

BUDGET AND FINANCE COMMITTEE REPORT – MARCH 9, 2020

Members: Ressler, Chairman, Weiler, Zimmerman, Barr (alternate)

Attendees: Ressler, Weiler, Zimmerman, Richard, Reinhold, Rowe, Barr, Martin, Moore and (1) Guest

The Budget & Finance Committee met on February 24, 2020 and discussed the following:

Action Items:

1. The Committee discussed proposed Resolution 2020-3, concerning the disposition of Borough records. All records will be disposed of according to guidelines established by the PA Historic and Museum Commission Bureau of Archives & History approved December 16, 2008. The Committee will recommend adoption of this resolution as part of the consent agenda at the March Council meeting.
2. The Staff reviewed with the Committee the outstanding board positions on the Zoning Hearing Board. There were two applicants; Dale Hertzog and Greg Martin. The Committee will recommend that Borough Council appoint Greg Martin as board member and Dale Hertzog as alternate board member at the voting session on March 9, 2020.

Discussion Items:

1. The Committee reviewed a draft ordinance regarding the Local Economic Revitalization Tax Assistance Program (LERTA) which allows municipalities to temporarily exempt real estate taxes on the increased assessed value for improvements to property. The draft is based on a sample that was provided by Kelly Withum of Mainspring. The Committee had numerous questions in relation to the draft so the Committee will email all questions to Staff to be discussed with the Solicitor. This item will remain on the agenda for next month.
2. The Committee wanted to discuss adding a grace period to our utility bills by waiting to assess a late charge until 5 days after the due date. The Staff provided information regarding our utility bills; from the date of the invoice we give 21 days until the due date; if a customer has an issue which causes them to be late, we will refund late charge if they normally pay on time. The Committee was satisfied with the information provided. No further action is required.
3. The Staff reviewed the 2019 year end financials with the Committee. No further action is required.
4. The Staff provided a copy of two reports on the solicitor's invoices. The first report is sorted by date and the second report is sorted by project. A suggestion was made that any topic requiring the solicitor's presence at committee meetings will be first on the agenda so he can leave immediately afterwards in order to minimize expenditures. Each Committee Chair would have to make that decision for their meeting. No further action is required.
5. The Staff provided the Check and ACH registers to the Committee for February to date. The Committee would like the payments to Mainspring to appear under a different heading. An example of Development Support was suggested. Staff will review our available headings

and provide other options to the Committee next month. Last month, the Staff raised the issue of removing the waste water payments from the checklist since they have their own operating authority and approve their checks via the Authority. Council will continue to approve that wastewater checks through 2020. In 2021, the Authority would like to have a separate budget, so we can revisit this topic at that time.

Old Business Items:

1. The Staff had received a request for a detailed breakout of all contributions to the Library including in-kind. After Staff provided the information, another request was received for similar information on the Rec Center. President Rowe suggested we add this to the agenda in January to get clarity on what information is desired so we can avoid duplication of effort by the Staff. The Committee requested detailed information including in-kind on the following:
 - a. Lincoln and Pioneer Fire Companies
 - b. Library
 - c. Rec Center
 - d. EPAC
 - e. Eicher
 - f. Ambulance
 - g. Historical Society

The Staff will provide the fire company information by the end of this week. The others will be completed as time permits.

2. The Committee asked for an update on the audit of the collections process. The Staff has not worked on this project yet.
3. The Staff provided an update on the credit card fees. The Staff continues to meet with Springbrook to make the credit card changes requested. We will have to upgrade our software version before we can make the requested changes. It will take approximately 2 months for the upgrade to occur. The Staff will continue to work on this project as we progress through the upgrade. Last month, the Committee asked the Staff to also look into other methods for customers to use to make payments such as PayPal and Venmo. The Staff will investigate these additional payment options.

Misc. Items:

1. President Rowe would like to see consistency in the quarterly reports that we receive from the organizations that the Borough contributes money towards. She would like to see a Profit & Loss Statement and a Balance Sheet for all organizations that the Borough contributes towards. Also, they should provide copies of their 990's that are completed for the IRS. These documents can be obtained online but she would prefer that the organizations provide them. Mayor Mowen stated that we can ask for an itemized breakdown of how the fire companies spend the money donated by the Borough. We have never asked for it but we could. There is concern that the information would not be available as the fire company does not keep complete records of all revenue and expenditures.