

MANAGER'S
BUDGET MESSAGE

FY 2017



Borough of Gettysburg



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Vote: 7 - 0

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Manager's Budget Message

Submitted for your review is staff's proposed 2017 budget for the Borough of Gettysburg. This is a comprehensive budget proposal, comprising all of the Borough's ten (10) fund budgets. In the aggregate, the Borough has a 2017 budget of \$8,376,078. The budget has been prepared with input from department heads, Council requests and my recommendations. It is balanced as required by state law and identifies all revenues and expenditures. The final proposed budget differs from preliminary drafts as there has been multiple conversations on how best to maintain the level of services the Borough provides its residents, businesses and visitors. As is the history with such things, increases in expenses continues to outpace increases in revenue streams. Once again this year, this reality made this budget difficult to develop.

Previous drafts of this budget incorporated a mixture of modest real estate tax increases, adjustments to the fee/fine schedule in parking and other permits/licenses, and staffing adjustments to meet the demands of rising expenses. A modest tax increase was not acceptable to a majority of Council. A Council consensus seems to have gelled around the admission that the acceptable limit of staff and project cuts has been reached and that to maintain the status quo in

service delivery, significant adjustments to revenue streams was a priority and the use of reserve funds to balance the budget was equally unacceptable as a modest tax increase. With this understanding, staff has pared down each department's budget to what staff would call not desirable, but acceptable. It is a minimalist approach to staffing levels and service delivery in each department.

Staff utilized the static budget model approach to developing the 2017 budget. This method essentially holds the bottom line 'static' in 2017 as compared to 2016. To this end, for example, the 2017 General Fund Budget (01) of \$4,689,852 is only \$8355 higher than the 2016 General Fund Budget of \$4,681,497. For comparison purposes, this General Fund Budget is \$146,799 less than the General Fund Budget of \$4,836,651 in 2015. These are real and significant cuts in budgets over the past several years. Deeper cuts would have significant negative impacts on service delivery in the Borough.

The same structural deficit in the General Fund appeared in the drafting of the FY2017 budget as appeared in initial drafts in both the 2015 and 2016 budgets. Council adamantly refused to consider a small tax increase, forcing the budget to be balanced with an inflation of expected revenue generated by

adjustments in various fees and fines specific to various permits/licenses and in the Parking Department. While staff steadfastly does not endorse some the adjustments authorized by Council specific to fines, the good news is that this budget is balanced without the use of reserve funds, and if the revenues are realized as estimated, will begin to address the year's-long discussed structural deficit. A detailed accounting of all revenues and expenditures appear in the following pages.

2016 Summary

As the 2016 fiscal year draws to a close, the Borough's financial situation is not optimal. While this assessment sounds somewhat alarming, it is important to note there are brighter spots in the Borough's overall financial condition. Nearly two years ago, FY2014 began with a planned General Fund deficit of \$98,000. Reserve funds had been planned to be used to make up this deficit. The final numbers for 2014 ended with a most pleasant and unexpected good surprise – a budget surplus of just over \$256,000 (see FY2014 audit for details). This surplus was realized by a combination of proceeds from the sale of the train station and good fiscal stewardship by each department head. Similarly, the FY2015 budget used a combination of cuts, increases in fees, and transfers from other funds to achieve

balance. The final audit for the Borough in 2015 demonstrated a \$50,717 deficit for the fiscal year – a much lower number than had been expected when the 2015 budget was approved (see FY2015 audit for details).

The flip side of this good news, however, is that the Borough’s long-standing structural deficit lingers. Generally speaking, year after year, each first-draft budget begins with a deficit somewhere between 200 and 300 thousand dollars. Simply slashing departmental budgets will not balance this math without serious reductions in current services. Future Councils will continue to wrestle with this ugly reality.

The end of the 2016 fiscal year is fast approaching and there are enough General Fund reserves to operate the Borough through early spring, when the first large influx of real estate taxes are expected. Many years ago, the Borough would have to issue a Tax Anticipation Note (TAN) to operate the Borough in the lower revenue months of January, February and March. A TAN is not needed in 2017. If Council continues to adopt and follow good financial management practices future TANs should not be necessary.

As of the drafting of this summary (late-November 2016), the General Fund is doing quite well, given the budgeted use of reserves to balance the 2016 budget. 96.00% of anticipated revenues have been collected, with 89.26% of anticipated expenditures accounted for. The anticipated use of reserve funds in 2016 have not been applied to these numbers. With one full month remaining in 2016, it is anticipated that the Borough will receive 100% of budgeted revenues without having to use reserve funds.¹ Barring any unforeseen circumstance in the next month, expenditures should also remain very close to budgeted levels, which at the time of this writing suggests a very positive outcome when the FY2016 books are audited.

Programmatic Review of FY2016

The FY2016 budget was drafted around the following four priorities:

1. Completion of technology upgrades started in 2015,
2. Maximize existing revenue streams,
3. Address infrastructure needs, and
4. Update ordinances/regulations.

The first and second priority were largely linked, in that the maximization of existing revenue streams is very much dependent upon the successful completion of numerous technological upgrades to various

programmatic systems. The automation that is achieved increases money collected and lessens the amount of time staff is needed in the physical collection of money and also minimizes overtime expenses. The resignation of the Planning Director mid-year prevented the completion of the implementation of land management software in that department. Both the Parking and Finance Departments did successfully complete implementation of technology upgrades which resulted in better tracking and auditing of various departmental functions. Systems have been streamlined to the point where staffing reallocations (in conjunction with the hire of a new Planning Director) can be made to better support the vast number of services provided by the Planning Department in FY2017 and beyond.

Infrastructure needs were addressed in a comprehensive manner in 2016 by the introduction of a five-year Capital Improvement Plan (CIP). Borough Council subsequently issued a \$4 million General Obligation bond to fund many of the \$5 million of projects identified in the CIP. The CIP is a living document and should be revised annually to reassess needs for future projects.

¹ This expectation may be diminished as a huge portion of parking revenue will not be collected in

December as Council has chosen to honor its MOU Agreement with GARMA, providing free parking in

certain portions of the Borough for the Holiday Season.

Various ordinances and regulations were amended as issues arose. A more comprehensive and holistic look at ordinances and regulations is planned to coincide with the rolling out of the Joint Comprehensive Plan in 2017.

Highlights of the 2017 Budget

The FY2017 budget was drafted around the following four priorities:

1. Tying up loose ends with technology upgrades from 2016 (specifically the implementation of land management software and the relaunch of the Borough website),
2. Educating the community on the Joint Comprehensive Plan and amending any zoning/SALDO ordinances to complement the plan,
3. Working with Main Street Gettysburg to evaluate and propose a holistic and comprehensive parking plan for the Borough, and
4. Seek grant funding opportunities for projects not currently funded in the CIP.

All four priorities are very large projects and will take considerable time. It is vitally important that these priorities remain at the top of the list of projects and not be diverted by other ancillary issues that may arise as the year progresses. These priorities are essentially laying the foundation for future community and economic development growth in the Borough. Any diversion in

these priorities may place the Borough at a disadvantage in future years with regard to community and economic development.

As previously mentioned, the FY2017 budget was developed using a Static Budget Model. A Static Budget is a fixed budget based on anticipated costs and expenses prior to the fact. In this case, staff allocated funds for each department based on the needs of the department and the services that department provides. Roughly speaking, in the aggregate (the bottom line) the FY2017 budget does not exceed the budget of FY2016. This budget model was employed based on Council's desire to understandably control costs and not see large increases in the bottom line. A disadvantage to this type of budget model, however, is that this type of budget leaves very limited options for flexibility to adjust to unforeseen circumstances. At the end of the fiscal year, static budget figures may vary widely from the actual figures during that period. With no contingencies built into the budget, staff fears this may lead to a deficit in FY2017.

What is funded in each department?

(400) Legislative

- ✓ Seven (7) Council salaries and associated payroll taxes
- ✓ Various memorabilia for the Mayor

(401) Executive

- ✓ Salaries and associated payroll taxes and benefits for the Mayor, Borough Manager and Receptionist/Secretary

(402) Finance

- ✓ Funds annual audit services
- ✓ Funds salaries plus associated payroll taxes and benefits for the Finance Director and Finance Assistant

(403) Tax Collection

- ✓ Salary and associated payroll taxes for tax collector
- ✓ Tax collection fees and operating supplies

(405) Borough Secretary/Human Resources

- ✓ Salary, payroll taxes and benefits for the Borough Secretary, who also doubles for the Borough's Human Resource Director

(409) General Government

- ✓ Operating supplies
- ✓ Merchandise purchases (flags, pins, etc.)
- ✓ 12 broadcasts on Community TV
- ✓ Postage
- ✓ Computer/Copier/Video parts
- ✓ Borough Engineer (outsourced)
- ✓ Phone/Internet Fees
- ✓ Computer Software Fees
 - Financial/Land Management
 - Website and IT services
 - eCode 360
- ✓ Utility bills and building maintenance
- ✓ Insurances, bank fees and commissions

- ✓ Borough solicitor
 - Legal advertising fees
- ✓ Professional development
- (410) Police
 - ✓ Salary, associated payroll taxes and benefits for the following positions:
 - Chief of Police
 - Detective
 - Two (2) Sergeants
 - Six (6) Patrolmen (FT)
 - Nine (9) Patrolmen (PT)
 - Six (6) Auxiliary Officers
 - ✓ Operating supplies
 - ✓ Vehicle maintenance
 - ✓ Legal services
 - ✓ Computer software and IT management services
 - ✓ Radio maintenance
 - ✓ Required insurances
 - ✓ Professional development
 - ✓ Equipment:
 - Guns/Ammunition
 - Bullet proof vests
 - Uniforms
 - ✓ Leasing Program for two 2016 Police Interceptor (AWD) vehicles

(411) Fire

- ✓ Utility bills
- ✓ Fire Tax transfer
- ✓ Required insurances

(413) Code Enforcement

- ✓ Contracted services with PMCA
- ✓ Operating supplies and postage

(414) Planning

- ✓ Salary, benefits and associated payroll taxes for the Planning Director
- ✓ Operating supplies and postage
- ✓ Engineering fees
- ✓ Computer software/IT management services
- ✓ Professional development
- ✓ Legal services and legal advertising

(415) Emergency Management

- ✓ Civil Service testing supplies
- ✓ EMA Coordinator stipend

(421) Health

- ✓ ACT 101 recycling advertising
- ✓ SPCA appropriation

(430) Public Works

- ✓ Salary, benefits, and associated payroll taxes for the following staff positions:
 - Public Works Director
 - Foreman
 - Six (6) Laborers (FT)
 - One (1) Laborer (PT) or two (2) Seasonal Employees
- ✓ Utility bills and operating supplies
- ✓ Vehicle maintenance
- ✓ Insurances and certifications
- ✓ Capital purchases:
 - Backhoe (payment 2 of 5)
 - Hilti BX3 Metal Fastening Tool
 - Line laser paint machine
- ✓ IT management services
 - MS4 mapping

(432) Winter Maintenance

- ✓ Snow and ice removal materials
- ✓ Machinery and equipment rental

(433) Traffic Control Devices

- ✓ Replace/repair road signs and markings
- ✓ Lighted crosswalks
- ✓ Utility bills

(434) Street Lighting

- ✓ Utility bills
- ✓ Miscellaneous repairs and maintenance

(435) Sidewalks & Crosswalks

- ✓ ADA ramp engineering
- ✓ Repairs and maintenance
- ✓ Steinwehr Phase II pole relocation project

(436) Storm Sewers & Drains

- ✓ MS4 compliance initiatives
- ✓ Miscellaneous repairs and maintenance

(438) Bridges

- ✓ CIP – Bridge plan projects funded by 2016 GO Bond

(439) Roads & Alleys

- ✓ Engineering for streets and alleys to be funded by 2016 GO Bond money
- ✓ Carry over contribution for Baltimore Street Master Plan approved in 2016 budget
 - Engineering
 - Stratton Street (2018 construction)
 - Master Plan – Baltimore Street
 - Construction

- Alleys - preservation
- Roads – preservation
- North Washington & 4th Streets
- Gettysburg Inner Loop Phase II

(445) Parking

- ✓ Salary, benefits, and associated payroll taxes for the following personnel:
 - Parking Manager
 - Two (2) Parking Enforcement Officers (FT)
 - One (1) Parking Enforcement Officer (PT or Seasonal)
 - One Laborer (FT), shared with the Public Works Department
- ✓ Vehicle maintenance
- ✓ Software and IT management services
- ✓ Insurances
- ✓ Utility/phone/internet bills
- ✓ Building repairs and maintenance

(454) Parks & Recreation

- ✓ GARA contribution
- ✓ Required insurances
- ✓ Special events

(455) Shade Tree

- ✓ Pruning/clean-up services
- ✓ Purchases twelve (12) new trees

(465) Community Development

- ✓ Non-Governmental Appropriations for:

- Elm Street
- Main Street Gettysburg
- Adams County Arts Council
- Rabbit Transit

(471), (472), and (492)

- ✓ Finances interest and principal on Borough debt:
 - 2010 GO Bond
 - 2016 GO Bond
 - PIB Loan – Steinwehr Avenue Phases I & II
 - PIB Loan – East Middle Street 2015 construction.

Summary

Much has been said during the deliberations of the development of this budget. Some Council members have commented that they have heard from constituents that they prefer service cuts over a nominal tax increase. Others report that some constituents would accept a nominal tax increase if appropriated for specific programs (i.e. Police services). Universally, it was recognized that the use of reserve funds to balance the budget was unacceptable. This budget does decrease some services and increases some services in other areas – all with no tax increase and no use of reserve funds.

Service cuts come in the form of the elimination of the Borough cashier. No cash or credit card payments will be accepted at

the Borough Building moving forward. Instead, payments, where possible, will be made available online through the Borough’s website at www.Gettysburg-PA.gov.²

On-site payments will be possible only via check or money order and placed in a drop box at the front desk or in the labeled drop box outside in front of the main entrance to the Borough Building. Financial transactions at the front window will be eliminated on January 2, 2017.

Conversely, however, the elimination of the cashier position allows the Borough to increase the hours of operation at the front window, via the Borough receptionist/secretary. The receptionist/secretary will direct patrons to the appropriate department head for service and act as the primary point of contact for intake for various permits/licenses processing. This new position will also act as administrative support to the Planning Department, which manages a multitude of Borough functions including all land use permits, highway occupancy permits, street excavation permits, zoning applications and reviews, land development reviews, zoning regulations, code enforcement, Planning Commission agendas, HARB agendas, HARB reviews and certificate of appropriateness issuance, grant administration, etc.

² New web address in 2017 www.GettysburgPA.gov

As you know, Gettysburg is a town with a worldwide presence. It falls to the 7620 residents (including students) to support the infrastructure and services for millions of visitors every year. This fact must not be lost on any of us. Complicating this high service-delivery mandate are numerous persistent economic realities for the Borough. They are:

- The roughly 2500 students in the Borough contribute very little earned income tax,
- The Borough's tax payers support services for over 2 million visitors each year, while the Borough Government charged with delivering those services receives the following from those visitors:
 - a fraction of the pillow tax generated county-wide³
 - an insignificantly small amount of revenue generated by admissions taxes as compared to the overall budget, and
 - conversely, the bulk of revenue collected by visitors comes in the form of parking revenue which further burdens local taxpayers when local tax payers must pay parking fees⁴,

- Nearly 40% of the Borough's assessed property is tax exempt,
- The Borough is under Federal compliance mandates with regard to MS4⁵ and ADA⁶, and
- The Borough continues to lose revenue annually in the following areas:
 - Real estate valuation,
 - Occupation tax, and
 - Per capita tax.

In the longer term we must find ways to make funding governmental services more sustainable given these rather alarming economic realities. In the short-term, staff needs your support to keep services in the Borough at an acceptable level for the Borough's residents and visitors. This budget, as proposed, does that. This budget, albeit not ideal, is reasonable.

This budget was assembled with estimates as close as we can determine. Projections for the remainder of 2016 are very close. Revenue estimates for FY2017 are not as conservative as is prudent. This is a result of Council choosing to not take staff's revenue options as presented. Rather, Council has chosen to balance this budget with revenues projected in increased parking fees and fine penalties for parking violations. Staff

continues to caution against this approach as numbers balanced on a spreadsheet do not take into account human behavior.

The Borough has had a long history of providing discounted long-term parking options in the Borough. Additionally, if a parking violation was issued, there had been a history of providing a fine discount if paid within 7-days of issuance of the violation. This budget eliminates both discount options in long-term parking and parking violation fines. No one knows with certainty how residents, students, and visitors will react to the elimination of discounted parking options and discounted violation fines. Staff has not had adequate time to properly vet some of the proposals Council used to balance this budget. Staff will be watching these changes and reporting on the trends as the year progresses.⁷

The vast majority of new revenue streams in this budget are generated via fee and fine increases. This only helps on the margins. Expenses will continue to outpace any fee adjustments in future years. A monumental shift is needed in revenue streams for the Borough. We need to be innovative in our search for new revenue. We need to lobby our legislators to allow us the freedom to

³ Approximately \$150,000 in a \$4.6 million budget

⁴ Parking revenue accounts for approximately 22% of all revenues for the Borough

⁵ Municipal Separate Storm Sewer System

⁶ Americans with Disabilities Act

⁷ All fees and fines can be compared to previous years' fees and fines in the chapter titled **'Borough Taxes and Fees Rate Schedule (2017)'**

customize our revenue sources. We need to continue to build strong partnerships with our neighbors to spread the cost of government across municipal borders. GARA is a good step in that direction, as is partnering with both GMA and Columbia Gas on various infrastructure projects. Without these changes, we will continue to burden our citizens with tax bills well beyond those of other Adams Countians.

In the event that a monumental shift does not occur in the next 12 months and we must once again consider how to make unpleasant budget choices, it is important to keep in mind the following:

- ✓ Experience has taught us that small tax increases, spaced at appropriate intervals, is more acceptable than a one-time large tax increase that does more to shock the system of the residents than it does to balance a budget, and
- ✓ Gettysburg is recognized across the state, country, and indeed, the world, as an effective and attractive community. It is considered a model for others, a nice place to live, work and play. To keep this reputation intact, appropriate investment in the community must occur. No vacationer/visitor is coming to spend money in a run-down town.

The Staff

The Borough's staff is highly competent and hard working. They are dedicated public servants who too often are castigated in the press or by some members of the general public. They have stepped up to provide continuous service to the community through the course of the past year – a year of turbulence where too often the Borough's staff endured unjust, salacious, frequent and personal attacks in local media and in public forums. They deserve a collective 'thank you' for standing firm in the face of unfair, non-congenial, and brutal treatment. These types of attacks would not be tolerated in the private sector and would have undoubtedly ended in lawsuits – whether that be toward the employer or the individual(s) hurling the attacks. Most professionals of the caliber the Borough employs would seek out employment options where these verbal assaults and bullying tactics are not tolerated. But, despite the attacks, they chose and continue to choose, to stay and serve the community they love. They should be commended for their efforts.

Respectfully submitted,



Charles R. Gable, *MPA*
Borough Manager

Statutory Taxes and Rate Limits

Under the Borough Code, P.L. 1656 of 1965, revised 2012, and Act 511, P.L. 1257 of 1965, boroughs have authority to levy a number of taxes. The types of levies and the statutory authority and rate limits follow:

Table 1 – Statutorily Permissible Property Taxes

Real Property Tax ^(levied)	Statutory Rate Limit
General Purposes	30 mills
General Purposes – Additional millage with court approval ^(not levied)	5 mills ⁸
Interest & Principal on any indebtedness incurred pursuant to the Local Government Debt Act or any act governing indebtedness ^(not levied)	Sufficient for purpose of tax
Pensions & Retirement ^(not levied)	0.5 mills
Shade Tree ^(not levied)	0.1 mills
Lighting ^(not levied)	8 mills
Gas, Water, & Electric Light after Referendum ^(not levied)	8 mills
Purchase of Fire Equipment/Apparatus, Fire Training/School, after Referendum ^(not levied)	3 mills ⁹
Building Fire House, Lock-Up, or Municipal Building after Referendum ^(not levied)	2 mills
Library ^(not levied)	No Limit
Support of Ambulance & Rescue Squads by Referendum ^(not levied)	0.5 mills ¹⁰
Special Levy for Debt by Permission of Court of Common Pleas ^(not levied)	No Limit
Street Improvements ^(not levied)	5 mills
Recreation ^(not levied)	No Limit
Community College ^(not levied)	Not to Exceed 5 mills of Market Value

⁸ A Borough may levy a higher millage on the assessed value of improvements; however, revenues collected under a split tax rate may not exceed the revenues which would have been generated by 30 mills on the total assessed value of all taxable properties.

⁹ May be exceeded upon approval by voters in referendum.

¹⁰ Can be as much as 2 mills after Referendum.

¹¹ These taxes subject to sharing with the school district.

¹² This is a dedicated tax, which must be used for the following reasons: public safety, road construction/maintenance, or to reduce the amount of property tax.

¹³ This tax may be levied instead of the Occupational Privilege Tax on any wage earned within the Borough by both residents and non-residents (See Act 511 for priority of collection of this tax). Persons earning less than \$12,000 annually may be exempt if the Borough charges \$10. It is mandatory, if the Borough collects \$10 and \$52.

¹⁴ This is a tax on wages and net profits and may be levied on both residents and non-residents. The taxpayer's residence takes precedence over his place of occupation if both have the tax. The tax may be split with the school district in any portion that is agreed upon. In case no agreement is reached,

Table 2 – Other Statutorily Permissible Property Taxes

Type of Tax	Statutory Rate Limit
Occupation Tax – Borough Code ^(levied)	30 mills
Occupation Tax – Act 511 ^(levied)	No limit if levied as mills on assessment value; \$10 at flat fee ¹¹
Per Capita Tax ^(levied)	\$10
Act 511 - Local Services Tax ^(levied)	\$5 ^{12 and 13}
Act 511 - Earned Income Tax ^(levied)	1% to 1.7% ¹⁴
Act 511 - Mercantile License Tax ^(not levied)	1 mill and 1.5 mill retail on gross receipts ¹⁵
Act 511 - Business Privilege Tax ^(not levied)	No Limit ¹⁶
Act 511 - Amusements (Admissions) Tax ^(levied)	10%; 5% if imposed for first time after 12/31/1997; Effective rate is 4% on skiing facilities and golf courses ¹⁷
Act 511 – Mechanical Devices Tax ^(levied)	No Limit ¹⁸
Real Property Transfer Tax ^(levied)	1% ¹⁹

ACT 511 Overall Limits

Boroughs may collect from Act 511 taxes a total amount equal to the product obtained by multiplying the latest total market value of real estate by 12 mills. Thus, with a market value of \$503,183,900 Gettysburg may legally collect \$6,038,206 in Act 511 taxes in 2016.

Exemptions: Act 511 permits exemption from all or part of the liability for occupational privilege and per capita taxes of persons earning less than \$5000 annually.

each may collect one-half of 1%. Should a school district levy an earned income tax pursuant to Act 50 of 1998, the Borough may not claim the school district's share of the tax under Act 511.

¹⁵ Commonwealth Court has ruled that the Local Tax Reform Act (Act 145 of 1988) language prohibits a new tax levy on gross receipts basis or an increase in rates levied prior to November 30, 1988.

¹⁶ This tax may be levied on professions and services doing business in the Borough. It may be imposed at a flat rate and is usually applied to professional persons, service occupations, merchants, vendors, and businesses. Commonwealth Court has ruled that the Local Tax Reform Act (Act 145 of 1988) language prohibits a new tax levy on gross receipts basis or an increase in rates levied prior to November 30, 1988.

¹⁷ Boroughs may not tax admissions to movie theaters. The tax is levied on admissions to places of amusement, entertainment, recreation, athletic events, etc. When overlapping taxing jurisdictions (school districts) levy this tax, the combined rate may not exceed 10%.

¹⁸ This tax may be imposed as a percentage of receipts basis or at a flat rate as a privilege or license tax on juke boxes, pinball machines, vending machines, video game machines, etc.

¹⁹ Subject to sharing with school district.

Borough Taxes and Fees Rate Schedule (2017)

Table 3 – Tax Rates

The Borough revisits the various tax rates and fees annually. This chapter outlines the proposed tax rates and fees for adoption in the 2017 budget. The subsequent proposed tax rates and fees are up-to-date as November 30, 2016. Table 3 outlines the historical and 2017 proposed tax rates.

Permit/License Fees, Planning Permits/Licenses & Fees, Highway Occupancy Permit Fees, and Parking Fees can be found in Tables 5, 6, 7, and 8 respectively.

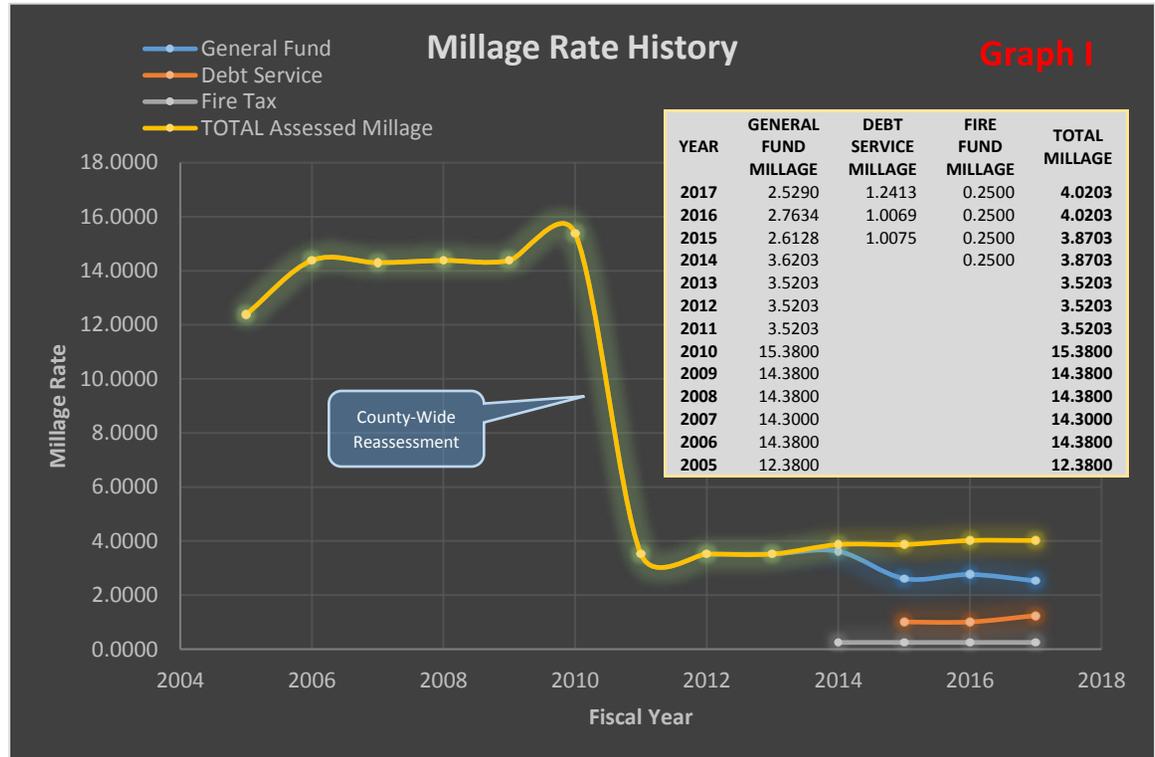
Tax Type	2013	2014	2015	2016	2017	
Real Estate (mills)	General Fund (01)	3.5203	3.6203	2.6128	2.7634	2.5290
	Debt Services Fund (23)	^^^	^^^	1.0075	1.0069	1.2413
	Fire Protection Fund (03)	^^^	0.2500	0.2500	0.2500	0.2500
	Total Millage on Assessed Value	3.5203	3.8703	3.8703	4.0203	4.0203
Occupation Tax (mills)	30 mills	30 mills	30 mills	30 mills	30 mills	
Real Estate Transfer Tax	0.50%	0.50%	0.50%	0.50%	0.50%	
Earned Income Tax (EIT)	0.50%	0.50%	0.50%	0.50%	0.50%	
Amusement (Admissions) Tax	5%	5%	5%	5%	5%	
Local Services Tax (LST)	\$47.00	\$47.00	\$47.00	\$47.00	\$47.00	
Per Capita Tax	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	
Mechanical Devices Tax (per unit)	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	

Summary of Taxes Levied on Gettysburg Borough Residents

Real Estate (Property) Taxes

Borough and County

Borough and County real estate tax notices are mailed on or before March 1st of each year and specify taxes for the calendar year. Taxpayers can deduct 2% (the discount) if they pay the tax by April 30th, face value must be paid by June 30th, and a 10% penalty is added if paid after June 30th. Second notices (reminders) are sent on or about October 15th to those who have not paid. Unpaid taxes as of December 15th are turned over to the Adams County Tax Claim Bureau on December 31st. Any payments made after



December 31st must be made to the Adams County Tax Claim Bureau.

Gettysburg Area School District

Gettysburg Area School District real estate tax notices are mailed on or about July 1st and specify taxes for the fiscal year July 1st through June 30th of the following year. Tax payers can deduct 2% (the discount) if they pay the tax by August 31st, face value must be paid by October 31st, and the 10% penalty is added if paid after October 31st. Second notices (reminders) are sent on or about January 15th to those who have not paid. Unpaid taxes as of April 15th are turned over to the Adams County Tax Claim Bureau on April 30th. Any payments made after April 15th must be made to the Adams County Tax Claim Bureau.

Interim Real Estate

Interim Real Estate tax notices are issued several times during the year by the taxing authorities to those property owners who have made additions or improvements to their property. These notices have varying due dates listed on them.

Per Capita Tax

Borough and County

Borough and County per capita tax notices are mailed on or about March 1st and specify taxes for the calendar year. Each person who has lived in the Borough AT ANY TIME

during the calendar year must pay per capita taxes - \$5 for the County and \$5 for the Borough. Taxpayers can deduct 2% (the discount) if they pay by April 30th. Face value must be paid by June 30th, and a 10% penalty is assessed on payments made after June 30th. Second notices (reminders) are sent on or about October 15th to those who have not paid. Unpaid per capita taxes as of December 15th are turned over to J.P. Harris Associates on December 31st for collection.

Occupation Tax

Borough Occupation Tax

Borough Occupation taxes are levied on employed residents based on a scale ranging from \$100 to \$800 as assigned by the Adams County Office of the Tax Assessor. This tax, if applicable, is included on the per capita tax notice listed above. The County does not levy an Occupation Tax.

Earned Income Tax

Gettysburg Area School District & the Borough

Gettysburg Area School District and the Borough earned income tax is handled as a payroll deduction for individuals who live in the school district and the Borough and have

Table 4 – Assessment History

	Real Estate	Occupation	Per Capita
2017	\$503,183,900	\$756,325	3030
2016	\$505,662,700	\$779,125	3147
2015	\$504,517,600	\$743,000	3349
2014	\$507,611,000	\$743,250	3349
2013	\$510,426,900	\$743,525	3349
2012	\$509,185,100	\$811,200	3474
2011	\$515,329,100	\$767,225	3329
2010	\$119,468,234	\$802,050	3407
2009	\$119,306,640	\$679,775	3217
2008	\$119,101,807	\$612,875	3129
2007	\$117,467,841	\$535,975	2997
2006	\$116,067,102	\$544,075	3113
2005	\$116,067,102	\$544,075	3113
2004	\$115,608,223	\$470,650	3009
2003	\$113,022,652	\$516,550	3184
2002	\$112,069,452	\$537,675	3311
2001	\$110,985,114	\$528,500	3341
2000	\$108,962,914	\$462,825	3236
1999	\$108,147,956	\$480,175	3319
1998	\$107,522,651	\$491,125	3352
1997	\$106,096,337	\$519,025	3433
1996	\$104,253,251	\$532,875	3438
1995	\$103,694,204	\$554,600	3515
1994	\$103,281,491	\$525,350	3458
1993	\$102,048,999	\$493,575	3285
1992	\$100,311,853	\$475,650	3147
1991	\$100,120,553	\$481,950	3093

earned income from a job. The tax is based on the location of your residence.

Self-employed residents pay this tax through quarterly estimated payments to the designated earned income tax collectors. York Adams Tax Bureau is the collector for the school district and the Borough. The total tax due is 1.7% of earned income of which

1.2% goes to the school district and 0.5% goes to the Borough.

Local Services Tax

Borough Local Services Tax

Borough Local Services Tax is levied on all individuals who WORK within the boundaries of the Borough and earn more than \$12,000 annually. This tax is handled as a payroll deduction. The tax is collected by the designated tax collector for the Borough – York Adams Tax Bureau. The total amount collected from an individual during the year is \$52. \$47 is the Borough’s portion, while the remaining \$5 goes to the school district.

Real Estate Assessment History

Real Estate Assessment is the value of all improved property within the boundaries of the Borough. A complete reassessment occurred at the county level in 2010. As a result, the millage rate applied to the new assessed value significantly decreased. The increased value in real property, as assessed by the County, has had ongoing negative effects. Specifically, each year, the value of assessed property within the Borough has decreased as individual continue to appeal the assent decisions applied in 2010. Table 4 outlines this assessment history.

2017 Fee Schedule

Annually, Borough Council adopts various fees for permits, licenses, inspections, and other various activities conducted in the Borough. The 2017 fee schedule is passed by resolution and follows here in both written and graphical form for easy reference.

RESOLUTION NO. 121216-2

WHEREAS, the Commonwealth of Pennsylvania, by its various statutes to include, but not limited to the Borough Code, the Pennsylvania Municipalities Planning Code, and the Pennsylvania Construction

Table 5 – Permits & License Fees

Permits & License Fees		2013	2014	2015	2016	2017
Transient Retail Merchants	Per Day	\$25	\$50	\$50	\$55	\$55
	Per Month	\$100	\$200	\$200	\$200	\$200
	Per Year	\$300	\$600	\$600	\$600	\$600
Amusement License	Per Year	\$50	^^^	^^^	^^^	^^^
	Annual (valid 1/1/2017-12/31/2017)	^^^	\$50	\$50	\$50	\$50
	Prorated (valid 7/1/2017-12/31/2017)	^^^	\$25	\$25	\$25	\$25
Junk Dealer License		^^^	\$150	\$150	\$150	\$150
Guided Walking Tour		\$125	\$125	\$125	\$125	\$125
Parade Permit and Special Event Permit	per event	\$1,000	\$30	\$30	\$30	\$30
Parade and Special Events Fees	Based on hourly rate of services provided (police, public works, administration, etc.). An estimate will be provided (including any equipment rented) prior to the event based upon application information.					
Fireworks Permit		\$25	\$50	\$55	\$60	\$60
Yard Sales		per event	\$10	\$10	\$10	\$10
Horse Drawn Carriage License	per carriage with up to six passengers	\$350	\$350	\$350	\$350	\$350
	per carriage with more than six passengers	^^^	^^^	\$425	\$425	\$425
Taxi License	plus meter bag purchase(s)	^^^	\$50	\$50	\$50	\$50
Solicitation License		^^^	\$25	\$25	\$25	\$25
Police Escort		Billed at Current Hourly Rate				
Towing License & Renewals		\$100	\$100	\$250	\$250	\$250
Towing Fee	per event	^^^	\$125	\$125	\$125	\$125
Impound Fee	per day	\$75	\$75	\$75	\$75	\$75
Accident Reports		per report	\$15	\$15	\$15	\$15
Outdoor Dining License		^^^	^^^	\$75 Flat Rate + \$2/sq. ft.		

Code Act, and the Borough of Gettysburg, by its various ordinances and resolutions enacted and adopted pursuant to the authority of the same, have authorized the establishment, setting, amending and updating of fees for licenses, permits, applications, review, inspections, hearings, parking fees, parking fines and other fees related to activities within the Borough of Gettysburg (hereinafter the "Borough"); and

WHEREAS, in an effort to provide the most effective and efficient manner of communicating the Borough's various fees to potential applicants, the Borough Council of the Borough of Gettysburg (hereinafter the "Borough Council") desires to consolidate those fees into a single, comprehensive resolution; and

WHEREAS, for fees that have been established in Borough ordinances, those fees shall be confirmed in this resolution

Table 6 – Planning Permits & License Fees

Planning Permit & License Fees		2013	2014	2015	2016	2017
Land Development	*Land Use Permit	\$25	\$25	\$25	\$25	\$25
	Subdivision (small)	\$400	\$400	\$400	\$400	\$400
	Subdivision (large)	\$800	\$800	\$800	\$800	\$800
	Subdivision Plan Revision	^^^	^^^	^^^	^^^	\$200
Subdivision Ordinance Copy	Double-Sided black/white copy is \$.25/page	\$15	\$15	\$20	\$20	\$20
Fence Permit	per fence (requires land use permit)*	\$20	\$25	\$25	\$25	See Building Permit
Sign Permit	per sign (requires land use permit)*	\$40	\$40	\$40	\$40	\$20
Banner Permit	(requires land use permit)*	^^^	^^^	^^^	^^^	\$0
Code Enforcement Appeals Board		\$500	\$500	\$750	\$750	\$750
Zoning Ordinance	Zoning Hearing Board Appeals	\$500	\$750	\$750	\$750	\$750
	Zoning Certification Letter	^^^	^^^	\$25	\$25	\$25
	Curative Amendment	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
	Request for Zoning Ordinance Text/Map Amendment	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
	Zoning Map Copy	\$4	\$4	\$5	\$5	\$5
	Zoning Book Copy	\$25	\$25	\$30	\$30	\$30
Recycling Permit		^^^	\$50	\$50	\$50	\$50
Storm Water Management (requires land use permit)*	Minor Site Plan	\$25	\$25	\$25	\$25	\$25
	Major Site Plan	\$50	\$50	\$50	\$50	\$50
Regulated Rental Unit Occupancy Ordinance (RRUO)	Annual Licenses Fee/Unit (Each unit inspected every three years at PMCA rates)	\$25	\$25	\$25	\$25	\$25
	Re-Inspection Fee	\$75	\$75	\$75	\$75	\$75
Building Permit (Non-UCC) (requires land use permit)*	First \$1000 construction cost	\$12	\$12	\$12	\$12	\$12
	Each additional \$1000 cost	\$10	\$10	\$10	\$10	\$10
	Moving Building - First \$1000	\$12	\$12	\$12	\$12	\$12
	Moving Building - Each additional \$1000	\$10	\$10	\$10	\$10	\$10
	Demolition Permit - First 2500 sq. ft.	\$50	\$50	\$50	\$50	\$50
	Demolition Permit - Each additional 2500 sq. ft.	\$25	\$25	\$25	\$25	\$25
UCC Building Permits (requires land use permit)*	Building Permit					PMCA Rates
	Inspection/Re-Inspection Fee					PMCA Rates
Storm Water Management (requires land use permit)*	SWM Minor Site Plan	\$25	\$25	\$25	\$25	\$25
	SWM Major Site Plan	\$50	\$50	\$50	\$50	\$50
Certificate of Appropriateness	(requires land use permit)*	^^^	^^^	^^^	^^^	\$0

with a notation (*) indicating that the fee has been previously set by ordinance; and

WHEREAS, the Borough Council desires by adoption of this resolution to establish, amend, update and confirm the amounts of various fees and costs related to certain activities conducted within the Borough.

WHEREFORE, BE IT RESOLVED, that the Borough Council of the Borough of Gettysburg, Adams County, Pennsylvania, does hereby establish, amend, update or confirm the following fees:

1. **Code Enforcement Appeals Board Ordinance** - The fee for a hearing before the Code Enforcement Appeals Board shall be Seven Hundred Fifty (\$750.00) Dollars.

2. Regulated Rental Unit Occupancy Ordinance -

- a. The fee for a Regulated Rental Unit Occupancy License shall be Twenty-five (\$25.00) Dollars per unit.
- b. The fee for inspection of a regulated rental unit shall be Seventy-Five (\$75.00)

Table 7 – Highway Occupancy Permit Fees

Highway Occupancy Permit Fees		2013	2014	2015	2016	2017
Street Excavation	Application Fee	\$90	\$90	\$90	\$90	\$90
	Technical Review Fee	\$90	\$90	\$100	\$100	\$100
	Inspection Fee	^^^	^^^	\$75	\$75	\$75
	Curbing	\$1/linear ft.	\$1/linear ft.	\$1/linear ft.	\$1/linear ft.	\$1/linear ft.
Street Excavation Degradation Fees	1st Year	\$80/Sq. Yd.	\$80/Sq. Yd.	\$80/Sq. Yd.	\$80/Sq. Yd.	\$80/Sq. Yd.
	2nd Year	\$70/Sq. Yd.	\$70/Sq. Yd.	\$70/Sq. Yd.	\$70/Sq. Yd.	\$70/Sq. Yd.
	3rd Year	\$60/Sq. Yd.	\$60/Sq. Yd.	\$60/Sq. Yd.	\$60/Sq. Yd.	\$60/Sq. Yd.
	4th Year	\$50/Sq. Yd.	\$50/Sq. Yd.	\$50/Sq. Yd.	\$50/Sq. Yd.	\$50/Sq. Yd.
	5th Year	\$40/Sq. Yd.	\$40/Sq. Yd.	\$40/Sq. Yd.	\$40/Sq. Yd.	\$40/Sq. Yd.
	6th - 10th Year	\$30/Sq. Yd.	\$30/Sq. Yd.	\$30/Sq. Yd.	\$30/Sq. Yd.	\$30/Sq. Yd.
	10th - 15th Year	\$20/Sq. Yd.	\$20/Sq. Yd.	\$20/Sq. Yd.	\$20/Sq. Yd.	\$20/Sq. Yd.
	Over 15 Years	\$10/Sq. Yd.	\$10/Sq. Yd.	\$10/Sq. Yd.	\$10/Sq. Yd.	\$10/Sq. Yd.
Sidewalk & Driveway Permit	Up to 50 Square Feet	\$25	\$25	\$25	\$25	\$25
	Per each additional 50 Square Feet	^^^	^^^	^^^	^^^	\$25
Street Closure	Per Day	^^^	^^^	^^^	^^^	\$250

NOTE: *The street closing shall be an amount no less than \$250.00 for each day that the street is closed for traffic by reason of opening or excavation under the permit.

**The minimum review fee shall be \$100.00. An additional review fee based on the then current hourly rates charged by the Borough Engineer shall be invoiced by the Borough and paid by the applicant after completion of the work. These fees will be reasonable and customary. The applicant shall notify the Borough a minimum of 72-hours in advance of final restoration to schedule an appointment to have a representative of the Borough inspect the excavation prior to final restoration and covering.

Dollars. Each regulated rental unit shall be subject to inspection no less than once every three years.

c. The fee for re-inspection of a regulated rental unit necessitated by the failure to appear to provide property access for scheduled inspections or for violations noted in a prior inspection shall be Seventy-Five (\$75.00) Dollars per unit.

3. Land Use

Permit – Both Uniform Construction Code Ordinance and Non Uniform Construction Code Building Permits require a Land Use Permit. The Land Use Permit fee shall be Twenty-Five (\$25.00) Dollars.

a) **Fence Permit** – Fee depends on size and scope of project as determined by UCC or Non-UCC project.

b) **Sign Ordinance** –

(1) The fee for a sign permit shall be Twenty (\$20.00) Dollars.

(2) The fee for a banner permit shall be zero (\$0) Dollars.

c) **Uniform Construction Code Ordinance** -

(1) The fees for permits, reviews and inspections under the Uniform Construction Code are set by the Borough's Code Enforcement Agency, Pennsylvania Municipal Code Alliance, Inc., in its administration of the Uniform Construction Code of behalf of the Borough. The Fee Schedule attached hereto as Exhibit "A" and incorporated herein by reference includes fees for services relative to the issuance of the following:

(i) Change of Use Permit;

(ii) Certificate of Use and Occupancy Permit;

(iii) Demolition Permit;

(iv) Building Permit (Commercial); and

(v) Building Permit (Residential).

(2) In addition to the fees set forth on Exhibit "A," the Borough shall charge an administration fee of ten (10%) percent of the fees charged by Pennsylvania Municipal Code Alliance, Inc. which shall be assessed and collected by Pennsylvania Municipal Code Alliance, Inc. for each application for a construction permit or a building permit or each request for an inspection pursuant to the Uniform Construction Code.

(3) Pursuant to the requirements set forth in Section 35 P.S. § 7210.703 of the Construction Code Act, Pennsylvania Municipal Code Alliance, Inc. shall also collect on behalf of the Borough a \$4.00

fee on each construction or building permit issued under the Uniform Construction Code and shall transmit such fees so collected quarterly to the Pennsylvania State Treasury to be used for the training and education of municipal code officials.

d) **Non Uniform Construction Code Building Permits** –

(1) The fee for a building permit shall be Twelve (\$12.00) Dollars for the first One Thousand (\$1,000.00) Dollars of construction cost. An additional fee of Ten (\$10.00) Dollars shall be charged for each One Thousand (\$1,000.00) Dollars of construction cost thereafter. The minimum permit fee hereunder shall be Twelve (\$12.00) Dollars.

(2) The fee for a permit for the moving of a building or structure from one lot to another or to a new location on the same lot shall be Twelve (\$12.00) Dollars for

the first One Thousand (\$1,000.00) Dollars of estimated cost of moving plus the cost of the new foundation and of all work necessary to place the building or structure in its completed condition at the new location. An additional fee of Ten (\$10.00) Dollars shall be charged for each One Thousand (\$1,000.00) Dollars of moving cost thereafter. The minimum permit fee hereunder shall be Twelve (\$12.00) Dollars.

- (3) The fee for a permit for the demolition of a building or structure shall be Fifty (\$50.00) Dollars for the first 2500 square feet of demolition and Twenty-Five (\$25.00) Dollars for each additional 2500 square feet of demolition. The minimum permit fee hereunder shall be Fifty (\$50.00) Dollars.

e. **Subdivision and Land Development Ordinance** –

- (1) The application fee for minor subdivision and land development review and approval shall be Four Hundred (\$400.00) Dollars. Said application fee shall include the cost incurred by the Borough of Gettysburg for the reasonable and necessary charges billed by the Borough's professional consultants and engineers for the review of preliminary or final plans and the report thereon to the Borough and for any inspections conducted in conjunction with the subdivision and land development approval process up to the amount of Four Hundred (\$400.00) Dollars. In addition to the aforesaid application fee, the applicant shall reimburse the Borough of Gettysburg for reasonable and necessary charges billed by the Borough's professional consultants

and engineers for review of preliminary or final plans and the report thereon to the Borough and for any inspections conducted in conjunction with the subdivision and land development approval process above the sum of Four Hundred (\$400.00) Dollars which fees and charges shall be invoiced to the applicant by the Borough during or at the completion of the plan review process.

- (2) The application fee for major subdivision and land development review and approval shall be Eight Hundred (\$800.00) Dollars. Said application fee shall include the cost incurred by the Borough of Gettysburg for the reasonable and necessary charges billed by the Borough's professional consultants and engineers for the review of preliminary or final plans and the report thereon to the Borough and for any

inspections conducted in conjunction with the subdivision and land development approval process up to the amount of Eight Hundred (\$800.00) Dollars. In addition to the aforesaid application fee, the applicant shall reimburse the Borough of Gettysburg for reasonable and necessary charges billed by the Borough's professional consultants and engineers for review of preliminary or final plans and the report thereon to the Borough and for any inspections conducted in conjunction with the subdivision and land development approval process above the sum of Eight Hundred (\$800.00) Dollars which fees and charges shall be invoiced to the applicant by the Borough during or at the completion of the plan review process.

- (3) The application fee for the revision of any previously

approved subdivision and/or land development review and approval shall be Two Hundred (\$200.00) Dollars. Said application fee shall include the cost incurred by the Borough of Gettysburg for the reasonable and necessary charges billed by the Borough's professional consultants and engineers for the review of the revised plans and the report thereon to the Borough and for any inspections conducted in conjunction with the revised plan approval process up to the amount of Two Hundred (\$200.00) Dollars. In addition to the aforesaid application fee, the applicant shall reimburse the Borough of Gettysburg for reasonable and necessary charges billed by the Borough's professional consultants and engineers for review of the revised plans and the report thereon to the Borough and for any inspections conducted in

conjunction with the revised plan approval process above the sum of Two Hundred (\$200.00) Dollars which fees and charges shall be invoiced to the applicant by the Borough during or at the completion of the plan review process.

f. **Zoning Ordinance** –

- (1) The fee for an application for a hearing before the Zoning Hearing Board shall be Seven Hundred Fifty (\$750.00) Dollars.
- (2) The fee for a request for a zoning ordinance text or map amendment shall be One Thousand (\$1,000.00) Dollars.
- (3) The fee for a request for a landowner curative amendment shall be One Thousand (\$1,000.00) Dollars.
- (4) The fee for a request for a zoning certification letter

shall be Twenty-Five (\$25.00) Dollars.

g. Storm Water Management Ordinance –

(1) The fee for a minor site plan shall be Twenty-Five (\$25.00) Dollars.

(2) The fee for a major site plan shall be Fifty (\$50.00) Dollars.

4. Property Maintenance Code Ordinance -

a. The fees for inspections and other services under the Property Maintenance Code Ordinance are set by the Borough's Code Enforcement Agency, Pennsylvania Municipal Code Alliance, Inc., in its administration of the Property Maintenance Code Ordinance on behalf of the Borough. The Fee Schedule attached hereto as Exhibit "A" and incorporated herein by reference includes fees for services relative the following:

i. inspection of single-family residential units;

ii. re-inspection fees of a property necessitated by failure to appear to provide access for scheduled inspections or for violations noted in a prior inspection.

5. Fireworks - The fee for a fireworks permit shall be Sixty (\$60.00) Dollars.

6. Special Events –

a. Application Fee. The application fee shall be Thirty (\$30.00) Dollars, which fee reflects the administrative costs to the Borough relative to processing of the application and the issuance of the special events permit.

b. Additional Permit Fee Based on Hourly Rate. An additional fee for the issuance of a special events permit shall be calculated for each special event (including but not limited to a parade) requiring Borough public services using a formula based on current hourly labor burden rates for Borough employees (police officers, police administration and support staff,

public works administration and employees) depending on the level of public services necessary to facilitate the special event. The extent of such Borough public services will be based on information provided by the applicant relative to the number of event participants, anticipated public attendance, and any special circumstances. A listing of the Borough's current labor burden rates is attached to this resolution as Exhibit "B." A copy of the listing reflecting the Borough's current labor burden rates will be included with the application materials for the special events permits. Such labor burden rates shall be updated from time to time as necessary in order to reflect changes in Borough personnel costs. Following receipt of a properly completed application, the Borough will provide written notice to the applicant containing a preliminary estimate of the costs to the Borough, including a detailed explanation of the resources the Borough anticipates will be necessary to support the special event and the potential additional costs where additional services or equipment are requested or are deemed necessary by the Borough. The written notice will also

contain information relative to the duty of the applicant to procure and submit to the Borough timely approval from the Pennsylvania Department of Transportation where closure of a state-designated highway is necessary. Within ten (10) days following receipt of the written notification, the applicant shall deposit with the Borough the amount of the preliminary estimate along with a signed acknowledgment of the applicant's receipt of the written notice.

c. Payment/Refund of Additional Fee. Where the Borough's actual expenses and costs incurred for the provision of public services during the special event shall exceed the additional fee paid by the applicant pursuant to paragraph 7.b. above, the applicant shall reimburse the Borough for its actual expenses and costs for the provision of public services during the special event. Where the Borough's actual expenses and costs for the provision of public services during the special event shall be less than the additional fee paid by the applicant pursuant to paragraph 7.b. above, the Borough shall reimburse the applicant for the

amount of the additional fee paid by the applicant in excess of the actual expenses and costs incurred by the Borough for the provision of public services during the special event. The Borough shall within fifteen (15) business days of the conduct of the special event issue an invoice or statement reflecting the Borough's expenses and costs incurred in the

NOTE: The Borough had a long history of providing the opportunity to receive a \$5 discount on some parking violations if paid within the first seven days of issuance. The fine was reduced from \$20 to \$15. This policy was eliminated with the adoption of the FY2017 budget.

Table 8 – Parking Fees

Parking Fee Structure		2013	2014	2015	2016	2017
Street Meters	Long-Term Parking	\$.25/hr.	\$.25/hr.	\$1.00/hr.	\$1.00/hr.	\$1.00/hr.
	2-hr. Meters	\$1.00/hr.	\$1.00/hr.	\$1.00/hr.	\$1.00/hr.	\$1.00/hr.
	Reserved Meter Bag (per day)	\$10	\$12	\$12	\$12	\$12
	Reserved Meter Bag (per month)	\$100	\$100	\$100	\$100	\$100
Racehorse Alley Parking Garage	Hourly Rate	\$.75/hr.	\$.75/hr.	\$.75/hr.	\$.75/hr.	\$1.00/hr.
	Daily Maximum for 24-hrs.	\$10	\$10	\$10	\$10	\$10
	Monthly Passes	\$60	\$60	\$60	\$60	\$60
	1-Day Guest Pass	^^^	^^^	\$10	\$10	\$12
	2-Day Guest Pass	^^^	^^^	\$20	\$20	\$24
	3-Day Guest Pass	^^^	^^^	\$30	\$30	\$36
	4-Day Guest Pass	^^^	^^^	\$40	\$40	\$48
	5-Day Guest Pass	^^^	^^^	\$45	\$45	\$60
6-Day Guest Pass	^^^	^^^	\$50	\$50	\$72	
7-Day Guest Pass	^^^	^^^	\$55	\$55	\$84	
Parking Fines	Meter Violation	\$15	\$15	\$15	\$15	\$25
	Meter Violation - Magistrate	\$20	\$20	\$20	\$20	\$25
	Handicap Space	\$50	\$50	\$50	\$50	\$50
	Other Violations	\$15	\$15	\$15	\$15	\$15
Residential Parking Permit System (RPP)	Annual Permit (per year)	\$24	\$24	\$24	\$29	\$29
	Guest Dashboard Placard (annual)	\$2.50	\$2.50	\$5.00	\$25	\$25
	3-Day Guest Permit (per use)	^^^	^^^	^^^	\$1.75	\$1.75
	5-Day Guest Permit (per use)	^^^	^^^	^^^	\$2.25	\$2.25
	7-Day Guest Permit (per use)	^^^	^^^	^^^	\$2.75	\$2.75
Immobilization Device (Boot)	Daily Rate (any part of a 24-hour period)	\$25	\$25	\$25	\$25.00	\$75

provision of public services during the special event which invoice or statement shall set forth either the additional sum due and owing the Borough hereunder or the amount of the refund due to the applicant as the case may be. In the case of a refund to the applicant, such refund will be

included with the statement issued by the Borough to the applicant. In the case of a reimbursement of the Borough by the applicant, such reimbursement payment will be paid to the Borough by the applicant within fifteen (15) days of receipt of the invoice by the applicant.

d. Mitigation of Expenses. Event sponsors desiring to provide required special services from a source other than from the Borough must obtain prior approval from the Borough to ensure that such arrangements will be adequate.

7. Amusement License Ordinance - The fee for an amusement license shall be Fifty (\$50.00) Dollars for a license applied for prior to July 1st of any year or Twenty-Five (\$25.00) Dollars for a license applied for after July 1st of any year.

8. Junk Dealers Ordinance* - The annual fee for a junk dealer license shall be One Hundred Fifty (\$150.00) Dollars.

9. Transient Retail Business Ordinance -

a. The fee for a daily transient retail business license shall be Fifty-Five (\$55.00) Dollars.

b. The fee for a monthly transient retail business license shall be Two Hundred (\$200.00) Dollars.

c. The fee for an annual transient retail business license shall be Six Hundred (\$600.00) Dollars.

10. Solicitors of Contributions and Gifts Ordinance* - The fee for a license to solicit contributions and gifts shall be Twenty-Five (\$25.00) Dollars.

11. Yard Sales Ordinance - The fee for a yard sale permit shall be Ten (\$10.00) Dollars.

12. Carriage Ordinance -

a. The annual license fee for applications and renewals for carriages with a capacity of up to six (6) passengers shall be Three Hundred Fifty (\$350.00) Dollars.

b. The annual license fee for applications and renewals for carriages with a capacity of more than six (6) passengers shall be Four Hundred Twenty-Five (\$425.00) Dollars.

13. Guided Walking Tour Ordinance - The annual license fee for applications and renewals for guided walking tours

shall be One Hundred Twenty-Five (\$125.00) Dollars.

14. Outdoor Dining - The fee for an outdoor dining area permit shall be the sum of a base permit fee of Seventy-Five (\$75.00) Dollars plus an additional fee of Two (\$2.00) Dollars for each square foot of outdoor dining area to be permitted by the Borough.

15. Parking Fees -

a. Racehorse Alley Parking Garage - The fees for the Borough parking garage shall be as follows:

(1) An hourly rate of One (\$1.00) Dollar with a maximum rate of Ten (\$10.00) Dollars per day if paid by space at KIOSKS.

(2) A monthly rate of Sixty (\$60.00) Dollars.

(3) A quarterly (3 months) rate of one hundred Seventy (\$170.00) Dollars.

(4) A bi-annual (6 months) rate of three hundred Thirty-Five (\$335.00) Dollars.

(5) An annual (12 months) rate of six hundred Sixty (\$660.00) Dollars.

(6) A one (1) day guest/visitor rate of Twelve (\$12.00) Dollars.

(7) A two (2) day guest/visitor rate of Twenty-Four (\$24.00) Dollars.

(8) A three (3) day guest/visitor rate of Thirty-Six (\$36.00) Dollars.

(9) A four (4) day guest/visitor rate of Forty-Eight (\$48.00) Dollars.

(10) A five (5) day guest/visitor rate of Sixty (\$60.00) Dollars.

(11) A six (6) day guest/visitor rate of Seventy-Two (\$72.00) Dollars.

(12) A seven (7) day guest/visitor rate of Eighty-Four (\$84.00) Dollars.

b. Residential Parking Permit System -

(1) The annual fee for a residential parking permit

shall be Twenty-Nine (\$29.00) Dollars.

(2) The annual fee for a guest (dashboard placard) residential parking permit shall be Twenty-Five (\$25.00) Dollars.

(3) A three-day temporary use RPP Guest Permit (purchased via online application) shall be One Dollar and Seventy-Five (\$1.75) per use.

(4) A five-day temporary use RPP Guest Permit (purchased via online application) shall be Two Dollars and Twenty-Five (\$2.25) per use.

(5) A seven-day temporary use RPP Guest Permit (purchased via online application) shall be Two Dollars and Seventy-Five (\$2.75) per use.

c. On-Street Parking Meters and Borough Operated Surface Lots - An hourly rate of One (\$1.00) Dollar, subject hourly parking time limitations as posted.

d. Pass Port (Pay-by-APP) - An hourly rate of One (\$1.00) Dollar Borough-wide and subject to parking limitations as

posted and directed in the Pass Port APP, plus a one-time per transaction ‘convenience fee’ of Thirty-Five (\$0.35) Cents.

e. Vehicle Immobilization Device – The daily rate (which includes any part of a 24-hour period) for vehicles requiring an immobilization device shall be Seventy-Five (\$75.00) Dollars.

16. Towing Ordinance* -

a. The fee for an original towing license application under the ordinance shall be Two Hundred Fifty (\$250.00) Dollars to be paid to the Borough at the time the application is submitted.

b. The fee for a towing license renewal application under the ordinance shall be Two-Hundred Fifty (\$250.00) Dollars to be paid to the Borough at the time the application for renewal is submitted.

c. The maximum fees to be charged by an authorized towing company for certain towing and storage services to be paid by the motor vehicle owner under the ordinance shall be as follows:

(1) The towing and removal of an immobilized or disabled motor vehicle or a motor vehicle parked in violation of any provision of any

ordinance of the Borough as authorized and requested by the Borough consistent with the provisions of the ordinance - \$125.00;

(2) The towing and removal of a motor vehicle which has been involved in a collision and the cleaning and removal of all debris from the collision area consistent with the provisions of the ordinance - \$175.00 for the first hour and \$125.00 for each additional hour for towing and removal services performed pursuant to the ordinance;

(3) The storage of any motor vehicle at a licensee’s storage facilities consistent with the provisions of the ordinance - \$75.00 per day which shall be computed on a 24-hour basis from the date and time of the towing of the motor vehicle from its location within the Borough until it is released to its owner pursuant to the ordinance.

d. The minimum liability insurance policy limits to be carried by a licensee under the ordinance shall be in the

minimum amount of One Million (\$1,000,000.00) Dollars.

17. Recycling - The fee for a permit to provide recycling services within the Borough shall be Fifty (\$50.00) Dollars.

18. Street Excavation -

a. The application permit fee shall be Ninety (\$90.00) Dollars.

b. The street closing shall be an amount no less than Two Hundred Fifty (\$250.00) Dollars for each day that the street is closed for traffic by reason of opening or excavation under the permit.

c. The minimum review fee shall be One Hundred (\$100.00) Dollars. An additional review fee based on the then current hourly rates charged by the Borough engineer shall be invoiced by the Borough and paid by the applicant after completion of the work. These fees will be reasonable and customary. The applicant shall notify the Borough a minimum of two business days in

advance of final restoration to schedule an appointment to have a representative of the Borough inspect the excavation prior to final restoration and covering.

d. The degradation fee for a street opening or excavation shall be on a sliding scale, based upon the number of years after a street has been paved. The minimum charge will be for two (2)

Table 9 – Street Excavation Fees

1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	6 th -10 th Year	10 th -15 th Year	Over 15 Years
\$80/SY	\$70/SY	\$60/SY	\$50/SY	\$40/SY	\$30/SY	\$20/SY	\$10/SY

square yards rounded to the next whole square yard.

Those charges are illustrated in Table 9:

e. The fee for inspection of the excavation prior to final restoration and covering shall be Seventy-Five (\$75.00) Dollars.

f. The fee for curbing replacement shall be One (\$1) Dollar per linear foot.

19. Sidewalks and Driveways²⁰ -

a. The fee for a permit for any repairs or replacement of sidewalks and driveways shall be Twenty-Five (\$25.00) Dollars up

²⁰ Requires Land Use Permit.

to 50 square feet, and Twenty-Five (\$25.00) Dollars for each additional 50 square feet.

20. Miscellaneous Fees -

a. The fee for a copy of the Borough Zoning Ordinance shall be Thirty (\$30.00) Dollars.

b. The fee for a copy of either the Borough Zoning Map or a copy of the Borough Historic District Map shall be Five (\$5.00) Dollars.

c. The fee for a copy of the Borough Subdivision and Land Development Ordinance shall be Twenty (\$20.00) Dollars.

d. The fee for single-sided copies or one side of a double-sided black and white copy of a standard 8.5" by 11" page shall be at a rate of Twenty-Five Cents (\$.25) per page.

e. The fee for a copy an accident report shall be Fifteen (\$15.00) Dollars.

f. The fee for a Taxi License (or other related business type) shall be Fifty (\$50.00) Dollars.

21. All other resolutions or parts of resolutions inconsistent herewith are hereby amended and revised by this resolution.

22. This resolution shall take effect on January 1, 2017.

THIS RESOLUTION DULY ADOPTED according to law on this 12th day of December, 2016 at a duly advertised general monthly business meeting of the Borough Council of the Borough of Gettysburg.

Aggregate Borough Fund Budgets

The Borough has a total of 10 (ten) Fund Budgets. Each fund serves a specific mission and contains an estimate of both revenues and expenditures.

Table 10 - Budget Summary (ALL Revenue)

Revenue ALL Funds			01	03	04	05	18	23	30	35	40	66
Dept.	Description	Total ALL Budgeted Funds	General Fund	Fire Fund	CDBG Fund	Company K Memorial Fund	Capital Projects Fund	Debt Service Fund	Capital Reserve Fund	Liquid Fuels Fund	Revolving Loan Fund	Eichelberger-Stahle Charitable Trust Fund
301	Real Property Tax	\$1,992,500	\$1,865,000	\$127,500	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
305	Occupation Tax	\$15,500	\$15,500	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
310	Local Enabling Tax (Act 511)	\$991,650	\$991,650	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
321	Business Licenses/Permits	\$82,925	\$82,925	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
322	Non-Business Licenses/Permits	\$21,940	\$17,940	^^^	^^^	^^^	^^^	^^^	\$4,000	^^^	^^^	^^^
331	Fines & Forfeits	\$209,308	\$209,308	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
341	Interest Earnings	\$13,921	\$1,300	^^^	\$6	\$15	\$10,000	^^^	\$250	\$250	\$2,075	\$25
342	Rents & Royalties	\$15,000	\$15,000	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
351	Federal Capital Grants	\$1,674,723	^^^	^^^	\$158,289	^^^	\$1,516,434	^^^	^^^	^^^	^^^	^^^
354	State Operating Grants	\$860,500	\$159,500	^^^	^^^	^^^	\$701,000	^^^	^^^	^^^	^^^	^^^
355	State Shared Revenue	\$416,000	\$231,000	^^^	^^^	^^^	^^^	^^^	^^^	\$185,000	^^^	^^^
361	Charges for Services	\$39,350	\$39,350	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
363	Highways & Streets (Parking)	\$1,051,129	\$1,051,129	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
367	Culture & Recreation	\$5,100	\$5,100	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
387	Contributions & Donations	\$11,200	^^^	^^^	^^^	^^^	^^^	\$11,200	^^^	^^^	^^^	^^^
390	Other Financing Sources	\$5,150	\$5,150	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
392	Interfund Transfers In	\$624,528	^^^	^^^	^^^	^^^	^^^	\$624,528	^^^	^^^	^^^	^^^
393	Proceeds from Long Term Debt	\$0	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
TOTAL Revenues		\$8,030,424	\$4,689,852	\$127,500	\$158,295	\$15	\$2,227,434	\$635,728	\$4,250	\$185,250	\$2,075	\$25

Table 10 contd. - Budget Summary (ALL Expenses)

Expenditures ALL Funds			01	03	04	05	18	23	30	35	40	66
Dept.	Description	Total ALL Budgeted Funds	General Fund	Fire Fund	CDBG Fund	Company K Memorial Fund	Capital Projects Fund	Debt Service Fund	Capital Reserve Fund	Liquid Fuels Fund	Revolving Loan Fund	Eichelberger-Stahle Charitable Trust Fund
400	Legislative	\$19,239	\$19,239	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
401	Executive	\$175,624	\$175,624	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
402	Finance	\$198,635	\$198,635	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
403	Tax Collection	\$25,112	\$25,112	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
405	Borough Secretary/HR	\$91,667	\$91,667	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
409	General Government	\$306,150	\$306,150	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
410	Police	\$1,509,879	\$1,509,879	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
411	Fire	\$194,300	\$66,800	\$127,500	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
413	Code Enforcement	\$51,000	\$51,000	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
414	Planning	\$126,195	\$126,195	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
415	Emergency Management	\$2,200	\$2,200	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
421	Health	\$1,000	\$1,000	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
430	Public Works	\$867,597	\$855,597	^^^	^^^	^^^	^^^	^^^	^^^	\$12,000	^^^	^^^
432	Winter Maintenance Services	\$25,000	^^^	^^^	^^^	^^^	^^^	^^^	^^^	\$25,000	^^^	^^^
433	Traffic Control Devices	\$51,000	^^^	^^^	^^^	^^^	^^^	^^^	^^^	\$51,000	^^^	^^^
434	Street Lighting	\$105,000	\$100,000	^^^	^^^	^^^	^^^	^^^	^^^	\$5,000	^^^	^^^
435	Sidewalks & Crosswalks	\$339,500	\$47,500	^^^	^^^	^^^	\$292,000	^^^	^^^	^^^	^^^	^^^
436	Storm Sewers & Drains	\$30,500	\$20,500	^^^	^^^	^^^	^^^	^^^	^^^	\$10,000	^^^	^^^
438	Bridges	\$110,663	^^^	^^^	^^^	^^^	\$70,663	^^^	^^^	\$40,000	^^^	^^^
439	Roads & Alleys	\$2,329,684	^^^	^^^	^^^	^^^	\$2,287,434	^^^	^^^	\$42,250	^^^	^^^
445	Parking Facilities	\$345,659	\$345,659	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
454	Parks & Recreation	\$74,417	\$74,417	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
455	Shade Tree	\$18,150	\$18,150	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
462	HUD - Community Development	\$158,289	^^^	^^^	\$158,289	^^^	^^^	^^^	^^^	^^^	^^^	^^^
465	Community Development	\$30,025	\$30,000	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	\$25
471	Debt Principal	\$474,969	^^^	^^^	^^^	^^^	^^^	\$474,969	^^^	^^^	^^^	^^^
472	Debt Interest	\$160,759	^^^	^^^	^^^	^^^	^^^	\$160,759	^^^	^^^	^^^	^^^
492	Interfund Transfers Out	\$624,528	\$624,528	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
TOTAL Expenditures		\$8,446,741	\$4,689,852	\$127,500	\$158,289	\$0	\$2,650,097	\$635,728	\$0	\$185,250	\$0	\$25
Government-Wide Budget Revenue Over Expenses		\$8,030,424	\$4,689,852	\$127,500	\$158,295	\$15	\$2,227,434	\$635,728	\$4,250	\$185,250	\$2,075	\$25
		\$8,446,741	\$4,689,852	\$127,500	\$158,289	\$0	\$2,650,097	\$635,728	\$0	\$185,250	\$0	\$25
		-\$416,317	\$0	\$0	\$6	\$15	-\$422,663	\$0	\$4,250	\$0	\$2,075	\$0

Table 11 – Total Labor Burden (400 – Legislative)

Total Labor Burden
Department 400 - Legislative

Line Item # and Description	Councilman #1	Councilman #2	Councilman #3	Councilman #4	Councilman #5	Councilman #6	Councilman #7	TOTAL
**2017 Salary - Straight Time	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$17,500
105 **Salary - Borough Council	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$17,500
192 Benefit - FICA	\$155	\$155	\$155	\$155	\$155	\$155	\$155	\$1,085
193 Benefit - Medicare	\$36	\$36	\$36	\$36	\$36	\$36	\$36	\$254
TOTAL Labor Burden	\$2,691	\$18,839						

Table 12 – Total Labor Burden (401 – Executive)

Total Labor Burden
Department 401 - Executive

Line Item # and Description	Borough Manager	Receptionist/ Secretary	Mayor	TOTAL
**2017 Salary - Straight Time	\$84,061	\$35,493	\$5,000	\$124,554
^^2017 Health Care Cost	\$7,809	\$14,987		
105 **Salary - Mayor	---	---	\$5,000	\$5,000
110 **Salary - Borough Manager	\$84,061	---	---	\$84,061
114 Salary - Professional Staff	---	\$31,420	---	\$31,420
172 Other Comp./Leave-Holiday	---	\$1,501	---	\$1,501
176 Other Comp./Leave-Personal	---	\$361	---	\$361
177 Other Comp./Leave-Sick	---	\$361	---	\$361
178 Other Comp./Leave-Vacation	---	\$1,850	---	\$1,850
184 Other Comp./Leave-VacationBuyBack	---	---	---	---
189 Benefit - Vision Insurance	\$79	\$80	---	\$159
192 Benefit - FICA	\$5,212	\$2,201	\$310	\$7,722
193 Benefit - Medicare	\$1,219	\$515	\$73	\$1,806
194 Benefit - Unemployment Comp.	\$660	\$660	---	\$1,320
196 ^^Benefit - Health Insurance	\$7,028	\$13,488	---	\$20,516
197 Benefit - Pension Contribution	\$12,972	\$5,559	---	\$18,531
198 Benefit - Life/ADD/Short Dis.	\$536	\$214	---	\$750
199 Benefit - Dental Insurance	\$363	\$364	---	\$727
354 Insurance - Worker's Compensation	\$199	\$99	---	\$298
TOTAL Labor Burden	\$112,329	\$58,673	\$5,383	\$176,384

** Line items added to equal 2016 Salary - Straight Time

^^ Cost after employee contribution toward health insurance

Table 13 – Total Labor Burden (402 – Finance)

Line Item # and Description	Finance Director	Finance Assistant	TOTAL
**2017 Salary - Straight Time	\$70,383	\$37,686	\$108,069
^^2017 Healthcare Cost	\$22,481	\$15,662	
110 **Salary - Finance Director	\$70,383	---	\$70,383
112 **Full Time Staff	---	\$33,408	\$33,408
172 **Other Comp. Leave/Holiday	---	\$1,594	\$1,594
176 **Other Comp. Leave/Personal	---	\$434	\$434
177 **Other Comp. Leave/Sick	---	\$1,100	\$1,100
178 **Other Comp. Leave/Vacation	---	\$1,150	\$1,150
180 Other Comp. - Overtime	---	\$750	\$750
185 Other Comp./Vacation Buy-Back	---	\$500	\$500
189 Benefit - Vision Insurance	\$158	\$175	\$333
192 Benefit - FICA	\$4,364	\$2,337	\$6,700
193 Benefit - Medicare	\$1,021	\$546	\$1,567
194 Benefit - Unemployment Comp.	\$660	\$660	\$1,320
196 ^^Benefit - Health Insurance	\$20,233	\$14,096	\$34,329
197 Benefit - Pension Contribution	\$11,356	\$5,394	\$16,750
198 Benefit - Life/ADD/Short Dis.	\$327	\$235	\$562
199 Benefit - Dental Insurance	\$1,037	\$1,037	\$2,074
354 Insurance - Worker's Compensation	\$169	\$90	\$259
TOTAL Labor Burden	\$109,707	\$63,506	\$173,213

** Line items added to equal 2016 Salary - Straight Time
 ^^ Cost after employee contribution toward health insurance

TOTAL Labor Burden
Department 405 – Borough
Secretary/Human Resources

Total Labor Burden
Department 402 - Finance

Table 14 – Total Labor Burden (405 – Borough Secretary/HR)

Line Item # and Description	Borough Secretary/HR Director	TOTAL
**2017 Salary - Straight Time	\$52,919	\$52,919
^^2017 Healthcare Cost	\$26,487	
110 **Salary - Borough Secretary/HR Director	\$52,919	\$52,919
189 Benefit - Vision Insurance	\$254	\$254
192 Benefit - FICA	\$3,281	\$3,281
193 Benefit - Medicare	\$767	\$767
194 Benefit - Unemployment Comp.	\$60	\$60
196 ^^Benefit - Health Insurance	\$24,500	\$24,500
197 Benefit - Pension Contribution	\$8,202	\$8,202
198 Benefit - Life/ADD/Short Dis.	\$327	\$327
199 Benefit - Dental Insurance	\$1,037	\$1,037
354 Insurance - Worker's Compensation	\$127	\$127
TOTAL Labor Burden	\$91,475	\$91,475

**Total Labor Burden
Department 410- Police (FT)**

Table 15 – Total Labor Burden (410 – Police [FT])

Line Item # and Description	Chief of Police	Police Secretary	Police Secretary (Vacant)	Detective	Sergeant #1	Sergeant #2	Patrolman #1	Patrolman #2	Patrolman #3	Patrolman #4	Patrolman #5	Patrolman #6	Patrolman #7 (Vacant)	Patrolman #8 (Vacant)	TOTAL
**2017 Salary - Straight Time	\$82,712	\$47,954		\$63,657	\$69,068	\$67,795	\$53,796	\$53,796	\$59,772	\$62,163	\$63,657	\$64,852			\$689,222
^^2017 Health Insurance Cost	\$28,825	\$24,384		\$26,008	\$21,527	\$20,063	\$11,895	\$10,926	\$5,236	\$12,255	\$18,594	\$13,639			
110 **Salary - Chief of Police	\$82,712														\$82,712
112 **Full Time Staff				\$51,567	\$51,968	\$54,745	\$41,001	\$41,001	\$44,438	\$46,323	\$50,007	\$49,242			\$430,292
113 Salary - Field Training Officer										\$1,000	\$1,000	\$1,000			\$3,000
114 **Salary - Professional Staff		\$47,954													\$47,954
172 **Other Comp. Leave/Holiday				\$3,875	\$4,250	\$4,200	\$3,275	\$3,275	\$3,519	\$3,780	\$3,950	\$3,950			\$34,074
176 **Other Comp. Leave/Personal				\$2,815	\$3,100	\$2,650	\$2,085	\$2,085	\$2,315	\$2,410	\$2,550	\$2,510			\$22,520
177 **Other Comp. Leave/Sick				\$2,650	\$3,750	\$2,650	\$3,485	\$3,485	\$3,600	\$5,200	\$3,650	\$3,650			\$32,120
178 **Other Comp. Leave/Vacation				\$2,750	\$6,000	\$3,550	\$3,950	\$3,950	\$5,900	\$4,450	\$3,500	\$5,500			\$39,550
180 Other Comp. - Overtime				\$6,500	\$6,995	\$8,800	\$7,700	\$7,700	\$8,000	\$8,500	\$6,700	\$7,105			\$68,000
181 Other Comp. Court				\$250	\$750	\$1,250	\$500	\$500	\$2,550	\$1,500	\$750	\$650			\$8,700
185 Other Comp./Vacation Buy-Back				\$1,075	\$1,075	\$1,075	\$1,075	\$1,075	\$1,075	\$1,075	\$1,075	\$1,075			\$9,675
Benefit - Health Cost															
188 Reimbursement				\$250	\$1,200	\$500	\$250	\$250	\$355	\$575	\$600	\$610			\$4,590
189 Benefit - Vision Insurance	\$253	\$159		\$350	\$350	\$350	\$350	\$350	\$200	\$350	\$350	\$350			\$3,412
191 Benefit - Uniform Allowance	\$600	\$600		\$1,200	\$700	\$700	\$700	\$700	\$650	\$600	\$600	\$600			\$7,750
192 Benefit - FICA		\$2,973													\$2,973
193 Benefit - Medicare	\$1,199	\$695		\$923	\$1,001	\$983	\$780	\$780	\$867	\$901	\$923	\$940			\$9,994
194 Benefit - Unemployment Comp.	\$660	\$660		\$660	\$660	\$660	\$660	\$660	\$660	\$660	\$660	\$660			\$7,260
196 ^^Benefit - Health Insurance	\$25,943	\$21,946		\$23,407	\$19,374	\$18,057	\$10,706	\$9,833	\$4,712	\$11,030	\$16,735	\$12,275			\$174,017
197 Benefit - Pension Contribution	\$13,650	\$7,433		\$10,706	\$10,505	\$11,398	\$11,188	\$8,878	\$8,878	\$9,864	\$10,258	\$10,505			\$113,263
198 Benefit - Life/ADD/Short Dis.	\$422	\$269		\$421	\$422	\$421	\$422	\$421	\$422	\$421	\$421	\$422			\$4,484
199 Benefit - Dental Insurance	\$1,037	\$1,036		\$64	\$63	\$64	\$63	\$63	\$63	\$64	\$64	\$64			\$2,645
Insurance - Worker's															
354 Compensation	\$4,300	\$115		\$3,309	\$3,590	\$3,524	\$2,796	\$2,796	\$3,107	\$3,231	\$3,309	\$3,371			\$33,448
TOTAL Labor Burden	\$130,776	\$83,840	\$0	\$112,672	\$115,654	\$115,477	\$90,886	\$87,702	\$91,261	\$101,934	\$107,102	\$104,479	\$0	\$0	\$1,141,783

** Line items added to equal 2016 Salary - Straight Time

^^ Cost after employee contribution toward health insurance

Total Labor Burden
Department 410- Police (PT)

Table 16 – Total Labor Burden (410 – Police [PT])

Line Item # and Description	PT Officer #1	PT Officer #2	PT Officer #3	PT Officer #4	PT Officer #5	PT Officer #6	PT Officer #7	Aux Officer #1	Aux Officer #2	Aux Officer #3	Aux Officer #4	Aux Officer #5	Aux Officer #6	Aux Officer #7	Aux Officer #8	Union Settlement	TOTAL
2017 Salary - Straight Time	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000	\$286	\$286	\$286	\$286	\$286	\$286	\$286	\$286		\$79,288
115 Salary - Part Time Staff	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000	---	---	---	---	---	---	---	---	---	\$77,000
117 Salary - Auxiliary Police	---	---	---	---	---	---	---	\$200	\$200	\$200	\$225	\$225	\$225	\$225	\$200	---	\$1700
190 Benefit - Contractual	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	\$34,100	\$34,100
191 Benefit - Uniform Allowance	---	---	---	---	\$3,000	\$3,000	\$3,000	---	---	---	---	---	---	---	---	---	\$9,000
192 Benefit - FICA	\$682	\$682	\$682	\$682	\$682	\$682	\$682	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$18	---	\$4,916
193 Benefit - Medicare	\$160	\$160	\$160	\$160	\$160	\$160	\$160	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	---	\$1,150
194 Benefit - Unemployment Comp.	\$660	\$660	\$660	\$660	\$660	\$660	\$660	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	---	\$4,644
198 Benefit - Life / ADD / Short - Term Dis.	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	\$0
354 Insurance - Worker's Compensation	\$733	\$733	\$733	\$733	\$733	\$733	\$733	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	---	\$5,171
TOTAL Labor Burden	\$13,235	\$13,235	\$13,235	\$13,235	\$16,235	\$16,235	\$16,235	\$316	\$34,100	\$138,269							

** Line items added to equal 2016 Salary - Straight Time
 ^^ Cost after employee contribution toward health insurance

Table 17 – Total Labor Burden (414 – Planning)

Line Item # and Description	Planning Director	TOTAL
**2017 Salary - Straight Time	\$53,300	\$53,300
^^2017 Healthcare Insurance	\$12,255	
110 **Salary - Planning Director	\$53,300	\$53,300
189 Benefit - Vision Insurance	\$254	\$254
192 Benefit - FICA	\$3,305	\$3,305
193 Benefit - Medicare	\$773	\$773
194 Benefit - Unemployment Comp.	\$660	\$660
196 ^^Benefit - Health Insurance	\$11,030	\$11,030
197 Benefit - Pension Contribution	\$8,261	\$8,261
198 Benefit - Life/ADD/Short Dis.	\$327	\$327
199 Benefit - Dental Insurance	\$1,037	\$1,037
354 Insurance - Worker's Compensation	\$128	\$128
TOTAL Labor Burden	\$79,074	\$79,074

** Line items added to equal 2016 Salary - Straight Time
 ^^ Cost after employee contribution toward health insurance

TOTAL Labor Burden
Department 445 - Parking

Total Labor Burden
Department 414 - Planning

Table 18 – Total Labor Burden (445 – Parking)

Line Item # and Description	Parking Manager	Parking Enforcement Officer #1	Parking Enforcement Officer #2	Laborer	Parking Enforcement Officer (PT)	TOTAL
**2017 Salary - Straight Time	\$47,476	\$32,136	\$28,372	\$33,906	\$4000	\$154,390
^^2017 Health Insurance	\$11,141	\$9,357	\$5,016	\$19,300		
112 **Full Time Staff	\$47,476	\$28,461	\$25,542	\$29,421	---	\$130,900
114 Salary - Part Time Staff	---	---	---	---	\$4000	\$4000
172 **Other Comp. Leave/Holiday	---	\$1,260	\$1,100	\$900	---	\$3,260
176 **Other Comp. Leave/Personal	---	\$375	\$330	\$385	---	\$1,090
177 **Other Comp. Leave/Sick	---	\$800	\$300	\$1,500	---	\$2,600
178 **Other Comp. Leave/Vacation	---	\$1,240	\$1,100	\$1,700	---	\$4,040
180 Other Comp. - Overtime	---	\$750	\$750	\$500	---	\$2,000
189 Benefit - Vision Insurance	\$79	\$175	\$79	\$119	---	\$452
191 Benefit - Uniform Allowance	---	\$500	\$500	\$500	\$500	\$2,000
192 Benefit - FICA	\$2,944	\$1,992	\$1,759	\$2,102	\$775	\$9,572
193 Benefit - Medicare	\$688	\$466	\$411	\$492	\$181	\$2,239
194 Benefit - Unemployment Comp.	\$660	\$660	\$660	\$495	\$660	\$3,135
196 ^^Benefit - Health Insurance	\$10,027	\$8,421	\$4,514	\$17,373	---	\$40,336
197 Benefit - Pension Contribution	\$7,358	\$4,981	\$4,397	\$5,257	---	\$21,993
198 Benefit - Life/ADD/Short Dis.	\$315	\$189	\$183	\$201	---	\$888
199 Benefit - Dental Insurance	\$363	\$1,037	\$364	\$777	---	\$2,541
354 Insurance - Worker's Compensation	\$3,114	\$2,108	\$1,839	\$2,216	\$817	\$10,094
TOTAL Labor Burden	\$73,024	\$53,416	\$43,829	\$63,938	\$15,433	\$241,139

**Total Labor Burden
Department 430 – Public Works (FT)**

Table 19 – Total Labor Burden (430 – Public Works [FT])

Line Item # and Description	Public Works Director	Foreman	Laborer #1	Laborer #2	Laborer #3	Laborer #4	Laborer #5	Laborer #6	Laborer #7	TOTAL
**2017 Salary - Straight Time	\$73,285	\$51,703	\$35,971	\$45,208	\$45,208	\$45,208	\$45,208	\$30,680	\$11,302	\$383,773
^^2017 Healthcare Insurance	\$26,527	\$17,091	\$0	\$12,490	\$19,703	\$0	\$38,067	\$7,809	\$6,434	
110 **Salary - Public Works Director	\$73,285	---	---	---	---	---	---	---	---	\$73,285
112 **Full Time Staff	---	\$46,217	\$32,271	\$39,743	\$39,743	\$38,068	\$38,268	\$28,731	\$8,892	\$271,933
172 **Other Comp. Leave/Holiday	---	\$2,190	\$1,525	\$1,915	\$1,915	\$1,915	\$1,915	\$1,276	\$480	\$13,131
176 **Other Comp. Leave/Personal	---	\$596	\$420	\$525	\$525	\$525	\$525	\$348	\$130	\$3,594
177 **Other Comp. Leave/Sick	---	\$200	\$375	\$375	\$375	\$450	\$1,250	\$325	\$500	\$3,850
178 **Other Comp. Leave/Vacation	---	\$2,500	\$1,380	\$2,650	\$2,650	\$4,250	\$3,250	\$0	\$1,300	\$17,980
180 Other Comp. - Overtime	---	\$1,000	\$700	\$850	\$850	\$850	\$850	\$700	\$700	\$6,500
185 Other Comp./Vacation Buy-Back	---	\$400	\$350	\$400	\$400	\$400	\$400	\$400	\$85	\$2,835
187 Other Comp./HealthCareBuyOut	---	---	\$3,000	---	---	\$3,000	---	---	---	\$6,000
189 Benefit - Vision Insurance	\$254	\$174	\$0	\$174	\$254	\$0	\$253	\$254	\$40	\$1,403
191 Benefit - Uniform Allowance	\$815	\$815	\$815	\$815	\$815	\$815	\$815	\$815	\$205	\$6,725
192 Benefit - FICA	\$4,544	\$3,206	\$2,230	\$2,803	\$2,803	\$2,803	\$2,803	\$1,902	\$701	\$23,794
193 Benefit - Medicare	\$1,063	\$750	\$522	\$656	\$656	\$656	\$656	\$445	\$164	\$5,565
194 Benefit - Unemployment Comp.	\$660	\$660	\$660	\$660	\$660	\$660	\$660	\$660	\$165	\$5,445
196 ^^Benefit - Health Insurance	\$23,874	\$15,382	\$0	\$11,241	\$17,733	\$0	\$34,260	\$7,028	\$5,791	\$115,309
197 Benefit - Pension Contribution	\$11,343	\$8,002	\$5,567	\$6,997	\$6,997	\$6,997	\$6,997	\$4,668	\$1,835	\$59,403
198 Benefit - Life/ADD/Short Dis.	\$327	\$327	\$240	\$270	\$270	\$270	\$269	\$270	\$67	\$2,310
199 Benefit - Dental Insurance	\$1,036	\$1,037	\$0	\$1,037	\$1,037	\$0	\$1,037	\$1,036	\$259	\$6,479
354 Insurance - Worker's Compensation	\$4,807	\$3,391	\$2,392	\$2,965	\$2,965	\$2,965	\$2,965	\$1,978	\$741	\$25,169
TOTAL Labor Burden	\$122,008	\$86,846	\$52,447	\$74,075	\$80,647	\$64,623	\$97,173	\$50,836	\$22,054	\$650,710

** Line items added to equal 2016 Salary - Straight Time

^^ Cost after employee contribution toward health insurance

Line Item # and Description	PT - Road Crew	PT - Road Crew	TOTAL
2017 Salary - Straight Time	\$12,000	\$12,000	\$24,000
115 Salary - Part Time Staff	\$12,000	\$12,000	\$24,000
191 Benefit - Uniform Allowance	\$225	\$225	\$450
192 Benefit - FICA	\$744	\$744	\$1,488
193 Benefit - Medicare	\$174	\$174	\$348
194 Benefit - Unemployment Comp.	\$660	\$660	\$1,320
198 Benefit - Life/ADD/Short Dis.	\$99	\$99	\$198
354 Insurance - Worker's Compensation	\$1,166	\$1,167	\$2,333
TOTAL Labor Burden	\$15,068	\$15,069	\$30,137

Table 20 – Total Labor Burden (430 – Public Works [PT])

**Total Labor Burden
Department 430 – Public Works (PT)**

Insurance Allocations by Department

Table 21 – Total Insurance Allocations

Insurance Type	Object	General Government	Executive	Finance	Secretary	Police	Fire	Planning	Parking	Public Works	Parks & Recreation	Totals
		409	401	402	405	410	411	414	445	430	454	
Automobile	350	---	---	---	---	\$7,058	---	---	\$1,156	\$15,392	---	\$23,606
Property	356	\$4,910	---	---	---	---	---	---	\$4,726	\$2,656	\$1,811	\$14,103
PA Law 477 Municipality Liability	351	---	---	---	---	\$7,721	---	---	---	---	---	\$7,721
Inland Marine	357	\$9,000	---	---	---	---	---	---	---	\$2,139	---	\$11,139
E&O Public Officials	355	\$6,997	---	---	---	---	---	---	---	---	---	\$6,997
Police Professional Liability	356	---	---	---	---	\$25,038	---	---	---	---	---	\$25,038
Herbicide & Pesticide	358	---	---	---	---	---	---	---	---	\$379	---	\$379
General Liability	352	\$697	---	---	---	\$2,332	---	---	\$345	\$1,205	\$107	\$4,686
Umbrella	359	\$2,205	---	---	---	\$7,373	---	---	\$1,089	\$3,808	\$335	\$14,810
Bonds	353	\$1,957	---	---	---	---	---	---	---	---	---	\$1,957
Worker's Compensation	354	---	\$157	\$2,227	\$95	\$40,461	\$17,434	\$95	\$5,442	\$26,969	---	\$92,880
		\$25,766	\$157	\$2,227	\$95	\$89,983	\$17,434	\$95	\$12,758	\$52,548	\$2,253	\$203,316

Non-Discretionary Funds vs. Discretionary Funds

Nondiscretionary funds are defined as the amount of the budget that is determined by binding legislation and/or contracts. It cannot be altered and must be paid, or risk violations of labor law, state statutes, or federal statutes.

The total labor burden outlined in each department in the preceding pages equals \$2,749,523 – down nearly \$100,000 from FY2016. This number is largely determined by federal, state, and contractual obligations as related to labor law. It therefore represents nondiscretionary funds and will generally increase each year based on labor

contracts and/or increases in various health insurance premiums. These nondiscretionary (labor burden) liabilities account for 59% of the 2017 General Fund (01) budget.

Other nondiscretionary costs are represented by insurance premiums the Borough is required to carry. These insurance costs represent an additional \$100,832 in nondiscretionary spending, or 4% of the budget.

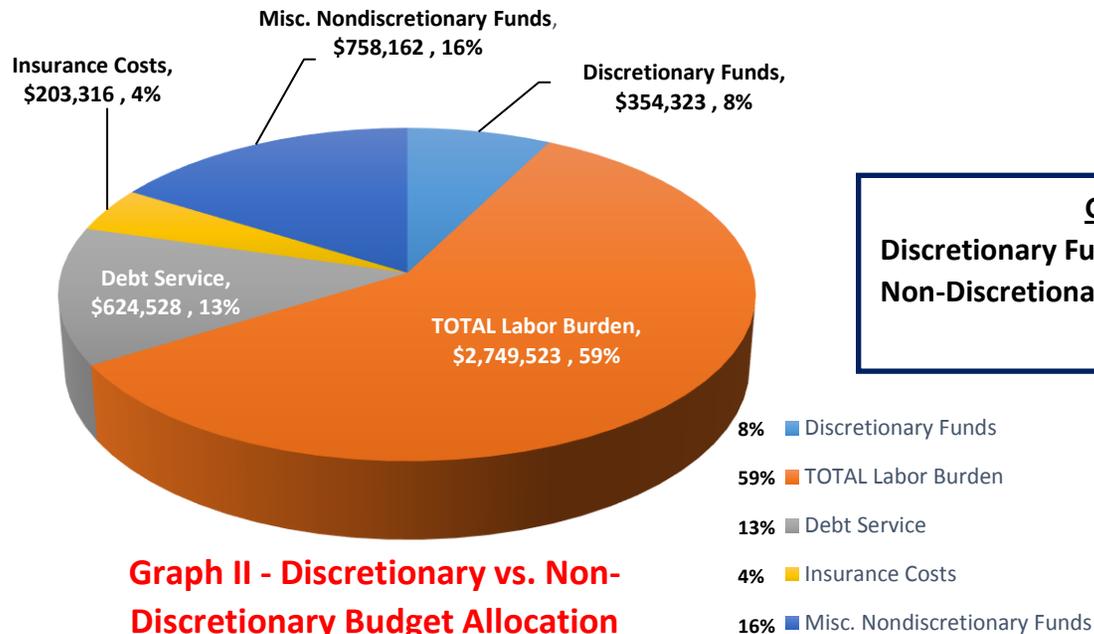
Further review of the General Fund (01) budget, as outlined in the following pages, identifies an additional \$758,162 of expenses that are required, or 16%. These additional

nondiscretionary funds fall into the following categories:

- Annual Audit
- Tax Collection Fees
- Utility Bills
- Contractual Education Expenses
- Mandated Software Licenses
- Building Inspections
- Mechanical Inspections
- Rents & Commissions
- Bank Fees
- Code Enforcement Outsourcing, and
- Postage.

Debt service is also a nondiscretionary expense, totaling 13% of the budget at \$624,528.

Alarming, only 8% of the Borough’s budget is considered discretionary. These funds are used for recreation, economic development, operating supplies, etc.



<u>General Fund (01)</u>		
Discretionary Funds	\$354,323	8%
Non-Discretionary Funds	<u>\$4,335,529</u>	<u>92%</u>
	\$4,689,852	100%

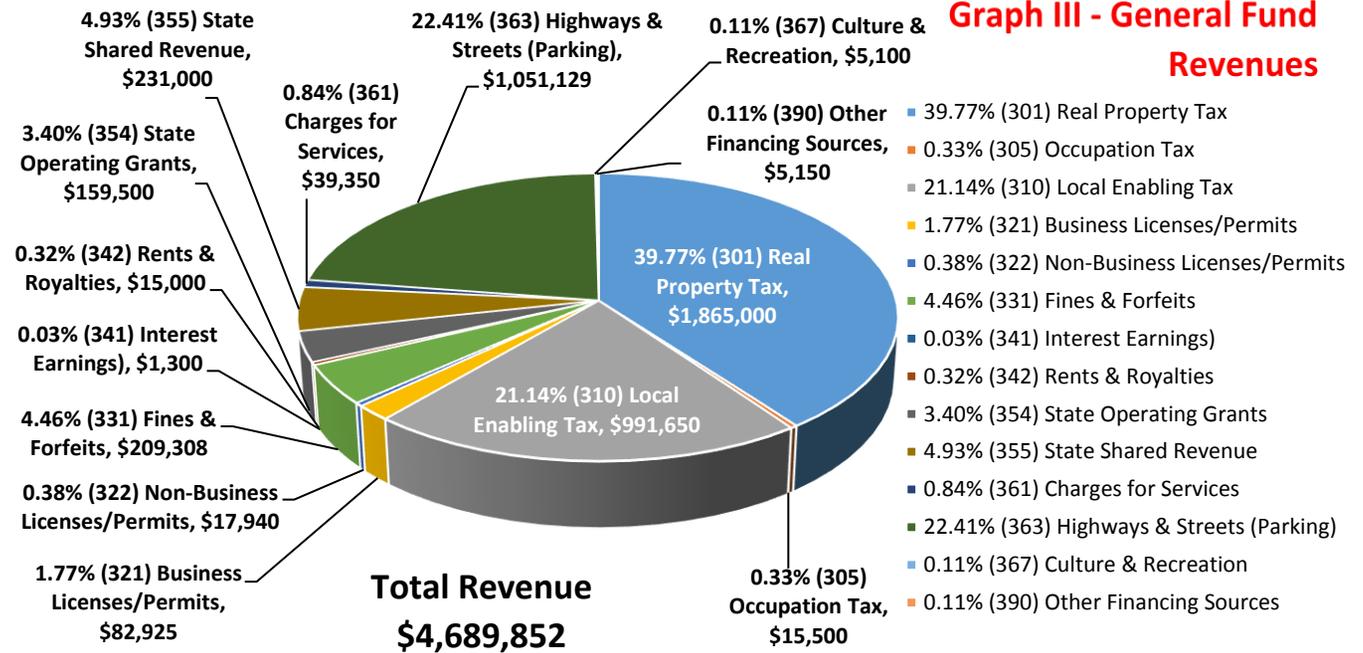
Graph II - Discretionary vs. Non-Discretionary Budget Allocation

General Fund (01)

The General Fund is the Borough's operating fund. Monies in this fund pay for the day-to-day operations of the Borough. This fund is budgeted annually and fluctuates from one year to the next based on the needs and priorities of the Borough. This fund does not manage multi-year projects or capital projects. Of all the Borough's funds, the General Fund typically is the largest, most complex, and detailed.

This fund is balanced in 2017. As in prior years, the first draft of the 2017 budget did have a deficit. This deficit was eliminated and a balanced budget was achieved based on the following factors:

- The Borough had a very favorable health insurance premium quote for staff, which is a significant deviation from previous years and the experience from other employees who have seen double digit health insurance premiums spikes in 2017,
- The Borough had several senior employees leave employment in 2016, which resulted in an overall lower payroll as the new employees



who filled these vacancies begin at a lower salary level, and

- Significant adjustment upward were made in reference to both parking rates in the Racehorse Alley Garage and parking fines.

Revenues match expenses in this fund at \$4,689,852, which is only \$8355 higher than the 2016 General Fund budget.

Revenues

Graph III depicts a visual breakout of all revenue sources in the General Fund. Revenues in the General Fund are generated from numerous sources. These

sources follow and are detailed in subsequent pages:

- Real Property Tax,
- Occupation Tax,
- Local Taxes Enabling Act 511,
- Business Licenses/Permits,
- Non-Business Licenses/Permits,
- Fines & Forfeits,
- Interest Earnings,
- Rents & Royalties,
- State Operating Grants,
- State Shared Revenue,
- Charges for services,
- Highways & Streets (Parking),
- Culture & Recreation, and
- Other Financing Sources.

Exhibit 1 – Department 301 (Real Property Taxes)

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Revenue	01	301	100	Real Estate Tax - Discount	\$1,681,928	\$1,727,293	\$176,413	\$950,574	\$1,338,235	\$1,550,100
	01	301	110	Real Estate Tax - Face Value	^^^	^^^	^^^	\$403,184	\$481,666	\$221,000
	01	301	120	Real Estate Tax - Penalty	^^^	^^^	^^^	\$12,890	\$22,890	\$35,300
	01	301	400	Real Estate Tax - Tax Claim Bureau	\$84,064	\$68,161	\$50,000	\$50,000	\$50,000	\$58,600
Department 301 TOTALS					\$1,765,992	\$1,795,454	\$226,413	\$1,416,648	\$1,892,791	\$1,865,000

Object 110
Occupation Tax – Discount
 Occupation taxes collected at 100% of face value.

Department 301
Real Property Taxes

These monies are generated via a millage on the assessed value of real property in the Borough. The millage rate in 2017 did not increase over 2016 levels. The forecast decrease in revenues over 2016 are delineated in Exhibit 1 and are a result of a decrease in the assessed value of property in the Borough for 2017. Regardless, this remains the largest source of revenue in the General Fund, at \$1,865,000.

Object 400
Real Estate Tax – Tax Claim Bureau
 Delinquent real estate taxes collected by a third party collection agency – Tax Claim Bureau (TCB). The Borough contracts with JP Haris to collect taxes that are over a year delinquent.

Object 120
Occupation Tax – Penalty
 Occupation taxes collected with a 10% penalty, or late charge. Applies to taxes collected through December 31st.

Department 305
Occupation Taxes

Department 305 accounts for \$15,500 of the General Fund’s total revenue. See Exhibit 2 for detailed Occupation Tax categories.

Object 300
Occupation Tax – Delinquent
 Occupation taxes that were not collected in the year they were imposed. Collected in years after the tax was imposed.

Department 310
Local Enabling Tax (Act 511)

\$991,650 are generated under this department. It is a mix of taxes, including Per Capita Tax, Real Estate Transfer Tax, Earned Income Tax, Local Services Tax, Amusement/Admissions Tax, and the

Object 100
Real Estate Tax – Discount
 Real estate taxes collected at a 2% discount.

Object 100
Occupation Tax – Discount
 Occupation taxes collected at a 2% discount.

Object 110
Real Estate Tax – Face Value
 Real estate taxes collected at 100% of millage assessment.

Object 120
Real Estate Tax – Penalty
 Real estate taxes collected with a 10% late charge applied.

Exhibit 2 – Department 305 (Occupation Taxes)

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Revenue	01	305	100	Occupation Tax - Discount	\$13,219	\$10,508	\$12,740	\$9,555	\$9,000	\$9,000
	01	305	110	Occupation Tax - Face Value	^^^	^^^	^^^	\$1,910	\$2,500	\$1,500
	01	305	120	Occupation Tax - Penalty	^^^	^^^	^^^	\$1,275	\$500	\$1,000
	01	305	300	Occupation Tax - Delinquent	^^^	^^^	^^^	\$3,500	\$1,600	\$4,000
Department 305 TOTALS					\$13,219	\$10,508	\$12,740	\$16,240	\$13,600	\$15,500

Mechanical Device Tax. This litany of taxes are permitted under Act 511 legislation in the Borough Code, revised and adopted by the State Legislature in 2012. This is not an inclusive list, but rather the taxes the Borough has chosen to impose. Exhibit 3 shows specific breakdowns for each tax category.

Object 000

Per Capita Tax – Discount

Amount of Per Capita taxes collected at a 2% discount.

Object 010

Per Capita Tax – Face Value

Amount of Per capita taxes collected at 100% or original assessed value.

Object 020

Per Capita Tax –

Penalty

Amount of Per capita taxes collected with a 10% penalty for late payment.

Object 030

Per Capita Tax –

Delinquent

Per Capita taxes collected in years subsequent to the year the tax was imposed.

Object 100

Real Estate Transfer Tax

Taxes collected when real estate is sold and transfers ownership. It is not possible to predict with any certainty how many properties in the Borough will change hands in any given year. This is a best estimate based on historical trends combined with anecdotal evidence of how many properties will change hands in the coming year which may be discussed in various public/private forums.

Object 210

Earned Income Tax (EIT) – Current

Income taxes collected on persons who are employed and who also reside (or have permanent residence) in the jurisdictional

boundaries of the Borough in the year the tax is imposed.

Object 220

Earned Income Tax (EIT) – Prior Year

Income taxes collected on persons employed and who also reside (or have permanent residence) in the jurisdictional boundaries of the Borough that were not collected in the year the tax was imposed.

Object 230

Earned Income Tax (EIT) – Delinquent

Earned income taxes collected that are multiple years overdue.

**Exhibit 3 - Department 310
(Local Tax Enabling Act 511)**

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Revenue	01	310	000	Per Capita Tax - Discount	\$12,261	\$10,757	\$12,000	\$9,000	\$8,500	\$8,500
	01	310	010	Per Capita Tax - Face Value	\$1,890	\$4,259	\$2,000	\$1,800	\$1,900	\$1,200
	01	310	020	Per Capita Tax - Penalty	^^^	^^^	^^^	\$1,200	\$500	\$750
	01	310	030	Per Capita Tax - Delinquent	^^^	^^^	^^^	\$2,000	\$1,100	\$2,300
	01	310	100	Real Estate Transfer Tax	\$72,986	\$106,296	\$75,000	\$75,000	\$70,000	\$70,000
	01	310	210	Earned Income Tax (EIT) - Current	\$462,441	\$415,452	\$260,000	\$400,000	\$400,000	\$350,000
	01	310	220	Earned Income Tax (EIT) - Prior Year	^^^	^^^	^^^	\$35,000	\$50,000	\$150,000
	01	310	230	Earned Income Tax (EIT) - Delinquent	^^^	^^^	\$190,000	\$15,000	\$10,000	\$30,000
	01	310	500	Local Services Tax (LST)	\$256,494	\$246,980	\$273,000	\$273,000	\$273,000	\$260,000
	01	310	600	Amusement/Admissions Tax	\$89,013	\$116,646	\$95,000	\$155,870	\$118,800	\$118,000
01	310	700	Mechanical Devices Tax	^^^	^^^	^^^	\$1,200	\$1,200	\$900	
Department 310 TOTALS					\$895,085	\$900,390	\$907,000	\$969,070	\$935,000	\$991,650

Object 500

Local Services Tax (LST)

Tax is imposed on persons who are employed within the jurisdictional boundaries of the Borough, but who reside (or have permanent residence) in another municipality.

Object 600

Amusement/Admissions Tax

Taxes collected on patrons of businesses that provide amusements. This is not a tax on a business, rather a pass-through tax to the patron of the business.

Object 700

Mechanical Devices Tax

Taxes collected on machines in businesses that require a fee to use (i.e. video games, pool tables, juke boxes, etc.).

Department 321 Business

Licenses/Permits

Department 321 accounts for \$82,925 of the General Fund revenue. A listing of the licenses and permits in this department can be found in Exhibit 4. Historic trends indicate this category decreases slightly each year. A separate fee schedule, passed by Council Resolution, determines the rate for each of the permits and fees outlined in this department.

Object 320

Junk Yard Licenses (Junk Dealers)

This account has been made inactive in 2016 and 2017. If this item is needed it will appear in the miscellaneous license line item.

Object 340

Haulers License (Towing)

Tow companies used for Borough services are required to have a license to conduct business with the Borough. This item has been changed in 2017 per the fee resolution, which requires a towing license, a towing fee per event, and impound fees. It is unclear with the adjustments what impact they will have on revenue generated.

Object 409

Residential Rental Unit Occupancy License (RRUO)

Landlords, in the rental housing business are required to have a license for each rental unit. PMCA inspects each of the rental units for

**Exhibit 4 – Department 321
(Business Licenses & Permits)**

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Revenue	01	321	320	Junk Yard Licenses (Junk Dealers)	^^^	^^^	^^^	\$100	^^^	^^^
	01	321	340	Haulers License (Towing)	\$250	\$100	\$150	\$500	\$500	^^^
	01	321	409	Residential Rental Unit Occupancy License (RRUO)	\$33,900	\$33,325	\$33,300	\$66,600	\$34,000	\$33,500
	01	321	500	Yard Sale Permits	\$810	\$750	\$900	\$750	\$700	\$600
	01	321	610	Transient Retailers (Vendors) License	\$13,950	\$16,490	\$11,000	\$2,630	\$1,700	\$1,800
	01	321	620	Taxi License	^^^	^^^	^^^	\$100	\$0	\$200
	01	321	630	Outdoor Dining Permit	^^^	^^^	^^^	^^^	\$3,000	\$3,000
	01	321	700	Amusement License	\$1,500	\$1,650	\$1,600	\$2,000	\$2,000	\$1,825
	01	321	740	Special Event Fees	\$155	\$1,289	\$200	\$1,250	\$1,800	\$2,000
	01	321	750	Parade Fees	\$1,375	\$1,500	\$1,400	\$4,700	^^^	^^^
	01	321	760	Guided Walking Tour License	\$1,375	\$1,500	\$1,400	\$1,500	\$1,800	\$2,000
	01	321	770	Carriage Ride License	^^^	^^^	^^^	\$2,100	\$2,400	\$2,000
	01	321	800	Cable Television Franchise	\$53,053	\$38,263	\$40,000	\$40,000	\$34,000	\$36,000
Department 321 TOTALS					\$106,368	\$94,867	\$89,950	\$122,230	\$81,900	\$82,925

safety and health reasons every three years. This line item is slightly increased in 2017 based on historical trends observed in 2016. As in 2016, the inspection fee will not be collected by the Borough and will be billed and collected by PMCA.

Object 500
Yard Sale Permits

A permit issued for each yard sale conducted in the Borough.

Object 610

Transient Retailers (Vendors) License

Permit issued to merchants who conduct businesses that are not situated in a brick and mortar establishment.

Object 620
Taxi License

A license required should a taxi or cab service want to establish itself in the Borough. For the first time in 2016, the Borough did begin receiving service from UBER, which is expected to continue in 2017.

Object 630
Outdoor Dining Permit

A new permit established in 2015, it is required to ensure compliance with ADA regulations and flow of pedestrian traffic outside brick and mortar businesses who provide table service to patrons on the sidewalk.

Object 700
Amusement Licenses

The companion legislation to the Amusement Tax in Department 310, a business must possess this license if they are

providing an amusement or some other form of entertainment.

Object 740
Special Event Fees

Fees associated with the productions and/or administration of a public event in the Borough. Parade fees continue to be incorporated into this line item in 2017.

Object 750
Parade Fees

This line item is made inactive in 2016 and 2017 and is incorporated in line item 01-321-740.

Object 760
Guided Walking Tours License

Tours that conduct business outside brick and mortar establishments are required to have this license. Each tour, by ordinance, should not have more than 20 persons in it. These tours are also required to collect Amusement Taxes.

Object 770
Carriage Ride Licenses

A special classification license for businesses who conduct tours via horse-drawn carriage. There are separate classifications and fees for this license based on the number of passengers accommodated in each carriage. These tours are also required to collect Amusement Taxes.

Object 800

Cable Television Franchise

The Borough has a franchise agreement with Comcast Cable. This revenue item has decreased slightly each year.

Object 900

Miscellaneous Licenses/Permits

Catch all category that does not necessarily fit in a defined line item.

Department 322
Non-Business License & Permits

In recent budgets all Non-Business Licenses/Permits were aggregated. Exhibit 5 breaks these out into very detailed and specific items. It will be a better way to look at longer-term trends as more data is gathered in each category in future budgets. Department 322 brings in \$17,940 in revenue, a small decrease over 2016, based on 2015 and 2016 experience. Objects 401 (Code Enforcement Appeals) and 409 (RRUO Inspection Fees) remain inactive in the 2017 budget.

Object 200

Demolition Permit

Budgeted at \$0, there is no way to know with certainty how many demolition permits will be issued in 2017. Experience does suggest a couple will be issued, however.

Exhibit 5 – Department 322 (Non-Business Licenses & Permits)

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Revenue	01	322	200	Demolition Permit	^^^	^^^	^^^	^^^	^^^	^^^
	01	322	300	Driveway Permit	^^^	^^^	^^^	\$250	^^^	\$10
	01	322	400	Zoning Hearing Board	^^^	^^^	^^^	\$750	\$1,500	\$1,500
	01	322	401	Code Enforcement Appeals	^^^	^^^	^^^	\$500	^^^	^^^
	01	322	402	Land Use Permit	^^^	^^^	^^^	\$2,000	\$1,500	\$1,800
	01	322	403	Fence Permit	^^^	^^^	^^^	\$500	\$300	\$300
	01	322	322	Fireworks Permit	^^^	^^^	^^^	\$100	\$100	\$100
	01	322	405	Banner Permit	^^^	^^^	^^^	\$700	\$500	\$500
	01	322	406	Building Permit	^^^	^^^	^^^	\$2,800	\$2,800	\$1,000
	01	322	407	Recycling Permit	^^^	^^^	^^^	\$50	\$200	\$200
	01	322	408	Building Permit (UCC)	^^^	^^^	^^^	\$5,000	\$5,000	\$7,000
	01	322	410	Sidewalk Permit	^^^	^^^	^^^	\$1,000	\$500	\$400
	01	322	411	Sign Application Permit	^^^	^^^	^^^	\$1,000	\$800	\$800
	01	322	412	Subdivision & Land Development Permit	^^^	^^^	^^^	\$400	\$400	\$1,000
	01	322	413	SM Site Plan (Minor/Major)	^^^	^^^	^^^	\$25	^^^	\$25
	01	322	414	Rezoning Requests	^^^	^^^	^^^	\$1,000	^^^	^^^
	01	322	415	Curative Amendment (Landowner)	^^^	^^^	^^^	\$1,000	^^^	^^^
	01	322	416	Zoning Certification Letter	^^^	^^^	^^^	\$100	\$50	\$25
	01	322	417	Stormwater Permit	^^^	^^^	^^^	\$100	\$100	\$100
	01	322	418	Street Inspection Fees	^^^	^^^	\$2,500	\$2,000	\$1,000	\$2,100
01	322	500	Street Opening Permit	\$4,002	\$4,354	\$5,000	^^^	\$1,200	\$1,080	
01	322	520	Solicitation License	^^^	^^^	^^^	\$100	^^^	^^^	
Department 322 TOTALS					\$4,002	\$4,354	\$7,500	\$19,375	\$15,950	\$17,940

Object 402

Land Use Permit

Issued by the planning department after proper review is conducted on a proposed land development plan.

Object 403

Fence Permit

Issued by the planning department to ensure proper compliance with the erection of a fence. Requires the base land use permit.

Object 404

Fireworks Permit

Issued to ensure safety compliance with applicable laws governing the use of pyrotechnics.

Object 405

Banner Permit

Issued to ensure compliance with regulations in various zoning districts within the Borough.

Object 300

Driveway Permit

Budgeted at \$10, there is no way to know with certainty how many driveways will have work completed on them in 2017.

Object 400

Zoning Hearing Board

Fees associated with an appeal on a ruling to the Zoning Hearing Board.

Object 406

Building Permit

Issued by the planning department after proper review is conducted on a proposed

building development plan. Requires the base land use permit.

Object 407
Recycling Permit

Ensures compliance with Act 105 regulations.

Object 408
Building Permit (UCC)

Issued by PMCA after proper review is conducted on a proposed building development plan. Requires the base land use permit.

Object 410
Sidewalk Permit

Issued by the planning department after proper review is conducted on a proposed sidewalk installation and/or repair. Must meet ADA regulations. Requires the base land use permit.

Object 411
Sign Application Permit

Issued to ensure compliance with regulations in various zoning districts within the Borough. Requires the base land use permit.

Object 412
Subdivision & Land Development Permit
Issued by PMCA after proper review is conducted on a proposed land development plan. Requires the base land use permit.

Object 413

SM Site Plan (Minor/Major) Permit

Budgeted at \$25, there is no way to predict with certainty how many of these will be issued in the next year. Requires the base land use permit.

Object 414
Rezoning Requests

Budgeted at \$0, there is no way to predict with certainty how many rezoning requests will be received in the next year. However, a fee is displayed in the fee resolution for this activity.

Object 415

Curative Amendment (Landowner)

Budgeted at \$0, there is no way to predict with certainty how many of these will be issued in the next year. However, a fee is displayed in the fee resolution for this activity.

Object 416

Zoning Certification Letter

It is reasonable to assume that at least one letter will be issued in the next year.

Object 417
Storm Water Permit

Reviewed by Borough Engineer to ensure MS4 Compliance. Requires the base land use permit.

Object 418

Street Inspection Fees

Conducted by the Borough Engineer and/or Public Works Department to ensure streets had been built to acceptable standards.

Object 500
Street Opening Permit

Degradation fees assessed for cutting into a recently paved street. Used to plan for repaving streets in the future.

Object 520
Solicitation License

Required for individuals who plan on going door-to-door in the Borough to sell goods and/or services.

Object 900

Miscellaneous Fees

Budgeted at \$0, there is no way to predict with certainty how many items may be needed that do not fit into any other category.

Department 331
Fines & Forfeits

Court fines, ordinance violations, State Police fines, parking fines, and restitution are found in this department. Totaled together, they generate \$209,308 in revenue for the General Fund. This is detailed in Exhibit 6. Revenue generated in this department decreased in 2016. As such staff first drafts

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Revenue	01	331	100	Court - District Magistrate	\$80,346	\$22,985	\$25,000	\$85,000	\$85,000	\$85,000
	01	331	120	Clerk of Courts	\$35,094	\$82,347	\$95,000	\$20,000	\$20,000	\$12,000
	01	331	130	State Police Fines	^^^	^^^	^^^	\$1,800	\$1,800	\$1,800
	01	331	140	Parking Violation Fines	\$116,915	\$101,908	\$100,000	\$110,000	\$100,000	\$108,508
	01	331	210	Restitution	^^^	^^^	^^^	\$100	\$1,000	\$2,000
Department 331 TOTALS					\$232,355	\$207,240	\$220,000	\$216,900	\$207,800	\$209,308

that the Borough will realize the \$20,008 predicted by members of Council who advocated for this policy shift.

Object 210
Restitution

Revenue received as a result of a court ordered judgment to repay damages to the Borough.

Object 900
Miscellaneous Fines

Used to account for fines that do not fit into any other category.

Department 341
Interest Earnings

This department is self-explanatory. It is responsible for \$1500 in revenue. Refer to Exhibit 7. The Borough does not have CDs and/or savings accounts. As such, both Objects 020 (Interest on Savings) and 030

Exhibit 7 – Department 341
(Interest Earnings)

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Revenue	01	341	010	Interest on Checking	\$874	\$1,634	\$1,600	\$1,600	\$1,500	\$1,300
	01	341	020	Interest on Savings	^^^	^^^	^^^	\$2,000	^^^	^^^
	01	341	030	Interest on CDs	^^^	^^^	^^^	^^^	^^^	^^^
Department 341 TOTALS					\$874	\$1,634	\$1,600	\$3,600	\$1,500	\$1,300

of this budget prepared by staff proposed a decrease in revenue expectation in this department. Against staff recommendations, Council made approved significant alterations in policy and fines which are outlined in the narrative that follows.

Object 100

Court – District Magistrate

Fines levied by the District Magistrate.

Object 120

Clerk of Courts

Fines collected through the Clerk of Courts.

Object 130

State Police Fines

Fines collected that result from violation notices issued by the State Police in the jurisdictional boundaries of the Borough.

Object 140

Parking Violation Fines

Revenue collected as a result of parking violations in the Borough. This line item is significantly increased in 2017 as a result of major adjustments and increases in parking

Exhibit 6 – Department 331 (Fines & Forfeits)

fines from \$20 to \$25. The long-standing policy of providing a \$5 discount on tickets paid within the first 7-days of issuance has been eliminated in the budget. The trend in parking fines has been to expect lower revenue from this line item as there is evidence that fewer parking violations are being issued – most probably a result of increased enforcement hours which contribute to patrons paying to park instead of risking a parking fine. More people are adhering to parking ordinances than has been the historical trend. Additionally, parking studies consistently show that fine revenue decreases as fine amounts increase. It is for this inverse correlation that staff does not recommend this policy shift. It is unlikely

(Interest on DCs) are made inactive in the 2016 budget.

**Object 010
Interest on Checking**

Interest rates remain low. Despite a reserve within the guidelines of the Fund Balance Policy, little revenue is projected here.

**Department 342
Royalties from
Cell Tower Rent**

This department was created in 2015 based on the assumption that Verizon Wireless would enter into a leasing agreement with the Borough. The lease would let the tops of certain light poles in the Borough for the purpose of providing cell boosters to increase cell service levels throughout the region. Lease negotiations took much longer than anticipated and stalled temporarily in 2016 as Verizon underwent staffing adjustments in its executive structure. As such the 2015 and 2016 revenue was not realized. However, lease negotiations have resumed. It is the

Exhibit 8 – Department 342 (Rents & Royalties)

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Revenue	01	342	530	Royalties from Cell Tower Rent	^^^	^^^	^^^	\$15,000	\$15,000	\$15,000
Department 342 TOTALS					\$0	\$0	\$0	\$15,000	\$15,000	\$15,000

**Department 354
State Operating Grants**

Department 354 raises \$159,500 in revenue. This department is detailed in Exhibit 9 and consists of a federal grant for police safety vests, winter maintenance agreements, recycling (Act 101 Grant), and the Adams County Pillow Tax.

**Exhibit 9 –
Department 354
(State Capital
Operating
Grants)**

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Revenue	01	354	020	Public Safety - Federal Grants	^^^	^^^	^^^	\$3,700	\$950	\$1,500
	01	354	035	Highway/Street (Winter Maintenance)	\$977	\$996	\$1,000	\$1,000	\$1,000	\$1,000
	01	354	150	ACT 101 Recycling Grant	\$4,350	\$5,232	\$4,000	\$5,000	\$6,000	\$7,000
	01	354	160	Pillow Tax - County of Adams	\$37,296	\$168,842	\$110,000	\$153,300	\$150,000	\$150,000
Department 354 TOTALS					\$42,623	\$175,070	\$115,000	\$163,000	\$157,950	\$159,500

**Object 020
Public Safety – Federal Grants**
Approved bullet proof vest grant.

expectation that the Borough and Verizon Wireless would enter this agreement in 2017. To be conservative, staff is suggesting to use the same value as forecast in 2015, which would roughly equate to 5-months’ worth of rent. This revenue is outlined in Exhibit 8.

**Object 035
Highway/Street (Winter Maintenance)**
Winter maintenance reimbursements for agreements with third parties.

**Object 150
ACT 101 Recycling Grant**
The Borough has had good success in recycling efforts – yielding a slight increase in budget expectations over 2016.

**Object 160
Pillow Tax –
County of Adams**
Understanding the full impact of this revenue stream on Borough revenue has been illusive, as accurate records are not forthcoming from the County. Staff has had a partially successful RTK request from the County Treasurer. Based on the RTK information and historical trends, and consultation with Destination Gettysburg, staff recommends keeping revenue expectations consistent with 2016 levels.

Department 355
State Shared Revenue

The Public Utility Tax (PURTA), Alcoholic Beverages License (PLCB), Act 205 State Pension Aid, and the Foreign Fire Insurance Premium Tax Relief are found in department 355. Exhibit 10 shows this department generates \$231,000 for the General Fund.

Object 010

PURTA – Public Utility Tax

Taxes collected on utility use that is shared with local municipalities.

Object 040

Alcoholic Beverage Licenses

Revenue shared as a result of business in the Borough that hold a liquor license.

Object 080

ACT 205 Pension – State Aid

Financial support from the state to help fund the Borough’s pension fund(s). This line item is anticipated to decrease based on the assumption that one full-time police officer position will be filled utilizing part-time

officers and not a new full-time employee. Part-time employees do not receive pension benefits.

Object 990

Foreign Fire Insurance Premium

Financial support from the state to help pay the insurance premium for the Fire Department.

Department 361
Charges for Services

Engineering fees, hearing fees, sales of maps and other publications, reproduction of records, towing fess, and other police services are found in Department 361. Exhibit 11 details these service charges, totaling \$39,350. Objects 320 (Engineering) and 520 (Sale of Code/ Ordinances/ Publications) were made inactive in the 2016 budget and remain inactive in 2017.

Object 340

Hearing Fees

Budgeted at \$0, there is no way to know who might request a

hearing – primarily used on civil service regulations.

Object 500

Sale of Maps

Revenue generated by the sale of borough maps. A handful of maps are typically sold each year.

Object 560

Sale Merchandise/Flags/Pins/etc.)

The Borough generates some revenue from the sale of merchandise.

Object 700

Records Reproduction (RTK)

Fees collected in association with the work and materials required to comply with RTK requests.

Object 701

Accident Reports

People and insurance carriers often require copies of reports. This line item accounts for the expenses incurred to reproduce those reports.

Object 702

Social Service Testing Fees

Fees collected to offset expenses in administering various exams throughout the year.

Exhibit 10 – Department 355 (State Shared Revenue & Entitlements)

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Revenue	01	355	010	PURTA - Public Utility Tax	\$3,711	\$3,467	\$3,500	\$3,300	\$3,500	\$3,000
	01	355	040	Alcoholic Beverages License	\$5,150	\$4,750	\$5,000	\$4,000	\$5,000	\$5,000
	01	355	080	ACT 205 Pension - State Aid	\$171,653	\$186,449	\$180,000	\$180,000	\$160,000	\$180,000
	01	355	990	Foreign Fire Insurance Premium	\$43,778	\$48,494	\$48,000	\$48,000	\$45,000	\$43,000
				Department 355 TOTALS	\$224,292	\$243,160	\$236,500	\$235,300	\$213,500	\$231,000

Exhibit 11 – Department 361 (Charges for Services)

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Revenue	01	361	320	Engineering	\$5,625	\$1,812	\$27,000	\$32,000	^^^	^^^
	01	361	340	Hearing Fees	\$2,000	\$1,500	\$2,000	\$2,000	\$0	^^^
	01	361	500	Sale of Maps	\$79	\$51	\$100	\$50	\$100	^^^
	01	361	520	Sale (Code/Ordinances/Publications)	^^^	^^^	^^^	\$30	^^^	^^^
	01	361	560	Sale (Merchandise/Flags/Pins)	\$602	\$470	\$400	\$400	\$600	\$400
	01	361	700	Records Reproduction (RTK)	\$1,965	\$2,010	\$2,200	\$2,200	\$50	\$50
	01	361	701	Accident Reports	^^^	^^^	^^^	^^^	\$2,000	\$2,000
	01	361	702	Social Service Testing Fees	^^^	^^^	^^^	^^^	\$300	\$300
	01	361	801	Special Police Services (Drug Task Force)	\$2,170	\$1,057	\$1,200	\$1,000	\$1,000	^^^
	01	361	802	Reimbursement - Public Works	^^^	^^^	^^^	\$5,000	\$15,000	\$25,000
	01	361	803	Towing & Impound Fees	\$260	\$740	\$300	\$300	\$500	\$100
	01	361	804	Reimbursement - Police	^^^	^^^	^^^	\$100	\$6,000	\$9,000
	01	361	805	Reimbursement for Planning	^^^	^^^	^^^	^^^	\$2,000	\$2,000
01	361	806	Reimbursement for Parking	^^^	^^^	^^^	^^^	^^^	\$500	
Department 361 TOTALS					\$12,701	\$7,640	\$33,200	\$43,080	\$27,550	\$39,350

Works Department provides other entities.

Object 803 Towing & Impound Fees
Fees collected for removing and storing a vehicle that is in violation of a parking ordinance or some other statute.

Object 804 Reimbursement – Police
Fees collected for Police services that are primarily associated with special events.

Exhibit 12 – Department 363 (Highways and Streets)

Object 801 Special Police Services
Fees collected for Police services that are not routine (i.e. Drug Task Force, etc.).

Object 802 Reimbursement – Public Works
Charges for service the Public

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Revenue	01	363	100	Street, Sidewalk, Curb Repairs	^^^	^^^	^^^	\$6,820	^^^	^^^
	01	363	210	Parking Meters - Short Term	\$449,470	\$471,879	\$440,000	\$575,000	\$385,000	\$400,000
	01	363	211	Parking Meters Use - Rented	\$9,696	\$15,930	\$12,000	\$12,000	\$12,000	\$14,000
	01	363	212	Parking Meters - Long Term	^^^	^^^	^^^	^^^	\$60,000	\$75,000
	01	363	220	Parking Permits - RPP	\$8,627	\$7,877	\$8,300	\$8,300	\$7,000	\$6,000
	01	363	230	Parking Lots - Borough Lot	^^^	^^^	^^^	\$30,000	\$30,000	\$24,000
	01	363	231	Parking Lots - County Lot	\$18,171	\$18,888	\$18,000	\$18,000	\$20,000	\$18,000
	01	363	232	Parking Lots - Carr Lot	\$11,229	\$10,877	\$11,500	\$11,500	\$12,000	\$10,000
	01	363	240	Parking Facilities - RHA Garage	\$289,255	\$405,027	\$340,000	\$310,000	\$240,000	\$232,383
	01	363	241	Parking Facilities - Passes	^^^	^^^	^^^	\$70,000	\$170,000	\$271,246
	01	363	500	Contracted Highway & Street Maintenance	^^^	^^^	^^^	^^^	^^^	^^^
01	363	510	Contracted Snow Removal	^^^	^^^	^^^	^^^	^^^	^^^	
01	363	802	Street Closure Fees	^^^	^^^	^^^	^^^	\$300	\$500	
Department 363 TOTALS					\$786,448	\$930,478	\$829,800	\$1,041,620	\$936,300	\$1,051,129

Object 805
Reimbursement for Planning
Fees collected for Planning Department services that are primarily associated work done on behalf of another party.

Object 806
Reimbursement for Planning
Fees collected in association of work performed by the Parking Department.

Department 363
Highway & Streets (Parking)

Department 363 is the second largest revenue generator for the Borough – raising \$1,051,129. Exhibit 12 outlines the specifics of each category. Objects 100 (Street, Sidewalk, Curb Repairs), 500 (Contracted Highway and Street Maintenance), and 510 (Contracted Snow Removal) remain inactive in the 2017 budget.

Object 210
Parking Meters – Short Term
Short term parking meters (i.e. 2-hr. maximum) account for the majority of revenue in this department. 2015 was the first year where parking meter revenue was specifically tracked in multiple categories. Prior to 2015, all meter revenue was lumped together, making it impossible to accurately know how much revenue is generated from short-term vs. long-term meters. This category of revenue realized significant gains

from previous years in 2017, thus the staff recommendation to increase the 2017 projection.

Object 211
Parking Meters Use – Rented
This category identifies revenue generated by long-term rentals of on-street meter spaces. Hotels and B & B's requiring drop-off services for guests make up the bulk of revenue in this category.

Object 212
Parking Meters – Long Term
Long-term meters refer to parking privileges of up to 12-hours. For the first time in 2015, short-term and long-term meters were tracked separately so that the Borough has a better handle on revenue generated in each category. In 2015, the rate for long-term meters was increased to \$1 per hour, an increase from \$0.25 per hour. Now that the Borough does have data specifically on long-term meters, this budget estimate can be expected to see a modest increase over the 2016 budget estimate.

Object 220
Parking Permits – RPP
Revenue generated from the Residential Parking Permit (RPP) Program.

Object 230
Parking Lots – Borough Lot
Revenue generated by a Borough-managed surface parking lot.

Object 231
Parking Lots – County Lot
Revenue generated by a Borough-managed surface parking lot.

Object 232
Parking Lots – Carr Lot
Revenue generated by a Borough-managed surface parking lot.

Object 240
Parking Facilities – RHA Garage
It was not possible to predict the effect of the new parking procedure on the RHA garage prior to 2015. It was, however, difficult to manage the garage with a gated system. The gated system routinely broke or user-error caused the system to crash, resulting in over \$28,000 in overtime expenses each year. Four vastly different user groups utilize the garage (Hotel guests who need frequent in/out privileges during their stay, monthly pass holders, the casual visitor, and the Majestic Theatre whose patrons want fast and efficient egress from the garage after a show) made a gated garage impractical. The new gateless system accommodates the needs of these user groups and eliminates significant staff overtime. In addition, the vast majority of the activity in the garage is

now credit card driven, requiring less staff time to physically change cash out and count it. This category accounts for cash and credit card receipts collected via pay-by-space (not permits).

for revenue collected by the purchases of parking passes/permits. This revenue source has seen an increase in usage as patrons prefer the use of credit cards to purchase parking as opposed to cash payments.

Object 801
Donations – Corporate
 ACNB fireworks donation.

Object 802
Donations – Private

Private donations.

Exhibit 13 – Department 367 (Culture and Recreation)

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Revenue	01	367	801	Donations - Corporate	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
	01	367	802	Donations - Private	\$10,625	\$751	\$1,000	\$1,000	^^^	\$100
	01	367	803	Donations - Training	^^^	\$2,514	\$2,350	\$2,350	^^^	^^^
	01	367	804	Donations - Police	^^^	^^^	^^^	^^^	\$1,000	^^^
Department 367 TOTALS					\$15,625	\$8,265	\$8,350	\$8,350	\$6,000	\$5,100

Object 241
Parking Lots – Passes
 The new gateless RHA Garage system is robust and can handle multiple types of permits/passes. Users of the garage who have a permit/pass can park in any space at any time and have unlimited access to the garage for the period of time the permit/pass is valid.

Object 802
Street Closure Fees
 Revenue collected primarily by contractors who need to temporarily close a street to do work.

Object 803
Donations – Training
 Donations made for the purposes of staff and/or ABC (Authorities, Boards, and Commissions) training classes.

Object 804
Donations – Police
 Donations made specifically for the police.

Exhibit 14 – Department 390 (Other Financing Sources)

This category accounts

Department 367
Culture and Recreation
 Department 367 generates \$5100 in revenue. This is based on public, private and corporate donations. See Exhibit 13.

Department 390
Other Financing Sources

Exhibit 14 shows the origins of this revenue stream. Department 390 brings in \$209,056 to the General Fund. It is essentially a collection of miscellaneous revenue sources. Object 902 (Sale of Gasoline) has been made inactive in this budget.

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Revenue	01	390	900	Miscellaneous Revenue	^^^	^^^	^^^	^^^	^^^	^^^
	01	390	901	Fuel Sales - Facility Fee	\$172	\$178	\$170	\$170	\$150	\$150
	01	390	902	Sale of Gasoline	\$65,975	\$56,586	\$56,586	\$56,586	^^^	^^^
	01	390	903	Transfer from GMA	\$43,286	\$31,773	\$18,000	\$18,000	\$33,000	^^^
	01	390	904	Refund of Prior Years' Expense	\$17,844	\$8,648	\$116,000	\$5,000	\$5,000	\$5,000
	01	390	905	Transfer from General Fund Reserves	^^^	^^^	\$98,000	\$170,906	\$170,906	^^^
Department 390 TOTALS					\$127,277	\$97,185	\$288,756	\$250,662	\$209,056	\$5,150

Object 900
Miscellaneous Revenue
 Sources of income that do not fit into any other category.

Object 901

Fuel Sales – Facility Fee

Fees collected for the sale storage and sale of fuel to third parties.

Object 903

Transfer from GMA

This line item was eliminated in 2017 with the adjustment of staffing levels and needs within the Borough.

Object 904

Refund of Prior Year’s Expense

Used for refunds from prior years that cannot otherwise be accrued back to the previous budget year.

Object 905

Transfer from

General Fund

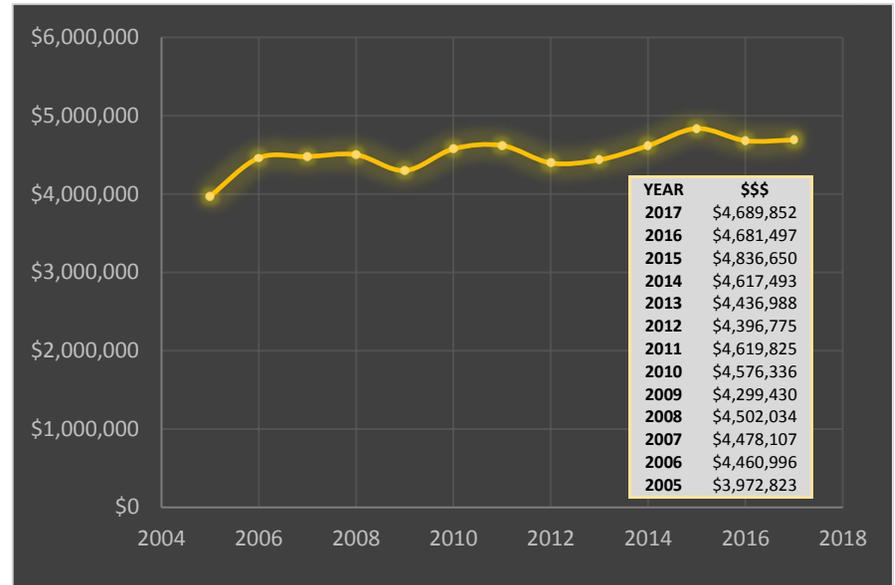
Reserves

The FY2017 budget uses no reserve funds to achieve balance.

13-Year General Fund Trends

The General Fund, by law, must be balanced. Graph IV shows the 13-year trend in this fund.

Graph IV – 13-Year General Fund History

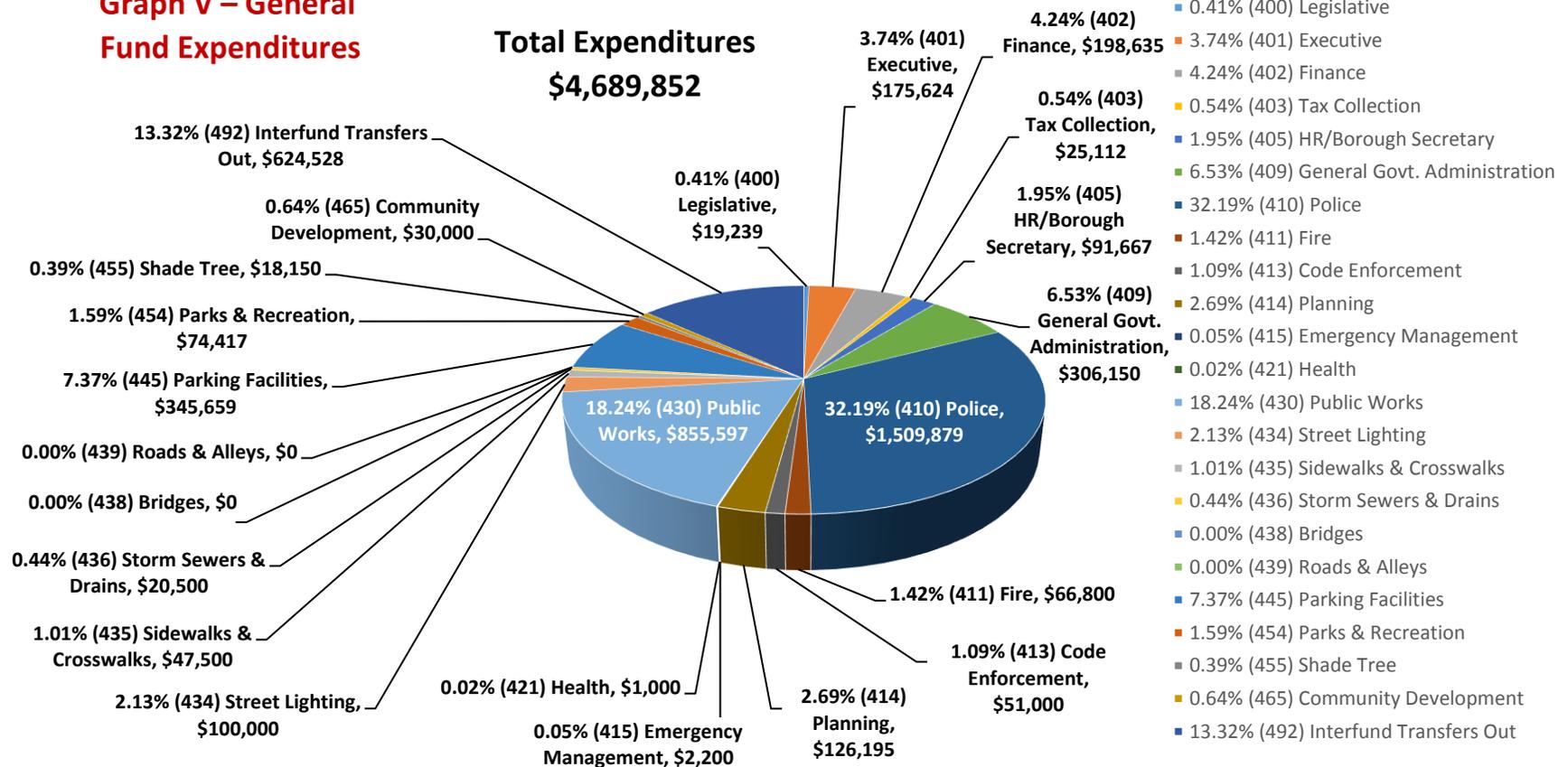


Expenditures

Expenditures in the General Fund are divided into 23 departments in the Chart of Accounts. They are:

- Legislative
- Executive
- Finance
- Tax Collection
- Human Resources/Secretary
- General Government & Administration
- Police
- Fire
- Code Enforcement
- Planning
- Emergency Management
- Health
- Public Works
- Street Lighting
- Sidewalks/Crosswalks
- Storm Sewers & Drains
- Bridges
- Roads & Alleys
- Parking Facilities
- Parks/Recreation
- Shade Tree
- Community & Economic Development, and
- Interfund Transfers Out.

Graph V – General Fund Expenditures



As required by Pennsylvania State Law, the expenditures in the General Fund equal revenues that were delineated in the first section of this chapter. Graph V is a visual presentation of all General Fund expenditures for FY2017.

Department 400
Legislative

The Legislative Department comprises all of Council’s salaries and the associated tax deductions. There is a nominal line item for office supplies which will primarily be used for generating copies of council agendas and supporting documentation. Even though it is allowable under the Borough Code, there is no budget for continuing education, training,

Exhibit 15 – Department 400 or
(Legislative Body) conventions

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Expenditures	01	400	105	Council Salaries	\$25,416	\$27,500	\$27,500	\$22,500	\$17,500	\$17,500
	01	400	192	Benefit - FICA	^^^	^^^	^^^	\$1,395	\$1,085	\$1,085
	01	400	193	Benefit - Medicare	^^^	^^^	^^^	\$195	\$254	\$254
	01	400	210	Operating Supplies	\$625	\$399	\$400	\$400	\$400	\$400
Department 400 TOTALS					\$26,041	\$27,899	\$27,900	\$24,490	\$19,239	\$19,239

for Council in 2016. Exhibit 15 details each line item in the Legislative Department.

Object 105
Council Salaries

Council voted to reduce its size from nine members to 7 members in 2015. This line

item accounts for the salaries of seven representatives in 2017.

Object 192
Benefit – FICA

Employer paid portion of Social Security Insurance.

Object 193
Benefit – Medicare

Employer paid portion of Medicare Insurance.

Object 210
Operating Supplies

Used to purchase basic office supplies, keys to the city, coins, various gifts, etc. The Mayor hands these out in ceremonial events throughout the year.

Object 105
Salary – Mayor

Salary for the Mayor per the Borough Code.

Object 110
Salary – Borough Manager

Salary for the Borough Manager.

Object 114
Salary – Professional Staff

Salary for the Receptionist/Secretary. The Receptionist/Secretary provides support services for all departments as needed.

Department 401
Executive

Exhibit 16 itemizes each category in this department. Even though the Mayor is an elected official, the nature of his duties are not necessarily legislative, but have a more

Exhibit 16 – Department 401 (Executive)

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Expenditures	01	401	105	Salary - Mayor	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
	01	401	110	Salary - Borough Manager	\$82,400	\$83,636	\$78,000	\$80,400	\$82,010	\$84,060
	01	401	114	Salary - Professional Staff	^^^	^^^	^^^	^^^	\$41,820	\$35,493
	01	401	189	Benefit - Vision Insurance	^^^	^^^	^^^	\$75	\$170	\$159
	01	401	192	Benefit - FICA	^^^	^^^	^^^	\$8,513	\$7,987	\$7,723
	01	401	193	Benefit - Medicare	^^^	^^^	^^^	\$1,991	\$1,868	\$1,807
	01	401	194	Benefit - Unemployment Comp.	^^^	^^^	^^^	\$1,188	\$1,320	\$560
	01	401	196	Benefit - Health Insurance	^^^	^^^	^^^	\$7,514	\$16,485	\$20,516
	01	401	197	Benefit - Pension Contribution	^^^	^^^	^^^	\$13,145	\$19,792	\$18,531
	01	401	198	Benefit - Life/ADD/Short Dis.	^^^	^^^	^^^	\$605	\$1,210	\$750
	01	401	199	Benefit - Dental Insurance	^^^	^^^	^^^	\$343	\$694	\$727
	01	401	354	Insurance - Worker's Comp.	^^^	^^^	^^^	\$337	\$578	\$298
Department 401 TOTALS					\$87,400	\$88,636	\$83,000	\$119,111	\$178,934	\$175,624

Object 197
Benefit – Pension
Contribution

Per the pension programs, employees contribute 0% toward the pension fund. This represents the cost of the Borough’s contribution to the pensions of the personnel in this department.

Object 198
Benefit – Life/ADD/Short
Term Disability

The cost to supply this insurance benefit for personnel in this department.

Object 189
Benefit – Vision Insurance
The cost to supply this insurance benefit for personnel in this department.

Object 194
Benefit – Unemployment Compensation
The cost to supply this insurance benefit for personnel in this department.

Object 199
Benefit – Dental Insurance
The cost to supply this insurance benefit for personnel in this department.

Object 192
Benefit – FICA
Employer paid portion of Social Security Insurance for personnel in this department.

Object 196
Benefit – Health Insurance
The cost to supply this insurance benefit for personnel in this department.

Object 354
Insurance – Worker’s Compensation
The cost to supply this insurance benefit for personnel in this department.

Object 193
Benefit – Medicare
Employer paid portion of Medicare Insurance for personnel in this department.

Department 402
Finance
The Finance Department has two employees in the following positions:
1. Finance Director (non-union) and

Exhibit 17 – Department 402 (Finance)

2. Finance

Administrative Assistant (non-uniform union).

All salaries, benefits and associated insurance costs are accounted for in this department. See Exhibit 17 for specific details.

Object 110
Salary – Finance Director

Salary for the Finance Director. This salaried position is exempt from overtime.

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Expenditures	01	402	110	Salary - Finance Director	\$66,053	\$67,044	\$66,000	\$67,320	\$68,666	\$70,383
	01	402	112	Salary - Full Time	\$65,957	\$66,946	\$68,620	\$69,993	\$64,375	\$37,686
	01	402	172	Other Comp./Leave-Holiday	^^^	^^^	^^^	^^^	\$2,197	^^^
	01	402	176	Other Comp./Leave-Personal	^^^	^^^	^^^	^^^	\$825	^^^
	01	402	177	Other Comp./Leave-Sick	^^^	^^^	^^^	^^^	\$1,249	^^^
	01	402	178	Other Comp./Leave-Vacation	^^^	^^^	^^^	^^^	\$2,747	^^^
	01	402	180	Other Comp./Leave-Overtime	^^^	^^^	^^^	^^^	\$814	\$1,000
	01	402	189	Benefit - Vision Insurance	^^^	^^^	^^^	\$465	\$480	\$333
	01	402	192	Benefit - FICA	^^^	^^^	^^^	\$8,513	\$8,684	\$6,701
	01	402	193	Benefit - Medicare	^^^	^^^	^^^	\$1,991	\$2,031	\$1,567
	01	402	194	Benefit - Unemployment Compensation	^^^	^^^	^^^	\$1,188	\$1,980	\$560
	01	402	196	Benefit - Health Insurance	^^^	^^^	^^^	\$45,997	\$53,432	\$34,329
	01	402	197	Benefit - Pension Contribution	^^^	^^^	^^^	\$22,450	\$22,868	\$16,750
	01	402	198	Benefit - Life/ADD/Short Dis.	^^^	^^^	^^^	\$902	\$903	\$562
	01	402	199	Benefit - Dental Insurance	^^^	^^^	^^^	\$2,299	\$2,355	\$2,074
01	402	311	Accounting and Auditing Services	^^^	^^^	^^^	\$29,000	\$26,300	\$26,500	
01	402	354	Insurance - Worker's Comp.	^^^	^^^	^^^	\$777	\$440	\$190	
Department 402 TOTALS					\$132,010	\$133,990	\$134,620	\$250,895	\$260,346	\$198,635

Object 112
Salary – Full Time

This line item contains the salary for the Finance Assistant.

Object 180
Other Comp./Leave – Overtime

While it is the goal to get all applicable work done during normal business hours, there may be a few times in the year where extra

duty is required. This is only used as workloads demand its use.

Object 189
Benefit – Vision Insurance

The cost to supply this insurance benefit for personnel in this department.

Object 192
Benefit – FICA

Employer paid portion of Social Security Insurance.

Object 193
Benefit – Medicare

Employer paid portion of Medicare Insurance.

Exhibit 18 – Department 403 (Tax Collection)

Object 194

Unemployment Compensation

The cost to supply this insurance benefit for personnel in this department.

Object 196

Benefit Health Insurance

The cost to supply this insurance benefit for personnel in this department.

Object 197

Benefit – Pension Contribution

Per the pension programs, employees contribute 0% toward the pension fund. This represents the cost of the Borough’s contribution to the pensions of the personnel in this department.

Object 198

Benefit – Life/ADD/Short Term Disability

The cost to supply this insurance benefit for personnel in this department.

Object 199

Benefit – Dental Insurance

The cost to supply this insurance benefit for personnel in this department.

Object 311

Accounting and Auditing Services

This line item accounts for the annual audit, the Department of Community and Economic Development (DCED) single

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Expenditures	01	403	115	Salary - Part Time Staff	\$7,603	\$7,506	\$8,000	\$8,000	\$8,000	\$8,000
	01	403	192	Benefit - FICA	\$286	\$571	\$600	\$500	\$496	\$496
	01	403	193	Benefit - Medicare	\$100	\$100	\$100	\$100	\$116	\$116
	01	403	210	Operating Supplies	\$2,000	\$2,000	\$2,000	\$2,000	\$1,500	\$1,500
	01	403	309	EIT/LST Tax Collection Fees	\$13,875	\$14,353	\$14,000	\$14,000	\$14,000	\$15,000
Department 403 TOTALS					\$23,864	\$24,530	\$24,700	\$24,600	\$24,112	\$25,112

audit for grants, and the Governmental Accounting Standards Board (GASB) pension audit.

Object 354

Insurance – Worker’s Compensation

The cost to supply this insurance benefit for personnel in this department.

Department 403
Tax Collection

The only salary and associated tax deductions in this department is that of the tax collector. There are also small budgeted amounts for the collection of the EIT/LST taxes and for office supplies. This is outlined in Exhibit 18.

Object 115

Salary – Part Time Staff

Stipend for a part time tax collector.

Object 192

Benefit – FICA

Employer paid portion of Social Security Insurance.

Object 193

Benefit – Medicare

Employer paid portion of Medicare Insurance.

Object 210

Operating Supplies

Estimated cost for office and other supplies.

Object 309

EIT/LST Tax Collection Fees

Costs associated with the collection of taxes.

Department 405
Human
Resources/Secretary

Exhibit 19 – Department 405 (Human Resources/Secretary)

Borough Code stipulates that each Borough must have a staff position named Secretary. In actuality, in addition to being the official records keeper of the municipality, for Gettysburg, this non-union position also hosts a plethora of Human Resources type functions. Budget constraints limit the division of labor for this position. See Exhibit 19 for specific information for each line item. This position is also the Right-to-Know Officer for the Borough.

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Expenditures	01	405	110	Salary - HR Director/Secretary	\$47,234	\$47,943	\$49,381	\$50,615	\$51,628	\$52,919
	01	405	189	Benefit - Vision Insurance	^^^	^^^	^^^	\$240	\$265	\$254
	01	405	192	Benefit - FICA	^^^	^^^	^^^	\$3,153	\$3,201	\$3,281
	01	405	193	Benefit - Medicare	^^^	^^^	^^^	\$737	\$749	\$767
	01	405	194	Benefit - Unemployment Compensation	^^^	^^^	^^^	\$440	\$660	\$280
	01	405	196	Benefit - Health Insurance	^^^	^^^	^^^	\$21,879	\$23,208	\$24,500
	01	405	197	Benefit - Pension Contribution	^^^	^^^	^^^	\$8,315	\$8,095	\$8,202
	01	405	198	Benefit - Life/ADD/Short Dis.	^^^	^^^	^^^	\$374	\$375	\$327
	01	405	199	Benefit - Dental Insurance	^^^	^^^	^^^	\$978	\$1,001	\$1,037
	01	405	354	Insurance - Worker's Compensation	^^^	^^^	^^^	\$285	\$124	\$100
Department 405 TOTALS					\$47,234	\$47,943	\$49,381	\$87,016	\$89,306	\$91,667

Object 110
Salary – HR Director/Secretary
 Compensation for this exempt, non-uniform employee.

Object 189
Benefit – Vision Insurance
 The cost to supply this insurance benefit for personnel in this department.

Object 192
Benefit – FICA
 Employer paid portion of Social Security Insurance.

Object 193
Benefit – Medicare
 Employer paid portion of Medicare Insurance.

Object 194
Benefit Unemployment Compensation
 The cost to supply this insurance benefit for personnel in this department.

Object 196
Benefit – Health Insurance
 The cost to supply this insurance benefit for personnel in this department.

Object 197
Benefit – Pension Contribution
 Per the pension programs, employees contribute 0% toward the pension fund. This represents the cost of the Borough’s contribution to the pensions of the personnel in this department.

Object 198
Benefit – Life/ADD/Short Term Disability
 The cost to supply this insurance benefit for personnel in this department.

Object 199
Benefit – Dental Insurance
 The cost to supply this insurance benefit for personnel in this department.

Object 354
Insurance – Worker’s
Compensation

The cost to supply this insurance benefit for personnel in this department.

Department 409
General Government
Administration

Exhibit 20 highlights the various line items in this department. There are no staff salaries in this department – a deviation from the previous chart of accounts used in past fiscal years. This department shows expenses for the everyday operations of the Borough that do not naturally fit into other departments. This department contains operating (office) supplies, legal fees, professional services, insurance premiums, utility bills, information technology fees, repairs to equipment and property, etc.

Exhibit 20 – Department 409 (General Government)

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Expenditures	01	409	210	Operating Supplies	\$20,238	\$20,678	\$22,000	\$21,750	\$20,000	\$23,500
	01	409	215	Postage	^^^	^^^	^^^	\$500	\$1,450	\$2,450
	01	409	217	Merchandise (Flags, Pins, etc.)	\$161	\$141	\$456	\$200	\$500	\$300
	01	409	218	Public Relations	\$2,623	\$3,133	\$4,100	\$4,100	\$1,200	\$2,400
	01	409	252	Computer/Copier/Video Parts	\$1,471	\$1,216	\$1,500	\$1,500	\$3,500	\$1,750
	01	409	260	Small Tools/Equipment (minor)	^^^	^^^	^^^	\$250	\$200	\$300
	01	409	310	Professional/Other Services	\$20,565	\$19,656	\$22,000	\$15,000	\$17,040	\$16,600
	01	409	313	Engineering and Architectural	\$20,862	\$15,055	\$15,000	\$16,000	\$15,000	\$10,000
	01	409	314	Special Legal Services - Ord. Review	^^^	^^^	^^^	^^^	\$10,000	\$3,000
	01	409	317	Legal Services - Borough Solicitor	\$59,402	\$72,912	\$75,000	\$75,000	\$60,000	\$67,000
	01	409	318	Legal Services - Labor	^^^	^^^	^^^	\$12,500	\$25,000	\$22,500
	01	409	321	Telephone (landline)	\$3,998	\$3,749	\$4,000	\$4,000	\$3,000	\$3,400
	01	409	324	Telephone (wireless)	^^^	^^^	^^^	\$312	\$380	\$380
	01	409	325	Internet Fees	^^^	^^^	^^^	^^^	\$300	\$300
	01	409	329	Computer Software Fees	^^^	^^^	^^^	\$4,500	\$11,466	\$14,440
	01	409	331	Travel Reimbursement	^^^	^^^	^^^	\$2,000	\$1,800	\$900
01	409	341	Legal Advertising	\$3,765	\$5,252	\$5,000	\$5,000	\$9,000	\$4,000	
01	409	352	Insurance - Liability	\$17,591	\$22,031	\$20,000	\$800	\$1,200	\$700	
01	409	353	Insurance - Surety & Fidelity	^^^	^^^	^^^	\$2,800	\$3,000	\$1,975	

Object 210
Operating Supplies
 General office and other miscellaneous operating supplies.

Object 215
Postage
 Costs associated with sending letters and notices out in the mail, via the United States Postal Service or other means.

Object 217
Merchandise (Flags, Pins, etc.)
 The Borough sells various merchandise items like maps, pins, flags, etc. This line

item is used to purchase these merchandise items from the Borough’s vendors.

Object 218
Public Relations
 This line item was previously named ‘Newsletter’. The Borough’s printed and mailed newsletter was eliminated in the 2016 budget year and replaced with stipends paid to Community Media to videotape and rebroadcast Council Business Meetings on

ACTV – Channel 12. These broadcasts are also available for viewing anytime online at <http://communitymedia.net/category/gettysburg-borough> .

Object 252

Computer/Copier/Video Parts

This line item funds two new computers for the Finance Department, repairs to the copier machine and fax machine.

Object 260

Small Tools/Equipment (minor)

This is a miscellaneous line item in the event it is needed.

Object 310

Professional/Other Services

Various services for the Borough are outsourced. This line item funds the following outsourced services:

- + Cannon Cleaning Service for general janitorial cleaning,
- + DacBond,
- + CINTAS Carpet Cleaning for carpet maintenance in the Borough Building, and
- + Ehrlich Pest Control for extermination services in the Borough Building.

Object 313

Engineering and Architectural

Covers ordinance rewriting work and meeting attendance for the Borough Engineer.

Object 314

Special Legal Services – Ordinance Reviews

Covers preparation and review of ordinances by the Borough Solicitor prior to adoption.

Object 317

Legal Services – Borough Solicitor

Covers the cost of the Borough Solicitor to attend prepare for and attend meetings.

Object 318

Legal Services – Labor

Fees for the Borough Solicitor associated with various labor issues that may arise throughout the year.

Object 321

Telephone (landline)

Cost of landline phone service in the Borough Building.

Object 324

Telephone (wireless)

The Mayor’s cell phone.

Object 325

Internet Fees

Fees for internet service in the Borough Building.

Object 329

Computer Software Fees

This line item funds the following:

- + Government-wide financial, personnel, and accounting software by FREEDOM Systems,
- + Virtual Towns and Schools (VTS) website hosting and maintenance fees, and
- + eCode 360, a searchable and online version of the Borough Code and ordinance platform on the Borough website.

Object 331

Travel Reimbursement

Used to reimburse travel expenses incurred on business trips.

Object 341

Legal Advertising

Required by law, the Borough must advertise public meetings and ordinances prior to adoption. This line item funds these statutorily mandated notices.

Object 352

Insurance – Liability

Premiums for insurance coverage.

Object 353
Insurance – Surety & Fidelity
Premiums for insurance coverage.

Object 355
Insurance – Public Official
Premiums for insurance coverage.

Object 356
Insurance – Property
Premiums for insurance coverage.

Object 359
Insurance – Commercial
Umbrella
Premiums for insurance coverage.

Object 361
Public Utility – Electric
Electric bills in the Borough Building.

Object 362
Public Utility – Gas
Natural gas bills in the Borough Building.

Object 364
Public Utility – Sewer
Sewer bills.

Object 366
Public Utility – Water
Water bills.

**Exhibit 20 – Department 409
(General Government) – contd.**

Object 373
Repairs & Maintenance – Buildings
Used for unexpected building maintenance and to plan ahead for known larger maintenance items in the future. This line item envisions a transfer to Capital Reserves for future roof replacement.

Object 374
Repairs & Maintenance – Machinery
This line item covers ongoing maintenance systems in the Borough Building. They include:

- + BFPE International (fire Alarm Testing),
- + Susquehanna Auto Sprinkler System testing,
- + Schindler Elevator service,
- + Walton (HVAC) system maintenance,
- + Eicholtz copier/printer service agreement,
- + Cummins Power Systems emergency generator services, and
- + A small fund for miscellaneous unforeseen needs.

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Expenditures	01	409	355	Insurance - Public Official	\$12,319	^^^	\$5,000	\$8,924	\$9,000	\$7,000
	01	409	356	Insurance - Property	^^^	\$7,454	^^^	\$6,900	\$4,600	\$4,950
	01	409	359	Insurance - Commercial Umbrella	^^^	\$22,031	^^^	\$3,800	\$2,500	\$2,205
	01	409	361	Public Utility - Electric	\$25,179	\$25,550	\$26,000	\$36,000	\$41,000	\$46,000
	01	409	362	Public Utility - Gas	^^^	^^^	^^^	^^^	^^^	\$150
	01	409	364	Public Utility - Sewer	^^^	^^^	^^^	\$12,500	\$1,000	\$700
	01	409	366	Public Utility - Water	^^^	^^^	^^^	\$12,500	\$3,000	\$1,000
	01	409	373	Repairs & Maintenance - Buildings	\$11,776	\$8,620	\$10,000	\$15,000	\$8,000	\$5,000
	01	409	374	Repairs & Maintenance - Machinery	\$20,565	\$19,656	\$22,000	\$2,000	\$15,000	\$16,000
	01	409	381	Rent of Land	\$20,400	\$20,400	\$20,400	\$20,400	\$27,000	^^^
	01	409	384	Rent of Machinery/Equipment	^^^	^^^	^^^	^^^	\$500	\$800
	01	409	386	Commission - Carr Lot	\$6,737	\$6,526	\$6,900	\$6,900	\$7,200	\$6,000
	01	409	388	Commission - County Lot	\$9,085	\$9,444	\$9,500	\$9,500	\$10,000	\$10,800
	01	409	390	Bank Service Charges/Fees	^^^	^^^	^^^	\$25	\$800	\$5,900
01	409	420	Dues/Subscriptions/Memberships	^^^	^^^	^^^	\$1,200	\$6,250	\$6,800	
01	409	452	Contracted IT/Network Services	\$15,862	\$15,305	\$20,000	\$4,000	\$6,492	\$4,650	
01	409	460	Continuing Education/Training	\$8,495	\$11,659	\$8,600	\$9,000	\$4,750	\$12,300	
Department 409 TOTALS					\$281,094	\$310,468	\$297,456	\$314,861	\$331,128	\$306,150

Exhibit 21 – Department 410 (Police)

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Expenditures	01	410	110	Salary - Chief of Police	\$71,878	\$75,961	\$77,562	\$79,113	\$80,695	\$82,712
	01	410	112	Salary - Full Time	\$644,600	\$744,744	\$621,000	\$478,101	\$467,434	\$558,556
	01	410	113	Salary - Field Training Officer	^^^	^^^	^^^	\$2,500	\$3,000	\$3,000
	01	410	114	Salary - Professional Staff	\$80,477	\$44,087	\$44,968	\$45,867	\$38,415	\$47,954
	01	410	115	Salary -Part Time Staff	\$25,012	\$7,038	\$35,880	\$83,700	\$72,500	\$80,000
	01	410	117	Salary - Auxiliary Police	\$466	^^^	\$2,000	\$2,000	\$2,000	\$1,700
	01	410	135	Contracted Services	^^^	^^^	^^^	^^^	^^^	\$7,500
	01	410	172	Other Comp./Leave - Holiday	^^^	^^^	^^^	\$37,789	\$56,251	^^^
	01	410	176	Other Comp./Leave - Personal	^^^	^^^	^^^	\$24,701	\$22,553	^^^
	01	410	177	Other Comp./Leave - Sick	^^^	^^^	^^^	\$41,224	\$21,206	^^^
	01	410	178	Other Comp./Leave - Vacation	\$59,402	^^^	^^^	\$60,002	\$51,966	^^^
	01	410	180	Other Comp./Overtime	\$71,715	\$111,379	\$80,500	\$40,000	\$59,500	\$78,000
	01	410	181	Other Comp./Court	^^^	^^^	^^^	\$7,500	\$8,000	^^^
	01	410	185	Other Comp./Vacation Pay Buy Back	^^^	^^^	^^^	\$9,750	\$9,675	\$9,675
	01	410	188	Benefit - Health Cost Reimbursement	^^^	^^^	^^^	\$5,000	\$10,150	\$4,590
	01	410	189	Benefit - Vision Insurance**	\$588,023	\$519,894	\$581,000	\$4,200	\$1,020	\$3,412
	01	410	190	Benefit - Contractual	\$3,856	\$5,159	\$4,112	\$5,000	\$6,000	\$33,100
	01	410	191	Benefit - Uniform Allowance	\$9,740	\$12,357	\$14,600	\$16,397	\$12,249	\$16,750
	01	410	192	Benefit - FICA	^^^	^^^	^^^	\$2,844	\$10,989	\$8,059
01	410	193	Benefit - Medicare	\$33,144	\$31,471	\$34,800	\$12,434	\$11,850	\$11,183	

**This line accounts for all medical benefits in the years 2012, 2013, and 2014. These costs were separated out beginning in 2015.

Object 381
Rent of Land
As part of the Borough adopted Capital Improvement Plan in 2016, the Borough has agreed with PNC Bank to purchase the land under the Racehorse Alley Garage, thus terminating the land lease agreement with

PNC Bank. As such, this line item has been given a zero value in the 2017 budget.

Object 384
Rent of Machinery/Equipment
Covers the rental of the postage meter machine.

Object 386
Commission – Carr Lot
The Borough has revenue sharing agreements with the owners of a couple surface parking lots. This covers the commission checks for those lots.

Object 388
Commission – County Lot
The Borough has revenue sharing agreements with the owners of a couple surface parking lots. This covers the commission checks for those lots.

Object 390
Bank Service Charges/Fees
This line item covers the possibility of having to issue a ‘stop payment’ order on a check, covers the cost of the coin counting machine, and also covers the rental fees for the remote capture check processing machine (RDC).

Object 420

Dues/Subscriptions/Memberships

Covers the cost for the following memberships:

- + International City Manager’s Association
- + Adams County Economic Development Corporation (ACEDC),
- + Adams County Borough’s Association,
- + Adams County Council of Governments (COG),
- + Government Finance Officers Association (GFOA),
- + ASCAP and BMI music licenses,
- + American Society for Public Administration (ASPA)
- + The Borough Secretary’s notary license,
- + Adams county Chamber of Commerce,
- + Pennsylvania League of Cities (PML)
- + Pennsylvania Employer Labor Relations Association (PELRAS), and the
- + Pennsylvania Association of Boroughs (PSAB).

Object 452

Contracted IT/Network Services

Covers contracted IT management services with TREYSTA.

Object 460

Continuing Education/Training

Pays for professional development, training, and conferences to include:

- + Harrisburg Area Community College (HACC) intermediate level Microsoft WORD and EXCEL classes,
- + PELRAS conference attendance,
- + GFOA conference attendance,
- + APMM conference attendance, and additional FREEDOM Systems training.

Department 410
Police

The Police Department accounts for the largest portion of expenditures in the General Fund. This is historically true for Gettysburg and most other municipalities as well. Exhibit 21 shows the details for the department. The total budget for the police department is approximately \$10,000 less than FY2016. This decrease is predicated upon a couple factors:

1. A retirement and resignation in the department in the past year allows for newer employees to be hired in at a lower salary,
2. One of the positions is intended to remain vacant by utilizing part time officers to fill these shifts to achieve a full contingent of staffing on each

shift. This eliminates the need to provide benefits for a new full time employee, and

3. The Borough received very favorable news regarding health insurance premiums for 2017.

Object 110

Salary – Chief of Police

Salary for the Chief of police.

Object 112

Salary – Full Time

This line item funds the salary of a full-time detective, two full-time sergeants, and 6 full-time patrolmen.

Object 113

Salary – Field Training Officer

Stipend afforded to the department’s three Field Training Officers (FTO). The FTO program is a 12-week program where new patrol officers are required to have on-the-job training under the supervision of a more senior officer.

Object 114

Salary – Professional Staff

Salary for the Police Secretary.

Object 115

Salary – Part Time Staff

This line item funds shifts filled with part-time officers. Per an agreement with Teamsters Local Union 776, vacancies may be filled with part-time officers as opposed to requiring vacancies be filled with full-time officers at overtime wages, whether that shift vacancy be created by a vacation, personal leave, sick leave, or for extra duty in high-demand situations.

Object 180

Other Comp./Overtime

Per the Collective Bargaining Agreement (CBA) each officer is entitled to a half hour of overtime in each pay period. This is a result of 7, 11.5 hour shifts being scheduled in a two-week period. Additionally, this line item is a projection based on FY2016 trends with the anticipation that part-time officers will be used to fill vacancies rather than

offering overtime wages to full-time officers. This is a cost cutting measure that the Union agreed to in a Memorandum of Understanding, signed in March 2015.

Object 185

Other Comp./Vacation Pay Buy-Back

At the end of the fiscal year, an officer has the right to accept the cash equivalent of

**Exhibit 21 – Department 410
(Police) – contd.**

Object 117

Salary –

Auxiliary Police

Used for officers called in to staff special events, like parades.

Object 135

Salary –

Auxiliary Police

Funds services provided by a third party for Internal Affairs investigations and background checks.

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Expenditures	01	410	194	Benefit - Unemployment Compensation	^^^	^^^	^^^	\$7,418	\$8,882	\$5,100
	01	410	196	Benefit - Health Insurance	^^^	^^^	^^^	\$250,625	\$208,853	\$174,018
	01	410	197	Benefit - Pension Contribution (MMO)	^^^	^^^	^^^	\$136,546	\$117,676	\$105,830
	01	410	198	Benefit - Life/ADD/Short Term Dis.	^^^	^^^	^^^	\$6,007	\$5,856	\$4,484
	01	410	199	Benefit - Dental Insurance	^^^	^^^	^^^	\$12,778	\$4,056	\$2,645
	01	410	200	Benefit - Pension Non-Uniform	^^^	^^^	^^^	^^^	\$6,343	\$7,433
	01	410	210	Operating Supplies	\$8,656	\$8,782	\$7,500	\$5,500	\$6,500	\$6,000
	01	410	215	Postage	^^^	^^^	^^^	\$500	\$500	\$500
	01	410	231	Vehicle Fuel - Gasoline	\$25,273	\$20,705	\$25,000	\$23,000	\$16,000	\$14,750
	01	410	242	Protection to Persons/Property (Ammo)	\$967	\$2,354	\$2,500	\$2,500	\$7,080	\$5,500
	01	410	249	TAZER Maintenance	^^^	^^^	^^^	\$5,100	\$4,551	\$5,250
	01	410	251	Vehicle - Parts and Maintenance	\$11,446	\$12,883	\$10,000	\$7,000	\$10,000	\$7,500
	01	410	252	Computer/Copier/Video Parts	^^^	^^^	^^^	\$500	\$500	\$1,750
	01	410	301	Towing Costs	\$525	\$825	\$450	\$500	\$500	\$550
	01	410	310	Professional/Other Services	\$7,665	\$11,231	\$8,020	\$9,000	\$4,000	\$3,850
	01	410	314	Special Legal Services	\$43,879	\$31,181	\$35,000	\$20,000	\$50,000	\$52,500
	01	410	321	Telephone (landline)	\$8,502	\$5,921	\$6,000	\$4,250	\$4,250	\$4,250
01	410	324	Telephone (wireless)	\$1,522	\$2,162	\$2,800	\$2,100	\$3,495	\$3,495	
01	410	327	Radio/Equipment Maintenance	\$127	\$507	\$2,000	\$2,000	\$2,000	\$2,000	

vacation time that was not granted and/or not used in the preceding year.

Object 188

Benefit – Healthcare Cost Reimbursements
Officers have all copays and deductibles reimbursed for any medical condition or visit to the doctor. This provision was granted in a CBA award handed down by an arbitrator. No other Borough employee enjoys this benefit.

Object 189

Benefit – Vision Insurance

The cost to supply this insurance benefit for personnel in this department.

Object 190

Benefit – Contractual

This is a payment required by a separation agreement with a former employee.

Object 191

Benefit – Uniform Allowance

The cost for uniform replacement and repair for personnel in the department.

Object 192

Benefit – FICA

Employer paid portion of Social Security Insurance. This is strictly for the non-uniform employees in the department and the part-time officers. Per an agreement dating back to the 1960s, full-time officers are exempt from social security, however, do receive a significantly more robust pension package than do the non-uniform employees.

Object 193

Benefit – Medicare

Employer paid portion of Medicare Insurance.

Object 194

Benefit – Unemployment Compensation

The cost to supply this insurance benefit for personnel in this department.

Exhibit 21 – Department 410 (Police) – contd.

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Expenditures	01	410	329	Computer Software Fees	^^^	^^^	^^^	\$15,175	\$10,390	\$5,500
	01	410	331	Travel Expense Reimbursement	^^^	^^^	^^^	\$700	\$700	\$250
	01	410	350	Insurance - Vehicle*	\$27,341	\$30,414	\$21,000	\$4,900	\$6,300	\$7,058
	01	410	351	Insurance - PA Law 477	^^^	^^^	^^^	\$7,721	\$7,721	\$7,721
	01	410	352	Insurance - Liability	^^^	^^^	^^^	\$1,815	\$2,700	\$2,332
	01	410	354	Insurance - Workers Compensation	^^^	^^^	^^^	\$41,693	\$47,000	\$40,461
	01	410	356	Insurance - Property	^^^	^^^	^^^	\$208	\$4,500	^^^
	01	410	358	Insurance - Law Enforcement Liability	^^^	^^^	^^^	\$12,741	\$12,741	\$25,038
	01	410	359	Insurance - Commercial Umbrella	^^^	^^^	^^^	\$4,225	\$5,600	\$7,373
	01	410	374	Machinery and Equipment Repairs	^^^	^^^	^^^	\$1,290	\$500	\$500
	01	410	410	Judgements and Damages	^^^	\$10,000	^^^	^^^	\$10,000	\$20,000
	01	410	420	Dues/Subscriptions/Memberships	^^^	\$1,163	\$900	\$1,025	\$450	\$1,000
	01	410	452	Contracted IT Services	^^^	^^^	^^^	^^^	\$4,704	\$5,800
	01	410	460	Continuing Education/Training	\$640	\$4,737	\$10,040	\$7,870	\$15,750	\$10,000
	01	410	740	Capital Purchase/Machinery	\$3,678	\$12,756	\$1,400	\$18,163	\$23,211	\$23,250
Department 410 TOTALS					\$1,728,534	\$1,707,711	\$1,629,032	\$1,570,972	\$1,558,762	\$1,509,879

**This line accounts for all insurances in the years 2012, 2013, and 2014. These costs were separated out beginning in 2015.

Object 196
Benefit – Health Insurance
The cost to supply this insurance benefit for personnel in this department.

Object 197
Benefit – Pension Contribution
Per the pension plan, employees contribute 0% toward their pension benefit. The uniform pension plan provides for a more robust payment in retirement than does the non-uniform plan. This relates to the FICA exemption mentioned earlier in this chapter.

Object 198
Benefit – Life/ADD/Short Term Disability
The cost to supply this insurance benefit for personnel in this department.

Object 199
Benefit – Dental Insurance
The cost to supply this insurance benefit for personnel in this department.

Object 200
Benefit – Pension Non-Uniform Contribution
Per the pension plan agreement, employees contribute 0% toward their pension benefit. This item funds the non-uniform pension plan of the employees in this department.

Object 210
Operating Supplies
Costs for office supplies and other operating materials.

Object 215
Postage
Cost associated with sending notices out in the mail.

Object 231
Vehicle Fuel – Gasoline
Pays for the fuel to keep police cars on the road.

Object 242
Protection to Persons & Property
This line items funds the replacement and/or maintenance of firing range equipment and firearms.

Object 249
TAZER Maintenance
The line items funds TAZERS and associated supplies.

Object 251
Vehicle – Parts and Maintenance
The department has several aging vehicles that require significant maintenance needs throughout the year. However, this line item is reduced from previous budgets due to the new leasing program the department has entered into.

Object 252
Computer/Copier/Video Parts
Used to purchase replacement computer/printer equipment as needed, including various parts for maintenance.

Object 301
Towing Costs
Costs associated where the department is required to tow a vehicle.

Object 310
Professional/Other Services
This line item funds the following:
✚ CBY Services,
✚ NMS Laboratories,
✚ YIS Services, and
✚ Miscellaneous items that are unforeseen.

Object 314
Special Legal Services
The Borough’s labor attorney – Campbell, Durant, Beatty & Palombo. This line item envisions significant legal work based on possible litigation and contract negotiations in 2017.

Object 321
Telephone (landline)
Landline phone bills.

Object 324
Telephone (wireless)
Cellular phone bills.

Object 327
Radio/Equipment Maintenance
Maintenance for radios used by the officers.

Object 329
Computer Software Fees
Funds the following computer software applications:

- + Informant,
- + eCode360
- + VTS department webpage, and
- + UPSafety online citation and ticketing applications.

Object 331
Travel Expense Reimbursement
Reimbursement for business related trips if personal vehicles are used.

Object 350
Insurance – Vehicle
Premiums associated with insurance coverage.

Object 351
Insurance – PA Law 477
Premiums associated with insurance coverage.

Object 352
Insurance – Liability
Premiums associated with insurance coverage.

Object 354
Insurance – Workers Compensation
Premiums associated with insurance coverage.

Object 358
Insurance – Law Enforcement Liability
Premiums associated with insurance coverage. This line item more than doubled from the 2016 budget based on a significant incident in the department and subsequent threatened litigation.

Object 359
Insurance – Commercial Umbrella
Premiums associated with insurance coverage.

Object 374
Machinery & Equipment Repairs
Covers cost for minor equipment repair.

Object 410
Judgements and Damages
Deductible in the event it is needed to settle possible litigation.

Object 420
Dues/Subscriptions/Memberships
Covers the cost for MAGLOCLLEN.

Object 452
Contracted IT Services
Departmental costs associated with IT management services as contracted through TREYSTA.

Object 460
Continuing Education/Training
Funds various training opportunities as may arise throughout the year.

**Exhibit 22 –
Department 411
(Fire)**

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Expenditures	01	411	354	Insurance - Worker's Compensation	\$15,665	\$16,028	\$18,800	\$20,000	\$20,000	\$20,000
	01	411	361	Public Utility - Electricity (siren)	\$151	\$142	\$250	\$250	\$250	\$200
	01	411	363	Public Utility - Hydrant Services	\$3,626	\$3,626	\$3,650	\$3,650	\$3,650	\$3,600
	01	411	544	Non-Governmental Appropriations - Fire Fighters Relief	\$43,778	\$48,494	\$48,000	\$48,000	\$45,000	\$43,000
Department 411 TOTALS					\$63,220	\$68,290	\$70,700	\$71,900	\$68,900	\$66,800

Object 740

Capital Purchase/Machinery

This line item continues a three-year police car leasing program designed to improve the quality of the department's vehicle fleet and reduce maintenance costs.

Department 411
Fire

This department is different from the ordained Fire Tax millage of 0.25 mills. Emergency Management planning, insurances, and utility bills make up about half of this department's expenses. The other half is a pass through line item from the State. Exhibit 22 details these costs.

Object 354

Insurance – Worker's Compensation

By state mandate, the Borough is responsible to pay premiums for the Fire Department's personnel. State aid does help with this premium.

Object 361

Public Utility – Electricity

Cost of electric bills associated with the fire siren.

Exhibit 23 – Department 413 (Code Enforcement)

Expenditures	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
		01	413	135	Contracted Services	\$50,717	\$36,016	\$50,000	\$40,000	\$50,000
	01	413	215	Postage	^^^	^^^	^^^	^^^	\$2,000	\$1,000
	Department 413 TOTALS				\$50,717	\$36,016	\$50,000	\$40,000	\$52,000	\$51,000

Object 363

Public Utility – Hydrant Service

Cost associated with fire hydrant inspections.

Object 544

Non-Governmental Appropriations – Fire

Fighters Relief

Costs associated with providing insurance for the state's cancer presumption law. The Borough does receive some state aid for this expense.

Department 413
Code Enforcement

The Borough is busy enough to justify a full-time code enforcement officer position. This concept was envisioned in the 2015 budget and was funded accordingly. Searches for a successful candidate for the newly created position were unsuccessful. Also in 2015, the Borough contracted with the newly formed Pennsylvania Municipal Code Alliance (PMCA) for Universal Code Compliance (UCC) inspection services. PMCA has given the Borough favorable rates to provide UCC

services and code enforcement services for the Borough. As such, the FY2017 budget provides for the continuation of outsourced code enforcement services with PMCA with specific office hours. These hours are Monday, Wednesday and Friday for eight hours each day. Both PMCA and its code enforcement personnel work very closely with the Department of Planning and Historic Preservation.

Object 135

Contracted Services

Covers the cost of PMCA's Code Enforcement Officer's hours of work.

Object 215

Postage

Postal fees associated with mailing violation notices to property owners.

Department 414
Planning & Historic Preservation

This department has one non-union employee; the Director of Planning and

Exhibit 24 – Department 414 (Planning)

Historic Preservation. In previous budgets, this department oversaw and manage both the Code Enforcement Officer (Department 413) and the recently reconstituted Parking Department (Department 445). The rationale for placing both code and parking enforcement under the Planning Department was based on the concept that both of these functions enforce various ordinances in the Borough – ordinances that largely are based on planning and zoning matters that fall within the broader context of strategic and

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Expenditures	01	414	110	Salary - Planning Director	\$53,560	\$54,363	\$55,722	\$57,115	\$58,452	\$53,300
	01	414	135	Contracted Services	^^^	^^^	^^^	^^^	^^^	\$2,500
	01	414	189	Benefit - Vision Insurance	^^^	^^^	^^^	\$240	\$85	\$254
	01	414	192	Benefit - FICA	^^^	^^^	^^^	\$6,200	\$3,712	\$3,305
	01	414	193	Benefit - Medicare	^^^	^^^	^^^	\$1,450	\$868	\$773
	01	414	194	Benefit - Unemployment Compensation	^^^	^^^	^^^	\$865	\$660	\$280
	01	414	196	Benefit - Health Insurance	^^^	^^^	^^^	\$15,028	\$8,825	\$11,030
	01	414	197	Benefit - Pension Contribution	^^^	^^^	^^^	\$17,085	\$9,181	\$8,261
	01	414	198	Benefit - Life/ADD/Short Term Disability	^^^	^^^	^^^	\$748	\$605	\$327
	01	414	199	Benefit - Dental Insurance	^^^	^^^	^^^	\$1,321	\$347	\$1,037
	01	414	210	Operating Supplies	\$5,951	\$1,801	\$3,000	\$4,500	\$2,500	\$2,500
	01	414	215	Postage	^^^	^^^	^^^	\$350	\$400	\$350
	01	414	252	Computer/Copier/Video Parts	^^^	^^^	^^^	\$500	\$500	\$875
	01	414	302	Engineering - Building Inspections	^^^	^^^	^^^	\$32,000	\$30,000	^^^
	01	414	303	Engineering - Ordinance Amendments	^^^	^^^	^^^	\$3,000	\$3,000	\$10,000
	01	414	304	Engineering - Other Services	^^^	^^^	^^^	\$600	\$600	\$500
	01	414	310	Professional/Other Services	^^^	^^^	\$2,100	\$2,000	\$2,000	\$2,000
	01	414	314	Special Legal Services	\$32,262	\$14,285	\$18,000	\$9,000	\$9,000	\$5,500
	01	414	317	Legal Services - Zoning Hearing Board	^^^	^^^	^^^	\$3,000	\$3,000	\$3,000
	01	414	318	Legal Services - Ordinance Amendment Review	^^^	^^^	^^^	\$8,000	\$8,000	\$4,000
01	414	329	Computer Software Maintenance Fees	^^^	^^^	^^^	^^^	\$9,479	\$10,000	
01	414	341	Legal Advertising	\$566	\$855	\$800	\$1,000	\$1,000	\$900	
01	414	354	Insurance - Worker's Compensation	\$27	^^^	^^^	\$496	\$80	\$128	
01	414	420	Dues/Subscriptions/Memberships	^^^	^^^	^^^	\$950	\$1,185	\$1,300	
01	414	452	Contracted IT Management Services	^^^	^^^	^^^	^^^	\$588	\$575	
01	414	460	Continuing Education/Training	^^^	^^^	^^^	\$1,500	\$1,500	\$3,500	
Department 414 TOTALS					\$92,366	\$71,304	\$79,622	\$166,948	\$155,567	\$126,195

comprehensive planning, which is by definition a function of the Planning Department. However, the work load and importance of the Parking Department to the overall fiscal health of the Borough necessitates a full-time manager of the department. As such, the duties of management of the Parking Department have been removed from the Planning Department in this budget and now belong within the stand-alone Parking Department. Most line items in this department are self-explanatory and are highlighted in Exhibit 24.

Object 110

Salary – Planning Director

Planning Director salary – exempt from overtime.

Object 135

Contracted Services

Cost of providing planning services by third parties as needed to assist the Planning Director with high volumes of work.

Object 189

Benefit – Vision Insurance

Cost of providing this benefit to employees.

Object 192

Benefit – FICA

Employer paid portion of Social Security Insurance.

Object 193

Benefit – Medicare

Employer paid portion for Medicare Insurance.

Object 194

Benefit – Unemployment Compensation

Cost of providing this benefit to employees.

Object 196

Benefit – Health Insurance

Cost of providing this benefit to employees.

Object 197

Benefit – Pension Contribution

The non-uniform pension plan stipulates that employees contribute 0% to the pension plan. This line item represents the Borough's portion of funding the pension plan.

Object 198

Benefit – Life/ADD/Short Term Disability

Cost of providing this benefit to employees.

Object 199

Benefit – Dental Insurance

Cost of providing this benefit to employees.

Object 210

Operating Supplies

Office and other supplies needed to perform the duties of the department.

Object 215

Postage

Costs associated with mailing permits and other documents to applicants.

Object 252

Computer/Copier/Video Parts

Used to purchase replacement computer/printer equipment as needed, including various parts for maintenance.

Object 303

Engineering – Ordinance Amendment

Used for subdivision and land development ordinance revisions.

Object 304

Engineering – Other Services

Miscellaneous engineering needs.

Object 310

Professional/Other Services

This line item funds the Joint Comprehensive Plan Revision. This figure was placed in the 2015 budget and carried forward in the 2016 budget. To date, the fee has not been paid. In 2013, the Borough reached an agreement with Adams County to hire the County Planning Office and Development to prepare the Joint Comprehensive Plan for the Borough, Cumberland Township and Straban Township. Work continued on the

project in 2016 and is expected to be completed in 2017.

Object 314
Special Legal Services

General legal services for the department.

Object 317
Legal –Zoning Hearing Board

Legal services associated with the Zoning Hearing Board.

Object 318
Legal – Ordinance Amendment Reviews
Legal services for the review of amendments to zoning ordinances.

Object 329
Computer/Software Maintenance Fees

Funds the following computer software fees:

- ✚ FREEDOM systems land management,
- ✚ Department web page redesign and hosting fees, which includes eCode 360 – an online searchable code and zoning application, and
- ✚ Global Information Systems (GIS) software.

Object 341
Legal Advertising

Costs to advertise meetings, etc.

Object 354
Insurance – Worker’s Compensation
Cost of providing this benefit to employees.

Object 420
Dues/Subscriptions/Memberships
Funds the following memberships:

- ✚ American Planning Association,
- ✚ International Code Council,
- ✚ National Trust for Historic Preservation Forum,
- ✚ American Planning Association Publications, and the
- ✚ Adams County Historic Society Membership.

Object 452
Contracted IT Management Services
Provides IT management services for the department by TREYSTA, Inc.

Object 460
Continuing Education/Training
This item provides training for staff, boards and commissions. The majority of this line item is designated for the Planning Director’s

attendance at a planning conference not to exceed \$3000.

Department 415
Emergency Management

This department provides funds for the Borough’s Emergency Management (EM) Coordinator. The EM Coordinator works very closely with the Borough Manager, Gettysburg Fire Department, Gettysburg Police Department, and Adams County Emergency Services when emergencies arise.

Object 220
Civil Service Testing Supplies
Pays for various supplies needed to plan Civil Service exams.

Object 310
EMA Coordinator Stipend
Provides a small stipend for the EM Coordinator for his/her time. It is not a full or part time staff position.

Exhibit 25 – Department 415
(Emergency Management)

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Expenditures	01	415	220	Civil Service Testing Supplies	^^^	^^^	^^^	^^^	\$200	\$200
	01	415	310	EMA Coordinator Stipend	^^^	^^^	^^^	^^^	\$750	\$1,500
	01	415	460	Civil Service Training & Testing	^^^	^^^	^^^	^^^	\$250	\$500
Department 415 TOTALS					\$0	\$0	\$0	\$0	\$1,200	\$2,200

Exhibit 26 – Department 421 (Health)

Object 460
Civil Service Training & Testing
 Costs associated with administering a Civil Service Exam by a third party, independent of the Police Department.

Expenditures	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
		01	421	341	Acct 101 Recycling Advertising	\$5,152	^^^	\$500	\$500	^^^
	01	421	543	Non-Governmental Appropriations - SPCA	\$5,000	\$5,000	\$5,000	\$1,000	\$1,000	\$1,000
Department 421 TOTALS					\$10,152	\$5,000	\$5,500	\$1,500	\$1,000	\$1,000

Department 421
Health

Exhibit 26 shows the detail in this department. Act 101 Recycling expenses are found in the Health Department along with a modest appropriation to the Adam’s County SPCA to help with animal control issues that arise in the Borough every year – services the Borough has no staff to deliver.

Object 341
Act 101 Recycling Advertising

Act 101 mandates the Borough recycle and has contracted with IESI trash haulers to comply with this mandate. There is an advertising provision required in Act 101. Previous budgets provided funds for this advertising requirement here. In 2016, the advertising requirement was incorporated as part of the Borough website, to be followed later in the year with a reminder postcard. Additionally, the provision in the 2016 budget of providing \$500 to the Adams

County rescue Mission to supply an electronic recycling program has been eliminated as the program did not materialize.

Object 543

Non-Governmental Appropriations – SPCA
 The SPCA provides animal control services to the Borough every year. The Borough has no staffing to manage these complaints as they come in. This appropriation helps address that shortage.

Department 430
Public Works

This department, highlighted in Exhibit 27, is vital to the repair and maintenance of Borough streets, sidewalks, lights, and general cleanliness. They are a very skilled group who are able to perform the tasks of a construction crew. These skills are used regularly, which saves the Borough significant amounts of labor costs as contractors are not needed to perform many of these projects.

Much of the equipment used in the department is aging and should be replaced as its useful life has long expired. Replacement of this equipment has not kept pace with the need based on the economic climate of the borough.

Object 110

Salary – Public Works Director
 Salary for the director of the department.

Object 112

Salary – Full Time
 Wages for all full-time employees in the department.

Object 115

Salary – Part Time
 Provides for part-time/seasonal employees during peak workloads in the year.

Object 135

Contracted Services
 Used for contracting work outside the department if the workload for current staff exceeds the capacity of current staff.

Object 180
Other Comp./Overtime
 Used to cover wages for shifts that must be worked outside contracted normal work schedules.

end of the year for vacation time that was denied earlier in the year or otherwise not used.

program. This department has two such employee.

Object 185
Other Compensation Vacation Buy Back
 Cash payouts at the

Object 187
Other Comp./Health Care Buy Out
 The Borough provides an extra \$3000 in compensation to employees who choose to not participate in the health insurance

Object 189
Benefit – Vision Insurance
 The cost of providing this insurance benefit to employees.

Exhibit 27 – Department 430 (Public Works)

Object 191
Benefit – Uniform Allowance

Costs associated with providing work clothes for employees as mandated in the CBA.

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Expenditures	01	430	110	Salary - Public Works Director	\$66,053	\$670,044	\$68,720	\$70,095	\$71,497	\$73,285
	01	430	112	Salary - Full Time	\$330,221	\$335,171	\$343,551	\$339,008	\$276,152	\$310,488
	01	430	115	Salary - Part Time	^^^	^^^	\$13,866	\$25,000	\$37,000	\$28,000
	01	430	135	Contracted Services	\$7,880	\$8,529	\$8,000	\$8,000	\$8,800	\$8,800
	01	430	172	Other Comp./Leave - Holiday	^^^	^^^	^^^	^^^	\$6,568	^^^
	01	430	176	Other Comp./Leave - Personal	^^^	^^^	^^^	^^^	\$2,165	^^^
	01	430	177	Other Comp./Leave - Sick	^^^	^^^	^^^	^^^	\$16,645	^^^
	01	430	178	Other Comp./Leave - Vacation	^^^	^^^	^^^	^^^	\$14,713	^^^
	01	430	180	Other Comp./Overtime	\$18,000	\$19,000	\$20,000	\$9,000	\$10,500	\$10,000
	01	430	185	Other Comp./Vacation Buy Back	^^^	^^^	^^^	^^^	\$2,805	\$2,835
	01	430	187	Other Comp./Health Care Buy Out	^^^	^^^	^^^	\$3,000	\$3,000	\$6,000
	01	430	189	Benefit - Vision Insurance	^^^	^^^	^^^	\$1,455	\$702	\$1,403
	01	430	191	Benefit - Uniform Allowance	^^^	^^^	^^^	\$8,500	\$9,495	\$7,175
	01	430	192	Benefit - FICA	^^^	^^^	^^^	\$26,241	\$26,368	\$25,498
	01	430	193	Benefit - Medicare	^^^	^^^	^^^	\$6,137	\$6,168	\$5,963
	01	430	194	Benefit - Unemployment Compensation	^^^	^^^	^^^	\$3,661	\$7,425	\$2,885
	01	430	196	Benefit - Health Insurance	\$120,505	\$107,521	\$126,000	\$146,029	\$137,397	\$115,309
	01	430	197	Benefit - Pension Contribution	^^^	^^^	^^^	\$66,885	\$65,463	\$59,403
	01	430	198	Benefit - Life/ADD/Short Term Disability	^^^	^^^	^^^	\$2,842	\$2,649	\$2,310
	01	430	199	Benefit - Dental Insurance	^^^	^^^	^^^	\$7,824	\$3,201	\$6,479
01	430	210	Operating Supplies	^^^	^^^	^^^	\$8,000	\$10,000	\$14,000	
01	430	215	Postage	^^^	^^^	^^^	\$50	\$50	\$40	

Object 192
Benefit – FICA
 Employer paid portion of Social Security Insurance.

Object 193
Benefit – Medicare
 Employer paid portion of Medicare Insurance.

Object 194
Benefit – Unemployment Compensation
 The cost of providing this insurance benefit to employees.

Object 196
Benefit – Health Insurance
The cost of providing this insurance benefit to employees.

Object 199
Benefit – Dental Insurance
The cost of providing this insurance benefit to employees.

Object 251
Vehicle – Parts & Maintenance
Routine repairs and maintenance on the fleet of vehicles and equipment.

Object 197
Benefit – Pension Contribution
The Borough’s pension plan requires that employees contribute 0% toward their pension benefit. This line item funds the Borough’s payment toward the pension fund on behalf of the employee.

Object 210
Operating Supplies
Used for the purpose of office supplies and other items used in the normal course of business.

Object 252
Computer/Copier/Video Parts
Used to purchase replacement computer/printer equipment as needed, including various parts for maintenance.

Object 198
Benefit – Life/ADD/Short Term Disability
The cost of providing this insurance benefit to employees.

Object 215
Postage
Covers any notices that must be mailed.

Object 260
Small Tools/Equipment (minor)
Purchases weed whackers, trimmers, blowers, shovels, rakes, etc.

Object 231
Vehicle Fuel – Gasoline
Fuel costs for operating various equipment.

Object 321
Telephone (landline)
Landline phone expenses.

**Exhibit 27 – Department 430
(Public Works) – contd.**

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Expenditures	01	430	231	Vehicle Fuel - Gasoline	\$24,236	\$36,845	\$26,000	\$30,000	\$25,000	\$22,000
	01	430	251	Vehicle - Parts & Maintenance	\$9,231	\$24,660	\$25,000	\$20,000	\$26,000	\$26,000
	01	430	252	Computer/Copier/Video Parts	^^^	^^^	^^^	\$200	\$250	\$2,000
	01	430	260	Small Tools/Equipment (minor)	^^^	^^^	^^^	\$500	\$2,000	\$2,250
	01	430	321	Telephone (landline)	\$2,840	\$3,372	\$4,000	\$2,000	\$2,000	\$2,200
	01	430	324	Telephone (wireless)	^^^	^^^	^^^	\$2,000	\$3,000	\$2,750
	01	430	325	Internet Fees	^^^	^^^	^^^	\$720	\$720	\$720
	01	430	329	Computer Software Fees	^^^	^^^	^^^	^^^	\$739	\$750
	01	430	331	Travel Expense Reimbursement	^^^	^^^	^^^	\$50	\$50	\$50
	01	430	341	Legal Advertising	^^^	^^^	^^^	^^^	\$200	\$250
	01	430	350	Insurance - Vehicle	^^^	^^^	^^^	\$7,400	\$8,200	\$15,392
	01	430	352	Insurance - Liability	^^^	^^^	^^^	\$4,600	\$1,100	\$1,205

Object 324
Telephone (wireless)
Wireless phone expenses.

Object 325
Internet Fees
Internet fees in the maintenance garage.

Object 329
Computer Software Fees
Funds department webpage and hosting fees, including eCode360 – an online searchable code, ordinance and zoning application.

Object 331
Travel Expense Reimbursement
 Covers travel expenses in personal vehicles used for business purposes.

Object 350
Insurance – Vehicle
 Premium costs associated with insurance coverage.

Object 354
Insurance – Worker’s Compensation
 Premium costs associated with insurance coverage.

Object 341
Legal Advertising
 Costs to advertise as required by law.

Object 352
Insurance – Liability
 Premium costs associated with insurance coverage.

Object 356
Insurance – Property
 Premium costs associated with insurance coverage.

Exhibit 27 – Department 430 (Public Works) – contd.

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Expenditures	01	430	354	Insurance - Workers Compensation	^^^	^^^	^^^	\$33,290	\$25,905	\$26,969
	01	430	356	Insurance - Property	\$14,433	\$14,734	\$23,000	\$2,000	\$2,000	\$2,656
	01	430	357	Insurance - Inland Marine	^^^	^^^	^^^	\$2,000	\$2,000	\$2,139
	01	430	358	Insurance - Herbicide/Pesticide	^^^	^^^	^^^	\$379	\$380	\$380
	01	430	359	Insurance - Commercial Umbrella	^^^	^^^	^^^	\$2,340	\$2,340	\$3,808
	01	430	361	Public Utility - Electricity	\$9,534	\$10,903	\$12,000	\$2,200	\$2,200	\$2,500
	01	430	362	Public Utility - Gas	^^^	^^^	^^^	\$7,000	\$7,000	\$6,000
	01	430	364	Public Utility - Sewer	^^^	^^^	^^^	\$400	\$400	\$350
	01	430	366	Public Utility - Water	^^^	^^^	^^^	\$400	\$400	\$450
	01	430	373	Repairs & Maintenance - Buildings	\$4,217	\$4,950	\$5,000	\$5,000	\$1,000	\$6,000
	01	430	374	Machinery and Equipment Repairs	^^^	^^^	^^^	\$20,000	\$20,000	\$14,500
	01	430	384	Rent of Machinery & Equipment	^^^	^^^	\$1,000	\$1,000	\$1,000	\$1,750
	01	430	420	Dues/Subscriptions/Memberships	^^^	^^^	^^^	\$100	\$300	\$380
	01	430	450	Permits & Fees	^^^	^^^	^^^	^^^	\$100	\$750
	01	430	452	Contracted IT Services	^^^	^^^	^^^	^^^	\$1,176	\$1,125
	01	430	460	Continuing Education/Training	\$570	\$70	\$300	\$800	\$800	\$800
	01	430	470	CDL, Drug & Alcohol Testing	^^^	^^^	^^^	\$400	\$400	\$600
01	430	740	Capital Purchase/Machinery	^^^	^^^	^^^	^^^	\$30,000	\$23,000	
01	430	750	Capital Purchase/Minor Machine	^^^	^^^	^^^	\$4,800	\$5,000	\$6,000	
Department 430 TOTALS					\$607,720	\$1,235,799	\$676,437	\$881,306	\$890,423	\$855,597

Object 357
Insurance – Inland Marine
 Premium costs associated with insurance coverage.

Object 358
Insurance – Herbicide/Pesticide License
 Premium costs associated with insurance coverage and license renewals.

Object 359
Insurance – Commercial Umbrella
 Premium costs associated with insurance coverage.

Exhibit 28 – Department 434 (Street Lighting)

Object 361
Public Utility – Electricity
 Funds to cover utility usage in the maintenance garage.

Expenditures	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
		01	434	361	Public Utility - Electricity	^^^	\$16,311	\$103,000	\$75,000	\$75,000
	01	434	460	Machinery and Equipment Repairs	\$155	^^^	\$5,000	\$5,000	\$5,000	\$5,000
Department 434 TOTALS					\$155	\$16,311	\$108,000	\$80,000	\$80,000	\$100,000

Object 362
Public Utility – Gas
 Funds to cover utility usage in the maintenance garage.

Object 364
Public Utility – Sewer
 Funds to cover utility usage in the maintenance garage.

Object 366
Public Utility – Water
 Funds to cover utility usage in the maintenance garage.

Object 373
Repairs & Maintenance – Buildings
 General maintenance in the garage.

Object 374
Machinery and Equipment Repairs
 Used to repair aging equipment that has not been replaced beyond the life expectancy of the equipment.

Object 384
Rent of Machinery & Equipment
 Used if the Borough needs a piece of equipment to complete a project that the Borough does not own.

Object 420
Dues/Subscriptions/Memberships
 Covers cost for PA One Call and the Underground tank license.

Object 450
Permits & Fees
 Fee for renewing the Borough’s pesticide license.

Object 452
Contracted IT Services
 Covers contracted services for Information Technology in the department.

Object 460
Continuing Education/Training
 Used for training opportunities as they arise in throughout the year.

Object 470
CDL, Drug & Alcohol Testing
 Pays for mandatory random drug and alcohol testing for all employees with a CDL license.

Object 740
Capital Purchase/Machinery
 Funds the purchase of a new backhoe (payment 2 of 5 – will appear in the next three budget years as well).

Object 750
Capital Purchase/Minor Machinery
 Pays for small equipment needed to perform various construction tasks.

Department 434
Street Lighting

This department funds the cost of electricity to keep the Borough’s street lights on at night, as well as, minor maintenance on those lights.

Object 361
Public Utility – Electricity
 Pays electric bills for street lights.

Object 374
Machinery and Equipment Repairs
 Covers the cost for miscellaneous repairs to street lights.

Exhibit 29 – Department 435 (Sidewalks & Crosswalks)

Expenditures	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
	01	435	313	Engineering - ADA Ramps		\$2,041	\$1,691	\$25,000	\$22,400	\$35,000
01	435	372	Repairs & Maintenance - Non-Buildings		\$266	^^^	\$1,000	\$15,000	\$25,000	\$12,500
Department 435 TOTALS					\$2,307	\$1,691	\$26,000	\$37,400	\$60,000	\$47,500

Municipal Separate Storm Sewer System (MS4) compliance which takes effect in 2017.

Object 313

Engineer – Storm Sewer

Engineering on various roads to ensure MS4 compliance when construction commences on various roads.

Exhibit 30 – Department 436 (Storm Sewers & Drains)

Expenditures	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
	01	436	313	Engineer - Storm Sewer		^^^	^^^	^^^	^^^	^^^
01	436	329	Computer Software Fees		^^^	^^^	^^^	^^^	\$2,400	\$2,500
01	436	372	Repairs & Maintenance - Non-Buildings		^^^	^^^	\$12,600	\$10,000	\$5,000	\$5,500
Department 436 TOTALS					\$0	\$0	\$12,600	\$10,000	\$7,400	\$20,500

Object 329

Computer Software Fees

Used to map the Borough’s storm drain and sewer system – an MS4 mandate.

Exhibit 31 – Department 438 (Bridges)

Expenditures	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
	01	438	313	Engineering - Bridges		^^^	^^^	^^^	^^^	\$14,000
Department 438 TOTALS					\$0	\$0	\$0	\$0	\$14,000	\$0

Object 372

Repairs & Maintenance – Non-Buildings

Used to service failing storm drains as needed.

Department 435
Sidewalks & Crosswalks

This is the department that pays for the engineering of the Borough’s ADA Ramps. Actual construction of the ramps is paid using the Borough’s CDBG funds. Engineering is not a permissible use of CDBG funds. The Sidewalks/Crosswalks Department is also responsible for the maintenance of the Borough’s lighted crosswalks, which became the responsibility of the Borough after PennDOT initially installed them. This is a prime example of an unfunded mandate. See Exhibit 29.

Object 313

Engineering – ADA Ramps

Engineering fees for ADA ramps and lighted crosswalks.

Object 372

Repairs & Maintenance – Non-Buildings

Pays for sidewalk and lighted crosswalk repairs.

Department 436
Storm Sewers & Drains

Appropriations outlined in Exhibit 30 will be used to primarily begin preparations for

Department 438
Bridges

This department has been eliminated in the 2017 budget as all bridge work is being accomplished through the 2016 GO bond issuance in accordance with the Borough 2016 CIP.

Department 439
Roads & Alleys

This department has been eliminated in the 2017 budget as all bridge work is being accomplished through the 2016 GO bond issuance in accordance with the Borough 2016 CIP.

Department 445
Parking

The newly reconstituted Parking Department in 2015 has successfully addressed audit deficiencies which have plagued the Borough for several years. Tickets are now able to be properly tracked from issuance to final disposition, even if issued to citation. This is a more profitable department as parking upgrades have increased revenues and decreased the need for overtime. Prior

Exhibit 32 – Department 439 (Roads & Alleys)

Expenditures	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
		01	439	313	Engineering - Roads	\$2,041	\$1,691	\$25,000	\$10,000	\$14,000
	01	439	377	Repairs & Maintenance - Alleys	\$43,198	^^^	\$20,000	\$22,000	\$12,000	^^^
	01	439	378	Repairs & Maintenance - Streets	^^^	\$105,483	\$111,400	\$115,000	^^^	^^^
Department 439 TOTALS					\$45,239	\$107,174	\$156,400	\$147,000	\$26,000	\$0

Exhibit 33 – Department 445 (Parking)

Expenditures	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
		01	445	112	Salary - Full Time	\$81,630	\$82,908	\$77,036	\$78,576	\$82,733
	01	445	115	Salary - Part Time	\$3,000	\$3,000	\$3,000	\$15,600	\$3,750	\$4,000
	01	445	172	Other Comp./Leave - Holiday	^^^	^^^	^^^	^^^	\$2,845	^^^
	01	445	176	Other Comp./Leave - Personal	^^^	^^^	^^^	^^^	\$1,054	^^^
	01	445	177	Other Comp./Leave - Sick	^^^	^^^	^^^	^^^	\$1,174	^^^
	01	445	178	Other Comp./Leave - Vacation	^^^	^^^	^^^	^^^	\$3,515	^^^
	01	445	180	Other Comp./Overtime	^^^	^^^	^^^	^^^	\$5,000	\$2,000
	01	445	189	Benefit - Vision Insurance	^^^	^^^	^^^	\$300	\$255	\$452
	01	445	191	Benefit - Uniform Allowance	^^^	^^^	^^^	\$1,000	\$2,000	\$2,000
	01	445	192	Benefit - FICA	^^^	^^^	^^^	\$5,808	\$5,910	\$9,572
	01	445	193	Benefit - Medicare	^^^	^^^	^^^	\$1,370	\$1,382	\$2,239
	01	445	194	Benefit - Unemployment Compensation	^^^	^^^	^^^	\$817	\$2,093	\$1,330
	01	445	196	Benefit - Health Insurance	\$120,505	\$107,521	\$126,000	\$34,157	\$29,659	\$40,336
	01	445	197	Benefit - Pension Contribution	^^^	^^^	^^^	\$12,897	\$13,824	\$21,993
	01	445	198	Benefit - Life/ADD/Short Term Disability	^^^	^^^	^^^	\$553	\$885	\$888
	01	445	199	Benefit - Dental Insurance	^^^	^^^	^^^	\$1,956	\$1,067	\$2,541
	01	445	210	Operating Supplies	^^^	^^^	^^^	\$4,500	\$6,000	\$7,200
	01	445	215	Postage	^^^	^^^	^^^	^^^	\$500	\$500
	01	445	231	Vehicle Fuel - Gasoline	^^^	\$1,049	\$1,200	\$1,750	\$1,200	\$650
	01	445	251	Vehicle - Parts & Maintenance	^^^	^^^	^^^	\$400	\$800	\$7,500
	01	445	252	Computer/Copier/Video Parts	^^^	^^^	^^^	^^^	\$250	\$300
	01	455	324	Telephone (wireless)	^^^	^^^	^^^	^^^	\$1,260	\$3,000

budgets required around \$28,000 in overtime – primarily utilized in servicing the gated garage system. This budget only calls for an estimated \$2000 in overtime planned to be used for special event coverage only if needed.

Object 112
Salary – Full Time

Wages for the departmental manager, Parking Enforcement Officers (PEO) and a laborer for garage maintenance.

Object 115
Salary – Part Time

Wages for a seasonal PEO during the busy summer months.

Object 180
Other Comp./Overtime

Used on an as needed basis to primarily provide for extra coverage during peak season or special events.

Object 189
Benefit – Vision Insurance

Cost for providing this benefit to full time employees.

Object 191
Benefit – Uniform Allowance

Uniforms are paid by the employer per the CBA.

Object 192
Benefit – FICA

Employer paid portion of Social Security Insurance.

Object 193
Benefit – Medicare

Employer paid portion of Medicare Insurance.

Object – 194
Benefit – Unemployment Compensation
Cost for providing this benefit to full time employees.

Object 196
Benefit – Health Insurance

Cost for providing this benefit to full time employees.

Object 197
Benefit – Pension Contribution

The Borough's payment into the pension fund for full time employees. Per the CBA, employees contribute 0% toward the pension fund.

Object 198
Benefit – Life/ADD/Short Term Disability
Cost for providing this benefit to full time employees.

Object 199
Benefit – Dental Insurance
Cost for providing this benefit to full time employees.

Object 210
Operating Supplies

Office supplies and other materials needed in the normal routine of conducting business.

Object 215
Postage

Fees associated with sending notices of parking violations in the mail.

Object 231
Vehicle Fuel – Gasoline

Gas costs for the Parking Department vehicles.

Object 251
Vehicle – Parts & Maintenance

Pays for repairs to department's vehicles.

Object 252
Computer/Copier/Video Parts

Used to purchase replacement computer/printer equipment as needed. This includes various parts for maintenance.

Object 324
Telephone (wireless)

Department cell phone bills.

Object 329
Computer Software Fees

Pays for the following software maintenance:

- Three HECTRONIC KIOSK pay stations in the Racehorse Alley Parking Plaza
- Virtual Towns and School Parking Department webpage, which includes hosting fees and eCode360 searchable application for codes and ordinances, and
- UPSafety permitting software and enforcement module.

Object 350
Insurance – Vehicle

Cost of the premium for this insurance coverage.

Object 359
Insurance – Commercial Umbrella
Cost of the premium for this insurance coverage.

Object 361
Public Utility – Electricity
Pays for electric bills in the Racehorse Alley Parking Plaza.

Object 364
Public Utility – Sewer
Pays for sewer bills in the Racehorse Alley Parking Plaza.

Object 366
Public Utility – Water
Pays for water bills in the Racehorse Alley Parking Plaza.

Object 373
Repairs & Maintenance – Buildings
Covers the following:

- General maintenance,
- Annual structural maintenance on the Racehorse Alley Parking Plaza, and
- Annual engineering assessment.

Exhibit 33 – Department 445 (Parking) – contd.

Object 352
Insurance – Liability
Cost of the premium for this insurance coverage.

Object 354
Insurance – Worker’s Compensation
Cost of the premium for this insurance coverage.

Object 356
Insurance – Property
Cost of the premium for this insurance coverage.

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Expenditures	01	445	329	Computer Software Fees	^^^	^^^	^^^	^^^	\$9,055	\$19,040
	01	445	350	Insurance - Vehicle	^^^	^^^	^^^	\$800	\$300	\$1,156
	01	445	352	Insurance - Liability	^^^	^^^	^^^	^^^	\$150	\$345
	01	445	354	Insurance - Worker's Compensation	\$27,341	\$30,414	\$21,000	\$5,870	\$4,944	\$5,442
	01	445	356	Insurance - Property	^^^	^^^	^^^	\$4,350	\$1,100	\$4,726
	01	445	359	Insurance - Commercial Umbrella	^^^	^^^	^^^	\$125	\$250	\$1,089
	01	445	361	Public Utility - Electricity	^^^	^^^	^^^	^^^	\$12,000	\$12,000
	01	445	364	Public Utility - Sewer	^^^	^^^	^^^	^^^	\$1,200	\$900
	01	445	366	Public Utility - Water	^^^	^^^	^^^	^^^	\$1,200	\$1,250
	01	445	373	Repairs & Maintenance - Buildings	^^^	^^^	^^^	\$25,000	\$25,000	\$25,000
	01	445	374	Machinery and Equipment Repairs	\$17,736	\$4,843	\$13,500	\$12,000	\$5,000	\$4,750
	01	445	391	Credit card Merchant Fees	\$4,050	\$9,382	\$9,500	\$8,000	\$8,000	\$12,000
	01	445	420	Dues/Subscriptions/Memberships	^^^	^^^	^^^	\$50	\$100	\$100
	01	445	452	Contracted IT Services	^^^	^^^	^^^	^^^	\$588	\$1,620
01	445	460	Continuing Education/Training	^^^	^^^	^^^	^^^	^^^	\$1,200	
01	445	750	Capital Purchase/Minor Machine	^^^	^^^	^^^	^^^	\$588	\$6,650	
Department 445 TOTALS					\$254,262	\$239,117	\$251,236	\$215,879	\$236,631	\$345,659

Exhibit 34 – Department 454 (Parks & Recreation)

Object 374
Machinery & Equipment Repairs
 Purchases street meter parts, tools for maintenance in the Racehorse Alley Parking Plaza, and pays for miscellaneous repairs.

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Expenditures	01	454	352	Insurance - Liability	^^^	^^^	^^^	^^^	\$150	\$107
	01	454	356	Insurance - Property	\$3,377	\$5,575	\$4,896	\$806	\$1,700	\$1,811
	01	454	359	Insurance - Commercial Umbrella	^^^	^^^	^^^	\$700	\$300	\$335
	01	454	373	Rec Park Facilities Maintenance	^^^	^^^	^^^	^^^	^^^	\$500
	01	454	374	Maintenance to Rec Park	^^^	^^^	^^^	^^^	^^^	\$500
	01	454	530	Appropriations - Governmental Units (Rec. Park)	^^^	^^^	\$63,000	\$64,893	\$66,164	\$66,164
	01	454	550	Appropriations - Special Events	\$4,965	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Department 454 TOTALS					\$8,342	\$10,575	\$72,896	\$71,399	\$73,314	\$74,417

Object 391
Credit card Merchant Fees
 Fees associated with processing payments made via credit cards.

Object 420
Dues/Subscriptions/Membership Fees
 Pays for membership in the American Parking Association.

Object 452
Contracted IT Services
 Pays for the department's Information Technology management needs via TREYSTA.

Object 750
Capital Purchase/Minor Machine
 Pays for two new KIOSK doors which include touchscreen modules.

Department 454
Parks & Recreation

The Borough's funding of the Gettysburg Area Recreation Authority (GARA) is located in this department. GARA's funding level is determined by a mutually agreed upon formula between the Borough of Gettysburg and Cumberland Township. Like in 2016, this formula for 2017 is based on an even 50%-50% split. Should additional municipalities join the concept of a regional park system then a different funding formula should be explored. Line item #550 is a pass through amount of money from Adams County National Bank (ACNB) to support the New Year's Eve events on Lincoln Square. See Exhibit 34.

Object 352
Insurance – General Liability
 Cost of the premium to have this insurance coverage.

Object 356
Insurance – Property
 Cost of the premium to have this insurance coverage.

Object 359
Insurance – Commercial Umbrella
 Cost of the premium to have this insurance coverage.

Object 373
Recreation Park Facilities Maintenance
 Funds random maintenance items for the park.

Exhibit 35 – Department 455 (Shade Tree)

Object 374
Maintenance to
Recreation Park
random
Funds maintenance items for
the park.

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Expenditures	01	455	135	Contracted Services	^^^	^^^	^^^	\$9,600	\$7,350	\$7,350
	01	455	220	Miscellaneous Operating Supplies	\$980	\$1,725	\$500	\$750	\$1,000	\$1,000
	01	455	221	Agriculture Supplies - Shade Tree Purchases	\$698	\$4,260	\$1,560	\$4,865	\$4,800	\$4,800
	01	455	379	Repairs & Maintenance - Shade Trees	\$13,170	\$12,797	\$14,640	\$5,000	\$5,000	\$5,000
Department 455 TOTALS					\$14,848	\$18,782	\$16,700	\$20,215	\$18,150	\$18,150

Object 530
Appropriations – Governmental Units
(Recreation Park)

A 50/50 split with Cumberland Township to fund the sponsoring municipality’s portion of the GARA budget.

Object 550
Appropriations – Special Events

ACNB fireworks offset donation for New Year’s Eve celebrations.

Department 455
Shade Tree

Shade trees are primarily managed via the Shade Tree Commission. This department funds this initiative in the Borough with minimal help from the Borough’s Public Works Department as there are not ample staff to effectively contribute to this

effort. Exhibit 35 details expenses in this department.

Object 135
Contracted Services

Covers contracted services with a third party for quad cleanup and the removal and replacement of approximately 22 trees.

Object 220
Miscellaneous Operating Supplies

Purchase of mulch.

Object 221
Agriculture Supplies/Shade Tree Purchases

Purchase of twelve additional trees.

Object 379
Repairs & Maintenance – Shade Trees
Covers cost of pruning as needed.

Department 465
Community Development

This department has long been the source of much controversy among members of Council and the public at large. This department accounts for appropriations made to various non-governmental units throughout the Borough. These non-profits request appropriations from the Borough to help fund their services in the following fiscal year. In an era of fiscal retrenchment,

Exhibit 36 – Department 465 (Community Development)

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Expenditures	01	465	541	Non-Governmental Appropriations - MSG	\$50,000	\$25,598	\$20,000	\$20,000	\$19,500	\$20,000
	01	465	542	Non-Governmental Appropriations - Elm Street	\$15,000	\$10,000	\$5,000	\$5,000	\$5,000	\$5,000
	01	465	543	Non-Governmental Appropriations - Rabbit Transit	^^^	^^^	\$4,000	\$4,000	\$4,000	\$4,000
	01	465	544	Non-Governmental Appropriations - ACOFA	^^^	\$2,000	\$2,000	\$1,000	\$1,000	^^^
	01	465	545	Non-Governmental Appropriations - Arts Council	^^^	^^^	^^^	\$1,000	\$1,000	\$1,000
Department 465 TOTALS					\$65,000	\$37,598	\$31,000	\$31,000	\$30,500	\$30,000

it is understandable that Council would seek to slash or even eliminate funding for these organizations altogether. It is staff's judgment that these organizations should be looked at as an extension of the Borough – providing needed services and exceptional value that the Borough cannot afford to provide on its own. These organizations provide needed economic development programs, including, but not limited to, grant writing and administration, community surveys, business recruitment and outreach, loan programs aimed at residences and businesses who are income eligible, etc.

In many cases, these organizations will cease to exist if the Borough is deemed to not value them and the services they provide. As such, staff recommends to allocate appropriations to each organization requesting funds. Staffs' recommendations for funding levels in FY 2017 are outlined in Exhibit 35 and are based on the applications submitted by each requesting agency and the priorities most important to the future economic vitality and success of the municipality.

It can further be stated here that these organization help create the 'product' that is sold to the Borough's millions of visitors each year. Less than 2/3 of one percent of the Borough's budget goes to investment in community and

economic development. Tourism is the Borough's primary industry and should be protected and invested in. Tourist will not come to a town that is run-down and unsafe. These organizations promote and contribute to the vibrancy of the tourism industry in Gettysburg. These contributions come in numerous facets, including marketing Gettysburg through the production of events such as Steppin' Out in Lincoln's Footsteps, Victorian Christmas, the Halloween and Christmas Parades, building façade programs, etc.

Object 541
Non-Governmental Appropriation – MSG
Helps fund operational costs for Main Street Gettysburg.

Object 542
Non-Governmental Appropriation – Elm Street
Helps fund operational costs for the Elm Street organization.

Object 543
Non-Governmental Appropriation – Rabbit Transit

Helps fund operational costs for the regional public transit system – RABBIT Transit.

Object 545
Non-Governmental Appropriation – Arts Council
Helps fund operational costs for the Adams County Arts Council.

Department 492
Interfund Transfers Out

This department transfers funds to the Debt Service Fund for the purposes of paying down the Borough's debt.

Object 230
Transfers to Debt Service
The transfers include the following:

- ✚ 2010 GO Bond
- ✚ 2016 GO Bond
- ✚ PIB Loan – Steinwehr Phase I
- ✚ PIB Loan – Steinwehr Phase II
- ✚ PIB Loan – East Middle Street.

Exhibit 37 – Department 492 (Interfund Transfers Out)

Expenses	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
		01	492	230	Transfers to Debt Service	^^^	^^^	^^^	\$485,169	\$507,873
	Department 492 TOTALS				\$0	\$0	\$0	\$485,169	\$507,873	\$624,528

Capital Projects Fund (18)

Unlike the General Fund, Capital Projects is not required to be balanced. It is projected that expenditures will exceed revenues by \$422,663. The Capital Projects Fund is used to account for revenues and expenditures for various capital projects (i.e. Purchases of equipment, road repairs, building upgrades, etc.). A separate fund to account for large projects allows elected officials and the public to follow the revenues and costs more accurately for these projects. It also accounts for grant funds that are earmarked for specific projects.

Borough Council adopted a five-year Capital Improvement plan (CIP) in 2016. The CIP is reviewed annually and extended for an additional year. This tabulation is designed to provide Council with an understanding of the various projects in the Borough. It lists all costs to date as well as the sources of funds including the Federal Highway and Lands Grant (FHL), Keystone Grant for Elm Street, Department of Community and Economic Development (DCED) Early Intervention (EIP) Phase II Grant, the Chesapeake Bay Trust Grant, PennDOT's MultiModal Grant, General

Obligation Bond revenue, and any other sources.

Additionally, it is vitally important to not undervalue the benefit to the Borough that grant money brings. These funds have provided and will continue to provide services and infrastructure improvements that would not otherwise be within the reach of the municipality given the current economic picture for Gettysburg. All said, the Borough is the beneficiary of over \$2,000,000 in grant money since 2013 alone.

Table 22 – Active Grants

Program Year	Description	Funded Amount
2014	*Act 89 Multimodal Grant - Steinwehr Poles	\$495,192
2015	CMAQ Grant - Gettysburg Inner Loop (GIL)	\$1,182,198
2015	Keystone Communities Grant - Elm Street - South Street	\$500,000
2016	TAP Grant - Gettysburg Inner Loop (GIL) Supplemental Funding	\$334,236
<i>*Project most likely will not use the entire amount of approved grant funding and the Steinwehr BID will provide a portion of the funding for this project</i>		\$2,511,626

The Borough will benefit from several large grant-funded projects in 2017. See Table 22 for a full listing of these grants. This figure does not include the CDBG grant monies used for ADA ramp improvements, which are accounted for in the CDBG Fund (04).

Exhibit 38 – Department 341 (Interest Earnings)

Revenue	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
	18	341	010	Interest on Checking	\$971	\$238	\$100	\$100	\$150	\$10,000
	Department 341 TOTALS				\$971	\$238	\$100	\$100	\$150	\$10,000

Revenues

Revenue for the Capital Projects Fund relies solely on grants, private donations, interfund transfers, proceeds from long-term debt. There is no real property millage associated with this fund. See Graph #VI.

Capital Projects Funds revenues are divided into the following departments:

- Interest Earnings
- State Operating Grants,
- Federal Capital Grants.

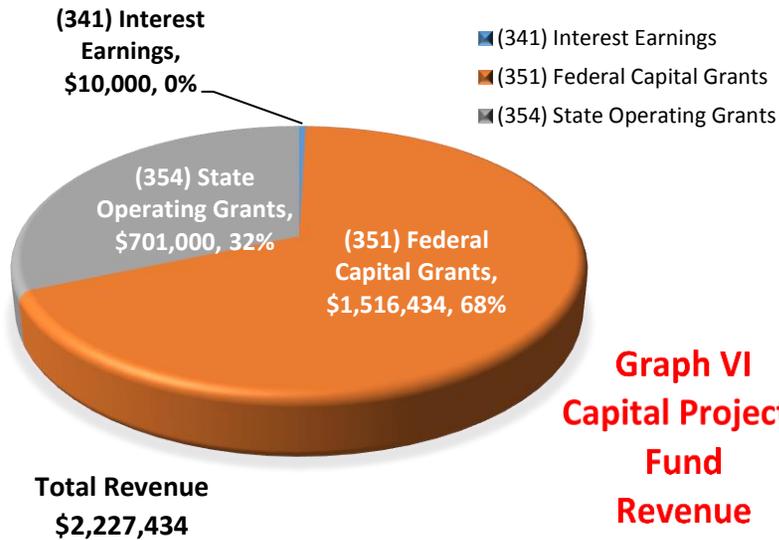
While proceeds from long-term debt is mentioned as a revenue source in this fund, the revenue for the 2016 General Obligation Bond is accounted for in the 2016 fiscal year. As such, the principal is not listed here. These funds are placed in an interest-bearing account until they are used. The interest is listed here.

Department 341 Interest Earnings

Interest rates remain low. As such this revenue line item is minimal.

Object 010 Interest on Checking

Nominal amount of interest income.



**Department 351
Federal Capital Grants**

Funds provided by Federal grants in the following categories:

- Object 030
Highways and Streets
- + CMAQ Grant and
 - + TAP Grant.

Both grants are slated for construction of the Gettysburg Inner Loop – Phase A.

**Department 354
State Operating Grants**

Grant money provided by the state, and federal government in the following categories:

- Object 030
Grants for Highways and Streets
- + Act 89 Multimodal Grant for the relocation of the Steinwehr Avenue utility poles and
 - + Keystone Communities resubmission for South Street reconstruction via the Elm Street Program.

Exhibit 39 – Department 351 (Federal Capital Grants)

Revenue	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
	18	351	030	Highways and Streets	^^^	^^^	^^^	^^^	^^^	\$1,516,434
	Department 351 TOTALS				\$0	\$0	\$0	\$0	\$0	\$1,516,434

Exhibit 40 – Department 354 (State Operating Grants)

Revenues	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
	18	354	030	Grants for Highways and Streets	^^^	^^^	\$21,000	^^^	\$701,000	\$701,000
	18	354	090	DCED Keystone Communities	^^^	^^^	^^^	\$169,600	\$25,000	^^^
	Department 354 TOTALS				\$0	\$0	\$21,000	\$169,600	\$726,000	\$701,000

Expenses

Many significant capital projects are planned in 2017. Most of these projects are funded via grant and loan (2016 GO Bond) revenue.

Department 435
Sidewalks & Crosswalks

Object 720

Sidewalks & Crosswalks Construction

Estimated cost for relocating the utility poles on Steinwehr Avenue. This does not include any Borough labor or contingency costs. There is sufficient grant funding to cover any unforeseen expenses.

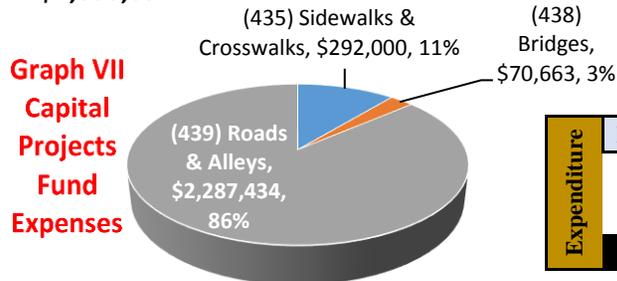
Exhibit 42 – Department 438 (Bridges)

Expenditure	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
	18	435	720	Sidewalks & Crosswalks Construction	^^^	^^^	^^^	^^^	\$292,000	\$292,000
Department 435 TOTALS					\$0	\$0	\$0	\$0	\$292,000	\$292,000

Expenditure	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
	18	438	313	Engineering - Bridges	^^^	^^^	^^^	^^^	^^^	\$18,500
	18	438	720	Bridge Improvements	^^^	^^^	^^^	^^^	^^^	\$52,163
Department 438 TOTALS					\$0	\$0	\$0	\$0	\$0	\$70,663

Total Expenses \$2,650,097

- (435) Sidewalks & Crosswalks
- (438) Bridges
- (439) Roads & Alleys



Department 438
Bridges

Object 313

Engineering - Bridges

Bridge engineering consistent with the Borough's bridge plan. The bridge plan is incorporated in the CIP and is funded via 2016 GO Bond money in 2017.

Object 720

Bridge Improvements

Bridge repairs as outlined in the bridge plan, which is part of the CIP.

Exhibit 41 – Department 435 (Sidewalks & Crosswalks)

Department 439
Roads & Alleys

Object 313

Engineering - Roads

Road and alley engineering consistent with the Borough's street plan. The street plan is incorporated in the CIP and is funded via 2016 GO Bond money in 2017. Funding for the Baltimore Street Master Plan which was approved in the 2016 budget is carried over in this line item. Specifically, this line items funds engineering for:

- ✚ Stratton Street
- ✚ Alleys
- ✚ The road preservation program
- ✚ North Washington Street
- ✚ 4th Street, and the
- ✚ Baltimore Street Master Plan.

Object 378

Repairs & Maintenance – Streets/Alleys

Funds the following construction, consistent with the CIP:

- ✚ Alley preservation projects
- ✚ Street preservation projects
- ✚ North Washington Street
- ✚ 4th Street, and the
- ✚ Gettysburg Inner Loop (GIL).

Exhibit 43 – Department 439 (Roads & Alleys)

Expenditure	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
	18	439	313	Engineering - Roads	\$0	\$0	\$0	\$0	\$100,000	\$251,000
	18	439	378	Repairs & Maintenance - Streets	\$0	\$0	\$0	\$0	\$500,000	\$2,036,434
Department 439 TOTALS					\$0	\$0	\$0	\$0	\$100,000	\$2,287,434

Capital Reserve Fund (30)

The Capital Reserve Fund was implemented in 1986 and is used to set aside funds for emergency repairs, future capital needs and/or improvements to Borough infrastructure, buildings and equipment. The Capital Reserve Fund account balance has significantly diminished in recent years. Funds in this account are woefully low because of Borough Council focusing on annual budgets and not long-range planning. Past Councils have not transferred enough

**Exhibit 44 –
Department 322
(Non-Business
Licenses/Permits)**

money to this fund to properly prepare for future asset replacement.

Revenues	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
	30	322	500	Street Opening Permits	\$2,500	\$10,000	^^^	^^^	\$1,100	\$4,000
	Department 322 TOTALS				\$2,500	\$10,000	\$0	\$0	\$1,100	\$4,000

If the Borough is to maintain a healthy reserve for the purposes mentioned above, steps need to be taken to return the reserve to appropriate levels. These levels are outlined in the newly adopted Fund Balance Policy for each of the Borough’s Funds.

A formal Capital Improvement Plan (CIP) has been developed in the past year to plan

for the routine maintenance of the Borough’s buildings, streets, new equipment, and unforeseen emergency replacements of equipment such as patrol cars and highway equipment. The issuance of a 2016 General Obligation Bond in the amount of \$4,000,000 funds the majority of these projects over the next 4 or 5 years. Grant opportunities will be sought to augment any funding deficiencies over the coming years. Council should take advantage of the next few years to budget for the replenishment of the Capital Reserve Fund to prepare for the time when the GO Bond money has been spent down, knowing that Borough infrastructure will need to be replaced beyond the timeline of the GO Bond.

Initiatives have been implemented over the past decade which significantly increased visitors to the Borough. While this is good news for the economy of the Borough the increased volume of traffic has burdened the Borough’s infrastructure. Even with the increased economic benefits produced by a

Revenues	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
	30	341	010	Interest on Checking	^^^	^^^	^^^	\$350	\$200	\$250
	Department 341 TOTALS				\$0	\$0	\$0	\$350	\$200	\$250

robust tourist economy, the fact remains, the cost of providing services to 3 million visitors continues to outpace the cash realized by the Borough via the tourism economy to provide the necessary services to support the tourism economy. This is called the structural deficit and remains in the 200 to 300 thousand dollars range each budget year. In short, the Borough needs to find a way to generate an additional 300 thousand dollars from tourism annually to achieve balance in the budget.

Currently, financing options are being utilized to fund infrastructure upgrades in a piecemeal fashion. Financing will surely be required moving forward until alternate sources of revenue are identified. Financing these capital improvements adds to the fiscal burden of the municipality as identified in the newly created Debt Services Fund (23). Money in the Debt Services Fund could be better utilized in the Capital Reserve Fund.

No expenses are anticipated in Capital Reserve Fund in 2017.

**Exhibit 45 –
Department 341
(Interest Earnings)**

Liquid Fuels Fund (35)

The Liquid Fuels Fund (formerly known as the Highway Aid Fund) is a state grant fund for the sole purpose of dispersing Liquid Fuels Tax moneys (gasoline tax) received from the state. The source of funds are state

borough. The cartway (drivable space) must be a minimum width of 16’ and the road must be a minimum of 250’ in length. If the road is a dead end, it must have a cul de sac (turnaround) at the end with a minimum 40’ radius.

State legislation strictly limits the use of these funds. These funds can only be used for projects that support the municipality’s

(Section 2.6 Appropriate Use of Funds). Additionally, the Department of Community and Economic Development’s (DCED) Survey of Financial Condition form must be submitted by March 15th annually. Failure to do so may result in not receiving allocations from PennDOT until all discrepancies are resolved. To continue to receive Liquid Fuels funds, a road must be maintained in such a condition that it can be driven safely at 15 mph.

Exhibit 46 – Department 341 (Interest Earnings)

gasoline taxes collected

Revenues	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
	35	341	010	Interest on Checking	\$193	\$74	\$60	\$60	\$150	\$250
	Department 341 TOTALS				\$193	\$74	\$60	\$60	\$150	\$250

by the state that are distributed to municipalities on a formula based on population and total miles of streets in the municipality that are on the approved Liquid Fuels Inventory list.

construction, reconstruction, maintenance, and repair of public roads or streets. Funds are only available to municipalities who submit annual reports to PennDOT (MS-965 Actual Use report), (MS-965P Project and

To be placed on the approved Liquid Fuels Inventory list the road must have a minimum right-of-way of 16’ in a

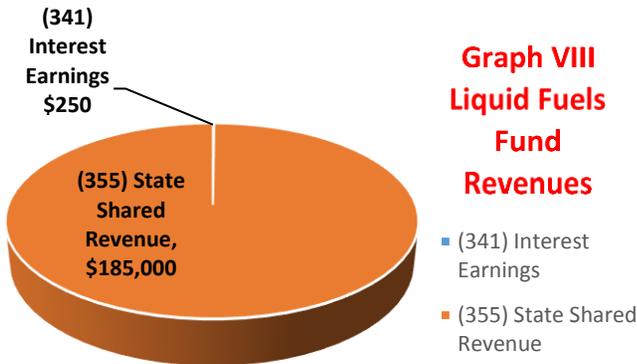


Exhibit 47 – Department 355 (State Shared Revenue)

Miscellaneous Receipts), (MS-965S Record of Checks), and make its deposits and payments or expenditures in compliance with the Act

Gettysburg’s share of state liquid fuels funding in 2016 is expected to be \$176,150. Interest earnings on principal remain at historic lows. See Graph #VIII.

Department 341 Interest Earnings

Object 010 Interest on Checking

Interest rates remain at historic lows.

Department 355 State Shared Revenue

Object 020 Motor Vehicle Fuel Taxes

Money granted to the municipality by the state. Money collected via sale of fuel for motorized vehicles.

Revenues	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
	35	355	020	Motor Vehicle Fuel Taxes	\$132,841	\$130,705	\$140,000	\$148,000	\$176,000	\$185,000
	Department 355 TOTALS				\$132,841	\$130,705	\$140,000	\$148,000	\$176,000	\$185,000

Expenses

Expenditures are not expected to exceed revenues in 2017. Funds will be used to provide maintenance to existing equipment, provide agility services, purchase snow/ice removal supplies, pay utility bills for street lighting, line painting, infrastructure improvements, and other highway maintenance supplies. See Graph #IX.

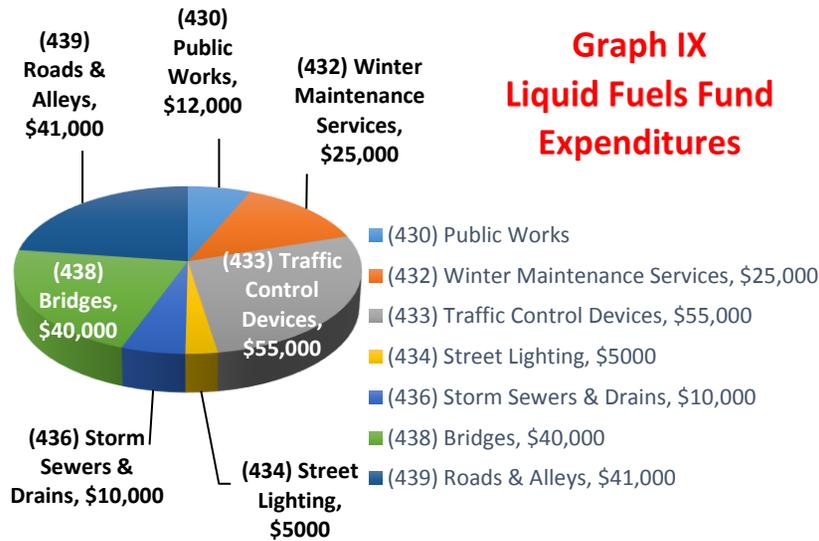


Exhibit 49 – Department 432 (Winter Maintenance Services)

Expenditure	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
	35	432	200	Snow & Ice Materials	\$2,732	\$6,864	\$8,000	\$17,500	\$15,000	\$15,000
	35	432	384	Rental of Machinery & Equipment	^^^	^^^	^^^	^^^	\$10,000	\$10,000
	Department 432 TOTALS				\$2,732	\$6,864	\$8,000	\$17,500	\$25,000	\$25,000

Exhibit 48 – Department 430 (Public Works)

Expenditure	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
	35	430	740	Major Equipment	^^^	^^^	^^^	\$45,795	^^^	\$12,000
	Department 430 TOTALS				\$0	\$0	\$0	\$45,795	\$0	\$12,000

Department 430 Public Works

Object 740 Major Equipment
Purchases a line-laser paint machine.

Department 432 Winter Maintenance Services

Object 200 Snow & Ice Materials
Costs for purchases of salt, anti-skid, shovels, etc.

Object 384 Rental of Machinery & Equipment
Costs for miscellaneous equipment that may

needed but cannot be anticipated at time of budget development.

Department 433 Traffic Control Devices

Object 245 Signs & Road Markings
Replaces and/or repairs road signs and markings.

Object 321 Communication – Telephone
Costs for radios and phones for work crew communications.

Object 361 Traffic Signal Electricity
Pays electric bills for traffic signals.

Object 374 Repairs & Maintenance of Traffic Control Devices
Covers the cost of repairs to lighted crosswalks and also covers miscellaneous costs not currently anticipated.

Department 434
Street Lighting

Exhibit 50 – Department 433 (Traffic Control Devices)

Expenditure	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
	35	433	245	Signs & Road Markings	\$11,710	\$18,068	\$20,500	\$22,500	\$14,500	\$14,500
	35	433	321	Communication - Telephone	^^^	^^^	^^^	^^^	\$2,000	\$2,000
	35	433	361	Traffic Signal Electricity	\$122,401	\$119,072	\$4,000	\$3,000	\$5,000	\$5,000
	35	433	374	Repairs & Maintenance of Traffic Devices	^^^	\$482	\$23,000	\$60,000	\$33,500	\$29,500
Department 433 TOTALS					\$134,111	\$137,622	\$47,500	\$85,500	\$55,000	\$51,000

Object 374
Machinery & Equipment Repair
Miscellaneous payments for repairs to equipment which may arise from time-to-time.

Exhibit 51 – Department 434 (Street Lighting)

Expenditure	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
	35	434	374	Machinery & Equipment Repairs	\$122,401	\$119,072	\$4,000	\$3,000	\$5,000	\$5,000
Department 434 TOTALS					\$122,401	\$119,072	\$4,000	\$3,000	\$5,000	\$5,000

Department 436
Storm Sewers & Drains

Exhibit 52 – Department 436 (Storm Sewers & Drains)

Expenditure	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
	35	436	245	Highway Maintenance Materials	^^^	\$20,660	\$3,000	^^^	\$40,000	^^^
	35	436	246	Storm Sewer Supplies	^^^	^^^	^^^	^^^	^^^	\$10,000
Department 438 TOTALS					\$0	\$20,660	\$3,000	\$0	\$40,000	\$10,000

Object 246
Storm Sewer Supplies
Used to fix or replace unforeseen storm sewer and drain failures throughout the course of the year.

Department 438
Bridges

Exhibit 53 – Department 438 (Bridges)

Expenditure	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
	35	438	245	Highway Maintenance Materials	^^^	\$20,660	\$3,000	^^^	\$40,000	\$40,000
Department 438 TOTALS					\$0	\$20,660	\$3,000	\$0	\$40,000	\$40,000

Object 245
Highway Maintenance Materials
Used to purchase materials needed to complete various construction projects consistent with the Borough's CIP and bridge plan.

Department 439
Roads & Alleys

Exhibit 54 – Department 439 (Roads & Alleys)

Expenditure	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
	35	439	661	Construction - Roads	\$3,240	^^^	\$20,000	^^^	\$41,000	\$42,250
	Department 439 TOTALS					\$3,240	\$0	\$20,000	\$0	\$41,000

Object 661
Construction - Roads
Used to carry out road and alley construction, consistent with the Borough's CIP and bridge plan.

Debt Services Fund (23)

This fund was created in 2015. Historically, the Borough has managed debt in the General Fund. This is problematic for the following reasons:

1. The General Fund is the Borough’s operating fund. It is used to operate the daily and routine business of the Borough. The General Fund is not intended to manage longer term projects.
2. There may be multiple types of long-term debt incurred by the Borough. It is difficult to ascertain the debt service for each type of debt if those debts are buried within the General Fund.

The primary advantage of the Debt Services Fund is that it clearly shows the debts of the Borough and the level of debt service required to pay the debt down. Additionally, a millage rate is specifically assigned to the debt service. This clearly demonstrates the level of property tax assessment required to service the Borough’s debt. The millage rate assigned to the Debt Services Fund will fluctuate from year-to-year based on the requirements of the debt service that is needed in a given year. The millage required in 2017 to meet the debt service needs of the Borough is 1.2413 mils. See Graph X to visualize the debt service distribution.

Exhibit 55 – Department 387 (Contributions & Donations)

Revenues	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
	23	387	100	Contributions - Steinwehr BID	^^^	^^^	^^^	^^^	\$15,195	\$11,200
	Department 387 TOTALS				\$0	\$0	\$0	\$0	\$15,195	\$11,200

Exhibit 56 – Department 392 (Interfund Transfers In)

Revenues	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
	23	392	010	Transfer from General Fund	^^^	^^^	^^^	^^^	\$507,873	\$624,528
	Department 392 TOTALS				\$0	\$0	\$0	\$0	\$507,873	\$624,528

Revenues

The sole source of revenue in the Debt Services Fund is property tax assessment, which is passed through the General Fund (01).

**Department 387
Contributions and Donations**

Object 100

**Contributions –
Steinwehr BID**

The Steinwehr Avenue Business Improvement District (BID) contributes to the Pennsylvania Infrastructure Bank (PIB) Loan which was rolled into the refinancing of the 2010 GO Bond and issuance of a new 2016 GO Bond last year.

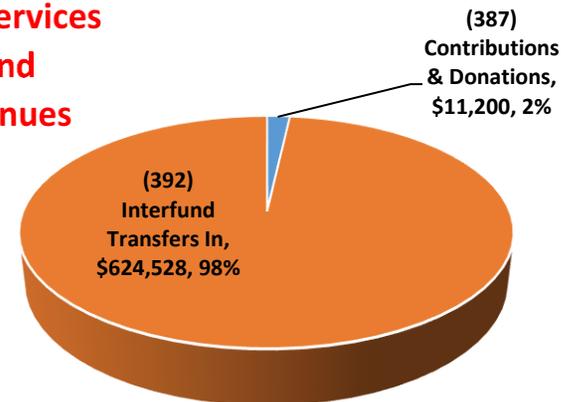
**Department 392
Interfund Transfers In**

Object 010

Transfers from General Fund

This is the amount of money to be transferred from the General Fund to cover the costs of servicing the Borough’s debt in 2017.

**Graph X
Debt Services
Fund
Revenues**



- (387) Contributions & Donations
- (392) Interfund Transfers In

Total Revenue **\$635,728**
Total Expenditure **\$635,728**

Expenditures

The only expenditures in this fund are to satisfy Borough debt. This includes both debt principal and debt interest. There are four types of debt that must be paid down in 2017:

- ✚ General Obligation Bond (2010)
- ✚ Pennsylvania Infrastructure Bank (PIB) Loan (2009)
- ✚ Pennsylvania Infrastructure Bank (PIB) Loan (2015)
- ✚ General Obligation Bond (2016).

It is worth noting here that the 2016 General Obligation Bond not only issued \$4 million in additional debt, but the Borough took advantage of historically low interest rates and a very favorable credit rating from Standard and Poors (A+) and wrapped the old and existing debt into the new 2016 issuance, thus saving the Borough significant amounts of interest payments during the amortization of the new debt.

General Obligation Bond (2010)

On May 15, 2010, the Borough issued \$10,045,000 of General Obligation Bonds to (1) refinance the 2004A and 2004B General Obligation Bonds of the Borough (issued on behalf of the Gettysburg Municipal Authority) and (2) to finance numerous capital projects of the Borough. Those capital projects were to renovate the Borough Building, complete ADA requirements throughout the Borough, to purchase parking

garage equipment, to purchase one dump truck, 1 bucket truck, 2 pick-up trucks, and a security fence for the Public Works department, prepare a street assessment and to finance street construction projects. The portion of the bond used to refinance the 2004A and 2004B bonds was \$6,185,000. The portion of the bond issued by the Borough for capital projects was \$3,860,000.

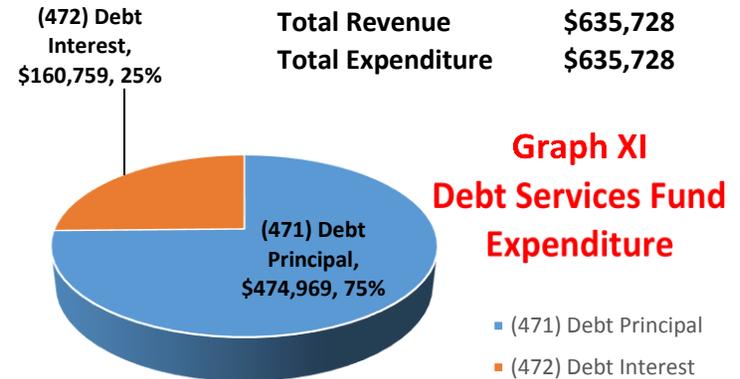


Exhibit 57 – Department 471 (Debt Principal)

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
Expenditure	23	471	100	2010 GO Bond Principal	^^^	^^^	^^^	^^^	\$325,000	\$340,000
	23	471	101	2016 GO Bond Principal	^^^	^^^	^^^	^^^	^^^	\$65,000
	23	471	120	PIB Loan - Steinwehr Phase I	^^^	^^^	^^^	^^^	\$32,714	\$33,248
	23	471	125	PIB Loan - East Middle Street	^^^	^^^	^^^	^^^	\$35,293	\$36,721
	23	471	126	PIB Loan - Steinwehr Phase II	^^^	^^^	^^^	^^^	\$4,085	^^^
Department 471 TOTALS					\$0	\$0	\$0	\$0	\$325,000	\$474,969

Pennsylvania Infrastructure Bank (PIB) Loan (2009)

On December 30, 2009, the Borough signed a note on the principal amount of \$320,000 to fund infrastructure improvements on Steinwehr Avenue. The funds were used to pay the engineering design services of CS Davidson and the consulting services of Delta Development.

Pennsylvania Infrastructure Bank (PIB) Loan (2015)

There are two 2015 PIB loans. The first is a loan to fund the local match required for a grant to move the poles on Steinwehr Avenue – more notably known as Steinwehr Phase II. The second PIB loan is used to partially fund the East Middle Street reconstruction infrastructure project, which was completed in 2015. The funds acquired from this loan were used to pay for the Borough’s portion

of the project, while Columbia Gas (who has generously agreed to partner with the Borough on the project and continues to do so on upcoming projects) has funded the portions of the reconstruction that are not eligible to be funded via PIB loans and/or liquid fuels moneys.

General Obligation Bond (2016)

The 2016 Bond issuance refinanced (wrapped) old debt into the issuance of the new debt at significantly lower interest rates.

The amortization schedule follows:

- 2017 \$635,726.84
- 2018 \$637,626.84
- 2019 \$635,176.84
- 2020 \$639,904.87
- 2021 \$638,583.28
- 2022 \$638,883.28
- 2023 \$638,783.28
- 2024 \$638,483.28
- 2025 \$637,983.28
- 2026 \$639,632.50
- 2027 \$637,832.50
- 2028 \$635,832.50
- 2029 \$597,870.00.

The wrap-around of Bond Series 2010 and the PIB Loans along with the issuance of new money in Bond Issuance Series 2016 results in a total payment of \$8,641,254 for the end of 2029²¹.

²¹ This is inclusive of all debt payments prior to the beginning of the 2017 fiscal year.

Exhibit 58 – Department 472 (Debt Interest)

Expenditure	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
	23	472	100	2010 GO Bond Interest	^^^	^^^	^^^	^^^	\$108,313	\$85,333
	23	472	101	2016 GO Bond Interest	^^^	^^^	^^^	^^^	^^^	\$67,700
	23	472	120	PIB Loan - Steinwehr Phase I	^^^	^^^	^^^	^^^	\$2,286	\$1,796
	23	472	125	PIB Loan - East Middle Street	^^^	^^^	^^^	^^^	\$6,032	\$5,930
	23	472	126	PIB Loan - Steinwehr Phase II	^^^	^^^	^^^	^^^	\$688	^^^
Department 472 TOTALS					\$0	\$0	\$0	\$0	\$108,313	\$160,759

Department 471
Debt Principal

Object 100

2010 General Obligation Bond

Funds the debt principal associated with this loan.

Object 101

2016 General Obligation Bond

Funds the debt principal associated with this loan.

Object 120

PIB Loan – Steinwehr Phase I

Funds the debt principal associated with this loan.

Object 125

PIB Loan – East Middle Street

Funds the debt principal associated with this loan.

Department 472
Debt Interest

Object 100

2010 GO Bond Interest

Funds the interest payment on this loan.

Object 101

2016 GO Bond Interest

Funds the interest payment on this loan.

Object 120

PIB Loan – Steinwehr Phase I

Funds the interest payment on this loan.

Object 125

PIB Loan – East Middle Street

Funds the interest payment on this loan.

Revolving Loan Fund (40)

Several years ago the Borough received a grant from DCED for the purpose of making an economic development loan to Kennie’s Market for their renovation and expansion project. The Borough was to then utilize the repaid funds to create a revolving loan program for the purpose of funding community and economic development projects. The funds for this project are held in an interest bearing checking account whose current balance is approximately \$322,563. The Revolving Loan Fund is still a work in progress, and therefore no formal budget is prepared at this time.

As of this writing, there is a two-pronged vision for this new fund. It is hoped to help lower income home owners remain compliant with code and ordinance matters if their properties fall into disrepair. The second concept for this fund is to render economic assistance to Borough businesses to grow. Specific details will be rolled out as this fund is developed.

The capital to be used to begin the Revolving Loan Program is currently in CDs. It is expected that the interest on these CDs will yield approximately \$2075 in interest revenue in 2017.

Exhibit 59 – Department 341 (Interest Earnings)

Revenues	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
		40	341	010	Interest on Checking	^^^	^^^	^^^	^^^	^^^
	40	341	030	Interest on CDs	^^^	^^^	^^^	^^^	^^^	\$2,000
Department 341 TOTALS					\$0	\$0	\$0	\$0	\$0	\$2,075

Fire Protection Fund (03)

This fund was created on December 9, 2013 when Borough Council enacted a .2500 mil annual tax assessed on property in the Borough. These funds are dedicated for the purpose of supporting fire protection services within the Borough.

The Borough collects the tax revenue and then the fire company submits expenses for reimbursement. As such, it is essentially a pass-through – money in-and-out transaction. The anticipated revenue and disbursements for fiscal year 2017 is \$127,500.

Exhibit 60 – Department 301 (Real Property Tax)

Revenues	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
		03	301	110	Fire Services Tax - Current	^^^	^^^	^^^	\$121,448	\$127,000
	03	301	210	Fire Services Tax - Delinquent	^^^	^^^	^^^	\$2,375	^^^	\$2,500
Department 301 TOTALS					\$0	\$0	\$0	\$123,823	\$127,000	\$127,500

Exhibit 61 – Department 411 (Fire)

Expenditure	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
		03	411	000	Fire Department Expenses	^^^	^^^	^^^	\$79,400	\$127,000
Department 411 TOTALS					\$0	\$0	\$0	\$79,400	\$127,000	\$127,500

Company K Monument Fund (05)

The Company K Monument Fund, a fiduciary fund, was established after the completion of the Company K Monument on Lincoln Square. Funds to construct the monument were obtained from private individuals, businesses, and local government. Moneys in excess of the initial construction costs were presented to the Borough for future maintenance needs of the monument. Those funds have been invested in certificates of deposit (CDs).

No formal budget tabulation is required for this fund.

Eichelberger – Stahle
Charity Fund (66)

The Eichelberger – Stahle Charity Fund, a fiduciary fund, was established many years ago by two philanthropic families for the purpose of assisting needy families of Gettysburg Borough.

The fund's assets are currently invested in a certificate of deposit (CD). Each year, the annual interest earnings of approximately \$25 are distributed to two needy families.

No formal budget tabulation is needed for this fund.

(CDBG) Community Development Block Grant Fund (04)

The Community Development Block Grant (CDBG) is a grant funded by the Federal Department of Housing and Urban Development (HUD) and administered by the Pennsylvania Department of Community and Economic Development (DCED). Also known as the ‘SCP’ (Small Communities Program), the Commonwealth of Pennsylvania annually distributes these federal funds to eligible ‘entitlement communities’ using a formula outlined in State Act 179. Though the program is considered an entitlement, a lengthy annual application must be filed which outlines a

revised “Community Development Plan” and projected use of CDBG funds over the next three years. The application is reviewed by DCED to guarantee that the funds will be utilized according to the federal regulations governing the CDBG Program, and is regularly monitored by DCED officials to ensure compliance with those regulations.

The program goals and objectives of the Pennsylvania CDBG Program as outlined in the annual Consolidation Plan for DCED are:

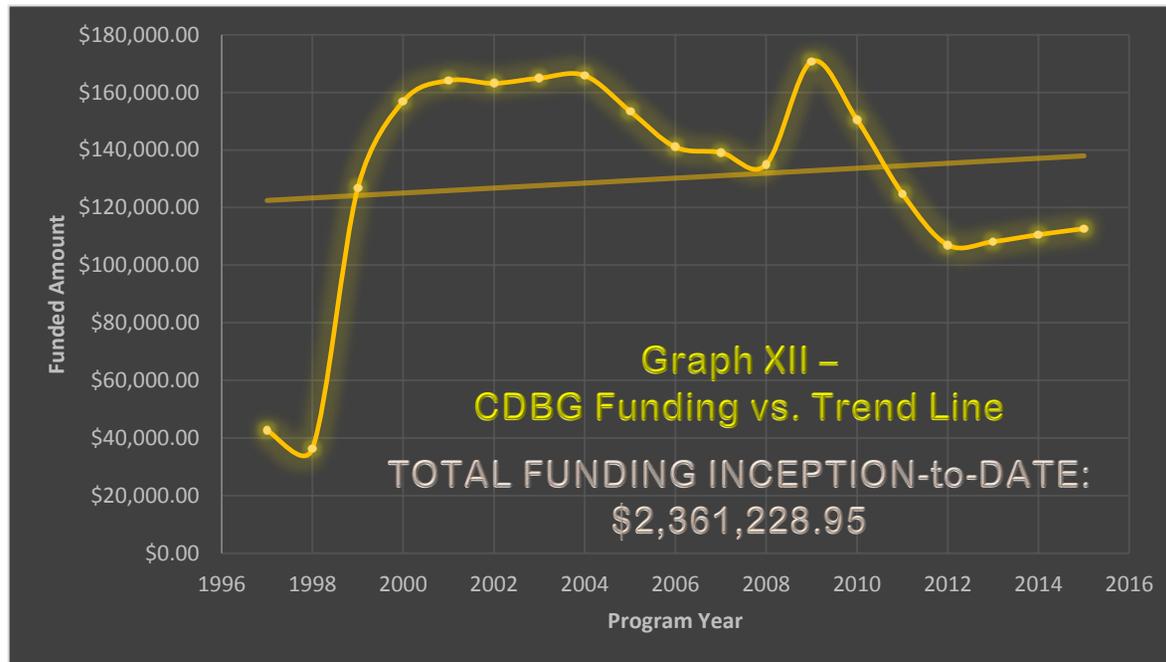
- To assist communities in preparing community development plans designed to address significant needs of the low-to-moderate income areas,

- To assist communities in administering community development projects designed to address a number of significant community development needs as identified in the Community Development Plan, and
- To encourage and to assist communities to focus upon and address housing and community facility problems; and to pursue economic development and commercial revitalization activities through public/private investment initiatives that will result in the development and expansion of job opportunities within the Commonwealth.

Each activity proposed in the annual CDBG application must meet at least one of three national objectives:

- To principally benefit low-to-moderate income persons and families
- To aid in the prevention or elimination of slums or blight’, or
- To meet other community development needs of a particular urgency.

The revenues and expenditures in this fund are disbursed over a period of 3 to 5 years for each program year. The Council has dedicated the monies from these funds to the



construction required to bring the Borough's sidewalk ramps and crossings into compliance with Americans with Disabilities Act (ADA).

In the application for these grants, the Borough has to prepare a budget in advance outlining the use of the funds, which is approved by Council. A summary of open program years is listed in Table 23 below:

Table 23 – CDBG Fund Allocations

Program Year	Allocation	Expenses to Date	Balance
2011	\$124,837	\$124,837.00	\$0.00
2012	\$107,043	\$107,043.00	\$0.00
2013	\$108,204	\$108,204.00	\$0.00
2014	\$110,601	\$21,794.17	\$88,806.83
2015	\$112,688	\$0.00	\$112,688.00
2016	not yet allocated by HUD		

Note: Expenses and balances valid through December 2016

Revenues

Total revenue in 2017 is expected to total \$158,289.

**Department 341
Interest Earnings**

Object 010

Interest on Checking

Interest revenue from checking account.

Exhibit 62 – Department 341 (Interest Earnings)

Revenues	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
	04	341	010	Interest on Checking	^^^	^^^	^^^	^^^	^^^	\$6
Department 341 TOTALS					\$0	\$0	\$0	\$0	\$0	\$6

Exhibit 63 – Department 351 (Federal Capital Grants)

Revenues	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
	04	351	900	HUD - CDBG	^^^	^^^	^^^	^^^	^^^	\$158,289
Department 351 TOTALS					\$0	\$0	\$0	\$0	\$0	\$158,289

**Department 351
Federal Capital Grants**

Object 900

Federal Capital Grants

Funding in 2017 comes from the following sources:

- + 2014 Administration Balance \$5601,
- + 2015 Administration Funds \$2000,
- + 2014 Ramp Construction \$40,000, and
- + 2015 Ramp Construction \$110,688.

Expenditures

Total expenditures in 2017 are expected to total \$158,289.

**Department 462
HUD – Community Development**

Object 310

Administration Costs

Pays for staff time administering the CDBG program.

Object 720

Non-Building Improvements

Pays for the construction of ADA ramps, consistent with the Borough's CIP and Street Plan.

Exhibit 64 – Department 462 (HUD – Community Development)

Expenditure	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016	2017
	04	462	310	Administrative Costs	^^^	^^^	^^^	\$4,319	\$5,247	\$7,601
	04	462	720	Non-Building Improvements	^^^	^^^	^^^	\$181,549	\$141,095	\$150,688
Department 462 TOTALS					\$0	\$0	\$0	\$185,868	\$146,342	\$158,289