.1%
61210	EMPLOYEE PARKING	540	380	480	480	1,440	200.0%
EMPLOYEE BENEFITS TOTAL		\$156,805	\$148,252	\$158,045	\$157,969	\$177,497	12.3%
EMPLOYEE SUPPLY/EXPEN							
62121	PROFESSIONAL DEVELOPMENT	7,448	4,145	4,250	4,250	7,500	76.5%
62130	CONTINUING EDUCATION/TUITION	4,460	2,565	9,000	9,000	9,000	0.0%
62160	CLOTHING/UNIFORMS & MAINT	269	2,989	3,500	3,500	3,500	0.0%
EMPLOYEE SUPPLY/EXPEN TOTAL		\$12,177	\$9,699	\$16,750	\$16,750	\$20,000	19.4%
PERSONNEL TOTAL		\$544,616	\$464,337	\$512,173	\$505,618	\$636,001	24.2%
OPERATING							

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B106 SCB PARKING							
55 PARKING							
INSTITUTIONAL SUPPLY							
63237	INSTITUTIONAL SUPPLIES	51,566	30,414	60,263	60,263	61,025	1.3%
INSTITUTIONAL SUPPLY TOTAL		\$51,566	\$30,414	\$60,263	\$60,263	\$61,025	1.3%
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	694	398	1,000	1,000	1,500	50.0%
FUEL & LUBRICANTS TOTAL		\$694	\$398	\$1,000	\$1,000	\$1,500	50.0%
OFFICE SUPPLIES							
65210	SUPPLIES	602	414	1,000	1,000	1,000	0.0%
65213	COMPUTER/COPIER SUPPLIES	122	71	500	500	500	0.0%
65215	POSTAGE	120	2	150	150	150	0.0%
OFFICE SUPPLIES TOTAL		\$844	\$486	\$1,650	\$1,650	\$1,650	0.0%
PROGRAM EXPENSES							
66238	PROGRAM SUPPLIES/ACTIVITIES	239	1,181	-	-	-	0.0%
PROGRAM EXPENSES TOTAL		\$239	\$1,181	-	-	-	0.0%
PROFESSIONAL SERVICE							
67310-PF162	PROFESSIONAL SERVICES	19,055	-	-	-	-	0.0%
67311	ACCOUNTING & AUDITING	3,187	2,400	3,300	3,300	3,300	0.0%
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS	595	-	1,000	1,000	1,200	20.0%
67323	TAXES/ASSESSMENTS	37,865	36,294	54,000	54,000	48,882	-9.5%
67328	BANKING FEES	140,969	56,019	70,400	79,400	102,025	44.9%
67329	PUBLIC WORKS SERVICES	416,579	353,412	335,169	340,483	445,266	32.8%
PROFESSIONAL SERVICE TOTAL		\$618,249	\$448,125	\$463,869	\$478,183	\$600,673	29.5%
VEHICLE REPAIR/MAINT							
68251	REPAIR & MAINT - VEHICLE	10,694	6,030	5,000	5,000	5,000	0.0%
VEHICLE REPAIR/MAINT TOTAL		\$10,694	\$6,030	\$5,000	\$5,000	\$5,000	0.0%
HARDWARE/SOFTWARE							
69310	COMPUTER ACCESS/SOFTWARE MAINT	31,162	51,257	56,950	56,950	56,950	0.0%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B106 SCB PARKING							
55 PARKING							
HARDWARE/SOFTWARE TOTAL		\$31,162	\$51,257	\$56,950	\$56,950	\$56,950	0.0%
LAND/BLDG/FACILITIES							
70372	REPAIRS & MAINT - BUILDINGS	49,515	60,715	51,177	51,177	56,000	9.4%
70373	CONTRACTED BLDG MAINT/REPAIRS	50,841	47,152	81,176	78,000	74,500	-8.2%
70374	RENT OF LAND/LEASE	28,798	28,798	28,727	28,727	28,727	0.0%
LAND/BLDG/FACILITIES TOTAL		\$129,154	\$136,665	\$161,080	\$157,904	\$159,227	-1.2%
COMMUNICATIONS							
72321	MONTHLY CELL/TELEPHONE CHARGES	7,108	8,396	6,882	8,138	6,882	0.0%
72330	ADVERTISING	2,458	499	2,500	2,500	2,500	0.0%
COMMUNICATIONS TOTAL		\$9,566	\$8,895	\$9,382	\$10,638	\$9,382	0.0%
UTILITIES							
73360	ELECTRICITY	83,900	78,494	83,610	83,610	83,610	0.0%
73362	NATURAL GAS	1,530	731	1,762	1,762	1,762	0.0%
73365	SOLID WASTE DISPOSAL	1,300	1,470	2,025	2,025	2,025	0.0%
73366	WATER AND SEWER	4,696	5,009	4,962	4,962	4,962	0.0%
UTILITIES TOTAL		\$91,427	\$85,704	\$92,359	\$92,359	\$92,359	0.0%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	31,619	32,159	32,228	31,578	35,405	9.9%
INSURANCE/RISK MGMT TOTAL		\$31,619	\$32,159	\$32,228	\$31,578	\$35,405	9.9%
OPERATING TOTAL		\$975,213	\$801,312	\$883,782	\$895,525	\$1,023,171	15.8%
CAPITAL							
CAPITAL CONSTRUCTION							
93600-PF138	PROFESSIONAL FEES - CAPITAL	43,784	32,408	-	-	-	0.0%
93650	MINOR CAPITAL PROJECTS	-	28,801	54,210	13,000	-	-100.0%
93720-PF111	CAP PURCHASES - IMPROVEMENTS	-	-	75,655	75,655	-	-100.0%
93730	CAP PURCHASES - BUILDINGS	-	-	-	81,113	3,233,283	0.0%
93740-IT139	CAP PURCHASE-COMP/PRDCTN EQUIP	-	-	126,193	-	-	-100.0%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B106 SCB PARKING							
55 PARKING							
CAPITAL CONSTRUCTION TOTAL		\$43,784	\$61,209	\$256,058	\$169,768	\$3,233,283	1162.7%
DEPRECIATION							
94800	DEPRECIATION-LAND IMPROVEMENTS	7,123	6,617	-	2,053	2,000	0.0%
94820	DEPRECIATION-BUILDINGS	833,592	834,590	-	-	-	0.0%
94830	DEPRECIATION-BLGS IMPROVEMENT	72,799	72,799	-	-	-	0.0%
94840	DEPRECIATION-COMPUTER EQUIPMNT	-	17,542	-	-	-	0.0%
94850	DEPRECIATION-VEHICLES	13,494	13,494	-	-	-	0.0%
94860	DEPRECIATION-MACH/EQUIPMENT	160,884	132,219	-	-	-	0.0%
DEPRECIATION TOTAL		\$1,087,892	\$1,077,262	-	\$2,053	\$2,000	0.0%
CAPITAL TOTAL		\$1,131,677	\$1,138,470	\$256,058	\$171,820	\$3,235,283	1163.5%
DEBT							
DEBT							
95900	DEBT SERVICE - PRINCIPAL	-	-	1,356,872	5,451,738	1,464,668	7.9%
95901	DEBT SERVICE - INTEREST	446,782	435,082	446,468	461,642	409,249	-8.3%
95902	DEBT SERVICE- ADMIN FEES	750	75,908	750	750	750	0.0%
DEBT TOTAL		\$447,532	\$510,991	\$1,804,090	\$5,914,130	\$1,874,667	3.9%
DEBT TOTAL		\$447,532	\$510,991	\$1,804,090	\$5,914,130	\$1,874,667	3.9%
TOTAL EXPENDITURES		\$3,099,038	\$2,915,110	\$3,456,103	\$7,487,094	\$6,769,122	95.9%
EXCESS (DEFICIT) OF REV OVER EXP		\$1,248,081	(\$1,196,456)	(\$1,045,669)	\$611,595	(\$122,318)	-88.3%
OTHER SOURCES (USES)							
OTHER SOURCES							
50315	BOND ISSUANCE PREMIUM	-	-	-	-	-	0.0%
OTHER SOURCES TOTAL		-	-	-	-	-	0.0%
OTHER USES							
96492	INTERFUND TRANSFERS	-	(165,000)	-	-	-	0.0%
96500	INDIRECT COSTS	(330,067)	(232,900)	(233,000)	(216,119)	(216,119)	-7.2%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B106 SCB PARKING							
55 PARKING							
This line item appropriation reimburses the General Fund for Central Services provided including Administration, Human Resources, Financial Services, Information Technology, and Facilities. Cost recovery amounts are determined annually through the Cost Allocation Plan.							
OTHER USES TOTAL		(\$330,067)	(\$397,900)	(\$233,000)	(\$216,119)	(\$216,119)	-7.2%
NET OTHER SOURCES (USES)		(\$330,067)	(\$397,900)	(\$233,000)	(\$216,119)	(\$216,119)	-7.2%
PARKING TOTAL:		\$918,014	(\$1,594,356)	(\$1,278,669)	\$395,476	(\$338,437)	-73.5%

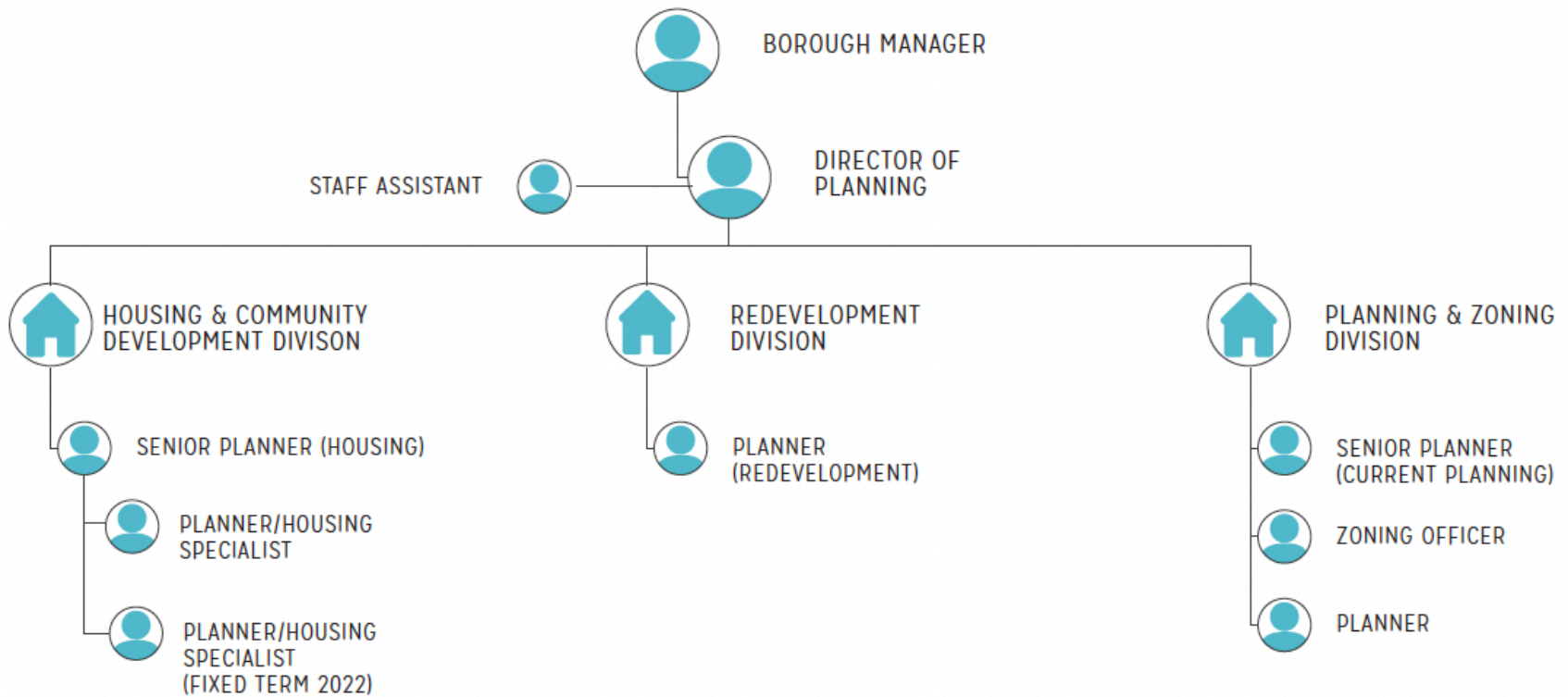
Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
56 PARKING ENFORCEMENT							
REVENUE:							
LICENSES AND PERMITS							
41200	COMMUTER PARKING PERMIT	88,976	34,455	50,000	50,000	50,000	0.0%
41500	RESIDENTIAL PARKING PERMIT	910	540	1,000	1,000	1,000	0.0%
41425	LOADING ZONE PERMITS	1,150	900	1,300	1,300	1,300	0.0%
LICENSES AND PERMITS TOTAL		\$91,036	\$35,895	\$52,300	\$52,300	\$52,300	0.0%
FINES AND VIOLATIONS							
42120	ORDINANCE VIOLATIONS	368,735	199,089	200,000	300,000	315,000	57.5%
42140	PARKING METER VIOLATION FINES	179,688	50,363	100,000	14,000	150,000	50.0%
FINES AND VIOLATIONS TOTAL		\$548,423	\$249,452	\$300,000	\$314,000	\$465,000	55.0%
TOTAL REVENUE		\$639,460	\$285,347	\$352,300	\$366,300	\$517,300	46.8%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	197,806	162,121	214,147	221,147	196,741	-8.1%
60115	SALARY & WAGES - PART TIME	15,610	14,655	21,665	21,665	16,852	-22.2%
60180	OVERTIME PAY	4,141	1,464	7,500	7,500	7,500	0.0%
SALARIES AND WAGES TOTAL		\$217,557	\$178,239	\$243,312	\$250,312	\$221,093	-9.1%
EMPLOYEE BENEFITS							
61192	OASDI- EMPLOYER PAID	13,468	10,755	15,126	15,126	13,295	-12.1%
61193	MEDICARE - EMPLOYER PAID	3,149	2,515	3,838	3,838	3,411	-11.1%
61196	HEALTH INSURANCE	68,013	56,839	55,112	55,112	68,039	23.5%
61198	VISION/DENTAL INSURANCE	2,667	3,281	2,979	2,979	4,230	42.0%
61199	LIFE & DISABILITY INSURANCE	642	559	706	706	628	-11.0%
61200	PENSION	9,712	8,336	12,390	12,390	2,501	-79.8%
61201	WORKERS COMPENSATION	772	2,883	4,310	4,310	4,216	-2.2%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
56 PARKING ENFORCEMENT							
61210	EMPLOYEE PARKING	725	200	480	480	480	0.0%
EMPLOYEE BENEFITS TOTAL		\$99,148	\$85,369	\$94,941	\$94,941	\$96,800	2.0%
EMPLOYEE SUPPLY/EXPN							
62121	PROFESSIONAL DEVELOPMENT	972	2,375	4,000	4,000	4,000	0.0%
62160	CLOTHING/UNIFORMS & MAINT	1,124	559	3,000	3,000	3,000	0.0%
EMPLOYEE SUPPLY/EXPN TOTAL		\$2,096	\$2,933	\$7,000	\$7,000	\$7,000	0.0%
PERSONNEL TOTAL		\$318,801	\$266,542	\$345,253	\$352,253	\$324,893	-5.9%
OPERATING							
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	3,590	2,166	4,000	4,000	4,000	0.0%
FUEL & LUBRICANTS TOTAL		\$3,590	\$2,166	\$4,000	\$4,000	\$4,000	0.0%
OFFICE SUPPLIES							
65210	SUPPLIES	567	582	1,500	1,500	1,500	0.0%
65212	FORMS	5,548	3,797	6,000	6,000	6,000	0.0%
65213	COMPUTER/COPIER SUPPLIES	1,163	1,233	2,000	2,000	2,000	0.0%
65215	POSTAGE	4,241	1,122	5,250	5,250	5,250	0.0%
OFFICE SUPPLIES TOTAL		\$11,519	\$6,734	\$14,750	\$14,750	\$14,750	0.0%
PROGRAM EXPENSES							
66238	GROUP ACTIVITIES/PROGRAM SUPP	5,171	7,774	3,200	3,200	3,200	0.0%
PROGRAM EXPENSES TOTAL		\$5,171	\$7,774	\$3,200	\$3,200	\$3,200	0.0%
PROFESSIONAL SERVICE							
67328	BANKING FEES	-	-	-	15	-	0.0%
67329	PUBLIC WORKS SERVICES	683	880	4,704	9,704	12,390	163.4%
PROFESSIONAL SERVICE TOTAL		\$683	\$880	\$4,704	\$9,719	\$12,390	163.4%
VEHICLE REPAIR/MAINT							
68251	REPAIR & MAINT - VEHICLE	7,010	5,587	5,000	8,613	5,000	0.0%
VEHICLE REPAIR/MAINT TOTAL		\$7,010	\$5,587	\$5,000	\$8,613	\$5,000	0.0%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
56 PARKING ENFORCEMENT							
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	1,019	-	1,500	1,500	1,500	0.0%
69310	COMPUTER MAINTENANCE/SUPPORT	25,261	27,414	7,150	26,000	7,150	0.0%
HARDWARE/SOFTWARE TOTAL		\$26,280	\$27,414	\$8,650	\$27,500	\$8,650	0.0%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	1,280	2,228	3,500	3,500	3,500	0.0%
71300	REPAIRS & MAINT - EQUIPMENT	8,345	8,110	30,863	18,863	12,000	-61.1%
SMALL TOOLS/EQUIP TOTAL		\$9,625	\$10,338	\$34,363	\$22,363	\$15,500	-54.9%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	4,830	3,220	4,420	4,420	4,750	7.5%
72327	RADIO EQUIPMENT MAINTENANCE	-	281	500	500	500	0.0%
COMMUNICATIONS TOTAL		\$4,830	\$3,500	\$4,920	\$4,920	\$5,250	6.7%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	2,495	1,145	1,834	2,636	1,834	0.0%
INSURANCE/RISK MGMT TOTAL		\$2,495	\$1,145	\$1,834	\$2,636	\$1,834	0.0%
OPERATING TOTAL		\$71,204	\$65,537	\$81,421	\$97,701	\$70,574	-13.3%
CAPITAL							
CAPITAL CONSTRUCTION							
93775	CAP PURCHASES - MAJOR EQUIP	-	-	41,730	108,228	-	-100.0%
CAPITAL CONSTRUCTION TOTAL		-	-	\$41,730	\$108,228	-	-100.0%
DEPRECIATION							
94850	DEPRECIATION-VEHICLES	5,382	5,500	-	-	5,500	0.0%
DEPRECIATION TOTAL		\$5,382	\$5,500	-	-	\$5,500	0.0%
CAPITAL TOTAL		\$5,382	\$5,500	\$41,730	\$108,228	\$5,500	-86.8%
TOTAL EXPENDITURES		\$395,386	\$337,579	\$468,404	\$558,181	\$400,967	-14.4%
EXCESS (DEFICIT) OF REV OVER EXP		\$244,073	(\$52,232)	(\$116,104)	(\$191,881)	\$116,333	-200.2%
PARKING ENFORCEMENT TOTAL:		\$244,073	(\$52,232)	(\$116,104)	(\$191,881)	\$116,333	-200.2%

Planning Department

Organizational Chart



Planning & Zoning

Overview

Preserve and enhance the quality of life for community residents, visitors and businesses. Staff prepares and implements strategies to enhance the long-range development of the community while identifying mechanisms to improve community sustainability. This Department implements strategies to encourage mixed-use and mixed-income development, while expanding the Borough's economic base.

Objectives

Create, Preserve and Enhance Affordable Housing and Expand Housing Choice

Work with the Borough's partners in housing and human services to create, maintain and enhance affordable housing units both for income-qualified homebuyers and renters and to and implement recommendations of the Affordable Housing and Homelessness Services Gap Analysis and Action Plan. Continue to operate and enhance Bellaire Court, an eighteen-unit development for income-qualified seniors. Expand the number of affordable units through targeted use of federal, state and local dollars. Monitor occupancy of affordable rental units created through the Inclusionary Housing Ordinance. Administer Pandemic related homelessness prevention assistance programs for renters and homeowners. Identify housing and homelessness prevention and service needs and implement strategies to meet those needs.

Attract and Retain Firms and Other Businesses Through Innovative Programs & Redevelopment

Continue working with the Borough's Redevelopment Authority and other community partners to develop and implement programs to support businesses and improve opportunities for high-quality space for businesses to locate and thrive. Plan for the Fairmount and Pugh-

Glennland-McAllister Redevelopment Areas and continue working with the private sector on implementation of the State College Town Centre project. Lead the effort for the redevelopment of 406 South Pugh, the former fraternity purchased by the Redevelopment Authority, and the former House of Care facility.

Enhance Neighborhood Quality-of-Life as a Fundamental Economic Asset

Continue implementation of the State College Neighborhood Plan, focusing on implementation of the new short-term rental license ordinance. Continue working with the Redevelopment Authority and housing partners to develop a significant neighborhood branding and the Rediscover State College housing advertising campaign to attract families and professionals to neighborhoods. Expand and clarify the "Tourist Home" land-use definition within the Zoning Ordinance to ensure single-family homes are not converted to commercial hospitality uses.



Update and Improve Zoning & Other Land Use Regulations

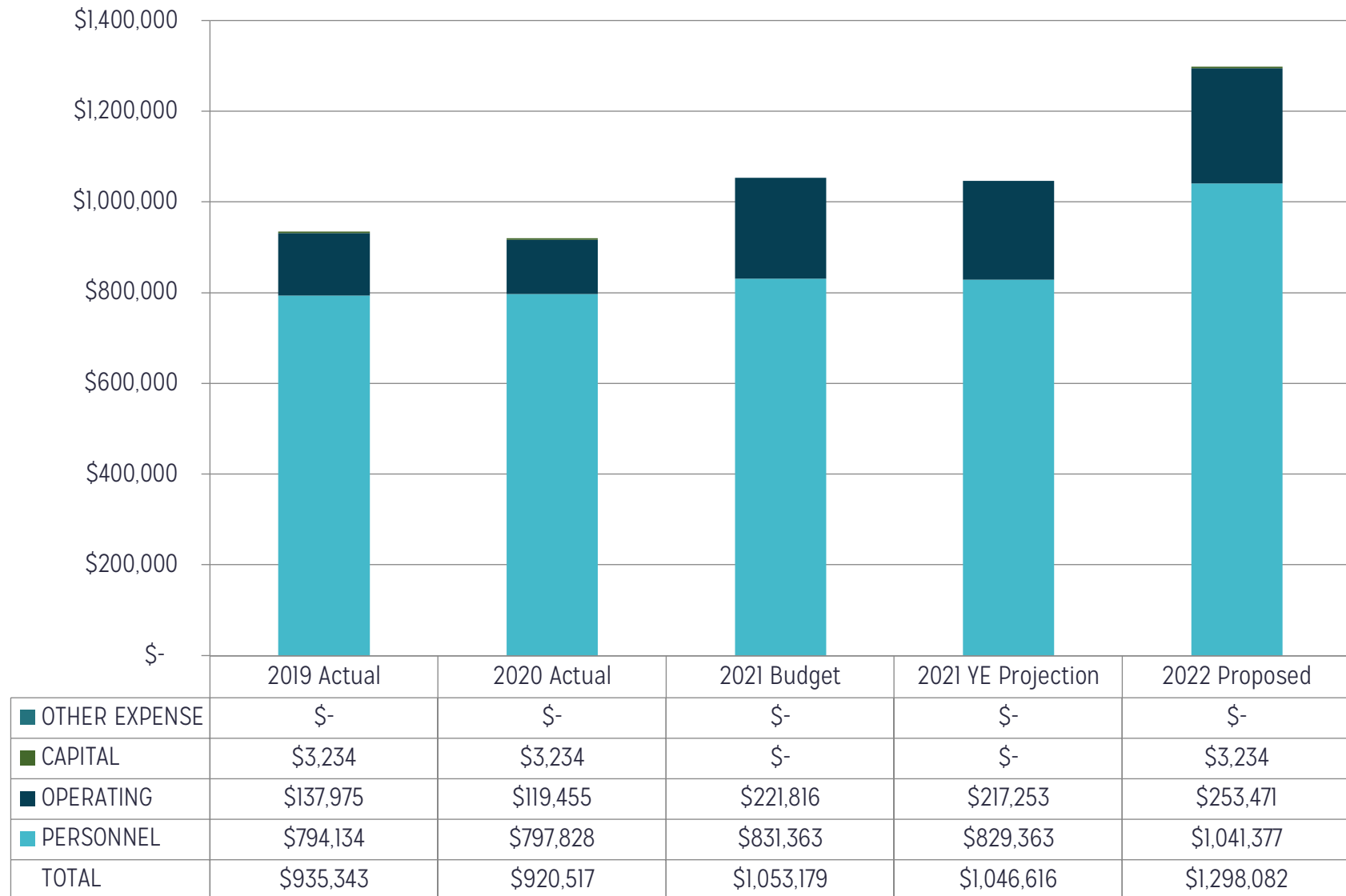
Continue the work to update State College's 62-year-old Zoning Ordinance by working with Clarion Associates, the Zoning Revision Advisory Committee, Planning Commission, and Council through the drafting and review process of the updated ordinance. Also update the Borough's Sign Ordinance, Inclusionary Housing Ordinance and fraternity-related zoning regulations. Target completion and adoption of the ordinance for late Fall 2022.

Plan for & Implement Strategies to Maintain & Rebuild Critical Community Infrastructure

In conjunction with other departments and partners, continue implementation of the Borough's Downtown Master Plan. Explore opportunities for intersection and pedestrian safety improvements along East College Avenue, East Beaver Avenue, South Allen Street, and opportunities for enhancing the vibrancy and pedestrian experience along Calder Way. Move forward with supporting the planning, designing, funding acquisition, and eventual implementation of the Calder Way utility relocation and infrastructure improvement project – a major generational project to rebuild Calder Way's infrastructure while creating a magnet for downtown commerce and activity.



Planning Department



Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
45 PLANNING							
REVENUE:							
LICENSES AND PERMITS							
41375	HOUSING PERMITS	-	-	22,000	1,000	1,000	-95.5%
Revenue from short-term rental licensing fees							
41525	RESIDENTIAL RENTAL PERMIT	-	-	5,400	1,000	1,000	-81.5%
This line item represents revenue from Student Home license fees.							
41600	SIGN PERMITS	4,059	2,494	2,900	2,900	2,900	0.0%
Revenue from sign permits							
41750	ZONING PERMIT/PLAN REVIEWS	27,503	26,086	21,500	19,000	21,500	0.0%
LICENSES AND PERMITS TOTAL		\$31,562	\$28,580	\$51,800	\$23,900	\$26,400	-49.0%
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	301,756	290,879	389,692	233,544	409,996	5.2%
This line item represents reimbursements for program administration received from Community Development Block Grants (CDBG), HOME Investment Partnerships Program (both direct federal entitlement and PA DCED grants), and the Redevelopment Authority (RDA).							
CONTRACTED SERVICES TOTAL		\$301,756	\$290,879	\$389,692	\$233,544	\$409,996	5.2%
TOTAL REVENUE		\$333,317	\$319,459	\$441,492	\$257,444	\$436,396	-1.2%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	552,386	560,408	577,643	577,643	728,236	26.1%
60115	SALARY & WAGES - PART TIME	4,401	-	-	-	-	0.0%
60180	OVERTIME PAY	205	351	2,864	2,864	2,864	0.0%
SALARIES AND WAGES TOTAL		\$556,993	\$560,760	\$580,507	\$580,507	\$731,100	25.9%
EMPLOYEE BENEFITS							
61192	OASDI- EMPLOYER PAID	34,331	33,733	34,961	34,961	43,748	25.1%
61193	MEDICARE - EMPLOYER PAID	8,029	7,889	8,176	8,176	10,231	25.1%
61196	HEALTH INSURANCE	146,893	157,724	160,004	160,004	225,471	40.9%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
45 PLANNING							
61198	VISION/DENTAL INSURANCE	5,821	9,108	9,107	9,107	12,511	37.4%
61199	LIFE & DISABILITY INSURANCE	1,758	1,806	1,811	1,811	2,356	30.1%
61200	PENSION	29,987	23,818	27,327	27,327	6,235	-77.2%
61201	WORKERS COMPENSATION	959	1,058	990	990	1,245	25.8%
61210	EMPLOYEE PARKING	588	440	480	480	480	0.0%
EMPLOYEE BENEFITS TOTAL		\$228,367	\$235,578	\$242,856	\$242,856	\$302,277	24.5%
EMPLOYEE SUPPLY/EXPEN							
62121	PROFESSIONAL DEVELOPMENT	8,774	1,490	8,000	6,000	8,000	0.0%
EMPLOYEE SUPPLY/EXPEN TOTAL		\$8,774	\$1,490	\$8,000	\$6,000	\$8,000	0.0%
PERSONNEL TOTAL		\$794,134	\$797,828	\$831,363	\$829,363	\$1,041,377	25.3%
OPERATING							
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	205	60	600	250	600	0.0%
Funds for gasoline.							
FUEL & LUBRICANTS TOTAL		\$205	\$60	\$600	\$250	\$600	0.0%
OFFICE SUPPLIES							
65210	SUPPLIES	1,303	621	2,000	2,000	2,000	0.0%
65213	COMPUTER/COPIER SUPPLIES	2,904	1,809	2,500	2,500	2,500	0.0%
65215	POSTAGE	669	1,618	3,900	1,500	1,500	-61.5%
OFFICE SUPPLIES TOTAL		\$4,877	\$4,048	\$8,400	\$6,000	\$6,000	-28.6%
PROGRAM EXPENSES							
66227	MEALS & MEETINGS	2,225	1,214	2,500	500	1,500	-40.0%
71250	OFFICE FURNITURE/FURNISHINGS	429	274	600	600	600	0.0%
PROGRAM EXPENSES TOTAL		\$2,653	\$1,488	\$3,100	\$1,100	\$2,100	-32.3%
PROFESSIONAL SERVICE							
67310	PROFESSIONAL SERVICES	1,895	9,475	49,250	51,600	64,000	29.9%
67314	LEGAL SERVICES	8,140	9,582	8,700	14,000	10,000	14.9%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
45 PLANNING							
67315	SPECIAL LEGAL SERVICES	-	-	7,500	13,500	13,500	80.0%
This line item funds legal costs and fees for the Zoning Hearing Board.							
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS	3,279	694	3,250	3,250	3,250	0.0%
67325	CONTRACTED PUBLIC SVCS (COG)	103,362	80,065	99,628	103,362	122,563	23.0%
This appropriation funds the Municipal Shares contribution to Centre Region Council of Governments for the Centre Region Planning Agency and the Centre Region Metropolitan Planning Organization.							
67326	OTHER CONTRACTED SERVICES	-	215	3,000	3,000	3,000	0.0%
This line item funds stenographer costs for the Zoning Hearing Board.							
PROFESSIONAL SERVICE TOTAL		\$116,676	\$100,031	\$171,328	\$188,712	\$216,313	26.3%
VEHICLE REPAIR/MAINT							
68251	REPAIR & MAINT - VEHICLE	429	675	1,000	1,328	1,000	0.0%
VEHICLE REPAIR/MAINT TOTAL		\$429	\$675	\$1,000	\$1,328	\$1,000	0.0%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	4,264	-	500	500	500	0.0%
69310	COMPUTER ACCESS/SOFTWARE MAINT	1,955	2,386	15,325	8,610	13,110	-14.5%
69320	NEW COMPUTER EQUIPMENT	173	-	1,250	1,250	1,250	0.0%
HARDWARE/SOFTWARE TOTAL		\$6,392	\$2,386	\$17,075	\$10,360	\$14,860	-13.0%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	586	952	1,508	1,508	1,508	0.0%
72330	ADVERTISING	3,286	8,414	16,000	5,000	7,000	-56.3%
This line items covers advertising fees and costs for planning activities, such as the printing of Historic Architectural Review Board Design Guidelines and Historic Walking Tour Booklets for Holmes-Foster, College Heights, and Highlands neighborhoods.							
COMMUNICATIONS TOTAL		\$3,872	\$9,366	\$17,508	\$6,508	\$8,508	-51.4%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	2,870	1,401	2,805	2,995	4,090	45.8%
INSURANCE/RISK MGMT TOTAL		\$2,870	\$1,401	\$2,805	\$2,995	\$4,090	45.8%
OPERATING TOTAL		\$137,975	\$119,455	\$221,816	\$217,253	\$253,471	14.3%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
45 PLANNING							
CAPITAL							
DEPRECIATION							
94850	DEPRECIATION-VEHICLES	3,234	3,234	-	-	3,234	0.0%
DEPRECIATION TOTAL		\$3,234	\$3,234	-	-	\$3,234	0.0%
CAPITAL TOTAL		\$3,234	\$3,234	-	-	\$3,234	0.0%
TOTAL EXPENDITURES		\$935,343	\$920,517	\$1,053,179	\$1,046,616	\$1,298,082	23.3%
EXCESS (DEFICIT) OF REV OVER EXP		(\$602,026)	(\$601,058)	(\$611,687)	(\$789,172)	(\$861,686)	40.9%
PLANNING TOTAL:		(\$602,026)	(\$601,058)	(\$611,687)	(\$789,172)	(\$861,686)	40.9%

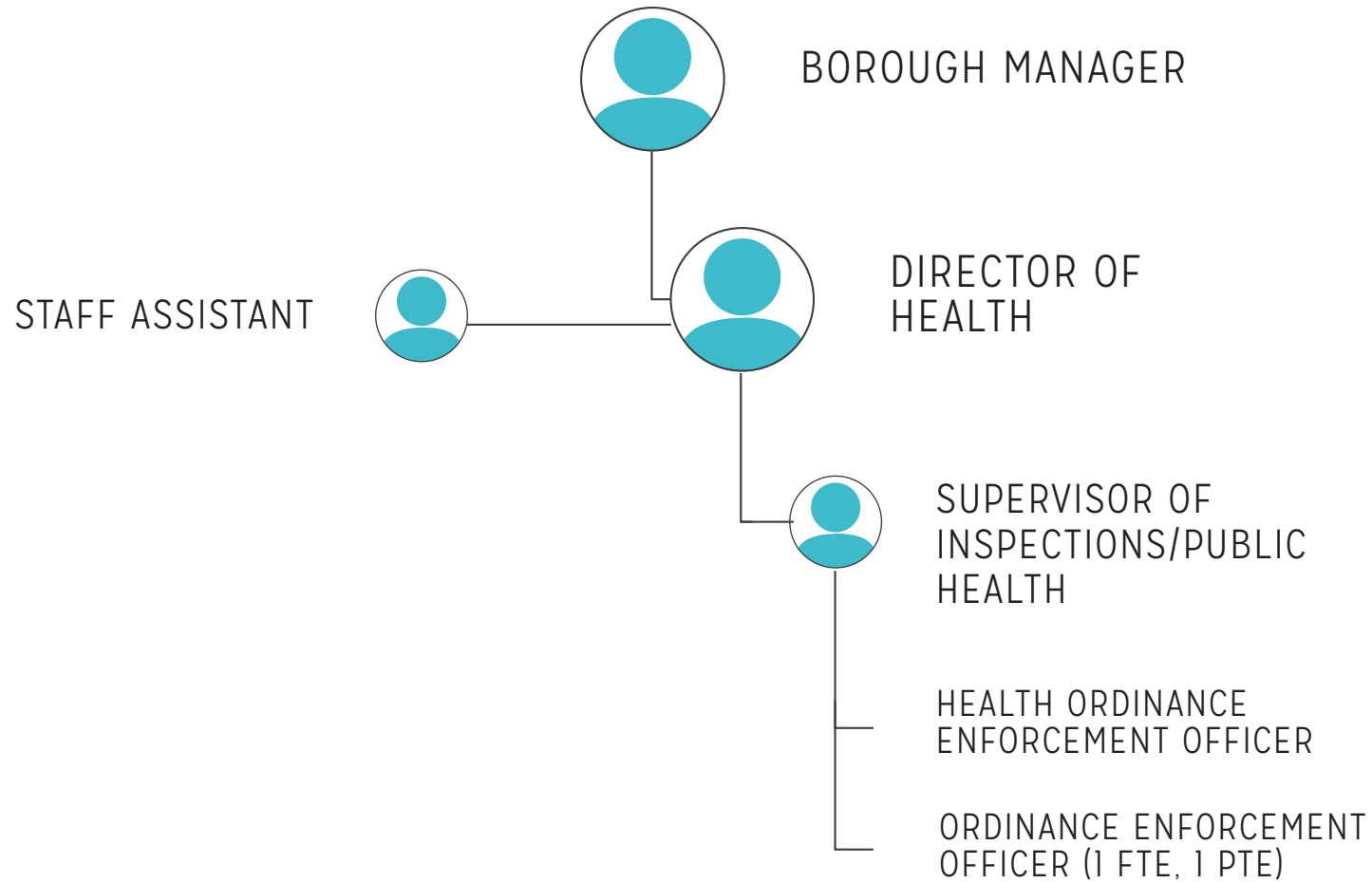
Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B105 SCB BELLAIRE COURT							
42 COMMUNITY DEVELOPMENT							
REVENUE:							
INTEREST AND RENTS							
43160	RENT OF HOUSE/APARTMENT	111,113	113,833	114,000	114,000	114,000	0.0%
INTEREST AND RENTS TOTAL		\$111,113	\$113,833	\$114,000	\$114,000	\$114,000	0.0%
TOTAL REVENUE		\$111,113	\$113,833	\$114,000	\$114,000	\$114,000	0.0%
EXPENDITURES:							
OPERATING							
INSTITUTIONAL SUPPLY							
63236	BUILDING SUPPLIES	3,668	1,229	2,500	2,500	3,100	24.0%
INSTITUTIONAL SUPPLY TOTAL		\$3,668	\$1,229	\$2,500	\$2,500	\$3,100	24.0%
OFFICE SUPPLIES							
65215	POSTAGE	109	35	100	100	100	0.0%
OFFICE SUPPLIES TOTAL		\$109	\$35	\$100	\$100	\$100	0.0%
PROGRAM EXPENSES							
71250	OFFICE FURNITURE/FURNISHINGS	791	-	-	-	-	0.0%
PROGRAM EXPENSES TOTAL		\$791	-	-	-	-	0.0%
PROFESSIONAL SERVICE							
67311	ACCOUNTING & AUDITING	136	103	150	150	150	0.0%
67329	PUBLIC WORKS SERVICES	40,970	43,339	54,288	54,288	63,454	16.9%
PROFESSIONAL SERVICE TOTAL		\$41,106	\$43,442	\$54,438	\$54,438	\$63,604	16.8%
LAND/BLDG/FACILITIES							
70372	REPAIRS & MAINT - BUILDINGS	12,403	6,291	45,099	45,599	55,000	22.0%
LAND/BLDG/FACILITIES TOTAL		\$12,403	\$6,291	\$45,099	\$45,599	\$55,000	22.0%
UTILITIES							
73360	ELECTRICITY	20,695	25,267	25,179	25,179	28,000	11.2%
73365	SOLID WASTE DISPOSAL	1,356	1,544	2,200	2,200	2,200	0.0%
73366	WATER AND SEWER	6,360	8,279	9,000	9,000	8,000	-11.1%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B105 SCB BELLAIRE COURT							
42 COMMUNITY DEVELOPMENT							
OTHER USES TOTAL		(\$34,459)	(\$18,823)	(\$19,000)	(\$13,296)	(\$13,296)	-30.0%
NET OTHER SOURCES (USES)		(\$14,459)	(\$18,823)	\$8,737	\$34,736	\$55,628	536.7%
COMMUNITY DEVELOPMENT TOTAL:		(\$5,199)	(\$4,838)	(\$25,499)	-	-	-100.0%

This page is intentionally left blank.

Public Health Department

Organizational Chart



Overview

The key functions under this division include Public Health and Ordinance Enforcement. Prior to 2022, the Office of Community Engagement was part of this Division; however, effective 2022, that Office is part of the Equity & Inclusion Department.

Ordinance Enforcement Officers conduct education and enforcement of various local ordinance violations that impact the quality of life and health and safety of our neighborhoods. The purpose of Ordinance Enforcement is, through education and enforcement, to help maintain the livability, vibrancy, and aesthetics of our neighborhoods and downtown. In addition to educating and enforcing Borough ordinances, the Ordinance Enforcement Officers provide animal control services to College and Harris Townships.

Public Health conducts restaurant inspections in the Borough of State College as well as the Townships of Ferguson, Patton, and College. They also address other public health concerns in conjunction with the Board of Health. The purpose of Public Health is to prevent and control disease, promote healthy lifestyles, and educate and enforce ordinances that protect public health.

In 2021, the Public Health Office continued to focus on the current COVID-19 pandemic and will likely have to continue to do so into 2022. The Health Officer is responsible for communicating with the restaurants, businesses, and the public on the Centre for Disease Control (CDC) and the Pennsylvania Department of Health (DOH) on the existing COVID-19 Borough ordinance and DOH orders related to the pandemic.

Also in 2021, the Borough began to research the feasibility of establishing a local or county-wide Act 315 health department. The Borough previously studied this in 2009. As the staff worked on the research, the need for consulting services became apparent. In the Fall 2021, the Borough is

expected to contract with a consultant who has extensive experience with implementing Act 315 health departments in Pennsylvania. The consultant's work on the feasibility study is expected to take about six (6) months.

Ordinance Enforcement

Overview

The Ordinance Enforcement Department is responsible for educating the Borough residents on various local ordinance violations that impact the quality of life and health and safety of our neighborhoods. Ordinance Enforcement Officers conduct patrols throughout the Borough focusing on various ordinance violations that impact the safety, livability, vibrancy, and aesthetics of our neighborhoods and downtown. The staffing level for Ordinance Enforcement includes one full-time Supervisor of Inspections, one full-time ordinance enforcement officer and one part-time (24 hours/week) ordinance enforcement officer.

Strategic Objectives

Education Programs

Staff will continue outreach initiatives to educate residents and businesses on property maintenance and the various Borough ordinances. Staff will also contact property owners and/or tenants who have had multiple violations at their property to provide targeted education regarding ways for owners and/or tenants to mitigate the ongoing violations. In addition, staff will include information about the proper maintenance of sidewalks and other ordinance violations on the website and through social media as needed.

Rental Housing Educational Materials

The Department will distribute educational materials to rental property owners to increase outreach to Persons-in-Charge, property owners, tenants, and visitors. Through educational programs, email notifications, use of social media and updates to the website, the Department will increase knowledge of local ordinances and the Centre Region Building Safety and Property Maintenance Code regulations as they pertain to rental permitting and new construction.

Ordinance Enforcement

The Ordinance Enforcement Officers patrol for and respond to complaints of various local ordinance violations that impact the quality of life in our neighborhoods. The most common ordinance violations that occur include the following:

- Refuse including party materials on lawns and porches
- Grass/Weeds/Brush more than six (6) inches
- Snow/Ice on Sidewalks
- Recycling – proper recycling and removing containers from curb after collection
- Dog Ordinance - enforcement is also provided to College Township and Harris Township and often involves complaints regarding dogs at large, excessive barking, failure to have dog vaccinated and registered, not removing dog feces, and animal bites.

Enhanced Ordinance Violation Notification

In 2020, the Borough began to provide same day notification to property owners and Persons-in-Charge (PIC) of ordinance violations at their properties. This was done for those property owners and PIC's who provided the Borough with a valid email address. This email notification replaced the traditional notification via U.S. mail that usually takes 2-3

days for the owners and PIC's to receive. This more-timely notification will continue in 2022.

Nuisance Property Ordinance Management

The Supervisor of Inspections is responsible for updating weekly the Nuisance Property Report. This weekly update includes to determine if any properties have accumulated five (5) or more or 10 or more points associated with nuisance violations. For properties accumulating 5 or more points, a letter is sent requiring the property owner to submit a Correction Action Plan (CAP) for the property. If 10 or more points are accumulated, the rental suspension process is initiated. The Supervisor of Inspections also ensures the updated weekly reports are loaded onto the Borough's web site so property owners can monitor anytime the nuisance violations/points at their property.

F8/Neighborhood Services Team

The Neighborhood Services Team will continue to be part of the Borough's F8 Committee and throughout the year, on an as needed basis, review and discuss with appropriate staff repeated property violations. They will also be part of a team who has conversations / visits with property residents that have accumulated multiple violations. The Neighborhood Services Team also coordinates activities between the State College Departments and the Centre Region Code Administration related to neighborhood services.

Rental Permitting

Staff will continue to work with the Centre Region Code Agency on our annual rental permitting and student licensing. As of September 2021, there were 10,996 rental permits issued in State College Borough.

Coordination with Zoning Enforcement

Ordinance Enforcement staff will continue to coordinate with Zoning Enforcement on research and evaluation of intermittent rental properties

in State College – primarily related to Tourist Homes and Short-Term Rentals.

Public Health

Overview

Public Health conducts restaurant inspections in the Borough of State College as well as the Townships of Ferguson, Patton, and College. The Health Department also addresses other public health concerns in conjunction with the Board of Health. The purpose of Public Health is to prevent and control disease, promote healthy lifestyles, and educate and enforce ordinances that protect public health and preserve the quality of life for our community, neighborhoods, and visitors to the State College area. The staffing level for Public Health includes one full-time health officer. In addition, the Supervisor of Inspections and full-time ordinance enforcement officer assist the health officer with restaurant inspections.

Objectives

Explore/Consider Implementing an Act 315 Health Department

As mentioned in the overview, the Borough began to research the feasibility of establishing a state-recognized Act 315 health department. With the assistance of a consultant, the Borough staff hope to have the feasibility study and a recommendation to Council in the first half of 2022. In the event the decision by Council is to move forward in 2022 with a state-recognized Act 315 health department, offsetting revenue and expenditure funds have been budgeted in 2022 for the implementation of this program. If feasible to be implemented, this program would likely include at a minimum, consultant services of a Medical Director and the hiring of a certified Health Nurse. The need for and value of having an Act 315 Health Department has become very apparent throughout the COVID pandemic as we continue to provide guidance and direction to our community.

Food Establishment Inspections

The Public Health staff will continue to conduct annual restaurant inspections at every food establishment in the Borough and the three (3) jurisdictions served by the Borough's Public Health Department. In addition, staff will continue to investigate all complaints received regarding the safety of food or food handling at these restaurants.

In 2020, the Borough began to post online for easy access by the public all restaurant inspection reports which will include any violations that inspectors find during inspections. This will continue in 2022.

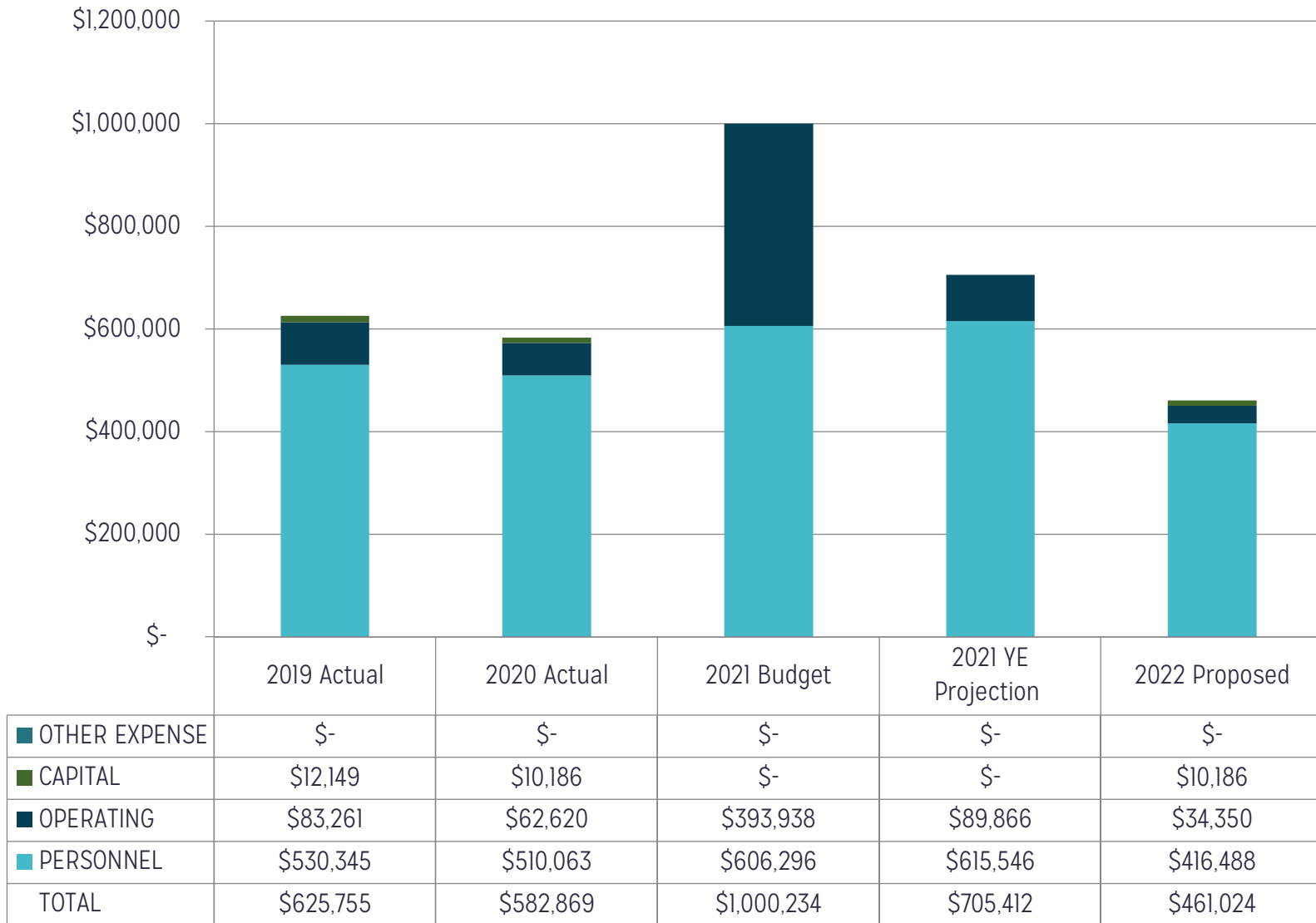
Safe Food Handling Education

Staff will continue offering food safety programs for both non-profit and for-profit food facilities to lessen the potential for foodborne illness outbreaks in the Centre Region.

Disease Control

Staff will continue to monitor the potential for outbreaks of risk to public health, such as influenza epidemics and the COVID-19 pandemic, and work with other public health entities, including the Centers for Disease Control and Prevention, to respond and prevent such threats, and reduce exposure. The Department continues to work closely with Centre County to reduce exposure to diseases from vectors such as mosquitoes.

Public Health



Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
40 HEALTH							
REVENUE:							
LICENSES AND PERMITS							
41350	HEALTH LICENSES/PERMITS	63,830	44,388	60,000	60,000	60,000	0.0%
41525	RESIDENTIAL RENTAL PERMIT	265,851	261,394	220,000	220,000	260,000	18.2%
41675	TRANSIENT RETAILERS LICENSE/PE	11,150	150	12,500	12,500	12,500	0.0%
41750	ZONING PERMIT/PLAN REVIEWS	4,540	2,350	4,000	4,000	4,000	0.0%
LICENSES AND PERMITS TOTAL		\$345,371	\$308,282	\$296,500	\$296,500	\$336,500	13.5%
FINES AND VIOLATIONS							
42120	ORDINANCE VIOLATIONS	27,894	25,175	35,000	35,000	35,000	0.0%
42170	RHRAB APPEAL FEES	-	-	1,200	1,200	1,200	0.0%
FINES AND VIOLATIONS TOTAL		\$27,894	\$25,175	\$36,200	\$36,200	\$36,200	0.0%
GRANTS							
44200	STATE GRANT	-	-	300,000	-	-	-100.0%
GRANTS TOTAL		-	-	\$300,000	-	-	-100.0%
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	30,810	21,427	35,000	35,000	35,000	0.0%
CONTRACTED SERVICES TOTAL		\$30,810	\$21,427	\$35,000	\$35,000	\$35,000	0.0%
SPECIAL ASSESSMENTS							
48120-COMEN	MISCELLANEOUS REVENUE	31,652	1,000	-	-	-	0.0%
SPECIAL ASSESSMENTS TOTAL		\$31,652	\$1,000	-	-	-	0.0%
TOTAL REVENUE		\$435,727	\$355,884	\$667,700	\$367,700	\$407,700	-38.9%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	336,595	332,377	389,169	389,169	291,269	-25.2%
60115	SALARY & WAGES - PART TIME	24,585	17,210	21,554	21,554	-	-100.0%
60180	OVERTIME PAY	507	5,424	2,000	2,500	1,000	-50.0%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
40 HEALTH							
SALARIES AND WAGES TOTAL		\$361,686	\$355,011	\$412,723	\$413,223	\$292,269	-29.2%
EMPLOYEE BENEFITS							
61192	OASDI- EMPLOYER PAID	22,360	21,549	23,508	23,508	17,548	-25.4%
61193	MEDICARE - EMPLOYER PAID	5,229	5,040	5,499	5,499	4,105	-25.4%
61196	HEALTH INSURANCE	92,523	87,823	116,793	116,793	88,228	-24.5%
61198	VISION/DENTAL INSURANCE	4,187	6,026	7,408	7,408	6,291	-15.1%
61199	LIFE & DISABILITY INSURANCE	1,003	1,065	1,214	1,214	982	-19.1%
61200	PENSION	39,997	30,215	29,511	29,511	2,588	-91.2%
61201	WORKERS COMPENSATION	967	1,095	1,092	1,092	929	-14.9%
61210	EMPLOYEE PARKING	16	-	48	48	48	0.0%
EMPLOYEE BENEFITS TOTAL		\$166,282	\$152,812	\$185,073	\$185,073	\$120,719	-34.8%
EMPLOYEE SUPPLY/EXPEN							
62120-COMEN	TRAVEL/MILEAGE EXPENSE	-	-	1,000	250	-	-100.0%
62121	PROFESSIONAL DEVELOPMENT	1,609	1,864	5,000	14,500	1,000	-80.0%
62130	CONTINUING EDUCATION/TUITION	-	-	1,500	1,500	1,500	0.0%
62160	CLOTHING/UNIFORMS & MAINT	768	376	1,000	1,000	1,000	0.0%
EMPLOYEE SUPPLY/EXPEN TOTAL		\$2,377	\$2,240	\$8,500	\$17,250	\$3,500	-58.8%
PERSONNEL TOTAL		\$530,345	\$510,063	\$606,296	\$615,546	\$416,488	-31.3%
OPERATING							
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	2,218	1,595	3,000	3,000	3,000	0.0%
FUEL & LUBRICANTS TOTAL		\$2,218	\$1,595	\$3,000	\$3,000	\$3,000	0.0%
OFFICE SUPPLIES							
65210	SUPPLIES	1,038	441	1,800	1,800	1,800	0.0%
65212	FORMS	540	660	1,500	1,500	1,500	0.0%
65213	COMPUTER/COPIER SUPPLIES	1,415	1,310	1,500	1,500	1,500	0.0%

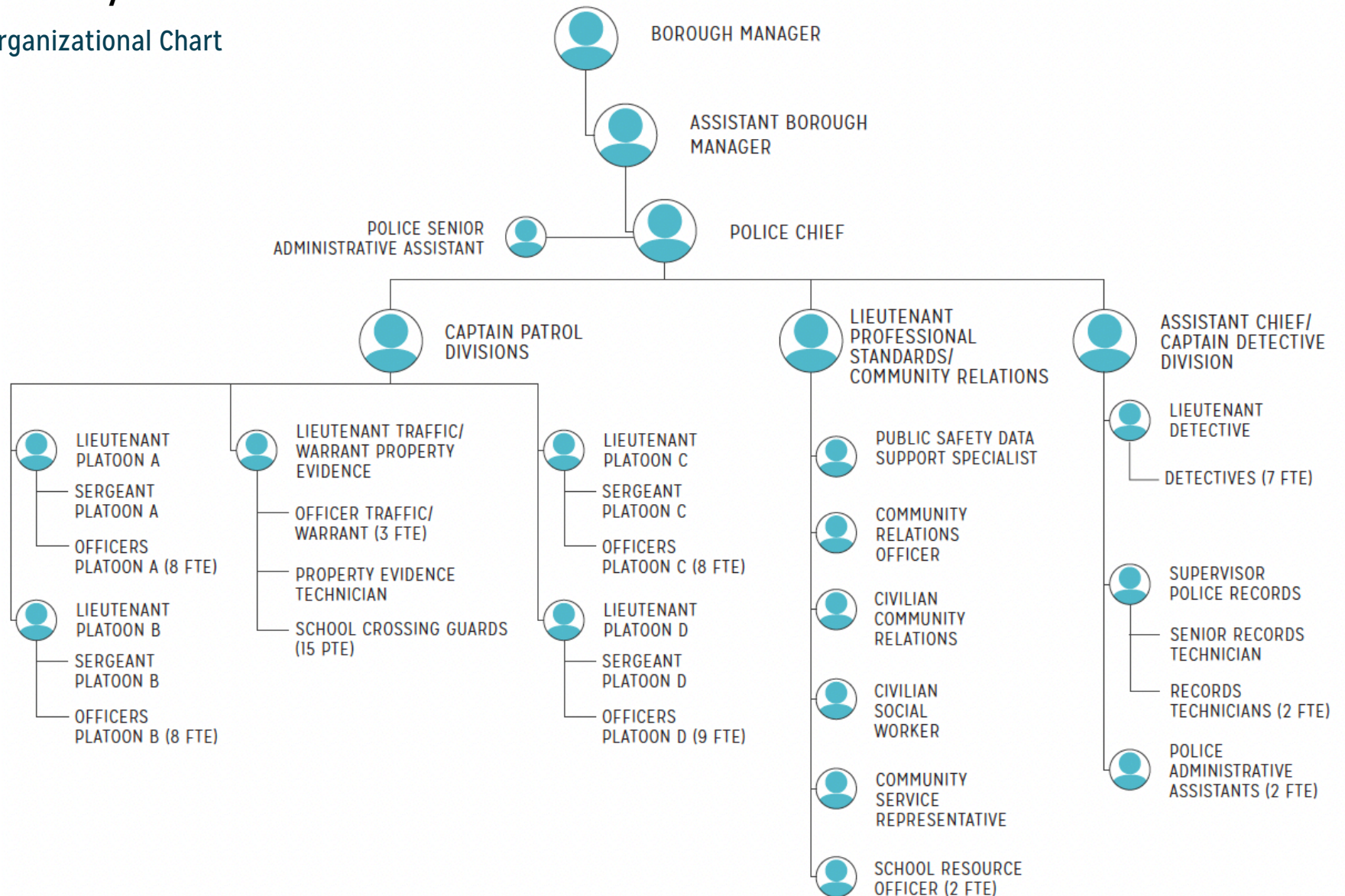
Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
40 HEALTH							
65215	POSTAGE	2,343	1,990	3,000	3,000	3,000	0.0%
OFFICE SUPPLIES TOTAL		\$5,336	\$4,402	\$7,800	\$7,800	\$7,800	0.0%
PROGRAM EXPENSES							
66226	ANIMAL CONTROL COSTS	-	-	2,000	2,000	2,000	0.0%
66227-COMEN	MEALS & MEETINGS	1,328	561	1,000	500	-	-100.0%
66235	SPECIAL PROJECTS/GRANTS	57,266	27,254	47,000	42,000	2,000	-95.7%
66238	GROUP ACTIVITIES/PROGRAM SUPP	1,133	7,516	3,000	3,516	2,000	-33.3%
71250	OFFICE FURNITURE/FURNISHINGS	369	-	500	500	500	0.0%
PROGRAM EXPENSES TOTAL		\$60,096	\$35,332	\$53,500	\$48,516	\$6,500	-87.9%
PROFESSIONAL SERVICE							
67310	PROFESSIONAL SERVICES	-	-	300,000	-	-	-100.0%
67314	LEGAL SERVICES	2,588	76	1,500	1,500	1,500	0.0%
67321-COMEN	MUNICIPAL MEMBERSHIPS	950	800	500	500	-	-100.0%
67326	OTHER CONTRACTED SERVICES	-	-	500	500	500	0.0%
PROFESSIONAL SERVICE TOTAL		\$3,538	\$876	\$302,500	\$2,500	\$2,000	-99.3%
VEHICLE REPAIR/MAINT							
68251	REPAIR & MAINT - VEHICLE	6,177	2,850	5,200	6,500	5,200	0.0%
VEHICLE REPAIR/MAINT TOTAL		\$6,177	\$2,850	\$5,200	\$6,500	\$5,200	0.0%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	-	-	1,000	1,000	500	-50.0%
69310-COMEN	COMPUTER ACCESS/SOFTWARE MAINT	-	6,783	10,350	10,350	-	-100.0%
69320	NEW COMPUTER EQUIPMENT	-	1,842	2,000	2,000	2,000	0.0%
HARDWARE/SOFTWARE TOTAL		-	\$8,626	\$13,350	\$13,350	\$2,500	-81.3%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	-	67	200	200	200	0.0%
SMALL TOOLS/EQUIP TOTAL		-	\$67	\$200	\$200	\$200	0.0%
COMMUNICATIONS							

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
40 HEALTH							
72321	MONTHLY TELEPHONE CHARGES	3,138	7,369	3,828	4,190	3,590	-6.2%
72330	ADVERTISING	240	432	1,500	750	500	-66.7%
COMMUNICATIONS TOTAL		\$3,378	\$7,801	\$5,328	\$4,940	\$4,090	-23.2%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	2,519	1,072	3,060	3,060	3,060	0.0%
INSURANCE/RISK MGMT TOTAL		\$2,519	\$1,072	\$3,060	\$3,060	\$3,060	0.0%
OPERATING TOTAL		\$83,261	\$62,620	\$393,938	\$89,866	\$34,350	-91.3%
CAPITAL							
DEPRECIATION							
94850	DEPRECIATION-VEHICLES	10,186	10,186	-	-	10,186	0.0%
94860	DEPRECIATION-MACH/EQUIPMENT	1,963	-	-	-	-	0.0%
DEPRECIATION TOTAL		\$12,149	\$10,186	-	-	\$10,186	0.0%
CAPITAL TOTAL		\$12,149	\$10,186	-	-	\$10,186	0.0%
TOTAL EXPENDITURES		\$625,755	\$582,869	\$1,000,234	\$705,412	\$461,024	-53.9%
EXCESS (DEFICIT) OF REV OVER EXP		(\$190,028)	(\$226,984)	(\$332,534)	(\$337,712)	(\$53,324)	-84.0%
HEALTH TOTAL:		(\$190,028)	(\$226,984)	(\$332,534)	(\$337,712)	(\$53,324)	-84.0%

This page is intentionally left blank.

Police Department

Organizational Chart



Overview

The State College Police Department (SCPD) is committed to being responsive to the community in the delivery of quality services and recognizing their responsibility to maintain order, while affording dignity and respect to every individual. The SCPD mission is to improve the quality of life in our jurisdictions through a community partnership that promotes safe and secure neighborhoods and business districts. We will endeavor to identify and reduce citizens' concerns regarding traffic safety, criminal activity, neighborhood deterioration and continual nuisances by closely interacting with the community and local government departments while also engaging in crime prevention, criminal apprehension and other activities to reduce concerns in the community. The SCPD provides police services to State College and the Townships of College and Harris through a contractual agreement. The Department provides the following services: community education and crime prevention, crime control, traffic safety, intergovernmental public safety services, victim support services, aggressive driving enforcement programs, alcohol source investigation, records management, and police officer training.

Department Objectives

The SCPD has primary police programs to help it meet its mission. These programs Crime Prevention, Crime Control, Traffic Safety, Intergovernmental Public Safety Services and Organizational Support.

2021 Assessment of the State College Police Department

In 2020, the International Association Chiefs of Police (IACP) completed their comprehensive assessment of the State College Police Department and issued their final report that resulted in forty-seven (47) recommendations. The Chief of Police established an internal committee, chaired by a Lieutenant and comprised of a cross section of the departments subject matter experts, to review and act upon the recommendations. The committee has met several times and has further

broken down the work into various sub – committees to provide greater focus and expertise on the recommendations. An IACP Report and Recommendations Dashboard was implemented on the State College Borough website to publicly display the progress toward addressing the forty-seven (47) recommendations.

Task Force on Policing and Communities of Color

The Chief of Police was appointed to the re-constituted Task Force on Policing and Communities of Color. The Task Force began meeting in October 2020 and met weekly through June 1, 2021. One Area of focus included the recruitment, retention, and training of a diverse work force for all local law enforcement agencies. The Task Force completed it's assignment and released the report to the public on July 6, 2021.

Civilian Response Team

In order to be more responsive to the national dialogue on race, the concerns and needs expressed here locally, and the current state of policing in general, the State College Police Department is exploring ways to make better use of our available resources. Part of our plan moving forward is to provide a greater emphasis on community involvement in solving problems and less dependence on police to solve non-criminal matters. In 2022, the department will look to employ several trained civilian staff (social workers, mental health workers, counselors) to respond to and intervene at calls involving the homeless, some civil disputes, assist with mental health calls, and to provide information and follow up to citizens about services available offered. This will free up our sworn police officers to engage in more traditional police work and alleviating some of the burden and stress that has been placed on them. We hope this, in part, will allow for a greater dialogue between the department and our community and promote an atmosphere of transparency. Chief Gardner will be attending the National Conference on Police Social Work in Bloomington, Indiana to explore successful methods

of integrating social work and police work, as the department moves forward in the process of hiring a social worker. A job description has been prepared and submitted to the Human Resources Department for a Police Social Worker position.

Crime Prevention/Professionalism

The Professional Standards Section (PSS) oversees the Accreditation Program, Training, the Community Relations/Crime Prevention (CR/CP) officer and the Community Police Representatives. The PSS includes one Lieutenant, one Community Relations Police Officer, one Police Data and Communications Specialist and one Community Service Representative. In 2021, the department filled the vacant Community Relations Police Officer position with Officer Dean Woodring. The Department is also moving forward with a plan to hire a civilian Community Relations Specialist, whose primary focus will be diversity, equity, and inclusion. A job description has been prepared and submitted to the Human Resources Department for a Civilian Community Relations Specialist position.

The objectives under Crime Prevention include:

- Community Education Programs, which include involvement with neighborhood associations, issuance of media releases, release of messages through social media, talks to community groups and school classrooms, LION Bash, National Crime Prevention displays, career fairs, Central PA Festival of the Arts, the citizen ride-along program, chairing the F8 program, participation in the Nuisance Property Task Force, coordination of the County's TRIAD program and participation in the Citizens' Police Academy.
- Youth Programs, which include assignment of a School Resource Officer, car seat safety checks, Centre County Law Enforcement Camp Cadet, bicycle rodeos, station tours, participation in Community Help Center's (YOP) and alternative adjudication programs.

Crime Control

The objectives under Crime Control include:

- Proactive Police Services, which include offering vacation home checks, park checks and school building patrols, and operating a bicycle patrol unit.
- Prevention and Detection of Crime, which includes the Highlands Neighborhood Enforcement and Alcohol Team (NEAT), participation in Centre County Crime Stoppers, Code Red Telephone Emergency Notification System, downtown foot and bike patrols, and use of downtown and Highlands neighborhood public cameras.
- Apprehension of Criminals includes referral of all Penn State University student criminal arrests to Penn State University's Office of Judicial Affairs (in addition to criminal sanctions), eight detectives to investigate crime, joint efforts with the Pennsylvania State Police, Liquor Control Enforcement and other Centre Region police agencies to enforce alcohol violations, Centre County investigators meetings to share information, Source Investigation Project (SIP), and participating in the Centre County Drug Task Force with the Pennsylvania Office of Attorney General.

Traffic Safety

The objectives under Traffic Safety include:

- Identification of Hazardous Conditions and Locations, which includes analysis of high-crash locations, traffic/speed surveys, use of speed monitoring and recording systems, use of the Department's Strategic Traffic Enforcement Program (STEP), special event planning for road closures, parades and races and use of Patrol Complaint Cards.

- Traffic Enforcement, which includes special speed and traffic signal enforcement details, motorcycle patrol, truck enforcement details, emphasis on the enforcement of speeding, red light, stop sign and other aggressive driving violations.
- Apprehension of Intoxicated Drivers, which includes a high priority for drunken and drugged driving enforcement by patrols, joint Driving Under the Influence (DUI) Sobriety Checkpoints and the Cops in Shops Program.

Intergovernmental Public Safety Services

The objectives under Intergovernmental Public Safety Services include:

- Administration of Township Police Contracts, which is budgeted based on a proposed number of hours of police service per week for College and Harris Townships.
- Regional Programs, which are programs or services shared jointly between Centre Region police agencies, Centre County local police agencies or between the Police Department and the State College Area School District. These include a computerized records management and mobile system, a central booking center, a mobile command post, Tactical Response Team, South-Central Terrorism Task Force, DUI Sobriety Checkpoints, Crisis Intervention Team (CIT) training and School Resource Officers.

Training Improves Competence/Reduces Liability

Ongoing training of police officers is critical to maintaining a highly professional and competent police department. Some of the agency-wide training anticipated for 2022 includes:

- Mandatory in-service training, Cultural Awareness/Sensitivity, use of force, firearms training to include handgun, shotgun, less lethal weapon, M4 rifle, and interactive shooting.

- Tactical Response Team training, Mobile Field Force, Active Shooter refresher, CPR, Automatic External Defibrillator (AED) and First Aid, Crisis Negotiations, Bomb Team training, supervisory courses, Emergency Vehicle Driving refresher, and other pertinent training needs identified throughout the year. In addition, there will be various specialized training for individual officers, depending on their current specialized assignment.
- Crisis Intervention Team (CIT) Training: In 2011, the Department, along with other local police agencies in Centre County and the Centre County Mental Health/Intellectual Disabilities/Early Intervention & Drug and Alcohol (MHID) Office, implemented a CIT Program. As of January 2021, the Department trained all current patrol officers, providing each officer with 40 hours of specialized training on effectively dealing with persons in emotional crisis. Officers hired after January 2021 will be attending CIT training in January 2022.

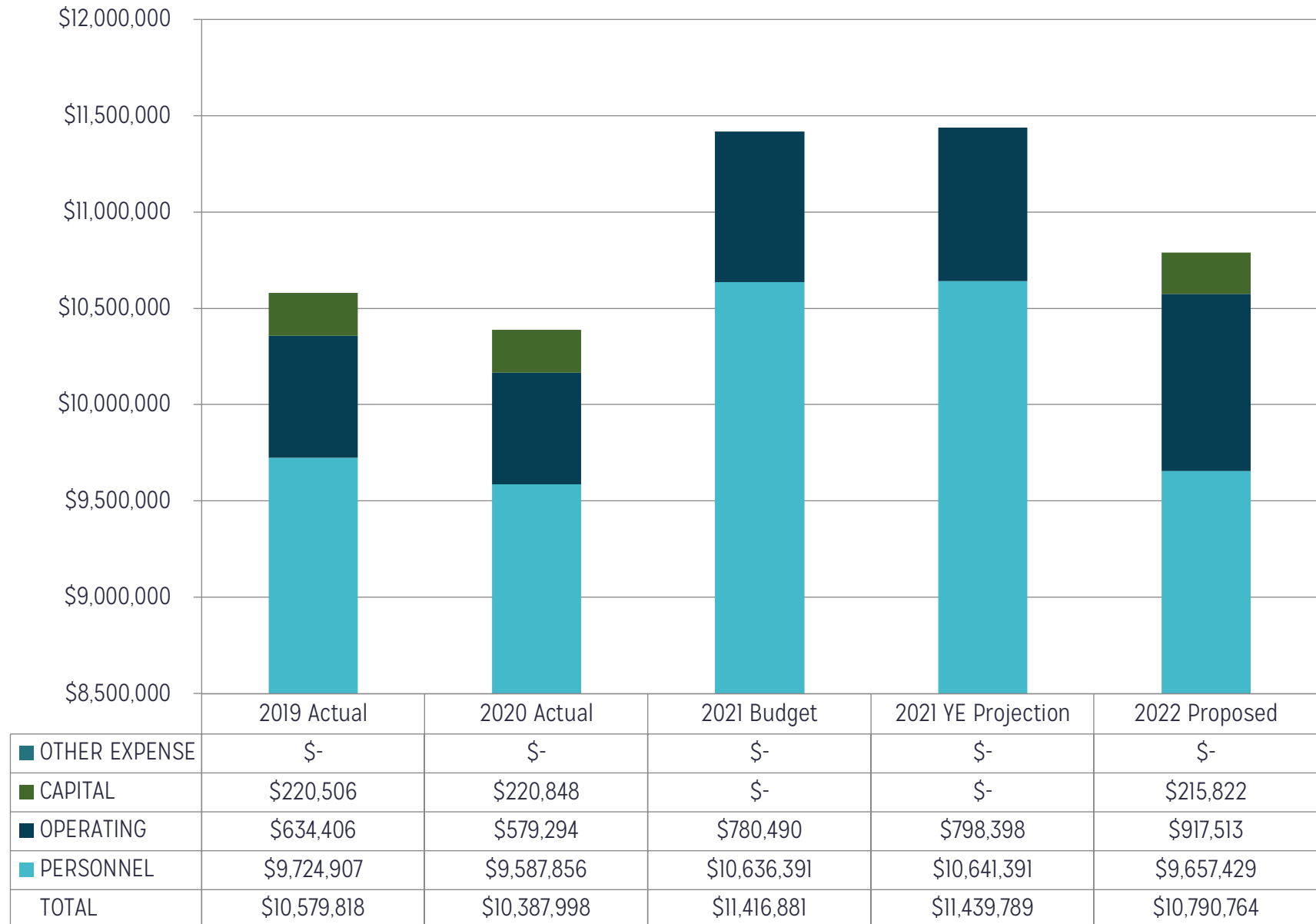
2022 Grant Programs

The Department has staff members currently attending trainings to identify available grant funding possibilities and improve grant applications for successful awarding of funding for programs that will support and enhance the operations of the Department and promote beneficial community engagement.

The Department anticipates grant funding for various programs in 2022 that include:

- Victim Centered Intensive Case Manager (VCICM) Unit: Since 2006, grant funding has been received to fund a portion of the salary and benefit costs for a Domestic Violence Detective position, a Project Technician, and for a Victim Advocate from the Centre County Women's Resource Center who is assigned full-time to the VCICM Unit. This funding accounts for approximately \$100,000 annually.
- Sexual Assault Officer: Approximately \$40,000 is expected to support a portion of the Department's Sexual Assault Detective position through the STOP Violence Against Women Program.
- Aggressive Driving Enforcement: The Department continues to receive Aggressive Driving Enforcement funds from PennDOT. These grant funds are designated to conduct assertive enforcement of aggressive driving violations such as speeding, red light running, following too close, stop sign, and other dangerous driving violations.
- Source Investigation Project (SIP): The Pennsylvania Liquor Control Board continues to provide funds for officers to conduct additional patrols for persons furnishing alcohol to minors. These funds are used to conduct source investigations on- and off-campus.



Police Department

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
65 POLICE							
REVENUE:							
LICENSES AND PERMITS							
41650	TOWING LICENSES	3,000	4,500	3,000	3,000	4,500	50.0%
LICENSES AND PERMITS TOTAL		\$3,000	\$4,500	\$3,000	\$3,000	\$4,500	50.0%
FINES AND VIOLATIONS							
42100	CRIME CODE VIOLATIONS	129,410	76,479	100,000	100,000	100,000	0.0%
42110	VEHICLE CODE VIOLATIONS	80,439	55,739	100,000	100,000	90,000	-10.0%
42120	ORDINANCE VIOLATIONS	56,947	74,526	100,000	90,000	100,000	0.0%
Revenue from fines paid for various criminal ordinance violations are assigned to this account. The most common violations include noise, public urination, and open container.							
42130	STATE POLICE FINES	15,442	7,128	15,000	15,000	15,000	0.0%
This revenue in this account is a proportional share of traffic violations fines issued within the Borough by the Pennsylvania State Police.							
FINES AND VIOLATIONS TOTAL		\$282,239	\$213,872	\$315,000	\$305,000	\$305,000	-3.2%
GRANTS							
44100	FEDERAL GRANT	193,392	224,195	226,596	226,596	204,469	-9.8%
This revenue accounts for federal grants the Borough receives for Police Department programs. These programs include the Encouraging Arrest Grant, which partially covers the Victim Centered Intensive Case Management Unit, and the Services, Training, Officers, Prosecutors grant, which provides partial reimbursement for the Sexual Assault Detective.							
44200	STATE GRANT	81,974	113,236	106,000	106,000	181,000	70.8%
This account includes the Drug Task Force, Buckle Up PA, Aggressive Driving and DUI Sobriety Checkpoints grants received from the Commonwealth. It also includes grant money received from the Pennsylvania Liquor Control Board for overtime incurred by the Department's Source Investigation Program.							
44300	LOCAL GOVERNMENT GRANTS	6,775	387,440	18,698	18,698	-	-100.0%
44400	OTHER GRANTS	-	15,000	-	31,000	-	0.0%
GRANTS TOTAL		\$282,140	\$739,871	\$351,294	\$382,294	\$385,469	9.7%
SHARE/ENTITL/IN LIEU							
45600	LOCAL SHARED REVENUE	201,239	210,126	220,662	220,662	197,059	-10.7%
This account is for reimbursement by the State College Area School District for the School Resource Officer programs at the high school, middle school, and Delta program.							

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
-----------	---------------------	-------------	-------------	-------------	---------------	---------------	----------

B101 SCB GENERAL FUND

65 POLICE

SHARE/ENTITL/IN LIEU TOTAL		\$201,239	\$210,126	\$220,662	\$220,662	\$197,059	-10.7%
-----------------------------------	--	-----------	-----------	-----------	-----------	------------------	--------

CONTRACTED SERVICES

46100	CONTRACT FOR SHARED SERVICES	2,529,384	2,274,243	2,715,000	2,715,000	2,455,000	-9.6%
Revenue in this account is from the police service agreements with College and Harris Townships, Penn State University, Central Pennsylvania Festival of the Arts, and State College Area School District School.							
46110	FEE FOR SERVICES	2,185	1,454	-	-	-	0.0%
Revenue in this account reflects reimbursement for specialized forensic services provided to other police departments.							
46210	SALE OF MATERIALS/CONCESSIONS	15,937	20,701	20,000	20,000	20,000	0.0%
This account receives payment for providing crash reports to insurance companies and involved parties, as well as the purchase of various police reports.							
CONTRACTED SERVICES TOTAL		\$2,547,506	\$2,296,397	\$2,735,000	\$2,735,000	\$2,475,000	-9.5%
TOTAL REVENUE		\$3,316,124	\$3,464,765	\$3,624,956	\$3,645,956	\$3,367,028	-7.1%

EXPENDITURES:

PERSONNEL

SALARIES AND WAGES

60112	SALARY & WAGES - FULL TIME	5,593,447	5,606,196	5,708,274	5,708,274	6,063,042	6.2%
60115	SALARY & WAGES - PART TIME	104,931	72,814	196,114	196,114	134,874	-31.2%
60180	OVERTIME PAY	540,350	323,435	615,000	615,000	615,000	0.0%
SALARIES AND WAGES TOTAL		\$6,238,728	\$6,002,445	\$6,519,388	\$6,519,388	\$6,812,916	4.5%

EMPLOYEE BENEFITS

61192	OASDI- EMPLOYER PAID	385,579	362,409	393,597	393,597	411,956	4.7%
61193	MEDICARE - EMPLOYER PAID	90,176	84,757	92,064	92,064	96,353	4.7%
61196	HEALTH INSURANCE	1,631,530	1,564,038	1,690,237	1,690,237	1,531,273	-9.4%
61198	VISION/DENTAL INSURANCE	59,635	86,430	89,681	89,681	86,422	-3.6%
61199	LIFE & DISABILITY INSURANCE	14,891	14,732	15,034	15,034	15,690	4.4%
61200	PENSION	830,941	1,010,988	1,208,266	1,208,266	12,424	-99.0%
61201	WORKERS COMPENSATION	275,339	293,028	289,940	289,940	298,036	2.8%
61210	EMPLOYEE PARKING	2,760	2,660	2,880	2,880	3,360	16.7%

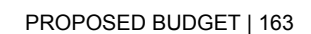
Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
65 POLICE							
EMPLOYEE BENEFITS TOTAL		\$3,290,850	\$3,419,042	\$3,781,698	\$3,781,698	\$2,455,513	-35.1%
EMPLOYEE SUPPLY/EXPEN							
62120	TRAVEL/MILEAGE EXPENSE	2,782	1,278	6,000	6,000	6,000	0.0%
62121	PROFESSIONAL DEVELOPMENT	75,955	54,940	101,600	101,600	129,000	27.0%
62130	CONTINUING EDUCATION/TUITION	49,689	48,472	105,000	110,000	140,000	33.3%
The above funds are budgeted in anticipation of (6) cadets attending Act 120 training in 2022. Reimbursement for officers for continuing education. Currently (5 or 6) Officers are taking classes.							
62140	RECRUITMENT/RELOCATION	3,153	23,049	20,000	20,000	20,000	0.0%
62160	CLOTHING/UNIFORMS & MAINT	63,750	38,629	102,705	102,705	94,000	-8.5%
This account covers purchase and maintenance costs of a set of winter and summer uniforms for each officer, bicycle uniforms for each bicycle patrol officer, motorcycle uniforms for two motorcycle officers, and uniforms for newly hired police officers.							
EMPLOYEE SUPPLY/EXPEN TOTAL		\$195,328	\$166,369	\$335,305	\$340,305	\$389,000	16.0%
PERSONNEL TOTAL		\$9,724,907	\$9,587,856	\$10,636,391	\$10,641,391	\$9,657,429	-9.2%
OPERATING							
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	53,404	41,009	60,000	60,000	60,000	0.0%
FUEL & LUBRICANTS TOTAL		\$53,404	\$41,009	\$60,000	\$60,000	\$60,000	0.0%
OFFICE SUPPLIES							
65210	SUPPLIES	11,895	7,738	10,000	10,000	12,000	20.0%
65212	FORMS	1,826	776	2,000	2,000	2,000	0.0%
65213	COMPUTER/COPIER SUPPLIES	6,065	4,929	10,000	10,000	12,000	20.0%
65215	POSTAGE	4,891	3,813	7,500	7,500	8,000	6.7%
OFFICE SUPPLIES TOTAL		\$24,677	\$17,255	\$29,500	\$29,500	\$34,000	15.3%
PROGRAM EXPENSES							
66227	MEALS & MEETINGS	2,178	1,449	2,500	2,500	2,500	0.0%
66235	SPECIAL PROJECTS/GRANTS	63,799	41,629	52,000	52,000	57,000	9.6%
This line item accounts for expenses associated with various special projects, programs, and grants, including Victim Centered Intensive Case Management Advocate (Emily Adams), Crisis Intervention Team, and Center for Alternatives Community Justice Youth Aid Panel.							

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
65 POLICE							
66238	GROUP ACTIVITIES/PROGRAM SUPP	44,144	35,628	50,000	50,375	80,000	60.0%
This line item covers the cost of items used by the officers in the field during investigations and for training purposes including targets, ammunition, supplies for less lethal weapons, supplies for crime prevention, first aid, bicycle programs, batteries, highway flares, and repair and maintenance of various items.							
66260	INVESTIGATIVE COSTS	39,172	25,181	70,698	70,698	78,500	11.0%
Charges in this account are for miscellaneous investigative costs including urgent DNA analysis conducted by a private lab. This account also includes a computerized auto tracking system, costs for computer forensic analysis, an investigative phone, video surveillance equipment, and lease costs for a vehicle for an undercover drug detective.							
71250	OFFICE FURNITURE/FURNISHINGS	1,255	1,172	6,000	6,000	6,000	0.0%
Funds in this account will be used to purchase chairs and work tables for the police media room, officer work area, and interview rooms.							
PROGRAM EXPENSES TOTAL		\$150,549	\$105,057	\$181,198	\$181,573	\$224,000	23.6%
PROFESSIONAL SERVICE							
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS	11,490	13,931	14,000	14,000	18,000	28.6%
67325	CONTRACTED PUBLIC SERVICES	1,220	1,750	8,000	17,045	45,275	465.9%
Appropriations are budgeted for the few instances when Central Booking Center operating costs are not covered by the defendant's booking fee. If local municipal contributions are required, each local police department will be assessed fees based on each agency's percentage of misdemeanor and felony criminal complaints filed in the Court of Common Pleas. Local contributions have not been necessary in the past five years.							
This account also contains funds for the medical director's fee for oversight of the Automated External Defibrillator and Naloxone programs, the Language translators used for investigations, and the Centre Life Link Emergency Medical Service employee who serves as Infection Control Officer.							
PROFESSIONAL SERVICE TOTAL		\$12,710	\$15,681	\$22,000	\$31,045	\$63,275	187.6%
VEHICLE REPAIR/MAINT							
68251	REPAIR & MAINT - VEHICLE	105,876	95,361	90,000	100,000	100,000	11.1%
VEHICLE REPAIR/MAINT TOTAL		\$105,876	\$95,361	\$90,000	\$100,000	\$100,000	11.1%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	636	1,977	7,655	5,000	10,000	30.6%
69310	COMPUTER MAINTENANCE/SUPPORT	39,020	32,676	89,638	89,638	142,638	59.1%
Costs in this account include server maintenance and support, operation, and connectivity for mobile computers in the patrol vehicles. Other costs include annual maintenance fees for scheduling software, Power DMS, and Police Records Management System, Body-Worn Camera warranty and cloud storage.							
69320	NEW COMPUTER EQUIPMENT	34,006	68,473	30,280	30,280	25,000	-17.4%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
65 POLICE							
This budget line item is for the purchase of Body Worn Camera redaction software, and additional facilities cameras.							
HARDWARE/SOFTWARE TOTAL		\$73,662	\$103,126	\$127,573	\$124,918	\$177,638	39.2%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	32,427	35,869	54,499	54,500	40,000	-26.6%
In 2021, the Department will purchase nine (9) Conducted Electrical Weapons (i.e. Tasers).							
71300	REPAIRS & MAINT - EQUIPMENT	8,027	4,887	12,500	12,500	12,500	0.0%
Funds in this account are used for maintenance and repairs to speed timing devices, Automated External Defibrillators, Mobile Command Post vehicle, Speed Sign Boards, and patrol vehicle fire extinguishers.							
SMALL TOOLS/EQUIP TOTAL		\$40,454	\$40,757	\$66,999	\$67,000	\$52,500	-21.6%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	46,716	44,452	56,000	56,000	56,000	0.0%
72327	RADIO EQUIPMENT MAINTENANCE	658	469	4,000	4,000	8,000	100.0%
This account funds maintenance costs of sixty-six (66) portable radios, thirty-one (31) mobile radios and six (6) control stations, including replacement radio batteries, lapel microphones, and ear pieces.							
COMMUNICATIONS TOTAL		\$47,374	\$44,921	\$60,000	\$60,000	\$64,000	6.7%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	14,148	4,560	5,900	7,043	6,600	11.9%
80352	LIABILITY INSURANCE	111,550	111,568	137,320	137,320	135,500	-1.3%
INSURANCE/RISK MGMT TOTAL		\$125,698	\$116,128	\$143,220	\$144,363	\$142,100	-0.8%
OPERATING TOTAL		\$634,406	\$579,294	\$780,490	\$798,398	\$917,513	17.6%
CAPITAL							
DEPRECIATION							
94840	DEPRECIATION-COMPUTER EQUIPMNT	60,684	60,684	-	-	83,055	0.0%
This appropriation funds depreciation for the video surveillance system. The Police Department, Parking Fund, and Public Works Facilities each pay a pro-rata share of this expense.							
94850	DEPRECIATION-VEHICLES	114,902	115,244	-	-	87,847	0.0%
94860	DEPRECIATION-MACH/EQUIPMENT	44,920	44,920	-	-	44,920	0.0%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
65 POLICE							
This account represents depreciation of the Police Department's 66 portable radios, 31 mobile radios, and six (6) control stations.							
DEPRECIATION TOTAL		\$220,506	\$220,848	-	-	\$215,822	0.0%
CAPITAL TOTAL		\$220,506	\$220,848	-	-	\$215,822	0.0%
TOTAL EXPENDITURES		\$10,579,818	\$10,387,998	\$11,416,881	\$11,439,789	\$10,790,764	-5.5%
EXCESS (DEFICIT) OF REV OVER EXP		(\$7,263,694)	(\$6,923,232)	(\$7,791,925)	(\$7,793,833)	(\$7,423,736)	-4.7%
POLICE TOTAL:		(\$7,263,694)	(\$6,923,232)	(\$7,791,925)	(\$7,793,833)	(\$7,423,736)	-4.7%

Organizational Chart



Public Works Administration Division

Overview

The Administration Division of the Public Works Department administers the activities of the various divisions of the Public Works Department in a cost-effective manner and provides engineering, construction, and technical support services to all Borough departments. The Division is also responsible for administrative services for solid waste management, municipally owned buildings and properties, streets, alleys, storm, and sanitary sewers, and vehicles and equipment.

The Engineering team as part of this Division provides planning, regulatory compliance, plan review, inspection, design, drafting, supervision, engineering, construction management, mapping and land surveying services for most State College facilities and projects. This team tracks, marks and manages the existing and ever-developing locally owned underground utilities and infrastructure through use of GIS data and helps protect the Borough's trees and environmentally sensitive assets. The safety of residents and employees is their primary focus of permitting and inspection.

Division Objectives

Municipal Separate Storm Sewer System (MS4)

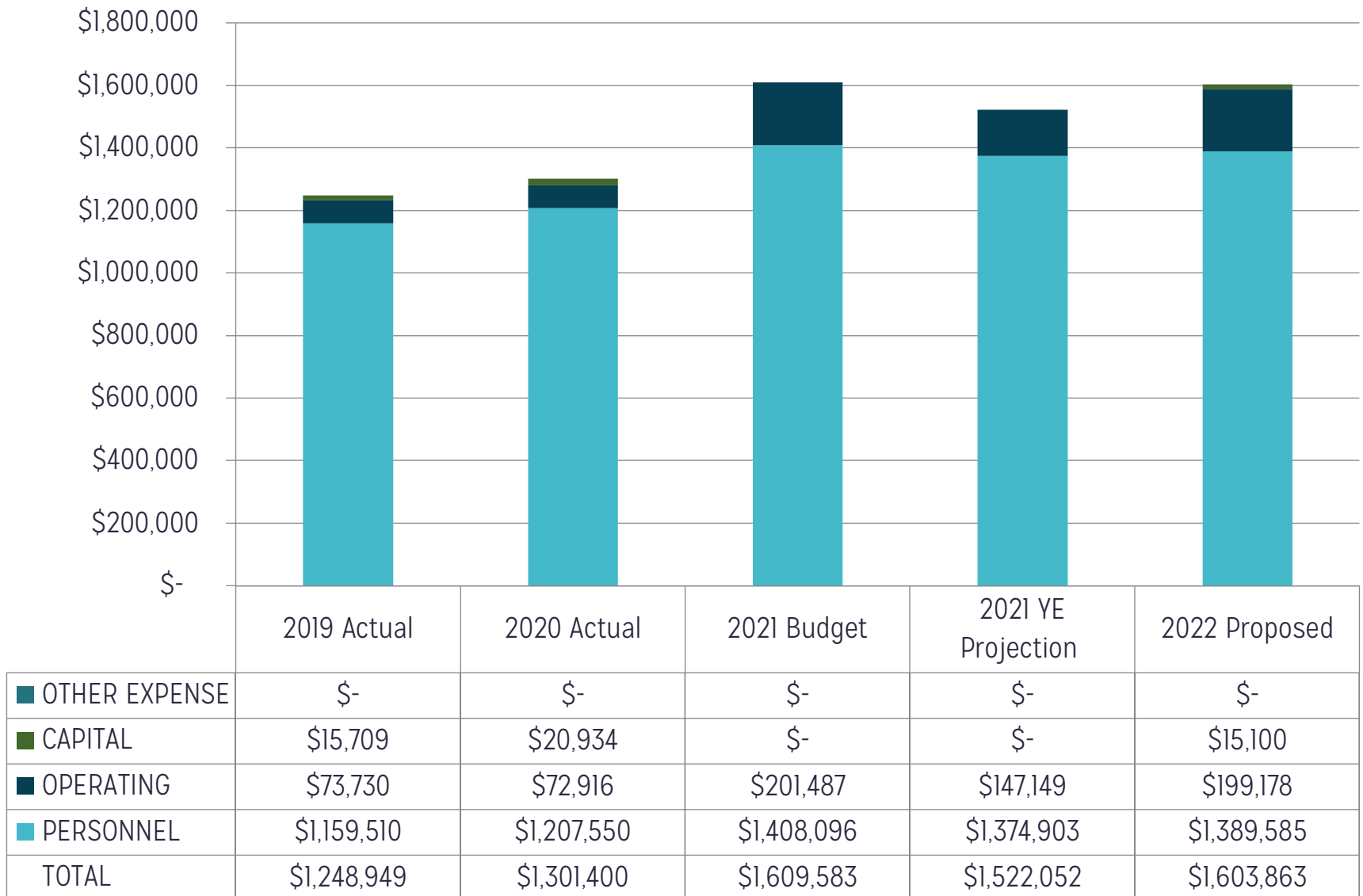
Continue regional efforts in education, involvement, pollution reduction and recordkeeping in accordance with PA DEP issued MS4 permit for our stormwater management and storm drain system. Select cost-effective projects and practices to meet our water quality requirements per the MS4 permit. Update efforts and projects with the regional MS4 partners in accordance with new permits once received.

Project Management Plans

Produce a Project Management Plan for each construction project and document its related progress. These plans will include, at a minimum, a description, budget, schedule for bidding and construction, a public relations and communications plan, project closeout and as-built documentation, and updates to all physical and electronic records.



Public Works Administration



Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
-----------	---------------------	-------------	-------------	-------------	---------------	---------------	----------

B101 SCB GENERAL FUND

70 PUBLIC WORKS ADMIN

REVENUE:

CONTRACTED SERVICES

46100	CONTRACT FOR SHARED SERVICES	-	-	-	26,366	-	0.0%
This line item represents revenue received from Streets, Facilities, Trees/Park and Other Funds for Department of Public Works Administrative Services.							
46101	PUBLIC WORKS SERVICES	1,002,849	1,103,003	1,124,408	1,124,408	1,052,251	-6.4%
46210	SALE OF MATERIALS/CONCESSIONS	-	150	-	-	-	0.0%

CONTRACTED SERVICES TOTAL

\$1,002,849	\$1,103,153	\$1,124,408	\$1,150,774	\$1,052,251	-6.4%
-------------	-------------	-------------	-------------	--------------------	-------

TOTAL REVENUE

\$1,002,849	\$1,103,153	\$1,124,408	\$1,150,774	\$1,052,251	-6.4%
-------------	-------------	-------------	-------------	--------------------	-------

EXPENDITURES:

PERSONNEL

SALARIES AND WAGES

60112	SALARY & WAGES - FULL TIME	766,848	790,384	911,605	911,605	931,704	2.2%
60115	SALARY & WAGES - PART TIME	22,375	12,133	40,236	12,133	27,972	-30.5%
60180	OVERTIME PAY	6,032	4,013	540	11,000	540	0.0%

SALARIES AND WAGES TOTAL

\$795,256	\$806,530	\$952,381	\$934,738	\$960,216	0.8%
-----------	-----------	-----------	-----------	------------------	------

EMPLOYEE BENEFITS

61192	OASDI- EMPLOYER PAID	48,353	47,799	56,677	56,677	56,615	-0.1%
61193	MEDICARE - EMPLOYER PAID	11,308	11,179	13,254	13,254	13,242	-0.1%
61196	HEALTH INSURANCE	182,898	230,462	241,136	241,136	287,397	19.2%
61198	VISION/DENTAL INSURANCE	7,194	12,514	13,088	13,088	15,940	21.8%
61199	LIFE & DISABILITY INSURANCE	2,394	2,423	2,870	2,870	3,015	5.1%
61200	PENSION	94,826	86,349	101,104	101,104	15,662	-84.5%
61201	WORKERS COMPENSATION	2,059	5,822	2,406	2,406	2,418	0.5%
61210	EMPLOYEE PARKING	616	500	480	480	480	0.0%

EMPLOYEE BENEFITS TOTAL

\$349,648	\$397,049	\$431,015	\$431,015	\$394,769	-8.4%
-----------	-----------	-----------	-----------	------------------	-------

EMPLOYEE SUPPLY/EXPEN

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
70 PUBLIC WORKS ADMIN							
62121	PROFESSIONAL DEVELOPMENT	13,009	3,566	14,000	4,000	14,000	0.0%
62130	CONTINUING EDUCATION/TUITION	1,251	-	9,500	4,500	19,500	105.3%
62160	CLOTHING/UNIFORMS & MAINT	346	405	1,200	650	1,100	-8.3%
EMPLOYEE SUPPLY/EXPEN TOTAL		\$14,607	\$3,971	\$24,700	\$9,150	\$34,600	40.1%
PERSONNEL TOTAL		\$1,159,510	\$1,207,550	\$1,408,096	\$1,374,903	\$1,389,585	-1.3%
OPERATING							
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	3,190	1,742	2,600	2,600	2,600	0.0%
FUEL & LUBRICANTS TOTAL		\$3,190	\$1,742	\$2,600	\$2,600	\$2,600	0.0%
OFFICE SUPPLIES							
65210	SUPPLIES	858	463	1,800	1,000	1,600	-11.1%
65212	FORMS	-	87	500	500	1,600	220.0%
65213	COMPUTER/COPIER SUPPLIES	1,664	1,329	1,500	1,000	1,500	0.0%
65215	POSTAGE	513	201	1,000	1,000	1,000	0.0%
OFFICE SUPPLIES TOTAL		\$3,035	\$2,080	\$4,800	\$3,500	\$5,700	18.8%
PROGRAM EXPENSES							
66227	MEALS & MEETINGS	2,826	1,052	4,500	2,500	4,500	0.0%
This line item covers lunch costs for the Transportation Commission, Safety Committee, Regional Public Works Engineers, and other group meetings.							
66235	SPECIAL PROJECTS/GRANTS	1,968	18,014	21,900	1,000	22,400	2.3%
This line item accounts for expenses associated with various special projects, programs, and grants, including ClearWater Conservancy partnership, Municipal Separate Storm Sewer System permit, and Penn State Sustainable Communities Collaborative.							
66238	GROUP ACTIVITIES/PROGRAM SUPP	6,759	1,311	10,250	5,200	10,250	0.0%
PROGRAM EXPENSES TOTAL		\$11,553	\$20,376	\$36,650	\$8,700	\$37,150	1.4%
PROFESSIONAL SERVICE							
67310	PROFESSIONAL SERVICES	20,171	7,285	97,500	90,000	90,000	-7.7%
This appropriation funds the services of consultants to assist or supplement the work of Engineering Staff, such as traffic studies, vehicle counts, and other specialized expertise and assistance.							

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
70 PUBLIC WORKS ADMIN							
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS	1,443	1,050	2,725	1,100	2,450	-10.1%
This line item includes dues for the American Public Works Association, and ICLEI Green House Gas Inventory							
PROFESSIONAL SERVICE TOTAL		\$21,614	\$8,335	\$100,225	\$91,100	\$92,450	-7.8%
VEHICLE REPAIR/MAINT							
68251	REPAIR & MAINT - VEHICLE	14,071	7,670	12,400	9,500	11,500	-7.3%
VEHICLE REPAIR/MAINT TOTAL		\$14,071	\$7,670	\$12,400	\$9,500	\$11,500	-7.3%
HARDWARE/SOFTWARE							
69300	COMPUTER REPAIR/REPLACEMENT	13	-	-	-	-	0.0%
69310	COMPUTER MAINTENANCE/SUPPORT	3,716	7,102	19,340	7,500	19,340	0.0%
Included in this line item are new and existing software maintenance costs for engineering design including AutoCAD for drafting, plotter maintenance, and Trimble for surveying instruments, and Blue Beam review.							
69320	NEW COMPUTER EQUIPMENT	888	85	13,986	14,000	19,000	35.9%
HARDWARE/SOFTWARE TOTAL		\$4,617	\$7,187	\$33,326	\$21,500	\$38,340	15.0%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	(103)	5,380	4,000	4,000	4,000	0.0%
COMMUNICATIONS TOTAL		(\$103)	\$5,380	\$4,000	\$4,000	\$4,000	0.0%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	4,225	(74)	6,120	4,883	6,072	-0.8%
INSURANCE/RISK MGMT TOTAL		\$4,225	(\$74)	\$6,120	\$4,883	\$6,072	-0.8%
CONTRIBUTIONS/GRANTS							
81510	COMMUNITY GRANTS/GIFTS	11,528	20,219	1,366	1,366	1,366	0.0%
CONTRIBUTIONS/GRANTS TOTAL		\$11,528	\$20,219	\$1,366	\$1,366	\$1,366	0.0%
OPERATING TOTAL		\$73,730	\$72,916	\$201,487	\$147,149	\$199,178	-1.1%
CAPITAL							
DEPRECIATION							

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
70 PUBLIC WORKS ADMIN							
94850	DEPRECIATION-VEHICLES	12,568	17,793	-	-	11,960	0.0%
94860	DEPRECIATION-MACH/EQUIPMENT	3,141	3,141	-	-	3,140	0.0%
DEPRECIATION TOTAL		\$15,709	\$20,934	-	-	\$15,100	0.0%
CAPITAL TOTAL		\$15,709	\$20,934	-	-	\$15,100	0.0%
TOTAL EXPENDITURES		\$1,248,949	\$1,301,400	\$1,609,583	\$1,522,052	\$1,603,863	-0.4%
EXCESS (DEFICIT) OF REV OVER EXP		(\$246,100)	(\$198,246)	(\$485,175)	(\$371,278)	(\$551,612)	13.7%
PUBLIC WORKS ADMIN TOTAL:		(\$246,100)	(\$198,246)	(\$485,175)	(\$371,278)	(\$551,612)	13.7%

This page is intentionally left blank.

Municipal Facilities Division

Overview

The Municipal Facilities Division of the Public Works Department maintains the Municipal Building, the Public Works Maintenance Facility, the Parking garages and surface lots, Friedman Park, Bellaire Court, Bus Terminal, and several other community-owned buildings and commercial sites contained within municipal properties. This Division strives to ensure public buildings and facilities are accessible to the entire public, providing setup, teardown, and custodial services for special events in municipal facilities.

The Division also maintains commercial space in locally owned facilities. The goal is to assist in providing a diverse, thriving downtown, by maintaining and improving these facilities. The Division searches for ways to spread out fixed Borough costs to others via contracted work, proactive planning for minor capital improvements, and improving the energy efficiency to reduce energy consumption and expenses. In addition, this Division provides contracted custodial and preventive maintenance services with contract oversight for repairs and service contracts for the Schlow Centre Region Library.

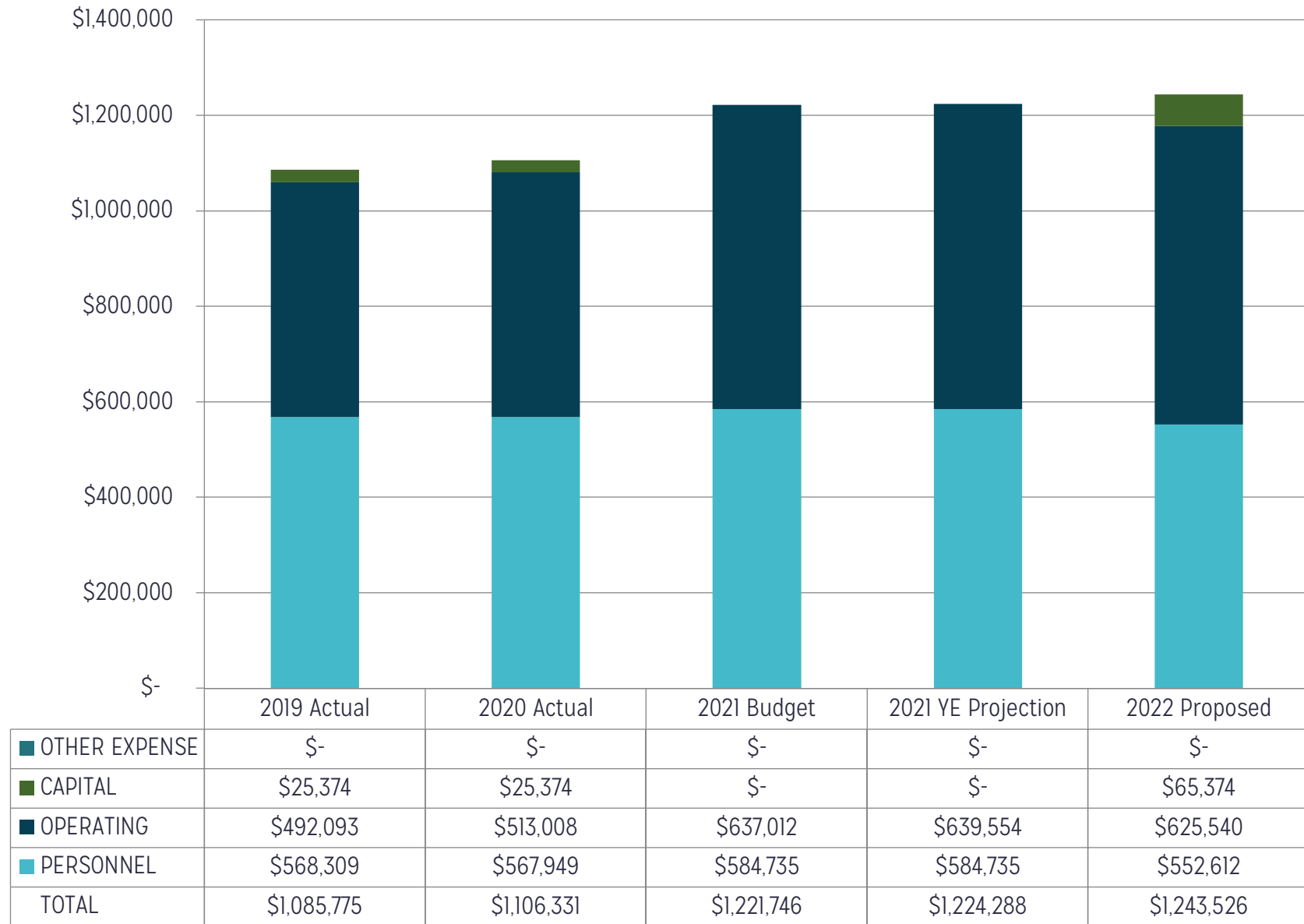
Strategic Objectives

Energy Efficiency Projects

Energy audits have been completed on several buildings. Staff implemented cost-effective, energy-saving measures and has provided oversight for capital projects for identified strategies that do not directly conflict with the core services of audited facilities. As equipment approaches the end of its useful life, the systems and components are evaluated, and replacements selected based upon an anticipated breakeven point and the overall life cycle costs.



Municipal Facilities Division



Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
-----------	---------------------	-------------	-------------	-------------	---------------	---------------	----------

B101 SCB GENERAL FUND

72 PUBLIC WORKS FACILITIES

REVENUE:

CONTRACTED SERVICES

46100	CONTRACT FOR SHARED SERVICES	139,590	141,020	144,940	144,940	150,197	3.6%
This line item represents payments for custodial and building maintenance services provided to Schlow Centre Region Library.							
46101	PUBLIC WORKS SERVICES	335,530	318,928	252,165	252,165	334,829	32.8%
CONTRACTED SERVICES TOTAL		\$475,120	\$459,949	\$397,105	\$397,105	\$485,026	22.1%
TOTAL REVENUE		\$475,120	\$459,949	\$397,105	\$397,105	\$485,026	22.1%

EXPENDITURES:

PERSONNEL

SALARIES AND WAGES

60112	SALARY & WAGES - FULL TIME	296,498	307,964	311,981	311,981	323,062	3.6%
60115	SALARY & WAGES - PART TIME	-	-	13,600	13,600	19,040	40.0%
60180	OVERTIME PAY	31,747	12,512	21,194	21,194	21,194	0.0%
60185	OTHER COMPENSATION	395	325	-	-	-	0.0%
SALARIES AND WAGES TOTAL		\$328,639	\$320,801	\$346,775	\$346,775	\$363,296	4.8%

EMPLOYEE BENEFITS

61192	OASDI- EMPLOYER PAID	20,066	19,191	21,759	21,759	22,712	4.4%
61193	MEDICARE - EMPLOYER PAID	4,693	4,488	5,088	5,088	5,311	4.4%
61196	HEALTH INSURANCE	146,836	148,418	127,815	127,815	109,230	-14.5%
61198	VISION/DENTAL INSURANCE	5,174	7,858	6,458	6,458	7,266	12.5%
61199	LIFE & DISABILITY INSURANCE	947	990	1,000	1,000	1,027	2.7%
61200	PENSION	34,184	39,214	38,828	38,828	5,851	-84.9%
61201	WORKERS COMPENSATION	21,593	23,478	24,232	24,232	25,319	4.5%
61210	EMPLOYEE PARKING	280	-	-	-	-	0.0%
EMPLOYEE BENEFITS TOTAL		\$233,772	\$243,637	\$225,180	\$225,180	\$176,716	-21.5%

EMPLOYEE SUPPLY/EXPN

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
72 PUBLIC WORKS FACILITIES							
62121	PROFESSIONAL DEVELOPMENT	80	70	4,500	4,500	4,500	0.0%
62130	CONTINUING EDUCATION/TUITION	1,285	-	2,500	2,500	2,500	0.0%
62160	CLOTHING/UNIFORMS & MAINT	4,534	3,441	5,780	5,780	5,600	-3.1%
EMPLOYEE SUPPLY/EXPEN TOTAL		\$5,898	\$3,511	\$12,780	\$12,780	\$12,600	-1.4%
PERSONNEL TOTAL		\$568,309	\$567,949	\$584,735	\$584,735	\$552,612	-5.5%
OPERATING							
INSTITUTIONAL SUPPLY							
63226	CLEANING SUPPLIES	10,568	12,565	16,500	17,500	18,000	9.1%
63236	BUILDING SUPPLIES	1,856	1,507	4,000	4,000	6,000	50.0%
INSTITUTIONAL SUPPLY TOTAL		\$12,424	\$14,072	\$20,500	\$21,500	\$24,000	17.1%
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	2,701	2,373	3,000	3,000	6,000	100.0%
FUEL & LUBRICANTS TOTAL		\$2,701	\$2,373	\$3,000	\$3,000	\$6,000	100.0%
PROGRAM EXPENSES							
66235	SPECIAL PROJECTS/GRANTS	4	-	-	-	-	0.0%
66238	GROUP ACTIVITIES/PROGRAM SUPP	13,757	46,898	63,000	63,000	63,000	0.0%
Charges are made to this account for consumables, equipment, first aid kits, Automated External Defibrillator supplies, and other items used within government buildings.							
PROGRAM EXPENSES TOTAL		\$13,761	\$46,898	\$63,000	\$63,000	\$63,000	0.0%
PROFESSIONAL SERVICE							
67326	OTHER CONTRACTED SERVICES	-	-	-	380	-	0.0%
67329	PUBLIC WORKS SERVICES	173,385	188,646	170,305	170,305	168,884	-0.8%
PROFESSIONAL SERVICE TOTAL		\$173,385	\$188,646	\$170,305	\$170,685	\$168,884	-0.8%
VEHICLE REPAIR/MAINT							
68251	REPAIR & MAINT - VEHICLE	12,902	12,446	13,500	16,662	17,000	25.9%
VEHICLE REPAIR/MAINT TOTAL		\$12,902	\$12,446	\$13,500	\$16,662	\$17,000	25.9%
HARDWARE/SOFTWARE							

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
72 PUBLIC WORKS FACILITIES							
69300	COMPUTER REPAIR/REPLACEMENT	28	30	500	500	500	0.0%
69310	COMPUTER MAINTENANCE/SUPPORT	3,006	6,425	6,915	6,915	6,915	0.0%
69320	NEW COMPUTER EQUIPMENT	-	-	-	-	1,400	0.0%
HARDWARE/SOFTWARE TOTAL		\$3,034	\$6,455	\$7,415	\$7,415	\$8,815	18.9%
LAND/BLDG/FACILITIES							
70372	REPAIRS & MAINT - BUILDINGS	52,905	46,547	60,000	60,000	60,000	0.0%
70373	CONTRCTED BLDG MAINT/REPAIRS	40,835	49,793	89,151	89,151	69,000	-22.6%
LAND/BLDG/FACILITIES TOTAL		\$93,740	\$96,340	\$149,151	\$149,151	\$129,000	-13.5%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	11,916	9,920	12,000	12,000	12,000	0.0%
71300	REPAIRS & MAINT - EQUIPMENT	943	3,317	3,000	3,000	3,000	0.0%
SMALL TOOLS/EQUIP TOTAL		\$12,859	\$13,237	\$15,000	\$15,000	\$15,000	0.0%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	2,227	2,030	2,976	2,976	3,676	23.5%
72327	RADIO EQUIPMENT MAINTENANCE	396	210	3,000	3,000	3,000	0.0%
COMMUNICATIONS TOTAL		\$2,623	\$2,241	\$5,976	\$5,976	\$6,676	11.7%
UTILITIES							
73360	ELECTRICITY	94,053	76,648	100,000	100,000	100,000	0.0%
73362	GAS	29,515	20,581	38,000	38,000	38,000	0.0%
73365	SOLID WASTE DISPOSAL	1,908	2,150	2,800	2,800	2,800	0.0%
73366	WATER AND SEWER	19,822	12,977	26,000	24,000	24,000	-7.7%
73367	CABLE	591	116	1,250	1,250	1,250	0.0%
UTILITIES TOTAL		\$145,890	\$112,471	\$168,050	\$166,050	\$166,050	-1.2%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	18,773	17,829	21,115	21,115	21,115	0.0%
INSURANCE/RISK MGMT TOTAL		\$18,773	\$17,829	\$21,115	\$21,115	\$21,115	0.0%
OPERATING TOTAL		\$492,093	\$513,008	\$637,012	\$639,554	\$625,540	-1.8%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
72 PUBLIC WORKS FACILITIES							
CAPITAL							
CAPITAL CONSTRUCTION							
93650	MINOR CAPITAL PROJECTS	-	-	-	-	15,000	0.0%
This appropriation funds the installation of containment walls and fencing to improve resident access to compost at the Service Facility.							
93760	CAP PURCH - FURNITR/APPLIANCES	-	-	-	-	25,000	0.0%
This appropriation funds the replacement of some furniture in the Municipal Building.							
CAPITAL CONSTRUCTION TOTAL		-	-	-	-	\$40,000	0.0%
DEPRECIATION							
94840	DEPRECIATION-COMPUTER EQUIPMNT	17,542	17,542	-	-	17,542	0.0%
94850	DEPRECIATION-VEHICLES	4,692	4,692	-	-	4,692	0.0%
94860	DEPRECIATION-MACH/EQUIPMENT	3,140	3,140	-	-	3,140	0.0%
DEPRECIATION TOTAL		\$25,374	\$25,374	-	-	\$25,374	0.0%
CAPITAL TOTAL		\$25,374	\$25,374	-	-	\$65,374	0.0%
TOTAL EXPENDITURES		\$1,085,775	\$1,106,331	\$1,221,746	\$1,224,288	\$1,243,526	1.8%
EXCESS (DEFICIT) OF REV OVER EXP		(\$610,655)	(\$646,382)	(\$824,641)	(\$827,183)	(\$758,500)	-8.0%
PUBLIC WORKS FACILITIES TOTAL:		(\$610,655)	(\$646,382)	(\$824,641)	(\$827,183)	(\$758,500)	-8.0%

Bus Terminal

The Bus Terminal Fund provides for the operation and maintenance of the Centre Region Bus Terminal, located at 152 North Atherton Street. This facility is an inter-city bus terminal that provides office space and bus parking for private bus operators. This facility meets the Borough's strategic goals by providing a clean, efficient, and convenient inter-city transit hub for residents, students, and visitors.

The facility was originally constructed as a railway station for Bellefonte Central Railroad. When the company abandoned the Bellefonte-State College railway line in 1972, the facility was donated to Penn State University and later leased to State College for the cost of \$1.00 per year. The current agreement assigns the University responsibility for capital improvements and major repairs, and the Borough is responsible for minor repairs and custodial care.



Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B104 SCB BUS TERMINAL							
77 PUBLIC TRANSPORTATION							
REVENUE:							
INTEREST AND RENTS							
43170	RENT OF FACILITIES	23,253	21,315	25,000	25,000	25,000	0.0%
This line item includes rent paid by the operator of the Bus Terminal.							
INTEREST AND RENTS TOTAL		\$23,253	\$21,315	\$25,000	\$25,000	\$25,000	0.0%
CONTRACTED SERVICES							
46210	SALE OF MATERIALS/CONCESSIONS	1,335	433	1,600	1,600	1,600	0.0%
This account includes payments received from the vending company that provides concessions in the Bus Terminal.							
CONTRACTED SERVICES TOTAL		\$1,335	\$433	\$1,600	\$1,600	\$1,600	0.0%
TOTAL REVENUE		\$24,588	\$21,748	\$26,600	\$26,600	\$26,600	0.0%
EXPENDITURES:							
OPERATING							
INSTITUTIONAL SUPPLY							
63237	INSTITUTIONAL SUPPLIES	885	-	1,000	1,000	1,000	0.0%
INSTITUTIONAL SUPPLY TOTAL		\$885	-	\$1,000	\$1,000	\$1,000	0.0%
PROFESSIONAL SERVICE							
67311	ACCOUNTING & AUDITING	136	103	150	150	150	0.0%
67329	PUBLIC WORKS SERVICES	37,141	21,335	33,164	33,164	39,307	18.5%
This line item covers the personnel costs for Public Works employees assigned to custodial care and maintenance, as well as snow removal operations at the Bus Terminal. In addition, time for administrative staff is charged to this account based on an allocation of their time over the course of the previous year.							
PROFESSIONAL SERVICE TOTAL		\$37,277	\$21,438	\$33,314	\$33,314	\$39,457	18.4%
LAND/BLDG/FACILITIES							
70372	REPAIRS & MAINT - BUILDINGS	245	91	200	200	200	0.0%
This appropriation covers the costs of minor repairs and maintenance at the Bus Terminal. Major repairs are the responsibility of Penn State University.							
70373	CONTRACTED BLDG MAINT/REPAIRS	1,613	449	2,000	2,000	2,000	0.0%
LAND/BLDG/FACILITIES TOTAL		\$1,858	\$540	\$2,200	\$2,200	\$2,200	0.0%
COMMUNICATIONS							

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B104 SCB BUS TERMINAL							
77 PUBLIC TRANSPORTATION							
72321	MONTHLY TELEPHONE CHARGES	1,069	1,069	1,200	1,200	1,200	0.0%
COMMUNICATIONS TOTAL		\$1,069	\$1,069	\$1,200	\$1,200	\$1,200	0.0%
UTILITIES							
73360	ELECTRICITY	5,009	4,425	6,800	6,800	6,800	0.0%
73365	SOLID WASTE DISPOSAL	857	857	1,000	1,000	1,000	0.0%
UTILITIES TOTAL		\$5,866	\$5,282	\$7,800	\$7,800	\$7,800	0.0%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	1,540	294	1,157	1,157	1,157	0.0%
INSURANCE/RISK MGMT TOTAL		\$1,540	\$294	\$1,157	\$1,157	\$1,157	0.0%
OPERATING TOTAL		\$48,494	\$28,622	\$46,671	\$46,671	\$52,814	13.2%
TOTAL EXPENDITURES		\$48,494	\$28,622	\$46,671	\$46,671	\$52,814	13.2%
EXCESS (DEFICIT) OF REV OVER EXP		(\$23,906)	(\$6,874)	(\$20,071)	(\$20,071)	(\$26,214)	30.6%
OTHER SOURCES (USES)							
OTHER SOURCES							
49160	INTERFUND OPERATING TRANSFERS	29,000	7,000	20,071	20,071	26,214	30.6%
This line item is a transfer from the General Fund (B101) to provide operating support to balance the financial operations of this enterprise.							
OTHER SOURCES TOTAL		\$29,000	\$7,000	\$20,071	\$20,071	\$26,214	30.6%
OTHER USES							
96500	INDIRECT COSTS	(5,074)	3,840	-	-	-	0.0%
This line item appropriation reimburses the General Fund for Central Services provided including Administration, Human Resources, Financial Services, Information Technology, and Facilities. Cost recovery amounts are determined annually through the Cost Allocation Plan.							
OTHER USES TOTAL		(\$5,074)	\$3,840	-	-	-	0.0%
NET OTHER SOURCES (USES)		\$23,926	\$10,840	\$20,071	\$20,071	\$26,214	30.6%
PUBLIC TRANSPORTATION TOTAL:		\$20	\$3,966	-	-	-	0.0%

This page is intentionally left blank.

Public Works Department Streets Division

Overview

This Division maintains the local infrastructure, including streets, storm sewers, street lighting, signs and traffic signals in a manner that reinforces our safe and livable critical success factor.

This Division completes accessible curb ramp repair and installation to ensure walkability and multi-modal path access. They also deploy traffic control devices for special activities and events in the community to facilitate welcoming and engaging events. The Division works cooperatively with PennDOT and regional partners on programs to help in project efficiency and cost savings with a focus on being fiscally resilient. They are responsible for operating and maintaining the built environment and public infrastructure through planned, preventive, and reactive maintenance and repairs to community owned assets.

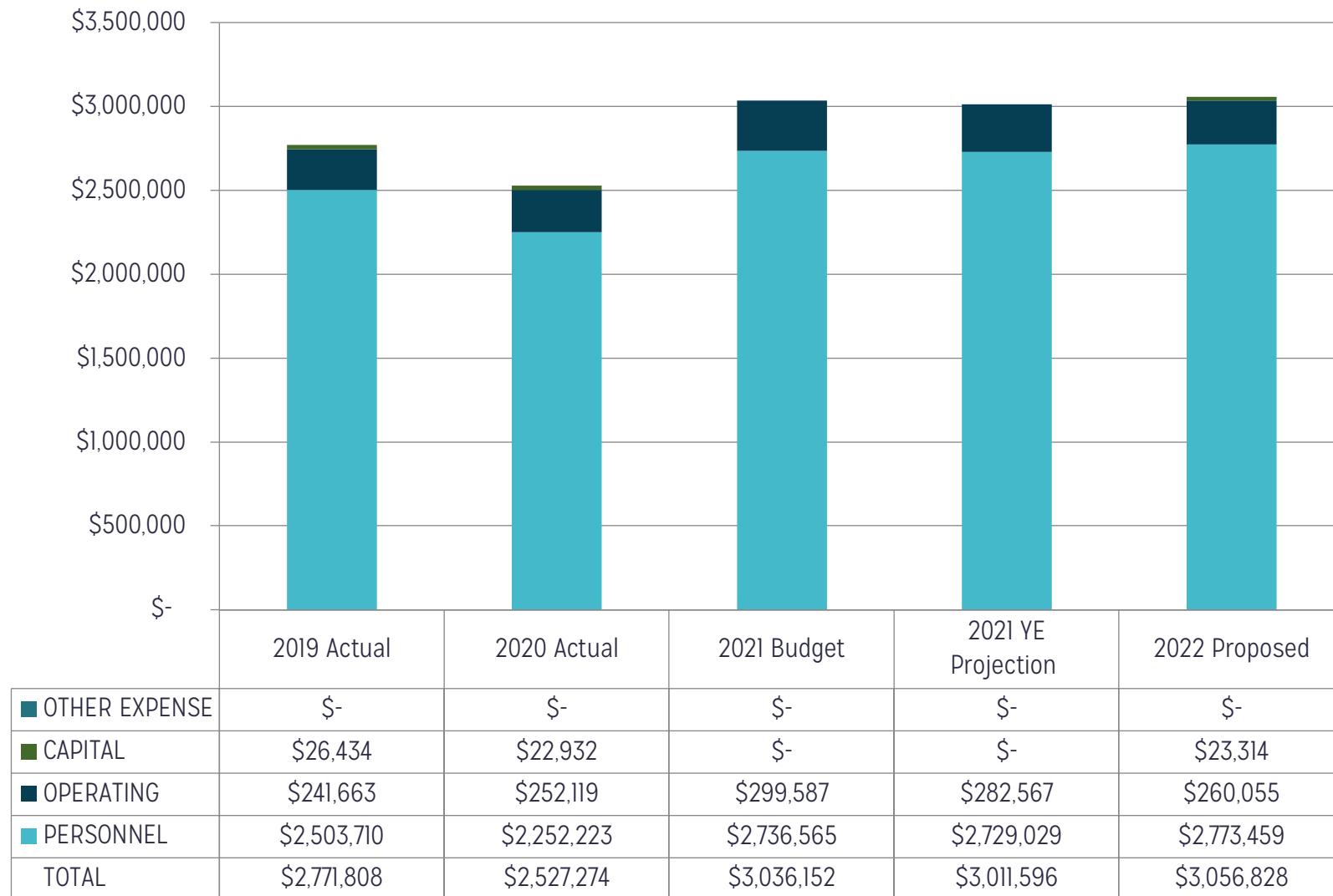
Strategic Objectives

Infrastructure Improvements

Staff will focus division efforts on needed street, path and curb-gutter maintenance, such as crack sealing, milling, patching and spray patching. Also, survey and identify needed storm sewer infrastructure improvements. Due to an aged system, numerous pipes are beginning to fail and need to be replaced. Staff will evaluate areas where structural flooding occurs from overtopped street storm sewer systems and plan recommended improvements.



Public Works Department Streets Division



Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
73 PUBLIC WORKS STREETS							
REVENUE:							
LICENSES AND PERMITS							
41625	STREET PERMITS	13,440	8,400	10,000	28,470	10,000	0.0%
LICENSES AND PERMITS TOTAL		\$13,440	\$8,400	\$10,000	\$28,470	\$10,000	0.0%
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	50,583	2,433	30,000	30,000	30,000	0.0%
46101	PUBLIC WORKS SERVICES	2,379,723	1,818,186	2,734,273	2,734,273	3,687,277	34.9%
46110	FEE FOR SERVICES	821	-	-	-	-	0.0%
CONTRACTED SERVICES TOTAL		\$2,431,127	\$1,820,618	\$2,764,273	\$2,764,273	\$3,717,277	34.5%
TOTAL REVENUE		\$2,444,567	\$1,829,018	\$2,774,273	\$2,792,743	\$3,727,277	34.4%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	1,291,917	1,246,131	1,381,602	1,381,602	1,512,068	9.4%
60115	SALARY & WAGES - PART TIME	111,746	11,500	155,032	155,032	142,440	-8.1%
60180	OVERTIME PAY	133,659	76,225	152,027	152,027	152,027	0.0%
60185	OTHER COMPENSATION	14,856	13,512	12,700	12,700	12,700	0.0%
SALARIES AND WAGES TOTAL		\$1,552,178	\$1,347,368	\$1,701,361	\$1,701,361	\$1,819,235	6.9%
EMPLOYEE BENEFITS							
61192	OASDI- EMPLOYER PAID	95,169	80,417	101,029	101,029	107,980	6.9%
61193	MEDICARE - EMPLOYER PAID	22,257	18,807	23,627	23,627	25,255	6.9%
61196	HEALTH INSURANCE	530,015	492,453	564,832	564,832	613,515	8.6%
61198	VISION/DENTAL INSURANCE	19,800	27,736	30,574	30,574	33,720	10.3%
61199	LIFE & DISABILITY INSURANCE	4,205	4,068	4,448	4,448	4,840	8.8%
61200	PENSION	163,534	171,300	176,131	176,131	25,659	-85.4%
61201	WORKERS COMPENSATION	102,711	99,930	112,499	112,499	120,255	6.9%
EMPLOYEE BENEFITS TOTAL		\$937,690	\$894,711	\$1,013,140	\$1,013,140	\$931,224	-8.1%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
73 PUBLIC WORKS STREETS							
EMPLOYEE SUPPLY/EXPEN							
62121	PROFESSIONAL DEVELOPMENT	1,695	-	6,500	1,500	6,500	0.0%
62130	CONTINUING EDUCATION/TUITION	-	-	1,000	2,000	2,000	100.0%
62160	CLOTHING/UNIFORMS & MAINT	12,146	10,143	14,564	11,029	14,500	-0.4%
EMPLOYEE SUPPLY/EXPEN TOTAL		\$13,841	\$10,143	\$22,064	\$14,529	\$23,000	4.2%
PERSONNEL TOTAL		\$2,503,710	\$2,252,223	\$2,736,565	\$2,729,029	\$2,773,459	1.3%
OPERATING							
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	7,284	3,325	7,245	7,245	11,000	51.8%
FUEL & LUBRICANTS TOTAL		\$7,284	\$3,325	\$7,245	\$7,245	\$11,000	51.8%
OFFICE SUPPLIES							
65210	SUPPLIES	1,071	402	1,150	500	1,150	0.0%
OFFICE SUPPLIES TOTAL		\$1,071	\$402	\$1,150	\$500	\$1,150	0.0%
PROGRAM EXPENSES							
66227	MEALS & MEETINGS	1,475	904	1,350	1,350	1,350	0.0%
66235	SPECIAL PROJECTS/GRANTS	-	75	12,400	2,500	2,500	-79.8%
This line item funds the purchase of specialized street furniture/equipment, such as bicycle racks and solar charging benches.							
66238	GROUP ACTIVITIES/PROGRAM SUPP	9,127	6,749	14,100	8,500	9,500	-32.6%
71250	OFFICE FURNITURE/FURNISHINGS	1,500	29	1,500	1,500	1,500	0.0%
PROGRAM EXPENSES TOTAL		\$12,102	\$7,757	\$29,350	\$13,850	\$14,850	-49.4%
PROFESSIONAL SERVICE							
67329	PUBLIC WORKS SERVICES	179,449	198,135	207,387	207,387	178,304	-14.0%
PROFESSIONAL SERVICE TOTAL		\$179,449	\$198,135	\$207,387	\$207,387	\$178,304	-14.0%
VEHICLE REPAIR/MAINT							
68251	REPAIR & MAINT - VEHICLE	10,142	11,294	15,000	12,000	16,000	6.7%
VEHICLE REPAIR/MAINT TOTAL		\$10,142	\$11,294	\$15,000	\$12,000	\$16,000	6.7%
SMALL TOOLS/EQUIP							

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
73 PUBLIC WORKS STREETS							
71260	SMALL TOOLS & MINOR EQUIPMENT	55	977	2,550	3,895	2,550	0.0%
71300	REPAIRS & MAINT - EQUIPMENT	9,075	11,400	12,000	12,190	12,500	4.2%
SMALL TOOLS/EQUIP TOTAL		\$9,130	\$12,377	\$14,550	\$16,085	\$15,050	3.4%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	2,218	1,121	3,575	2,500	2,500	-30.1%
72327	RADIO EQUIPMENT MAINTENANCE	1,116	878	1,500	1,000	1,000	-33.3%
COMMUNICATIONS TOTAL		\$3,334	\$1,999	\$5,075	\$3,500	\$3,500	-31.0%
UTILITIES							
73360	ELECTRICITY	1,466	9	-	-	-	0.0%
UTILITIES TOTAL		\$1,466	\$9	-	-	-	0.0%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	17,686	16,822	19,830	22,000	20,201	1.9%
INSURANCE/RISK MGMT TOTAL		\$17,686	\$16,822	\$19,830	\$22,000	\$20,201	1.9%
OPERATING TOTAL		\$241,663	\$252,119	\$299,587	\$282,567	\$260,055	-13.2%
CAPITAL							
DEPRECIATION							
94850	DEPRECIATION-VEHICLES	20,154	16,652	-	-	17,034	0.0%
94860	DEPRECIATION-MACH/EQUIPMENT	6,280	6,280	-	-	6,280	0.0%
DEPRECIATION TOTAL		\$26,434	\$22,932	-	-	\$23,314	0.0%
CAPITAL TOTAL		\$26,434	\$22,932	-	-	\$23,314	0.0%
TOTAL EXPENDITURES		\$2,771,808	\$2,527,274	\$3,036,152	\$3,011,596	\$3,056,828	0.7%
EXCESS (DEFICIT) OF REV OVER EXP		(\$327,241)	(\$698,256)	(\$261,879)	(\$218,853)	\$670,449	-356.0%
PUBLIC WORKS STREETS TOTAL:		(\$327,241)	(\$698,256)	(\$261,879)	(\$218,853)	\$670,449	-356.0%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B135 SCB HIGHWAY AID							
73 PUBLIC WORKS STREETS							
REVENUE:							
INTEREST AND RENTS							
43100	INTEREST EARNINGS	39,145	23,342	29,000	4,000	1,500	-94.8%
INTEREST AND RENTS TOTAL		\$39,145	\$23,342	\$29,000	\$4,000	\$1,500	-94.8%
SHARE/ENTITL/IN LIEU							
45300	STATE ENTITLEMENT	994,074	967,622	853,500	898,493	884,861	3.7%
Liquid Fuels tax allocations from the Commonwealth are represented in this account.							
SHARE/ENTITL/IN LIEU TOTAL		\$994,074	\$967,622	\$853,500	\$898,493	\$884,861	3.7%
CONTRACTED SERVICES							
46110	FEE FOR SERVICES	51,008	54,780	50,567	50,567	50,567	0.0%
Revenues from PennDOT contracts with the Borough for winter maintenance services of the miles of State highways in the Borough are posted to this account. The Borough also provides winter maintenance on short sections of University Drive, Park Avenue, and University Drive Extension in College Township.							
CONTRACTED SERVICES TOTAL		\$51,008	\$54,780	\$50,567	\$50,567	\$50,567	0.0%
SPECIAL ASSESSMENTS							
48120	MISCELLANEOUS REVENUE	4,610	-	-	-	-	0.0%
SPECIAL ASSESSMENTS TOTAL		\$4,610	-	-	-	-	0.0%
TOTAL REVENUE		\$1,088,838	\$1,045,744	\$933,067	\$953,060	\$936,928	0.4%
EXPENDITURES:							
OPERATING							
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	18,796	14,865	25,650	25,650	45,100	75.8%
FUEL & LUBRICANTS TOTAL		\$18,796	\$14,865	\$25,650	\$25,650	\$45,100	75.8%
PROGRAM EXPENSES							
66224	DEICING/ANTI-SKID MATERIALS	74,250	35,123	115,000	115,000	120,000	4.3%
66238	GROUP ACTIVITIES/PROGRAM SUPP	718	3,834	5,775	3,000	5,775	0.0%
66250-ATHBP	HIGHWAY SUPPLIES	79,848	58,280	222,000	123,000	222,000	0.0%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B135 SCB HIGHWAY AID							
73 PUBLIC WORKS STREETS							
This line item includes costs for the maintenance and repairs of the South Atherton Street bike path bridge. This line item represents materials used for street patching, crack sealing, and spray patching. The construction materials of handicapped ramps at intersections where streets are to be resurfaced is included in this line item. This line item represents concrete and other construction materials and supplies for curbing.							
66251	HIGHWAY AID-STORM SEWER SUPPLY	37,336	48,939	200,000	-	200,000	0.0%
This line item is for materials for storm sewer maintenance including pipe, inlets, manholes, and culverts.							
PROGRAM EXPENSES TOTAL		\$192,152	\$146,177	\$542,775	\$241,000	\$547,775	0.9%
VEHICLE REPAIR/MAINT							
68251	REPAIR & MAINT - VEHICLE	152,818	150,249	175,000	150,000	175,000	0.0%
This line item includes the repair and maintenance of Highway Aid eligible equipment.							
VEHICLE REPAIR/MAINT TOTAL		\$152,818	\$150,249	\$175,000	\$150,000	\$175,000	0.0%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	18,794	27,581	34,100	15,000	13,000	-61.9%
This appropriation is used to purchase various temporary and permanent regulatory warning signs and traffic control devices, including traffic cones.							
71261	SIGNS/SIGNALS/MARKINGS	63,173	36,983	93,871	50,000	95,000	1.2%
Installing and maintaining traffic and regulatory signs constitutes a major function of the Public Works Department. The Department is also responsible for street markings and the maintenance of traffic signals. The Borough has 34 signalized intersections, 12 school zone flashers, two pedestrian/bicycle crossing signals, and a centralized computer and appurtenances for systemized operation of the downtown signals on Atherton Street at College, Park, and Beaver Avenues. Minor repair of traffic signal controllers and electronic equipment is completed in-house. All major traffic signal repairs are contracted to qualified electronics technicians as required by PennDOT. Tel Power Inc. of Hollidaysburg, Pennsylvania handles maintenance and repair, often in conjunction with signal manufacturer's representatives, on a call-in basis, usually within a two-day response time. Additional appropriations are used to replace street, regulatory, and parking signs on a ten year replacement cycle, in conformance with federal standards.							
71262	STREETLIGHT SUPPLIES	13,372	10,091	57,999	45,000	45,000	-22.4%
Maintenance, repair, and replacement of downtown ornamental street lights, as well as installation of residential street lights by West Penn Power are included in this line item. Also included is any wiring and other electrical appurtenances for the street light system.							
SMALL TOOLS/EQUIP TOTAL		\$95,340	\$74,655	\$185,970	\$110,000	\$153,000	-17.7%
UTILITIES							
73360	ELECTRICITY	11,280	12,392	13,500	10,000	14,500	7.4%
Electricity for the operation of Borough-owned streetlights and all traffic signals, including school zone signals and pedestrian signals, are included in this appropriation.							
73361	STREETLIGHTING ELECTRICITY	94,865	95,224	101,375	95,000	103,500	2.1%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B135 SCB HIGHWAY AID							
73 PUBLIC WORKS STREETS							
Electricity for the downtown street light system, as well as the street light rentals from West Penn Power for residential street lighting is included in this line item.							
UTILITIES TOTAL		\$106,145	\$107,617	\$114,875	\$105,000	\$118,000	2.7%
INSURANCE/RISK MGMT							
80353	BOND / SURETY & FIDELITY	(4,443)	-	-	-	-	0.0%
INSURANCE/RISK MGMT TOTAL		(\$4,443)	-	-	-	-	0.0%
OPERATING TOTAL		\$560,807	\$493,562	\$1,044,270	\$631,650	\$1,038,875	-0.5%
CAPITAL							
CAPITAL CONSTRUCTION							
93724-ST002	CAPITAL - INFRASTRUCTURE	-	-	450,000	450,000	-	-100.0%
93750	CAP PURCH - SPECIALIZED EQUIP	-	-	-	-	-	0.0%
93780	CAP PURCHASES - VEHICLES	90,988	-	512,500	512,500	512,500	0.0%
CAPITAL CONSTRUCTION TOTAL		\$90,988	-	\$962,500	\$962,500	\$512,500	-46.8%
CAPITAL TOTAL		\$90,988	-	\$962,500	\$962,500	\$512,500	-46.8%
TOTAL EXPENDITURES		\$651,795	\$493,562	\$2,006,770	\$1,594,150	\$1,551,375	-22.7%
EXCESS (DEFICIT) OF REV OVER EXP		\$437,043	\$552,182	(\$1,073,703)	(\$641,090)	(\$614,447)	-42.8%
PUBLIC WORKS STREETS TOTAL:		\$437,043	\$552,182	(\$1,073,703)	(\$641,090)	(\$614,447)	-42.8%

Shade Tree/Parks Division

Overview

The Shade Tree/Parks Division of the Public Works Department plants, maintains, and removes trees in the grass plot areas along municipal streets and in local parks. The Division also provides full landscape maintenance for community properties and provides resources for volunteers and community service workers to maintain municipally owned gardens and open space.

Strategic Objectives

Urban Forest Management

Increasing stresses on our Street and Park trees from pests, climate change, and development pressure can minimize the benefits from the resource and create issues with tree loss, increased maintenance, and resident dissatisfaction. In 2022, it is proposed to update our tree inventory to better understand this valuable resource and more precisely target our limited resources. With the addition of the new Bucket Truck in 2020 and reinstatement of seasonal help in 2021, the Tree Division plans to prune more trees, improve Municipal landscapes and increase maintenance of our ever-increasing green infrastructure.

Sidewalk Protection

Work with homeowners and sidewalk contractors when defective sidewalk blocks are replaced to manage conflicts between tree roots and sidewalks.

Provide Greater Community Volunteer Opportunities and Community Involvement in Landscaped Tree Planting and Maintenance

Maximize opportunities for volunteers to assist in equipment and landscaping installation and park maintenance to maintain community involvement and interest. Work with the office of Community Engagement

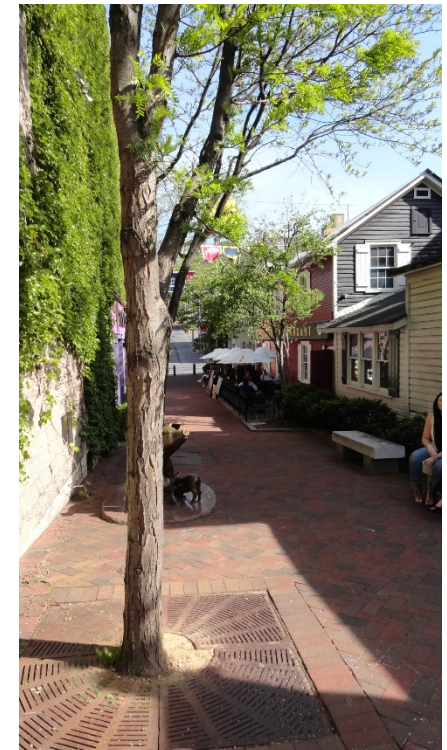
to include student organizations, such as schools and fraternities, in the planting and maintenance of trees and landscaping in their neighborhood to increase a sense of community and ownership.

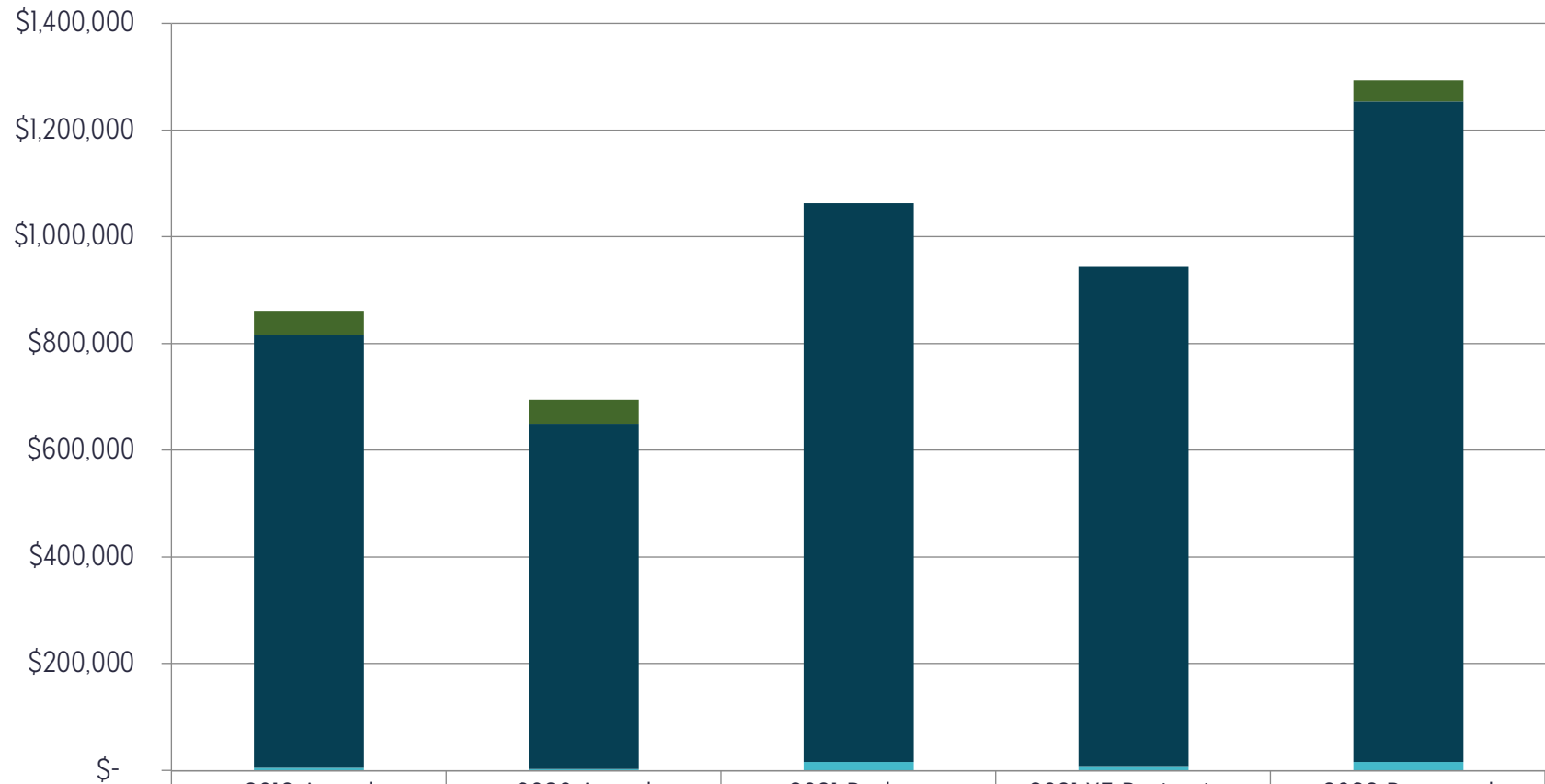
Sustainability Plan and Initiatives

Pursue sustainability initiatives in-house and through existing and new community partnerships that positively advance the goals and objectives as outlined in the 2022 Sustainability Plan adopted by Borough Council.

Nittany Village Park Restoration and Improvements

Staff will complete a park restoration and improvement projects which include landscaping improvements and the purchase and installation of new playground equipment. This will all be done with input and collaboration with residents that utilize that parkland.



Shade Tree/Parks Division

	2019 Actual	2020 Actual	2021 Budget	2021 YE Projection	2022 Proposed
OTHER EXPENSE	\$-	\$-	\$-	\$-	\$-
CAPITAL	\$45,507	\$45,507	\$-	\$-	\$40,001
OPERATING	\$810,234	\$646,362	\$1,047,411	\$936,326	\$1,237,179
PERSONNEL	\$5,824	\$3,808	\$16,076	\$8,800	\$16,250
TOTAL	\$861,565	\$695,677	\$1,063,487	\$945,126	\$1,293,430

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
74 PUBLIC WORKS TREES/PARKS							
REVENUE:							
GRANTS							
44200	STATE GRANT	-	781	-	6,809	-	0.0%
GRANTS TOTAL		-	\$781	-	\$6,809	-	0.0%
CONTRACTED SERVICES							
46110	FEE FOR SERVICES	-	1,310	1,200	-	1,200	0.0%
CONTRACTED SERVICES TOTAL		-	\$1,310	\$1,200	-	\$1,200	0.0%
USER/USAGE CHARGES							
47500	SPECIAL ASSESSMENTS	-	1,878	500	6,373	500	0.0%
USER/USAGE CHARGES TOTAL		-	\$1,878	\$500	\$6,373	\$500	0.0%
SPECIAL ASSESSMENTS							
48120	MISCELLANEOUS REVENUE	-	200	-	-	-	0.0%
SPECIAL ASSESSMENTS TOTAL		-	\$200	-	-	-	0.0%
TOTAL REVENUE		-	\$4,169	\$1,700	\$13,182	\$1,700	0.0%
EXPENDITURES:							
PERSONNEL							
EMPLOYEE BENEFITS							
61192	OASDI- EMPLOYER PAID	14	-	-	-	-	0.0%
61193	MEDICARE - EMPLOYER PAID	3	-	-	-	-	0.0%
EMPLOYEE BENEFITS TOTAL		\$17	-	-	-	-	0.0%
EMPLOYEE SUPPLY/EXPEN							
62121	PROFESSIONAL DEVELOPMENT	3,037	1,912	5,100	3,800	7,250	42.2%
62130	CONTINUING EDUCATION/TUITION	135	-	6,000	1,000	4,000	-33.3%
62160	CLOTHING/UNIFORMS & MAINT	2,635	1,896	4,976	4,000	5,000	0.5%
EMPLOYEE SUPPLY/EXPEN TOTAL		\$5,807	\$3,808	\$16,076	\$8,800	\$16,250	1.1%
PERSONNEL TOTAL		\$5,824	\$3,808	\$16,076	\$8,800	\$16,250	1.1%
OPERATING							

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
74 PUBLIC WORKS TREES/PARKS							
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	5,802	3,580	8,000	5,000	8,000	0.0%
FUEL & LUBRICANTS TOTAL		\$5,802	\$3,580	\$8,000	\$5,000	\$8,000	0.0%
OFFICE SUPPLIES							
65210	SUPPLIES	800	368	800	500	800	0.0%
65213	COMPUTER/COPIER SUPPLIES	132	291	500	1,000	1,000	100.0%
65215	POSTAGE	-	-	200	200	200	0.0%
OFFICE SUPPLIES TOTAL		\$932	\$659	\$1,500	\$1,700	\$2,000	33.3%
PROGRAM EXPENSES							
66221	PLANT MATERIAL/MAINTENANCE	27,965	23,830	34,482	28,000	56,400	63.6%
66222	CHEMICALS/PESTICIDE/FERTILIZER	6,852	8,357	10,500	9,500	10,500	0.0%
66227	MEALS & MEETINGS	591	146	500	500	600	20.0%
66238	GROUP ACTIVITIES/PROGRAM SUPP	6,475	4,859	7,900	7,500	8,250	4.4%
PROGRAM EXPENSES TOTAL		\$41,883	\$37,192	\$53,382	\$45,500	\$75,750	41.9%
PROFESSIONAL SERVICE							
67322	DUES/MEMBERSHIPS/SUBSCRIPTIONS	497	-	600	400	1,000	66.7%
ISA Membership PennDel Membership							
67326	OTHER CONTRACTED SERVICES	108,489	137,907	193,875	135,000	135,000	-30.4%
This line item includes the cost for tree pruning, tree removals, stump grinding, tub grinding, street tree inventory, urban tree canopy survey							
67329	PUBLIC WORKS SERVICES	617,141	429,076	707,461	707,461	959,164	35.6%
PROFESSIONAL SERVICE TOTAL		\$726,127	\$566,983	\$901,936	\$842,861	\$1,095,164	21.4%
VEHICLE REPAIR/MAINT							
68251	REPAIR & MAINT - VEHICLE	20,652	19,173	30,000	17,000	22,000	-26.7%
Vehicle Repairs and maintenance							
68257	RENT OF EQUIPMENT/MACHINERY	2,893	1,425	3,000	2,500	2,500	-16.7%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
74 PUBLIC WORKS TREES/PARKS							
VEHICLE REPAIR/MAINT TOTAL		\$23,545	\$20,598	\$33,000	\$19,500	\$24,500	-25.8%
HARDWARE/SOFTWARE							
69320	NEW COMPUTER EQUIPMENT	-	-	2,500	-	-	-100.0%
HARDWARE/SOFTWARE TOTAL		-	-	\$2,500	-	-	-100.0%
LAND/BLDG/FACILITIES							
70500	REPAIR & MAINT - INFRASTRUCTUR	-	-	17,500	2,000	10,000	-42.9%
LAND/BLDG/FACILITIES TOTAL		-	-	\$17,500	\$2,000	\$10,000	-42.9%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	5,858	12,428	21,243	10,000	10,000	-52.9%
SMALL TOOLS/EQUIP TOTAL		\$5,858	\$12,428	\$21,243	\$10,000	\$10,000	-52.9%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	1,544	1,647	2,000	2,000	2,500	25.0%
72327	RADIO EQUIPMENT MAINTENANCE	130	210	1,000	1,000	1,000	0.0%
72330	ADVERTISING	240	545	325	325	325	0.0%
COMMUNICATIONS TOTAL		\$1,913	\$2,403	\$3,325	\$3,325	\$3,825	15.0%
UTILITIES							
73360	ELECTRICITY	-	138	700	700	700	0.0%
73366	WATER AND SEWER	-	69	240	240	240	0.0%
UTILITIES TOTAL		-	\$206	\$940	\$940	\$940	0.0%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	4,173	2,314	4,085	5,500	7,000	71.4%
INSURANCE/RISK MGMT TOTAL		\$4,173	\$2,314	\$4,085	\$5,500	\$7,000	71.4%
OPERATING TOTAL		\$810,234	\$646,362	\$1,047,411	\$936,326	\$1,237,179	18.1%
CAPITAL							
DEPRECIATION							

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
74 PUBLIC WORKS TREES/PARKS							
94850	DEPRECIATION-VEHICLES	43,937	43,937	-	-	38,431	0.0%
94860	DEPRECIATION-MACH/EQUIPMENT	1,570	1,570	-	-	1,570	0.0%
DEPRECIATION TOTAL		\$45,507	\$45,507	-	-	\$40,001	0.0%
CAPITAL TOTAL		\$45,507	\$45,507	-	-	\$40,001	0.0%
TOTAL EXPENDITURES		\$861,565	\$695,677	\$1,063,487	\$945,126	\$1,293,430	21.6%
EXCESS (DEFICIT) OF REV OVER EXP		(\$861,565)	(\$691,508)	(\$1,061,787)	(\$931,944)	(\$1,291,730)	21.7%
PUBLIC WORKS TREES/PARKS TOTAL:		(\$861,565)	(\$691,508)	(\$1,061,787)	(\$931,944)	(\$1,291,730)	21.7%

Compost Operations

Overview

The Compost Operations Fund uses revenues from the disposal of leaves from State College and the Townships of College, Ferguson and Patton at the municipal-owned Composting Facility, as well as revenues from the bulk and retail sale of processed wood products and compost. This includes the collection and processing of food waste and mixed organics from State College residential properties, food waste from a growing number of commercial customers and the brush and wood waste from a variety of sources. Expenditures pay for processing operations to compost leaves, grass clippings and other organic material. This operation achieves the Borough's strategic goals by efficiently processing organic materials to be sold as a recycled, value-added product and divert material from the landfill-bound municipal solid waste stream.

Strategic Objectives

Recycling Grant

The Pennsylvania Department of Environmental Protection sponsored Act 101, Section 902 Recycling Grants were approved in 2016 and in 2018 to fund the first phase of planned improvements to the pad at the Composting Facility. Continue to apply for grants to make physical improvements and purchase specialized equipment used for composting and wood recycling operations.



Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B107 SCB COMPOST OPERATIONS							
75 PUBLIC WORKS REFUSE/COMPOST							
REVENUE:							
INTEREST AND RENTS							
43100	INTEREST EARNINGS	3,819	1,832	2,000	2,000	2,000	0.0%
43150	RENT	15,750	15,000	15,000	15,000	15,000	0.0%
Rent from Best Line Leasing for the parking area attached to the Hawbaker Industrial Drive sales and service location is included in this line item.							
INTEREST AND RENTS TOTAL		\$19,569	\$16,832	\$17,000	\$17,000	\$17,000	0.0%
GRANTS							
44200	STATE GRANT	250,000	230,851	350,000	350,000	350,000	0.0%
Grant reimbursement is anticipated for improvements to the Borough Composting Facility related to PA DEP Section 902 Municipal Recycling Program Grant.							
GRANTS TOTAL		\$250,000	\$230,851	\$350,000	\$350,000	\$350,000	0.0%
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	97,391	97,175	96,377	96,377	96,377	0.0%
Payments received through contracts with College, Ferguson, and Patton Townships for disposal of yard waste materials are represented in this account.							
46101	PUBLIC WORKS SERVICES	63,213	59,223	139,425	139,425	139,425	0.0%
This line item includes revenue from the Refuse Collection Fund for the disposal of food-containing organics and leaves at Compost Facility.							
46210	SALE OF MATERIALS/CONCESSIONS	126,859	100,360	74,500	98,000	74,500	0.0%
This account represents retail (taxable) sales of bulk mulch product, bagged compost sold at the Maintenance Facility, and pre-paid bulk product that are delivered to Borough residents. This account includes revenue from wholesale and intergovernmental sales of compost and mulch.							
CONTRACTED SERVICES TOTAL		\$287,464	\$256,757	\$310,302	\$333,802	\$310,302	0.0%
TOTAL REVENUE		\$557,033	\$504,440	\$677,302	\$700,802	\$677,302	0.0%
EXPENDITURES:							
PERSONNEL							
EMPLOYEE SUPPLY/EXPEN							
62121	PROFESSIONAL DEVELOPMENT	512	-	2,000	920	2,000	0.0%
62130	CONTINUING EDUCATION/TUITION	1,618	550	3,000	739	3,000	0.0%
62160	CLOTHING/UNIFORMS & MAINT	551	513	1,000	1,000	1,500	50.0%
EMPLOYEE SUPPLY/EXPEN TOTAL		\$2,682	\$1,063	\$6,000	\$2,659	\$6,500	8.3%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B107 SCB COMPOST OPERATIONS							
75 PUBLIC WORKS REFUSE/COMPOST							
PERSONNEL TOTAL		\$2,682	\$1,063	\$6,000	\$2,659	\$6,500	8.3%
OPERATING							
INSTITUTIONAL SUPPLY							
63236	BUILDING SUPPLIES	1,379	6,347	7,500	1,500	3,000	-60.0%
INSTITUTIONAL SUPPLY TOTAL		\$1,379	\$6,347	\$7,500	\$1,500	\$3,000	-60.0%
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	2,182	328	1,000	1,000	2,000	100.0%
64232	DIESEL FUEL	12,892	9,074	17,000	17,000	26,000	52.9%
FUEL & LUBRICANTS TOTAL		\$15,074	\$9,402	\$18,000	\$18,000	\$28,000	55.6%
OFFICE SUPPLIES							
65210	SUPPLIES	617	2,053	3,000	2,100	1,000	-66.7%
Consumable supplies used in the operation of the Composting Facility, such as forms and copies, are charged to this account.							
OFFICE SUPPLIES TOTAL		\$617	\$2,053	\$3,000	\$2,100	\$1,000	-66.7%
PROGRAM EXPENSES							
66227	MEALS & MEETINGS	-	-	-	-	500	0.0%
66238	PROGRAM SUPPLIES/ACTIVITIES	-	-	-	-	9,500	0.0%
This account is used for compost testing through PSU soils lab as well as supplies used for education material and facility supplies.							
PROGRAM EXPENSES TOTAL		-	-	-	-	\$10,000	0.0%
PROFESSIONAL SERVICE							
67310	PROFESSIONAL SERVICES	-	-	-	-	5,000	0.0%
67311	ACCOUNTING & AUDITING	246	185	275	275	275	0.0%
67325	CONTRACTED PUBLIC SERVICES	-	22,755	15,000	-	15,000	0.0%
This line item includes payments to municipal partners for services performed at the Compost Facility, such as grading and loading.							
67329	PUBLIC WORKS SERVICES	216,322	245,815	231,089	231,089	296,645	28.4%
PROFESSIONAL SERVICE TOTAL		\$216,568	\$268,755	\$246,364	\$231,364	\$316,920	28.6%
VEHICLE REPAIR/MAINT							
68251	REPAIR & MAINT - VEHICLE	50,909	49,324	60,000	50,000	65,000	8.3%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B107 SCB COMPOST OPERATIONS							
75 PUBLIC WORKS REFUSE/COMPOST							
The cost of repairs and maintenance of vehicles assigned to this enterprise fund are posted to this account. Labor costs for repairs.							
68257	RENT OF EQUIPMENT/MACHINERY	74,260	36,564	45,000	35,000	45,000	0.0%
The appropriation in this account includes the cost of equipment rentals. Primarily, a grinder is rented to process accumulated wood waste into a marketable mulch product.							
VEHICLE REPAIR/MAINT TOTAL		\$125,169	\$85,888	\$105,000	\$85,000	\$110,000	4.8%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	1,316	324	1,500	1,500	1,500	0.0%
SMALL TOOLS/EQUIP TOTAL		\$1,316	\$324	\$1,500	\$1,500	\$1,500	0.0%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	101	-	200	200	500	150.0%
72327	RADIO EQUIPMENT MAINTENANCE	-	-	500	500	500	0.0%
Used for the repair or replacement of portable radios and pagers as well as purchasing of batteries.							
COMMUNICATIONS TOTAL		\$101	-	\$700	\$700	\$1,000	42.9%
UTILITIES							
73360	ELECTRICITY	183	504	325	325	750	130.8%
73366	WATER AND SEWER	258	300	325	325	400	23.1%
UTILITIES TOTAL		\$440	\$805	\$650	\$650	\$1,150	76.9%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	5,825	5,007	6,913	6,913	8,400	21.5%
INSURANCE/RISK MGMT TOTAL		\$5,825	\$5,007	\$6,913	\$6,913	\$8,400	21.5%
OPERATING TOTAL		\$366,490	\$378,581	\$389,627	\$347,727	\$480,970	23.4%
CAPITAL							
CAPITAL CONSTRUCTION							
93720	CAP PURCHASES - IMPROVEMENTS	-	-	388,889	389,084	388,889	0.0%
This line item funds paving improvements to the Composting Facility in an existing and, if approved, a second project to fund additional paving and equipment. The projects include corresponding Pennsylvania Department of Environmental Protection Section 902 Municipal Recycling Program Grants.							
93780	CAP PURCHASES - VEHICLES	-	-	-	-	156,300	0.0%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B107 SCB COMPOST OPERATIONS							
75 PUBLIC WORKS REFUSE/COMPOST							
This allocation is used for the purchase of vehicles within the Compost Division Budget							
CAPITAL CONSTRUCTION TOTAL		-	-	\$388,889	\$389,084	\$545,189	40.2%
DEPRECIATION							
94800	DEPRECIATION-LAND IMPROVEMENTS	20,856	20,360	-	-	-	0.0%
94820	DEPRECIATION-BUILDINGS	2,645	2,645	-	-	-	0.0%
94830	DEPRECIATION-BLGS IMPROVEMENT	2,884	2,884	-	-	-	0.0%
94850	DEPRECIATION-VEHICLES	37,614	24,538	61,755	27,184	27,184	-56.0%
94860	DEPRECIATION-MACH/EQUIPMENT	-	-	393	393	393	0.0%
DEPRECIATION TOTAL		\$63,999	\$50,428	\$62,148	\$27,577	\$27,577	-55.6%
CAPITAL TOTAL		\$63,999	\$50,428	\$451,037	\$416,661	\$572,766	27.0%
TOTAL EXPENDITURES		\$433,170	\$430,072	\$846,664	\$767,047	\$1,060,236	25.2%
EXCESS (DEFICIT) OF REV OVER EXP		\$123,862	\$74,368	(\$169,362)	(\$66,245)	(\$382,934)	126.1%
OTHER SOURCES (USES)							
OTHER SOURCES							
49160	INTERFUND OPERATING TRANSFERS	62,825	-	-	-	-	0.0%
OTHER SOURCES TOTAL		\$62,825	-	-	-	-	0.0%
OTHER USES							
96500	INDIRECT COSTS	(14,968)	15,743	(15,000)	-	-	-100.0%
This line item appropriation reimburses the General Fund for Central Services provided including Administration, Human Resources, Financial Services, Information Technology, and Facilities. Cost recovery amounts are determined annually through the Cost Allocation Plan.							
OTHER USES TOTAL		(\$14,968)	\$15,743	(\$15,000)	-	-	-100.0%
NET OTHER SOURCES (USES)		\$47,857	\$15,743	(\$15,000)	-	-	-100.0%
PUBLIC WORKS REFUSE/COMPOST TOTAL:		\$171,719	\$90,111	(\$184,362)	(\$66,245)	(\$382,934)	107.7%

This page is intentionally left blank.

Sanitary Sewer

Overview

This budget covers costs related to operation and maintenance of the Borough-owned sanitary sewer system, including maintenance, capacity assessment, regulatory planning, engineering, annual cleaning, relining, replacement, design and other associated costs for street rehabilitation associated with sanitary sewer upkeep.



Objectives

Infiltration/Inflow Reduction Plan and Implementation

Continue a plan to identify and reduce extraneous flows via infiltration and inflow into the sanitary sewer system. Meter flows to determine where to best target investigation and rehabilitation efforts to reduce flows and focus efforts in those areas.

Identification of Illegal Connections

Televiser, smoke and dye test sewer lines to identify illegal connections to sewer lines, which allow groundwater or rainwater to enter the sanitary sewer system.

Preventive Maintenance

Inspect key areas and clean sewer mains routinely based upon age, condition, pipe material, and known issues to reduce the frequency of sewer back-ups and potential overflows.

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B108 SCB SANITARY SEWER							
76 PUBLIC WORKS SANITARY SEWER							
REVENUE:							
LICENSES AND PERMITS							
41575	SEWAGE PERMITS	875	-	3,000	3,000	3,000	0.0%
LICENSES AND PERMITS TOTAL		\$875	-	\$3,000	\$3,000	\$3,000	0.0%
INTEREST AND RENTS							
43100	INTEREST EARNINGS	96,970	53,201	10,000	10,000	10,000	0.0%
INTEREST AND RENTS TOTAL		\$96,970	\$53,201	\$10,000	\$10,000	\$10,000	0.0%
USER/USAGE CHARGES							
47450	USER FEES	69,419	13,668	75,000	75,000	75,000	0.0%
47460	USAGE CHARGES	5,128,634	5,229,953	6,037,500	6,037,500	6,644,500	10.1%
The substantial increase for 2022 is based on a proposed rate increase from UAJA of 17.5%.							
USER/USAGE CHARGES TOTAL		\$5,198,053	\$5,243,621	\$6,112,500	\$6,112,500	\$6,719,500	9.9%
TOTAL REVENUE		\$5,295,898	\$5,296,822	\$6,125,500	\$6,125,500	\$6,732,500	9.9%
EXPENDITURES:							
PERSONNEL							
EMPLOYEE SUPPLY/EXPEN							
62121	PROFESSIONAL DEVELOPMENT	160	-	10,750	2,500	12,000	11.6%
Included in this account is funding for staff professional development expenses including attendance at conferences, webinars, and trade shows.							
62130	CONTINUING EDUCATION/TUITION	95	-	500	-	1,000	100.0%
EMPLOYEE SUPPLY/EXPEN TOTAL		\$255	-	\$11,250	\$2,500	\$13,000	15.6%
PERSONNEL TOTAL		\$255	-	\$11,250	\$2,500	\$13,000	15.6%
OPERATING							
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	13,783	10,161	16,500	16,500	31,000	87.9%
FUEL & LUBRICANTS TOTAL		\$13,783	\$10,161	\$16,500	\$16,500	\$31,000	87.9%
PROGRAM EXPENSES							
66238	GROUP ACTIVITIES/PROGRAM SUPP	60,553	50,486	71,000	71,000	71,000	0.0%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B108 SCB SANITARY SEWER							
76 PUBLIC WORKS SANITARY SEWER							
PROGRAM EXPENSES TOTAL		\$60,553	\$50,486	\$71,000	\$71,000	\$71,000	0.0%
PROFESSIONAL SERVICE							
67311	ACCOUNTING & AUDITING	6,539	4,923	6,800	6,800	6,800	0.0%
67313	ENGINEERING & ARCHITECTURAL	4,249	10,598	120,945	120,945	115,000	-4.9%
67314	LEGAL SERVICES	1,000	1,000	1,500	1,500	1,500	0.0%
67326-SS2	OTHER CONTRACTED SERVICES	34,171	45,060	136,874	136,874	80,000	-41.6%
67327	FINANCIAL SERVICES	26,436	26,251	31,000	31,000	31,000	0.0%
The State College Borough Water Authority (SCBWA) bills residents for both water and sewer service. The Borough reimburses the Authority for this service, which is charged to this account.							
67329	PUBLIC WORKS SERVICES	513,862	535,409	630,869	630,869	742,560	17.7%
PROFESSIONAL SERVICE TOTAL		\$586,258	\$623,241	\$927,988	\$927,988	\$976,860	5.3%
VEHICLE REPAIR/MAINT							
68251	REPAIR & MAINT - VEHICLE	85,072	75,064	95,000	95,000	95,000	0.0%
VEHICLE REPAIR/MAINT TOTAL		\$85,072	\$75,064	\$95,000	\$95,000	\$95,000	0.0%
HARDWARE/SOFTWARE							
69310	COMPUTER ACCESS/SOFTWARE MAINT	-	-	16,288	16,288	9,500	-41.7%
HARDWARE/SOFTWARE TOTAL		-	-	\$16,288	\$16,288	\$9,500	-41.7%
LAND/BLDG/FACILITIES							
70500	REPAIR & MAINT - INFRASTRUCTUR	-	19,060	-	3,200	-	0.0%
LAND/BLDG/FACILITIES TOTAL		-	\$19,060	-	\$3,200	-	0.0%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	31,099	29	34,075	34,075	34,075	0.0%
71300	REPAIRS & MAINT - EQUIPMENT	-	-	12,500	12,500	12,500	0.0%
SMALL TOOLS/EQUIP TOTAL		\$31,099	\$29	\$46,575	\$46,575	\$46,575	0.0%
COMMUNICATIONS							
72321	MONTHLY CELL/TELEPHONE CHARGES	784	796	1,200	1,200	1,200	0.0%
72327	RADIO EQUIPMENT MAINTENANCE	396	115	4,000	4,000	4,000	0.0%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B108 SCB SANITARY SEWER							
76 PUBLIC WORKS SANITARY SEWER							
COMMUNICATIONS TOTAL		\$1,181	\$912	\$5,200	\$5,200	\$5,200	0.0%
UTILITIES							
73360	ELECTRICITY	940	935	1,200	1,200	1,200	0.0%
73366	WATER AND SEWER	749	1,040	1,100	1,100	1,100	0.0%
73368	SEWAGE TREATMENT COSTS	4,069,413	3,398,873	4,600,000	4,600,000	5,207,000	13.2%
This line item includes treatment costs at both the Penn State University and University Area Joint Authority Wastewater Treatment (UAJA) plants based upon metered flows. The substantial increase for 2022 is based on a proposed rate increase from UAJA of 17.5%.							
UTILITIES TOTAL		\$4,071,102	\$3,400,848	\$4,602,300	\$4,602,300	\$5,209,300	13.2%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	18,797	14,707	32,324	32,324	32,324	0.0%
INSURANCE/RISK MGMT TOTAL		\$18,797	\$14,707	\$32,324	\$32,324	\$32,324	0.0%
OPERATING TOTAL		\$4,867,844	\$4,194,507	\$5,813,175	\$5,816,375	\$6,476,759	11.4%
CAPITAL							
CAPITAL CONSTRUCTION							
93724-SS1	CAPITAL - INFRASTRUCTURE	-	-	2,546,214	264,000	726,500	-71.5%
93775	CAP PURCHASES - MAJOR EQUIP	-	-	74,000	-	-	-100.0%
93780	CAP PURCHASES - VEHICLES	22,268	44,535	389,998	18,731	375,000	-3.8%
CAPITAL CONSTRUCTION TOTAL		\$22,268	\$44,535	\$3,010,212	\$282,731	\$1,101,500	-63.4%
DEPRECIATION							
94850	DEPRECIATION-VEHICLES	45,438	51,215	88,275	88,275	88,275	0.0%
94860	DEPRECIATION-MACH/EQUIPMENT	8,616	4,844	1,178	1,178	1,178	0.0%
94880	DEPRECIATION-INFRASTRUCTURE	313,059	322,345	-	-	-	0.0%
DEPRECIATION TOTAL		\$367,113	\$378,405	\$89,453	\$89,453	\$89,453	0.0%
CAPITAL TOTAL		\$389,381	\$422,940	\$3,099,665	\$372,184	\$1,190,953	-61.6%
TOTAL EXPENDITURES		\$5,257,480	\$4,617,447	\$8,924,090	\$6,191,059	\$7,680,712	-13.9%
EXCESS (DEFICIT) OF REV OVER EXP		\$38,418	\$679,375	(\$2,798,590)	(\$65,559)	(\$948,212)	-66.1%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B108 SCB SANITARY SEWER							
76 PUBLIC WORKS SANITARY SEWER							
OTHER SOURCES (USES)							
OTHER USES							
96500	INDIRECT COSTS	(158,939)	(104,851)	(140,000)	(95,619)	(95,619)	-31.7%
This line item appropriation reimburses the General Fund for Central Services provided including Administration, Human Resources, Financial Services, Information Technology, and Facilities. Cost recovery amounts are determined annually through the Cost Allocation Plan.							
OTHER USES TOTAL		(158,939)	(\$104,851)	(\$140,000)	(\$95,619)	(\$95,619)	-31.7%
NET OTHER SOURCES (USES)		(158,939)	(\$104,851)	(\$140,000)	(\$95,619)	(\$95,619)	-31.7%
PUBLIC WORKS SANITARY SEWER TOTAL:		(120,521)	\$574,524	(\$2,938,590)	(\$161,178)	(\$1,043,831)	-64.5%

This page is intentionally left blank.

Refuse Collection

Overview

The Public Works Department collects and disposes of refuse, organic, brush, and bulk items in State College. After collection, municipal solid waste is hauled to the Centre County Recycling and Refuse Authority where it is re-compacted and hauled to a landfill. Additionally, the Authority, on a contractual basis, provides curbside collection and has bulk drop-off containers to collect and recycle glass, blow-molded plastics, newspaper, magazines, office paper, and metal cans throughout the community.

Leaves, brush, and other organic materials are collected both in bulk and in organics carts by the Public Works crews and hauled to the municipal-owned Composting Facility for processing and reuse as mulch and compost, which is reflected as a separate disposal cost in this budget.

Objectives

Increased Diversion

Increase the organics diverted from the waste stream, with an ultimate goal of reducing residual waste to 35% of the total residential waste stream, through combined increases in the recycling of plastics, metals, glass, paper, organic waste, electronics, and other recyclable items.

Expand Organics Collection

Encourage and expand organics collection in the commercial sector by working with property owners to place additional organics collection containers throughout residential and commercial areas of State College and commercial areas in the Centre Region.

Improve Tracking, Performance Metrics, and Refuse Operations

Continue to implement recommendations from the Refuse Services Evaluation and Rate Study to achieve operational efficiencies resulting from the study and improve data collection and logistics.



Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B109 SCB REFUSE COLLECTIONS							
75 PUBLIC WORKS REFUSE/COMPOST							
REVENUE:							
INTEREST AND RENTS							
43100	INTEREST EARNINGS	29,493	11,671	9,500	9,500	9,500	0.0%
INTEREST AND RENTS TOTAL		\$29,493	\$11,671	\$9,500	\$9,500	\$9,500	0.0%
SHARE/ENTITL/IN LIEU							
45500	COUNTY SHARED REVENUE	514	-	1,000	1,000	1,000	0.0%
This account includes revenue from the Centre County Recycling and Refuse Authority's (CCRRA) recycling rebate to participating municipalities which is not anticipated due to current recycling markets.							
SHARE/ENTITL/IN LIEU TOTAL		\$514	-	\$1,000	\$1,000	\$1,000	0.0%
CONTRACTED SERVICES							
46110	FEE FOR SERVICES	20,429	15,360	18,000	18,000	18,000	0.0%
Revenue from extraordinary collections (bulk or brush) and from non-Borough participants in the organics recycling program is posted to this account.							
46210	SALE OF MATERIALS/CONCESSIONS	35,462	16,866	24,000	24,000	24,000	0.0%
Revenue from dumpsters and carts sales and repairs are posted to this account.							
CONTRACTED SERVICES TOTAL		\$55,891	\$32,226	\$42,000	\$42,000	\$42,000	0.0%
USER/USAGE CHARGES							
47460	USAGE CHARGES	3,308,690	3,722,838	4,091,572	4,091,572	4,300,000	5.1%
47520	COMPLAINT FEES	27	12	150	150	150	0.0%
USER/USAGE CHARGES TOTAL		\$3,308,717	\$3,722,850	\$4,091,722	\$4,091,722	\$4,300,150	5.1%
TOTAL REVENUE		\$3,394,615	\$3,766,747	\$4,144,222	\$4,144,222	\$4,352,650	5.0%
EXPENDITURES:							
PERSONNEL							
EMPLOYEE SUPPLY/EXPEN							
62121	PROFESSIONAL DEVELOPMENT	2,223	-	4,500	4,500	4,500	0.0%
62130	CONTINUING EDUCATION/TUITION	880	285	2,500	2,500	2,500	0.0%
62160	CLOTHING/UNIFORMS & MAINT	5,688	4,651	9,718	9,718	8,500	-12.5%
EMPLOYEE SUPPLY/EXPEN TOTAL		\$8,791	\$4,936	\$16,718	\$16,718	\$15,500	-7.3%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B109 SCB REFUSE COLLECTIONS							
75 PUBLIC WORKS REFUSE/COMPOST							
PERSONNEL TOTAL		\$8,791	\$4,936	\$16,718	\$16,718	\$15,500	-7.3%
OPERATING							
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	98,849	66,164	85,000	70,000	95,000	11.8%
FUEL & LUBRICANTS TOTAL		\$98,849	\$66,164	\$85,000	\$70,000	\$95,000	11.8%
OFFICE SUPPLIES							
65210	SUPPLIES	933	721	1,000	1,000	1,000	0.0%
65215	POSTAGE	4,286	6,529	7,000	7,000	7,000	0.0%
OFFICE SUPPLIES TOTAL		\$5,219	\$7,250	\$8,000	\$8,000	\$8,000	0.0%
PROGRAM EXPENSES							
66227	MEALS & MEETINGS	-	-	-	-	750	0.0%
66238	GROUP ACTIVITIES/PROGRAM SUPP	6,135	5,764	13,000	13,000	22,000	69.2%
66255	PERMITS AND FEES	2,350	1,450	1,750	1,750	1,750	0.0%
PROGRAM EXPENSES TOTAL		\$8,485	\$7,214	\$14,750	\$14,750	\$24,500	66.1%
PROFESSIONAL SERVICE							
67310	PROFESSIONAL SERVICES	-	25,000	-	-	5,000	0.0%
67311	ACCOUNTING & AUDITING	3,814	2,870	4,000	4,000	4,000	0.0%
67315	SPECIAL LEGAL SERVICES	-	-	4,000	4,000	4,000	0.0%
67325	CONTRACTED PUBLIC SERVICES	9,625	15,800	20,000	20,000	32,000	60.0%
This appropriation is used primarily for the cost of placing roll-off boxes in various areas during the student move-out and move-in cycles each year. In 2022 "The Standard" student housing facility opened with a roll off compactor style refuse collection system. Currently the Borough is not equipped to handle this type of services causing it to bid to the lowest bidder. This will bid yearly until the Borough makes the capital investments to handle such services.							
67328	BANKING FEES	-	-	400	400	400	0.0%
67329	PUBLIC WORKS SERVICES	1,110,210	954,335	1,278,516	1,278,516	1,625,455	27.1%
This line item covers the personnel costs for Public Works employees assigned to collect refuse, yard waste, bulk items and leaves. In addition, time for Public Works Administration staff is charged to this account based on an allocation of their time over the course of the previous year.							
PROFESSIONAL SERVICE TOTAL		\$1,123,649	\$998,005	\$1,306,916	\$1,306,916	\$1,670,855	27.8%
VEHICLE REPAIR/MAINT							

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B109 SCB REFUSE COLLECTIONS							
75 PUBLIC WORKS REFUSE/COMPOST							
68251	REPAIR & MAINT - VEHICLE	352,590	337,338	390,000	390,000	390,000	0.0%
68257	RENT OF EQUIPMENT/MACHINERY	-	7,349	56,247	56,247	12,719	-77.4%
VEHICLE REPAIR/MAINT TOTAL		\$352,590	\$344,687	\$446,247	\$446,247	\$402,719	-9.8%
HARDWARE/SOFTWARE							
69310	COMPUTER MAINTENANCE/SUPPORT	21,450	19,850	19,800	19,800	19,800	0.0%
HARDWARE/SOFTWARE TOTAL		\$21,450	\$19,850	\$19,800	\$19,800	\$19,800	0.0%
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	45,175	38,835	84,500	76,000	74,000	-12.4%
SMALL TOOLS/EQUIP TOTAL		\$45,175	\$38,835	\$84,500	\$76,000	\$74,000	-12.4%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	1,294	1,085	1,800	1,800	1,400	-22.2%
72327	RADIO EQUIPMENT MAINTENANCE	656	594	4,000	4,000	4,000	0.0%
72330	ADVERTISING	-	769	1,250	1,250	1,250	0.0%
COMMUNICATIONS TOTAL		\$1,950	\$2,448	\$7,050	\$7,050	\$6,650	-5.7%
UTILITIES							
73363	ORGANICS WASTE	63,213	59,223	139,425	139,425	139,425	0.0%
Charges in this account reflect transfers from Refuse to Compost for organics collected and leaf disposal fees from partnering townships in the Centre Region.							
73364	RECYCLING	435,945	448,284	562,572	562,572	562,572	0.0%
This appropriation is used for the cost of monthly Centre County Recycling and Refuse Authority invoices for residential and commercial recycling collection.							
73365	SOLID WASTE DISPOSAL	993,764	820,588	1,102,000	1,102,000	1,102,000	0.0%
The disposal costs of landfill-bound waste at the Centre County Recycling and Refuse Authority (CCRRRA) transfer station are charged to this account.							
UTILITIES TOTAL		\$1,492,922	\$1,328,095	\$1,803,997	\$1,803,997	\$1,803,997	0.0%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	25,528	20,740	54,921	34,278	41,300	-24.8%
INSURANCE/RISK MGMT TOTAL		\$25,528	\$20,740	\$54,921	\$34,278	\$41,300	-24.8%
OPERATING TOTAL		\$3,175,817	\$2,833,289	\$3,831,181	\$3,787,038	\$4,146,821	8.2%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B109 SCB REFUSE COLLECTIONS							
75 PUBLIC WORKS REFUSE/COMPOST							
CAPITAL							
CAPITAL CONSTRUCTION							
93740	CAP PURCHASES - COMPUTER EQUIP	-	-	-	-	20,265	0.0%
93750	CAP PURCH - SPECIALIZED EQUIP	-	-	-	-	99,250	0.0%
93780	CAP PURCHASES - VEHICLES	-	-	448,575	-	432,575	-3.6%
CAPITAL CONSTRUCTION TOTAL		-	-	\$448,575	-	\$552,090	23.1%
DEPRECIATION							
94850	DEPRECIATION-VEHICLES	198,224	225,522	-	-	-	0.0%
94860	DEPRECIATION-MACH/EQUIPMENT	24,896	22,416	3,140	3,140	3,140	0.0%
DEPRECIATION TOTAL		\$223,119	\$247,938	\$3,140	\$3,140	\$3,140	0.0%
CAPITAL TOTAL		\$223,119	\$247,938	\$451,715	\$3,140	\$555,230	22.9%
TOTAL EXPENDITURES		\$3,407,728	\$3,086,164	\$4,299,614	\$3,806,896	\$4,717,551	9.7%
EXCESS (DEFICIT) OF REV OVER EXP		(\$13,113)	\$680,583	(\$155,392)	\$337,326	(\$364,901)	134.8%
OTHER SOURCES (USES)							
OTHER USES							
96492	INTERFUND TRANSFERS	(62,825)	-	-	-	(66,425)	0.0%
96500	INDIRECT COSTS	(185,510)	(171,462)	(175,000)	(169,136)	(169,136)	-3.4%
This line item appropriation reimburses the General Fund for Central Services provided including Administration, Human Resources, Financial Services, Information Technology, and Facilities. Cost recovery amounts are determined annually through the Cost Allocation Plan.							
OTHER USES TOTAL		(\$248,335)	(\$171,462)	(\$175,000)	(\$169,136)	(\$235,561)	34.6%
NET OTHER SOURCES (USES)		(\$248,335)	(\$171,462)	(\$175,000)	(\$169,136)	(\$235,561)	34.6%
PUBLIC WORKS REFUSE/COMPOST TOTAL:		(\$261,448)	\$509,121	(\$330,392)	\$168,190	(\$600,462)	81.7%

This page is intentionally left blank.

Fleet Services

Overview

This budget covers the cost of maintenance and repair of municipal vehicles and mobile equipment to ensure that all municipal vehicles and equipment are maintained in a safe, prudent and economical manner.

Objectives

Fuel Efficient and Cost Effective

Research and recommend energy-efficient, vehicle models able to meet the users' needs while considering the life cycle cost of ownership.



Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B120 SCB FLEET SERVICES							
78 PUBLIC WORKS FLEET SERVICES							
REVENUE:							
CONTRACTED SERVICES							
46100	CONTRACT FOR SHARED SERVICES	466,217	486,846	536,840	536,840	536,840	0.0%
CONTRACTED SERVICES TOTAL		\$466,217	\$486,846	\$536,840	\$536,840	\$536,840	0.0%
USER/USAGE CHARGES							
47460	USAGE CHARGES	6,773	(4,595)	8,000	8,000	8,000	0.0%
This line item includes revenue from the administrative charge for fuel charged to external users.							
USER/USAGE CHARGES TOTAL		\$6,773	(\$4,595)	\$8,000	\$8,000	\$8,000	0.0%
TOTAL REVENUE		\$472,991	\$482,251	\$544,840	\$544,840	\$544,840	0.0%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES							
60112	SALARY & WAGES - FULL TIME	127,292	129,550	132,046	132,046	138,965	5.2%
60180	OVERTIME PAY	8,138	5,261	12,645	12,645	12,645	0.0%
60185	OTHER COMPENSATION	1,029	1,103	-	-	-	0.0%
SALARIES AND WAGES TOTAL		\$136,459	\$135,915	\$144,691	\$144,691	\$151,610	4.8%
EMPLOYEE BENEFITS							
61192	OASDI- EMPLOYER PAID	8,226	8,080	8,665	8,665	9,095	5.0%
61193	MEDICARE - EMPLOYER PAID	1,924	1,890	2,026	2,026	2,127	5.0%
61196	HEALTH INSURANCE	50,964	50,382	52,262	52,262	52,062	-0.4%
61198	VISION/DENTAL INSURANCE	1,872	2,800	2,800	2,800	2,952	5.4%
61199	LIFE & DISABILITY INSURANCE	405	420	421	421	447	6.2%
61200	PENSION	13,358	16,111	16,051	16,081	3,404	-78.8%
61201	WORKERS COMPENSATION	8,910	9,921	9,717	9,717	10,172	4.7%
EMPLOYEE BENEFITS TOTAL		\$85,659	\$89,603	\$91,942	\$91,972	\$80,259	-12.7%
EMPLOYEE SUPPLY/EXPN							
62121	PROFESSIONAL DEVELOPMENT	285	-	6,500	1,000	10,000	53.8%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B120 SCB FLEET SERVICES							
78 PUBLIC WORKS FLEET SERVICES							
62130	CONTINUING EDUCATION/TUITION	120	-	2,000	-	2,000	0.0%
62160	CLOTHING/UNIFORMS & MAINT	2,812	3,087	4,100	3,600	4,100	0.0%
EMPLOYEE SUPPLY/EXPN TOTAL		\$3,217	\$3,087	\$12,600	\$4,600	\$16,100	27.8%
PERSONNEL TOTAL		\$225,335	\$228,605	\$249,233	\$241,263	\$247,969	-0.5%
OPERATING							
INSTITUTIONAL SUPPLY							
63237	INSTITUTIONAL SUPPLIES	-	745	1,500	700	1,500	0.0%
INSTITUTIONAL SUPPLY TOTAL		-	\$745	\$1,500	\$700	\$1,500	0.0%
FUEL & LUBRICANTS							
64231	GASOLINE/LUBRICANTS	873	756	1,075	1,075	2,350	118.6%
FUEL & LUBRICANTS TOTAL		\$873	\$756	\$1,075	\$1,075	\$2,350	118.6%
PROGRAM EXPENSES							
66235	SPECIAL PROJECTS/GRANTS	-	-	500	-	500	0.0%
66238	GROUP ACTIVITIES/PROGRAM SUPP	19,574	22,555	22,350	17,500	21,000	-6.0%
These costs cover the expenses of miscellaneous items such as bolts, nuts, windshield washer fluid, oil absorbent, and shop towels. Additionally, cleaning supplies for the automatic vehicle wash system are expensed to this line item.							
PROGRAM EXPENSES TOTAL		\$19,574	\$22,555	\$22,850	\$17,500	\$21,500	-5.9%
PROFESSIONAL SERVICE							
67329	PUBLIC WORKS SERVICES	88,702	98,190	98,263	98,263	102,007	3.8%
Public Works labor services costs cover the personnel costs for Public Works employees assigned to the fleet operation. In addition, time for administrative staff is charged to this account based on an allocation of their time over the course of the previous year.							
PROFESSIONAL SERVICE TOTAL		\$88,702	\$98,190	\$98,263	\$98,263	\$102,007	3.8%
VEHICLE REPAIR/MAINT							
68251	REPAIR & MAINT - VEHICLE	3,632	2,273	6,000	1,850	6,000	0.0%
VEHICLE REPAIR/MAINT TOTAL		\$3,632	\$2,273	\$6,000	\$1,850	\$6,000	0.0%
HARDWARE/SOFTWARE							
69320	NEW COMPUTER EQUIPMENT	9,037	6,629	10,250	5,500	10,300	0.5%
HARDWARE/SOFTWARE TOTAL		\$9,037	\$6,629	\$10,250	\$5,500	\$10,300	0.5%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B120 SCB FLEET SERVICES							
78 PUBLIC WORKS FLEET SERVICES							
SMALL TOOLS/EQUIP							
71260	SMALL TOOLS & MINOR EQUIPMENT	9,346	6,970	10,000	10,000	11,600	16.0%
71300	REPAIRS & MAINTENANCE - FUEL I	1,584	2,407	6,000	500	6,000	0.0%
The appropriation in this line item covers the maintenance cost of the fuel island operations.							
SMALL TOOLS/EQUIP TOTAL		\$10,929	\$9,378	\$16,000	\$10,500	\$17,600	10.0%
COMMUNICATIONS							
72321	MONTHLY TELEPHONE CHARGES	1,069	1,010	1,250	1,250	1,250	0.0%
72327	RADIO EQUIPMENT MAINTENANCE	130	-	1,000	1,000	1,000	0.0%
COMMUNICATIONS TOTAL		\$1,199	\$1,010	\$2,250	\$2,250	\$2,250	0.0%
INSURANCE/RISK MGMT							
80351	PROPERTY INSURANCE	2,169	1,003	2,677	2,391	3,515	31.3%
INSURANCE/RISK MGMT TOTAL		\$2,169	\$1,003	\$2,677	\$2,391	\$3,515	31.3%
OPERATING TOTAL		\$136,115	\$142,538	\$160,865	\$140,029	\$167,022	3.8%
CAPITAL							
CAPITAL CONSTRUCTION							
93775	CAP PURCHASES - MAJOR EQUIP	-	-	-	-	9,000	0.0%
New R1234YF air conditioning machine to service our newer vehicles.							
93750	CAP PURCH - SPECIALIZED EQUIP	-	-	55,000	55,000	-	-100.0%
CAPITAL CONSTRUCTION TOTAL		-	-	\$55,000	\$55,000	\$9,000	-83.6%
DEPRECIATION							
94850	DEPRECIATION-VEHICLES	4,778	4,778	4,778	4,778	4,778	0.0%
94860	DEPRECIATION-MACH/EQUIPMENT	7,474	15,005	1,178	1,178	1,178	0.0%
DEPRECIATION TOTAL		\$12,252	\$19,783	\$5,956	\$5,956	\$5,956	0.0%
CAPITAL TOTAL		\$12,252	\$19,783	\$60,956	\$60,956	\$14,956	-75.5%
TOTAL EXPENDITURES		\$373,702	\$390,926	\$471,054	\$442,248	\$429,947	-8.7%
EXCESS (DEFICIT) OF REV OVER EXP		\$99,289	\$91,326	\$73,786	\$102,592	\$114,893	55.7%

Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B120 SCB FLEET SERVICES							
78 PUBLIC WORKS FLEET SERVICES							
OTHER SOURCES (USES)							
OTHER SOURCES							
49160	INTERFUND OPERATING TRANSFERS	1,000	69,000	56,214	31,677	19,376	-65.5%
OTHER SOURCES TOTAL		\$1,000	\$69,000	\$56,214	\$31,677	\$19,376	-65.5%
OTHER USES							
96500	INDIRECT COSTS	(127,437)	(132,172)	(130,000)	(134,269)	(134,269)	3.3%
This line item appropriation reimburses the General Fund for Central Services provided including Administration, Human Resources, Financial Services, Information Technology, and Facilities. Cost recovery amounts are determined annually through the Cost Allocation Plan.							
OTHER USES TOTAL		(\$127,437)	(\$132,172)	(\$130,000)	(\$134,269)	(\$134,269)	3.3%
NET OTHER SOURCES (USES)		(\$126,437)	(\$63,172)	(\$73,786)	(\$102,592)	(\$114,893)	55.7%
PUBLIC WORKS FLEET SERVICES TOTAL:		(\$27,148)	\$28,154	-	-	-	0.0%

This page is intentionally left blank.

Regional Programs

Overview

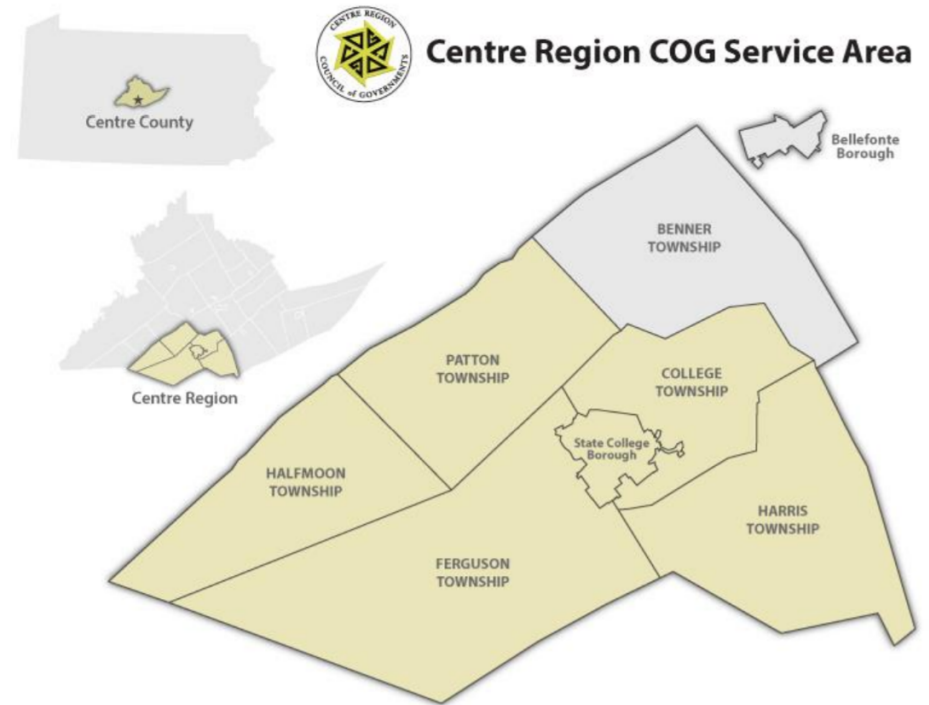
This section covers State College's share of the cost of the Centre Region Council of Governments (COG) programs in which the organization participates, as well as the local share of the Centre Area Transportation Authority (CATA) local subsidy for operating and capital costs related to public transit.

Determination of Regional Program Commitment

The local share of the cost of the COG programs is assessed on a formula basis as specified in the Inter-Municipal Agreement for each program. Most of these assessments are based on the COG Standard Formula, in which a combination of the assessed valuation of taxable real estate, population (excluding college students) and adjusted gross earned income is used to determine the municipal shares of budgeted program costs.

Detailed information concerning the activities, operation and cost of each Centre Region COG program is contained in the 2022 COG Budget and COG Program Plan. More information is available on Cog's website

<https://www.crcog.net/>.



This page is intentionally left blank.

Alpha Fire Company

Overview

The Alpha Fire Company is the service provider for the Centre Region's Fire Protection Program. The Company operates three fire stations with the main fire station being located in State College. This budget covers State College's portion of the operating and capital expenditures for the Regional Fire Protection Program.

Mission

The mission of the Regional Fire Protection Program is to maintain a volunteer fire company to provide fire, rescue and related services to State College, the Townships of College, Ferguson and Patton, a small portion of Benner Township and Penn State's University Park Campus. The Regional Fire Protection Program also provides support and assistance necessary to assure the delivery of quality services.

Goals

- Ensure the Alpha Fire Company has the facilities, equipment, and support necessary to accomplish its mission
- Continue to provide protection to Centre Region residents in a cost-effective manner
- Respond to emergency calls for service
- Ensure programs meet statutory requirements



Alpha Fire Company



Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
50 FIRE							
REVENUE:							
SHARE/ENTITL/IN LIEU							
45300	STATE ENTITLEMENT	202,392	207,106	200,000	200,000	200,000	0.0%
SHARE/ENTITL/IN LIEU TOTAL		\$202,392	\$207,106	\$200,000	\$200,000	\$200,000	0.0%
TOTAL REVENUE		\$202,392	\$207,106	\$200,000	\$200,000	\$200,000	0.0%
EXPENDITURES:							
OPERATING							
PROFESSIONAL SERVICE							
67325	CONTRACTED PUBLIC SVCS (COG)	367,641	398,581	384,403	367,641	377,447	-1.8%
This appropriation funds the Municipal Shares contribution to Centre Region Council of Governments for Fire Protection and Fire Capital.							
PROFESSIONAL SERVICE TOTAL		\$367,641	\$398,581	\$384,403	\$367,641	\$377,447	-1.8%
UTILITIES							
73366	WATER AND SEWER	66,969	61,992	82,320	82,320	82,320	0.0%
This line item includes costs for fire hydrant maintenance services that are performed by State College Borough Water Authority.							
UTILITIES TOTAL		\$66,969	\$61,992	\$82,320	\$82,320	\$82,320	0.0%
OPERATING TOTAL		\$434,610	\$460,573	\$466,723	\$449,961	\$459,767	-1.5%
OTHER EXPENDITURES							
96940	FOREIGN FIRE INSURANCE TAX	202,392	207,106	200,000	200,000	200,000	0.0%
OTHER EXPENDITURES TOTAL		\$202,392	\$207,106	\$200,000	\$200,000	\$200,000	0.0%
TOTAL EXPENDITURES		\$637,002	\$667,679	\$666,723	\$649,961	\$659,767	-1.0%
EXCESS (DEFICIT) OF REV OVER EXP		(\$434,610)	(\$460,573)	(\$466,723)	(\$449,961)	(\$459,767)	-1.5%
FIRE TOTAL:		(\$434,610)	(\$460,573)	(\$466,723)	(\$449,961)	(\$459,767)	-1.5%

This page is intentionally left blank.

Centre Region Emergency Management

Overview

The Pennsylvania Emergency Management Code (Title 35) requires each municipality to have an Emergency Management Coordinator, an Emergency Operations Center (EOC) and an Emergency Operations Plan (EOP). In 1990, State College, in conjunction with all of the Centre Region municipalities, created a regional Emergency Management Program with a single coordinator through an agreement with Penn State University's Office of University Safety. Through this program, there is a designated EOC, which provides for a regional approach to emergency management.

State College also supports the Centre Region Emergency Management Contingency Fund, which provides a pool of funds for the Centre Region Emergency Management Coordinator to use in responding to a declared emergency.

This Budget covers State College's portion of the operating expenditures for the Emergency Management Program. More information about this program can be found in the 2022 COG Budget and Program Plan.

Mission

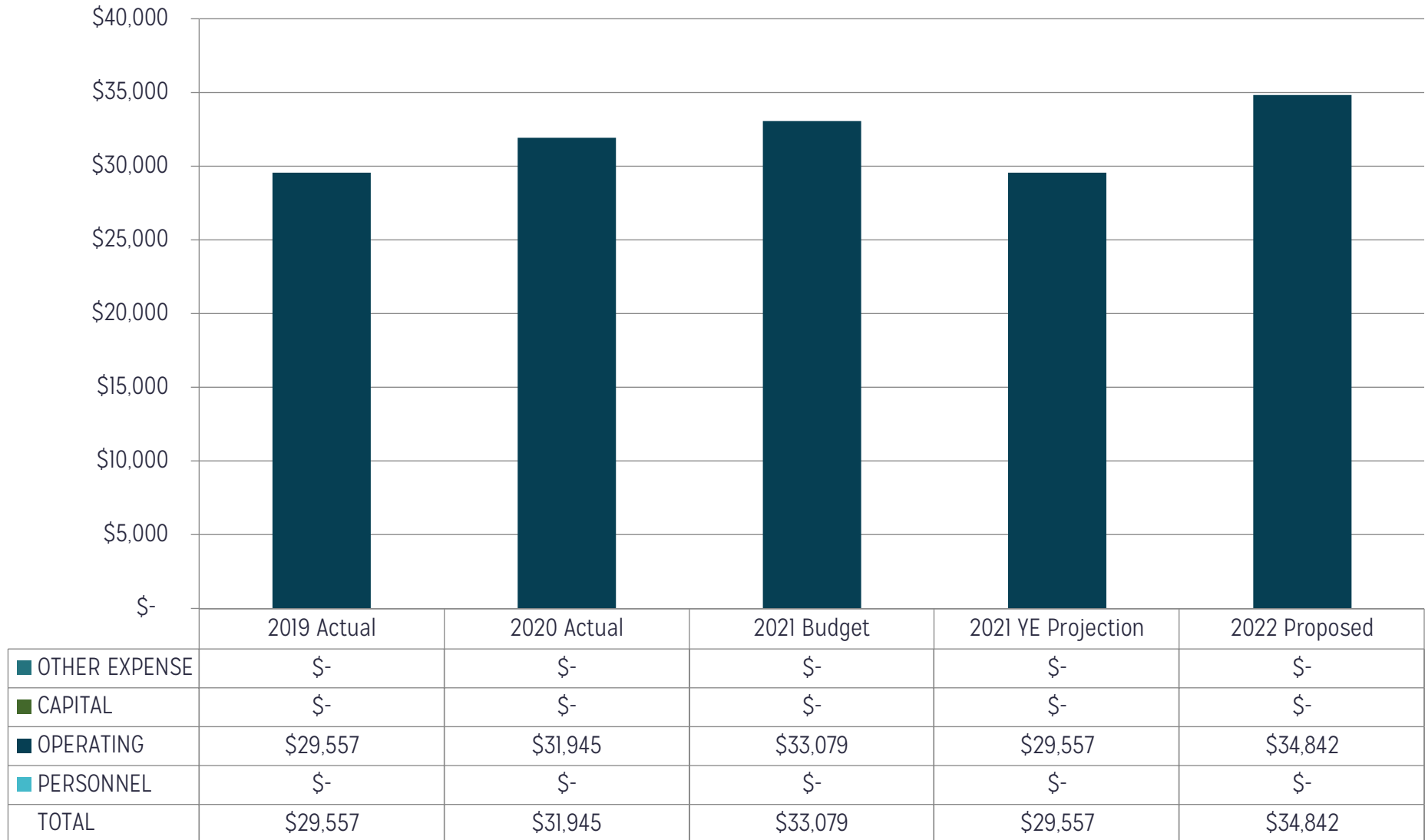
The Centre Region Emergency Management Program is responsible for preparing State College and the Townships of College, Ferguson, Halfmoon, Harris and Patton, to respond to and recover from natural or technological disasters and acts of terrorism.

Goals

- Develop, maintain and update EOPs for the Centre Region municipalities
- Enhance the Centre Region's Emergency Management public outreach
- Identify, maintain, equip and staff Regional Emergency Shelters
- Provide training opportunities and conduct exercises for staff and volunteers who may be needed during emergencies



Emergency Management



Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
51 EMERGENCY MANAGEMENT							
EXPENDITURES:							
OPERATING							
PROFESSIONAL SERVICE							
67325	CONTRACTED PUBLIC SVCS (COG)	29,557	31,945	33,079	29,557	34,842	5.3%
This appropriation funds the Municipal Shares contribution to Centre Region Council of Governments for Emergency Management and Emergency Management Contingency.							
PROFESSIONAL SERVICE TOTAL		\$29,557	\$31,945	\$33,079	\$29,557	\$34,842	5.3%
OPERATING TOTAL		\$29,557	\$31,945	\$33,079	\$29,557	\$34,842	5.3%
TOTAL EXPENDITURES		\$29,557	\$31,945	\$33,079	\$29,557	\$34,842	5.3%
EXCESS (DEFICIT) OF REV OVER EXP		\$29,557	\$31,945	\$33,079	\$29,557	\$34,842	5.3%
EMERGENCY MANAGEMENT TOTAL:		(\$29,557)	(\$31,945)	(\$33,079)	(\$29,557)	(\$34,842)	5.3%

This page is intentionally left blank.

Schlow Centre Region Library

Overview

Schlow Centre Region Library is the public library serving the State College and College, Ferguson, Halfmoon, Harris, and Patton Townships. Schlow is a member of the Centre County Federation of Public Libraries, a public library system that includes the Centre County Library, its branches and the Centre County Bookmobile. The Library staff is assisted by approximately 50 regular volunteers. This Budget covers the local share of the operating expenditures for Schlow Centre Region Library.

Mission

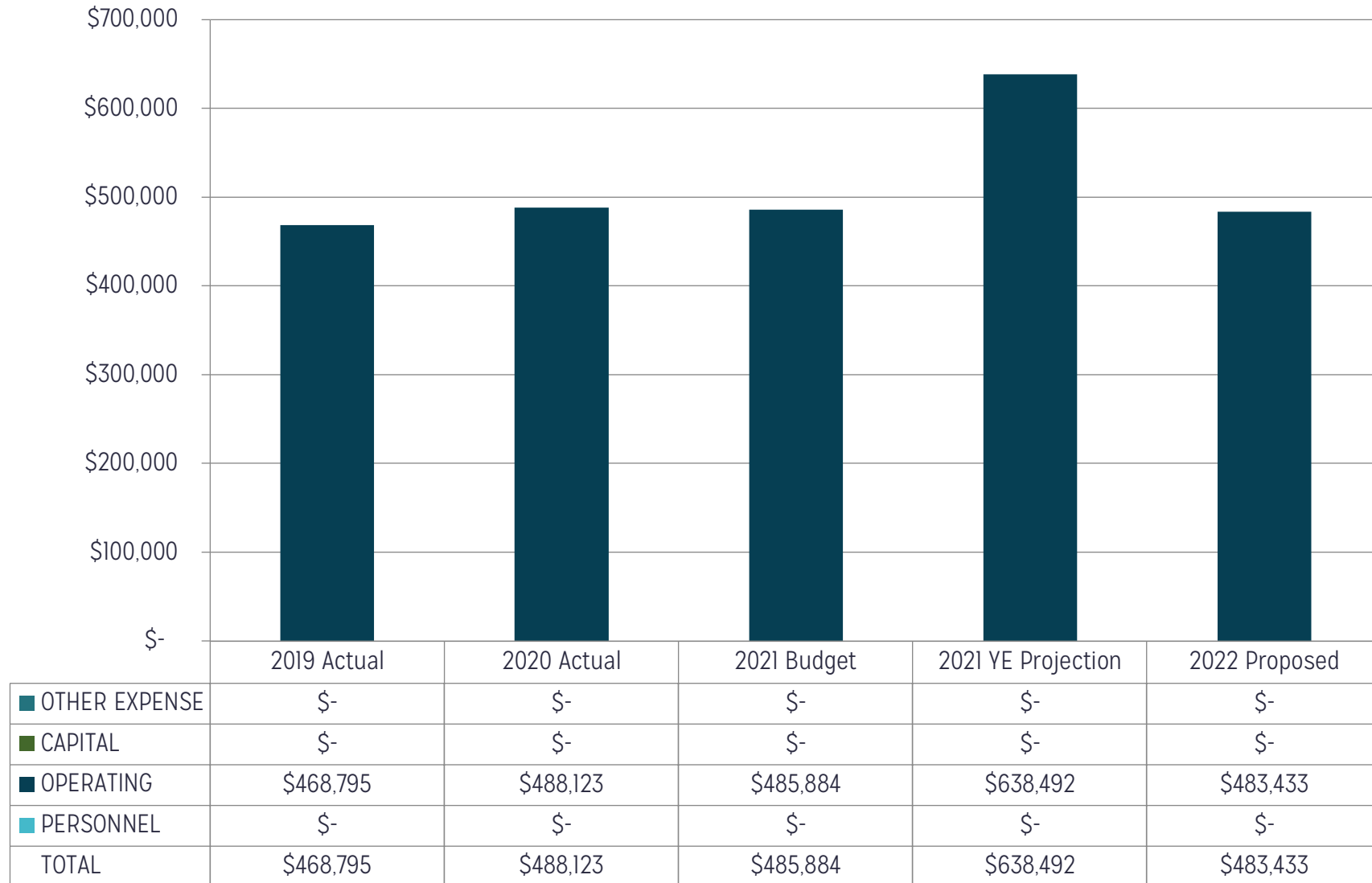
The mission of Schlow Centre Region Library is to become the “Centre of Reading and Learning” for area residents.

Goals

- Serve as a community gathering place by maintaining the physical appeal, safety, and cleanliness of the facility
- Provide collections of books, media, and online resources for loan and public use
- Provide educational and cultural programs, including technology training
- Serve as the District Library Center for public libraries in Centre, Clearfield, Mifflin, and Juniata counties



Schlow Centre Region Library



Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
60 LIBRARY							
EXPENDITURES:							
 OPERATING							
 PROFESSIONAL SERVICE							
67325	CONTRACTED PUBLIC SVCS(SCHLOW)	468,795	488,123	485,884	638,492	483,433	-0.5%
This appropriation funds the Municipal Shares contribution to Centre Region Council of Governments for Library Operating and Capital.							
PROFESSIONAL SERVICE TOTAL		\$468,795	\$488,123	\$485,884	\$638,492	\$483,433	-0.5%
OPERATING TOTAL		\$468,795	\$488,123	\$485,884	\$638,492	\$483,433	-0.5%
TOTAL EXPENDITURES		\$468,795	\$488,123	\$485,884	\$638,492	\$483,433	-0.5%
EXCESS (DEFICIT) OF REV OVER EXP		\$468,795	\$488,123	\$485,884	\$638,492	\$483,433	-0.5%
LIBRARY TOTAL:		(\$468,795)	(\$488,123)	(\$485,884)	(\$638,492)	(\$483,433)	-0.5%

This page is intentionally left blank.

Centre Area Transportation Authority

Overview

The Centre Area Transportation Authority (CATA) is a joint municipal authority formed under the "Municipal Authorities Act of 1945." It was formed for the purpose of providing public transportation services within the boundaries of its member municipalities: State College and the Townships of College, Ferguson, Harris, and Patton. Subsequent agreements with the Borough of Bellefonte and Spring, Benner and Halfmoon Townships have allowed for service extensions to Bellefonte, and Pleasant Gap. This Budget covers State College's share of the cost of the CATA local subsidy for operating and capital costs.

Mission

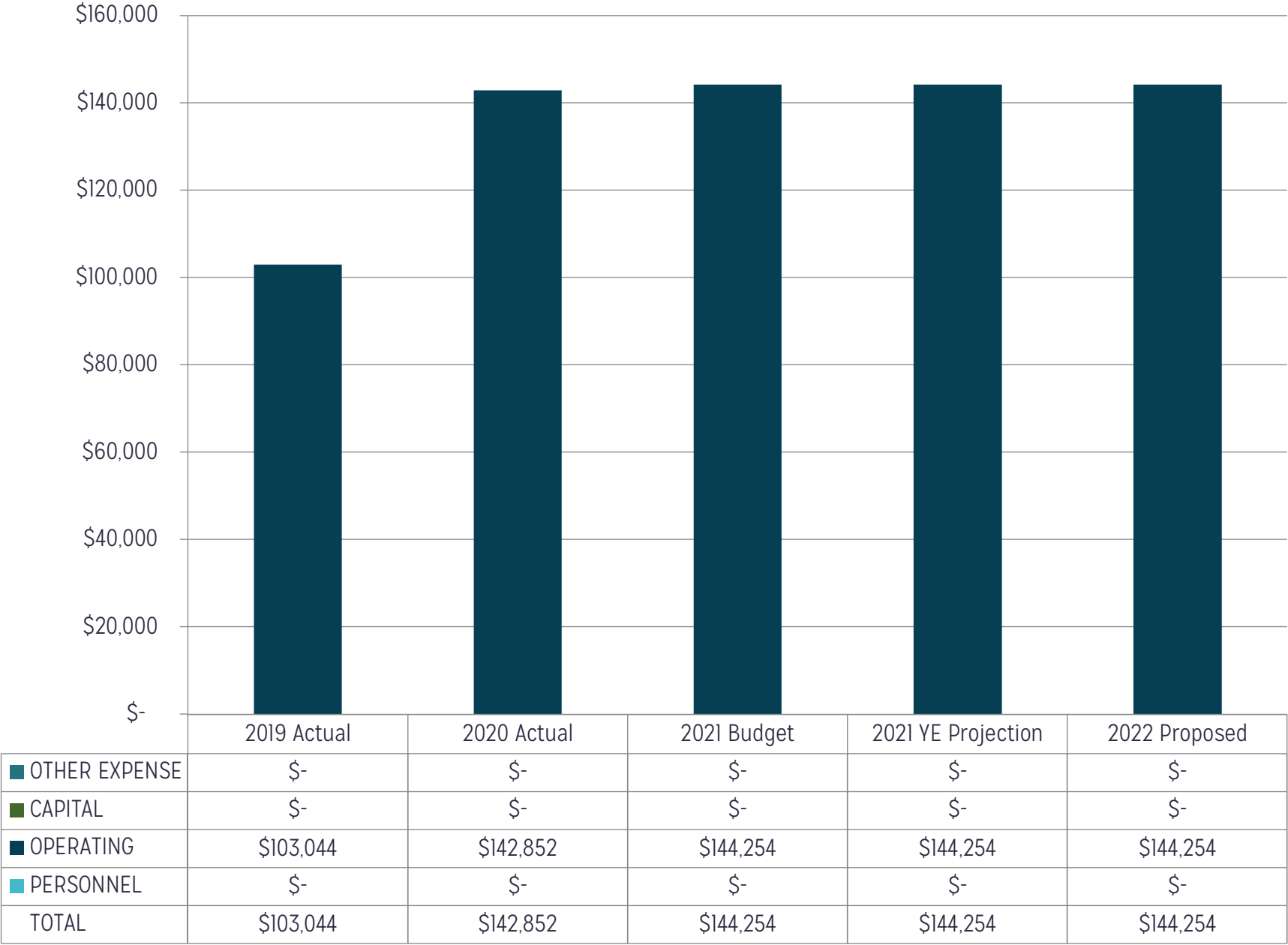
The mission of CATA is to deliver safe, reliable, accessible, and affordable transportation, provided in a courteous and environmentally, fiscally, and socially responsible manner.

Goals

- Develop holistic processes to meet the needs of a growing community and increasing demand for service in the face of financial and equipment challenges
- Use both internal and customer-focused technologies to improve management, operations and customer relations
- Plan for succession by preparing to replace skilled, trained, employees as they move up through the organization or retire
- Build capital and operating reserves to buffer against funding uncertainties and programmatic changes at the federal, state and local levels
- Enhance the use of metrics by identifying and tracking performance measures and other key indicators to make management, planning, and operational decisions



CATA



Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
77 PUBLIC TRANSPORTATION							
EXPENDITURES:							
 OPERATING							
 PROFESSIONAL SERVICE							
67325	CONTRACTED PUBLIC SVCS(CATA)	103,044	142,852	144,254	144,254	144,254	0.0%
This line item represents the contribution to the Centre Area Transportation Authority (CATA).							
PROFESSIONAL SERVICE TOTAL		\$103,044	\$142,852	\$144,254	\$144,254	\$144,254	0.0%
OPERATING TOTAL		\$103,044	\$142,852	\$144,254	\$144,254	\$144,254	0.0%
TOTAL EXPENDITURES		\$103,044	\$142,852	\$144,254	\$144,254	\$144,254	0.0%
EXCESS (DEFICIT) OF REV OVER EXP		\$103,044	\$142,852	\$144,254	\$144,254	\$144,254	0.0%
PUBLIC TRANSPORTATION TOTAL:		(\$103,044)	(\$142,852)	(\$144,254)	(\$144,254)	(\$144,254)	0.0%

This page is intentionally left blank.

Centre Region Parks and Recreation/Centre Region Parks and Recreation Authority

Overview

Centre Region Parks and Recreation is the official parks and recreation agency for the State College area. It was formed for the purpose of providing parks and recreation services within the boundaries of its member municipalities: State College and the Townships of College, Ferguson, Harris, and Patton. This Budget represents State College's portion of operating expenditures for parks and recreation services, which include the maintenance, operations and program activities associated with the regional facilities.

Mission

The mission of Centre Region Parks and Recreation (CRPR) is to serve Centre Region residents of all ages throughout the year with a variety of recreational opportunities for enriching their lives through the use of programs, facilities, leadership resources, and technical assistance services.

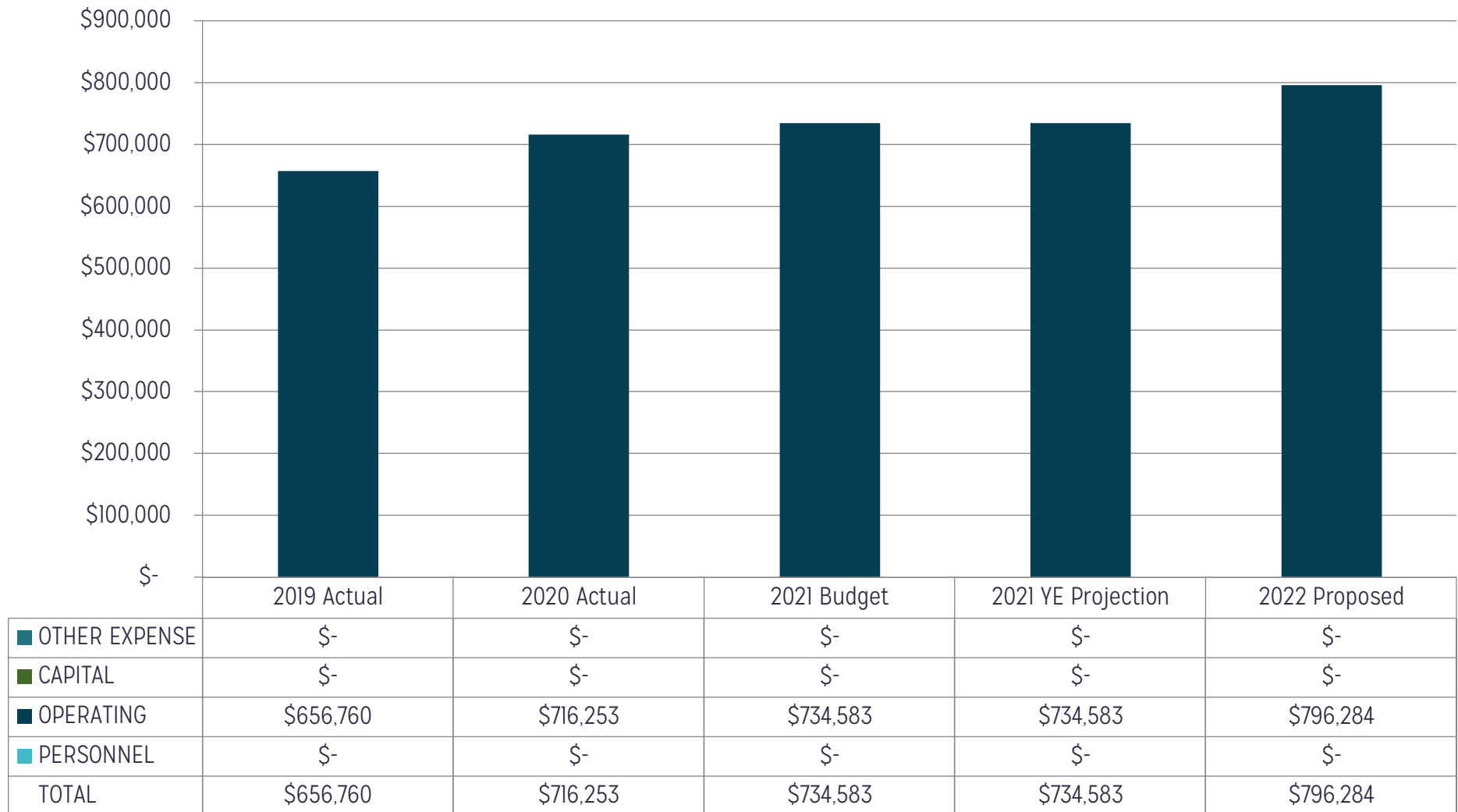
Goals

- Plan and offer a diverse menu of year-round programs and classes, sports leagues, and special events
- Promote and accommodate self-directed uses of the various parks and facilities by individuals, families, and groups
- Provide efficient parks maintenance and operations services across an extensive range of recreation facilities at a reasonable cost
- Provide coordination and administrative support for all operations
- Provide safe and clean swimming facilities, quality programming, and events at aquatic facilities for Centre Region residents at a reasonable cost
- Maintain, repair and improve the two swimming pools operated by the Centre Region Parks and Recreation Authority

- Provide high quality and diverse programming to Senior Center participants
- In cooperation with the Centre County Office of Aging, provide a balanced and nutritious noon time meal for participants of the Senior Center and coordinate county van transportation services
- Preserve the Centre Region's historical, agricultural and environmental heritage by maintaining and enhancing the buildings and lands of Millbrook Marsh Nature Center
- Serve the community by providing safe, fun and educational programs, community events, facility rentals, and other services at Millbrook Marsh Nature Center



Centre Region Parks and Recreation/Centre Region Parks and Recreation Authority



Account #	Account Description	2019 Actual	2020 Actual	2021 Budget	2021 YE Proj.	2022 Proposed	% Change
B101 SCB GENERAL FUND							
80 PARKS & RECREATION ADMIN							
EXPENDITURES:							
OPERATING							
PROFESSIONAL SERVICE							
67325	CONTRACTED PUBLIC SVCS (COG)	656,760	716,253	734,583	734,583	796,284	8.4%
This appropriation funds the Municipal Shares contribution to Centre Region Council of Governments for Parks & Recreation, Parks Capital, Pools Capital, Senior Center, Regional Nature Center, and Regional Parks.							
PROFESSIONAL SERVICE TOTAL		\$656,760	\$716,253	\$734,583	\$734,583	\$796,284	8.4%
OPERATING TOTAL		\$656,760	\$716,253	\$734,583	\$734,583	\$796,284	8.4%
TOTAL EXPENDITURES		\$656,760	\$716,253	\$734,583	\$734,583	\$796,284	8.4%
EXCESS (DEFICIT) OF REV OVER EXP		\$656,760	\$716,253	\$734,583	\$734,583	\$796,284	8.4%
PARKS & RECREATION ADMIN TOTAL:		(\$656,760)	(\$716,253)	(\$734,583)	(\$734,583)	(\$796,284)	8.4%

This page is intentionally left blank.

Appendix A: Glossary

- 47410 DAILY FEES: This account includes revenues collected as daily fees in State College parking garages.
- 47450 USER FEES: Income from sewer tapping fees is accounted for in this line item. Tapping fees are assessed for new construction or change in use of existing properties.
- 48140 SALE OF GENERAL FIXED ASSETS: Funds received from the occasional disposition of old vehicles and equipment are posted to this account.
- 50310 DEBT PROCEEDS – GO – NON ELEC: This account reflects the drawdown from a line-of-credit established for the Homestead Investment Program.
- 50320 SMALL BORROWING – CAPITAL: This line item is for revenues generated from the issuance of small loans by State College.
- 60112 SALARY & WAGES – FULL TIME: The total salary and wages for employees who occupy regular full-time positions. A regular full-time position is that which requires the employee to work at least 30 hours a week throughout the year.
- 60115 SALARY & WAGES – PART TIME: The total salary and wages for employees who occupy part-time and seasonal positions.
- 60180 OVERTIME PAY: Salary and wages paid to non-exempt employees for hours worked in excess of 40 hours per week or 8 hours per day and paid at one and one-half times the base hourly rate.
- 60185 OTHER COMPENSATION: Any other compensation received by the employee not related to regular base pay.
- 61192 OISDI (FICA) - EMPLOYER PAID: This is the employer's share of taxes paid for Social Security.
- 61193 MEDICARE - EMPLOYER PAID: This is the employer's share of Medicare taxes.
- 62121 PROFESSIONAL DEVELOPMENT: This account is for expenses incurred for training and professional development, including requirements by the state and federal government.
- 62125 AUTOMOBILE ALLOWANCE: This line item appropriation includes car allowances for the Mayor and Manager.
- 62130 CONTINUING EDUCATION/TUITION: This line item covers the cost of continuing education and certification classes, as well as specialized training for safety and maintenance requirements.
- 62160 CLOTHING/UNIFORMS & MAINTENANCE: This account is for the cost of footwear, uniforms, foul weather gear, gloves, safety glasses, ANSI III uniforms for Parking Enforcement Officers, Public Works crew members and Police and the cleaning of uniforms for Parking Enforcement Officers, Fleet Services crew members, Police, etc.
- 63236 BUILDING SUPPLIES: This line item covers non-custodial supplies specific to the operation of facilities managed by State College.

- 63237 INSTITUTIONAL SUPPLIES: This line item covers custodial and other supplies, including replacement parts and new equipment, used in the maintenance of the Bus Terminal, public parking garages, roads and other facilities managed by State College.
- 64231 GASOLINE/LUBRICANTS: All costs for gasoline, compressed natural gas and lubricants used by State College departments are charged to this account.
- 65210 OFFICE/MISC. SUPPLIES: This line item appropriation includes various office supplies and consumable products needed for the day-to-day operation of State College departments.
- 65213 PRINTING/COPIER SUPPLIES: This line item appropriation is for computer, printer and copier supplies.
- 65215 POSTAGE: This line item appropriation covers the cost of postage for billing, special postage services (e.g. certified mail) and shipping costs.
- 66221 PLANT MATERIAL/MAINTENANCE: This line item is for the purchase of new street trees, replacement plantings for the Municipal Building, on-street rain gardens and the Wetland Education Center, as well as materials for State College maintained flowerbeds.
- 66222 CHEMICALS/PESTICIDE/FERTILIZER: This line item is for the expense of chemicals, pesticides and fertilizer used on Municipal-maintained properties.
- 66224 DEICING/ANTI-SKID MATERIALS: This line item covers the cost of deicing and antiskid materials, as well as contract snow removal.
- 66226 ANIMAL CONTROL COSTS: This account covers expenses for traps and other animal control devices.
- 66250 HIGHWAY SUPPLIES: This line item covers the cost of materials used for street patching, crack sealing and spray patch, as well as handicap ramps and other necessary ADA improvements.
- 66251 HIGHWAY AID-STORM SEWER SUPPLY: This line item is for materials for storm sewer maintenance, including pipe, inlets, manholes, culverts, etc.
- 66255 PERMITS AND FEES: This line item covers the costs for permits issued and fees assessed by other government entities.
- 66260 INVESTIGATIVE COSTS: This account includes costs for miscellaneous investigative costs, including the cost of tests provided by private labs and in-house investigative and forensic efforts.
- 67311 ACCOUNTING & AUDITING: Expenses for audit services are assessed to this account.
- 67313 ENGINEERING & ARCHITECTURAL: This line item covers expenses for professional services rendered by engineering and architectural firms for designs and studies.
- 67314 LEGAL SERVICES: This account is for the retainage of a solicitor and other legal services for ABCs.

67315 SPECIAL LEGAL SERVICES: This line item refers to the costs for contracted legal services for State College programs.

67321 MUNICIPAL MEMBERSHIPS: Membership dues for Council member participation in state and national organizations are covered in this account.

67322 DUES/MEMBERSHIPS/SUBSCRIPTIONS: This line item covers subscriptions to publications related to staff's professional development, memberships in and dues to professional organizations.

67325 CONTRACTED PUBLIC SERVICES: This line item addresses the Municipal Share contribution to Centre Region Council of Governments (COG), as well as the expenses associated with the use of labor and equipment from individual municipal partners.

67329 PUBLIC WORKS SERVICES: This line item represents the cost of services that the Public Works Department performs for other departments.

68251 REP & MAINT - VEHICLE: Posted to this account are the cost of repairs and maintenance of vehicles assigned to a department or Enterprise Fund.

68257 RENT OF EQUIPMENT/MACHINERY: This account is for the cost of equipment rentals for State College facilities and programs.

69300 COMPUTER REPAIR/REPLACEMENT: This line item appropriation funds repairs to computers and printers, as well as the annual maintenance for the indexing of State College's permanent records.

69310 COMPUTER ACCESS/SOFTWARE MAINT: This line item appropriation covers the cost of data collection and maintenance of hardware and software used in State College operations.

70372 REPAIRS & MAINT - BUILDINGS: This line item covers the costs of repairs and maintenance that are not handled by State College maintenance staff.

71260 SMALL TOOLS & MINOR EQUIPMENT: This covers the routine purchase of small tools and minor equipment by departments.

72321 MONTHLY CELL/TELEPHONE CHARGES: The account covers the costs of monthly telephone charges (landline or cellular). Costs for cellular data services to provide real-time data from off-site monitors are also charged to this account.

72325 INTERNET FEES/WEBPAGE: This account is for the costs associated with Internet services and the website content management system.

72327 RADIO EQUIPMENT MAINTENANCE: This account includes the cost of maintenance and repairs that fall outside the scope of the three-year warranty.

73360 ELECTRICITY: This line item is for the cost of electrical services at State College facilities.

73364 RECYCLING: This line item is for the cost of monthly Centre County Recycling and Refuse Authority (CCRRA) invoices for residential and commercial recycling collection.

- 73365 SOLID WASTE DISPOSAL: This account is for solid waste disposal of landfill-bound waste at the CCRRA transfer station.
- 73366 WATER AND SEWER: This account covers the anticipated annual charge for water and sewer at State College facilities.
- 80351 PROPERTY INSURANCE: This account covers the cost of property and general liability insurances for State College facilities, vehicles, physical equipment damage and public employees bond.
- 80352 LIABILITY INSURANCE: This account is for professional liability insurance.
- 81590 MISCELLANEOUS: This line item is for appropriations budgeted as a contingency for unanticipated expenditures that may arise during the year.
- 83505 ECONOMIC DEVELOPMENT PARTNERSHIPS: This account is for the support of local partnerships with non-governmental entities, that support economic development and strategic programs by State College to encourage business creation and relocation to the community.
- 96500 INDIRECT COSTS/ADMINISTRATIVE: This line-item appropriation represents the charges to a department or Enterprise Fund, based on the cost allocation plan, for administrative and overhead costs from other departments that are not charged directly through other accounts, such as payroll, human resources, purchasing, risk management and financial processing.

Appendix B: State College Proposed Pay Plan

Grade	Role & Level	Proposed Job Title	New Grade Minimum Annually	New Grade Midpoint Annually	New Grade Maximum Annually
11	L6	Assistant Borough Manager for Public Safety	\$107,500	\$134,343	\$162,000
11	L6	Assistant Borough Manager/Chief Financial Officer	\$107,500	\$134,343	\$162,000
10	L5	Director, Parking	\$96,400	\$120,474	\$145,000
10	L5	Director, Planning	\$96,400	\$120,474	\$145,000
10	L5	Director, Public Works	\$96,400	\$120,474	\$145,000
10	L5	Police Chief	\$96,400	\$120,474	\$145,000
10	P6	Director of Equity & Inclusion	\$96,400	\$120,474	\$145,000
9	L4	Finance Director	\$89,000	\$111,159	\$134,000
9	L4	Police Captain	\$89,000	\$111,159	\$134,000
9	L4	Tax Services Director	\$89,000	\$111,159	\$134,000
9	L4	Assistant Director, Public Works/Operations	\$89,000	\$111,159	\$134,000
9	P5	Human Resources Director	\$89,000	\$111,159	\$134,000
9	P5	Purchasing & Risk Management Director	\$89,000	\$111,159	\$134,000
8	L3	Borough Engineer	\$83,600	\$104,432	\$126,000
8	L3	Refuse and Organic Manager	\$83,600	\$104,432	\$126,000
8	L3	IT Manager	\$83,600	\$104,432	\$126,000
7	L2	Executive Asst/Asst Borough Secretary	\$62,500	\$78,039	\$94,000
7	L2	Arborist	\$62,500	\$78,039	\$94,000
7	L2	Manager, Facilities	\$62,500	\$78,039	\$94,000

Grade	Role & Level	Proposed Job Title	New Grade Minimum Annually	New Grade Midpoint Annually	New Grade Maximum Annually
7	P3	Community Engagement Manager	\$62,500	\$78,039	\$94,000
7	P3	Assistant Borough Engineer	\$62,500	\$78,039	\$94,000
7	P3	IT Project Manager	\$62,500	\$78,039	\$94,000
7	P3	Planner, Senior	\$62,500	\$78,039	\$94,000
7	P3	Assistant to the Borough Manager	\$62,500	\$78,039	\$94,000
7	P3	Network Engineer	\$62,500	\$78,039	\$94,000
7	P3	GIS Analyst	\$62,500	\$78,039	\$94,000
6	L1	Supervisor, Police Records	\$54,700	\$68,310	\$82,000
6	L1	Supervisor, Parking Events	\$54,700	\$68,310	\$82,000
6	L1	Supervisor of Inspections/Public Health Officer	\$54,700	\$68,310	\$82,000
6	L1	Supervisor, Parking Operations	\$54,700	\$68,310	\$82,000
6	P2	Human Resources Generalist	\$54,700	\$68,310	\$82,000
6	P2	Planner	\$54,700	\$68,310	\$82,000
6	P2	Planner, Redevelopment Specialist	\$54,700	\$68,310	\$82,000
6	P2	Planner, Housing Specialist	\$54,700	\$68,310	\$82,000
6	P2	Sustainability Program Officer	\$54,700	\$68,310	\$82,000
5	P1	Business Analyst	\$50,400	\$62,928	\$76,000
5	P1	Social Worker (Civilian)	\$50,400	\$62,928	\$76,000
5	T4	Foreman	\$50,400	\$62,928	\$76,000
5	T4	Health Ordinance Enforcement Officer	\$50,400	\$62,928	\$76,000

Grade	Role & Level	Proposed Job Title	New Grade Minimum Annually	New Grade Midpoint Annually	New Grade Maximum Annually
5	T4	Technician, Property & Evidence	\$50,400	\$62,928	\$76,000
5	T4	Engineering Technician	\$50,400	\$62,928	\$76,000
5	T4	Community Relations Specialist (Civilian)	\$50,400	\$62,928	\$76,000
5	A5	Asst Director, Purchasing and Risk Management	\$50,400	\$62,928	\$76,000
4	T3	Senior Staff Assistant	\$46,200	\$57,650	\$70,000
4	T3	Technician, Payroll	\$46,200	\$57,650	\$70,000
4	T3	Systems Administrator	\$46,200	\$57,650	\$70,000
4	T3	Technician Senior, Records	\$46,200	\$57,650	\$70,000
4	T3	Senior Specialist, Tax	\$46,200	\$57,650	\$70,000
4	T3	Communications Assistant	\$46,200	\$57,650	\$70,000
4	A4	Community Engagement Specialist	\$46,200	\$57,650	\$70,000
3	T2	Ordinance Enforcement Officer	\$39,300	\$49,059	\$59,000
3	T2	Specialist, Tax	\$39,300	\$49,059	\$59,000
3	T2	Specialist, Technical Support	\$39,300	\$49,059	\$59,000
3	T2	Specialist, Public Safety Data Support	\$39,300	\$49,059	\$59,000
3	A3	Administrative Assistant	\$39,300	\$49,059	\$59,000
3	A3	Clerk, Senior, Accounts Receivable	\$39,300	\$49,059	\$59,000
3	A3	Clerk, Senior, Accounts Payable	\$39,300	\$49,059	\$59,000
3	A3	Ordinance Enforcement Officer PT	\$39,300	\$49,059	\$59,000

Grade	Role & Level	Proposed Job Title	New Grade Minimum Annually	New Grade Midpoint Annually	New Grade Maximum Annually
2	T1	Technician, Records	\$35,400	\$41,607	\$48,000
2	A2	Clerk, Tax Data Entry	\$35,400	\$41,607	\$48,000
2	A2	Office Assistant/Receptionist, Senior	\$35,400	\$41,607	\$48,000
1	A1	Clerk/Receptionist	\$33,700	\$37,364	\$42,000
-	-	Seasonal Rate	\$14/hr.	-	\$18/hr.