

## LOCAL GOVERNMENT COMMISSION

Wednesday  
May 27, 2026

9:00 A.M.

515 Irvis Office Building/  
Zoom Livestream

### MEMBERS

Senator Scott E. Hutchinson, Chairman  
Senator Cris Dush  
Senator Dawn Keefer  
Senator Timothy P. Kearney  
Senator Patty Kim  
Representative Robert Freeman  
Representative Christina D. Sappey  
Representative Ismail Smith-Wade-El  
Representative R. Lee James  
Representative Brett R. Miller

### STAFF

David A. Greene, Executive Director  
Kristopher J. Gazsi, Assistant Director-Legal Counsel  
Martin A. Toth, Associate Legal Counsel  
Julia E. Frey, Senior Research Analyst  
Rex Burman, Research Analyst  
Karen S. Bear, Executive Assistant  
Sonya I. Ebersole, Fiscal Administrator

### AGENDA

1. The meeting is called to order.
2. Approval of the minutes of the March 18, 2026, meeting.
3. Approval of the financial reports for March and April 2026.
4. Potential Commission Legislation: Balanced budget and clarifying temporary auditor language.
5. Summary of recent PA Supreme Court decision: *Borough of West Chester vs. PA State System of Higher Education and West Chester University of Pennsylvania.*
6. Other business.
7. Adjournment.

Join Zoom Meeting:

<https://us02web.zoom.us/j/88618223771?pwd=US9SVUJJaXNjQ0paODhwd0JBZEduZz09>

Meeting ID: 886 1822 3771

Passcode: 751860

**IN-PERSON AND LIVESTREAM BUSINESS MEETING OF THE LOCAL GOVERNMENT COMMISSION**

**Wednesday, March 18, 2026**

The meeting of the Local Government Commission (Commission) was called to order by Senator Scott Hutchinson at 9:01 a.m. in Room 515 Irvis Office Building with the following Commission Members, staff and guests participating in-person and remotely:

**MEMBERS**

- Senator Scott E. Hutchinson, Chairman**
- Senator Cris Dush**
- Senator Dawn Keefer**
- Senator Timothy Kearney**
- Representative Robert Freeman**
- Representative R. Lee James**
- Representative Brett R. Miller**

**STAFF**

- David A. Greene, Executive Director**
- Kristopher J. Gazsi, Assistant Director**
- Martin A. Toth, Associate Legal Counsel**
- Julia E. Frey, Senior Research Analyst**
- Rex Burman, Research Analyst**
- Karen S. Bear, Executive Assistant**
- Sonya I. Ebersole, Fiscal Administrator**

**GUESTS**

- Isaac Evans, Senator Hutchinson’s Office**
- Wesley Medina, Senator Kearney’s Office**
- Shaina Bijlani, Guest of Senator Kearney**
- Luc Miron, Senator Kim’s Office**
- Ryan Carpenter, Representative Freeman’s Office**
- Teresa Leitner, Representative James’ Office**
- Jon Castelli, House Local Government Committee (D)**
- Kyle Schaeffer, House Local Government Committee (R)**
- Kathryn Krueger, House Office of Legislation and Policy (D)**
- Larry Gerrity, Pennsylvania Fraternal Order of Police**
- Jan Murphy, Pennsylvania NewsMedia Association**
- Ron Grutza, Pennsylvania State Association of Boroughs**
- Logan Stover, Pennsylvania State Association of Boroughs**
- Dawn Blauch, Pennsylvania State Association of Elected County Officials**
- A.C. Stickel, Pennsylvania State Association of Elected County Officials**
- Dr. Stefan Peterson, The Pennsylvania State University**

The Executive Director made a statement that the in-person and virtual meeting was being recorded and conducted with both Member and Commission staff participation. On Monday, March 2, 2026, notice of the meeting was posted on the committee meeting pages of the Senate of Pennsylvania and the House of Representatives through the Legislative Data Processing Center. The meeting agenda was posted on the Commission’s website, [www.lgc.state.pa.us](http://www.lgc.state.pa.us), on Monday,

**IN-PERSON AND LIVESTREAM BUSINESS MEETING OF THE LOCAL GOVERNMENT COMMISSION**

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March 16, 2026, and outside of the Commission's office located at 506 Irvis Office Building. Any questions on agenda items for consideration by the Commission were addressed during the meeting. The recording of the Commission's business meeting may be found on YouTube.com.

As the first order of business, the Members reviewed an Intergovernmental Cooperation Agreement (Agreement) that was received, via e-mail, by the Commission on March 13, 2026, between the Bucks County Sheriff's Office and the United States Marshals Service with the purpose of forming a Regional Fugitive Task Force whose primary mission is to investigate and arrest, as part of joint law enforcement operations, persons who have active warrants for their arrests.

Pursuant to statute, the Commission is required to provide an advisory written response to a proposed intergovernmental cooperation agreement within 90 days of the agreement's submission. Notwithstanding this mandate, the failure of the Commission to provide a written response has no effect on the legal efficacy of the agreement so long as it has been submitted to the Commission prior to execution. Consistent with the Applicant's request, the Commission provided an expedited review.

The Commission does not regard the review of agreements between a Pennsylvania local government and the federal government as involving a power to veto or enjoin; but, in accordance with the requirements of 53 Pa.C.S. § 2314, the Commission is charged with undertaking a review of the agreement and providing an advisory written response of its review of, and any recommended changes to, the agreement with regard to form and compatibility with the laws of this Commonwealth.

After thorough review, the Commission has discovered no legal authority compelling it to conclude that the Agreement is not in compliance with Pennsylvania law. It appears that the Agreement is in proper form and compatible with the laws of this Commonwealth. Provided Bucks County appropriately authorizes this Agreement by ordinance or resolution, no discernible case law, statutory or regulatory provisions apparently threaten the substantive validity of the Agreement. The Director emphasized that there is ongoing litigation involving the parties to an unrelated agreement with the federal government, and this review does not take a legal position with regard to the respective legal arguments in the case.

The Members unanimously agreed on a motion by Senator Kearney and a second by Senator Dush to authorize Commission staff to send correspondence detailing the Commission's comments to all involved entities.

The Members reviewed the minutes of the February 18, 2026, meeting, which were unanimously approved on a motion by Representative James and a second by Representative Freeman. The financial reports for the month of February 2026 were presented, and an explanation was given by the Executive Director. The financial reports were unanimously approved on a motion by Senator Dush and a second by Senator Kearney.

At the February 18, 2026, business meeting, the Members offered various changes and modifications to proposed municipal consolidation or merger language to be considered for possible inclusion to the Commission's 2025-2026 legislative package. At today's meeting, the revised language was offered to the Members for their approval. The bill addresses several issues that were

**IN-PERSON AND LIVESTREAM BUSINESS MEETING OF THE LOCAL GOVERNMENT COMMISSION**

**Page 3 – March 18, 2026**

raised during the merger of Sandy Township and the City of DuBois. A summary of the recommended changes follows (references are to the pages/provisions of the draft):

**Page 3, Paragraph 734(b)(10)-Removal of redundancy in the context of ordinances, instead specifically referencing land use applications and approvals.**

**Page 4, Paragraph 734(d)(4)-Reconcile a stalemate in the appointment of the neutral committee member. Two options discussed at the meeting were provided. After debate, the Members with a vote of 4 (Chairman Hutchinson, Senator Dush, Senator Keefer, and Representative Miller) to 3 (Senator Kearney, Representative Freeman, and Representative James) selected to include option 1 in the legislation. Option 1 provides that the members of each governing body appointed under paragraph (1) shall draw lots to determine which resident shall be appointed.**

**Page 4, Paragraph 734(d)(5)-Clarification of appointive power.**

**Page 4, Clause (k)(3)(D)-Parallel "house keeping" of provision identical to that modified in 734(b)(10).**

**Page 5, Subsection 736(d)-Integration of requested additional entities receiving notice of the joint agreement/consolidation or merger agreement/merger/consolidation with home rule report.**

**Page 5, Clause 737(a)(1)(iv)-Parallel "house keeping" of provision identical to the choices for the Commission under 734(d)(4).**

**Page 6, Clause, 737(a)(1)(v)-Parallel "house keeping" identical to 734(d)(5).**

**Page 6, Paragraph 737(a.1)(5)-Parallel "house keeping" identical to change in 734(b)(10).**

**Page 6, Subsection 737(b.1)-Clarification of language.**

**Page 7, Paragraph 737(c)(2) and flush language of 737(d)-Clarification of language.**

**Page 7, Paragraph 737(d)(1)-Clear articulation of limits of court review per discussion.**

**Page 8, Section 743-A question was raised regarding the duration of the grant "grandfathering" - seven years. Based on further feedback from the Pennsylvania Economy League and the Department of Community and Economic Development, the consultants on this project, Commission staff recommended no change to the language.**

**After the discussion, the Members unanimously agreed to introduce the legislation into the Senate of Pennsylvania and the House of Representatives as part of the Commission's 2025-2026 legislative package. Senator Dush and Representative Freeman volunteered to be the prime sponsors.**

**The next item for discussion was a fellowship placement with the Commission through The Pennsylvania State University's Commonwealth of Pennsylvania Science and Technology Policy Program (COPA-STEP). COPA-STEP provides dedicated scientific and technical expertise by placing Ph.D.-level scientists and technologists in offices across the General Assembly to evaluate**

**IN-PERSON AND LIVESTREAM BUSINESS MEETING OF THE LOCAL GOVERNMENT COMMISSION**

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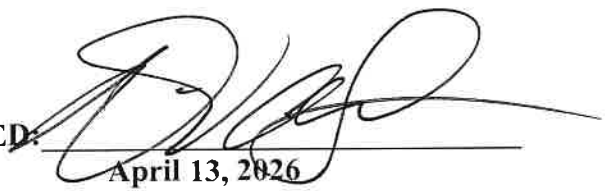
complex scientific and technical issues, interpret data, and contribute as full-time members of their host offices. The aim is to strengthen ties between the scientific community and the General Assembly, while encouraging and equipping more scientists and engineers with the skills for effective careers in public service. Currently, fellows are being placed with the Joint State Government Commission, the Center for Rural Pennsylvania, and the Health Committee of the House of Representatives. Fellows serve a one-year term and will be compensated by The Pennsylvania State University. Host offices have no financial obligation toward a fellow's stipend. Dr. Stefan Peterson, Director of the COPA-STEP program, gave a brief overview of the program and offered to answer any questions. After a brief discussion, the Members unanimously agreed to the Commission's participation in the program.

The Executive Director announced that the Pennsylvania State Association of Elected County Officials (PSAECO) will be hosting its Annual Legislative Day on Wednesday, April 15, 2026. Dawn Blauch, President of PSAECO, invited Commission Members to attend PSAECO's meeting at 10:30 a.m. in Room 461 Main Capitol Building where representatives of each of the participating Associations will give an overview of their Association and highlight legislation of interest. PSAECO is an association consisting of representatives from all Pennsylvania statewide county row office associations. PSAECO works collaboratively with the General Assembly, the Governor's office and the judiciary to pursue policy objectives beneficial to the citizens of Pennsylvania's 67 counties.

As the last order of business, the Executive Director announced that the next business meeting is scheduled for Wednesday, April 22, 2026, at 9:00 a.m. in Room 515 Irvis Office Building. At that meeting, the Members will primarily address administrative items.

The meeting was adjourned at 9:49 a.m.

ATTESTED:

  
April 13, 2026

LOCAL GOVERNMENT COMMISSION  
FINANCIAL STATEMENT  
MONTH OF MARCH 2026  
GENERAL ACCOUNT

3A

APPROPRIATION: 30118

Fiscal Year	Balance as of 07/01/2025	Balance as of 03/01/2026	Current Month Change	Year-to-Date Change	Balance as of 03/31/2026
2023-24	FY Beginning Balance	\$1,283,000.00			
	Monthly Beginning Balance				\$636,533.42
	Monthly Expenses		\$0.00		
	Monthly Refunds or Transfers		\$0.00		
	Net Change		\$0.00	(\$646,466.58)	
	Year-to-Date Balance				\$636,533.42
2024-25	FY Beginning Balance	\$1,104,962.92			
	Monthly Beginning Balance				\$1,228,534.65
	Monthly Expenses		\$0.00		
	Monthly Refunds or Transfers		\$0.00		
	Net Change		\$0.00	\$123,571.73	
	Year-to-Date Balance				\$1,228,534.65
2025-26	FY Beginning Balance	\$0.00			
	Monthly Beginning Balance				\$991,950.61
	Monthly Expenses		(\$99,754.82)		
	Monthly Refunds or Transfers		\$0.00		
	Net Change		(\$99,754.82)	\$892,195.79	
	Year-to-Date Balance				\$892,195.79
Total Available		\$2,387,962.92			\$2,757,263.86
Three Month Reserve		(268,500.00)			(268,500.00)
Leave Liability as of March 31, 2026		(228,871.06)			(228,871.06)
Total Available Less Reserve & Leave Liability		\$1,890,591.86			\$2,259,892.80

EXPENDITURES: 30118

Monthly Expenses

July	\$105,989.18	Oct.	\$109,286.04	Jan.	\$96,647.60	Apr.
Aug.	\$96,180.77	Nov.	\$102,758.14	Feb.	\$112,602.15	May
Sept	\$94,019.21	Dec.	\$96,461.15	Mar.	\$99,754.82	June

Itemized Expenses

	<u>Total for Month</u>	<u>Total to Date</u>
<b>Salaries</b>	\$34,610.46	\$303,365.95
<b>Federal Withholding Tax</b>	\$4,635.74	\$41,763.21
<b>State Income Tax</b>	\$1,601.58	\$14,311.36
<b>Keystone - Local Wage Tax</b>	\$894.02	\$7,990.83
<b>Employee Social Security &amp; Medicare</b>	\$3,875.72	\$34,608.77
<b>Employee Senate Benefits</b>	\$510.50	\$4,560.81
<b>State Employee Combined Appeal</b>	\$0.00	\$120.00
<b>Deferred Compensation</b>	\$1,120.00	\$15,345.00
<b>Local Service Tax</b>	\$91.00	\$819.00
<b>Employee Unemployment Compensation</b>	\$35.82	\$319.95
<b>State Social Security &amp; Medicare</b>	\$3,875.72	\$34,608.77
<b>Highmark Blue Shield</b>	\$16,955.30	\$149,375.20
<b>Senate Benefits</b>	\$6,509.94	\$57,460.47
<b>State Employee Assistance Program (SEAP)</b>	\$0.00	\$200.00
<b>SWIF</b>	\$459.45	\$1,368.21
<b>Employer Unemployment Compensation</b>	\$0.00	\$1,112.01
<b>Conferences</b>	\$0.00	\$1,886.20
<b>Miscellaneous</b>	\$3,853.83	\$17,562.33
<b>Employer Annuitant Benefits</b>	\$0.00	\$41,772.09
<b>Symposium</b>	\$0.00	\$53.00
<b>Retirement - EmployEE Defined Benefits</b>	\$3,332.52	\$29,781.08
<b>Retirement - EmployEE Defined Contribution</b>	\$342.72	\$3,084.48
<b>Retirement - EmployER Defined Benefits</b>	\$16,813.24	\$149,968.33
<b>Retirement - EmployER Defined Contributions</b>	\$237.26	\$2,262.01
<b>Total</b>	\$99,754.82	\$913,699.06

**LOCAL GOVERNMENT COMMISSION  
CHECKS WRITTEN IN MARCH**

3/3/2026

VT#20254501007

Vision care insurance	54.43
Hospitalization insurance	8,477.65
Social Security	1,570.55
Social security deductions	1,570.55
State tax deductions	800.79
Medicare deductions	367.31
Federal income tax deductions	2,327.47
Dental care insurance	345.17
Local Services Tax	45.50
Harrisburg wage tax deductions	447.01
Employee Contributions deduction	255.25
Medicare insurance	367.31
Prescription drug insurance	2,749.44
Group life insurance, additional	22.54
Group life insurance	74.89
UC deductions	17.91
Wages	17,375.63

3/5/2026

IT#0450000054352

State Employees' Retirement System	1,666.26
State Employees' Retirement System	8,406.62

3/5/2026

VT#0450000054353

Deferred Comp deductions	480.00
Retirement - EmployER Defined Contributions	118.63
Retirement - EmployEE Defined Contribution	171.36

3/9/2026

AEA#0450000054402

Legislative Data Processing Center	2,142.84
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3/11/2026

VT#0450000054452

George T. Bisel Co., Inc.	286.15
GoTo Communications, Inc.	220.72

3/16/2026

VT#20254501008

Long-term disability insurance	91.89
Social Security	1,570.55
Vision care insurance	54.43
Social security deductions	1,570.55
Hospitalization insurance	8,477.65
Medicare deductions	367.31
Employee Contributions deduction	255.25
Federal income tax deductions	2,308.27
State tax deductions	800.79
Harrisburg wage tax deductions	447.01
Dental care insurance	345.17
Local Services Tax	45.50

Prescription drug insurance	2,749.44
Medicare insurance	367.31
Group life insurance, additional	22.54
UC deductions	17.91
Wages	17,234.83
3/19/2026	
IT#04500000054584	
State Employees' Retirement System	1,666.26
State Employees' Retirement System	8,406.62
3/19/2026	
VT#04500000054585	
Deferred Comp deductions	640.00
Retirement - EmployER Defined Contributions	118.63
Retirement - EmployEE Defined Contribution	171.36
3/20/2026	
IT#04500000054613	
PA Workers Insurance Fund	459.45
3/20/2026	
VT#04500000054616	
Thomson Reuters - West	1,204.12

LOCAL GOVERNMENT COMMISSION  
 FINANCIAL STATEMENT  
 MONTH OF MARCH 2026  
 CODE ACCOUNT

APPROPRIATION: 30121

Fiscal Year		Balance as of 07/01/2025	Balance as of 03/01/2026	Current Month Change	Year-to-Date Change	Balance as of 03/31/2026
2017-18	FY Beginning Balance	\$117,355.54				
	Monthly Beginning Balance		\$80,774.00			
	Monthly Expenses			\$0.00		
	Monthly Refunds or Transfers			\$0.00		
	Net Change			\$0.00	(\$36,581.54)	
	Year-to-Date Balance					\$80,774.00
2018-19	FY Beginning Balance	\$23,065.40				
	Monthly Beginning Balance		\$23,065.40			
	Monthly Expenses			\$0.00		
	Monthly Refunds or Transfers			\$0.00		
	Net Change			\$0.00	\$0.00	
	Year-to-Date Balance					\$23,065.40
2019-20	FY Beginning Balance	\$24,063.00				
	Monthly Beginning Balance		\$24,063.00			
	Monthly Expenses			\$0.00		
	Monthly Refunds or Transfers			\$0.00		
	Net Change			\$0.00	\$0.00	
	Year-to-Date Balance					\$24,063.00
2020-21	FY Beginning Balance	\$24,000.00				
	Monthly Beginning Balance		\$24,000.00			
	Monthly Expenses			\$0.00		
	Monthly Refunds or Transfers			\$0.00		
	Net Change			\$0.00	\$0.00	
	Year-to-Date Balance					\$24,000.00
2021-22	FY Beginning Balance	\$23,845.20				
	Monthly Beginning Balance		\$23,845.20			
	Monthly Expenses			\$0.00		
	Monthly Refunds or Transfers			\$0.00		
	Net Change			\$0.00	\$0.00	
	Year-to-Date Balance					\$23,845.20
2022-23	FY Beginning Balance	\$20,401.25				
	Monthly Beginning Balance		\$20,401.25			
	Monthly Expenses			\$0.00		
	Monthly Refunds or Transfers			\$0.00		
	Net Change			\$0.00	\$0.00	
	Year-to-Date Balance					\$20,401.25
2023-24	FY Beginning Balance	\$20,273.95				
	Monthly Beginning Balance		\$20,273.95			
	Monthly Expenses			\$0.00		
	Monthly Refunds or Transfers			\$0.00		
	Net Change			\$0.00	\$0.00	
	Year-to-Date Balance					\$20,273.95
2024-25	FY Beginning Balance	\$19,465.00				
	Monthly Beginning Balance		\$19,265.80			
	Monthly Expenses			\$0.00		
	Monthly Refunds or Transfers			\$0.00		
	Net Change			\$0.00	(\$199.20)	
	Year-to-Date Balance					\$19,265.80
2025-26	FY Beginning Balance	\$0.00				
	Monthly Beginning Balance		\$24,000.00			
	Monthly Expenses			\$0.00		
	Monthly Refunds or Transfers			\$0.00		
	Net Change			\$0.00	\$24,000.00	
	Year-to-Date Balance					\$24,000.00
Total Available		\$272,469.34				\$259,688.60

LOCAL GOVERNMENT COMMISSION  
 FINANCIAL STATEMENT  
 MONTH OF MARCH 2026  
 CODE ACCOUNT

EXPENDITURES: 30121

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Monthly Expenses

July	Oct.		Jan.		Apr.
Aug.	Nov.	\$31,437.00	Feb.	\$5,345.54	May
Sept	Dec.		Mar.		June

Itemized Expenses

	<u>Total for Month</u>	<u>Total to Date</u>
<b>Miscellaneous</b>	\$0.00	\$51.00
<b>Metered mail postage</b>	\$0.00	\$5,345.54
<b>Other publications</b>	\$0.00	\$31,386.00
<b>Total</b>	\$0.00	\$36,782.54

LOCAL GOVERNMENT COMMISSION  
 FINANCIAL STATEMENT  
 MONTH OF APRIL 2026  
 GENERAL ACCOUNT

3B

APPROPRIATION: 30118

Fiscal Year	Balance as of 07/01/2025	Balance as of 04/01/2026	Current Month Change	Year-to-Date Change	Balance as of 04/30/2026
2023-24	FY Beginning Balance	\$1,283,000.00			
	Monthly Beginning Balance		\$636,533.42		
	Monthly Expenses		\$0.00		
	Monthly Refunds or Transfers		(\$294,343.06)		
	Net Change		(\$294,343.06)	(\$940,809.64)	
	Year-to-Date Balance				\$342,190.36
2024-25	FY Beginning Balance	\$1,104,962.92			
	Monthly Beginning Balance		\$1,228,534.65		
	Monthly Expenses		\$0.00		
	Monthly Refunds or Transfers		\$0.00		
	Net Change		\$0.00	\$123,571.73	
	Year-to-Date Balance				\$1,228,534.65
2025-26	FY Beginning Balance	\$0.00			
	Monthly Beginning Balance		\$892,195.79		
	Monthly Expenses		(\$97,228.25)		
	Monthly Refunds or Transfers		\$294,343.06		
	Net Change		\$197,114.81	\$1,089,310.60	
	Year-to-Date Balance				\$1,089,310.60
Total Available		\$2,387,962.92			\$2,660,035.61
Three Month Reserve		(268,500.00)			(268,500.00)
Leave Liability as of April 30, 2026		(233,046.95)			(233,046.95)
Total Available Less Reserve & Leave Liability		\$1,886,415.97			\$2,158,488.66

EXPENDITURES: 30118

Monthly Expenses

July	\$105,989.18	Oct.	\$109,286.04	Jan.	\$96,647.60	Apr.	\$97,228.25
Aug.	\$96,180.77	Nov.	\$102,758.14	Feb.	\$112,602.15	May	
Sept	\$94,019.21	Dec.	\$96,461.15	Mar.	\$99,754.82	Jun	

Itemized Expenses

	<u>Total for Month</u>	<u>Total to Date</u>
<b>Salaries</b>	\$34,469.66	\$337,835.61
<b>Federal Withholding Tax</b>	\$4,616.54	\$46,379.75
<b>State Income Tax</b>	\$1,601.58	\$15,912.94
<b>Keystone - Local Wage Tax</b>	\$894.02	\$8,884.85
<b>Employee Social Security &amp; Medicare</b>	\$3,875.72	\$38,484.49
<b>Employee Senate Benefits</b>	\$510.50	\$5,071.31
<b>State Employee Combined Appeal</b>	\$0.00	\$120.00
<b>Deferred Compensation</b>	\$1,280.00	\$16,625.00
<b>Local Service Tax</b>	\$91.00	\$910.00
<b>Employee Unemployment Compensation</b>	\$35.82	\$355.77
<b>State Social Security &amp; Medicare</b>	\$3,875.72	\$38,484.49
<b>Highmark Blue Shield</b>	\$16,955.30	\$166,330.50
<b>Senate Benefits</b>	\$6,509.94	\$63,970.41
<b>State Employee Assistance Program (SEAP)</b>	\$0.00	\$200.00
<b>SWIF</b>	\$0.00	\$1,368.21
<b>Employer Unemployment Compensation</b>	\$0.00	\$1,112.01
<b>Conferences</b>	\$361.98	\$2,248.18
<b>Miscellaneous</b>	\$1,424.73	\$18,987.06
<b>Employer Annuitant Benefits</b>	\$0.00	\$41,772.09
<b>Symposium</b>	\$0.00	\$53.00
<b>Retirement - EmployEE Defined Benefits</b>	\$3,332.52	\$33,113.60
<b>Retirement - EmployEE Defined Contribution</b>	\$342.72	\$3,427.20
<b>Retirement - EmployerER Defined Benefits</b>	\$16,813.24	\$166,781.57
<b>Retirement - EmployerER Defined Contributions</b>	\$237.26	\$2,499.27
<b>Total</b>	\$97,228.25	\$1,010,927.31

**LOCAL GOVERNMENT COMMISSION  
CHECKS WRITTEN IN APRIL**

4/1/2026

VT#20254501009

Dental care insurance	345.17
Social Security	1,570.55
UC deductions	17.91
Local Services Tax	45.50
Wages	17,234.83
Group life insurance, additional	22.54
State tax deductions	800.79
Vision care insurance	54.43
Group life insurance	74.89
Federal income tax deductions	2,308.27
Medicare deductions	367.31
Harrisburg wage tax deductions	447.01
Hospitalization insurance	8,477.65
Social security deductions	1,570.55
Medicare insurance	367.31
Employee Contributions deduction	255.25
Prescription drug insurance	2,749.44

4/2/2026

IT#0450000054831

State Employees' Retirement System	1,666.26
State Employees' Retirement System	8,406.62

4/2/2026

VT#0450000054832

Retirement - EmployER Defined Contributions	118.63
Deferred Comp deductions	640.00
Retirement - EmployEE Defined Contribution	171.36

4/6/2026

VT#0450000054856

Greene, David A.	361.98
GoTo Communications, Inc.	220.61

4/6/2026

AEA#0450000054866 (Code Account)

Legislative Reference Bureau	730.00
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4/7/2026

VT#0450000054874

Harrisburg wage tax deductions	2,682.06
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4/8/2026

AEA#0450000054916

Local Government Commission	-294,343.06
Local Government Commission	294,343.06

4/10/2026

VT#0450000054956

Local Services Tax	273.00
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4/14/2026

IT#0450000055014

PA Unemployment Compensation - LGC	107.46
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4/16/2026

VT#20254501010

Dental care insurance	345.17
Local Services Tax	45.50
UC deductions	17.91
Long-term disability insurance	91.89
Wages	17,234.83
Vision care insurance	54.43
State tax deductions	800.79
Social Security	1,570.55
Employee Contributions deduction	255.25
Federal income tax deductions	2,308.27
Prescription drug insurance	2,749.44
Group life insurance, additional	22.54
Harrisburg wage tax deductions	447.01
Medicare deductions	367.31
Hospitalization insurance	8,477.65
Social security deductions	1,570.55
Medicare insurance	367.31

4/20/2026

IT#04500000055125

State Employees' Retirement System	1,666.26
State Employees' Retirement System	8,406.62

4/20/2026

VT#04500000055126

Retirement - EmployER Defined Contributions	118.63
Deferred Comp deductions	640.00
Retirement - EmployEE Defined Contribution	171.36

4/21/2026

VT#04500000055158

Thomson Reuters - West	1,204.12
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LOCAL GOVERNMENT COMMISSION  
 FINANCIAL STATEMENT  
 MONTH OF APRIL 2026  
 CODE ACCOUNT

APPROPRIATION: 30121

Fiscal Year		Balance as of 07/01/2025	Balance as of 04/01/2026	Current Month Change	Year-to-Date Change	Balance as of 04/30/2026
2017-18	FY Beginning Balance	\$117,355.54				
	Monthly Beginning Balance		\$80,774.00			
	Monthly Expenses			(\$730.00)		
	Monthly Refunds or Transfers			\$0.00		
	Net Change			(\$730.00)	(\$37,311.54)	
	Year-to-Date Balance					\$80,044.00
2018-19	FY Beginning Balance	\$23,065.40				
	Monthly Beginning Balance		\$23,065.40			
	Monthly Expenses			\$0.00		
	Monthly Refunds or Transfers			\$0.00		
	Net Change			\$0.00	\$0.00	
	Year-to-Date Balance					\$23,065.40
2019-20	FY Beginning Balance	\$24,063.00				
	Monthly Beginning Balance		\$24,063.00			
	Monthly Expenses			\$0.00		
	Monthly Refunds or Transfers			\$0.00		
	Net Change			\$0.00	\$0.00	
	Year-to-Date Balance					\$24,063.00
2020-21	FY Beginning Balance	\$24,000.00				
	Monthly Beginning Balance		\$24,000.00			
	Monthly Expenses			\$0.00		
	Monthly Refunds or Transfers			\$0.00		
	Net Change			\$0.00	\$0.00	
	Year-to-Date Balance					\$24,000.00
2021-22	FY Beginning Balance	\$23,845.20				
	Monthly Beginning Balance		\$23,845.20			
	Monthly Expenses			\$0.00		
	Monthly Refunds or Transfers			\$0.00		
	Net Change			\$0.00	\$0.00	
	Year-to-Date Balance					\$23,845.20
2022-23	FY Beginning Balance	\$20,401.25				
	Monthly Beginning Balance		\$20,401.25			
	Monthly Expenses			\$0.00		
	Monthly Refunds or Transfers			\$0.00		
	Net Change			\$0.00	\$0.00	
	Year-to-Date Balance					\$20,401.25
2023-24	FY Beginning Balance	\$20,273.95				
	Monthly Beginning Balance		\$20,273.95			
	Monthly Expenses			\$0.00		
	Monthly Refunds or Transfers			\$0.00		
	Net Change			\$0.00	\$0.00	
	Year-to-Date Balance					\$20,273.95
2024-25	FY Beginning Balance	\$19,465.00				
	Monthly Beginning Balance		\$19,265.80			
	Monthly Expenses			\$0.00		
	Monthly Refunds or Transfers			\$0.00		
	Net Change			\$0.00	(\$199.20)	
	Year-to-Date Balance					\$19,265.80
2025-26	FY Beginning Balance	\$0.00				
	Monthly Beginning Balance		\$24,000.00			
	Monthly Expenses			\$0.00		
	Monthly Refunds or Transfers			\$0.00		
	Net Change			\$0.00	\$24,000.00	
	Year-to-Date Balance					\$24,000.00
Total Available		\$272,469.34				\$258,958.60

LOCAL GOVERNMENT COMMISSION  
 FINANCIAL STATEMENT  
 MONTH OF APRIL 2026  
 CODE ACCOUNT

EXPENDITURES: 30121

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Monthly Expenses

July	Oct.		Jan.	Apr.	\$730.00
Aug.	Nov.	\$31,437.00	Feb.	\$5,345.54	May
Sept	Dec.		Mar.	Jun	

Itemized Expenses

	<u>Total for Month</u>	<u>Total to Date</u>
<b>Miscellaneous</b>	\$0.00	\$51.00
<b>Metered mail postage</b>	\$0.00	\$5,345.54
<b>Other publications</b>	\$730.00	\$32,116.00
<b>Total</b>	<b>\$730.00</b>	<b>\$37,512.54</b>

§ 1310. Adoption of budget.

(a) Adoption by council.-- Upon completion of the budget containing the estimated receipts and expenditures, the council shall adopt the budget by motion of the council, which may not be later than December 31.

(b) Budget restriction.--The total appropriation shall not exceed all estimated revenues as available for the fiscal year.

**§ 905. Temporary auditor.**

**(a) General rule.** If for any reason two or three vacancies exist in the office of borough auditors, the council may temporarily appoint and reasonably compensate [a qualified individual] one or two individuals, as applicable, who need not be an elector of the borough, who shall have all the powers and duties of the board of auditors.

(1) If, at the time of appointment, three vacancies exist, one individual shall be appointed temporary auditor and shall act as the board of auditors.

(2) In the event of two vacancies at the time of appointment, two individuals shall be appointed. The remaining auditor and the temporary auditors shall act as the board of auditors.

**(b) Length of temporary appointment.** A temporary auditor shall hold the office at the discretion of council, but in no event shall the term of any temporary auditor extend beyond the first Monday in January after the first municipal election occurring more than 60 days after the date the initial appointment of a temporary auditor occurs, at which election a sufficient number of eligible individuals shall be elected to the office of elected auditor for the remainder of the term. Nothing in this section shall preclude the appointment of an independent auditor in accordance with 1005(7).

**(c) Qualifications.**

(1) Council will have sole discretion to determine the qualifications of a temporary auditor.

## ***West Chester v. PASSHE***

### ***Brief narrative summary***

Borough of West Chester appealed decision of the Commonwealth Court finding that its stormwater charge, imposed by ordinance under its home rule powers on the impervious surface of developed land, constitutes a tax, not a fee. Appellee, PA State System of Higher Education (PASSHE) opposes West Chester's assertion that the charge be paid by West Chester University (a PASSHE institution) because it is a Commonwealth entity and therefore immune from local taxes. The Supreme Court, in a 4-3 decision with several concurring and dissenting opinions, upholds the Commonwealth Court, finding that providing stormwater management is a duty of local government within its public capacity, and not a quasiprivate service that falls within municipal discretion as something that could be provided (or not) by the municipality, or delegated to another entity. Only those charges for services which are quasiprivate in nature and funded by a charge reasonably proportional to the extent of use or value of service rendered can be construed as a fee for service.

“Where a municipality is duty bound to provide a service for the public benefit and in the absence of a voluntary, contractual relationship between itself and those receiving the service, the associated charge is a tax.”

Dissenting justices would have upheld the charge as a fee paid for the service of collecting and removing excess stormwater akin to other forms of waste or wastewater collection and removal. Additionally, one concurring justice noted that her finding that the charge was a tax was limited to the charge imposed in this circumstance, and would consider charges in future cases that:

- (1) Where proceeds are directed solely to stormwater remediation; or
- (2) Where the amount of the charge is calculated according to the benefit accruing to each property based on the amount of runoff from nearby properties.

### **Procedural history**

Borough of West Chester (Appellant) initiated litigation by seeking declaratory judgment against PASSHE (Appellee) that Appellant's stormwater charge was a fee for service which should be paid by Appellee and not as Appellee asserted, a tax for which PASSHE would be immune as a Commonwealth entity. Responding to cross-motions for summary relief, Commonwealth Court held that the stormwater charge constituted a general tax, from which the Appellees are immune.

### **Background**

West Chester is a home rule borough with a Municipal Separate Stormwater System (MS4) as well as other stormwater facilities. The borough, by ordinance, imposed a stormwater charge on all developed properties deemed benefited by the system. The amount of the charge reflected the amount of impervious surface on each developed property. The revenue collected from the

charge is deposited in its stormwater management fund to be used for enumerated purposes including implementation of the stormwater management program, constructing repairing and operating the system, debt service on capital projects and related costs.

A portion of West Chester University campus, comprised of PASSHE and university buildings, lies within the jurisdiction of the borough, and at least a portion of the stormwater that occurs on the campus enters and flows through the borough system or into a nearby watercourse. For this reason, the borough imposed the stormwater charge against the property.

### **Holding**

Justice Brobson, writing for the majority, holds:

1. The Commonwealth Court properly allocated the burden of proof when it ruled on the cross-applications for summary relief, and the Borough, as the party filing the initial suit, had the burden to prove that its charge was not a tax. (All justices concur to the burden of proof).
2. The stormwater charge constitutes a tax<sup>1</sup> for which Appellees are immune. (Brobson, joined by Todd, Dougherty, and Mundy; Wecht, McCaffery and Donohue dissenting).

### **Rules & Analysis**

The majority opinion analyzes the charge with a two-part test to determine if the charge is a fee, rather than a tax:

(1) Is the municipality performing the service in a quasiprivate or public capacity?

(2) Whether the charge is reasonably proportional to the extent of use or the value of the service rendered?

*Only* a charge imposed in the municipality's quasiprivate capacity in a proportional manner can be a fee.

To determine whether a service is public or private, the court examines the purpose of the service, and the nature of the service relationship.

First, the court asks whether the function is:

- (1) if public, a strictly municipal duty that cannot be abandoned or escaped by lease or other form of delegation or,
- (2) if private, a power conferred on a municipality to provide, or not, at its discretion.

Second, for the nature of the service relationship, a private service is received through either an express or implied contract relationship, while a public service is not.

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<sup>1</sup> There is some question about scope of decision. Brobson's analysis indicates that stormwater charges *by their very nature* must be taxes. However, Mundy's concurrence asserts the potential that other charges could be imposed as fees within her proposed structure.

*Application:* Quite simply, the majority finds the program to be a public service and distinguishes the stormwater management program from traditionally private services like water service and sewer service by noting the sweeping applicability of the charge and rejecting that there is any meaningful implied or express contract relationship between the payor and the service, where a payor has no discretion not to receive the service without razing its structures. Instead, it finds that the municipality is carrying out its stormwater program as a duty to the public generally without regard to the extent or value of the service provided to any payor. Thus, the charge is a tax.

### **McCaffery Concurrence / Dissent, Joined by Donahue**

- (1) Concurs in holding 1, dissents as to tax
- (2) Majority analysis is oversimplified
- (3) Should see that the Appellee's benefit is the cost avoided of being responsible to comprehensively provide for the processing and discharge of the Appellee's stormwater.
  - a. Benefit is received for service to not be responsible for removal of waste akin to trash removal, ash collection or sewer service.
- (4) Impervious surface is the best available assessment of proportionality.

Fee further justified by Environmental Rights Amendment PA Const. Art. 3 § 27 and a finding that the charge is a fee as a matter of public policy.

### **Wecht Concurrence / Dissent**

- (1) Joins with McCaffery, with exception to Environmental Rights Amendment and public policy grounds.

### **Mundy Concurrence**

- (1) Concurs as to holdings (1) and (2)
- (2) While agreeing that *this* charge is an impermissible tax, concurring opinion is ambiguous as to whether she concurs in the applicability of the rule based on nature of service.
- (3) "The more a stormwater charge is used for general projects to address environmental issues, community beautification, or hazards in public places, the thinner the nexus to runoff from developed properties becomes – making the charge a tax"
- (4) Withholds judgment as to stormwater charges in other municipalities where:
  - a. "proceeds are directed solely to stormwater remediation and measures needed for remediation" or
  - b. "the amount of the charge is calculated in substantial part according to the benefit accruing to each property based on the amount of runoff from nearby properties."
- (5) Also open to an argument that when a municipality has a mandate to undertake pollution-control projects. "I would be open, in a future case, to consider advocacy suggesting an implied grant of taxing authority can arise where the municipality is required by state law to spend funds on pollution-control projects.