

2019 Manager's Budget Message

Borough of Gettysburg
59 East High Street
Gettysburg, PA 17325
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Borough Manager

Advertised
November 26, 2018

Adopted
December 10, 2018

Council Vote
7 - 0

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Manager's Budget Message

Submitted for your review is the manager's proposed 2019 budget for the Borough of Gettysburg. A budget is essentially a listing of the elected body's policy priorities. This is a comprehensive budget proposal, which includes Borough Council's preferences and priorities, as determined by the multiple budget workshop sessions held on October 22, 2018, October 29, 2018, and November 5, 2018. Council voted to advertise this budget proposal on November 13, 2018. The draft budget was posted for public inspection on November 26, 2018 and was formally adopted by unanimous vote on December 10, 2018. This budget proposal comprises all of the Borough's ten (10) fund budgets.

In the aggregate, the Borough has a 2019 budget of \$6,009,257 in projected revenues, with \$7,016,642 in projected expenditures. The spending deficit of \$1,007,385 is largely due to three factors:

- a modest draw down of \$24,280 (Fund 30) from Capital Reserve for the purchase of needed capital assets,
- the use of \$890,000 of the 2016 General Obligation Bond¹ issuance (Fund 18) for major road construction projects, and
- the drawdown of \$110,113 of Liquid Fuels (Fund 35) money to complete road construction projects.

All expenditures creating the planned 2019 deficit are outlined in the following pages.

The General Fund (Fund 01) is balanced as required by state law and identifies all revenues and expenditures and incorporates the input of department heads and support staff, Council requests and the manager's recommendations. The final proposed budget varies very little from the first draft of the budget presented to Council on October 9, 2018.

The Borough was the beneficiary of increased revenues realized through new parking fees adopted in FY2018 and other parking policies,

the addition of a new revenue stream via the Verizon small cell site leases, and a savings in professional services realized through an RFP² process. These revenue increases or savings was augmented by the first year of new labor contract that was negotiated in 2017, which yields additional savings for the Borough – or at least helps to control labor cost increases on an annual basis over a five-year period.

All this made the development of the 2019 budget significantly easier than in previous years.

The 2019 budget was developed utilizing the concept known as zero-based budgeting, a departure from the static budget model utilized in the development of the 2018 budget. Zero-based budgeting sets the initial budget in each department at zero dollars (\$0). Each department is then asked to evaluate the services it provides. A cost to provide these services in each department is then determined. This sets the expenditures in each fund for 2019. Staff then goes back to determine how best to raise enough revenue to equal the cost of the services provided in each department. Revenues to match expenditures are outlined in the following pages, however, it should be noted here that there is no draw down in General Fund reserves to balance this budget. Of significance is that for the first time for as long as budget documents are available, the Borough's revenue streams exceed the projected expenditures in a fiscal year. This permitted the Borough staff to propose a nominal tax decrease for FY2019, providing some relief for Borough tax payers.

It should be noted that the past four budget messages referenced what is known as the Borough's 'structural deficit'. The small tax decrease for FY2019 does not mean this 'structural deficit' has been eliminated. Costs for services will continue to rise over time, and the Borough must remain vigilant to provide adequate financial resources that are commensurate with any service cost increases. The large number of tax-exempt properties in the

¹ 2019 is the final year that 2016 GO Bond money can be used; all \$4,000,000 of bond issuance must be expended by the end of FY2019; Expenditures

remain consistent with the Borough's Capital Improvement Plan (CIP)

² RFP – Request for Proposal

Borough are the primary reason for this structural deficit. Exhibit 2 is a map of those properties.

The Borough's Bank Account Balances

The Borough remains in decent financial shape as compared to about ten years ago, when there was barely enough money in the Borough's bank accounts to pay bill through early Spring, when the first influx of property tax revenues would be received.

In fact, the Borough now has enough balances in some of its accounts that a portion of those funds can be move into CDs, which will yield a higher rate of return in interest.

Exhibit 1 – Borough Bank Account Balances

FUND	ACCT. TYPE	ACCT. BALANCE	FUND TOTAL
General Fund Fund 01	Checking - General	\$583,529.87	\$1,407,400.57
	Checking - PML	\$17,000.00	
	Checking - Payroll	\$56,870.70	
	CD - 6 months	\$500,000.00	
	CD - 3 months	\$250,000.00	
Capital Projects Fund Fund 18	Checking Acct.	\$190,994.01	\$1,500,762.07
	2016 GO Bond	\$1,309,768.06	
Debt Services Fund Fund 23	Checking Acct.	\$198,573.47	\$348,573.47
	CD - 6 months	\$150,000.00	
Revolving Loan Fund Fund 40	Checking Acct.	\$73,907.45	\$329,866.97
	CD - 24 months	\$255,959.52	
Capital Reserve Fund Fund 30	Checking Acct.	\$160,564.85	\$310,564.85
	CD - 6 months	\$150,000.00	
Liquid Fuels Fund Fund 35	Checking Acct.	\$353,695.73	\$503,695.73
	CD - 6 months	\$150,000.00	
Fire Protection Fund Fund 03	Checking Acct.	\$544.51	\$544.51
Company K Monument Fund Fund 05	Checking Acct.	\$7,034.72	\$7,034.72
CDBG Fund Fund 04	Checking Acct.	\$1,072.34	\$1,072.34
TOTAL ALL BOROUGH FUNDS			\$4,409,515.23

NOTE: Acct. Balances Current as of December 31, 2018

Exhibit 1 identifies each fund and the types of bank accounts associated with each.

Fund 01 General Fund

The General Fund has five (5) bank accounts associated with it: three (3) interest-bearing checking accounts and two (2) CDs (Certificates of Deposit – which have a higher interest rate yield than a checking account). The borough's fund balance policy stipulates that the Borough maintain about 18% of a year's budgeted amount in reserve. This is roughly the amount of the two CDs combined. A separate account is set up for payroll. Every two weeks, funds are transferred from the General Fund checking account into the payroll account, where paychecks are issued, as well as, associated payroll taxes to federal, state,

and local governments. The PML Checking account was established this year to separately track the expenses of hosting the Pennsylvania Municipal League Conference in October 2019. While these funds are accounted for in the General fund, the source of revenue for them are corporate and private donations, not tax dollars.

Fund 18 Capital Projects Fund

The Capital Projects Fund has two (2) accounts associated with it. The checking account is an interest-bearing account. The 2016 GO Bond account is also an interest-bearing checking account, however, it is the remaining money of the \$4 million bond issuance in 2016, and should be tracked separately from the cash in the general fund account. The funds in the GO Bond Account

will be spent by the end of FY2019 – which is statutorily required.

Fund 23 Debt Services Fund

The Debt Services Fund has two (2) accounts associated with it. Like the General Fund, cash is divided into two separate interest-bearing accounts: a checking account and a CD. The checking account in this fund will swell to over \$600,000 later in FY2019 when the transfer is made from the General Fund – to cover the Borough's debt payments when they come due.

Fund 40 Revolving Loan Fund

The Revolving Loan Fund has two (2) accounts associated with it. Like the General Fund, cash is divided into two separate interest-bearing accounts: a checking account and a CD. The CD in this fund, however, is a longer term CD, with an even greater interest yield. The reasoning for the longer-term CD is that it is very unlikely that these funds will be utilized (loaned out) in FY2019.

Fund 30
Capital Reserve Fund
The Capital Reserve Fund has two (2) accounts associated with it. Like the General Fund, cash is divided into two separate interest-bearing accounts: a checking account and a CD.

Fund 35
Liquid Fuels Fund
The Liquid Fuels Fund has two (2) accounts associated with it. Like the General Fund, cash

is divided into two separate interest-bearing accounts: a checking account and a CD.

Fund 03 Fire Protection Fund

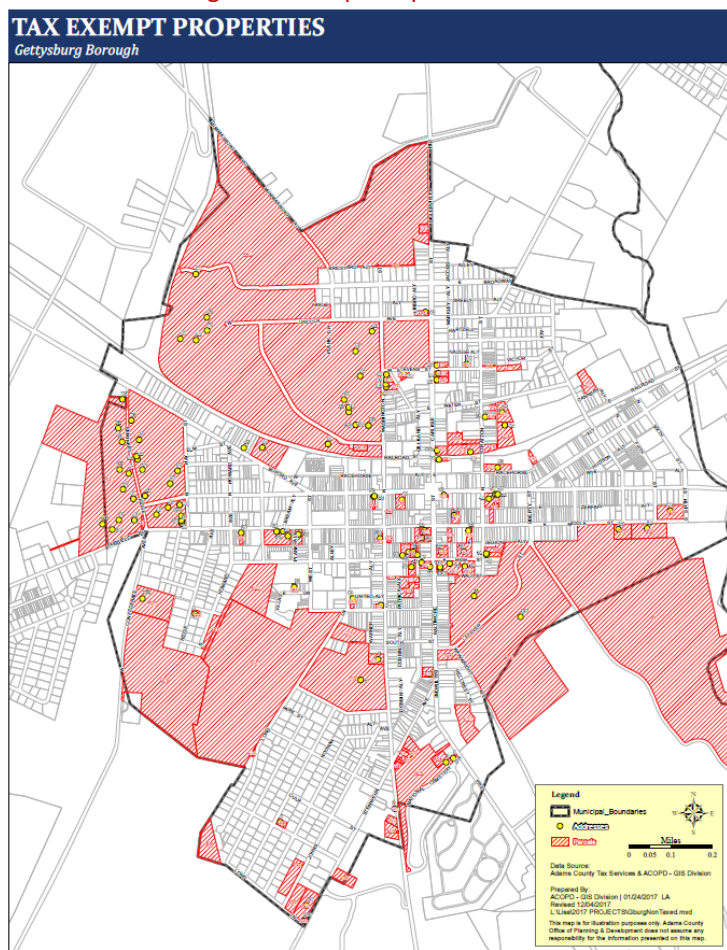
The Fire Protection Fund only has an interest-bearing checking account associated with it. The reason for this is that this fund is a pass-through fund, where the fire department may present bills at any time to the Borough for reimbursement. Monies flow into this account each time a property tax check is received for the Tax Collector.

Fund 05 Company K Monument Fund

The Company K Monument Fund has only an interest-bearing checking account associated with it. This fund is utilized very little and does not have a high balance in it.

Fund 04
CDBG Fund
The CDBG Fund has only an interest-bearing checking account associated with it. This fund is utilized only when a project is complete and a bill is presented for reimbursement. There is never a high balance in this fund as it, too, like the Fire Protection Fund, is a pass-through account.

Exhibit 2 – Borough Tax-Exempt Properties



2018 Year in Review

As the 2018 fiscal year draws to a close, the Borough's financial situation is significantly improved than in recent years. There are bright spots in the Borough's overall financial condition. Nearly five 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 an unanticipated 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 Borough's 2016 audit shows another good year with an increase in net position of \$317,427 and allowed the Borough to fully fund its General Fund reserve, in accordance with the Borough's Fund Balance Policy. Similarly, FY2017 ended with a surplus, which was used to pay outright some capital purchases in the Public Works Department and to retire early some Borough debt (the 2009 PIB loan).

Each budget message written since 2014 began with a statement in some fashion like:

"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".

FY2019 will be different as FY2018 saw significant improvement with regard to the Borough's structural deficit – largely due to the influx of new revenues in parking programs, the completion of the Verizon lease relative to small cell sites, successful Requests for Proposals (RFPs) for professional services that led to significant cost savings, and the benefits of newly negotiated labor agreements.

The end of the 2018 fiscal year is fast approaching. There are enough General Fund reserves to operate the Borough through early spring 2019, when the first large influx of real estate taxes are expected. Many years ago, the Borough would have had 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 2019. If Council continues to adopt and follow good financial management practices future TANs should continue to not be necessary.

As of the drafting of this summary (mid-December 2018), the General Fund is doing quite well with General Fund reserves 100% funded, per the Borough's adopted Fund Balance Policy. FY2018 should conclude at budget par or with a small surplus³.

2018 Budget Highlights

The 2018 budget was drafted around the following priorities:

- 1) Tying up loose ends remaining from 2017
 - a. ROR rezoning efforts
 - b. LERTA
 - c. Parking plan for Borough,
- 2) Comprehensive Planning
 - a. Zoning/SALDO review and adoption

³ As of December 20, 2018 General Fund Revenues collected totaled \$4,661,057 with General Fund

expenditures at \$4,585,506 – creating a small budget surplus of \$75,551.

- b. Sidewalk ordinance overhaul in preparation for Baltimore Street revitalization project,
- 3) Administer Capital Improvement Plan (CIP)
 - a. Identify and apply for grant funding for Baltimore Street project
 - b. MS4 compliance mandates, and
- 4) Economic development initiatives
 - a. ROR development plans
 - b. Gettysburg Inner Loop (GIL) phase planning.

- The completion of construction and grant administration of the Gettysburg Inner Loop (GIL) Segment 1A,
- The adoption of a revised Subdivision and Land Development Ordinance (SALDO),
- an RFP for professional services, and
- a rezoning of the ROR zoning district.

The administration of the Capital Improvement Plan (CIP) and grant writing for the Baltimore Street

Table 1 – 2018 Budget Summary
(December 13, 2018)

All four priorities are very large projects and took considerable time. The priorities remained at the top of the list of projects and were not diverted by other ancillary issues that typically arise as the year progresses. These priorities essentially lay the foundation for future community and economic development growth in the Borough. These and other projects completed in FY218 include:

- Revised parking regulations relative to new development in the Borough,
- The completion and implementation of the Verizon Small Cell Site lease agreements,
- The adoption of a new/revised sexual harassment and discrimination policy,
- The passage of a Local Economic Revitalization Tax Abatement (LERTA) program for the ROR Zoning District,
- The formation the Gettysburg Borough Storm Water Authority (GBSWA) designed to comply with MS4 mandates,

revitalization project remain ongoing initiatives moving forward into FY2019.

Account	Account Description	Budget	MTD Actual	YTD Actual	% Used	Remaining
01 General Fund						
Revenue						
	Real Property Tax	\$1,800,856.00	\$0.00	\$1,848,446.62	100.00%	(\$18,588.62)
	Occupation Tax	\$13,500.00	\$38.60	\$14,910.21	96.19%	\$389.79
	Local Enabling Tax (Act. 511)	\$1,064,100.00	\$18,176.29	\$872,807.52	82.00%	\$181,292.48
	Business Licenses/Permits	\$81,075.00	\$85.00	\$51,948.60	64.07%	\$29,126.40
	Non-Business Licenses/Permits	\$16,580.00	\$302.00	\$22,579.44	136.18%	(\$5,999.44)
	Fines & Forfeits	\$207,300.00	\$7,055.94	\$178,372.56	86.05%	\$28,927.42
	Interest Earnings	\$1,200.00	\$0.00	\$1,240.23	95.40%	\$59.77
	Rents & Royalties	\$18,000.00	\$0.00	\$38,600.00	220.00%	(\$21,600.00)
	Federal Capital Grants	\$1,000.00	\$0.00	\$899.40	89.94%	\$100.60
	State Operating Grants	\$7,500.00	\$0.00	\$5,826.00	77.68%	\$1,674.00
	State Shared Revenue	\$205,000.00	\$0.00	\$215,660.10	105.18%	(\$10,660.10)
	Revenue from Local Government	\$165,000.00	\$0.00	\$130,487.22	79.08%	\$34,512.78
	Charges for Services	\$28,500.00	\$807.74	\$26,639.36	104.00%	(\$1,139.36)
	Highways & Streets (Parking)	\$1,065,165.00	\$16,998.46	\$1,133,282.17	106.39%	(\$68,097.17)
	Culture & Recreation	\$5,000.00	\$5,010.00	\$11,109.00	222.18%	(\$6,109.00)
	Other Financing Sources	\$0.00	\$2.10	\$1,304.69	0.00%	(\$1,304.69)
	Sale of Fixed Assets	\$0.00	\$0.00	\$110.20	0.00%	(\$110.20)
	Refund of Prior Year Expenses	\$5,000.00	\$0.00	\$774.44	15.49%	\$4,225.56
	Total General Fund Revenue:	\$4,807,878.00	\$45,488.13	\$4,661,057.20	96.95%	\$146,820.80
Expenditure						
	Legislative	\$16,360.00	\$0.00	\$16,995.19	91.27%	\$1,431.81
	Executive	\$134,162.00	\$826.33	\$121,069.36	90.00%	\$12,612.64
	Finance	\$296,205.00	\$3,852.97	\$188,613.32	63.68%	\$16,991.68
	Tax Collection	\$25,112.00	\$278.81	\$22,791.69	90.70%	\$2,320.41
	Human Resources-Boro Secretary	\$93,108.00	\$2,713.02	\$81,906.19	86.97%	\$1,201.81
	General Govt.-Administration	\$277,721.00	\$6,299.15	\$257,874.54	92.85%	\$8,846.46
	Police	\$1,578,165.00	\$22,338.58	\$1,483,323.03	93.99%	\$94,841.97
	Fire	\$59,727.00	(\$3,491.04)	\$62,950.67	105.46%	(\$3,263.67)
	Code Enforcement	\$50,500.00	\$0.00	\$80,142.36	119.00%	(\$29,642.36)
	Planning	\$168,227.00	\$2,644.86	\$160,053.22	95.66%	\$8,173.78
	Emergency Management	\$1,200.00	\$0.00	\$1,577.10	131.42%	(\$377.10)
	Health	\$1,250.00	\$0.00	\$1,310.38	104.80%	(\$60.38)
	Public Works	\$874,568.00	\$12,666.02	\$773,107.02	88.40%	\$101,460.98
	Street Lighting	\$101,125.00	\$7,847.19	\$90,631.32	89.52%	\$10,493.68
	Sidewalks & Crosswalks	\$48,000.00	\$0.00	\$26,400.66	55.00%	\$21,599.34
	Storm Sewers & Drains	\$32,500.00	\$0.00	\$51,578.29	158.71%	(\$19,078.29)
	Bridges	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Roads & Alleys	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
	Parking Facilities	\$355,335.00	\$5,482.27	\$310,843.23	87.48%	\$44,491.77
	Parks & Recreation	\$74,687.00	\$0.00	\$78,435.02	105.04%	(\$3,748.02)
	Shade Tree	\$12,250.00	\$0.00	\$11,842.20	96.67%	\$407.80
	Community Development	\$40,000.00	\$0.00	\$40,000.00	100.00%	\$0.00
	Interfund Transfers Out	\$637,628.00	\$0.00	\$708,846.95	110.82%	(\$69,020.95)
	Total General Fund Expenditure:	\$4,807,878.00	\$61,858.98	\$4,885,808.14	95.37%	\$222,371.86
Total General Fund Revenues:						
		\$4,807,878.00	\$45,488.13	\$4,661,057.20		\$146,820.80
Total General Fund Expenditures:						
		\$4,807,878.00	\$61,858.98	\$4,885,808.14		\$222,371.86
Total General Fund Balance:						
		\$0.00	(\$16,368.85)	\$75,581.08		(\$75,581.08)

2019 Budget Highlights

The 2019 budget consists of multiple initiatives and was drafted around the following priorities:

- 1) Tie up loose ends
 - a. Parking plan for the Borough
 - i. Implementation of LPP⁴
 - ii. Lefevre Street parking agreement with GASD⁵
- 2) Comprehensive planning
 - a. Sidewalk Ordinance update
- 3) PML Conference hosted in Gettysburg⁶
- 4) Update and administer the CIP⁷
 - a. Administer remaining portion of 2016 GO Bond⁸
 - b. Identify upcoming capital projects
- 5) Economic Development Initiatives
 - a. GIL⁹ phase planning
 - b. Baltimore Street revitalization project
 - i. Coordinate grant funding applications

with other Borough projects in the pipeline

6) MS4

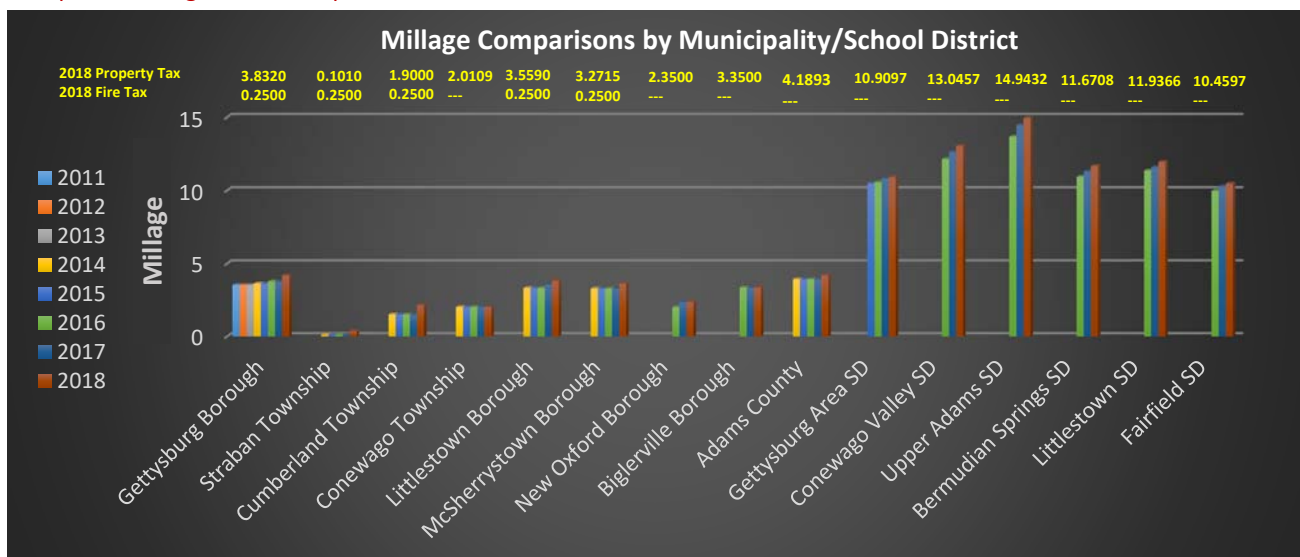
- a. Finalize the implementation of the GBSWA¹⁰.

All six 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 in previous years, the underlying economic realities of the Borough have not changed and continue to make budget preparation for the Borough a challenge – albeit lessened this year based on the addition of new or augmented revenue streams for FY2019. In summary, these ongoing economic challenges for the Borough are:

- 1) 7620 residents (2500 of them students who pay little, if any EIT),

Graph 1 – Millage Rates Comparisons



⁴ LPP – Local Privilege Parking Permit Program

⁵ GASD – Gettysburg Area School District

⁶ PML – Pennsylvania Municipal League, a statewide organization affiliated with the National League of Cities

⁷ CIP – Capital Improvement Plan

⁸ GO Bond – General Obligation Bond

⁹ GIL – Gettysburg Inner Loop Bike Path

¹⁰ GBSWA – Gettysburg Storm Water Authority

- 2) Tax payers support services for nearly 4 million visitors each year
 - a. Borough receives a fraction of Pillow Tax generated county-wide¹¹
 - b. Small amount of revenue generated by Admissions Tax, as compared to required expenses¹²
- 3) Nearly 40% of assessed Borough property value is tax-exempt
- 4) Must comply with major federal mandates
 - a. MS4¹³
 - b. ADA¹⁴, and
- 5) Borough is losing (or stagnant) revenue in the following areas each year:
 - a. Real estate assessed valuation
 - b. Occupation taxes, and
 - c. Per Capita taxes.

It should be noted that while the Borough does garner a significant portion of its budgeted revenue via parking fees and programs¹⁵, the direct benefit to the Borough from the nearly 4 million visitors is relatively small in the overall General Fund Budget of just over \$4.9 million.

The underlying economic realities result in Gettysburg being the highest taxed municipality in Adams County (with the exception of local school districts' tax millage rates). **Graph 1** shows comparable tax rates across the County. While this is noteworthy, it is also very fair to point out that, arguably, Gettysburg also provides the most municipal services of any other municipality in the County. Gettysburg is, essentially, a full-service municipality. While the following is not an exhaustive list, it is representative of the number and type of services provided by the Borough, either directly or not:

- ✚ Police
 - Crime Prevention
 - Traffic Enforcement,
- ✚ Parking Enforcement,
- ✚ Bus/Transit Service,
- ✚ Traffic Signal Timing,
- ✚ Streets/Alleys
 - Street Cleaning

- Street/Alley Repair
- Street Lighting
- Snow/Ice Removal
- Storm water Drainage,
- ✚ Yard Waste Pick-Up,
- ✚ Refuse/Recycling Services,
- ✚ Recreation Services,
- ✚ Land Use Planning,
- ✚ Water/Sewer Services,
- ✚ Code Enforcement,
- ✚ Animal Control,
- ✚ Economic Development,
- ✚ Emergency Preparedness,
- ✚ Cable Television,
- ✚ Fire Services,
- ✚ Ambulance/EMS Services,
- ✚ Etc.

What is funded in each department?

(400) Legislative

- ✓ Seven (7) Council salaries
- ✓ Payroll taxes
- ✓ Operating supplies
- ✓ Continuing education/training for attendance at the 2019 PML conference

(401) Executive

- ✓ Salaries plus associated payroll taxes and benefits for the Mayor and Borough Manager

(402) Finance

- ✓ Annual audit services
- ✓ Salaries plus associated payroll taxes and benefits for the Finance Director and Finance Assistant
- ✓ Nominal overtime for Finance Assistant

(403) Tax Collection

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

(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

¹¹ Approximately \$165,000 in a \$4.9 million budget

¹² \$130,000 in a \$4.9 million budget

¹³ MS4 - Municipal Separate Storm Sewer System

¹⁴ ADA - Americans with Disabilities Act

¹⁵ Parking programs account for \$1,090,050 of a \$4,900,564 budget (22.2%)

- ✓ Merchandise purchases (flags, pins, etc.)
- ✓ 24 broadcasts on Community TV and a donation toward Community TV's capital campaign
- ✓ Two newsletters
- ✓ Postage
- ✓ Computer/Copier/Video parts
- ✓ Borough Engineer (outsourced)
- ✓ Phone/Internet Fees
- ✓ Computer Software Fees
 - Financial/Land Management
 - Website and IT services
 - eCode 360
 - Office 365
 - Civil Plus¹⁶ website hosting and maintenance
 - Seamless Documents - electronic online forms
- ✓ Utility bills and building maintenance
- ✓ Insurances, bank fees and commissions
- ✓ Borough solicitor
 - Legal advertising fees
- ✓ Professional development

(410) Police

- ✓ Salary, overtime hours, associated payroll taxes and benefits for the following positions:
 - Chief of Police
 - Detective
 - Police Secretary
 - Two (2) Sergeants
 - Eight (8) Patrolmen (FT)
 - At least three (3) Patrolmen (PT)
 - At least Six (6) Auxiliary Officers
- ✓ Operating supplies and postage
- ✓ Vehicle fleet management program and maintenance¹⁷
- ✓ Legal services
- ✓ Computer software and IT management services
- ✓ Radio maintenance
- ✓ Required insurances
- ✓ Professional development
- ✓ Professional services
- ✓ Contractual obligations

- ✓ Equipment:
 - Guns/Ammunition
 - Bullet proof vests
 - Uniforms

(411) Fire

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

(413) Code Enforcement

- ✓ Contracted services with PMCA¹⁸
- ✓ Operating supplies and postage

(414) Planning

- ✓ Salary, benefits and associated payroll taxes for the Director of Planning and Historic Preservation, the FT Management Assistant, and an intern¹⁹
- ✓ Operating supplies and postage
- ✓ Engineering fees
- ✓ Computer software and parts
- ✓ IT management services
- ✓ Professional development
- ✓ Legal services and legal advertising

(415) Emergency Management

- ✓ EMA Coordinator stipend

(421) Health

- ✓ ACT 101 recycling advertising

(430) Public Works

- ✓ Salary, overtime hours, benefits, and associated payroll taxes for the following staff positions:
 - Public Works Director
 - Auto Mechanic
 - Six (6) Laborers (FT)
 - One (1) Laborer (FT) shared with the Parking Department
 - Two (2) Laborers (PT)
- ✓ Utility bills and operating supplies
- ✓ Vehicle fleet management and maintenance program
- ✓ Insurances and certifications
- ✓ Professional development
- ✓ Capital purchases:
 - Backhoe (payment 4 of 5)
 - Front End Loader (payment 2 of 5)
 - Mower Deck

¹⁶ Formerly Virtual Towns and Schools (VTS); Civic Plus purchased VTS in 2018

¹⁷ Formerly the leasing program for two 2016 Police Interceptor (AWD) vehicles

¹⁸ PMCA – Pennsylvania Municipal Code Alliance (3rd party Uniform Construction Code (UCC) provider

¹⁹ Partially funded via a grant from the Pennsylvania Municipal League (PML)

- ✓ IT management services
- (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
- (436) Storm Sewers & Drains²⁰
 - ✓ MS4 compliance initiatives
 - ✓ Miscellaneous repairs and maintenance
- (438) Bridges²¹
 - ✓ CIP – Bridge plan projects funded by 2016 GO Bond
- (439) Roads & Alleys²²
 - ✓ Engineering for streets and alleys to be funded by 2016 GO Bond money
 - ✓ Engineering
 - ✓ Alley and street preservation
 - ✓ Stratton Street reconstruction
 - ✓ East and West Broadway reconstruction
 - ✓ Repaving 1st block of Culp Street
 - ✓ Reconstruction of King Street
- (445) Parking
 - ✓ Salary, overtime hours, benefits, and associated payroll taxes for the following personnel:
 - Parking Manager
 - Two (2) Parking Enforcement Officers (FT)
 - Two (2) Parking Enforcement Officer (PT or Seasonal)
 - One (1) Laborer (FT), shared with the Public Works Department
 - ✓ Operating supplies and postage

- ✓ Vehicle fleet management and maintenance program
- ✓ Bank fees and charges
- ✓ Software and IT management services
- ✓ Insurances
- ✓ Utility/phone/internet bills
- ✓ Building (Racehorse Alley Garage) repairs and maintenance
- ✓ KIOSK/Smart Meter pilot program
- (454) Parks & Recreation
 - ✓ GARA contribution
 - ✓ Required insurances
 - ✓ Special events
- (455) Shade Tree
 - ✓ Pruning/clean-up services
 - ✓ Tree purchases
 - ✓ Other operating supplies
- (462) HUD – Community Development
 - ADA Ramp Construction
- (465) Community Development
 - ✓ Non-Governmental Appropriations for:
 - Elm Street
 - Main Street Gettysburg
 - Adams County Arts Council
 - Rabbit Transit
- (475) Fiscal Agent Fees
 - ✓ Costs associated with GO Bond issuance
- (471), (472), and (492)
 - ✓ Finances interest and principal on Borough debt:
 - 2010 GO Bond
 - 2016 GO Bond
 - PIB Loan – Steinwehr Avenue Phases II²³
 - PIB Loan – East Middle Street construction in 2015.

Summary

Given the improved financial condition of the Borough, as compared to the previous four years, this budget was relatively easy to put together. Increased revenue streams or the implementation

²⁰ Item has been removed and not budgeted as the GBSWA will be responsible for these obligations moving forward

²¹ The 10-year bridge plan was completed as part of the CIP in 2018. Barring any unforeseen damage, the Borough should not have to budget for this item until 2022, where engineering studies should be conducted in anticipation for maintenance in 2023

²² 2019 is the final year to fund CIP projects via the 2016 GO Bond issuance. It is the Borough's intention moving forward in 2020 and beyond to fund engineering through the general fund and construction through the funds accumulated in the Liquid Fuels Fund for the past three years

²³ Phase I debt was retired early in 2018 via FY2017's surplus

of new revenue sources allows for more flexibility in the overall budget. Consistent with previous year's views, it was recognized that the use of reserve funds to balance the budget was unacceptable. No reserve funds were used to balance this FY2019 budget. This budget maintains the services settled on in the 2018 budget – with a nominal tax decrease of 0.1000 mills.

Like in 2018, no cash or credit card payments will be accepted at the Borough Building, as the receptionist position remains unfilled. Instead, payments, where possible, will continue to be made available online through the Borough's website at www.GettysburgPA.gov. On-site payments will continue to 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.

Both the Parking Department and the Department of Planning and Historic Preservation will continue to have limited office hours, as posted on the Borough's website. The front desk window will be open during these hours for the public to drop in to receive assistance from a staff member.

This budget achieves balance in providing adequate service to the public at the most reasonable cost possible. This is to the credit of the Borough Council for recognizing the need to financially support the services it wishes to deliver to the public.

Economic stresses continue to plague the Borough, however. In the longer term the Borough must find additional ways to make funding governmental services more sustainable. 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 rational and reasonable.

The Borough Code²⁴ remains too restrictive for Borough's to innovate and adapt to the needs and

mandates they are confronted with. A monumental shift is needed in revenue streams for the Boroughs. There must be innovative in its search for new revenue. Borough Council and the residents of Gettysburg need to lobby the State Legislature to allow the Borough the freedom to customize its revenue sources, based on the Borough's unique needs and responsibilities. The Borough needs to continue to build strong partnerships with its 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, the Borough will continue to burden its citizens with tax bills well beyond those of other Adams Countians.

Gettysburg is fortunate to be able to have a small tax decrease in FY2019. However, the day will once again come where a tax increase must be proposed. It is worth reminding all residents of the Borough that 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.

Gettysburg is adapting to the twenty-first century. The Borough remains a governmental leader among Adams County municipalities. The Borough provides more services, more successfully than most municipalities in the County. This is no small task.

The Gettysburg of the twenty-first century looks and feels different than the Gettysburg of the last century. Demographics continue to change, while population growth is minimal. The Borough will spend 2019 preparing for the 2020 census. Pressure for service delivery on the Borough continue to expand, and economic development objectives are complex. The Borough continues to adapt its

²⁴ Most recently amended by the Pennsylvania State Legislature in 2012

strategic planning activities to the new realities of the twenty-first century.

As a municipality adapting to the twenty-first century, Gettysburg is a municipality dedicated to public services. The Borough is developing transportation systems²⁵ which will change the way traffic moves through and past the community. The Borough remains dedicated to quality of life programs, such as the relationship with GARA, rental housing licensing, vacation rental licensing, storm water management, community policing programs, etc.

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 desirable place to live, work and play. To keep this reputation intact, appropriate investment in the community must continue to occur – and there are many ongoing initiatives doing just that.

The Staff

As a twenty-first century municipality, Gettysburg has an outstanding workforce. The Borough's staff is highly competent and hard working. Borough staff take a team-approach to the delivery of vital community services. The staff is a team of specialists who use their individual experiences, unique talents and knowledge for the benefit and betterment of Gettysburg. This internal knowledge provides the Borough with the ability to move swiftly to address all types of challenges. The Borough uses new technologies including digital mapping, wireless communications, remote access to office systems, cameras, computer software programs, and workgroup data exchange in ways that help Gettysburg excel where other municipalities in the county do not. The

staff's dedication to the Borough shines through daily. As Borough Manager, I want to publicly thank them for their dedication to public service, a noble profession. Their efforts are realized by the look and feel of Gettysburg – a municipality emerging with the twenty-first century. Staff's efforts are ultimately judged by the number of tourists that visit this 'hallowed ground' annually – and keep coming back. Their efforts are noticed and appreciated. Thank you.

Respectfully submitted,



Charles R. Gable, MPA
Borough Manager

²⁵ Multi-Modal (Public Transportation, Satellite Parking, Shuttles, Walking, Biking)

Municipalities in the Commonwealth of Pennsylvania are not equal when it comes to the ability to implement revenue streams to provide services to its residents, visitors, and other stakeholders. Towns, Boroughs, Townships, and Cities all have a different set of laws governing them. The ability to levy a type of tax (or revenue source) in one municipality is restricted by the State Legislature in another municipality. This disjointed set of statutes is complicated and creates significant inequities among municipalities statewide.

Gettysburg Borough receives no sales tax, liquor taxes, or business taxes as they are not options under state law. Other municipalities across the Commonwealth do have the ability to levy these types of taxes. In other states across the country, these other types of taxes are the foundation to the fiscal health of local government. In Pennsylvania, the General Assembly denies them as an option to communities like Gettysburg.

It is often said that Borough Council has a toolbox with one tool inside (real estate taxes) and it is a dull and poorly honed tool, but that is the only

tool given to them by the laws of the Commonwealth of Pennsylvania.

While it is true that real estate taxes remain the largest single source of revenue to the Borough, Gettysburg does have limited other opportunities to diversify its income streams. Parking revenue, admissions tax, pillow tax are some of those other types of revenue streams and are listed and discussed in the following pages of this Budget Message. Property taxes, however, remain the predominant revenue source.

Under the Commonwealth of Pennsylvania 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. Gettysburg chooses to not utilize every tax available. The types of levies and the statutory authority and rate limits utilized by Gettysburg Borough can be found in the Table 2 and Table 3.

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

Table 2 – 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 ²⁶
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 ²⁷
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 ²⁸
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

²⁶ 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.

²⁷ May be exceeded upon approval by voters in referendum.

²⁸ Can be as much as 2 mills after Referendum.

\$506,770,500 Gettysburg may legally collect a maximum of \$6,081,246 in Act 511 taxes in 2019. The maximum amount permitted to be collected each year fluctuates with increases and decreases in assessed valuation.

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

Table 3 – 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 ²⁹
Per Capita Tax ^(levied)	\$10
Act 511 - Local Services Tax ^(levied)	\$52 ^{30 and 31}
Act 511 - Earned Income Tax ^(levied)	1% to 1.7% ³²
Act 511 - Mercantile License Tax ^(not levied)	1 mill and 1.5 mill retail on gross receipts ³³
Act 511 - Business Privilege Tax ^(not levied)	No Limit ³⁴
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 ³⁵
Act 511 – Mechanical Devices Tax ^(levied)	No Limit ³⁶
Real Property Transfer Tax ^(levied)	1% ³⁷

²⁹ These taxes subject to sharing with the school district.

³⁰ 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.

³¹ 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.

³² 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, 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.

³³ 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.

³⁴ 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.

³⁵ 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%.

³⁶ 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.

³⁷ Subject to sharing with school district.

Borough Taxes and Fees **Rate Schedule (2019)**

The Borough revisits the various tax rates and fees for service annually. This chapter outlines the proposed tax rates and fees for the FY2019 budget. The following tax rates and fees have been adopted by Borough Council on December 10, 2018. Table 4 outlines the history of tax rates in Gettysburg and outlines the 2019 tax rates adopted by Borough Council. Graph 2 illustrates a longer view of the Borough's tax rates. Permit and License Fees, Planning Permits and Licenses & Fees, Highway Occupancy Permit Fees, and Parking Fees can be found in Tables 6, 7, 8, and 9 respectively.

Summary of Taxes Levied on Gettysburg **Borough Residents**

Real Estate (Property) Taxes

Property Taxes (also known as Real Estate Taxes) are levied in millage rates on the assessed valuation of a property. Millage is $\frac{1}{1000}$ of a dollar. The County assesses the valuation of a property. The total historical valuation of Gettysburg Borough is shown in Table 5.

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.

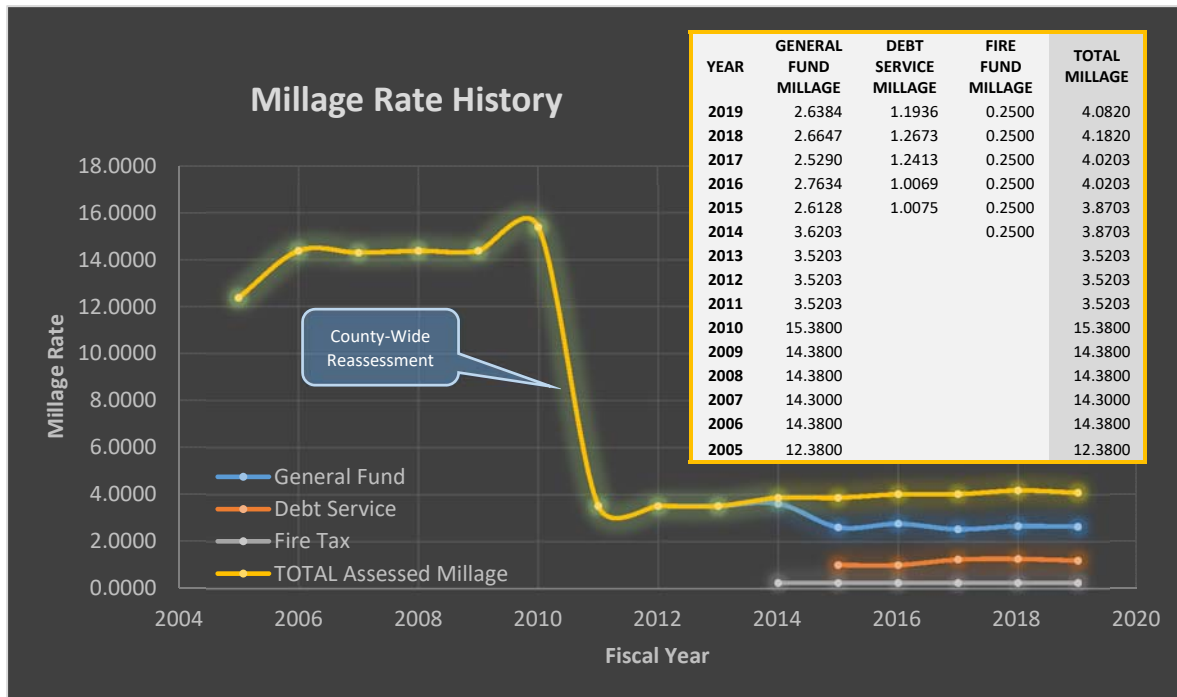
Per Capita Tax

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

Table 4 – Tax Rates (2013 – 2019)

Tax Type	2013	2014	2015	2016	2017	2018	2019
General Fund (01)	3.5203	3.6203	2.6128	2.7634	2.5290	2.6647	2.6384
Debt Services Fund (23)	^^	^^	1.0075	1.0069	1.2413	1.2673	1.1936
Fire Protection Fund (03)	^^	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
Total Millage on Assessed Valuation	3.5203	3.8703	3.8703	4.0203	4.0203	4.1820	4.0820
Occupation Tax (mills)	30 mills	30 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%	0.50%	0.50%
Earned Income Tax (EIT)	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Amusement (Admissions) Tax	5%	5%	5%	5%	5%	5%	5%
Local Services Tax (LST)	\$47.00	\$47.00	\$47.00	\$47.00	\$47.00	\$47.00	\$47.00
Per Capita Tax	\$5.00	\$5.00	\$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	\$50.00	\$50.00



Graph 2 – Millage Rate History (2005 – 2019)

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

Table 5 – Assessment History (1991 – 2019)

	Real Estate	Occupation	Per Capita
2019	\$506,770,500	\$808,650	2942
2018	\$507,514,000	\$743,075	2920
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

individuals who live in the school district and the Borough and have earned income from a job and is based on residence location.

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 individuals continue to appeal the assessment decisions applied in 2010. Table 5 outlines this assessment history and also outlines the Per Capita assessment and Occupation Tax Assessment.

2019 Fee Schedule

Annually, Borough Council adopts various fees for permits, licenses, inspections, and other various activities conducted in the Borough. The 2019 fee schedule is passed by resolution and follows here in both written and graphical form for easy

reference. It should be noted that fines are not fees and are not articulated in this resolution. Rather, fines are incorporated into ordinances and can be found in the Borough's Code of ordinances.

RESOLUTION NO. 121018

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 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

Table 6 – Permit and License Fees

Permits & License Fees		2014	2015	2016	2017	2018	2019
Transient Retail Merchants	Per Day	\$50	\$50	\$55	\$55	\$55	\$55
	Per Month	\$200	\$200	\$200	\$200	\$200	\$200
	Per Year	\$600	\$600	\$600	\$600	\$600	\$600
Push Cart Merchants	Per Day	\$25	\$25	\$25	\$25	\$25	\$25
	Per Month	\$50	\$50	\$50	\$50	\$100	\$100
	Per Year	\$100	\$100	\$100	\$100	\$300	\$300
Amusement License	Per Year	^^^	^^^	^^^	^^^	^^^	^^^
	Annual (valid 1/1/2019-12/31/2019)	\$50	\$50	\$50	\$50	\$50	\$50
	Prorated (valid 7/1/2019-12/31/2019)	\$25	\$25	\$25	\$25	\$25	\$25
Junk Dealer License		\$150	\$150	\$150	\$150	\$150	\$150
Guided Walking Tour		\$125	\$125	\$125	\$125	\$125	\$125
Special Event Permit**	per event	\$30	\$30	\$30	\$30	\$30	\$30
	Additional fees are 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		PMCA Rates					
Yard Sales		per event	\$10	\$10	\$10	\$10	\$10
Horse Drawn Carriage License	per carriage with up to six passengers	\$350	\$350	\$350	\$350	\$350	\$350
	per carriage with more than six passengers	^^^	\$425	\$425	\$425	\$425	\$425
Taxi License		plus meter bag purchase(s)	\$50	\$50	\$50	\$50	\$50
Solicitation License			\$25	\$25	\$25	\$25	\$36
Police Escort							
Towing License & Renewals		\$100	\$250	\$250	\$250	\$250	\$250
Towing Fee##	per event	\$125	\$125	\$125	\$125	\$125	\$125
	Clean-Up \$175.00 First Hour/\$125.00 Each Additional Hour						
Impound Fee		per day	\$75	\$75	\$75	\$75	\$75
Accident Reports		per report	\$15	\$15	\$15	\$15	\$15
Outdoor Dining License		^^^	\$100 Flat Rate + \$2/sq. ft.				
**Note: Special Event Permit is defined as Assemblages, Parades, Processions, Marches, Protests, etc.							
##Note: 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) Dollars.							
The fee for a check that is dishonored or otherwise returned to the Borough without payment shall be Twenty-Five (\$25.00) Dollars.							

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 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 Eight Hundred Fifty (\$850.00) Dollars.

2. Regulated Rental Unit Occupancy Ordinance –

- a. The fee for a Regulated Rental Unit Occupancy License shall be Thirty-Six (\$36.00) Dollars per unit.
- b. The fee for inspection of a regulated rental unit shall be Seventy-Five (\$75.00) Dollars. Each regulated rental unit shall be subject to inspection no less than once every three (3) 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 One-Hundred (\$100.00) 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 Thirty-Six (\$36.00) Dollars.

a. **Fence Permit** – The 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 Table 7 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 Table 7, the Borough shall charge an administration fee of ten (10%) percent of the fees

Table 7 – Planning Permits & Licenses and Fees

Planning Permit & License Fees		2014	2015	2016	2017	2018	2019
Land Development	*Land Use Permit	\$25	\$25	\$25	\$25	\$25	\$36
	##Subdivision (small/minor)	\$400	\$400	\$400	\$400	\$400	\$500
	##Subdivision (large/major)	\$800	\$800	\$800	\$800	\$800	\$1,000
	Subdivision Plan Revision	^^^	^^^	^^^	\$200	\$200	\$200
Sketch Plan Reviews / Construction Phase Reviews & Inspections*							
Subdivision Ordinance Copy	Double-Sided black/white copy is \$.25/page	\$15	\$20	\$20	\$20	\$20	\$22
Fence Permit	per fence (requires land use permit)*	\$25	\$25	\$25	See Building Permit	See Building Permit	See Building Permit
Sign Permit	per sign (requires land use permit)*	\$40	\$40	\$40	\$20	\$20	\$20
Banner Permit	(requires land use permit)*	^^^	^^^	^^^	\$0	\$0	\$0
Code Enforcement Appeals Board		\$500	\$750	\$750	\$750	\$850	\$850
Zoning Ordinance	Zoning Hearing Board Appeals	\$750	\$750	\$750	\$750	\$850	\$1,000
	Zoning Certification Letter	^^^	\$25	\$25	\$25	\$25	\$36
	Curative Amendment	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
	Request for Zoning Ordinance Text or Map Amendment	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
	Zoning Map Copy	\$4	\$5	\$5	\$5	\$5	\$7
	Zoning Book Copy	\$25	\$30	\$30	\$30	\$30	\$30
Recycling Permit		\$50	\$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	\$36
	Inspection Fee	\$75	\$75	\$75	\$75	\$75	\$75
	Reinspection Fee	\$75	\$75	\$75	\$75	\$75	\$100
Building Permit (Non-UCC) (requires land use permit)*	First \$1000 construction cost	\$12	\$12	\$12	\$12	\$12	\$12
	Each additional \$1000 cost	\$10	\$10	\$10	\$10	\$10	\$10
	Moving Building - First \$1000	\$12	\$12	\$12	\$12	\$12	\$12
	Moving Building - Each additional \$1000	\$10	\$10	\$10	\$10	\$10	\$10
	Demolition Permit - First 2500 sq. ft.	\$50	\$50	\$50	\$50	\$50	\$50
	Demolition Permit - Each additional 2500 sq. ft.	\$25	\$25	\$25	\$25	\$25	\$25
UCC Building Permits (requires land use permit)*	Building Permit						
	Inspection/Re-Inspection Fee	\$50/\$75					
Storm Water Management (requires land use permit)*	SWM Minor Site Plan	\$25	\$25	\$25	\$25	\$25	\$25
	SWM Major Site Plan	\$50	\$50	\$50	\$50	\$50	\$50
Certificate of Appropriateness	(requires land use permit)*	^^^	^^^	^^^	\$0	\$0	
NOTE: In addition to the fees set forth by PMCA regarding UCC Permits, the Borough shall charge an administration fee of ten (10%) percent of the fees charged by PMCA.							
NOTE: Pursuant to the requirements set forth in Section 35 P.S. §7210.703 of the Construction Code Act, PMCA shall also collect on behalf of the Borough a \$4.50 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.							
## NOTE: In addition to the aforesaid application fee, the applicant shall reimburse the Borough 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 Five Hundred (\$500.00) Dollars, One Thousand (\$1000.00) Dollars, or Two Hundred (\$200.00) Dollars, whichever may apply, which fees and charges shall be invoiced to the applicant by the Borough during or at the completion of the plan review process.							

harged 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 \$4.50 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 Treasurer 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 Five Hundred (\$500.00) 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 Five Hundred (\$500.00) 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 Five Hundred (\$500.00) Dollars which fees and charges shall be invoiced to the applicant by the Borough during or at the completion of the plan review process. The application fee for major subdivision and land development review and approval shall be One Thousand (\$1,000.00) 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 One Thousand Hundred (\$1,000.00) 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 One Thousand (\$1,000.00) 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 One Thousand (\$1,000.00) 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 One Thousand (\$1000.00) 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 One Thousand (\$1000.00) 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 One Thousand (\$1000.00) 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.
4. The fees for sketch plan review/construction phase review, the issuance of reports and the performance of inspections shall be based upon the annual fee schedule set by C.S. Davidson, Inc., the municipal engineers for the Borough. Said fee schedule is attached hereto as Table 7 and is incorporated herein by reference.

f. Zoning Ordinance –

1. The fee for an application for a hearing before the Zoning Hearing Board shall be One Thousand (\$1000.00) 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 (\$1000.00) Dollars.
4. The fee for a request for a zoning certification letter shall be Thirty-Six (\$36.00) Dollars.

g. Storm Water Mngt. 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 –

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 Table 7 and incorporated herein by reference, includes fees for services relative the following:

- a. Inspection of single-family residential units.
- b. Re-inspection fees of a property necessitated by failure to appear to provide access for scheduled inspections or for violation noted in a prior inspection.

5. **Fireworks** - The fee for a fireworks permit are set by the Borough's Code Enforcement Agency, Pennsylvania Municipal Code Alliance, Inc. in its administration of the Code of Ordinances on behalf of the Borough. The Fee Schedule, attached hereto as Table 6 and incorporated herein by reference, includes fees for the issuance of a fireworks permit.

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 hereto as Appendix I. 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 herein, 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 herein, 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 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 Dealer Ordinance*** - The annual fee for a junk dealer license shall be One Hundred Fifty (\$150.00) Dollars.
9. **Transient Retail Business Ordinance** –
 - a. **Licenses** –
 1. The fee for a daily transient retail business license shall be Fifty-Five (\$55.00) Dollars.
 2. The fee for a monthly transient retail business license shall be Two-Hundred (\$200.00) Dollars.
 3. The fee for an annual transient business license shall be Six-Hundred (\$600.00) Dollars.
 - b. **Use of Pushcarts** –
 1. The daily fee for use of a pushcart shall be Twenty-Five (\$25.00) Dollars per cart.
 2. The monthly fee for the use of a pushcart shall be One-Hundred (\$100.00) Dollars per cart.

3. The annual fee for the use of a pushcart shall be Three-Hundred (\$300.00) Dollars per cart.

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 One-Hundred (\$100.00) 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 Garage** – The fees for the Borough parking garage shall be as follows:
 1. An hourly rate of Seventy-Five (\$0.75) Cents with a maximum rate of Ten (\$10.00) Dollars per day if paid by space at KIOSKS.
 2. An hourly rate of Two (\$2.00) Dollars with a maximum rate of

- Twenty (\$20.00) Dollars per day for electric car charging stations if paid by space at KIOSKS.
3. A monthly rate of Sixty (\$60.00) Dollars.
 4. A monthly rate of Eighty-Five (\$85.00) Dollars for a specific reserved space and permit number for parking in the parking garage.
 5. A quarterly (3 months) rate of One Hundred Seventy (\$170.00) Dollars.
 6. A bi-annual (6 months) rate of Three Hundred Thirty-Five (\$335.00) Dollars.
 7. An annual (12 months) rate of Six Hundred Sixty (\$660.00) Dollars.

Table 8 – Parking Fees

Parking Fee Structure		2014	2015	2016	2017	2018	2019
Street Meters	Long-Term Parking	\$.25/hr.	\$1.00/hr.	\$1.00/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.	\$1.00/hr.
	2-hr. Meters Lincoln Square & First Block from Lincoln Square on Carlisle St., York St., Baltimore St., and Chambersburg St.	\$1.00/hr.	\$1.00/hr.	\$1.00/hr.	\$1.00/hr.	\$1.50/hr.	\$1.50/hr.
	Mobile (Pay-by-APP)	Hourly Rates and Fees as posted on the Mobile APP					
	Daily Reserved Meter Bag (Where Rate is \$1.50/hr.)	^^^	^^^	^^^	^^^	\$12	\$18
	Daily Reserved Meter Bag (Where Rate is \$1.00/hr.)	\$12	\$12	\$12	\$12	\$12	\$12
	Monthly Reserved Meter Bag (Where Rate is \$1.50/hr.)	^^^	^^^	^^^	^^^	\$100	\$150
	Monthly Reserved Meter Bag (Where Rate is \$1.00/hr.)	\$100	\$100	\$100	\$100	\$100	\$100
Racehorse Alley Parking Garage	Hourly Rate (paid at KIOSK)	\$.75/hr.	\$.75/hr.	\$.75/hr.	\$1.00/hr.	\$.75/hr.	\$.75/hr.
	Daily Maximum for 24-hrs. (paid at KIOSK)	\$10	\$10	\$10	\$10	\$10	\$10
	Electric Car Charging Stations	^^^	^^^	^^^	^^^	\$2/hr.	\$2/hr.
	Electric Car Charging Station Daily Maximum	^^^	^^^	^^^	^^^	\$20	\$20
	Monthly Pass	\$60	\$60	\$60	\$60	\$60	\$60
	Monthly Pass with Reserved Space	^^^	^^^	^^^	^^^	^^^	\$85
	Quarterly Pass (3 months)	^^^	^^^	\$170	\$170	\$170	\$170
	Bi-Annual Pass (6 months)	^^^	^^^	\$335	\$335	\$335	\$335
	Annual Pass (12 months)	^^^	^^^	\$660	\$660	\$660	\$660
	1-Day Guest Pass (Permit Store/Hotel)	^^^	\$10	\$10	\$12	\$12	\$12
	2-Day Guest Pass (Permit Store/Hotel)	^^^	\$20	\$20	\$24	\$24	\$24
	3-Day Guest Pass (Permit Store/Hotel)	^^^	\$30	\$30	\$36	\$36	\$36
	4-Day Guest Pass (Permit Store/Hotel)	^^^	\$40	\$40	\$48	\$48	\$48
	5-Day Guest Pass (Permit Store/Hotel)	^^^	\$45	\$45	\$60	\$60	\$60
	6-Day Guest Pass (Permit Store/Hotel)	^^^	\$50	\$50	\$72	\$72	\$72
	7-Day Guest Pass (Permit Store/Hotel)	^^^	\$55	\$55	\$84	\$84	\$84
Parking Fines		**Meter Violation	\$15	\$15	\$15	\$25	\$25
**\$10 discount if fine paid within 7 calendar days of violation issuance	Meter Violation - Magistrate	\$20	\$20	\$20	\$25	\$25	\$25
	Handicap Space	\$50	\$50	\$50	\$50	\$50	\$50
	Other Violations	\$15	\$15	\$15	\$15	\$15	\$15
	Annual Permit (per year)	\$24	\$24	\$29	\$29	\$29	\$29
Residential Parking Permit System (RPP)	Guest Dashboard Placard (annual)	\$2.50	\$5.00	\$25	\$25	\$25	\$25
	3-Day Guest Permit (per use)	^^^	^^^	\$1.75	\$1.75	\$1.75	\$1.75
	5-Day Guest Permit (per use)	^^^	^^^	\$2.25	\$2.25	\$2.25	\$2.25
	7-Day Guest Permit (per use)	^^^	^^^	\$2.75	\$2.75	\$2.75	\$2.75
Local Privilege Permit (LPP)		Parking at Authorized Locations (per month)	^^^	^^^	^^^	\$35	\$35
Immobilization Device (Boot)		Daily Rate (any part of a 24-hour period)	\$25	\$25	\$25	\$75	\$85
Fuel Facilities Fee per Gallon plus Commodities Market Rate per Gallon of Fuel						\$0.12	\$0.13
Open-Top Refuse Container (Metered or Unmetered) - per Week		\$50	\$50	\$50	\$50	\$50	\$50

8. A one (1) day guest/visitor rate of Twelve (\$12.00) Dollars.
 9. A two (2) day guest/visitor rate of Twenty-Four (\$24.00) Dollars.
 10. A three (3) day guest/visitor rate of Thirty-Six (\$36.00) Dollars.
 11. A four (4) day guest/visitor rate of Forty-Eight (\$48.00) Dollars.
 12. A five (5) day guest/visitor rate of Sixty (\$60.00) Dollars.
 13. A six (6) day guest/visitor rate of Seventy-Two (\$72.00) Dollars.
 14. 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 Cents (\$1.75) per use.
 4. A five-day temporary use RPP Guest Permit (purchased via online application) shall be Two Dollars and Twenty-Five Cents (\$2.25) per use.
 5. A seven-day temporary use RPP Guest Permit (purchased via online application) shall be Two Dollars and Seventy-Five Cents (\$2.75) per use.
- c. Local Privilege Parking Permit System (LPP) –** The monthly fee for a local privilege parking permit for parking in designated areas shall be Thirty-Five (\$35.00) Dollars.
- d. On-Street Parking Meters and Borough Operated Surface Lots –**
1. Lincoln Square - for meters with a time limit of two (2) hours within Lincoln Square, an hourly rate of One Dollar and Fifty Cents (\$1.50), subject to hourly parking time limitations as posted.
 2. First Block from Lincoln Square – for meters with a time limit of two (2) hours in the first blocks of Carlisle Street, York Street, Chambersburg Street, and Baltimore Street, an hourly rate of One Dollar and Fifty Cents (\$1.50), subject to hourly parking time limitations as posted.
 3. All remaining meters with a time limit of two (2) hours or longer, an hourly rate of One (\$1.00) Dollar, subject to hourly parking time limitations as posted.
- e. Mobile (Pay-by-APPP -** Hourly rates as indicated and subject to parking limitations as posted and directed in the APP, plus a one-time per transaction "convenience fee" of Thirty-Five (\$0.35) Cents.
- f. Vehicle Immobilization Device -** The daily rate (which includes any part of a 24-hour period) for vehicles requiring an immobilization device shall be Eighty-Five (\$85.00) Dollars.
- g. Temporary Reserved Parking Space via Meter Bag –** The fee for a temporary reserved parking space via meter bag placement, for purposes as set forth in the

ordinance, where hourly rates are indicated shall be as follows:

1. For hourly rates of One Dollar and Fifty Cents (\$1.50):
 - a. A daily rate of Eighteen (\$18.00) Dollars.
 - b. A monthly rate of One Hundred Fifty (\$150.00) Dollars.
 2. For hourly rates of One (\$1.00) Dollar:
 - a. A daily rate of Twelve (\$12.00) Dollars.
 - b. A monthly rate of One Hundred (\$100.00) Dollars.
- h. **Open-Top Refuse Containers** – The fee for placement of open-top refuse containers in unmetered or metered parking zones shall be Fifty (\$50.00) Dollars per week.

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 license 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 in accordance with the ordinary and customary fees charged by the Borough engineer for work performed for similar services in the Gettysburg community. The applicant shall notify the Borough a minimum of two (2) 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) square yards rounded to the next whole square yard. Those charges will be as indicated 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 (\$1.00) Dollar per linear foot.

19. Sidewalks and Driveways* -

- a. The fee for a permit for any repairs or replacement of sidewalks shall be Twenty-Five (\$25.00) Dollars up to fifty (5) square feet, and Twenty-Five (\$25.00) Dollars for each additional fifty (50) square feet.
- b. The fee for a permit for any repairs or replacement of driveways shall be equal to the sum of One (\$1.00) Dollar for each foot in width of the proposed driveway.

20. Right-to-Know Fees – Fees for requests submitted under the Pennsylvania Right-to-Know Law shall be charged according to the Office of Open Records – Official RTKL Fee Structure is listed in Appendix II and as revised by the Office of Open Records from time to time.

21. Miscellaneous Fees –

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

Table 9 – Highway Occupancy Permit Fees

Highway Occupancy Permit Fees		2014	2015	2016	2017	2018	2019
Street Excavation	Application Fee	\$90	\$90	\$90	\$90	\$90	\$90
	**Technical Review Fee	\$90	\$100	\$100	\$100	\$100	\$100
	Inspection Fee	^^^	\$75	\$75	\$75	\$75	\$75
	Curbing	\$1/linear ft.	\$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.	\$85/Sq. Yd.	\$85/Sq. Yd.
	2nd Year	\$70/Sq. Yd.	\$70/Sq. Yd.	\$70/Sq. Yd.	\$70/Sq. Yd.	\$75/Sq. Yd.	\$75/Sq. Yd.
	3rd Year	\$60/Sq. Yd.	\$60/Sq. Yd.	\$60/Sq. Yd.	\$60/Sq. Yd.	\$65/Sq. Yd.	\$65/Sq. Yd.
	4th Year	\$50/Sq. Yd.	\$50/Sq. Yd.	\$50/Sq. Yd.	\$50/Sq. Yd.	\$55/Sq. Yd.	\$55/Sq. Yd.
	5th Year	\$40/Sq. Yd.	\$40/Sq. Yd.	\$40/Sq. Yd.	\$40/Sq. Yd.	\$45/Sq. Yd.	\$45/Sq. Yd.
	6th - 10th Year	\$30/Sq. Yd.	\$30/Sq. Yd.	\$30/Sq. Yd.	\$30/Sq. Yd.	\$35/Sq. Yd.	\$35/Sq. Yd.
	10th - 15th Year	\$20/Sq. Yd.	\$20/Sq. Yd.	\$20/Sq. Yd.	\$20/Sq. Yd.	\$25/Sq. Yd.	\$25/Sq. Yd.
	Over 15 Years	\$10/Sq. Yd.	\$10/Sq. Yd.	\$10/Sq. Yd.	\$10/Sq. Yd.	\$15/Sq. Yd.	\$15/Sq. Yd.
Fee for a Permit for Repairs/Replacement of Driveway = \$1.00 for Each Foot in Width							
Sidewalk & Driveway Permit	Up to 50 Square Feet	\$25	\$25	\$25	\$25	\$25	\$25
	Per each additional 50 Square Feet	^^^	^^^	^^^	\$25	\$25	\$25
Street Closure	Per Day	^^^	^^^	^^^	\$250	\$250	\$250
**NOTE: Minimum review fee. 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. The applicant shall notify the Borough a minimum of two (2) 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.							

- b. The fee for a copy of either the Borough Zoning Map or a copy of the Borough Historic District Map shall be Seven (\$7.00) Dollars.
- c. The fee for a copy of the Borough Subdivision and Land Development Ordinance shall be Twenty-Two (\$22.00) 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 (\$0.25) per page.
- e. The fee for a copy of an accident report shall be Fifteen (\$15.00) Dollars consistent with the provisions of the Pennsylvania Vehicle Code.
- f. The fee for a Taxi License* (or other related business type) shall be Twenty (\$20.00) Dollars.
- g. The fee for a check that is dishonored or otherwise returned to the Borough without payment shall be Twenty-Five (\$25.00) Dollars.
- h. The fee for fuel facilities services shall be based on the prevailing per gallon rate as set by the commodities market and by vendors to the Borough, plus an additional service charge of Thirteen (\$0.13) Cents per gallon.
- i. The fee for a police escort shall be on an per hour basis as defined by the labor burden rate outlined in Appendix I.

All other resolutions or parts of resolutions inconsistent herewith are hereby amended and revised by this resolution. This resolution shall take effect on January 1, 2019.

**THIS RESOLUTION DULY ADOPTED
ACCORDING TO THE LAW ON THIS 10TH
DAY OF December, 2018 at a duly advertised**

general monthly business meeting of the Borough Council of the Borough of Gettysburg, Adams County, Pennsylvania.

NOTE: Fee Resolution No. 121018 was adopted on December 10, 2018. Numerous citations in the resolution reference the Borough's third party UCC³⁸ contractor, PMCA³⁹. PMCA's fees are adopted by reference in the resolution in the preceding pages. The Borough does not set PMCA's fees. These fees can be viewed in Appendix III.

³⁸ UCC – Uniform Construction Code, which was adopted by Gettysburg Borough Council

³⁹ PMCA – Pennsylvania Municipal Code Alliance (www.PACodeAlliance.com)

Combined, 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. The overall budget for the Borough in 2019 reflects deficit spending, but this is due to the usage of funds deposited into the Borough's bank accounts in 2016 from the General Obligation Bond, which was earmarked for numerous road construction and other capital projects. In the aggregate, across all funds, the Borough in 2019 is expected to generate \$7,711,444. Expenses are forecast to be \$9,181,829. The planned deficit in 2019 totals \$1,470,385. All revenues are depicted in Table 10. All fund expenditures are depicted in Table 11.

Table 10 – Budget Summary (Aggregate Fund Revenues)

Revenue ALL Funds			01	03	04	05	18	23	30	35	40	68
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
301	Real Property Tax	\$2,039,383	\$1,914,383	\$125,000	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
305	Occupation Tax	\$15,780	\$15,780	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
310	Local Enabling Tax (Act 511)	\$1,084,435	\$1,084,435	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
321	Business Licenses/Permits	\$85,050	\$85,050	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
322	Non-Business Licenses/Permits	\$25,446	\$21,946	^^^	^^^	^^^	^^^	^^^	\$3,500	^^^	^^^	^^^
331	Fines & Forfeits	\$211,800	\$211,800	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
341	Interest Earnings	\$32,270	\$11,900	^^^	^^^	\$15	\$10,000	\$3,900	\$1,800	\$1,950	\$2,680	\$25
342	Rents & Royalties	\$39,600	\$39,600	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
351	Federal Capital Grants	\$144,058	\$1,000	^^^	\$143,058	^^^	^^^	^^^	^^^	^^^	^^^	^^^
354	State Operating Grants	\$7,500	\$7,500	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
355	State Shared Revenue	\$405,937	\$208,000	^^^	^^^	^^^	^^^	^^^	^^^	\$197,937	^^^	^^^
357	Revenue from Local Govt.	\$166,950	\$166,950	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
361	Charges for Services	\$29,620	\$29,620	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
363	Highways & Streets (Parking)	\$1,090,050	\$1,090,050	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
367	Culture & Recreation	\$8,350	\$8,350	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
387	Contributions & Donations	\$13,973	^^^	^^^	^^^	^^^	^^^	\$13,973	^^^	^^^	^^^	^^^
390	Other Financing Sources	\$2,200	\$2,200	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
391	Sale of Fixed Assets	\$0	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
392	Interfund Transfers In	\$604,855	^^^	^^^	^^^	^^^	^^^	\$604,855	^^^	^^^	^^^	^^^
393	Proceeds from Long Term Debt	\$0	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
395	Refund of Prior Year Expenses	\$2,000	\$2,000	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
TOTAL Revenues		\$6,009,257	\$4,900,564	\$125,000	\$143,058	\$15	\$10,000	\$622,728	\$5,300	\$199,887	\$2,680	\$25

Table 11 – Budget Summary (Aggregate Fund Expenditures)

Expenditures ALL Funds			01	03	04	05	18	23	30	35	40	68
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
400	Legislative	\$19,148	\$19,148	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
401	Executive	\$124,157	\$124,157	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
402	Finance	\$214,348	\$214,348	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
403	Tax Collection	\$25,833	\$25,833	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
405	Borough Secretary/HR	\$101,613	\$101,613	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
409	General Government	\$303,032	\$303,032	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
410	Police	\$1,635,171	\$1,635,171	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
411	Fire	\$178,985	\$53,985	\$125,000	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
413	Code Enforcement	\$75,100	\$75,100	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
414	Planning	\$211,950	\$211,950	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
415	Emergency Management	\$750	\$750	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
421	Health	\$1,315	\$1,315	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
430	Public Works	\$900,211	\$870,631	^^^	^^^	^^^	^^^	^^^	\$29,580	^^^	^^^	^^^
432	Winter Maintenance Services	\$36,000	^^^	^^^	^^^	^^^	^^^	^^^	^^^	\$36,000	^^^	^^^
433	Traffic Control Devices	\$32,000	^^^	^^^	^^^	^^^	^^^	^^^	^^^	\$32,000	^^^	^^^
434	Street Lighting	\$112,000	\$100,000	^^^	^^^	^^^	^^^	^^^	^^^	\$12,000	^^^	^^^
435	Sidewalks & Crosswalks	\$45,000	\$45,000	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
436	Storm Sewers & Drains	\$20,000	^^^	^^^	^^^	^^^	^^^	^^^	^^^	\$20,000	^^^	^^^
438	Bridges	\$105,000	^^^	^^^	^^^	^^^	\$95,000	^^^	^^^	\$10,000	^^^	^^^
439	Roads & Alleys	\$1,005,000	^^^	^^^	^^^	^^^	\$805,000	^^^	^^^	\$200,000	^^^	^^^
445	Parking Facilities	\$381,162	\$381,162	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
454	Parks & Recreation	\$74,514	\$74,514	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
455	Shade Tree	\$13,000	\$13,000	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
462	HUD - Community Development	\$143,058	^^^	^^^	\$143,058	^^^	^^^	^^^	^^^	^^^	^^^	^^^
465	Community Development	\$45,025	\$45,000	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	\$25
471	Debt Principal	\$467,651	^^^	^^^	^^^	^^^	^^^	\$467,651	^^^	^^^	^^^	^^^
472	Debt Interest	\$137,204	^^^	^^^	^^^	^^^	^^^	\$137,204	^^^	^^^	^^^	^^^
475	Bond Issue Costs	\$3,560	^^^	^^^	^^^	^^^	^^^	\$3,560	^^^	^^^	^^^	^^^
492	Interfund Transfers Out	\$604,855	\$604,855	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
TOTAL Expenditures		\$7,016,642	\$4,900,564	\$125,000	\$143,058	\$0	\$900,000	\$608,415	\$29,580	\$310,000	\$0	\$25
Government-Wide Budget Revenue Over Expenses		\$6,009,257	\$4,900,564	\$125,000	\$143,058	\$15	\$10,000	\$622,728	\$5,300	\$199,887	\$2,680	\$25
		\$7,016,642	\$4,900,564	\$125,000	\$143,058	\$0	\$900,000	\$608,415	\$29,580	\$310,000	\$0	\$25
		-\$1,007,385	\$0	\$0	\$0	\$15	\$890,000	\$14,313	\$24,280	\$110,113	\$2,680	\$0

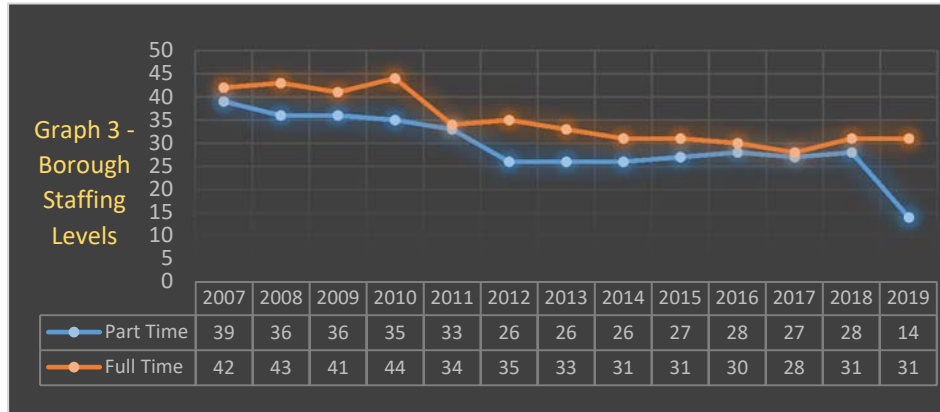
Departmental Staffing Levels and TOTAL Labor Burden

Labor force in the Borough is divided among eight (8) departments:

- Department 401 – Legislative,
- Department 401 – Executive,
- Department 402 – Finance,
- Department 405 – Borough Secretary / Human Resources
- Department 410 – Police,
- Department 414 – Planning and Historic Preservation,
- Department 430 – Public Works, and
- Department 445 – Parking.

Staffing levels in each department are determined by the work load of each department and the services those departments deliver to the residents, visitors, and other stakeholders of the Borough. While the following is not an exhaustive list, it is representative of the types of services provided by the Borough:

- ✚ Police
 - Crime Prevention
 - Traffic Enforcement,
- ✚ Parking Enforcement,
- ✚ Bus/Transit Service,
- ✚ Traffic Signal Timing,
- ✚ Streets/Alleys
 - Street Cleaning
 - Street/Alley Repair
 - Street Lighting
 - Snow/Ice Removal
 - Storm water Drainage,
- ✚ Yard Waste Pick-Up,
- ✚ Refuse/Recycling Services,
- ✚ Recreation Services,
- ✚ Land Use Planning,
- ✚ Water/Sewer Services,
- ✚ Code Enforcement,
- ✚ Animal Control,
- ✚ Economic Development,
- ✚ Emergency Preparedness,
- ✚ Cable Television,
- ✚ Fire Services,
- ✚ Ambulance/EMS Services, Etc.



This budget proposal maintains the staffing levels from FY2018, which did restore some of the staffing cuts from previous years. However, some of the positions that were staffed have been eliminated, while repurposing those resources into other departments, where the need for additional human resources was greatly needed.

While the motive to reach balanced budgets with minimal tax increases in previous years by cutting staff was well-intentioned, these staffing reductions have proven problematic in service delivery and overall efficiencies in work flow. Overall, the Borough currently has about 10 fewer full-time employees than a decade ago. All the while, work demands from volume of activity in the Borough and the need to be in compliance with additional state and federal mandates have only increased in the same time period. Graph 3 illustrates staffing levels in the Borough for the past ten years.

Note: All labor calculations in this chapter are specific to Fund 01 – the General Fund.

Total Labor Burden Department 400 – Legislative

Department 400 accounts for the salaries and associated payroll taxes of the members of the Borough's legislative body (i.e. the seven members of Borough Council). State Borough Code dictates the salaries of Council based on the municipality's population. Each member of Gettysburg Borough Council receives \$2500 annually, which is paid on a monthly basis. For 2019, one member of Council has elected to forfeit their stipend, providing a cost savings in

the overall Borough budget. Table 12 outlines the total labor burden for Department 400.

Total Labor Burden
Department 401 –
Executive

Department 401 accounts for the total labor burden (i.e. associated salaries, associated payroll taxes, insurances, and other fringe benefits) for the Borough's two executive staff members and their supporting staff.

The Borough's two executives are the Borough Manager and the Mayor. There are two executives as each has a different mandate as dictated by state Borough Code. The Mayor directs the activities of the police department, while the Borough Manager directs the activities of all other Borough departments. Ironically, despite not having any supervisory or disciplinary authority over the police department, the Borough Manager still administers the police department's budget and has an integral role in any grievances and litigation that comes out of the department –

Table 12 – Department 400 (Legislative) TOTAL Labor Burden

Line Item # and Description	President	Vice President	Council Member #3	Council Member #4	Council Member #5	Council Member #6	Council Member #7 (Waived)	TOTAL
2019 Compensation	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$0	\$15,000
105 Salary - Borough Council	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$0	\$15,000
192 Benefit - FICA	\$155	\$155	\$155	\$155	\$155	\$155	\$0	\$930
193 Benefit - Medicare	\$36	\$36	\$36	\$36	\$36	\$36	\$0	\$218
TOTAL Labor Burden	\$2,691	\$2,691	\$2,691	\$2,691	\$2,691	\$2,691	\$0	\$16,148

further illustrating the ludicrous and antiquated statutes related to municipal governance in the Pennsylvania Borough Code.

Elimination of Borough Receptionist / Secretary Position - As part of staffing adjustments in the FY2018 budget proposal, the Borough's long-standing tradition of having a public face was eliminated. The receptionist/secretary position was cut as a cost-saving measure. In lieu of the Borough receptionist, a telephonic and electronic in/out message board was created for the public to gain access to the staff member they need to conduct business with. This practice will continue into FY2019, with the hope of adding instructional videos to give further direction to the public as they enter the municipal building.

Table 13 – Department 401 (Executive) TOTAL Labor Burden

Line Item # and Description	Borough Manager (Charles Gable)	Mayor (Theodore Streeter)	TOTAL
2019 Compensation - Straight Time	\$87,457	\$5,000	\$92,457
2019 Healthcare Cost	\$9468	\$0	
105 Salary - Mayor	\$0	\$5,000	\$5,000
110 Salary - Borough Manager	\$87,457	\$0	\$87,457
114 Salary - Professional Staff	\$0	\$0	\$0
189 Benefit - Vision Insurance	\$200	\$0	\$200
192 Benefit - FICA	\$5,300	\$310	\$5,610
193 Benefit - Medicare	\$1,240	\$73	\$1,313
194 Benefit - Unemployment Comp.	\$285	\$0	\$285
196 Benefit - Health Insurance	\$9,000	\$0	\$9,000
197 Benefit - Pension Contribution	\$13,946	\$0	\$13,946
198 Benefit - Life/ADD/Short Dis.	\$735	\$0	\$735
199 Benefit - Dental Insurance	\$458	\$0	\$458
354 Insurance - Worker's Compensation	\$153	\$0	\$153
TOTAL Labor Burden	\$118,774	\$5,383	\$124,157

NOTE: 2019 Compensation does not include overtime and 2019 Health Care Cost reflects the portion the Borough pays on behalf of the employee. In 2019, the employee is responsible for 10.5% of the health insurance premium.

Creation of Part-Time Custodian – The Borough has been struggling with keeping the municipal building and other public facilities in a condition that is acceptable. The Borough used to have a custodian on staff about ten years ago, but this position was outsourced as a means to cut costs. It was determined that the Borough could actually have more hours of service with a part-time in-house custodian than outsourcing the work to a third party. The part-time custodian position remains in the 2019 budget, however, the position has been moved to another department for better oversight. The custodian position, beginning in 2019, will be managed by the Borough Secretary/Human Resources Department (Department 405).

Table 13 identifies the total labor burden of Department 401.

**Total Labor Burden Department 402 –
Finance**

The Finance Department is responsible for all accounts payable and receivable, payroll, payroll tax reporting to the IRS, financial compliance with grants, annual audits, and much more.

The Governmental Accounting Standards Board (GASB) requires a separation of duties to ensure utmost integrity and transparency in financial management. As such, the department cannot have fewer than two personnel in it (to ensure checks and balances with money in and money out). Further oversight of the department is provided by the Borough Manager, who statutorily is the Borough's Treasurer and who has signatory authority over all Borough checks issued. Further, the Borough Secretary also has signatory authority over Borough finances, as does the President of Council.

The Finance Assistant position used to be a unionized position. However, this position has access to sensitive and confidential personnel records. As such, it is not appropriate for this position to be in the bargaining unit. The Finance

Table 14 - Department 402 (Finance)
TOTAL Labor Burden

Line Item # and Description	Director (Nicolette James)	Tammy Murdorf (Finance Assistant)	TOTAL
2019 Compensation - Straight Time	\$73,227	\$41,310	\$114,537
2019 Healthcare Cost	\$28,784	\$20,003	
110 Salary - Finance Director	\$73,227	\$0	\$73,227
112 Full Time Staff	\$0	\$42,120	\$42,120
180 Other Comp. - Overtime	\$0	\$1,000	\$1,000
189 Benefit - Vision Insurance	\$350	\$350	\$700
192 Benefit - FICA	\$4,540	\$2,623	\$7,163
193 Benefit - Medicare	\$1,062	\$614	\$1,676
194 Benefit - Unemployment Comp.	\$285	\$285	\$570
196 Benefit - Health Insurance	\$26,048	\$18,102	\$44,150
197 Benefit - Pension Contribution	\$11,506	\$6,758	\$18,264
198 Benefit - Life/ADD/Short Dis.	\$425	\$330	\$755
199 Benefit - Dental Insurance	\$1,162	\$1,162	\$2,324
354 Insurance - Worker's Compensation	\$125	\$74	\$199
TOTAL Labor Burden	\$118,730	\$73,418	\$192,148

NOTE: 2019 Compensation does not include overtime and 2019 Health Care Cost reflects the portion the Borough pays on behalf of the employee. In 2019, the employee is responsible for 10.5% of the health insurance premium.

Assistant position was successfully negotiated out of the bargaining unit contract beginning in January 2018 and will continue outside the bargaining unit in 2019.

Table 14 identifies the total labor burden for the Finance Department.

Table 15 - Department 405 (Borough Secretary)
TOTAL Labor Burden

Line Item # and Description	Sara Stull (Borough Secretary/HR Director)	TOTAL
2019 Compensation - Straight Time	\$55,057	\$55,057
2019 Healthcare Cost	\$34,374	
110 Salary - Borough Secretary/HR Director	\$55,057	\$55,057
189 Benefit - Vision Insurance	\$350	\$350
192 Benefit - FICA	\$3,414	\$3,414
193 Benefit - Medicare	\$799	\$799
194 Benefit - Unemployment Comp.	\$285	\$285
196 Benefit - Health Insurance	\$31,107	\$31,107
197 Benefit - Pension Contribution	\$8,780	\$8,780
198 Benefit - Life/ADD/Short Dis.	\$420	\$420
199 Benefit - Dental Insurance	\$1,306	\$1,306
354 Insurance - Worker's Compensation	\$95	\$95
TOTAL Labor Burden	\$101,613	\$101,613

NOTE: 2019 Compensation does not include overtime and 2019 Health Care Cost reflects the portion the Borough pays on behalf of the employee. In 2019, the employee is responsible for 10.5% of the health insurance premium.

**Total Labor Burden Department 405 –
Borough Secretary / Human
Resources**

Two employees are budgeted in this department. The Borough Secretary is a mandated staff position by Pennsylvania Borough Code and is a full-time employee. Beginning in 2019, the department will oversee the daily tasks of the part-time in-house custodian, formerly under the supervision of the Borough Manager in Department 401 (Executive).

The Borough Secretary is responsible for all the municipality's official records (i.e. minutes, agendas, resolutions, ordinances, right-to-know requests, etc.). This position works very closely with the Borough Manager to prepare Borough Council's agendas for both the monthly business meeting and monthly work session meeting.

Additionally, the Borough Secretary doubles as the Human Resources Director for the Borough and is the official keeper of all personnel files. This employee also manages the Borough's numerous insurance coverages. Both the Borough Secretary and the Borough Manager work very closely together relating to personnel development and disciplinary matters.

Table 15 illustrates the total labor burden of Department 405.

Total Labor Burden Department 410 – Police

As noted previously, per Pennsylvania Borough Code, the Mayor is the direct supervisor of the police department, while the Borough Manager oversees the budget of the police department. The Mayor, however, can only suspend and/or discipline a police officer. The authority to hire and/or terminate a police officer is vested with the legislative body – Borough Council.

Table 16 - Department 410 (FT – Police) TOTAL Labor Burden

Line Item # and Description	Chief	Secretary	Sergeant Squad A	Sergeant Squad B	Detective	Patrol #1	Patrol #2
2019 Compensation - Straight Time	\$79,000	\$50,387	\$70,783	\$69,583	\$66,840	\$66,293	\$65,667
2019 Health Insurance Cost	\$28,288	\$14,610	\$28,802	\$26,686	\$32,553	\$16,790	\$23,971
110 Salary - Chief of Police	\$79,000	\$0	\$0	\$0	\$0	\$0	\$0
112 Full Time Staff	\$0	\$0	\$70,783	\$69,583	\$66,840	\$66,293	\$65,667
114 Salary - Professional Staff	\$0	\$50,387	\$0	\$0	\$0	\$0	\$0
180 Other Comp. - Overtime	\$0	\$0	\$11,000	\$11,000	\$4,000	\$10,000	\$10,000
185 Other Comp./Vacation Buy-Back	\$0	\$0	\$500	\$500	\$500	\$500	\$500
189 Benefit - Vision Insurance	\$350	\$200	\$350	\$350	\$350	\$350	\$350
191 Benefit - Uniform Allowance	\$1,000	\$500	\$600	\$600	\$1,100	\$600	\$600
192 Benefit - FICA	\$0	\$3,124	\$0	\$0	\$0	\$0	\$0
193 Benefit - Medicare	\$1,146	\$731	\$1,193	\$1,176	\$1,034	\$1,114	\$1,104
194 Benefit - Unemployment Comp.	\$285	\$285	\$285	\$285	\$285	\$285	\$285
196 Benefit - Health Insurance	\$25,600	\$13,222	\$26,065	\$24,150	\$29,460	\$15,195	\$21,693
197 Benefit - Pension Contribution	\$12,526	\$8,035	\$11,000	\$10,800	\$10,000	\$10,600	\$10,200
198 Benefit - Life/ADD/Short Dis.	\$425	\$325	\$325	\$425	\$425	\$425	\$425
199 Benefit - Dental Insurance	\$1,162	\$423	\$1,162	\$1,162	\$1,162	\$1,162	\$1,162
354 Insurance - Worker's Compensation	\$3,950	\$88	\$4,089	\$3,626	\$3,189	\$3,433	\$3,405
TOTAL Labor Burden	\$125,444	\$77,320	\$127,352	\$123,657	\$118,345	\$109,957	\$115,391

Line Item # and Description	Patrol #3	Patrol #4	Patrol #5	Patrol #6	Patrol #7	Patrol #8	TOTAL
2019 Compensation - Straight Time	\$58,583	\$57,584	\$54,661	\$53,346	\$52,330	\$51,500	\$796,557
2019 Health Insurance Cost	\$13,324	\$14,467	\$28,552	\$13,813	\$13,813	\$13,813	
110 Salary - Chief of Police	\$0	\$0	\$0	\$0	\$0	\$0	\$79,000
112 Full Time Staff	\$58,583	\$57,584	\$54,661	\$53,346	\$52,330	\$51,500	\$667,170
114 Salary - Professional Staff	\$0	\$0	\$0	\$0	\$0	\$0	\$50,387
180 Other Comp. - Overtime	\$10,000	\$10,000	\$10,000	\$9,000	\$9,000	\$8,000	\$102,000
185 Other Comp./Vacation Buy-Back	\$500	\$500	\$500	\$500	\$500	\$0	\$5,000
189 Benefit - Vision Insurance	\$350	\$350	\$350	\$200	\$350	\$200	\$4,100
191 Benefit - Uniform Allowance	\$600	\$600	\$600	\$600	\$600	\$600	\$8,600
192 Benefit - FICA	\$0	\$0	\$0	\$0	\$0	\$0	\$3,124
193 Benefit - Medicare	\$1,002	\$987	\$945	\$912	\$897	\$863	\$13,103
194 Benefit - Unemployment Comp.	\$285	\$285	\$285	\$285	\$285	\$285	\$3,705
196 Benefit - Health Insurance	\$12,058	\$13,092	\$25,839	\$12,500	\$12,500	\$12,500	\$243,874
197 Benefit - Pension Contribution	\$9,000	\$9,000	\$9,000	\$8,000	\$8,000	\$8,000	\$124,161
198 Benefit - Life/ADD/Short Dis.	\$425	\$425	\$425	\$425	\$425	\$425	\$5,325
199 Benefit - Dental Insurance	\$1,162	\$1,162	\$1,162	\$423	\$1,162	\$1,162	\$13,628
354 Insurance - Worker's Compensation	\$3,186	\$3,082	\$2,910	\$2,806	\$2,760	\$2,678	\$39,201
TOTAL Labor Burden	\$97,151	\$97,067	\$106,677	\$88,997	\$88,808	\$86,212	\$1,362,378

NOTE: 2019 Salary does not include overtime and 2019 Health Care Cost reflects the portion the Borough pays on behalf of the employee. In 2019, the employee is responsible for 10.5% of the health insurance premium.

Additional Staffing in Police Department – The police department has been operating with seriously diminished staffing levels in recent years. These cuts have led to difficulty in keeping officer's training current and serious cost overruns as a result of the use of part-time officers and the use of overtime hours with full-time officers.

The 2018 budget restored staffing levels to the police department to acceptable levels. These staffing levels will continue into 2019. The placement of both a new Chief of Police and a new Patrol Officer are slated for early 2019. This will round out the final staffing positions in the department, bringing the department to 100% staffing levels in over five years.

Consequently, the police department will have the following staffing levels in 2019:

- One Chief of Police
- Two Police Sergeants
- One Police Detective
- Eight Police Patrolmen

- One Full-time Police Secretary
- At least three part-time Police Patrolmen, and
- At least six Auxiliary Policemen.

It should be noted that total spending in the police department, even with the full staffing levels, is only \$41,220 above the 2018 budget, a 2.6% increase. This is a small increase in departmental expenditures as compared to the longer history of the department. This minor increase in budget levels is partly due to the very successful police union negotiations which yielded significant concessions from the union and places the department on steady footing through 2022. FY2018 was the first year of the new contract, which provides stability in the department, both from a stable staffing levels perspective and by providing financial predictability from one year to the next.

The Police Department total labor burden for full-time employees is shown in Table 16, while part-time total labor burden is shown in Table 17.

Line Item # and Description	PT Officer #1	PT Officer #2	PT Officer #3	Aux Officer #1	Aux Officer #2
2019 Compensation - Straight Time	\$35,000	\$5,000	\$5,000	\$280	\$280
115 Salary - Part Time Staff	\$35,000	\$5,000	\$5,000	\$0	\$0
117 Salary - Auxiliary Police	\$0	\$0	\$0	\$280	\$280
190 Benefit - Contractual	\$0	\$0	\$0	\$0	\$0
191 Benefit - Uniform Allowance	\$300	\$300	\$300	\$60	\$60
192 Benefit - FICA	\$2,170	\$310	\$310	\$18	\$18
193 Benefit - Medicare	\$508	\$73	\$73	\$4	\$4
194 Benefit - Unemployment Comp.	\$285	\$163	\$163	\$8	\$8
198 Benefit - Life / ADD / Short - Term Dis.	\$0	\$0	\$0	\$0	\$0
354 Insurance - Worker's Compensation	\$1,750	\$250	\$250	\$22	\$22
TOTAL Labor Burden	\$40,013	\$6,096	\$6,096	\$392	\$392

Line Item # and Description	Aux Officer #3	Aux Officer #4	Aux Officer #5	Aux Officer #6	Former Employee	TOTAL
2019 Compensation - Straight Time	\$280	\$280	\$60	\$60	\$0	\$46,240
115 Salary - Part Time Staff	\$0	\$0	\$0	\$0	\$0	\$45,000
117 Salary - Auxiliary Police	\$280	\$280	\$60	\$60	\$0	\$1,240
190 Benefit - Contractual	\$0	\$0	\$0	\$0	\$16,000	\$16,000
191 Benefit - Uniform Allowance	\$60	\$60	\$60	\$60	\$0	\$1,260
192 Benefit - FICA	\$18	\$18	\$4	\$4	\$0	\$2,869
193 Benefit - Medicare	\$4	\$4	\$1	\$1	\$0	\$670
194 Benefit - Unemployment Comp.	\$8	\$8	\$2	\$2	\$0	\$646
198 Benefit - Life / ADD / Short - Term Dis.	\$0	\$0	\$0	\$0	\$0	\$0
354 Insurance - Worker's Compensation	\$22	\$22	\$5	\$5	\$0	\$2,349
TOTAL Labor Burden	\$392	\$392	\$131	\$131	\$16,000	\$70,035

Table 17 - Department 410 (PT – Police) TOTAL Labor Burden

NOTE: 2019 Salary does not include overtime and 2019 Health Care Cost reflects the portion the Borough pays on behalf of the employee. In 2019, the employee is responsible for 10.5% of the health insurance premium.

Total Labor Burden
Department 414 – Planning and Historic Preservation

The Department of Planning and Historic Preservation is an extremely busy department and historically has had no less

than two full-time staff members to complete the work involved. The department issues all permits and licenses, many of which require extensive building plan reviews. It also manages the Regulated Rental Unit (RRUO) program, as well as, keeping current all property files in the Borough. The department works with the following Boards and Commissions:

- Borough Council,
- Planning Commission,
- Historic Architecture Review Board,
- Zoning Hearing Board, and the
- Code Enforcement Appeals Board.

With the exception of Borough Council, the department is responsible for preparing the agendas and minutes of each of the other boards it works with. Extensive research must be done on many of the topics that come before the boards.

In all reality, there is enough work with enough demands placed on the department that it should be split into two: the Planning Department and the Department of Historic Preservation. Some on Council in recent years have argued that there is no need for a Planning Department at all. This would have been disastrous, had this viewpoint won the policy debate. In recent years, the department had been managed by a staff of one person. The volume of work is simply overwhelming, even for the most seasoned and senior person. Internal staff adjustments in 2017 returned the staffing levels in the department to two people: the Director of Planning and Historic Preservation and a dedicated Management Assistant. While this has helped enormously move along the work load, there are still backlogs in the department. These will continue as long as the appropriate level of staffing is not

Table 18 - Department 414
(Planning & Historic Preservation) TOTAL Labor Burden

Line Item # and Description	Planning Director	Planning Assistant	Karen Mesher - Management Assistant	TOTAL
2019 Compensation - Straight Time	\$55,453	\$44,601	\$3,900	\$55,453
2019 Healthcare Insurance	\$14,992	\$13,994	\$0	
110 Salary - Planning Director	\$55,965	\$0	\$0	\$55,965
112 Salary - Planning Assistant	\$0	\$44,601	\$3,900	\$48,501
189 Benefit - Vision Insurance	\$350	\$200	\$0	\$550
192 Benefit - FICA	\$3,438	\$2,765	\$242	\$6,445
193 Benefit - Medicare	\$804	\$647	\$57	\$1,508
194 Benefit - Unemployment Comp.	\$285	\$285	\$0	\$570
196 Benefit - Health Insurance	\$13,567	\$12,664	\$0	\$26,231
197 Benefit - Pension Contribution	\$8,594	\$7,621	\$0	\$16,215
198 Benefit - Life/ADD/Short Dis.	\$462	\$325	\$0	\$787
199 Benefit - Dental Insurance	\$1,200	\$600	\$0	\$1,800
354 Insurance - Worker's Compensation	\$80	\$65	\$30	\$175
TOTAL Labor Burden	\$84,745	\$69,773	\$4,229	\$158,747

NOTE: 2019 Salary does not include overtime and 2019 Health Care Cost reflects the portion the Borough pays on behalf of the employee. In 2019, the employee is responsible for 10.5% of the health insurance premium.

provided. The department could easily use a third full-time employee.

The Borough did apply for a FY2019 internship grant through the Association of Pennsylvania Municipal Managers (APMM). Named for a former Gettysburg Borough Manager, the Charlie Sterner Internship Program intern will be announced in the Spring of 2019. If Gettysburg is awarded an intern, the intern will be assigned to helping the Department of Planning and Historic Preservation.

This department works closely with Code Enforcement, which is outsourced to the Pennsylvania Municipal Code Alliance (PMCA). PMCA provides the Borough with two staff members and are contracted for 40 hours of coverage weekly.

Table 18 illustrates the total labor burden in the Department of Planning and Historic Preservation.

Total Labor Burden Department 430 – Public Works

The department is responsible for maintaining the Borough's fleet of vehicles, road

construction and repair, curb ramp construction, street cleaning, snow/ice removal, yard waste pick-up, erection of holiday decorations, etc. Much of this work is done at a cost savings as outsourcing many of these functions actually costs more money.

The department is budgeted to staff the following positions in FY2019:

- One (1) Director
- One (1) Foreman
- Five (5) Laborers⁴⁰
- One (1) Mechanic
- One (1) Laborer shared with the Parking Department, and
- Two (2) Part-Time or seasonal laborers.

Table 19 identifies the total labor burden of full-time employees in the Public Works Department, while Table 20 shows the total labor burden of part-time employees in the department.

Table 19 - Department 430 (FT - Public Works) TOTAL Labor Burden

Line Item # and Description	Director	Mechanic	Foreman	Road Crew	Road Crew
2019 Compensation - Straight Time	\$62,500	\$41,975	\$47,509	\$47,509	\$47,039
2019 Healthcare Insurance	\$17,349	\$13,813	\$0	\$15,385	\$37,282
110 Salary - Public Works Director	\$62,500	\$0	\$0	\$0	\$0
112 Full Time Staff	\$0	\$41,975	\$47,509	\$47,509	\$47,039
180 Other Comp. - Overtime	\$0	\$1,000	\$1,000	\$1,000	\$1,000
185 Other Comp./Vacation Buy-Back					
187 Other Comp./Health Care Buy Out	\$0	\$0	\$5,000	\$0	\$0
189 Benefit - Vision Insurance	\$350	\$350	\$350	\$350	\$350
191 Benefit - Uniform Allowance	\$840	\$840	\$840	\$840	\$840
192 Benefit - FICA	\$3,875	\$2,665	\$3,008	\$3,008	\$2,978
193 Benefit - Medicare	\$906	\$623	\$704	\$704	\$697
194 Benefit - Unemployment Comp.	\$285	\$285	\$285	\$285	\$285
196 Benefit - Health Insurance	\$15,700	\$12,500	\$0	\$13,923	\$33,739
197 Benefit - Pension Contribution	\$11,729	\$7,590	\$8,969	\$8,969	\$8,969
198 Benefit - Life/ADD/Short Dis.	\$420	\$325	\$325	\$325	\$325
199 Benefit - Dental Insurance	\$1,162	\$1,162	\$1,162	\$1,162	\$1,162
354 Insurance - Worker's Compensation	\$2,650	\$2,650	\$2,650	\$2,650	\$2,650
TOTAL Labor Burden	\$100,417	\$71,965	\$71,802	\$80,725	\$100,034
Line Item # and Description	Road Crew	Road Crew	Road Crew	Meter Maintenance (shared with parking)	TOTAL
2019 Compensation - Straight Time	\$47,039	\$34,256	\$32,247	\$11,877	\$371,951
2019 Healthcare Insurance	\$41,145	\$17,577	\$0	\$7,968	
110 Salary - Public Works Director	\$0	\$0	\$0	\$0	\$62,500
112 Full Time Staff	\$47,039	\$34,256	\$32,247	\$11,877	\$309,451
180 Other Comp. - Overtime	\$1,000	\$1,000	\$1,000	\$1,000	\$8,000
185 Other Comp./Vacation Buy-Back					\$2,500
187 Other Comp./Health Care Buy Out	\$0	\$0	\$0	\$0	\$5,000
189 Benefit - Vision Insurance	\$350	\$350	\$350	\$88	\$2,888
191 Benefit - Uniform Allowance	\$840	\$840	\$840	\$280	\$7,000
192 Benefit - FICA	\$2,978	\$2,186	\$2,083	\$798	\$23,579
193 Benefit - Medicare	\$697	\$511	\$494	\$180	\$5,516
194 Benefit - Unemployment Comp.	\$285	\$285	\$285	\$72	\$2,352
196 Benefit - Health Insurance	\$37,235	\$15,907	\$0	\$7,211	\$136,215
197 Benefit - Pension Contribution	\$8,969	\$6,210	\$5,523	\$2,070	\$68,998
198 Benefit - Life/ADD/Short Dis.	\$325	\$325	\$81	\$85	\$2,536
199 Benefit - Dental Insurance	\$1,162	\$1,162	\$0	\$291	\$8,425
354 Insurance - Worker's Compensation	\$2,650	\$2,650	\$2,650	\$2,650	\$23,850
TOTAL Labor Burden	\$103,530	\$65,682	\$45,553	\$26,602	\$668,810

NOTE: 2019 Salary does not include overtime and 2019 Health Care Cost reflects the portion the Borough pays on behalf of the employee. In 2019, the employee is

⁴⁰ All Public Works employees are required to hold a Commercial Driver's License (CDL) – Class B. Two employees of the department are offered a higher

level of compensation to carry a CDL – Class A License to drive the department's larger vehicles

**Total Labor Burden
Department 445 – Parking**

Historically, the Parking Department has had a full-time manager, in addition to several Parking Enforcement Officers (PEOs). Budget cuts around 2010 rolled the department into the Police Department and eliminated the manager position. The extra duties thrust on the Police Department by this move proved problematic as revenue in the department steeply declined – as the Police Department was correctly managing crime and crime prevention in the Borough, and not prioritizing enforcement of parking policy in the Borough.

In 2015, the Borough reconstituted the stand-alone Parking Department and removed its supervision from the Police Department. As such, parking revenue immediately increased. However, the full-time manager position (which was previously eliminated) had not been funded in any budget until FY2018.

**Table 21 - Department 445
(Parking) TOTAL Labor Burden**

Line Item # and Description	Manager	Team Leader	PEO - FT	Meter Maintenance (75%)	PEO - PT	PEO - Seasonal	TOTAL
2019 Compensation - Straight Time	\$51,510	\$34,186	\$29,234	\$35,632	\$11,390	\$8,760	\$170,712
2019 Health Insurance	\$7,735	\$7,483	\$6,170	\$23,906	\$0	\$0	
112 Full Time Staff	\$51,510	\$34,186	\$29,234	\$35,632	\$0	\$0	\$150,562
114 Salary - Part Time Staff	\$0	\$0	\$0	\$0	\$11,390	\$8,760	\$20,150
180 Other Comp. - Overtime	\$0	\$2,000	\$2,000	\$1,000	\$0	\$0	\$5,000
189 Benefit - Vision Insurance	\$200	\$200	\$200	\$263	\$0	\$0	\$863
191 Benefit - Uniform Allowance	\$0	\$700	\$700	\$400	\$500	\$200	\$2,500
192 Benefit - FICA	\$3,194	\$2,244	\$1,937	\$2,271	\$706	\$543	\$10,895
193 Benefit - Medicare	\$747	\$525	\$452	\$531	\$165	\$127	\$2,547
194 Benefit - Unemployment Comp.	\$285	\$285	\$285	\$214	\$285	\$250	\$1,604
196 Benefit - Health Insurance	\$7,000	\$6,772	\$5,584	\$21,634	\$0	\$0	\$40,990
197 Benefit - Pension Contribution	\$8,068	\$5,458	\$4,509	\$5,695	\$0	\$0	\$23,730
198 Benefit - Life/ADD/Short Dis.	\$420	\$325	\$325	\$244	\$0	\$0	\$1,314
199 Benefit - Dental Insurance	\$1,162	\$1,162	\$1,162	\$872	\$0	\$0	\$4,358
354 Insurance - Worker's Compensation	\$2,279	\$1,513	\$1,294	\$1,577	\$504	\$388	\$7,554
TOTAL Labor Burden	\$74,865	\$55,369	\$47,681	\$70,333	\$13,550	\$10,268	\$272,067

NOTE: 2019 Salary does not include overtime and 2019 Health Care Cost reflects the portion the Borough pays on behalf of the employee. In 2019, the employee is responsible for 10.5% of the health insurance premium.

Table 20 - Department 430 (PT - Public Works) TOTAL Labor Burden

Line Item # and Description	Facilities Maintenance - Laborer	PT - Seasonal	Flower Waterer	TOTAL
2019 Salary - Straight Time	\$24,000	\$10,500	\$4,200	\$38,700
115 Salary - Part Time Staff	\$24,000	\$10,500	\$4,200	\$38,700
191 Benefit - Uniform Allowance	\$250			\$250
192 Benefit - FICA	\$1,488	\$651	\$261	\$2,400
193 Benefit - Medicare	\$348	\$152	\$61	\$561
194 Benefit - Unemployment Comp.	\$570	\$285	\$120	\$975
354 Insurance - Worker's Compensation	\$1,200	\$525	\$210	\$1,935
TOTAL Labor Burden	\$27,856	\$12,113	\$4,852	\$44,821

NOTE: 2019 Salary does not include overtime and 2019 Health Care Cost reflects the portion the Borough pays on behalf of the employee. In 2019, the employee is

The department is exceptionally busy and requires proper, full-time oversight as it is the only department that generates a massive amount of revenue for the Borough – nearly \$1,200,000 annually.

Aside from parking enforcement duties, which requires the scheduling and supervision of 4 subordinate employees, the department is tasked with issuing meter bag permits for hotels, special events, funerals, etc. It is also tasked with assisting in the operations of parades and street

closures. The department's staff defends tickets in court and other judicial matters relating to parking violations. Additionally, the department constantly studies parking trends in the Borough and researches parking trends in the industry, so as to keep parking policy for the Borough current with industry standards.

The budget for this department in 2019 shares a laborer with the Department of Public Works, has a full-time manager, two full-time PEOs and one part-time PEO.

Table 21 outlines the total labor burden for Department 445.

Insurance premiums is one of the Borough's largest expenses. Insurance premiums in 2019 total \$780,485 – or 15.9% of all General Fund (Fund 01) expenditures. These insurance premiums protect the Borough's assets against any potential liability and to provide various fringe benefit insurance coverages to its employees – many of which are mandated by the Borough's two labor agreements⁴¹.

It should be noted that the Borough successfully entered into a new Commercial Liability Agreement with Hockley & O'Donnell for 2019 as a result of an RFP for professional services. This RFP netted a decrease in liability insurance for FY2019. However, the overall insurance premiums for the Borough do exceed those in the 2018 budget, largely due to increases in health insurance premiums, which are separate than liability insurance coverage.

Table 22 identifies the breakout of various insurance premiums by department.

Table 22 – Insurance Allocation by Department

Insurance Type	Object	Executive	Finance	Secretary	General Government	Police	Fire	Planning	Public Works	Parking	Parks & Recreation	Totals
		401	402	405	409	410	411	414	430	445	454	
Vision (employee)	189	\$200	\$700	\$350		\$4,100		\$550	\$2,038	\$863		\$8,801
Unemployment Comp. (employee)	194	\$285	\$570	\$285		\$4,352		\$570	\$3,327	\$1,604		\$10,993
Health/Medical (employee)	196	\$9,000	\$44,150	\$31,107		\$243,874		\$26,231	\$136,215	\$40,990		\$531,567
Life/ADD/Short Term Dis. (employee)	198	\$735	\$755	\$420		\$5,425		\$787	\$2,536	\$1,314		\$11,972
Dental	199	\$458	\$2,324	\$1,306		\$13,628		\$1,800	\$8,425	\$4,358		\$32,299.00
Automobile	350					\$4,950			\$13,100	\$1,220		\$19,270
PA Law 477 Municipality Liability	351					\$7,721						\$7,721
General Liability	352				\$1,000	\$2,600			\$1,350	\$450	\$150	\$5,550
Bonds - Surety & Fidelity	353				\$2,400							\$2,400
Worker's Compensation	354	\$153	\$199	\$95		\$41,550	\$18,575	\$175	\$23,850	\$7,554		\$92,151
E&O Public Officials	355				\$8,660							\$8,660
Property	356				\$5,120				\$2,800	\$5,000	\$2,000	\$14,920
Inland Marine	357				\$61	\$1,000			\$2,250			\$3,311
Law Enforcement Liability	358					\$22,716						\$22,716
Herbicide & Pesticide	358								\$379			\$379
Umbrella	359				\$1,400	\$3,700			\$1,855	\$620	\$200	\$7,775
		\$10,831	\$48,698	\$33,563	\$18,641	\$355,616	\$18,575	\$30,113	\$198,125	\$63,973	\$2,350	\$780,485

⁴¹ The Borough has two labor (bargaining unit) agreements with Teamsters Local Union 776 – the Uniform (Police) and Non-Uniform Agreements

Graph 4 – Discretionary vs. Non-Discretionary Budget Allocation

Graph 4 shows the comparison of discretionary and non-discretionary expenditures in the FY2019 budget.

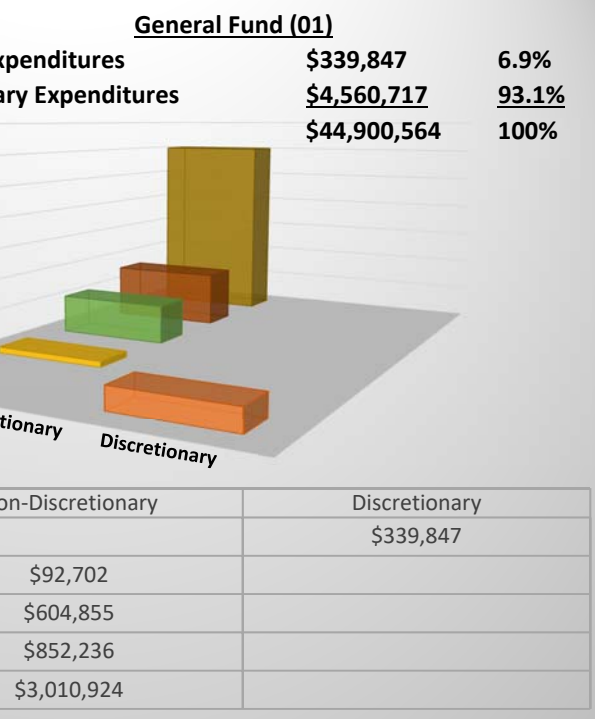
Non-Discretionary Expenditures

Non-discretionary expenditures are defined as the amount of the budget that is determined by binding legislation, contracts, and/or other items that must be incorporated into the budget that necessitates the ability to conduct business. Essentially, if nothing is spent on these items, the borough government would not be able to operate and service delivery would cease. Additionally, non-discretionary expenses cannot be altered and must be paid, or risk violations of labor law, state statutes, or federal statutes. Such violations could lead to fines being imposed onto the local government, the forfeiture of state and federal grants, and the withholding of any state or federal aid.

Non-discretionary expenditures are broadly defined by the following categories:

- ✚ Total labor burden⁴²,
- ✚ Liability insurance⁴³,
- ✚ Debt service⁴⁴, and

⁴² Total labor burden encompasses the following budget line items: Salary, Overtime, Contractual Obligations, Vision Insurance, Social Security, Medicare, Unemployment Compensation Insurance, Health Insurance, Pension Contributions, Life / Accident / Short-Term Disability Insurance, Dental Insurance, and Worker's Compensation Insurance



- ✚ Miscellaneous (or all other non-discretionary) expenditure categories.

Overall, non-discretionary expenditures comprise 93.1% (or \$4,560,717) of the \$4,900,564 General Fund Budget in FY2019.

Labor Burden

The total labor burden in FY2019 outlined in each department in the preceding pages equals \$3,010,924. This value is largely determined by federal, state, and contractual obligations as stipulated in labor law. Additionally, it incorporates the cost of fringe benefits for employees. Footnote #42 lists all the expenses calculated in total labor burden. Total labor burden generally increases each year based on labor contracts and/or increases in various health insurance and other insurance premiums.

⁴³ Liability insurance encompasses the following budget line items: Automobile, PA Law 477 Municipality Liability, General Liability, Bonds – Surety & Fidelity, E & O Public Officials, Property, Inland Marine, Law Enforcement Liability, Herbicide & Pesticide, and Umbrella

⁴⁴ Debt service includes both principal and interest on the borough's loans and general obligation bonds

These non-discretionary expenditures comprise 61.4% of the overall General Fund (Fund 01) budget in FY2019.

Interestingly, however, FY2018 labor burden expenditures were \$2,982,389 – only \$28,535 lower than budgeted in 2019. This represents only a 0.96% increase in labor burden from FY2018 to FY2019. This is an exceptionally low percentage increase, given that each staff member generally received a 2% salary increase in FY2019. This low percentage increase is primarily attributed to the following:

- A continuation of the success in the two labor contracts negotiated in 2017,
- The moving of health insurance coverage from a broker to a municipal consortium, and
- Several retirements in 2018 – which then resulted in new staff members hired at a lower salary.

Liability Insurance

Liability insurance was reduced in overall cost in FY2019 as a result of the successful RFP – which resulted in multiple insurance providers competing for Gettysburg Borough's business. This category comprises 2% of non-discretionary expenditures.

Debt Service

Debt service accounts for \$604,855 (or 13.3%) of non-discretionary expenditures. It covers both the principal and interest on the Borough's loans and general obligation bond payments.

Miscellaneous Non-Discretionary Expenditures

The final non-discretionary expenditures category is a conglomeration of the following:

- ✚ Vehicle maintenance & purchases of vehicles necessary to provide services,
- ✚ Defense and safety equipment for the police department personnel,
- ✚ Uniform allowances mandated in bargaining unit agreements
- ✚ Legal fees
- ✚ Phone systems (landline and cellular)
- ✚ Software applications
- ✚ Utility bills

- ✚ Building and mechanical systems maintenance,
- ✚ Bank fees,
- ✚ Gas or fuel for service vehicles,
- ✚ Operating (office) supplies,
- ✚ Audit,
- ✚ Tax collection,
- ✚ Computer purchases or upgrades, and
- ✚ Engineering.

Collectively, these categories comprise \$852,236 (or 18.7%) of miscellaneous non-discretionary expenditures.

Discretionary Expenditures

Alarming, only 6.9% (or \$339,847) of the Borough's budget falls into the category of discretionary spending. These monies are used to advance various Council/Borough objectives or policies like recreation, economic development, shade trees, etc. Specifically, discretionary funds are used in the following categories:

- ✚ Staff professional development and continuing education,
- ✚ Purchase of merchandise for resale (flags, pins, etc.),
- ✚ Public relations⁴⁵,
- ✚ Conference attendance for staff/council,
- ✚ Travel expense reimbursements for staff attending conferences,
- ✚ Rental fees for machinery,
- ✚ Dues/memberships fees for professional associations/societies,
- ✚ License fees,
- ✚ Contracted police background investigations, and
- ✚ Outsourced code enforcement services.

Often, community development activities are budgeted in discretionary expenditures categories and are often cut from budgets in deference to keeping taxes as low as possible. Often times the fiscal vitality of a community is disadvantaged by these types of cuts. Fortunately for Gettysburg in FY2019, numerous community and economic development activities are funded. Those activities can be found in Department 465 in the General Fund (Fund 01).

⁴⁵ Borough newsletters and Broadcasts on Community Media (ACCTV)

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. The amount budgeted in the fund 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.

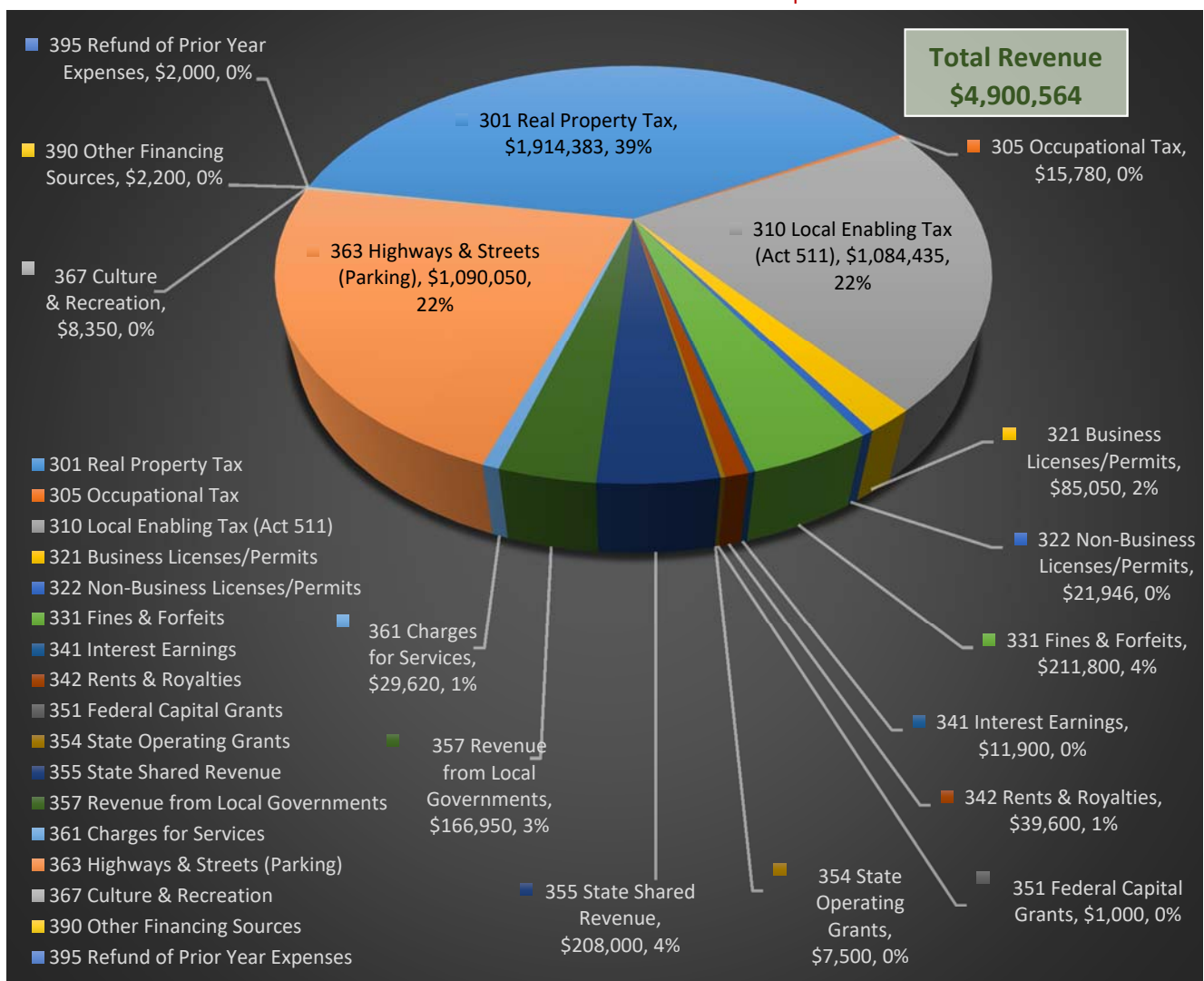
This fund is balanced in 2019. For the first time in over a decade the budget did not start with a deficit. Typically, the Borough's structural deficit would cause a deficit in the initial stages of budget development. However, the Borough has worked hard over the past five years to position

itself financially so that the structural deficit is mitigated. In recent years the Borough has adopted or accomplished the following:

- ✚ a fund balance policy,
- ✚ renegotiated labor contracts that control labor cost increases,
- ✚ generated new revenue streams via leasing programs to Verizon Wireless,
- ✚ removed significantly expensive capital projects from its budget and turned it over to the newly created Gettysburg Borough Storm Water Authority, and
- ✚ increased revenue through its parking programs via new parking policies, programs, and fees.

Combined, these efforts have yielded significant advantages where the Borough has much more fiscal flexibility in FY2019 than in previous years.

Graph 5 – Sources of General Fund Revenue



Structural Deficit

A word of caution...the structural deficit remains, but is mitigated temporarily by the above mentioned accomplishments. Costs to the Borough continue to rise. The ability to generate tax revenue to keep up with those costs continues to be limited. Parking revenue and other means of revenue generation can be stretched only so far as the market will bear.

The primary driver of the structural deficit challenge continues to be that a disproportionately large number of the Borough's properties remain untaxed. Schools, churches, parks, and non-profits remain tax free and do not contribute tax revenue to assist the Borough in paying for its service delivery. Red hash-marks in Picture 1 show the number of parcels across the Borough that are tax-exempt. The Borough needs to remain vigilant as more of these properties will inevitably fall off the tax roles in the coming years – underscoring the need for the Borough to be creative with revenue generation, to the extent permissible by Borough Code and the State Legislature.

The good news for FY2019, however, is that the General Fund is balanced. Revenues match expenditures at \$4,900,564 – which is only an increase of \$5343 over FY2018 (only a 0.11% increase from one year to the next)!!!

**Table 23 – General Fund Department 301
(Real Property Tax)**

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Revenue	01	301	100	Real Estate Tax - Discount	\$176,413	\$950,574	\$1,338,235	\$1,550,100	\$1,613,700	\$1,603,383
	01	301	110	Real Estate Tax - Face Value	^^^	\$403,184	\$481,666	\$221,000	\$230,000	\$216,000
	01	301	120	Real Estate Tax - Penalty	^^^	\$12,890	\$22,890	\$35,300	\$37,158	\$45,000
	01	301	400	Real Estate Tax - Tax Claim Bureau	\$50,000	\$50,000	\$50,000	\$58,600	\$50,000	\$50,000
	Department 301 TOTALS				\$226,413	\$1,416,648	\$1,892,791	\$1,865,000	\$1,930,858	\$1,914,383

TAX EXEMPT PROPERTIES

Gettysburg Borough

**Picture 1 – Map of
Tax-Exempt Properties
in Gettysburg Borough**

Revenues

Graph 5 depicts the visual breakout of departments (or categories) of revenue for the General Fund in FY2019. 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,
- Federal Capital Grants,
- State Operating Grants,
- State Shared Revenue,
- Revenue Collected from Other Local Governmental Units,
- Charges for services,
- Highways & Streets (Parking),
- Culture & Recreation,
- Other (Miscellaneous) Financing Sources, and
- Refunds Prior Year Expense.

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 2019 decreased over 2018 levels by 0.1000 mills. The forecast decrease in revenues from 2018 are delineated in Table 23. Even with the tax decrease, this revenue stream remains the largest source of revenue in the General Fund, at \$1,914,383⁴⁶.

Object 100

Real Estate Tax – Discount

Real estate 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.

Table 24 – General Fund Department 305
(Occupation Tax)

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Revenue	01	305	100	Occupation Tax - Discount	\$12,740	\$9,555	\$9,000	\$9,000	\$9,000	\$9,210
	01	305	110	Occupation Tax - Face Value	^^^	\$1,910	\$2,500	\$1,500	\$1,500	\$1,570
	01	305	120	Occupation Tax - Penalty	^^^	\$1,275	\$500	\$1,000	\$1,000	\$1,000
	01	305	300	Occupation Tax - Delinquent	^^^	\$3,500	\$1,600	\$4,000	\$4,000	\$4,000
Department 305 TOTALS					\$12,740	\$16,240	\$13,600	\$15,500	\$15,500	\$15,780

Object 400

Real Estate Tax – Tax Claim Bureau

Delinquent real estate taxes collected by a third party collection agency – Tax Claim Bureau (TCB).

Department 305
Occupation Taxes

Department 305 accounts for \$15,780 of the General Fund's total revenue. See Table 24 for detailed Occupation Tax categories.

Object 100

Occupation Tax – Discount

Occupation taxes collected at a 2% discount.

Object 110

Occupation Tax – Discount

Occupation taxes collected at 100% of face value.

Object 120

Occupation Tax – Penalty

Occupation taxes collected with a 10% penalty, or late charge. Applies to taxes collected through December 31st.

Object 300

Occupation Tax – Delinquent

Occupation taxes that were not collected in the year they were imposed. The funds are collected in the years after the tax was imposed.

Department 310

Local Enabling Tax (Act 511)

\$1,084,435 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 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

⁴⁶ A decrease of \$46,956 from FY2018

list, but rather the taxes the Borough has chosen to impose. Table 25 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.

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.).

**Table 25 – General Fund Department 310
(Local Enabling Tax {Act 511})**

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Revenue	01	310	000	Per Capita Tax - Discount	\$12,000	\$9,000	\$8,500	\$8,500	\$8,000	\$8,100
	01	310	010	Per Capita Tax - Face Value	\$2,000	\$1,800	\$1,900	\$1,200	\$1,400	\$1,135
	01	310	020	Per Capita Tax - Penalty	^^^	\$1,200	\$500	\$750	\$700	\$700
	01	310	030	Per Capita Tax - Delinquent	^^^	\$2,000	\$1,100	\$2,300	\$2,000	\$2,000
	01	310	100	Real Estate Transfer Tax	\$75,000	\$75,000	\$70,000	\$70,000	\$70,000	\$85,000
	01	310	210	Earned Income Tax (EIT) - Current	\$260,000	\$400,000	\$400,000	\$350,000	\$400,000	\$410,000
	01	310	220	Earned Income Tax (EIT) - Prior Year	^^^	\$35,000	\$50,000	\$150,000	\$150,000	\$145,000
	01	310	230	Earned Income Tax (EIT) - Delinquent	\$190,000	\$15,000	\$10,000	\$30,000	\$10,000	\$20,000
	01	310	500	Local Services Tax (LST)	\$273,000	\$273,000	\$273,000	\$260,000	\$280,000	\$280,000
	01	310	600	Amusement/Admissions Tax	\$95,000	\$155,870	\$118,800	\$118,000	\$130,000	\$130,000
	01	310	700	Mechanical Devices Tax	^^^	\$1,200	\$1,200	\$900	\$2,000	\$2,500
	Department 310 TOTALS				\$907,000	\$969,070	\$935,000	\$991,650	\$1,054,100	\$1,084,435

Department 321
Business Licenses/Permits

Department 321 accounts for \$85,050 of the General Fund revenue. A listing of the licenses and permits in this department can be found in Table 26. Historic trends indicate this category decreases slightly each year. To offset this in 2019, certain fees in this department have increased, per the Fee Resolution. A separate fee schedule, passed by Council Resolution, determines the rate for each of the permits and fees outlined in this department. The increased fees are an attempt to keep pace with increasing labor rates of Borough staff required to issue the licenses and permits.

Object 340

Haulers License (Towing)

Tow companies used for Borough services are required to have a license to conduct business with the Borough. Changes to this item were made in 2018 per the fee resolution, which requires a towing license, a towing fee per event, and impound fees.

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 safety and health reasons every three years, or when the property changes ownership. As in 2018, the inspection fee will not be collected by the Borough and will be billed and collected by

PMCA. This license fee increased to \$36 in FY2019.

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 2019. No Taxi Licenses have been issued in recent years.

Object 630

Outdoor Dining Permit

A 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 (Borough right-of-way). The base for this permit increased to \$100 for FY2019.

Object 700

Amusement Licenses

The companion legislation to the Amusement Tax in Department 310, a business must possess

Table 26 – General Fund Department 321
(Business Licenses/Permits)

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Revenue	01	321	320	Junk Yard Licenses (Junk Dealers)	^^	\$100	^^	^^	^^	^^
	01	321	340	Haulers License (Towing)	\$150	\$500	\$500	^^	^^	\$250
	01	321	409	Residential Rental Unit Occupancy License (RRUO)	\$33,300	\$66,600	\$34,000	\$33,500	\$33,500	\$43,200
	01	321	500	Yard Sale Permits	\$900	\$750	\$700	\$600	\$500	\$370
	01	321	610	Transient Retailers (Vendors) License	\$11,000	\$2,630	\$1,700	\$1,800	\$2,000	\$2,100
	01	321	620	Taxi License	^^	\$100	\$0	\$200	^^	^^
	01	321	630	Outdoor Dining Permit	^^	^^	\$3,000	\$3,000	\$3,000	\$4,000
	01	321	700	Amusement License	\$1,600	\$2,000	\$2,000	\$1,825	\$1,900	\$1,950
	01	321	740	Special Event Fees	\$200	\$1,250	\$1,800	\$2,000	\$1,000	\$480
	01	321	750	Parade Fees	\$1,400	\$4,700	^^	^^	^^	^^
	01	321	760	Guided Walking Tour License	\$1,400	\$1,500	\$1,800	\$2,000	\$1,625	\$1,500
	01	321	770	Carriage Ride License	^^	\$2,100	\$2,400	\$2,000	\$1,550	\$1,200
	01	321	800	Cable Television Franchise	\$40,000	\$40,000	\$34,000	\$36,000	\$36,000	\$30,000
Department 321 TOTALS					\$89,950	\$122,230	\$81,900	\$82,925	\$81,075	\$85,050

this license if they are providing an amusement or some other form of entertainment.

Object 740
Special Event Fees

Fees associated with the production and/or administration of a public event in the Borough. Parade fees continue to be incorporated into this line item⁴⁷.

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 historically has decreased slightly each year. In FY2019, the Borough will renegotiate its Cable Franchise with COMCAST with the intention of designating a PEG Channel⁴⁸ with a designated finding stream for that PEG Channel⁴⁹.

Department 322
Non-Business License & Permits

In recent budgets all Non-Business Licenses/Permits were aggregated. Table 27 breaks these out into very detailed and specific items. It is 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 \$21,946 in revenue, a small increase over 2018, based on 2016, 2017 and 2018 experience.

Table 27 – General Fund Department 322 (Non-Business Licenses/Permits)

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Revenue	01	322	200	Demolition Permit	^^^	^^^	^^^	^^^	^^^	^^^
	01	322	300	Driveway Permit	^^^	\$250	^^^	\$10	\$10	^^^
	01	322	400	Zoning Hearing Board	^^^	\$750	\$1,500	\$1,500	\$1,500	^^^
	01	322	401	Code Enforcement Appeals	^^^	\$500	^^^	^^^	^^^	^^^
	01	322	402	Land Use Permit	^^^	\$2,000	\$1,500	\$1,800	\$4,000	\$7,200
	01	322	403	Fence Permit	^^^	\$500	\$300	\$300	^^^	^^^
	01	322	404	Fireworks Permit	^^^	\$100	\$100	\$100	\$100	^^^
	01	322	405	Banner Permit	^^^	\$700	\$500	\$500	^^^	^^^
	01	322	406	Building Permit	^^^	\$2,800	\$2,800	\$1,000	\$1,500	\$2,500
	01	322	407	Recycling Permit	^^^	\$50	\$200	\$200	\$200	\$350
	01	322	408	Building Permit (UCC)	^^^	\$5,000	\$5,000	\$7,000	\$7,000	\$9,000
	01	322	410	Sidewalk Permit	^^^	\$1,000	\$500	\$400	\$1,500	\$616
	01	322	411	Sign Application Permit	^^^	\$1,000	\$800	\$800	\$1,200	\$1,200
	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	Storm Water Permit	^^^	\$100	\$100	\$100	^^^	^^^
	01	322	418	Street Inspection Fees	\$2,500	\$2,000	\$1,000	\$2,100	^^^	^^^
	01	322	500	Street Opening Permit	\$5,000	^^^	\$1,200	\$1,080	\$1,080	\$1,080
	01	322	520	Solicitation License	^^^	\$100	^^^	^^^	^^^	^^^
Department 322 TOTALS					\$7,500	\$19,375	\$15,950	\$17,940	\$18,090	\$21,946

⁴⁷ In previous budgets, parade fees were a stand-alone licensing fee

⁴⁸ PEG – Public Education and Government Channel

⁴⁹ Community Media (ACCTV – Adams County Community Television) will be the Borough's

designated PEG Channel, which will receive designated PEG Channel pass-through fees from COMCAST for their operational purposes

Object 200
Demolition Permit

Budgeted at \$0, there is no way to know with certainty how many demolition permits will be issued in 2019. Experience does suggest a couple will be issued, however.

Object 300
Driveway Permit

Budgeted at \$0, there is no way to know with certainty how many driveways will have work completed on them in 2019.

Object 400
Zoning Hearing Board

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

Object 401
Code Enforcement Appeals Board

Fees associated with an appeal on a ruling to the Code Enforcement Appeals Board.

Object 402
Land Use Permit

Issued by the planning department after proper review is conducted on a proposed land development plan. The fees for this permit increase to \$36 in 2019. It is the base permit that is required before any other type of construction can occur on a property.

Object 404
Fireworks Permit

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

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. 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

With a \$0 budget, this permit is 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 \$0, 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.

Table 28 – General Fund Department 331 (Fines & Forfeits)

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Revenue	01	331	100	Court - District Magistrate	\$25,000	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000
	01	331	120	Clerk of Courts	\$95,000	\$20,000	\$20,000	\$12,000	\$10,000	\$12,000
	01	331	130	State Police Fines	^^^	\$1,800	\$1,800	\$1,800	\$1,800	\$2,800
	01	331	140	Parking Violation Fines	\$100,000	\$110,000	\$100,000	\$108,508	\$108,508	\$108,000
	01	331	210	Restitution	^^^	\$100	\$1,000	\$2,000	\$2,500	\$4,000
Department 331 TOTALS					\$220,000	\$216,900	\$207,800	\$209,308	\$207,808	\$211,800

Object 415Curative 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 416Zoning Certification Letter

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

Object 417Storm Water Permit

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

Object 418Street Inspection Fees

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

Object 500Highway Occupancy Permit⁵⁰

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

Object 520Solicitation License

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

Department 331**Fines & Forfeits**

Court fines, ordinance violations, State Police fines, parking fines, and restitution are found in this department. Totaled together, they generate \$211,800 in revenue for the General Fund. This is detailed in Table 28. Revenue generated in this department decreased in 2018. Accounting for this is the return of a discount offered to people

for parking violations if the fine is paid within seven days of issuance. More robust enforcement (using additional part-time employees) planned for 2019 merits keeping the budgeted number near 2018 levels.

Object 100Court – District Magistrate

Fines levied by the District Magistrate.

Object 120Clerk of Courts

Fines collected through the Clerk of Courts.

Object 130State Police Fines

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

Object 140Parking Violation Fines

Revenue collected as a result of parking violations in the Borough. This line item is held roughly the same as in 2018. The rationale here is that people will pay the fine as opposed to fighting the violation at the magistrate level. Additionally, the department intends to augment enforcement activities by utilizing additional part-time employees. In 2018, Council reinstituted the \$10 discount in parking fines if paid within seven days of issuance. Fines remain at \$25 with a discount to \$15 if paid within the seven-day discount period. Parking studies consistently show that fine revenue decreases as fine amounts increase.

Object 210Restitution

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

**Table 29 – General Fund Department 341
(Interest Earnings)**

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Revenue	01	341	010	Interest on Checking	\$1,600	\$1,600	\$1,500	\$1,300	\$1,300	\$6,500
	01	341	020	Interest on Savings	^^^	\$2,000	^^^	^^^	^^^	^^^
	01	341	030	Interest on CDs	^^^	^^^	^^^	^^^	^^^	\$5,400
	Department 341 TOTALS				\$1,600	\$3,600	\$1,500	\$1,300	\$1,300	\$11,900

⁵⁰ Formerly Street Opening Permit

Table 30 – General Fund Department 342 (Rents & Royalties)

Revenue	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
	01	342	530	Royalties from Cell Tower Rent	^^^	\$15,000	\$15,000	\$15,000	\$18,000	\$39,600
	Department 342 TOTALS				\$0	\$15,000	\$15,000	\$15,000	\$18,000	\$39,600

Table 31 – General Fund Department 351 (Federal Capital Grants)

Revenue	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
	01	351	020	Federal Capital Grants - Public Safety	^^^	^^^	^^^	\$1,000	\$1,000	\$1,000
	Department 351 TOTALS				\$0	\$0	\$0	\$1,000	\$1,000	\$1,000

Department 341 Interest Earnings

This department is self-explanatory. It is responsible for \$11,900 in revenue. Refer to Table 29. The Borough has done an excellent job of fulling funding it fund balances, based on the adoption of the Fund Balance Policy a couple years ago. As such, the Borough has over three months' worth of operating money in the bank. This provides flexibility, in that the Borough can divert some of these funds in to CDs, which will yield a greater return on interest than in a checking account.

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.

Object 030

Interest on CDs

Interest rates on CDs have increased over the last year as the Federal Reserve has raised interest rates. The Borough will be utilizing CDs moving forward to get a better return on that money.

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 utilizes the tops of certain utility poles in the Borough for the purpose of providing small cell boosters to increase cell service levels throughout

the region. Lease negotiations took much longer than anticipated and stalled temporarily in 2016 and 2017 as Verizon underwent staffing adjustments in its executive structure. However, lease negotiations resumed in late 2017 and were finalized in 2018. Subsequently, twelve lease supplements have been executed and all twelve small cell sites have been installed in 2018. All lease payments for the first year have been received from Verizon in 2018. This is a new revenue source for the Borough and the \$39,600 generated from these cell sites will continue annually for many years to come. This revenue is outlined in Table 30. It is a single-line department with the line item defined as Object 530.

Department 351 Federal Capital Grants

Department 351 raises \$1000 in revenue and can be seen in Table 31. It, too, is a single-line department.

Object 020

Public Safety – Federal Grants

Approved bullet proof vest grant.

Department 354 State Operating Grants

Department 354 raises \$7500 in revenue. This department is detailed in Table 32 and consists Act 101 Recycling Grant funds. Previously, the County Pillow Tax, Public Safety Vests, and

Table 32 – General Fund Department 354
(State Operating Grants)

Revenue	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
	01	354	020	Public Safety - Federal Grants	^^^	\$3,700	\$950	\$1,500	^^^	^^^
	01	354	035	Highway/Street (Winter Maintenance)	\$1,000	\$1,000	\$1,000	\$1,000	^^^	^^^
	01	354	150	ACT 101 Recycling Grant	\$4,000	\$5,000	\$6,000	\$7,000	\$7,500	\$7,500
	01	354	160	Pillow Tax - County of Adams	\$110,000	\$153,300	\$150,000	\$150,000	^^^	^^^
	Department 354 TOTALS				\$115,000	\$163,000	\$157,950	\$159,500	\$7,500	\$7,500

Winter Maintenance Agreements were budgeted in this department. However, those line items have been moved as they were reclassified into a category known as 'Revenue from Local Governments' – which is the proper classification using the DCED⁵¹ Chart of Accounts.

Object 020

Public Safety – Federal Grants

This line item was reclassified under line item 01-351-020, with the budgeted amount of \$1000.

Object 035

Highway/Street (Winter Maintenance)

Winter maintenance reimbursements for agreements with third parties. This line item was reclassified with the property DCED chart of accounts to line item 01-363-510.

Object 150

ACT 101 Recycling Grant

The Borough has had good success in recycling efforts. Successfully in 2017, the Borough negotiated a new waste hauler contract with Waste Connections, which resulted in the addition of electronic recycling services. The Borough has had three electronic recycling events in 2018 with nearly 1000 electronics devices being turned in. This success will continue into 2019 with four additional electronic recycling events scheduled. This line item currently is expected to garner \$7500 in 2019, but could be more if more tonnage of recycled materials is gathered.

**Table 33 – General Fund Department 355
(State Shared Revenue)**

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Revenue	01	355	010	PURTA - Public Utility Tax	\$3,500	\$3,300	\$3,500	\$3,000	\$2,800	\$2,800
	01	355	040	Alcoholic Beverages License	\$5,000	\$4,000	\$5,000	\$5,000	\$5,200	\$5,200
	01	355	080	ACT 205 Pension - State Aid	\$180,000	\$180,000	\$160,000	\$180,000	\$160,000	\$168,000
	01	355	990	Foreign Fire Insurance Premium	\$48,000	\$48,000	\$45,000	\$43,000	\$38,000	\$32,000
Department 355 TOTALS					\$236,500	\$235,300	\$213,500	\$231,000	\$206,000	\$208,000

**Table 34 – General Fund Department 357
(Revenue from Local Governments)**

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Revenue	01	357	020	Pillow Tax - County of Adams	^^^	^^^	^^^	^^^	\$165,000	\$165,000
	01	357	990	Other Miscellaneous Grants	^^^	^^^	^^^	^^^	^^^	\$1,950
Department 342 TOTALS					\$0	\$0	\$0	\$0	\$165,000	\$166,950

⁵¹ DCED – Department of Community and Economic Development

Department 357
Revenue from Local Governments

This revenue stream accounts for funds collected by other governments and paid to another government. This department accounts for \$166,950 in 2019 and can be seen in Table 34.

Object 020

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 maintain the status quo in this line item in 2019.

Object 990

Other Miscellaneous Grants

This line item was added in 2019 for the purposes of accounting for the share of APMM's⁵² grant payment to help support the Borough's intern. If awarded, the Borough will receive \$1950 from APMM, which is 50% of the intern's stipend. The internship program is named after a former Gettysburg Borough Manager – Charlie Sterner.

**Table 35 – General Fund Department 361
(Charges for Services)**

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Revenue	01	361	300	Subdivision & Land Management	^^^	^^^	^^^	^^^	\$1,600	\$2,000
	01	361	320	Storm Water Plan Review	^^^	^^^	^^^	^^^	\$50	\$100
	01	361	330	Rezoning Requests	^^^	^^^	^^^	^^^	^^^	\$1,000
	01	361	340	Hearing Fees	\$2,000	\$2,000	^^^	^^^	^^^	\$2,000
	01	361	400	HOP Street Inspection Fees	^^^	^^^	^^^	^^^	\$2,100	\$2,100
	01	361	500	Sale of Maps	\$100	\$50	\$100	^^^	^^^	^^^
	01	361	520	Sale (Code/Ordinances/Publications)	^^^	\$30	^^^	^^^	^^^	^^^
	01	361	560	Sale (Merchandise/Flags/Pins)	\$400	\$400	\$600	\$400	\$300	\$500
	01	361	700	Records Reproduction (RTK)	\$2,200	\$2,200	\$50	\$50	\$50	\$120
	01	361	701	Accident Reports	^^^	^^^	\$2,000	\$2,000	\$1,500	\$1,500
	01	361	702	Civil Service Testing Fees	^^^	^^^	\$300	\$300	\$300	^^^
	01	361	801	Special Police Services (Drug Task Force)	\$1,200	\$1,000	\$1,000	^^^	\$300	\$400
	01	361	802	Reimbursement - Public Works	^^^	\$5,000	\$15,000	\$25,000	\$10,000	\$10,000
	01	361	803	Towing & Impound Fees	\$300	\$300	\$500	\$100	\$100	\$100
	01	361	804	Reimbursement - Police	^^^	\$100	\$6,000	\$9,000	\$8,000	\$9,000
	01	361	805	Reimbursement for Planning	^^^	^^^	\$2,000	\$2,000	\$2,000	^^^
	01	361	806	Reimbursement for Parking	^^^	^^^	^^^	\$500	\$700	\$800
Department 361 TOTALS					\$6,200	\$11,080	\$27,550	\$39,350	\$25,400	\$29,620

Department 361
Charges for Services

Engineering fees, hearing fees, sales of maps and other publications, reproduction of records, towing fees, and other police services are found in Department 361. Table 35 details these service charges, totaling \$29,620 – a nominal increase over FY2018. Object 320 (Engineering) was made inactive in 2016 and reclassified (renamed) to Storm Water Plan Review in 2019. Object 520 (Sale of Code/ Ordinances/ Publications) was made inactive in the 2016 budget and remains inactive in 2019.

Object 300

Subdivision & Land Management

This line item was created in 2018 to properly account for fees collected from the Planning Department for providing this service.

Object 320

Stormwater Plan Review

This line item was created in 2018 to properly account for fees collected from the Planning Department for providing this service.

Object 330

Rezoning Requests

This line item was created in 2017 to properly account for fees collected from the Planning Department for providing this service.

⁵² APMM – Association of Pennsylvania Municipal Managers

Object 340
Zoning Hearing Fees

There is no way to know who might request a zoning hearing, however, historically there have been a couple each year. The fees for this service have increased from \$850 to \$1000 in FY2019.

Object 400
HOP⁵³ Street Inspection Fees

This line item was created in 2017 to properly account for fees collected from the Planning Department for providing this service. The inspection is meant to ensure that a roadway is properly repaired after construction has cut into the road surface.

Object 500
Sale of Maps

Revenue generated by the sale of borough maps. A couple 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
Civil Service Testing Fees

Fees collected to offset expenses in administering various exams throughout the year. No Civil Service Exams are anticipated in 2019 as the Borough's police department is fully staffed to budgeted levels.

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 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.

Object 805
Reimbursement for Planning

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

Object 806
Reimbursement for Parking

Fees collected in association of work performed by the Parking Department in support of special events.

Department 363
Highways & Streets (Parking)

Department 363 is the second largest revenue generator for the Borough – raising \$1,090,050. Table 36 outlines the specifics of each category. Objects 100 (Street, Sidewalk, Curb Repairs), and 500 (Contracted Highway and Street Maintenance), remain inactive in the 2019 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.

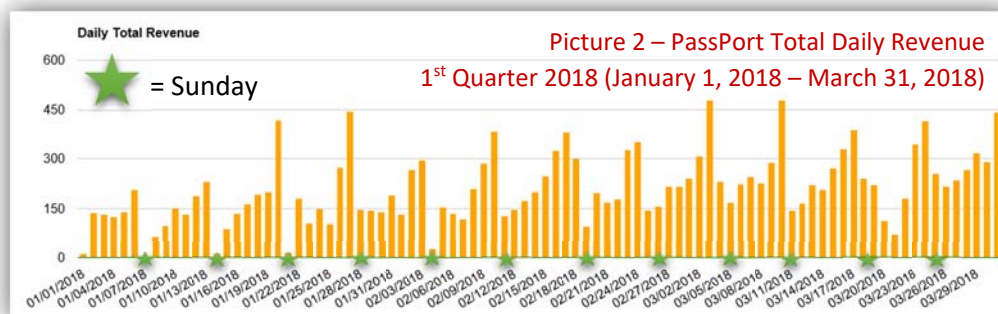
⁵³ HOP – Highway Occupancy Permit

Two significant policy alterations took effect in 2018, which reaped significant financial rewards for the Borough's fiscal health. The first is that hourly parking rates on Lincoln Square and the first block in each direction of Lincoln Square was adjusted to \$1.50 (One Dollar, Fifty Cents) per hour. The second policy adjustment came in the form of Sunday parking enforcement. Meters on Sunday were enforced between the hours of 1 PM and 8 PM. Both netted the Borough nearly \$100,000 in additional revenue in 2018. It is for these reasons that staff recommends budgeting a higher amount in this category in FY2019.

**Table 36 – General Fund Department 363
(Highways & Streets {Parking})**

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Revenue	01	363	100	Street, Sidewalk, Curb Repairs	^^^	\$6,820	^^^	^^^	^^^	^^^
	01	363	210	Parking Meters - Short Term	\$440,000	\$575,000	\$385,000	\$400,000	\$456,855	\$480,000
	01	363	211	Parking Meters Use - Rented	\$12,000	\$12,000	\$12,000	\$14,000	\$16,000	\$20,000
	01	363	212	Parking Meters - Long Term	^^^	^^^	\$60,000	\$75,000	\$75,000	\$80,000
	01	363	220	Parking Permits - RPP/LPP	\$8,300	\$8,300	\$7,000	\$6,000	\$19,300	\$8,000
	01	363	230	Parking Lots - Borough Lot	^^^	\$30,000	\$30,000	\$24,000	\$28,000	\$28,000
	01	363	231	Parking Lots - County Lot	\$18,000	\$18,000	\$20,000	\$18,000	\$6,510	\$6,550
	01	363	232	Parking Lots - Carr Lot	\$11,500	\$11,500	\$12,000	\$10,000	^^^	^^^
	01	363	240	Parking Facilities - RHA Garage	\$340,000	\$310,000	\$240,000	\$232,383	\$190,000	\$190,000
	01	363	241	Parking Facilities - Passes	^^^	\$70,000	\$170,000	\$271,246	\$270,000	\$275,000
	01	363	500	Contracted Highway & Street Maintenance	^^^	^^^	^^^	^^^	^^^	^^^
	01	363	510	Contracted Snow Removal	^^^	^^^	^^^	^^^	\$1,000	\$1,000
	01	363	802	Street Closure Fees	^^^	^^^	\$300	\$500	\$2,500	\$1,500
Department 363 TOTALS					\$829,800	\$1,041,620	\$936,300	\$1,051,129	\$1,065,165	\$1,090,050

Pictures 2, 3, 4, and 5 show the results of parking revenue on Sunday's. Of note, one can see the increase in Sunday revenue as the year progressed and more people became acclimated to paying for parking on Sunday. Combined, Sunday revenue via PassPort totaled \$11,931 in 2018. It should be noted here that this is PassPort only – the pay-by-APP option for parking payments. On average, PassPort accounts for about 1/4 of parking revenue on any given day.



Thus, parking revenue generated on Sundays exceeded \$40,000 in 2018.

The Borough is experimenting with other meter technology, which incorporates credit card payments at meter heads and KIOSKS. All these are designed to better streamline the Borough's processes, provide more convenience for parking patrons, and to both maximize Borough revenue, while understanding parking trends in the Borough.

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,

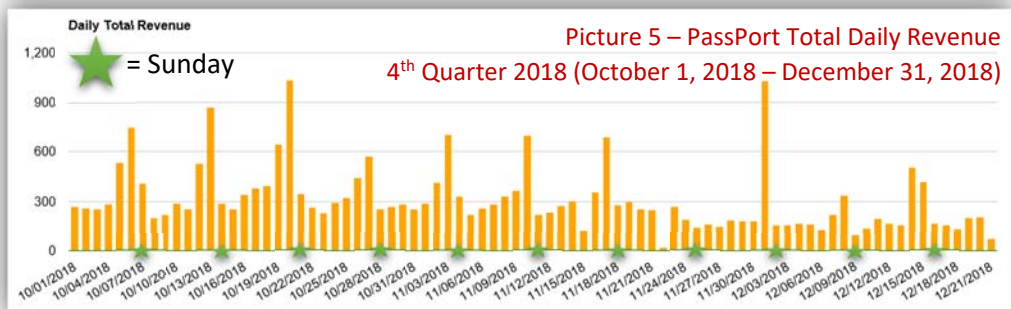
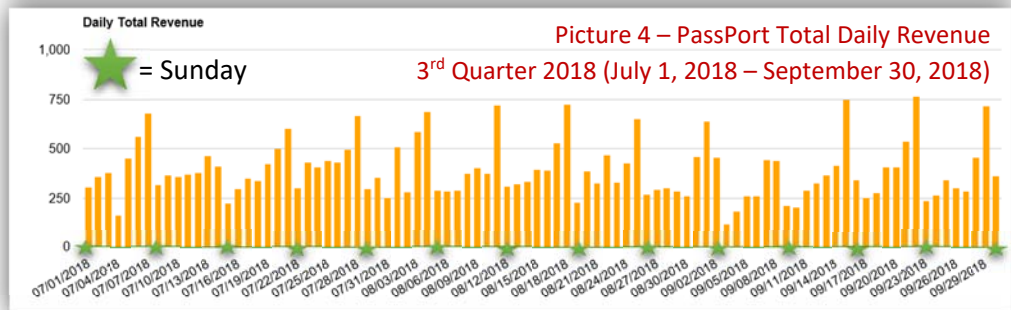
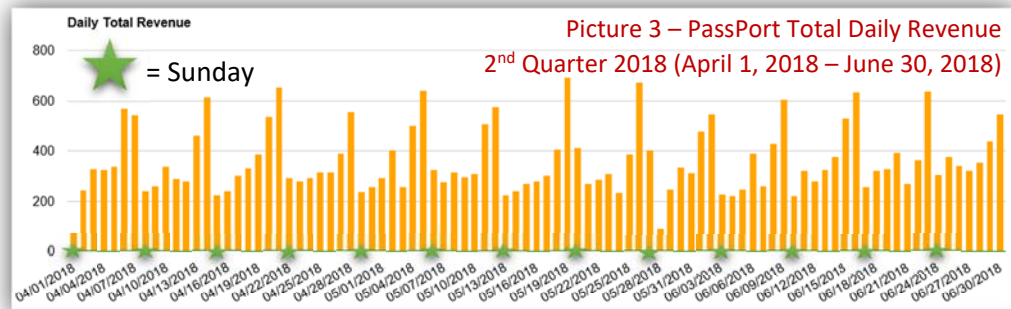
the rate for long-term meters was increased to \$1 per hour, an increase from \$0.25 per hour. Now that the Borough has gathered and analyzed

several years of data, trends in long-term meters supports a modest increase in expected revenue in this category for FY2019.

Object 220
Parking Permits
– RPP/LPP

Revenue generated from the Residential Parking Permit (RPP) Program and the Local Privilege Parking Program (LPP).

It should be noted that LPP was not implemented in 2018. As it is still authorized, staff will engage Borough Council in 2019 with policy options for this program with the intention to get it operational in FY2019.



patrons want fast and efficient egress from the garage after a show) made a gated garage impractical. The 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).

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. It is expected that this revenue source will vanish in FY2019 once the County sells the property.

Object 240
Parking Facilities – RHA Garage

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

The hourly rate in the Racehorse Alley Garage decreased to \$0.75 (Seventy-Five Cents) per hour in 2018. This was designed to be reduced parking fees for those who choose to not spend the higher parking rates on Lincoln Square. Staff has noticed a slight increase in garage usage in 2018 based on this discounted parking incentive.

Object 241
Parking Lots – Passes

The 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. This category accounts 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.

The Borough will experiment in FY2019 with a special parking permit/pass where the patron has a dedicated space for their vehicle only. This privilege will come with an increased premium, as defined in the Fee Resolution.

Object 510
PennDOT Winter Maintenance Contract
Reimbursement for contracted winter maintenance agreements.

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

Department 367 Culture and Recreation

Department 367 generates \$8350 in revenue. This is based on public, private and corporate donations. See Table 37.

Object 801
Donations – Corporate
ACNB fireworks donation.

**Table 38 – General Fund Department 390
(Other Financing Sources)**

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Revenue	01	390	900	Miscellaneous Revenue	^^^	^^^	^^^	^^^	^^^	^^^
	01	390	901	Fuel Sales - Facility Fee	\$170	\$170	\$150	\$150	^^^	\$2,200
	01	390	902	Sale of Gasoline	\$56,586	\$56,586	^^^	^^^	^^^	^^^
	01	390	903	Transfer from GMA	\$18,000	\$18,000	\$33,000	^^^	^^^	^^^
	01	390	904	Refund of Prior Years' Expense	\$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				\$288,756	\$250,662	\$209,056	\$5,150	\$0	\$2,200

Table 37 – General Fund Department 367 (Culture & Recreation)

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Revenue	01	367	801	Donations - Corporate	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
	01	367	802	Donations - Private	\$1,000	\$1,000	^^^	\$100	^^^	\$350
	01	367	803	Donations - Training	\$2,350	\$2,350	^^^	^^^	^^^	^^^
	01	367	804	Donations - Police	^^^	^^^	\$1,000	^^^	^^^	\$3,000
	Department 367 TOTALS				\$8,350	\$8,350	\$6,000	\$5,100	\$5,000	\$8,350

Object 802
Donations – Private
Private donations.

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

Department 390 Other Financing Sources

Table 38 shows the historical trends of this department.

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 of fuel to third parties. These fees will be transferred to Capital Reserve to accumulate for the use of maintenance on the fuel facilities dispensing system.

Department 395 Refund of Prior Year Expenses

Table 39 shows \$2000 revenue expected from this department in 2019.

Object 000
Refund of Prior Year Expense
Previous year's expenses are refunded and accounted for in this line item.

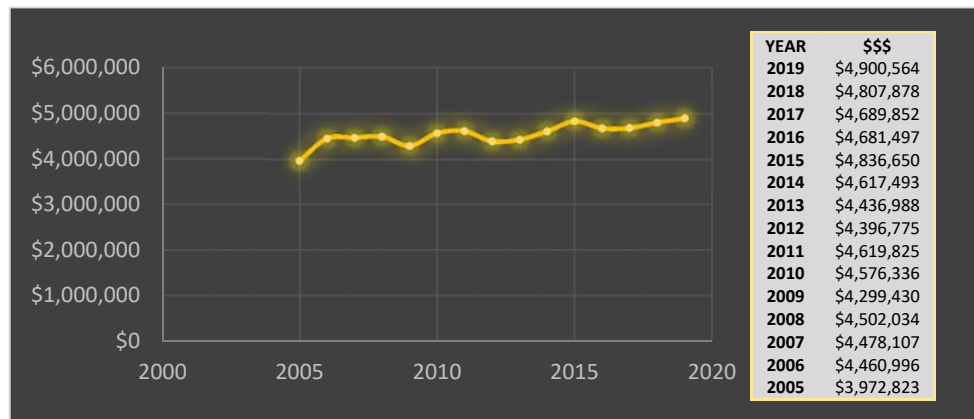
Table 39 – General Fund Department 395 (Refund of Prior Year Expenses)

Revenue	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
	01	395	000	Refund of Prior Year's Expense	\$116,000	\$5,000	\$5,000	\$5,000	\$5,000	\$2,000
	Department 390 TOTALS				\$116,000	\$5,000	\$5,000	\$5,000	\$5,000	\$2,000

15-Year General Fund Trends

The General Fund, by law, must be balanced. Graph 6 shows the 15-year trend in revenues for this fund. As stated previously, this fund fluctuates considerable from year-to-year, based on the policy and program priorities of Borough Council. It should be noted, however, that the General Fund has stabilized in recent years, largely due to the implementation of the Borough's Fund Balance Policy and the following of both GASB⁵⁴ and GFOA⁵⁵ best financial management practices.

Graph 6 – 15-year General Fund History



⁵⁴ GASB – Governmental Accounting Standards Board

⁵⁵ GFOA – Government Finance Officers Association

Expenses

Expenditures in the General Fund are divided into 20 departments in the Chart of Accounts⁵⁶. They are:

- Legislative,
- Executive,
- Finance,
- Tax Collection,
- Human Resources/Borough Secretary,
- General Government Administration,
- Police,
- Fire,
- Code Enforcement,
- Planning and Historic Preservation,
- Emergency Management,
- Health,
- Public Works,
- Street Lighting,

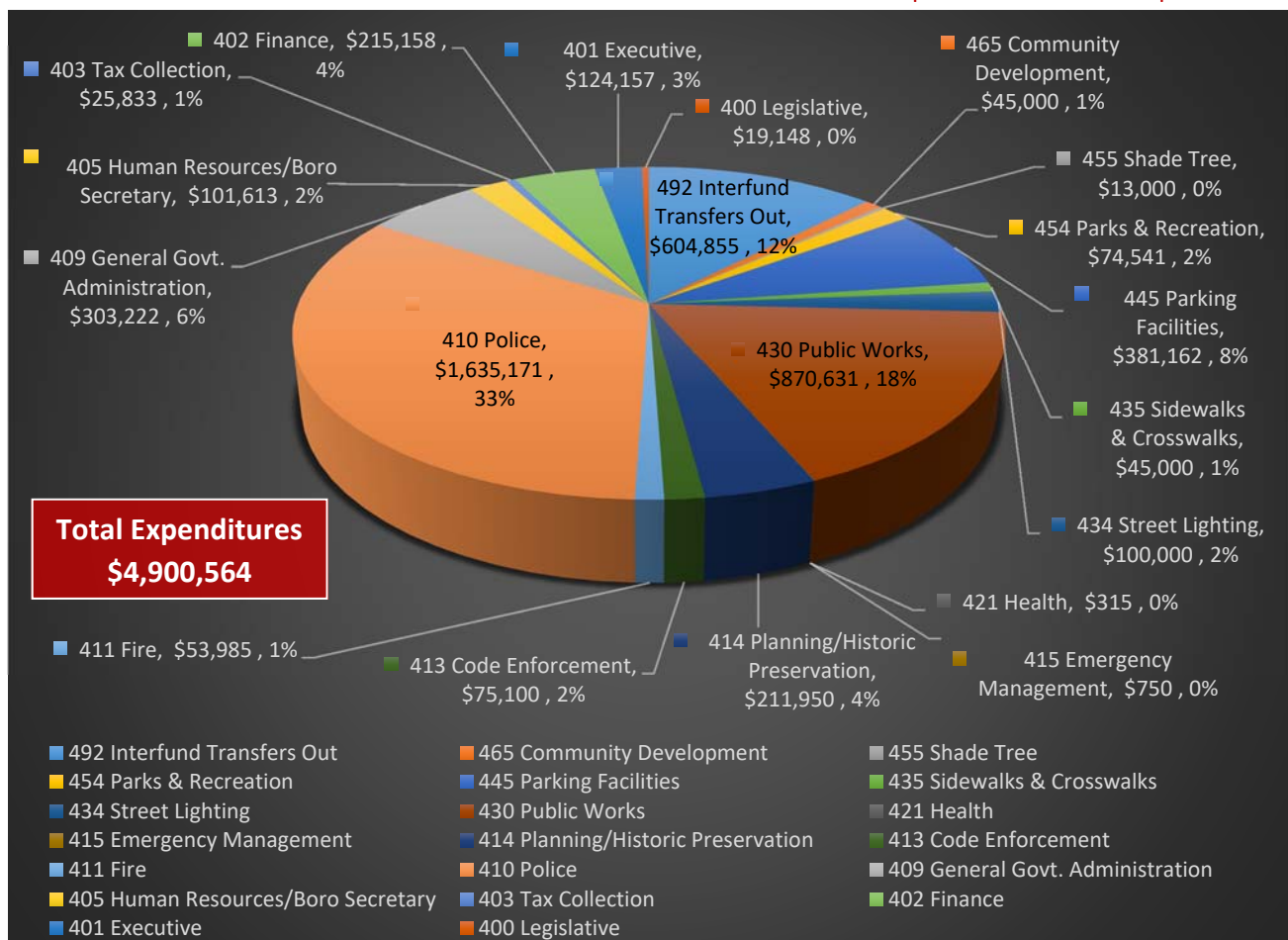
- Sidewalks & Crosswalks,
- Parking Facilities,
- Parks & Recreation,
- Shade Tree,
- Community Development, and
- Interfund Transfers Out.

Of note, the number of departments in the General Fund that provide services to the Borough is down from 23 to 20 in FY2019. The following departments are eliminated in the FY2019 budget:

- Storm Sewers & Drains (436),
- Bridges (438), and
- Roads & Alleys (439).

The elimination of these departments is the result of two factors: Departments 438 and 439 did not require General Fund budgeting in FY2019 as all

Graph 7 – General Fund Expenditures



⁵⁶ Chart of Accounts is a numeric list used to organize the finances of the Borough and to segregate expenditures, revenue, assets and

liabilities in order to give interested parties a better understanding of the financial health of the Borough

projects in these departments remain funded via the 2016 GO Bond issuance, and Department 436 has permanently been removed from the General Fund as projects in this department will be budgeted in perpetuity via the newly incorporated Gettysburg Borough Storm Water Authority.

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 7 is a visual presentation of all General Fund expenditures for FY2019.

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. For the first time in many years, the FY2019 budget includes funds for continuing education, training, and conventions for Council Members. This is in anticipation of the Borough's hosting the 2019 Pennsylvania Municipal League Conference in October. Table 40 details each line item in the Legislative Department.

Object 105

Council Salaries

This line item accounts for the salaries of seven representatives in 2019. It should be noted that one member of Council has chosen to not accept their legislatively authorized stipend. These funds have been reallocated into other parts of General Fund expenditures.

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 460

Continuing Education/Training

Used for registration and attendance at the 2019 Pennsylvania Municipal League Conference.

Table 40 – General Fund Department 400 (Legislative)

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Expenditures	01	400	105	Council Salaries	\$27,500	\$22,500	\$17,500	\$17,500	\$15,000	\$15,000
	01	400	192	Benefit - FICA	^^^	\$1,395	\$1,085	\$1,085	\$930	\$930
	01	400	193	Benefit - Medicare	^^^	\$195	\$254	\$254	\$218	\$218
	01	400	210	Operating Supplies	^^^	\$400	\$400	\$400	\$250	\$500
	01	400	460	Continuing Education/Training	^^^	^^^	^^^	^^^	^^^	\$2,500
	Department 400 TOTALS				\$27,500	\$24,490	\$19,239	\$19,239	\$16,398	\$19,148

Table 41 – General Fund Department 401 (Executive)

Expenditures	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
	01	401	105	Salary - Mayor	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
	01	401	110	Salary - Borough Manager	\$78,000	\$80,400	\$82,010	\$84,060	\$85,742	\$87,457
	01	401	114	Salary - Professional Staff	^^^	^^^	\$41,820	\$35,493	\$12,000	^^^
	01	401	189	Benefit - Vision Insurance	^^^	\$75	\$170	\$159	\$200	\$200
	01	401	192	Benefit - FICA	^^^	\$8,513	\$7,987	\$7,723	\$6,370	\$5,610
	01	401	193	Benefit - Medicare	^^^	\$1,991	\$1,868	\$1,807	\$1,490	\$1,313
	01	401	194	Benefit - Unemployment Comp.	^^^	\$1,188	\$1,320	\$560	\$627	\$285
	01	401	196	Benefit - Health Insurance	^^^	\$7,514	\$16,485	\$20,516	\$6,923	\$9,000
	01	401	197	Benefit - Pension Contribution	^^^	\$13,145	\$19,792	\$18,531	\$14,696	\$13,946
	01	401	198	Benefit - Life/ADD/Short Dis.	^^^	\$605	\$1,210	\$750	\$536	\$735
	01	401	199	Benefit - Dental Insurance	^^^	\$343	\$694	\$727	\$384	\$458
	01	401	354	Insurance - Worker's Comp.	^^^	\$337	\$578	\$298	\$214	\$153
			Department 401 TOTALS	\$83,000	\$119,111	\$178,934	\$175,624	\$134,182	\$124,157	

Department 401
Executive

Table 41 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 executive tone as delineated by the Borough Code – in that the Mayor is the manager of the Police Department. For this reason, the mayor's salary is contained in this department along with the Borough Manager's salary and all associated tax deductions and benefits.

In FY2018, the position of Receptionist/Secretary was eliminated. The Receptionist/Secretary had reported to the Borough Manager – thus why it was budgeted as part of the Executive Department. This staff cut remains the case in 2019. The Borough continues to not accept cash payments, however, has implemented numerous online applications for receipt of payments. A person may pay in cash if deposited with an invoice stub in a drop box – with the understanding that a receipt will not be given. The public face of the Borough, has been replaced with a digital marquee that identifies the phone extension of each staff member and whether or not that staff member is available to meet. Both the Parking Department and Department of Planning and Historic Preservation host regularly scheduled office hours (posted on the Borough's website) for patrons to come in and speak with a staff member.

The part-time in-house custodian that was added in FY2018 and budgeted in this department will now report to the Borough Secretary, but is budgeted in Department 430.

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

Moved to Department 430 ... Salary for in-house custodian.

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 for personnel in this department.

Object 193

Benefit – Medicare

Employer paid portion of Medicare Insurance for personnel in this department.

Table 42 – General Fund Department 402 (Finance)

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Expenditures	01	402	110	Salary - Finance Director	\$66,000	\$67,320	\$68,666	\$70,383	\$71,791	\$73,227
	01	402	112	Salary - Full Time	\$68,620	\$69,993	\$64,375	\$37,686	\$40,500	\$42,120
	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	\$1,000	\$1,000
	01	402	189	Benefit - Vision Insurance	^^^	\$465	\$480	\$333	\$700	\$700
	01	402	192	Benefit - FICA	^^^	\$8,513	\$8,684	\$6,701	\$7,024	\$7,163
	01	402	193	Benefit - Medicare	^^^	\$1,991	\$2,031	\$1,567	\$1,643	\$1,676
	01	402	194	Benefit - Unemployment Compensation	^^^	\$1,188	\$1,980	\$560	\$570	\$570
	01	402	196	Benefit - Health Insurance	^^^	\$45,997	\$53,432	\$34,329	\$33,815	\$44,150
	01	402	197	Benefit - Pension Contribution	^^^	\$22,450	\$22,868	\$16,750	\$19,110	\$18,264
	01	402	198	Benefit - Life/ADD/Short Dis.	^^^	\$902	\$903	\$562	\$745	\$755
	01	402	199	Benefit - Dental Insurance	^^^	\$2,299	\$2,355	\$2,074	\$2,112	\$2,324
	01	402	311	Accounting and Auditing Services	^^^	\$29,000	\$26,300	\$26,500	\$27,000	\$23,010
	01	402	354	Insurance - Worker's Comp.	^^^	\$777	\$440	\$190	\$195	\$199
	Department 402 TOTALS				\$134,620	\$250,895	\$260,346	\$198,635	\$206,205	\$215,158

Object 194Benefit – Unemployment Compensation

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

Object 196Benefit – Health Insurance

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

Object 197Benefit – Pension Contribution

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

Object 198Benefit – Life/ADD/Short Term Disability

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

Object 199Benefit – Dental Insurance

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

Object 354Insurance – Worker's Compensation

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

Department 402**Finance**

The Finance Department has two employees in the following positions:

1. Finance Director and
2. Finance Administrative Assistant.

All salaries, benefits and associated insurance costs are accounted for in this department. See Table 42 for specific details.

Object 110Salary – Finance Director

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

Object 112Salary – Full Time

This line item contains the salary for the Finance Assistant.

Object 180Other 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 189Benefit – Vision Insurance

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

Object 192Benefit – FICA

Employer paid portion of Social Security Insurance.

Object 193Benefit – Medicare

Employer paid portion of Medicare Insurance.

Object 194Unemployment Compensation

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

Object 196Benefit Health Insurance

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

Table 43 – General Fund Department 403 (Tax Collection)

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Expenditures	01	403	115	Salary - Part Time Staff	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$7,500
	01	403	192	Benefit - FICA	\$600	\$500	\$496	\$496	\$496	\$465
	01	403	193	Benefit - Medicare	\$100	\$100	\$116	\$116	\$116	\$110
	01	403	210	Operating Supplies	\$2,000	\$2,000	\$1,500	\$1,500	\$1,500	\$1,500
	01	403	309	Tax Collection Fees	\$14,000	\$14,000	\$14,000	\$15,000	\$15,000	\$16,000
	01	403	353	Insurance - Bond	^^^	^^^	^^^	^^^	^^^	\$258
				Department 403 TOTALS	\$24,700	\$24,600	\$24,112	\$25,112	\$25,112	\$25,833

Object 197Benefit – 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 198Benefit – Life/ADD/Short Term Disability

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

Object 199Benefit – Dental Insurance

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

Object 311Accounting and Auditing Services

This line item accounts for the annual audit, the Department of Community and Economic Development (DCED) single audit for grants, TAP⁵⁷ & CMAQ⁵⁸ Grant Audit, and the Governmental Accounting Standards Board (GASB) pension audit.

Object 354Insurance – Worker's Compensation

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

Department 403Tax 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 Table 43.

Object 115Salary – Part Time Staff

Stipend for a part time tax collector.

Object 192Benefit – FICA

Employer paid portion of Social Security Insurance.

Object 193Benefit – Medicare

Employer paid portion of Medicare Insurance.

Object 210Operating Supplies

Estimated cost for office and other supplies.

Object 309EIT⁵⁹ / LST⁶⁰ Tax Collection Fees

Costs associated with the collection of taxes.

**Table 44 – General Fund Department 405
(Human Resources/Borough Secretary)**

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Expenditures	01	405	110	Salary - HR Director/Secretary	\$49,381	\$50,615	\$51,628	\$52,919	\$53,977	\$55,057
	01	405	189	Benefit - Vision Insurance	^^	\$240	\$265	\$254	\$350	\$350
	01	405	192	Benefit - FICA	^^	\$3,153	\$3,201	\$3,281	\$3,347	\$3,414
	01	405	193	Benefit - Medicare	^^	\$737	\$749	\$767	\$783	\$799
	01	405	194	Benefit - Unemployment Compensation	^^	\$440	\$660	\$280	\$285	\$285
	01	405	196	Benefit - Health Insurance	^^	\$21,879	\$23,208	\$24,500	\$23,500	\$31,107
	01	405	197	Benefit - Pension Contribution	^^	\$8,315	\$8,095	\$8,202	\$9,293	\$8,780
	01	405	198	Benefit - Life/ADD/Short Dis.	^^	\$374	\$375	\$327	\$420	\$420
	01	405	199	Benefit - Dental Insurance	^^	\$978	\$1,001	\$1,037	\$1,056	\$1,306
	01	405	354	Insurance - Worker's Compensation	^^	\$285	\$124	\$100	\$97	\$95
Department 405 TOTALS					\$49,381	\$87,016	\$89,306	\$91,667	\$93,108	\$101,613

⁵⁷ TAP = Transportation Alternatives Program

⁵⁸ CMAQ = Congestion Mitigation and Air Quality Improvement

⁵⁹ EIT = Earned Income Tax

⁶⁰ LST = Local Services Tax

Department 405
Human Resources / Borough 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 Table 44 for specific information for each line item. This position is also the Right-to-Know Officer for the Borough. Beginning in 2019, the part-time in-house custodian will report to the Borough Secretary, but is budgeted in Department 430 as Facilities Maintenance Labor.

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

Table 45 highlights the various line items in this department. There are no staff salaries in this department – a deviation from previous charts 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.

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. This line item has a notable increase from previous years. This is in

anticipation of the potential purchase of gifts for conferees attending the PML Conference in October.

Object 218
Public Relations

This line item was previously named 'Newsletter'. Print and broadcast media are covered in this line item. Funds here cover two issues of a Borough Newsletter, 24 taped broadcasts of both month Council meetings (business meeting and work session meeting), and an appropriation to ACTV (community Media) to assist them with capital purchases. Council meetings can be viewed on Channel 12 and are also available for viewing anytime online at

<http://communitymedia.net/category/gettysburg-borough> .

Object 252
Computer/Copier/Video Parts

This line item funds one new computer for staff, 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.

Table 45 – General Fund Department 409
(General Government Administration)

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Expenditures	01	409	210	Operating Supplies	\$22,000	\$21,750	\$20,000	\$23,500	\$20,250	\$20,401
	01	409	215	Postage	^^^	\$500	\$1,450	\$2,450	\$2,195	\$1,450
	01	409	217	Merchandise (Flags, Pins, etc.)	\$456	\$200	\$500	\$300	\$250	\$2,500
	01	409	218	Public Relations	\$4,100	\$4,100	\$1,200	\$2,400	\$6,000	\$11,100
	01	409	252	Computer/Copier/Video Parts	\$1,500	\$1,500	\$3,500	\$1,750	\$5,650	\$1,250
	01	409	260	Small Tools/Equipment (minor)	^^^	\$250	\$200	\$300	\$250	\$250
	01	409	310	Professional/Other Services	\$22,000	\$15,000	\$17,040	\$16,600	\$2,000	\$0
	01	409	313	Engineering and Architectural	\$15,000	\$16,000	\$15,000	\$10,000	\$10,750	\$12,000
	01	409	314	Special Legal Services - Ord. Review	^^^	^^^	\$10,000	\$3,000	\$7,000	\$8,000
	01	409	317	Legal Services - Borough Solicitor	\$75,000	\$75,000	\$60,000	\$67,000	\$60,000	\$55,000
	01	409	318	Legal Services - Labor	^^^	\$12,500	\$25,000	\$22,500	\$10,000	\$12,500
	01	409	321	Telephone (landline)	\$4,000	\$4,000	\$3,000	\$3,400	\$4,290	\$4,479
	01	409	324	Telephone (wireless)	^^^	\$312	\$380	\$380	\$360	\$1,200
	01	409	325	Internet Fees	^^^	^^^	\$300	\$300	\$2,050	\$2,378
	01	409	329	Computer Software Fees	^^^	\$4,500	\$11,466	\$14,440	\$10,440	\$18,710
	01	409	331	Travel Reimbursement	^^^	\$2,000	\$1,800	\$900	\$325	\$1,405
	01	409	341	Legal Advertising	\$5,000	\$5,000	\$9,000	\$4,000	\$2,750	\$6,560
	01	409	352	Insurance - Liability	\$20,000	\$800	\$1,200	\$700	\$776	\$1,000
	01	409	353	Insurance - Surety & Fidelity	^^^	\$2,800	\$3,000	\$1,975	\$2,067	\$2,400
	01	409	355	Insurance - Public Official	\$5,000	\$8,924	\$9,000	\$7,000	\$8,659	\$8,660
	01	409	356	Insurance - Property	^^^	\$6,900	\$4,600	\$4,950	\$5,408	\$5,120
	01	409	357	Insurance - Inland Marine	^^^	^^^	^^^	^^^	^^^	\$61
	01	409	359	Insurance - Commercial Umbrella	^^^	\$3,800	\$2,500	\$2,205	\$2,916	\$1,400
	01	409	361	Public Utility - Electric	\$26,000	\$36,000	\$41,000	\$46,000	\$45,250	\$55,250
	01	409	362	Public Utility - Gas	^^^	^^^	^^^	\$150	\$825	\$1,100
	01	409	364	Public Utility - Sewer	^^^	\$12,500	\$1,000	\$700	\$600	\$788
	01	409	366	Public Utility - Water	^^^	\$12,500	\$3,000	\$1,000	\$1,150	\$1,500
	01	409	373	Repairs & Maintenance - Buildings	\$10,000	\$15,000	\$8,000	\$5,000	\$7,475	\$8,200
	01	409	374	Repairs & Maintenance - Machinery	\$22,000	\$2,000	\$15,000	\$16,000	\$15,250	\$16,750
	01	409	381	Rent of Land	\$20,400	\$20,400	\$27,000	^^^	^^^	^^^
	01	409	384	Rent of Machinery/Equipment	^^^	^^^	\$500	\$800	\$600	\$625
	01	409	386	Commission - Carr Lot	\$6,900	\$6,900	\$7,200	\$6,000	^^^	^^^
	01	409	388	Commission - County Lot	\$9,500	\$9,500	\$10,000	\$10,800	\$9,000	\$3,275
	01	409	390	Bank Service Charges/Fees	^^^	\$25	\$800	\$5,900	\$6,920	\$5,900
	01	409	420	Dues/Subscriptions/Memberships	^^^	\$1,200	\$6,250	\$6,800	\$7,460	\$7,785
	01	409	452	Contracted IT/Network Services	\$20,000	\$4,000	\$6,492	\$4,650	\$7,705	\$8,450
	01	409	460	Continuing Education/Training	\$8,600	\$9,000	\$4,750	\$12,300	\$11,100	\$12,275
	01	409	750	Capital Purchase/Minor Machine	^^^	^^^	^^^	^^^	^^^	\$3,500
Department 409 TOTALS					\$297,456	\$314,861	\$331,128	\$306,150	\$277,721	\$303,222

Object 313Engineering and Architectural

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

Object 314Special Legal Services – Ordinance Reviews

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

Object 317Legal Services – Borough Solicitor

Covers the costs associated with the Borough Solicitor preparing for and attending Borough Council Meetings.

Object 318Legal Services – Labor

Covers the cost of the Borough's Labor Attorney (Campbell, Durrant, Beatty & Palombo). Used in conjunction with any labor or union contractual matters that may arise from time-to-time.

Object 321Telephone (landline)

Cost of landline phone service in the Borough Building.

Object 324Telephone (wireless)

Cell phone service for the Mayor, Borough Manager, and Borough Secretary.

Object 325Internet Fees

Fees for a static IP⁶¹ address associated with the Borough's business cable and internet service in the Borough Building.

Object 329Computer Software Fees

This line item funds the following:

- ✚ Government-wide financial, personnel, and accounting software by FREEDOM Systems,
- ✚ Customer support from FREEDOM Systems,

- ✚ Virtual Towns and Schools (VTS)⁶² website hosting and maintenance fees,
- ✚ Office 365 online cloud hosting platform,
- ✚ Seamless DOCS online forms, applications and payment options, and
- ✚ eCode 360, a searchable and online version of the Borough Code and ordinance platform on the Borough website.

Object 331Travel Reimbursement

Used to reimburse travel expenses incurred on business trips.

Object 341Legal Advertising

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

Object 352Insurance – Liability

Premiums for insurance coverage.

Object 353Insurance – Surety & Fidelity

Premiums for insurance coverage.

Object 355Insurance – Public Official

Premiums for insurance coverage.

Object 356Insurance – Property

Premiums for insurance coverage.

Object 357Insurance – Inland Marine

Premiums for insurance coverage.

Object 359Insurance – Commercial Umbrella

Premiums for insurance coverage.

⁶¹ IP = Internet Protocol Address

⁶² VTS was acquired by CivicPlus in 2018, but will continue to provide hosting and support services to the Borough for its website

Object 361Public Utility – Electric

Electric bills in the Borough Building.

Object 362Public Utility – Gas

Natural gas bills in the Borough Building.

Object 364Public Utility – Sewer

Sewer bills.

Object 366Public Utility – Water

Water bills.

Object 373Repairs & 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. It also covers Ehrlich pest control services and CINTAS carpet cleaning services.

Object 374Repairs & 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,
- ✚ CSE (Control, Service, and Engineering) (HVAC) system maintenance,
- ✚ Eicholtz copier/printer service agreement,
- ✚ Cummins Power Systems emergency generator services, and
- ✚ A small fund for miscellaneous unforeseen needs.

Object 384Rent of Machinery/Equipment

Covers the rental of the postage meter machine.

Object 388Commission – 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. It I anticipated that the lot associated with this

agreement will be sold in 2019, thus ending this revenue sharing agreement. The Borough, however, is beginning a process to acquire another revenue sharing lot in association with the Gettysburg Area School District. This lot would be located off of Lefevre Street, adjacent to the Middle School.

Object 390Bank 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 420Dues/Subscriptions/Memberships

Covers the cost for the following memberships:

- ✚ International City Manager’s Association (ICMA)
- ✚ 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 452Contracted IT/Network Services

Covers contracted IT management services with TREYSTA.

Object 460Continuing Education/Training

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

- ✚ PML Conference attendance,
- ✚ PELRAS conference attendance,
- ✚ GFOA conference attendance,
- ✚ APMR conference attendance, and

✚ additional FREEDOM Systems training.

Object 750

Contracted IT/Network Services

Covers the cost of updating four computer work stations.

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. Table 46 shows the details for the department. The total budget for the police department is \$57,006 more than FY2018 – which is largely attributed to the hiring of another patrolman. This increase is predicated upon returning staffing levels to the department that had been cut in previous budgets. Specifically, the department will be at full strength for the first time in over five years.

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 8 full-time patrolmen.

Object 113

Salary – Field Training Officer

This line item was eliminated and rolled into the department's overtime budget. It is a 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 117

Salary – Auxiliary Police

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

Object 135

Contracted Services

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

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 FY2018 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, and continued into the new CBA which began on January 1, 2018.

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

Table 46 – General Fund Department 410 (Police)

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Expenditures	01	410	110	Salary - Chief of Police	\$77,562	\$79,113	\$80,695	\$82,712	\$84,366	\$79,000
	01	410	112	Salary - Full Time	\$621,000	\$478,101	\$467,434	\$558,556	\$638,316	\$667,170
	01	410	113	*Salary - Field Training Officer	^^^	\$2,500	\$3,000	\$3,000	^^^	^^^
	01	410	114	Salary - Professional Staff	\$44,968	\$45,867	\$38,415	\$47,954	\$49,399	\$50,387
	01	410	115	Salary -Part Time Staff	\$35,880	\$83,700	\$72,500	\$80,000	\$45,000	\$45,000
	01	410	117	Salary - Auxiliary Police	\$2,000	\$2,000	\$2,000	\$1,700	\$1,700	\$1,240
	01	410	135	Contracted Services	^^^	^^^	^^^	\$7,500	\$5,000	\$5,000
	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	^^^	\$60,002	\$51,966	^^^	^^^	^^^
	01	410	180	Other Comp./Overtime	\$80,500	\$40,000	\$59,500	\$78,000	\$92,900	\$102,000
	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	\$5,000	\$5,000
	01	410	188	Benefit - Health Cost Reimbursement	^^^	\$5,000	\$10,150	\$4,590	^^^	^^^
	01	410	189	**Benefit - Vision Insurance	\$581,000	\$4,200	\$1,020	\$3,412	\$4,100	\$4,100
	01	410	190	Benefit - Contractual	\$4,112	\$5,000	\$6,000	\$33,100	\$31,000	\$16,000
	01	410	191	Benefit - Uniform Allowance	\$14,600	\$16,397	\$12,249	\$16,750	\$17,000	\$9,860
	01	410	192	Benefit - FICA	^^^	\$2,844	\$10,989	\$8,059	\$5,959	\$5,994
	01	410	193	Benefit - Medicare	\$34,800	\$12,434	\$11,850	\$11,183	\$13,435	\$13,776
	01	410	194	Benefit - Unemployment Compensation	^^^	\$7,418	\$8,882	\$5,100	\$4,609	\$4,352
	01	410	196	Benefit - Health Insurance	^^^	\$250,625	\$208,853	\$174,018	\$196,998	\$243,874
	01	410	197	Benefit - Pension Contribution (MMO)	^^^	\$136,546	\$117,676	\$105,830	\$111,208	\$116,126
	01	410	198	Benefit - Life/ADD/Short Term Dis.	^^^	\$6,007	\$5,856	\$4,484	\$5,319	\$5,425
	01	410	199	Benefit - Dental Insurance	^^^	\$12,778	\$4,056	\$2,645	\$12,384	\$13,628
	01	410	200	Benefit - Pension Non-Uniform	^^^	^^^	\$6,343	\$7,433	\$8,421	\$8,035
	01	410	210	Operating Supplies	\$7,500	\$5,500	\$6,500	\$6,000	\$7,000	\$9,300
	01	410	215	Postage	^^^	\$500	\$500	\$500	\$500	\$400
	01	410	231	Vehicle Fuel - Gasoline	\$25,000	\$23,000	\$16,000	\$14,750	\$14,750	\$14,500
	01	410	242	Protection to Persons/Property (Ammo)	\$2,500	\$2,500	\$7,080	\$5,500	\$5,000	\$7,000
	01	410	249	TAZER Maintenance	^^^	\$5,100	\$4,551	\$5,250	\$5,705	\$5,900
	01	410	251	Vehicle - Parts and Maintenance	\$10,000	\$7,000	\$10,000	\$7,500	\$7,500	\$7,000
	01	410	252	Computer/Copier/Video Parts	^^^	\$500	\$500	\$1,750	\$2,700	\$2,700
	01	410	301	Towing Costs	\$450	\$500	\$500	\$550	\$550	\$500
	01	410	310	Professional/Other Services	\$8,020	\$9,000	\$4,000	\$3,850	\$6,495	\$6,500
	01	410	314	Special Legal Services	\$35,000	\$20,000	\$50,000	\$52,500	\$20,000	\$20,000
	01	410	321	Telephone (landline)	\$6,000	\$4,250	\$4,250	\$4,250	\$4,770	\$6,546
	01	410	324	Telephone (wireless)	\$2,800	\$2,100	\$3,495	\$3,495	\$3,500	\$4,450
	01	410	327	Radio/Equipment Maintenance	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
	01	410	329	Computer Software Fees	^^^	\$15,175	\$10,390	\$5,500	\$10,600	\$10,800
	01	410	331	Travel Expense Reimbursement	^^^	\$700	\$700	\$250	\$500	\$500
	01	410	350	***Insurance - Vehicle	\$21,000	\$4,900	\$6,300	\$7,058	\$5,340	\$4,950
	01	410	351	Insurance - PA Law 477	^^^	\$7,721	\$7,721	\$7,721	\$7,721	\$7,721
	01	410	352	Insurance - Liability	^^^	\$1,815	\$2,700	\$2,332	\$2,529	\$2,600
	01	410	354	Insurance - Workers Compensation	^^^	\$41,693	\$47,000	\$40,461	\$39,003	\$41,550
	01	410	356	Insurance - Property	^^^	\$208	\$4,500	^^^	^^^	^^^
	01	410	357	Insurance - Inland Marine	^^^	^^^	^^^	\$250	\$926	\$1,000
	01	410	358	Insurance - Law Enforcement Liability	^^^	\$12,741	\$12,741	\$25,038	\$31,867	\$22,716
	01	410	359	Insurance - Commercial Umbrella	^^^	\$4,225	\$5,600	\$7,373	\$9,505	\$3,700
	01	410	374	Machinery and Equipment Repairs	^^^	\$1,290	\$500	\$500	^^^	^^^
	01	410	410	Judgements and Damages	^^^	^^^	\$10,000	\$20,000	\$10,000	^^^
	01	410	420	Dues/Subscriptions/Memberships	\$900	\$1,025	\$450	\$1,000	\$740	\$750
	01	410	452	Contracted IT Services	^^^	^^^	\$4,704	\$5,800	\$16,100	\$10,995
	01	410	460	Continuing Education/Training	\$10,040	\$7,870	\$15,750	\$10,000	\$7,750	\$7,350
	01	410	740	Capital Purchase/Machinery	\$1,400	\$18,163	\$23,211	\$23,250	\$23,000	\$37,776
Department 410 TOTALS					\$1,629,032	\$1,570,972	\$1,558,762	\$1,510,129	\$1,578,165	\$1,635,171

*This line item was combined with line item 01-410-112 in 2018.

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

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

Object 188Benefit – Healthcare Cost Reimbursements

This benefit was successfully bargained out of the new CBA which began on January 1, 2018. Previously, all copays and deductibles were reimbursed for any medical condition or visit to the doctor. The elimination of this provision saves the Borough around \$15,000 annually.

Object 189Benefit – Vision Insurance

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

Object 190Benefit – Contractual

This is a payment required by a separation settlement agreement with a former employee. This legacy item will expire in FY2019, saving the Borough around \$17,000 annually in FY2020 and beyond.

Object 191Benefit – Uniform Allowance

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

Object 192Benefit – 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 193Benefit – Medicare

Employer paid portion of Medicare Insurance.

Object 194Benefit – Unemployment Compensation

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

Object 196Benefit – Health Insurance

The cost to supply this insurance benefit for personnel in this department. Per the labor agreement, the employee will pay 10.5% of the insurance premium.

Object 197Benefit – 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 198Benefit – Life/ADD/Short Term Disability

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

Object 199Benefit – Dental Insurance

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

Object 200Benefit – 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 210Operating Supplies

Costs for office supplies and other operating materials.

Object 215Postage

Cost associated with sending notices out in the mail.

Object 231Vehicle Fuel – Gasoline

Pays for the fuel to keep police cars on the road.

Object 242Protection to Persons & Property

This line items funds the replacement and/or maintenance of firing range equipment and firearms.

Object 249TAZER Maintenance

The line items funds TAZERS and associated supplies.

Object 251Vehicle – 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 Borough has entered into – known as the Enterprise Fleet Management Program. This will help stabilize the Borough's capital expenses and maintenance costs moving forward.

Object 252Computer/Copier/Video Parts

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

Object 301Towing Costs

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

Object 310Professional/Other Services

This line item funds the following:

- + CBY Services,
- + NMS Laboratories,
- + YIS Services, and
- + Miscellaneous items that are unforeseen.

Object 314Special Legal Services

Used if any labor disagreements or disputes arise throughout the year. The Borough's labor attorney is Campbell, Durant, Beatty & Palombo.

Object 321Telephone (landline)

Landline phone bills:

- + Cytracom
- + TTY, and
- + Fax.

Object 324Telephone (wireless)

Cellular phone bills for departmental staff.

Object 327Radio/Equipment Maintenance

Maintenance for radios used by the officers.

Object 329Computer Software Fees

Funds the following computer software applications:

- + Informant,
- + eCode360,
- + VTS department webpage,
- + MS server and licenses,
- + CNET, and
- + UPSafety online citation and ticketing applications.

Object 331Travel Expense Reimbursement

Reimbursement for business related trips if personal vehicles are used.

Object 350Insurance – Vehicle

Premiums associated with insurance coverage.

Object 351Insurance – PA Law 477

Premiums associated with insurance coverage.

Object 352Insurance – Liability

Premiums associated with insurance coverage.

Object 354Insurance – Workers Compensation

Premiums associated with insurance coverage.

Object 357Insurance – Inland Marine

Premiums associated with insurance coverage.

Object 358Insurance – 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. Since then, however, via an RFP for a new insurance broker, this premium has decreased a bit for FY2019.

Object 359Insurance – Commercial Umbrella

Premiums associated with insurance coverage.

Object 420Dues/Subscriptions/Memberships

Covers the cost for MAGLOCLN and Adams County Hand Gunners Association.

Object 452Contracted IT Services

Departmental costs associated with IT management services as contracted through TREYSTA.

Object 460Continuing Education/Training

Funds various training opportunities as may arise throughout the year.

Object 740Capital Purchase/Machinery

This line item incorporates the new Enterprise Fleet Management Program, which stabilizes the Borough's vehicle capital expenses and maintenance costs in the longer term. This line item will fund two Ford Taurus Interceptors (plus equipment installation) in FY2019.

Department 411Fire

This department is different from the ordained Fire Tax millage of 0.25 mills, which is accounted for by Fund 03. 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. Table 47 details these costs. It is a requirement (State mandate) that each municipality provide for the provision of fire protection services. This can be done by raising each municipality's own fire department or by using the services of a fire department from a neighboring municipality. Several municipalities around Gettysburg utilize the Gettysburg Fire Department to comply with this fire protection mandate. As such, the Borough should not be solely responsible for the costs associated with keeping the Gettysburg Fire Department viable.

Object 354Insurance – 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. However, Gettysburg should not be responsible for this premium exclusively, as other municipalities utilize the services of the Gettysburg Fire Department.

Object 361Public Utility – Electricity

Cost of electric bills associated with the fire siren.

Object 363Public Utility – Hydrant Service

Cost associated with fire hydrant inspections.

Table 47 – General Fund Department 411 (Fire)

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Expenditures	01	411	354	Insurance - Worker's Compensation	\$18,800	\$20,000	\$20,000	\$20,000	\$17,840	\$18,575
	01	411	361	Public Utility - Electricity (siren)	\$250	\$250	\$250	\$200	\$227	\$250
	01	411	363	Public Utility - Hydrant Services	\$3,650	\$3,650	\$3,650	\$3,600	\$3,660	\$3,660
	01	411	544	Non-Governmental Appropriations - Fire Fighters Relief	\$48,000	\$48,000	\$45,000	\$43,000	\$38,000	\$31,500
Department 411 TOTALS					\$70,700	\$71,900	\$68,900	\$66,800	\$59,727	\$53,985

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. However, Gettysburg should not be responsible for this premium exclusively, as other municipalities utilize the services of the Gettysburg Fire Department.

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. 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 FY2019 budget provides for the continuation of outsourced code enforcement services with PMCA. In 2018, Council authorized an increase in service by PMCA to the equivalent of a full-time code enforcement position (much like the one envisioned in 2015). As such, PMCA has a staff member in the Borough, providing code enforcement services 40 hours each week. PMCA personnel have an office in the Borough Building and interact with the staff much like a regular Borough employee. PMCA and its code enforcement personnel work very closely with the Department of Planning and Historic Preservation. Table 48 reviews these expenses.

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 two non-union employees; the Director of Planning and Historic Preservation and an Administrative Assistant. In previous budgets, this department oversaw and managed both the Code Enforcement Officer (Department 413) and the 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 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 previous budgets. The separation of these duties continues in FY2019. Most line items in this department are self-explanatory and are highlighted in Table 49.

Object 110
Salary – Planning Director

Planning Director salary – exempt from overtime.

Object 112
Salary – Full Time Staff

The salary for the Management Assistant.

Table 48 – General Fund Department 413 (Code Enforcement)

Expenditure	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
	01	413	135	Contracted Services	\$50,000	\$40,000	\$50,000	\$50,000	\$50,000	\$75,000
	01	413	215	Postage	^^^	^^^	\$2,000	\$1,000	\$500	\$100
	Department 413 TOTALS				\$50,000	\$40,000	\$52,000	\$51,000	\$50,500	\$75,100

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.

Table 49 – General Fund Department 414 (Planning/Historic Preservation)

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Expenditures	01	414	110	Salary - Planning Director	\$55,722	\$57,115	\$58,452	\$53,300	\$54,366	\$55,453
	01	414	112	Salary - Full Time Staff	^^^	^^^	^^^	^^^	\$43,726	\$48,501
	01	414	135	Contracted Services	^^^	^^^	^^^	\$2,500	^^^	^^^
	01	414	189	Benefit - Vision Insurance	^^^	\$240	\$85	\$254	\$550	\$550
	01	414	192	Benefit - FICA	^^^	\$6,200	\$3,712	\$3,305	\$6,082	\$6,445
	01	414	193	Benefit - Medicare	^^^	\$1,450	\$868	\$773	\$1,423	\$1,508
	01	414	194	Benefit - Unemployment Compensation	^^^	\$865	\$660	\$280	\$570	\$570
	01	414	196	Benefit - Health Insurance	^^^	\$15,028	\$8,825	\$11,030	\$20,798	\$26,231
	01	414	197	Benefit - Pension Contribution	^^^	\$17,085	\$9,181	\$8,261	\$16,160	\$16,215
	01	414	198	Benefit - Life/ADD/Short Term Disability	^^^	\$748	\$605	\$327	\$745	\$787
	01	414	199	Benefit - Dental Insurance	^^^	\$1,321	\$347	\$1,037	\$1,440	\$1,800
	01	414	210	Operating Supplies	\$3,000	\$4,500	\$2,500	\$2,500	\$2,270	\$5,465
	01	414	215	Postage	^^^	\$350	\$400	\$350	\$75	\$2,000
	01	414	252	Computer/Copier/Video Parts	^^^	\$500	\$500	\$875	\$500	\$1,750
	01	414	302	Engineering - Building Inspections	^^^	\$32,000	\$30,000	^^^	^^^	^^^
	01	414	303	Engineering - Ordinance Amendments	^^^	\$3,000	\$3,000	\$10,000	\$6,000	\$6,000
	01	414	304	Engineering - Other Services	^^^	\$600	\$600	\$500	\$500	\$500
	01	414	310	Professional/Other Services	\$2,100	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
	01	414	314	Special Legal Services	\$18,000	\$9,000	\$9,000	\$5,500	\$5,550	\$6,000
	01	414	317	Legal Services - Zoning Hearing Board	^^^	\$3,000	\$3,000	\$3,000	\$6,000	\$6,000
	01	414	318	Legal Services - Ordinance Amendment Review	^^^	\$8,000	\$8,000	\$4,000	\$6,000	\$6,000
	01	414	329	Computer Software Maintenance Fees	^^^	^^^	\$9,479	\$10,000	\$7,100	\$9,400
	01	414	341	Legal Advertising	\$800	\$1,000	\$1,000	\$900	\$850	\$2,500
	01	414	354	Insurance - Worker's Compensation	^^^	\$496	\$80	\$128	\$97	\$175
	01	414	420	Dues/Subscriptions/Memberships	^^^	\$950	\$1,185	\$1,300	\$1,300	\$680
	01	414	452	Contracted IT Management Services	^^^	^^^	\$588	\$575	\$625	\$1,320
	01	414	460	Continuing Education/Training	^^^	\$1,500	\$1,500	\$3,500	\$3,500	\$2,500
	01	414	750	Capital Purchase/Minor Machine	^^^	^^^	^^^	^^^	^^^	\$1,600
Department 414 TOTALS					\$79,622	\$166,948	\$155,567	\$126,195	\$188,227	\$211,950

Object 215Postage

Costs associated with mailing permits and other documents to applicants.

Object 252Computer/Copier/Video Parts

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

Object 303Engineering – Ordinance Amendment

Used for subdivision and land development ordinance revisions.

Object 304Engineering – Other Services

Miscellaneous engineering needs.

Object 310Professional/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 and 2017 budgets. 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 2018 and is expected to be completed in 2019.

Object 314Special Legal Services

General legal services for the department.

Object 317Legal –Zoning Hearing Board

Legal services associated with the Zoning Hearing Board.

Object 318Legal – Ordinance Amendment Reviews

Legal services for the review of amendments to zoning ordinances.

Object 329Computer/Software Maintenance Fees

Funds the following computer software fees:

- ✚ FREEDOM systems land management software,
- ✚ Department web page and hosting fees, which includes eCode 360 – an online searchable code and zoning application,
- ✚ SeamlessDocs – an online permit and license application and payment program,
- ✚ MS Office 365, and
- ✚ Global Information Systems (GIS) software.

Object 341Legal Advertising

Costs to advertise meetings, etc.

Object 354Insurance – Worker’s Compensation

Cost of providing this benefit to employees.

Object 420Dues/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 452Contracted IT Management Services

Provides IT management services for the department by TREYSTA, Inc.

Object 460Continuing 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.

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. See Table 50.

Object 220

Civil Service Testing Supplies

Pays for various supplies needed to plan Civil Service exams⁶³.

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.

Object 460

Civil Service Training & Testing

Costs associated with administering a Civil Service Exam by a third party, independent of the Police Department.

Department 421
Health

Table 51 shows the detail in this department. Act 101 Recycling expenses are found in the Health Department.

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, 2017, and 2018 the advertising requirement was incorporated as part of the Borough website, to be followed later in the year with a reminder postcard and in the Borough Newsletter.

The Borough's contracted Waste Hauler, Waste Connections, began providing quarterly electronic recycling services, which has been a long-standing challenge for the Borough, as electronic waste is not permissible in landfills.

Department 430
Public Works

This department, highlighted in Table 52, 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. However, both

Table 50 – General Fund Department 415 (Emergency Management)

Expenditure	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
	01	415	220	Civil Service Testing Supplies	^^^	^^^	\$200	\$200	\$200	^^^
	01	415	310	EMA Coordinator Stipend	^^^	^^^	\$750	\$1,500	\$750	\$750
	01	415	460	Civil Service Training & Testing	^^^	^^^	\$250	\$500	\$250	^^^
	Department 415 TOTALS				\$0	\$0	\$1,200	\$2,200	\$1,200	\$750

Table 51 – General Fund Department 421 (Health)

Expenditure	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
	01	421	341	Acct 101 Recycling Advertising	\$500	\$500	^^^	^^^	\$250	\$315
	01	421	543	Non-Governmental Appropriations - SPCA	\$5,000	\$1,000	\$1,000	\$1,000	\$1,000	^^^
	Department 421 TOTALS				\$5,500	\$1,500	\$1,000	\$1,000	\$1,250	\$315

⁶³ The Police Department is fully staffed in 2019 with no expectation of additional hiring in the department

the 2018 budget and the 2019 budget begin to address this issue with provisions for new and/or replacement equipment have been included in both year's budgets.

Object 110
Salary – Public Works Director
Salary for the director of the department.

Table 52 – General Fund Department 430 (Public Works)

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Expenditures	01	430	110	Salary - Public Works Director	\$68,720	\$70,095	\$71,497	\$73,285	\$74,751	\$62,500
	01	430	112	Salary - Full Time	\$343,551	\$339,008	\$276,152	\$310,488	\$319,604	\$309,451
	01	430	115	Salary - Part Time	\$13,866	\$25,000	\$37,000	\$28,000	\$24,000	\$38,700
	01	430	135	Contracted Services	\$8,000	\$8,000	\$8,800	\$8,800	\$7,000	\$1,750
	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	\$20,000	\$9,000	\$10,500	\$10,000	\$6,500	\$8,000
	01	430	185	Other Comp./Vacation Buy Back	^^^	^^^	\$2,805	\$2,835	^^^	\$2,500
	01	430	187	Other Comp./Health Care Buy Out	^^^	\$3,000	\$3,000	\$6,000	\$8,000	\$5,000
	01	430	189	Benefit - Vision Insurance	^^^	\$1,455	\$702	\$1,403	\$2,038	\$2,038
	01	430	191	Benefit - Uniform Allowance	^^^	\$8,500	\$9,495	\$7,175	\$7,000	\$7,000
	01	430	192	Benefit - FICA	^^^	\$26,241	\$26,368	\$25,498	\$26,343	\$25,979
	01	430	193	Benefit - Medicare	^^^	\$6,137	\$6,168	\$5,963	\$6,163	\$6,077
	01	430	194	Benefit - Unemployment Compensation	^^^	\$3,661	\$7,425	\$2,885	\$2,921	\$3,327
	01	430	196	Benefit - Health Insurance	\$126,000	\$146,029	\$137,397	\$115,309	\$120,143	\$136,215
	01	430	197	Benefit - Pension Contribution	^^^	\$66,885	\$65,463	\$59,403	\$68,536	\$68,998
	01	430	198	Benefit - Life/ADD/Short Term Disability	^^^	\$2,842	\$2,649	\$2,310	\$3,196	\$2,536
	01	430	199	Benefit - Dental Insurance	^^^	\$7,824	\$3,201	\$6,479	\$5,928	\$8,425
	01	430	210	Operating Supplies	^^^	\$8,000	\$10,000	\$14,000	\$12,500	\$12,500
	01	430	215	Postage	^^^	\$50	\$50	\$40	\$20	\$20
	01	430	231	Vehicle Fuel - Gasoline	\$26,000	\$30,000	\$25,000	\$22,000	\$20,000	\$20,000
	01	430	251	Vehicle - Parts & Maintenance	\$25,000	\$20,000	\$26,000	\$26,000	\$25,000	\$20,000
	01	430	252	Computer/Copier/Video Parts	^^^	\$200	\$250	\$2,000	\$800	\$500
	01	430	260	Small Tools/Equipment (minor)	^^^	\$500	\$2,000	\$2,250	\$2,250	\$2,000
	01	430	321	Telephone (landline)	\$4,000	\$2,000	\$2,000	\$2,200	\$2,450	\$1,450
	01	430	324	Telephone (wireless)	^^^	\$2,000	\$3,000	\$2,750	\$2,500	\$1,800
	01	430	325	Internet Fees	^^^	\$720	\$720	\$720	\$720	\$1,260
	01	430	329	Computer Software Fees	^^^	^^^	\$739	\$750	\$240	\$239
	01	430	331	Travel Expense Reimbursement	^^^	\$50	\$50	\$50	\$50	\$50
	01	430	341	Legal Advertising	^^^	^^^	\$200	\$250	\$250	\$250
	01	430	350	Insurance - Vehicle	^^^	\$7,400	\$8,200	\$15,392	\$16,951	\$13,100
	01	430	352	Insurance - Liability	^^^	\$4,600	\$1,100	\$1,205	\$366	\$1,350
	01	430	354	Insurance - Workers Compensation	^^^	\$33,290	\$25,905	\$26,969	\$22,742	\$23,850
	01	430	356	Insurance - Property	\$23,000	\$2,000	\$2,000	\$2,656	\$2,926	\$2,800
	01	430	357	Insurance - Inland Marine	^^^	\$2,000	\$2,000	\$2,139	\$1,326	\$2,250
	01	430	358	Insurance - Herbicide/Pesticide	^^^	\$379	\$380	\$380	\$379	\$379
	01	430	359	Insurance - Commercial Umbrella	^^^	\$2,340	\$2,340	\$3,808	\$1,377	\$1,855
	01	430	361	Public Utility - Electricity	\$12,000	\$2,200	\$2,200	\$2,500	\$2,700	\$2,700
	01	430	362	Public Utility - Gas	^^^	\$7,000	\$7,000	\$6,000	\$6,200	\$6,200
	01	430	364	Public Utility - Sewer	^^^	\$400	\$400	\$350	\$350	\$350
	01	430	366	Public Utility - Water	^^^	\$400	\$400	\$450	\$460	\$460
	01	430	373	Repairs & Maintenance - Buildings	\$5,000	\$5,000	\$1,000	\$6,000	\$12,000	\$6,000
	01	430	374	Machinery and Equipment Repairs	^^^	\$20,000	\$20,000	\$14,500	\$13,960	\$13,960
	01	430	384	Rent of Machinery & Equipment	\$1,000	\$1,000	\$1,000	\$1,750	\$1,800	\$1,800
	01	430	420	Dues/Subscriptions/Memberships	^^^	\$100	\$300	\$380	\$380	\$380
	01	430	450	Permits & Fees	^^^	^^^	\$100	\$750	\$750	\$750
	01	430	452	Contracted IT Services	^^^	^^^	\$1,176	\$1,125	\$1,200	\$1,320
	01	430	460	Continuing Education/Training	\$300	\$800	\$800	\$800	\$1,200	\$1,200
	01	430	470	CDL, Drug & Alcohol Testing	^^^	\$400	\$400	\$600	\$600	\$1,000
	01	430	740	Capital Purchase/Machinery	^^^	^^^	\$30,000	\$23,000	\$31,988	\$33,600
	01	430	750	Capital Purchase/Minor Machine	^^^	\$4,800	\$5,000	\$6,000	\$6,000	\$6,000
Department 430 TOTALS					\$676,437	\$881,306	\$890,423	\$855,597	\$874,558	\$869,869

Object 112
Salary – Full Time
Wages for all full-time employees in the department.

Object 115
Salary – Part Time
Provides wages for part-time/seasonal employees including seasonal labor, flower watering and the Borough custodian.

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. Every effort is made to complete work during normal shift hours, however, unforeseen challenges arise from time-to-time. Weather events also factor into the use of this line item.

Object 185
Other Compensation Vacation Buy Back
Cash payouts at the end of the year for vacation time that was denied earlier in the year or otherwise not used.

Object 187
Other Comp./Health Care Buy Out
The Borough provides an extra compensation to employees who choose to not participate in the health insurance program. The lump sum payments are \$3000 for single coverage and \$5000 for family coverage. This department has two such employee.

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

Object 191
Benefit – Uniform Allowance
Costs associated with providing work clothes for employees as mandated in 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
The cost of providing this insurance benefit to employees.

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

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

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

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

Object 215
Postage
Covers any notices that must be mailed.

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

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

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

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

Object 321
Telephone (landline)
Landline phone expenses.

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 341
Legal Advertising
Costs to advertise as required by law.

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

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

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

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

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.

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

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 374Machinery and Equipment Repairs

Used to repair aging equipment that has not been replaced beyond the life expectancy of the equipment.

Object 384Rent of Machinery & Equipment

Used if the Borough needs a piece of equipment to complete a project that the Borough does not own.

Object 420Dues/Subscriptions/Memberships

Covers cost for PA One Call and the Underground tank license.

Object 450Permits & Fees

Fee for renewing the Borough's pesticide license.

Object 452Contracted IT Services

Covers contracted services for Information Technology in the department.

Object 460Continuing Education/Training

Used for training opportunities as they arise in throughout the year.

Object 470CDL, Drug & Alcohol Testing

Pays for mandatory random drug and alcohol testing for all employees with a CDL license.

Object 740Capital Purchase/Machinery

Funds the purchase of a new backhoe (payment 4 of 5 – will appear one last time in the 2020

budget). This also covers the cost of a new Silverado with utility body.

Object 750Capital Purchase/Minor Machinery

Pays for small equipment needed to perform various construction tasks. A new mower deck is slated to be purchased in 2019.

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. See Table 53.

Object 361Public Utility – Electricity

Pays electric bills for street lights. The Borough has been transitioning to energy efficient LED lights. This transition has been yielding, on average, a \$600 reduction in the monthly electric bill despite that fact that Met-Ed has implemented a rate increase.

Object 374Machinery and Equipment Repairs

Covers the cost for miscellaneous repairs to street lights.

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

Table 53 – General Fund Department 434 (Street Lighting)

Expenditures	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
	01	434	361	Public Utility - Electricity	\$103,000	\$75,000	\$75,000	\$95,000	\$95,000	\$94,000
	01	434	374	Machinery and Equipment Repairs	\$5,000	\$5,000	\$5,000	\$5,000	\$6,125	\$6,000
	Department 434 TOTALS				\$108,000	\$80,000	\$80,000	\$100,000	\$101,125	\$100,000

Table 54 – General Fund Department 435 (Sidewalks & Crosswalks)

Expenditures	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
	01	435	313	Engineering - ADA Ramps	\$25,000	\$22,400	\$35,000	\$35,000	\$35,000	\$32,000
	01	435	372	Repairs & Maintenance - Non-Buildings	\$1,000	\$15,000	\$25,000	\$12,500	\$13,000	\$13,000
	Department 435 TOTALS				\$26,000	\$37,400	\$60,000	\$47,500	\$48,000	\$45,000

Table 55 – General Fund Department 436 (Storm Sewers & Drains)

Expenditures	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019*
	01	436	313	Engineer - Storm Sewer	^^^	^^^	^^^	\$12,500	\$25,000	^^^
	01	436	329	Computer Software Fees	^^^	^^^	\$2,400	\$2,500	\$2,500	^^^
	01	436	372	Repairs & Maintenance - Non-Buildings	\$12,600	\$10,000	\$5,000	\$5,500	\$5,000	^^^
	Department 436 TOTALS				\$12,600	\$10,000	\$7,400	\$20,500	\$32,500	\$0

*NOTE: All expenses in this department will be absorbed into the newly enacted Gettysburg Borough Storm Water Authority (GBSWA)

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 mandate⁶⁴. See Table 54.

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

The Borough has been preparing for several years to comply with MS4 mandates. In late 2018, Borough Council incorporated the Gettysburg Borough Storm Water Authority (GBSWA), which is tasked with implementation of Borough's Storm Water Pollution Reduction Plan (PRP). The new GBSWA will levy Storm Water Fees on every property, regardless of tax status⁶⁵, to raise the needed

funds to administer the program. As such, Department 436 has been removed from the General Fund in FY2019 and will be budgeted in the new GBSWA. All storm water projects will be managed by the Authority moving forward. Table 55 shows the historically budgeted amounts in this department.

Department 438

Bridges

FY2019 is the final year to utilize the funds acquired by the 2016 GO Bond issuance. These funds were used to accomplish bridge maintenance. The 10-year bridge maintenance plan was completed in the previous 3 years. Barring any unforeseen damage, the Borough should not need to budget for this item again until 2022 when engineering work should be done in preparation for more maintenance work in 2023. Table 56 shows the historically budgeted amounts in this department.

Department 439

Roads & Alleys

FY2019 is the final year to utilize the funds acquired by the 2016 GO Bond issuance. Projects

Table 57 –
General Fund
Department
439 (Roads &
Alleys)

Expenditures	Fund	Dept.	Object	Description	2014	2015	2016	2017*	2018*	2019*
	01	439	313	Engineering - Roads	\$25,000	\$10,000	\$14,000	^^^	^^^	^^^
	01	439	377	Repairs & Maintenance - Alleys	\$20,000	\$22,000	\$12,000	^^^	^^^	^^^
	01	439	378	Repairs & Maintenance - Streets	\$111,400	\$115,000	^^^	^^^	^^^	^^^
	Department 439 TOTALS				\$156,400	\$147,000	\$26,000	\$0	\$0	\$0

Table 56 – General Fund Department 438 (Bridges)

Expenditures	Fund	Dept.	Object	Description	2014	2015	2016	2017*	2018*	2019*
	01	438	313	Engineering - Bridges	^^^	^^^	\$14,000	^^^	^^^	^^^
	Department 438 TOTALS				\$0	\$0	\$14,000	\$0	\$0	\$0

*NOTE: Expenses in this department utilize the remainder of the 2016 GO Bond Issuance

⁶⁴ A statute or regulation that requires a state or local government to perform certain actions, with no money provided for fulfilling the requirements

⁶⁵ Every property owner will contribute to the storm water pollution reduction plan, regardless of tax-exempt status

in this department will be funded via 2016 Bond revenues. It is the Borough's intention in 2020 and beyond to fund engineering in the General Fund and construction through accumulated Liquid Fuels funds. Table 57 shows the historically budgeted amounts in this department.

Department 445 **Parking**

The Parking Department was reconstituted in 2015 and has proven to be a major economic engine for the Borough. The department raises enough revenue to be 100% self-supporting with only \$381,162 in expenditures, all the while

amassing \$1,090,050 in revenue. Without the ability to subsidize other departments with the profits generated in parking, the Borough's tax rates would inevitably be even higher than they currently are. The department continues to experiment with emerging technologies in the parking industry. Table 58 shows more pilot programs with new technologies. Once data is gained from these programs, an analysis will occur to determine the costs and benefits to implementing them Borough-wide in future years.

Table 58 – General Fund Department 445 (Parking)

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Expenditures	01	445	112	Salary - Full Time	\$77,036	\$78,576	\$82,733	\$141,890	\$151,530	\$150,562
	01	445	115	Salary - Part Time	\$3,000	\$15,600	\$3,750	\$4,000	\$11,275	\$20,150
	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	\$2,500	\$5,000
	01	445	189	Benefit - Vision Insurance	^^^	\$300	\$255	\$452	\$1,162	\$863
	01	445	191	Benefit - Uniform Allowance	^^^	\$1,000	\$2,000	\$2,000	\$2,000	\$2,500
	01	445	192	Benefit - FICA	^^^	\$5,808	\$5,910	\$9,572	\$10,094	\$10,895
	01	445	193	Benefit - Medicare	^^^	\$1,370	\$1,382	\$2,239	\$2,361	\$2,547
	01	445	194	Benefit - Unemployment Compensation	^^^	\$817	\$2,093	\$1,330	\$1,233	\$1,604
	01	445	196	Benefit - Health Insurance	\$126,000	\$34,157	\$29,659	\$40,336	\$39,027	\$40,990
	01	445	197	Benefit - Pension Contribution	^^^	\$12,897	\$13,824	\$21,993	\$26,625	\$23,730
	01	445	198	Benefit - Life/ADD/Short Term Disability	^^^	\$553	\$885	\$888	\$1,314	\$1,314
	01	445	199	Benefit - Dental Insurance	^^^	\$1,956	\$1,067	\$2,541	\$3,288	\$4,358
	01	445	210	Operating Supplies	^^^	\$4,500	\$6,000	\$7,200	\$7,000	\$13,000
	01	445	215	Postage	^^^	^^^	\$500	\$500	\$400	\$350
	01	445	231	Vehicle Fuel - Gasoline	\$1,200	\$1,750	\$1,200	\$650	\$925	\$950
	01	445	251	Vehicle - Parts & Maintenance	^^^	\$400	\$800	\$7,500	\$5,000	\$1,000
	01	445	252	Computer/Copier/Video Parts	^^^	^^^	\$250	\$300	\$750	\$500
	01	445	321	Telephone (landline)	^^^	\$1,565	^^^	^^^	\$1,850	\$722
	01	455	324	Telephone (wireless)	^^^	^^^	\$1,260	\$3,000	\$2,500	\$1,300
	01	445	329	Computer Software Fees	^^^	^^^	\$9,055	\$19,040	\$18,600	\$18,600
	01	445	350	Insurance - Vehicle	^^^	\$800	\$300	\$1,156	\$1,435	\$1,220
	01	445	352	Insurance - Liability	^^^	^^^	\$150	\$345	\$366	\$450
	01	445	354	Insurance - Worker's Compensation	\$21,000	\$5,870	\$4,944	\$5,442	\$8,492	\$7,554
	01	445	356	Insurance - Property	^^^	\$4,350	\$1,100	\$4,726	\$5,206	\$5,000
	01	445	359	Insurance - Commercial Umbrella	^^^	\$125	\$250	\$1,089	\$1,377	\$620
	01	445	361	Public Utility - Electricity	^^^	^^^	\$12,000	\$12,000	\$12,000	\$12,000
	01	445	364	Public Utility - Sewer	^^^	^^^	\$1,200	\$900	\$1,100	\$1,100
	01	445	366	Public Utility - Water	^^^	^^^	\$1,200	\$1,250	\$1,175	\$1,600
	01	445	373	Repairs & Maintenance - Buildings	^^^	\$25,000	\$25,000	\$25,000	\$4,000	\$4,000
	01	445	374	Machinery and Equipment Repairs	\$13,500	\$12,000	\$5,000	\$4,750	\$3,500	\$5,200
	01	445	391	Credit card Merchant Fees	\$9,500	\$8,000	\$8,000	\$12,000	\$17,500	\$14,500
	01	445	420	Dues/Subscriptions/Memberships	^^^	\$50	\$100	\$100	\$300	\$800
	01	445	452	Contracted IT Services	^^^	^^^	\$588	\$1,620	\$1,750	\$1,800
	01	445	460	Continuing Education/Training	^^^	^^^	^^^	\$1,200	\$1,200	\$2,500
	01	445	740	Capital Purchase/Machinery	^^^	^^^	^^^	^^^	^^^	\$15,383
	01	445	750	Capital Purchase/Minor Machine	^^^	^^^	\$588	\$6,650	\$6,500	\$6,500
Department 445 TOTALS					\$251,236	\$217,444	\$236,631	\$345,659	\$355,335	\$381,162

Object 112Salary – Full Time

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

Object 115Salary – Part Time

Wages for a seasonal PEO during the busy summer months.

Object 180Other Comp./Overtime

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

Object 189Benefit – Vision Insurance

Cost for providing this benefit to full time employees.

Object 191Benefit – Uniform Allowance

Uniforms are paid by the employer per the CBA.

Object 192Benefit – FICA

Employer paid portion of Social Security Insurance.

Object 193Benefit – Medicare

Employer paid portion of Medicare Insurance.

Object – 194Benefit – Unemployment Compensation

Cost for providing this benefit to full time employees.

Object 196Benefit – Health Insurance

Cost for providing this benefit to full time employees.

Object 197Benefit – 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 198Benefit – Life/ADD/Short Term Disability

Cost for providing this benefit to full time employees.

Object 199Benefit – Dental Insurance

Cost for providing this benefit to full time employees.

Object 210Operating Supplies

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

Object 215Postage

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

Object 231Vehicle Fuel – Gasoline

Gas costs for the Parking Department vehicles.

Object 251Vehicle – Parts & Maintenance

Pays for repairs to department's vehicles.

Object 252Computer/Copier/Video Parts

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

Object 321Telephone (landline)

Department phone bills.

Object 324Telephone (wireless)

Department cell phone bills.

Object 329Computer 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 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.

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.

Object 374**Machinery & Equipment Repairs**

Purchases street meter parts, tools for maintenance in the Racehorse Alley Parking Plaza, and pays for miscellaneous repairs.

Object 391**Credit card Merchant Fees**

Fees associated with processing payments made via credit cards. These costs are directly related to the amount of revenue generated through credit card purchases. The Borough did successfully negotiate a more favorable rate for fees with PassPort in 2018.

Object 420**Dues/Subscriptions/Membership Fees**

Pays for membership in the American Parking Association (APA) and the International Parking Institute (IPI).

Object 452**Contracted IT Services**

Pays for the department’s Information Technology management needs via TREYSTA.

Object 460**Contracted IT Services**

Covers the cost of ongoing training and professional development.

Object 740**Capital Purchase/Machinery**

Introduces the department into the Enterprise Fleet Management Program with a Ford F250 with a plow, which will be used for clearing snow from the top of the Racehorse Alley Garage. The department will also receive a 2019 Ford Escape.

Object 750**Capital Purchase/Minor Machine**

Pays for a KIOSK pilot program on Lincoln Square and in other parts of the Borough.

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 the previous three years, this formula for 2019 is based on an even 50%-50% split. Should additional municipalities join the

Table 59 – General Fund Department 454 (Parks & Recreation)

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Expenditures	01	454	352	Insurance - Liability	^^^	^^^	\$150	\$107	\$111	\$150
	01	454	356	Insurance - Property	\$4,896	\$806	\$1,700	\$1,811	\$1,998	\$2,000
	01	454	359	Insurance - Commercial Umbrella	^^^	\$700	\$300	\$335	\$414	\$200
	01	454	373	Rec Park Facilities Maintenance	^^^	^^^	^^^	\$500	\$500	\$500
	01	454	374	Maintenance to Rec Park	^^^	^^^	^^^	\$500	\$500	\$500
	01	454	530	Appropriations - Governmental Units (Rec. Park)	\$63,000	\$64,893	\$66,164	\$66,164	\$66,164	\$66,164
	01	454	550	Appropriations - Special Events	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Department 454 TOTALS					\$72,896	\$71,399	\$73,314	\$74,417	\$74,687	\$74,514

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, organized and hosted by the Gettysburg Arts Council. See Table 59.

Object 352Insurance – General Liability

Cost of the premium to have this insurance coverage.

Object 356Insurance – Property

Cost of the premium to have this insurance coverage.

Object 359Insurance – Commercial Umbrella

Cost of the premium to have this insurance coverage.

Object 373Recreation Park Facilities Maintenance

Funds random maintenance items for the park.

Object 374Maintenance to Recreation Park

Funds random maintenance items for the park.

Object 530Appropriations – Governmental Units
(Recreation Park)

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

Object 550Appropriations – Special Events

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

Department 455Shade 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. Table 60 details expenses in this department.

Object 135Contracted Services

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

Object 220Miscellaneous Operating Supplies

Purchase of mulch.

Table 60 – General Fund Department 455
(Shade Tree)

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Expenditures	01	455	135	Contracted Services	^^^	\$9,600	\$7,350	\$7,350	\$6,000	\$6,000
	01	455	220	Miscellaneous Operating Supplies	\$500	\$750	\$1,000	\$1,000	\$750	\$1,500
	01	455	221	Agriculture Supplies - Shade Tree Purchases	\$1,560	\$4,865	\$4,800	\$4,800	\$2,500	\$2,500
	01	455	379	Repairs & Maintenance - Shade Trees	\$14,640	\$5,000	\$5,000	\$5,000	\$3,000	\$3,000
Department 455 TOTALS					\$16,700	\$20,215	\$18,150	\$18,150	\$12,250	\$13,000

Object 221

Agriculture Supplies/Shade Tree Purchases
Purchase of 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, 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 FY2019 are outlined in Table 61 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 organizations help create the 'product' that is sold to the Borough's millions of visitors each year. Less than $\frac{2}{3}$ 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. Tourists 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, the Gettysburg Christmas Festival 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.

**Table 61 – General Fund Department 465
(Community Development)**

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Expenditures	01	465	541	Non-Governmental Appropriations - MSG	\$20,000	\$20,000	\$19,500	\$20,000	\$30,000	\$35,000
	01	465	542	Non-Governmental Appropriations - Elm Street	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
	01	465	543	Non-Governmental Appropriations - Rabbit Transit	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
	01	465	544	Non-Governmental Appropriations - ACOFA	\$2,000	\$1,000	\$1,000	^^	^^	^^
	01	465	545	Non-Governmental Appropriations - Arts Council	^^	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Department 465 TOTALS					\$31,000	\$31,000	\$30,500	\$30,000	\$40,000	\$45,000

Table 62 – General Fund Department 492 (Interfund Transfers Out)

Expenses	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
	01	492	230	Transfers to Debt Service	^^	\$485,169	\$507,873	\$624,528	\$637,628	\$604,855
	Department 492 TOTALS				\$0	\$485,169	\$507,873	\$624,528	\$637,628	\$604,855

Object 545Non-Governmental Appropriation – ArtsCouncil

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. See Table 62.

Object 230Transfers to Debt Service

The transfers include the following:

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

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 \$890,000 in 2019. 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.).

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.

Table 63 – Borough Grant Funding History

Program Year	Description (Agency; Name of Grant; Purpose for Grant)	Funded Amount
2018	Adams County Community Foundation – Hoffman Trust (GIL – Gettysburg Station Spur Right-of-Way)	\$8000
2018	DCNR – Park Rehabilitation and Development Program (GARA Small Playground Rebuild)	\$25,980
2017	Adams County Community Foundation – Hoffman Trust (Biser Fitness Trail Relocation)	\$10,000
2016	Adams County Parks, Recreation & Greenspace (GIL) ⁶⁶	\$19,846
2015	DCNR ⁶⁷ – Community Conservation Partnerships (GIL)	\$250,000
2015	PennDOT ⁶⁸ - TAP ⁶⁹ Grant – Supplemental Funding (GIL)	\$334,263
2015	PennDOT – CMAQ ⁷⁰ Grant (GIL)	\$1,464,973
2014	PSATS ⁷¹ Internship Program	\$2000
2014	DCED ⁷² – Governor's Center for Local Government Services (Early Intervention Program Phase II)	\$69,600
2014	Chesapeake Bay Trust – Green Streets Program (GIL)	\$47,262
2014	PennDOT - Act 89 Multimodal Grant (Steinwehr Utility Pole Relocation)	\$191,517
2014	DCED – Keystone Communities Grant (Elm Street)	\$140,000
2014	FHWA ⁷³ (Steinwehr Avenue Revitalization Project Phase II)	\$3,746,000
2013	DCNR – C2P2 ⁷⁴ (Recreation Park Master Plan)	\$32,805
2012	PCTI ⁷⁵ (Steinwehr Avenue Revitalization Project Phase I)	\$2,500,000
2012	DCED – Keystone Communities Grant (Elm Street)	\$400,000
2011	DCED – Governor's Center for Local Government Services (Early Intervention Program Phase I)	\$35,000

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 – keeping them separate from the day-to-day operations of the Borough, which is the purpose of the General Fund (Fund 01). The Capital Projects Fund 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

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. The Borough benefited from several large grant-funded projects in recent years and will continue to do so in the coming years. Table 63 illustrates past and current grants that have benefited the Borough. Gettysburg Borough (or affiliates doing work on behalf of the Borough) has received \$9,277,246 in grant funding since

⁶⁶ GIL – Gettysburg Inner Loop

⁶⁷ DCNR – Department of Conservation & Natural Resources

⁶⁸ PennDOT – Pennsylvania Department of Transportation

⁶⁹ TAP – Transportation Alternatives Program

⁷⁰ CMAQ – Congestion, Mitigation, and Air Quality

⁷¹ PSATS – Pennsylvania State Association of Township Supervisors

⁷² DCED – Department of Community and Economic Development

⁷³ FHWA – Federal Highway Administration

⁷⁴ C2P2 – Community Conservation Partnerships Program

⁷⁵ PCTI – Pennsylvania Community Transportation Initiative

Table 64 – Capital Projects Fund Department 341 (Interest on Checking)

Revenue	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
	18	341	010	Interest on Checking	\$100	\$100	\$150	\$10,000	\$8,500	\$10,000
				Department 341 TOTALS	\$100	\$100	\$150	\$10,000	\$8,500	\$10,000

2011. It should be noted that the Capital Projects Fund does not include the CDBG grant monies used for ADA ramp improvements, which are accounted for in the CDBG Fund (04).

to fund – an obvious burden that would never be met given the current economic realities of the Borough.

Revenues

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

These grant monies have funded projects like the technology upgrades for the Borough (providing new parking management software, land management software, and financial management software), the relocating of the utility poles that bisected the sidewalk on Steinwehr Avenue, the relocation of the Biser Fitness Trail at GARA⁷⁶, and a significant stretch of the Gettysburg Inner Loop.

Interest earnings are the only source of revenue identified in this fund for FY2019. No proceeds from debt issuance or receipts of grant proceeds are anticipated in this budget year.

Picture 6 – Logos; Main Street Gettysburg and Elm Street



It is important to remember, however, that grant money is not free. These funds often come with specific goals in mind to help advance state and/or national initiatives. They require an enormous amount of staff time to write, build relationships with state and federal partners, comply with grant requirements, and closeout financial details of the grant – adhering to all the very specific auditing requirements of each.

Department 341 Interest Earnings

Interest rates remain low. As such this revenue line item is minimal. Refer to Table 64.

Object 010 Interest on Checking

Nominal amount of interest income.

An Additional Note Regarding Grant Funding

Table 63 identifies the multitude of grants the Borough's received over just the past eight years. All totaled, the Borough has been the recipient of over \$9.2 million over this period of time. Gettysburg is privileged in this regard, as these funds provide development dollars that would otherwise fall to the local population



Main Street & Elm Street

This is where organizations such as Main Street Gettysburg and Elm Street provide valuable staff support in identifying a fundable project, and researching and applying for the requisite grants to fund those projects. And, too, they at times, require a local match, meaning that the local municipality must pay a portion of the grant in order to receive the grant. Both Elm Street and Main Street Gettysburg work to fundraise and identify local matching funds as well. Picture 6 are the logos of both

⁷⁶ GARA – Gettysburg Area Recreation Authority

Main Street Gettysburg and Elm Street, respectively. Main Street Gettysburg hosts fundraisers each year to support the effort of securing grant local match dollars, dedicated to the Baltimore Street Revitalization Project – which is discussed at greater length below.

Even with local match requirements, the return on that investment far outweighs the cost to the local municipality as millions of dollars of infrastructure improvements are completed for a fraction of the cost to the local municipality.

Steppin' Out in Lincoln's Footsteps

The next big push in seeking grant funding will occur in 2019 as the Borough seeks to fund MS4 mandates and the \$11 million Baltimore Street reconstruction project. The theme for the Baltimore Street Revitalization Project is *Steppin' Out in Lincoln's Footsteps*. See Picture 7.

Main Street Gettysburg will be leading the charge on the Baltimore Street project. The master plan for that project is complete and will be used as a template to request funding. Main Street Gettysburg successfully raised the funds, via a grant and other in-kind donations, to complete the master plan. The revitalization project is bold. It is a redevelopment plan that extends over a mile long – from the Soldier's National Cemetery to the Rabbit Transit bus station on Carlisle Street, and all points in between. It has a steering committee of over eighty



Picture 7 –
Artist Rendition
Courtesy of:
Wendy Allen,
[*Lincoln Into Art*](#)

community members who meet regularly to discuss the project, fund raise for the project, and help shepherd it through the political and financial processes needed to reach its completion. The Baltimore Street Revitalization Project is more than just beautification; It is a capital improvement project that will improve pedestrian safety, assist the Borough comply with MS4 mandates, promote multi-modal transportation⁷⁷, and preserve the historic character and significance of the entire Baltimore Street Corridor – where President Abraham Lincoln traveled to the site of Soldier's National Cemetery, for the dedication of the cemetery, and where he gave his unifying, timeless and famous *Gettysburg Address*. The project's design can be seen in pictures 17 through 23.

Picture 8 shows the committee's collaboration during the development of the master plan. Picture 9 illustrates the success of fundraisers for the Baltimore Street Project.

'Fund' Raisers and 'Fun' Raisers

Fund raisers can also be 'fun' raisers, building a stronger community through active participation in civic engagement. Community building is part of Main Street Gettysburg's mission. Events help build community. One such event is the first 'A



Picture 8 – Baltimore Street Revitalization
Project Committee Meeting



Picture 9 –
Christmas Haus
BINGO; Raising
local match
dollars for grant
applications

⁷⁷ Multi-Modal Transportation incorporates numerous modes of transportation that complement

one another: pedestrian-friendly, vehicular safety, bicycle, and public transportation

Gettysburg Christmas Festival⁷⁸ which was a success beyond anyone's most optimistic expectations. The Festival drove record crowds to Gettysburg – with some suggesting crowds swelled beyond attendance at the 150th anniversary of the Battle at Gettysburg in 2013. Hotels and Motels sold out of rooms – some in surrounding townships beyond the borders of Gettysburg Borough – swelling the coffers of the County's tourism promotion agency (TPA), Destination Gettysburg⁷⁸. Stores reported record sales by midday of the one-day event. Two hour waits at restaurants were common. Lines at shuttle stops and carriage ride stops were over 100 people long much of the day. Non-profit organizations reported record contributions. Attendance at their respective events was at capacity. None of this community building could have occurred without the leadership of Main Street Gettysburg. Planning is underway for the second town-wide festival⁷⁹, which is hoped to become a Holiday tradition in the Borough. More than just economic development, Main Street Gettysburg builds community. Picture 10, 11, and 12 illustrate the success of one of those community building events – A Gettysburg Christmas Festival.

Expenses

Significant capital projects are currently underway and planned for completion in 2019. Most of these projects are long-needed road infrastructure repair and maintenance. Most of these large-ticket-item projects are funded via grant and loan (2016 GO Bond) revenue. Utilizing the revenue realized in 2016 with the



Picture 10 – Magician Performs on Steinwehr Avenue



Picture 11 – Horse Drawn Carriage Shuttle Service



Picture 12 – Civil War Era Mr. and Mrs. Claus

issuance of the bond, with no additional revenue mechanism for the fund in 2019, and then spending those revenues on projects slated for completion in 2019, account for the planned deficit spending in the Capital Projects Fund for FY2019.

Depending on the projects slated for completion in any budget year will determine which departments in the fund will be utilized. In 2019, these projects are accounted for under two departments:

- (438) Bridges, and
- (439) Roads & Alleys.

The Borough has spent nearly \$3 million of the \$4 million 2016 GO Bond issuance. While the bulk of the money spent went to the reconstruction of roads, the bond money was used for other purposes as well. It was also used to cover engineering costs, purchase real estate and heavy equipment for the Public Works Department. All these capital expenses to date are highlighted in Table 65.

⁷⁸ TPA - Destination Gettysburg is designated as Adams County's official Tourism Promotion Agency by the State of Pennsylvania

⁷⁹ December 6-8, 2019

Table 65 – Bond Projects Expense Summary

Project Name	Construction Cost	Engineering Cost	TOTAL Cost
Bridge #12	\$30,281.48	\$1,757.82	\$32,039.30
East Broadway	\$13,893.21	\$25,664.10	\$39,557.31
RHA Garage Land Purchase	\$771,958.68		\$771,958.68
Long Lane	\$110,255.56	\$24,439.69	\$134,695.25
Red Patch Avenue	\$35,339.53		\$35,339.53
Roth Alley	\$14,195.04	\$366.23	\$14,561.27
Sheely Alley	\$2,140.78	\$2,189.26	\$4,330.04
Stratton Street	\$14,318.43	\$154,191.36	\$168,509.79
Street Sweeper Purchase	\$232,536.00		\$232,536.00
Wolf Alley	\$2,472.00		\$2,472.00
N. Fourth Street	\$111,009.90	\$2,428.36	\$113,438.26
N. Washington Street	\$109,061.63	\$1,802.07	\$110,863.70
Carlisle Street	\$263,673.40	\$6,177.07	\$269,850.47
E. Water Street	\$29,540.00		\$29,540.00
Breckenridge Street	\$53,057.65		\$53,057.65
Hay Street	\$35,958.86		\$35,958.86
Village Drive	\$42,308.28		\$42,308.28
S. Washington Street	\$50,323.33		\$50,323.33
W. High Street	\$55,029.58		\$55,029.58
6th Street	\$29,708.85		\$29,708.85
Culp Street	\$562.76		\$562.76
P.V.B.	\$29,287.75	\$2,594.22	\$31,881.97
Bridges		\$4,187.83	\$4,187.83
2018 Streets		\$3,076.52	\$3,076.52
2017 Streets		\$32,653.76	\$32,653.76
GRAND TOTALS	\$2,036,912.70	\$261,528.29	\$2,298,440.99

Department 438 Bridges

The Borough has several bridges it is responsible for maintaining. In total, there are 15 (Fifteen) bridges throughout the Borough. Those bridges and their condition⁸⁰ are listed in Table 66. Picture 13 helps to orient the reader to the locations of the various bridges across the Borough. All repairs and maintenance on the Borough's bridges will be completed in 2019. Bridge maintenance should not



Bridge #	Street Location	Waterway	Bridge Type	Structural Condition
GB 1	Footbridge	Stevens Run	Timber Beam	Good
GB 2	West High Street	Stevens Run	Concrete Slab	Satisfactory
GB 3	Springs Avenue	Stevens Run	Concrete Slab	Satisfactory
GB 4	Racehorse Alley West	Stevens Run	PreCast Concrete Slab	Good
GB 5	Constitution Avenue	Stevens Run	Concrete Box Culvert	Satisfactory
GB 6	North Washington Street	Stevens Run	Concrete Slab	Good
GB 8	Gilliland Alley	Stevens Run	Prestressed Concrete Slab	Very Good
GB 9	Strickhouser Alley	Stevens Run	Concrete Slab	Fair
GB 10	North Stratton Street	Stevens Run	Concrete Slab	Good
GB 11	Hazel Alley	Stevens Run	Concrete Slab	Satisfactory
GB 12	East Water Street	Stevens Run	Concrete Slab	Fair
GB 13	Fourth Street	Stevens Run	Concrete Slab	Good
GB 15	Court Alley	Culp's Run	Concrete Box Culvert	Fair
GB 16	Schoolhouse Alley	Culp's Run	Concrete Box Culvert	Good
GB 17	Lefevre Street	Culp's Run	Concrete Pipe	Satisfactory

need to be budgeted again until FY2022, for construction work to be completed in FY2023.

Object 313

Engineering - Bridges

Bridge engineering consistent with the Borough's bridge plan. The bridge plan is incorporated in the CIP⁸¹ and is funded via 2016 GO Bond money in 2019.

Object 720

Bridge Improvements

Bridge repairs as outlined in the bridge plan, which is part of the CIP. See Table 67.

Department 439 Roads & Alleys

Work on roads and alleys accounts for the largest expenditure in the Capital Projects Fund. Annually the Borough could spend well of \$500,000 on road repairs. These are highlighted in Table 68.

Table 66 – Borough Bridges

⁸⁰ Bridge condition last reported in 2015.

⁸¹ CIP = Capital Improvement Plan

Expenditure	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
	18	438	313	Engineering - Bridges	^^^	^^^	^^^	\$18,500	\$30,000	\$20,000
	18	438	720	Bridge Improvements	^^^	^^^	\$28,748	\$52,163	\$98,000	\$75,000
	Department 438 TOTALS				\$0	\$0	\$0	\$70,663	\$128,000	\$95,000

Expense	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
		18	439	313	Engineering - Roads	^^^	^^^	\$100,000	\$251,000	\$282,258
	18	439	378	Repairs & Maintenance - Streets/Alleys	^^^	^^^	\$500,000	\$2,036,434	\$2,821,940	\$610,000
	Department 439 TOTALS				\$0	\$0	\$100,000	\$2,287,434	\$3,104,198	\$805,000

Picture 13 – Borough Bridge Locations

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 2019. Specifically, this line items funds engineering for:

- Stratton Street
- East Broadway
- West Broadway,
- King Street, and
- Culp Street.

Repairs & Maintenance – Streets/Alleys

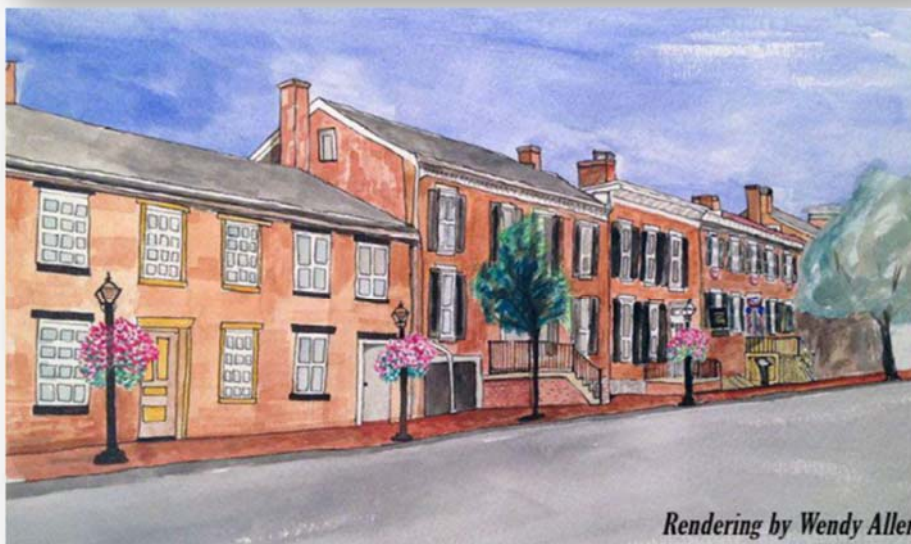
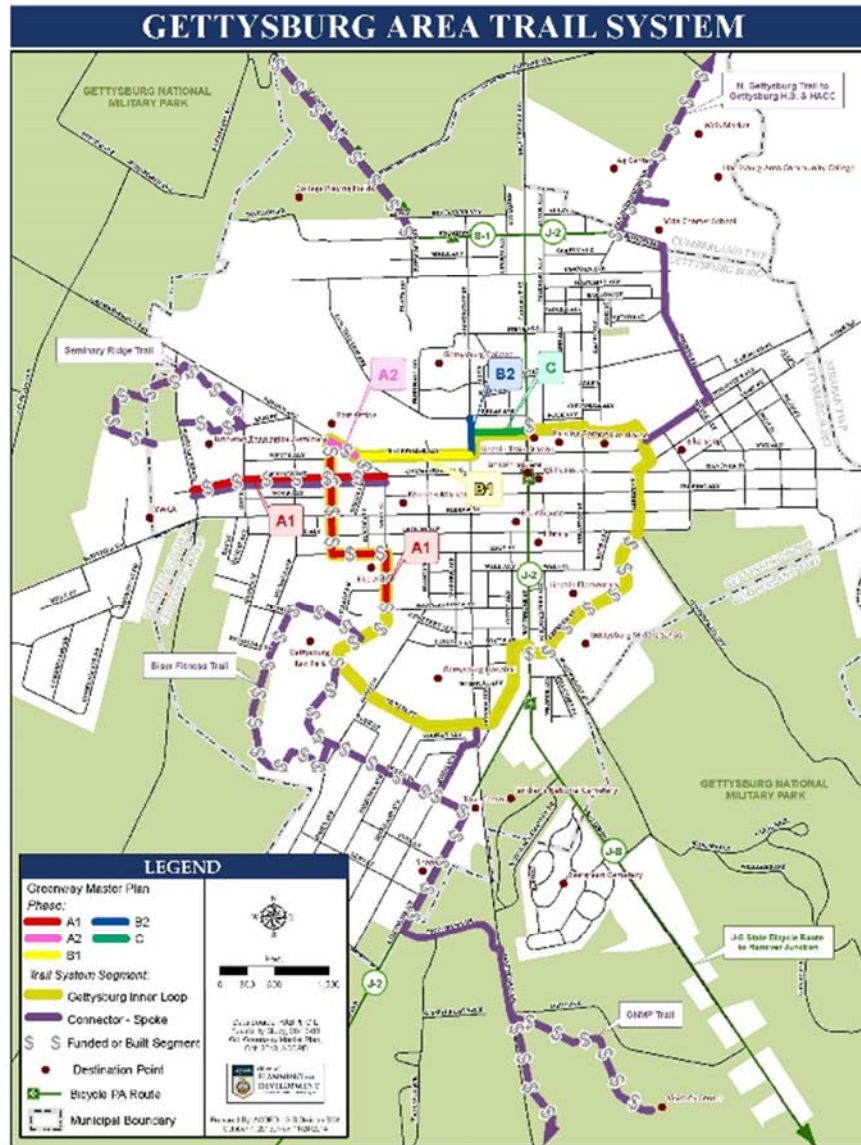
Funds the following construction, consistent with the CIP:

- Stratton Street
- East Broadway
- West Broadway,
- King Street, and
- Culp Street.

[illegible]

constructed. Planning for each of the phases of construction continues, with the establishment of the Getty Station Access Spur planned for 2019. Picture 14 is a map detailing the planned loop.

Previously in this chapter, highlights of the Baltimore Street Revitalization Project were discussed - another multi-year capital project. Picture 15 and 16 are an artist's renditions of what the streetscape will look like after the project is completed. Pictures 17 through 24 show the design of the various phases of the project.



Picture 14 – Map of Gettysburg Inner Loop and Trail System

Baltimore Street Partners



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ADAMS COUNTY
LIBRARY



SOUTH MOUNTAIN
PARTNERSHIP



Picture 15 – Artist's
Rendition of Baltimore
Street;
By Wendy Allen



Picture 16 –
Engineer
Rendition of
Baltimore
Street at
Lefevre
Street

Picture 17 – Baltimore Street Revitalization Project (Segment 1 – Soldier's Cemetery Corridor)



Picture 18 – Baltimore Street Revitalization Project (Segment 2 – Jenny Wade Corridor)



Picture 19 – Baltimore Street Revitalization Project (Segment 3 – Unity Park/Lefevre Street Parking Corridor)



Picture 20 – Baltimore Street Revitalization Project (Segment 4 – Residential/Commercial Corridor)



Picture 21 – Baltimore Street Revitalization Project (Segment 5 – Library/Church Corridor)



Picture 22 – Baltimore Street Revitalization Project (Segment 6 – Courthouse Corridor)



Picture 23 – Baltimore Street Revitalization Project (Segment 7 – Majestic Theatre Corridor)



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 money to this fund to properly prepare for future asset replacement. The Borough will continue to be at risk of having to issue debt to pay for its capital project needs until this issue is resolved.

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) was developed in 2016 for 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 the 2016 General Obligation Bond in the amount of \$4,000,000 provides money for the majority of these projects through the end of FY2019.

Grant opportunities will be sought to augment any funding deficiencies. Council should take advantage of the next couple 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 robust tourism economy, the fact remains, the cost of providing services to 4 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 Debt Services Fund (23). Money in the Debt Services Fund could be better utilized in the Capital Reserve Fund.

Revenues

Two departments account for the modest revenues anticipated in the Capital Reserve Fund: Non-Business Licenses & Permits and Interest. Both combine for only \$5300 in generated revenue in FY2019. Capital Reserve Revenues are shown in Table 69 and Table 70.

Table 69 – Capital Reserves Fund Department 322 (Non-Business Licenses & Permits)

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Revenues	30	322	500	Street Opening Permits	^^^	^^^	\$1,100	\$4,000	\$10,000	\$3,500
	Department 322 TOTALS				\$0	\$0	\$1,100	\$4,000	\$10,000	\$3,500

Table 70 – Capital Reserves Fund Department 341 (Interest Earnings)

Revenue	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
	30	341	010	Interest on Checking	^^^	\$350	\$200	\$250	\$250	\$1,800
	Department 341 TOTALS				\$0	\$350	\$200	\$250	\$250	\$1,800

Table 71 – Capital Reserves Fund Department 430 (Public Works)

Expenditure	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
	30	430	740	Machinery & Equipment	^^^	^^^	^^^	^^^	\$30,000	\$29,580
	Department 430 TOTALS				\$0	\$0	\$0	\$0	\$30,000	\$29,580

Department 322 **Non-Business Licenses & Permits**

Object 500

Street Opening Permits

Fees assessed to individuals and/or organizations for digging into Borough streets. These fees are placed into the Capital Reserve Fund for future road construction.

Department 341 **Interest Earnings**

Object 010

Interest on Checking

Interest accumulated on the principal in the Capital Reserve Fund checking account.

Expenses

As part of the 2019 Budget, Council has opted to utilize a portion of the Capital Reserve Fund to pay for a large project that has been neglected for some time. This project is the purchase of a front end loader for the Public Works Department. FY2019 is the second year of a five-year payment plan for the front end loader.

In total, the 2019 Budget spends \$29,580 of Capital Reserve Funds.

Given the low amount of revenue generated in this fund in 2019, the fund has a planned spending deficit of \$24,280. Capital Reserve Expenses are shown in Table 71.

Department 430 **Public Works**

Object 740

Machinery and Equipment

This line item pays year two (2) of a five (5) year payment schedule for a new front end loader. This new front end loader replaces the one that was obtained in 1977.

Liquid Fuels Fund (35)

Funded via a state grant, the Liquid Fuels Fund (formerly known as the Highway Aid Fund) has the sole purpose of dispersing Liquid Fuels Tax moneys (gasoline tax) received by the state to municipalities based on a predetermined formula. The formula is based on population and total road miles of streets in the municipality that are on the approved Liquid Fuels Inventory list.

To be placed on the approved Liquid Fuels Inventory list the road must have a minimum right-of-way of 16' in a 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 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 Miscellaneous Receipts), (MS-965S Record of Checks), and make its deposits and payments or expenditures in compliance with the Act (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.

Revenues

Gettysburg's share of state liquid fuels funding in 2019 is expected to be \$197,937. This represents a small increase in funding over 2018 levels, as the Borough continues to benefit from the enactment of Act 89, which created additional funding for roadwork statewide. Interest earnings on principal remain at historic lows. Tables 72 and 73 identify the Liquid Fuels Fund revenue sources.

Department 341**Interest****Object 010****Interest on Checking**

Interest rates on checking accounts remain low. As such, this line item is only expected to generate \$1950 in 2019.

Department 355**State Shared Revenue****Object 020****Motor Vehicle Fuel Taxes**

Gasoline taxes collected by the state of Pennsylvania and distributed to Gettysburg Borough.

Expenses

Expenditures are not expected to exceed revenues in 2019. Funds will be used to provide maintenance to existing equipment, provide agility services, purchase snow/ice removal

Table 72 – Liquid Fuels Fund Department 341 (Interest)

Revenue	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
	35	341	010	Interest on Checking	\$60	\$60	\$150	\$250	\$270	\$1,950
	Department 341 TOTALS				\$60	\$60	\$150	\$250	\$270	\$1,950

Table 73 – Liquid Fuels Fund Department 355 (State Shared Revenue)

Revenue	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
	35	355	020	Motor Vehicle Fuel Taxes	\$140,000	\$148,000	\$176,000	\$185,000	\$195,203	\$197,937
	Department 355 TOTALS				\$140,000	\$148,000	\$176,000	\$185,000	\$195,203	\$197,937

supplies, pay utility bills for street lighting, line painting, infrastructure improvements, and other highway maintenance supplies.

Six (6) departments will utilize the \$310,000 in anticipated expenditures in 2019. Those departments are Winter Maintenance Services, Traffic Control Devices, Street Lighting, Storm Sewers & Drains, Bridges, and Roads & Alleys. Tables 74, 75, 76, 77, 78, and 79 describe the use of Liquid Fuels funds.

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 be needed but cannot be anticipated at time of budget development.

Department 433
Traffic Control Devices

Object 245

Signs & Road Markings

\$15,000 is planned to replace signs.

Object 321

Communication – Telephone

Costs for radios and phones for work crew communications.

Table 74 – Liquid Fuels Fund Department 432 (Winter Maintenance Services)

Expenses	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
	35	432	200	Snow & Ice Materials	\$8,000	\$17,500	\$15,000	\$15,000	\$13,000	\$16,000
	35	432	384	Rental of Machinery & Equipment	^^^	^^^	\$10,000	\$10,000	\$20,000	\$20,000
				Department 432 TOTALS	\$8,000	\$17,500	\$25,000	\$25,000	\$33,000	\$36,000

Table 75 – Liquid Fuels Fund Department 433 (Traffic Control Devices)

Expenditure	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
	35	433	245	Signs & Road Markings	\$20,500	\$22,500	\$14,500	\$14,500	\$20,500	\$15,000
	35	433	321	Communication - Telephone	^^^	^^^	\$2,000	\$2,000	\$2,000	\$2,500
	35	433	361	Traffic Signal Electricity	\$4,000	\$3,000	\$5,000	\$5,000	\$5,600	\$6,500
	35	433	374	Repairs & Maintenance of Traffic Devices	\$23,000	\$60,000	\$33,500	\$29,500	\$26,000	\$8,000
				Department 433 TOTALS	\$47,500	\$85,500	\$55,000	\$51,000	\$54,100	\$32,000

Table 76 – Liquid Fuels Fund Department 434 (Street Lighting)

Expense	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
	35	434	374	Machinery & Equipment Repairs	\$4,000	\$3,000	\$5,000	\$5,000	\$12,000	\$12,000
				Department 434 TOTALS	\$4,000	\$3,000	\$5,000	\$5,000	\$12,000	\$12,000

Table 77 – Liquid Fuels Fund Department 436 (Storm Sewers & Drains)

Expenses	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
	35	436	245	Highway Maintenance Materials	\$3,000	^^^	\$40,000	^^^	^^^	^^^
	35	436	246	Storm Sewer Supplies	^^^	^^^	^^^	\$10,000	\$10,000	\$20,000
				Department 438 TOTALS	\$3,000	\$0	\$40,000	\$10,000	\$10,000	\$20,000

Table 78 – Liquid Fuels Fund Department 438 (Bridges)

Expense	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
	35	438	245	Highway Maintenance Materials	\$3,000	^^^	\$40,000	\$40,000	\$35,000	\$10,000
				Department 438 TOTALS	\$3,000	\$0	\$40,000	\$40,000	\$35,000	\$10,000

Table 79 – Liquid Fuels Fund Department 439 (Roads and Alleys)

Expense	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
	35	439	661	Construction - Roads	\$20,000	^^^	\$41,000	\$42,250	\$40,000	\$200,000
				Department 439 TOTALS	\$20,000	\$0	\$41,000	\$42,250	\$40,000	\$200,000

Object 361Traffic Signal Electricity

Pays electric bills for traffic signals.

Object 374Repairs & Maintenance of Traffic ControlDevices

Covers the cost of repairs to lighted crosswalks and also covers miscellaneous costs not currently anticipated.

Department 434**Street Lighting**Object 374Machinery & Equipment Repair

Miscellaneous payments for repairs to equipment which may arise from time-to-time.

Department 436**Storm Sewers & Drains**Object 246Storm Sewer Supplies

Used to fix or replace unforeseen storm sewer and drain failures throughout the course of the year. This line item may be reimbursed later in the year as the GBSWA begins its billing cycles.

Department 438**Bridges**Object 245Highway Maintenance Materials

Used to fix or replace unforeseen maintenance issues.

Department 439**Roads & Alleys**Object 661Construction - Roads

Construction on King Street and the first block of Culp Street – not funded via the 2016 GO Bond issuance.

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 2019 to meet the debt service needs of the Borough is 1.19136 mills, which is slightly lower than in 2018. This is in large part due to Council using a portion of the 2017 budget surplus to retire (or pay off) the remaining balance of the 2009 PIB Loan, used for construction of Steinwehr Avenue Phase A. Graph 8 shows the amortization schedule of Borough debt.

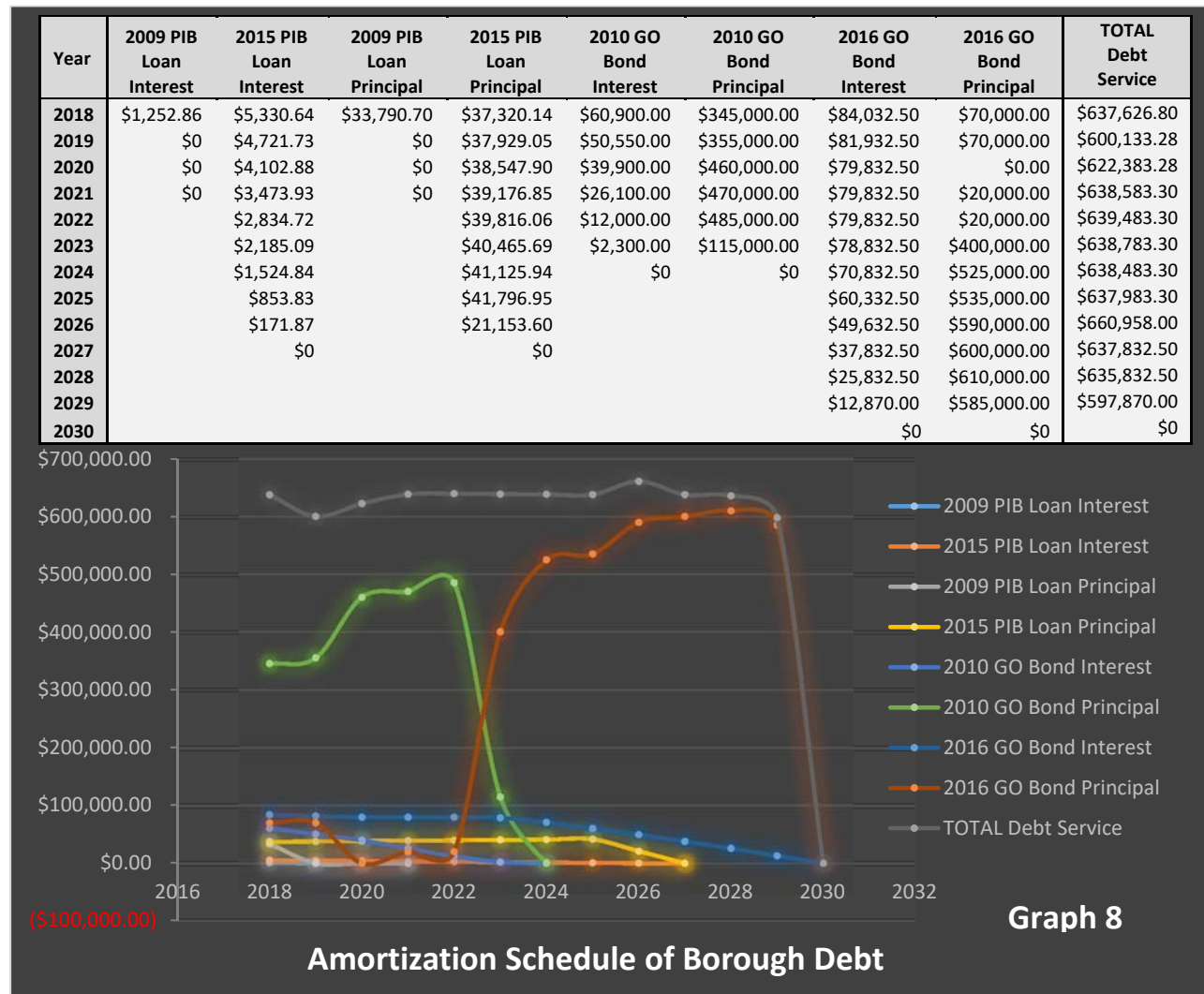


Table 80 – Debt Services Fund Department 341 (Interest Earnings)

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Revenue	23	341	010	Interest on Checking	^^^	^^^	^^^	^^^	^^^	\$3,900
	Department 341 TOTALS				\$0	\$0	\$0	\$0	\$0	\$3,900

Table 81 – Debt Services Fund Department 387 (Contributions and Donations)

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Revenue	23	387	100	Contributions - Steinwehr BID	^^^	^^^	\$15,195	\$11,200	\$13,975	\$13,973
	Department 387 TOTALS				\$0	\$0	\$15,195	\$11,200	\$13,975	\$13,973

Table 82 – Debt Services Fund Department 392 (Interfund Transfers In)

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Revenue	23	392	010	Transfer from General Fund	^^^	^^^	\$507,873	\$624,528	\$637,628	\$604,855
	Department 392 TOTALS				\$0	\$0	\$507,873	\$624,528	\$637,628	\$604,855

Revenues

There are two primary sources of revenue in the Debt Services Fund. They are a direct transfer from the General Fund, via collected tax revenues and contributions from the Steinwehr Business Improvement District (BID), which has pledged to assist the Borough in the payment of loans for infrastructure improvements during the reconstruction of the two phases of Steinwehr Avenue. Tables 80 and 81 show the sources of revenue for the Debt Services Fund.

Department 341InterestObject 010Interest on Checking

Interest earned on the balance in the fund account.

Department 387Contributions and DonationsObject 100Contributions – 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. Payments from the BID are as follows:

- \$11,200 Steinwehr Phase I
- \$2773 Steinwehr Phase II.

Department 392Interfund Transfers InObject 010Transfers 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 2019. These

Table 83 – Debt Services Fund Department 471 (Debt Principal)

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Expenditure	23	471	100	2010 GO Bond Principal	^^^	^^^	\$325,000	\$340,000	\$345,000	\$355,000
	23	471	101	2016 GO Bond Principal	^^^	^^^	^^^	\$65,000	\$70,000	\$70,000
	23	471	120	PIB Loan - Steinwehr Phase I	^^^	^^^	\$32,714	\$33,248	\$33,791	^^^
	23	471	125	PIB Loan - East Middle Street	^^^	^^^	\$35,293	\$36,721	\$37,320	\$42,651
	23	471	126	PIB Loan - Steinwehr Phase II	^^^	^^^	\$4,085	^^^	^^^	^^^
	Department 471 TOTALS				\$0	\$0	\$325,000	\$474,969	\$486,111	\$467,651

Table 84 – Debt Services Fund Department 472 (Debt Interest)

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Expenditure	23	472	100	2010 GO Bond Interest	^^^	^^^	\$108,313	\$85,333	\$60,900	\$50,550
	23	472	101	2016 GO Bond Interest	^^^	^^^	^^^	\$67,700	\$84,033	\$81,933
	23	472	120	PIB Loan - Steinwehr Phase I	^^^	^^^	\$2,286	\$1,796	\$1,253	^^^
	23	472	125	PIB Loan - East Middle Street	^^^	^^^	\$6,032	\$5,930	\$5,331	\$4,721
	23	472	126	PIB Loan - Steinwehr Phase II	^^^	^^^	\$688	^^^	^^^	^^^
	Department 472 TOTALS				\$0	\$0	\$108,313	\$160,759	\$151,517	\$137,204

Table 85 – Debt Services Fund Department 475 (Fiscal Agent Fees)

Expenditure	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
	23	475	000	Bond Issue Costs	^^^	^^^	^^^	^^^	^^^	\$3,560
	Department 475 TOTALS				\$0	\$0	\$0	\$0	\$0	\$3,560

funds are exclusively derived from real estate tax collections.

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 2019:

- ✚ General Obligation Bond (2010)
- ✚ Pennsylvania Infrastructure Bank (PIB) Loan (2015)
- ✚ General Obligation Bond (2016), and
- ✚ Fees associated with the issuance of bonds.

The 2009 PIB loan was retired early in 2018, utilizing a portion of the General Fund surplus from 2017. 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.

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. This loan was retired early in 2018.

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 GO Bond issuance provided much needed capital to achieve many of the Boroughs capital project needs and goals. As of the time of this writing, the Borough has used these funds to complete the following projects identified in its Capital Improvement Plan⁸²:

- The purchase of the land under the Racehorse Alley Garage
- Purchase of a new street sweeper, which is needed for MS4 compliance,

⁸² See Chapter 9 – Capital Projects

- Multiple street and alley surface treatments, and
- Permitting for MS4 mandates.

2016 GO Bond money will be used for the Stratton Street reconstruction project, the Borough bridge plan, and other road/alley projects in 2019. FY2019 is the final year that the 2016 GO Bond money can be spent.

The 2016 Bond issuance refinanced (wrapped) old debt into the issuance of the new debt at significantly lower interest rates. 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 by the end of 2029⁸³.

Total Debt Service Payments by Year

The amortization of all debt payments is significant and is scheduled to end in 2029. Debt payments through 2029 are listed below:

➤ 2018	\$637,626.80
➤ 2019	\$600,133.28
➤ 2020	\$622,383.28
➤ 2021	\$638,583.30
➤ 2022	\$638,883.30
➤ 2023	\$638,783.30
➤ 2024	\$638,483.30
➤ 2025	\$637,983.30
➤ 2026	\$660,958.00
➤ 2027	\$637,832.50
➤ 2028	\$635,832.50
➤ 2029	\$597,870.00.

The complete breakout of debt interest and principal is shown in Graph 8.

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.

Department 475

Fiscal Agent Fees

Object 000

Bond Issue Costs

Finances two bond issuance reporting requirements:

- DAC Bond continuing disclosures and
- Wilmington Trust Bond Sinking Fund.

⁸³ This is inclusive of all debt payments prior to the beginning of the 2018 fiscal year.

Revolving Loan Fun (40)

everal 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 \$323,000. A portion of these fund have been moved to a CD to get a better interest rate. 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 assist income-qualified 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 \$2680 in interest revenue in FY2019.

Table 86 shows the revenue in the Revolving Loan Fund. No expenditures are anticipated in this fund for FY2019.

Table 86 – Revolving Loan Fund Department 341 (Interest Earnings)

Revenues	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
	40	341	010	Interest on Checking	^^^	^^^	^^^	\$75	\$195	\$480
	40	341	030	Interest on CDs	^^^	^^^	^^^	\$2,000	\$2,000	\$2,200
	Department 341 TOTALS				\$0	\$0	\$0	\$2,075	\$2,195	\$2,680

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. This taxing level remained constant in subsequent years and remains at 0.2500 mils for FY2019. 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 transactions. The anticipated revenue and disbursements for fiscal year 2019 is \$125,000.

Tables 87 and 88 show the fund's revenue sources and expenditures, respectively.

Table 87 – Fire Protection Fund Department 301 (Real Property Tax)

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Revenues	03	301	110	Fire Services Tax - Current	^^^	\$121,448	\$127,000	\$125,000	\$125,000	\$122,500
	03	301	210	Fire Services Tax - Delinquent	^^^	\$2,375	^^^	\$2,500	\$2,500	\$2,500
	Department 301 TOTALS				\$0	\$123,823	\$127,000	\$127,500	\$127,500	\$125,000

Table 88 – Fire Protection Fund Department 411 (Fire Expenses)

	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
Expense	03	411	000	Fire Department Expenses	^^^	\$79,400	\$127,000	\$127,500	\$127,500	\$125,000
	Department 411 TOTALS				\$0	\$79,400	\$127,000	\$127,500	\$127,500	\$125,000

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 required 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. Gettysburg Borough Council has dedicated the monies from these funds to the

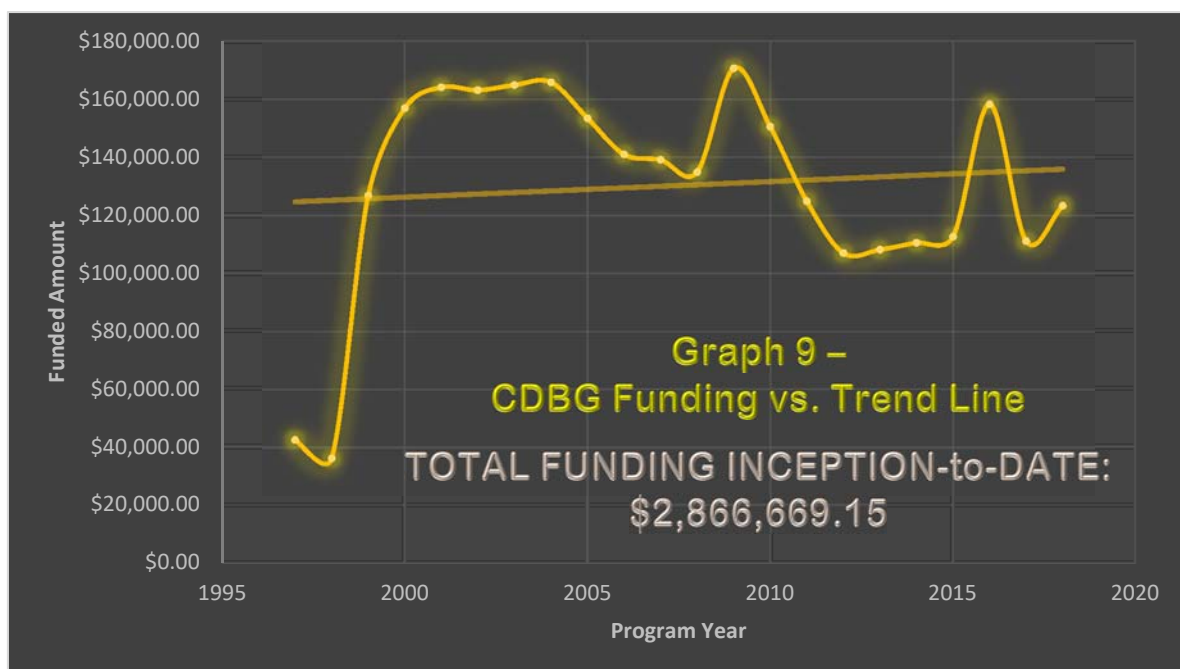


Table 89 – Community Development Block Grant Fund Department 341 (Interest Earnings)

Revenue	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
	04	341	010	Interest on Checking	^^^	^^^	^^^	\$6	\$5	\$7
	Department 341 TOTALS				\$0	\$0	\$0	\$6	\$5	\$7

Table 90 – Community Development Block Grant Fund Department 351 (HUB – CDBG Grant)

Revenue	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
	04	351	900	HUD - CDBG	\$110,601	\$112,688	\$158,289	\$110,000	\$110,000	\$143,058
	Department 351 TOTALS				\$110,601	\$112,688	\$158,289	\$110,000	\$110,000	\$143,058

Table 91 – Community Development Block Grant Fund Department 462 (HUD – Community Development)

Expenditure	Fund	Dept.	Object	Description	2014	2015	2016	2017	2018	2019
	04	462	310	Administrative Costs	^^^	\$4,319	\$5,247	\$7,601	\$5,000	\$3,000
	04	462	720	Non-Building Improvements	^^^	\$181,549	\$141,095	\$150,688	\$105,000	\$140,058
	Department 462 TOTALS				\$0	\$185,868	\$146,342	\$158,289	\$110,000	\$143,058

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 Borough Council after two mandated public comment periods. All CDBG funding from its inception to date is represented in Graph 9.

Table 92 shows the balances left in the Borough's CDBG account to be used for ADA ramps.

Revenues

Total revenue in 2018 is expected to total \$110,005. Revenue sources are shown in Tables 89 and 90.

Department 341 Interest Earnings

Object 010

Interest on Checking

Interest revenue from checking account.

Department 351 Federal Capital Grants

Object 900

Federal Capital Grants

This represents the 2019 federally funded amount of CDBG funds.

Expenditures

Total expenditures in 2019 are expected to total \$143,058. CDBG expenditures in 2019 are described in Table 91.

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.

Table 92 – Balances in CDBG Account

Program Year	Allocation	Expenses to Date	Balance
2011	\$124,837.00	\$124,837.00	\$0.00
2012	\$107,043.00	\$107,043.00	\$0.00
2013	\$108,204.00	\$108,204.00	\$0.00
2014	\$110,601.00	\$110,601.00	\$0.00
2015	\$110,315.00	\$110,315.00	\$0.00
2016	\$112,688.00	\$112,688.00	\$0.00
2017	\$111,166.00	\$0.00	\$111,166.00
2018	\$123,298.00	\$0.00	\$234,464.00

Note: Expenses and balances valid through December 2018

Gettysburg Borough Labor Burden Rates
2019

<u>Category</u>	<u>Average Hourly Rate</u>
Police administration – Chief/Sgt.	\$60.33
Police Officer - FT	\$48.54
Police Officer – Part Time/Casual	\$22.70
Police Officer – Auxiliary	\$10.00
Police Support Staff	\$37.17
Public Works - Administration	\$48.77
Public Works - Employee	\$36.97
Parking Enforcement Officer	\$24.77

Additional charges may be levied for any such services as Equipment or vehicle usage, barricades (lost or damaged @\$125.00 each), traffic control barrels or similar equipment necessary to support your event by the Public Works Department.

Office of Open Records – Official RTKL Fee Schedule

Updated October 15, 2018

Record Type / Delivery Method	Fee
Black & White Copies	Up to \$0.25 per copy. ¹
Color Copies	Up to \$0.50 per copy. ²
Specialized Documents ³	Up to actual cost.
Records Delivered via Email	No additional fee may be imposed. ⁴
CD / DVD	Up to actual cost, not to exceed \$3.00 per disc.
Flash Drive	Up to actual cost.
Facsimile	Up to actual cost. ⁵
Other Media	Up to actual cost.
Redaction	No additional fee may be imposed. ⁶
Conversion to Paper	Up to \$0.25 per page. ⁷
Photographing a Record	No additional fee may be imposed. ⁸
Postage	Up to actual cost of USPS first-class postage.
Certification of a Record	Up to \$5.00 per record. ⁹

¹ A “copy” is either a single-sided copy, or one side of a double-sided copy, on 8.5”x11” or 8.5”x14” paper.

² A “copy” is either a single-sided copy, or one side of a double-sided copy, on 8.5”x11” or 8.5”x14” paper. Note that a requester may ask for black and white copies even if the original is in color and color copies are available.

³ Including, but not necessarily limited to, non-standard sized documents and blueprints.

⁴ If a requester asks to receive records which require redactions in electronic format, an agency may print the records to provide for secure redaction, then scan them in for delivery by email. Accordingly, the agency may charge the fees noted above for either B&W or color copies, as appropriate.

⁵ If an agency must print records to send them by facsimile, the agency may charge the fees noted above for B&W copies.

⁶ If a requester seeks records requiring redaction, an agency may copy or print the records to provide for secure redaction. Accordingly, the agency may charge the fees noted above for either B&W or color copies, as appropriate.

⁷ If a record is only maintained electronically or in other non-paper media, duplication fees shall be limited to the lesser of the fee for duplication on paper or the fee for duplication in the original media, unless the requester specifically requests for the record to be duplicated in the more expensive medium. *See § 1307(d)*.

⁸ This assumes the requester is using his or her own camera, such as a cellphone camera, to photograph the records. *See Muenz v. Township of Reserve, OOR Dkt. AP 2015-1021, 2015 PA O.O.R.D. LEXIS 1176*. If redaction is required prior to the requester being granted access to photograph records, an agency may copy or print the records to provide for secure redaction. Accordingly, the agency may charge the fees noted above for either B&W or color copies, as appropriate.

⁹ Under the RTKL, an agency may impose “reasonable fees for official certification of copies if the certification is at the behest of the requester and for the purpose of legally verifying the public record.” The OOR recommends no more than \$5 per record to certify a public record. Certification fees do not include notarization fees.

Additional Notes

Fees May Be Waived: All fees established herein may be waived at the discretion of the agency.

Medium Requested: A record being provided to a requester shall be provided in the medium requested if it exists in that medium; otherwise, it shall be provided in the medium in which it exists. *See § 701.*

Other Statutory Fees: If a statute other than the RTKL governs the amount an agency may charge for a certain type of record, the other statute controls. For example, a Recorder of Deeds may charge a copy fee of 50 cents per uncertified page and \$1.50 per certified page (42 P.S. § 21051). Police departments may charge up to \$15 for a copy of a vehicle accident report (75 Pa.C.S. §3751 (b)(2)); the Philadelphia Police Department may charge up to \$25 per copy (Id. at (b)(3)). State police are authorized to charge “\$5 for each copy of the Pennsylvania State Police full report of investigation.” (75 Pa.C.S. §1956(b)). Other examples include the History Code, the Municipalities Planning Code, and the Criminal History Record Information Act.

Inspection of Redacted Records: If a requester wishes to inspect, rather than receive copies of, records which contain both public and non-public information, the agency may redact the non-public information. An agency may not charge the requester for the redaction itself. However, an agency may charge (in accordance with the OOR’s Official Fee Structure) for any copies it must make in order to securely redact the material before allowing the requester to view the records. If, after inspecting the records, the requester chooses to obtain the copies, no additional fee may be charged.

Enhanced Electronic Access: If an agency offers enhanced electronic access to records in addition to making the records accessible for inspection and duplication by a requester, the agency may establish user fees specifically for the provision of the enhanced electronic access. The user fees for enhanced electronic access may be a flat rate, a subscription fee for a period of time, a per-transaction fee, a fee based on the cumulative time of system access, or any other reasonable method and any combination thereof. Such fees shall not be established with the intent or effect of excluding persons from access to records or duplicates thereof or of creating profit for the agency. **NOTE: Fees for enhanced electronic access must be reasonable and must be pre-approved by the OOR. Please [submit enhanced electronic access fee requests to the OOR](#).**

Fee Limitations: Except as otherwise provided by statute, the RTKL states that no other fees may be imposed unless the agency necessarily incurs costs for complying with the request, and such fees must be reasonable. No fee may be imposed for an agency’s review of a record to determine whether the record is a public record subject to access under the RTKL. No fee may be charged for searching for or retrieval of documents. An agency may not charge staff time or salary for complying with a RTK request. No fee may be charged for an agency’s response letter.

Prepayment: Prior to granting a request for access in accordance with the RTKL, an agency may require a requester to prepay an estimate of the fees authorized under this section if the fees required to fulfill the request are expected to exceed \$100. Once a request is fulfilled and prepared for release, the OOR recommends that an agency obtain payment prior to releasing the records.

Questions: If you have any questions regarding the OOR’s Official Fee Structure, please [contact the OOR](#) (email: openrecords@pa.gov, telephone: 717-346-9903).



Chambersburg Office: 380 Wayne Ave. Chambersburg, PA 17201 **Phone:** 717 496-4996

Bedford Office: 125 S. Richard Street, Suite 102, Bedford, PA 15522 **Phone:** 814 310-2326

Somerset Office: 318 Georgian Place, Somerset, PA 15501 **Phone:** 814 444-6112

Email: pmca@pacodealliance.com **Website:** <http://pacodealliance.com/>

2017 - 2019 PMCA Residential Fee Schedule

Including but not limited to:

Single Family Homes, Swimming Pools, Decks, Small Projects, Day Care, C.O., & Foster Home Inspection Prices

Residential (New Home or individual inspection pricing depending on the project)

Residential inspection prices per trip are for dwellings 0 to 3500 square feet. Dwellings over 3500 square feet will be charged an additional ten dollars per 100 square feet, which will be added to the total basic inspection fee.

Footings.....	\$55	Sprinkler Rough in.....	\$65
Under slab inspection.....	\$55	Electrical Service (\$75) & Rough in (\$70).....	\$145
Foundations.....	\$55	Energy.....	\$55
Framing.....	\$80	Wallboard.....	\$55
Plumbing Rough in.....	\$50	Final.....	\$65
Mechanical Rough in.....	\$50		

Total Inspection fees:.....\$610 w/o Sprinkler or Under slab

- Final must be ready within 1 year or an additional Processing Fee will apply.
- Additional inspection fees may be assessed at not less than \$55 per visit as required due to the complexity or execution of the work being done.

ALL APPLICATIONS REQUIRE:

- Application / Processing / Extensions Fee:.....\$50 for Residential / \$75 for Commercial
- Plan Review Fee per hour for residential:.....\$45 (one-hour minimum per plan review)
- Temporary and Provisional Certificates of Use and Occupancy.....\$110
- Commercial fees appear elsewhere.

Residential Small-scale projects will be priced depending on the complexity of the project. Some examples are:

- Mobile Homes on Piers (3 trips only).....\$195 (footer, electric service, final)
- Decks.....\$165 (footer, framing, final)
- Fences and retaining walls (2 trips).....\$120
- Sheds (1 trip).....\$65 (small prefabricated utility structure under 500 sq. ft.)
- Residential Demolition (1 trip).....\$65 Commercial\$75 minimum - fees appear elsewhere
- Swimming Pools
 - Above Ground (with bonding requires two trips).....\$120 Above Ground (rubber siding)....\$65
 - In Ground.....\$175

Miscellaneous Project Inspection Fees:

- Daycares (up to 6 kids).....\$75 (1st trip), \$75 (each return trip)
- Daycares (over 6 kids up to 24 total).....\$125 (1st trip), \$75 (each return trip)
- Foster Homes.....\$125 (1st trip), \$75 (each return trip)
- Change of Occupancies**
 - Under 8000 sq. ft.....\$150
 - Over 8000 sq. ft.....\$185
- Residential Electrical Service Upgrade**
 - Not Over 200 Amp.....\$75
 - 200 Amp - 400 Amp.....\$85
 - Over 400 Amp Commercial Fee Schedule Applies
 - All commercial fees appear elsewhere
- Investigation/Stop Work Order/Notice of Violation, etc.....\$75 per Postage (per/Certified/1st Class).....\$10
- Return Trips due to failed or incomplete inspections or field corrections.....\$65 minimum
- Duplicate Permit and Occupancy Certificate Issuance.....\$45
- Field investigations and complaints initiated by the municipality or for enforcement purposes are invoiced to the municipality directly at our standard per hour rate.....\$45
- Copies - .25 per sheet for standard size (8½ x 11 & 8½ by 14) .50 per sheet for Ledger size (14"x17"). Extensive copying and larger documents will be billed for time and materials. Commercial Fee is provided elsewhere.
- Items not described above or otherwise priced on the commercial, supplemental, or special fee schedules will be invoiced at the standard rate of \$45 per hour plus expenses. Expenses may include items such as copies, constable fees, supplies, etc.

Please be advised ALL fees set above and on all the fee schedules are for inspections only and do not include:

- Plan Review Fee
- State (DCED) Fee
- Added Fee(s) due to failed inspections
- Possible Municipal Fee
- Application Fee

2017 - 2019 PMCA Residential Fee Schedule

Rev. 10-5-16.rcm [8-1-18 add 2019]



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► 2017 - 2019 PMCA ELECTRICAL FEE SCHEDULE ◀

ROUGH WIRING INSPECTION

All switches, lighting, & receptacles to be counted as outlets
 1-25 outlets \$50
 Each additional 10 outlets or fraction thereof \$20

FINISH INSPECTION

All switches, lighting, & receptacles to be counted as outlets
 1-25 outlets \$50
 Each additional 10 outlets or fraction thereof \$20

EQUIPMENT & APPLIANCES

Outlet for single unit 15 kW or less \$40
 For each additional outlet 15 kW or less \$20

MOTORS, GENERATORS, TRANSFORMERS, CENTRAL HEATING, DUCT HEATERS, AIR COND., ELEC. FURNACES, AND WELDERS

Less than 1/4 HP, kW, or kVA first unit \$35
 1/4 HP, kW, or kVA to 30 HP, kW, or kVA each \$40
 30 HP, kW, or kVA to 50 HP, kW, or kVA each \$65
 Over 50 HP, kW, or kVA each \$75

FEEDERS OR SUB PANELS

Up to 225 Amp \$25
 Over 225 Amp. to 400 Amp \$30
 Over 400 Amp. to 1200 Amp \$50
 Over 1200 Amp \$115

PUBLIC POOLS AND SPAS

State required Inspection (Dept. of Health) – Apply for pricing

SERVICE – METERING EQUIPMENT UP TO 600 VOLTS

Not Over 200 Amp \$75
 200 Amp - 400 Amp \$85
 Over 400 Amp to 800 Amp \$120
 Over 800 Amp to 1000 Amp \$175
 Over 1000 Amp including one control center \$275
 Each Additional Control Center \$150
 Over 600 Volts - Add \$50 per category

PRIMARY TRANSFORMERS, VAULTS, ENCLOSURE, SUB-STATIONS

Not over 200 kVA \$95
 Over 200 to 500 kVA \$125
 Over 500 to 1000 kVA \$175
 Over 1000 kVA (minimum plus consultation fee) \$195

NOTE: Above applies to each bank of transformers

SIGNALING SYSTEMS

For the first 15 devices \$65
 For each additional 5 devices \$20

MODULAR HOMES, MINOR ALTERATIONS & ADDITIONS

Service and 1 to 25 outlets (single visit only) \$80

MOBILE HOMES

Service Including Feeder or Receptacle \$70
 Service Visit Only \$70
 Service Additional Meter \$30

Special Service and/or conditions not provided for in this schedule apply for fee \$50 (Minimum Charge)

This fee schedule is effective 01-01-17

► Electrical and Fire Inspection-Enforcing and Consulting Service ◀

2017 - 2019 PMCA Electrical Fee Schedule

Rev. 10-5-16 rcm [add 2019 8-1-18]



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2017 - 2019 PMCA Supplemental Fee Schedule

Residential

- Additional inspection fees may be assessed at not less than \$55 per visit as required due to the complexity or execution of the work being done. Complex inspections and multiple trips are charged accordingly.
- **Electrical Service Upgrade**
 - Not Over 200 Amp\$75 200 Amp - 400 Amp\$85
 - Over 400 Amp - Commercial Fee Schedule Applies
- **Decks or Porches**\$165
 - Under 30" but attached to structure\$165 Deck or Porch with Roof\$165 (footer, framing, final)
- Fences and retaining walls (2 trips)\$120 (fences over 6 feet high & retaining walls over 4 feet high)
- Sheds (1 trip)\$65 (small prefabricated utility structure under 500 sq. ft.)
- Residential Demolition (1 trip)\$65 minimum - Commercial Demolition \$75 minimum - fees appear elsewhere
- **Swimming Pools**
 - Above Ground (with bonding requires 2 trips)\$120 Above Ground (rubber siding)\$65
 - In Ground\$175 (footer, bonding, final)
- Residential Re-Roof\$120 (with structural repairs or change of materials)
- Outside Wood Stoves (2 trips maximum)\$120 (includes siting, underground piping, & final)

Commercial Projects (Small Projects not otherwise defined)

- Cell Tower See Commercial Fee Schedule
 - Antenna Colocation\$350 per antenna (with added Plan Review, Application Fee, DCED)
- Change Door(s) if structural change\$75 (could vary depending on how many are changed)
- Change Windows(s) if structural change\$75 (could vary depending on how many are changed)
- Demolition\$75 minimum (only if ALL of structure is being demolished)

Fees below are specific to local ordinances:

- Sewer Laterals\$55 per trip
- Zoning Field Inspections\$45 per hour
- Explosive/Blasting (per site) – with fees added for Application, Plan Review, etc.
 - Up to 5 Days\$200 Add for each additional day beyond 5\$85
- Explosive/Blasting Magazine Placement
 - Up to 5 Days\$325 Add for each additional day beyond 5\$80
- Fireworks Sales Tent\$75 (plus application, plan review, Admin fees, etc.)
- Fireworks Display/Discharge\$200 including evenings and weekends
 - Holidays\$265 Holidays
- Welding and Cutting Permit – Commercial job sites\$75

Miscellaneous Project Inspection Fees:

- Daycares (up to 6 kids)\$75 (1st trip), \$75 (each return trip)
- Daycares (over 6 kids up to 24 total)\$125 (1st trip), \$75 (each return trip)
- Foster Homes\$125 (1st trip), \$75 (each return trip)
- **Change of Occupancies**
 - Under 8000 sq. ft.\$150 Over 8000 sq. ft.\$165
- Investigation/Stop Work Order/Notice of Violation, etc.\$75 per Postage (per/Certified/1st Class)\$10
- Return Trips due to failed or incomplete inspections or field corrections\$65 minimum
- Duplicate Permit and Occupancy Certificate Issuance\$45
- Field investigations and complaints initiated by the municipality or for enforcement purposes are invoiced to the municipality directly at our standard per hour rate\$45
- Copies - .25 per sheet for standard size (8½ x 11 & 8½ by 14) .50 per sheet for Ledger size (14"x17"). Extensive copying and larger documents will be billed for time and materials. Commercial Fee is provided elsewhere.
- Items not described above or otherwise priced on the commercial, supplemental, or special fee schedules will be invoiced at the standard rate of \$45 per hour plus expenses. Expenses may include items such as copies, constable fees, supplies, etc.

Inspection time for all permits is for 1 site visit for a total accumulated time of 1 hours, unless otherwise noted. Each subsequent hour required shall be at the rate of forty five dollars (\$45.00) per hour of the inspector's time. This amount shall be paid in full prior to issuance of the Certificate of Occupancy.

Please be advised ALL fees set above and on all the fee schedules are for inspections only and do not include:

- Plan Review Fee
- State (DCED) Fee
- Added Fee(s) due to failed inspections
- Possible Municipal Fee
- Application Fee

2017 - 2019 PMCA Supplemental Fee Schedule

Rev. 10-5-16 rcm [8-1-18 add 2019]



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► 2017 - 2019 - COMMERCIAL FEE SCHEDULE ◀

Our standard fee schedule for inspections is derived from the latest building valuation data report of square foot construction costs published by the International Code Council, with a regional modifier applied. Actual cost submitted to, and accepted by, the Building Code Official may also be used. There is a \$75 Application/Processing charge applied to all projects submitted on this fee schedule.

Refer to the PMCA Supplemental Fee Schedule as needed.

Large projects that require long term multiple inspections (progressive inspections) are calculated as follows:

1.) **Standard Building Inspection Fee Schedule:**

A.) Projects with a total construction cost of \$0.00 to \$499,999.99*

Total construction cost X .002 = insurance cost
 + Estimated length of project in weeks X \$50 = labor & travel cost
 = Total OR no less than \$50. Per trip based on scope and complexity of the project.

B.) Projects with a total construction cost of \$500,000.00 to \$2,000,000.00*

Total construction cost X .002 = insurance cost
 + Estimated length of project in weeks X \$50 = labor & travel cost
 = Total OR no less than \$50. Per trip based on scope and complexity of the project.

C.) Projects with a total construction cost of > \$2,000,000.00 to \$6,000,000.00*

\$4000.00 + [(Total construction cost - \$2,000,000) X .0009] = insurance cost
 + Estimated length of project in weeks X \$45 = labor & travel cost
 = Total

D.) Projects with a total construction cost of > \$6,000,000.00 to \$10,000,000.00*

\$7600.00 + [(Total construction cost - \$6,000,000) X .0008] = insurance cost
 + Estimated length of project in weeks X \$40 = labor & travel cost
 = Total

E.) Projects with a total construction cost of > \$10,000,000.00 to \$30,000,000.00*

\$10800.00 + [(Total construction cost - \$10,000,000) X .00075] = insurance cost
 + Estimated length of project in weeks X \$40 = labor & travel cost
 = Total

F.) Projects with a total construction cost of > \$30,000,000.00 to \$50,000,000.00*

\$25800.00 + [(Total construction cost - \$30,000,000) X .0007] = insurance cost
 + Estimated length of project in weeks X \$40 = labor & travel cost
 = Total

G.) Projects with a total construction cost of > \$50,000,000.00 to \$100,000,000.00*

\$39800.00 + [(Total construction cost - \$50,000,000) X .00065] = insurance cost
 + Estimated length of project in weeks X \$40 = labor & travel cost
 = Total

Building Inspection Fee, cont.:**H.) Projects with a total construction cost of >\$100,000,000.00 to \$200,000,000.00***

$$\begin{array}{rcl}
 & \$72300.00 + [(Total\ construction\ cost - \$100,000,000) \times .0006] = insurance\ cost & \\
 + & Estimated\ length\ of\ project\ in\ weeks \times \$40. = labor\ \& travel\ cost & \\
 = & Total &
 \end{array}$$

I.) Projects with a total construction cost of >\$200,000,000.00 to \$350,000,000.00*

$$\begin{array}{rcl}
 & \$132000.00 + [(Total\ construction\ cost - \$200,000,000) \times .00055] = insurance\ cost & \\
 + & Estimated\ length\ of\ project\ in\ weeks \times \$40. = labor\ \& travel\ cost & \\
 = & Total &
 \end{array}$$

J.) Projects with a total construction cost of >\$350,000,000.00 to \$500,000,000.00*

$$\begin{array}{rcl}
 & \$214500.00 + [(Total\ construction\ cost - \$350,000,000) \times .0005] = insurance\ cost & \\
 + & Estimated\ length\ of\ project\ in\ weeks \times \$40. = labor\ \& travel\ cost & \\
 = & Total &
 \end{array}$$

2.) Standard Trades Inspection Fee:

The inspection fees for Mechanical, Plumbing, Electrical, Energy, Accessibility and Fire Protection are computed at 25 percent of the Building inspection fee for each discipline. Multiple prime contracts will be computed the same as a building inspection fee and combined prime contract fees shall be no less than a single contract fee, distributed on a percentage of total basis.

Inspection Fee Example (excluding plan review and application fee):

Type of Construction: **2B** Height: **1 story, 12 feet** Use Group: **B** Area/Floor: **9,000 sq. ft.**

Solution		
1	Gross square footage: 1 story X 9,000 square feet	9,000 sq. ft.
2	Compute estimated construction value	
	Type of construction factor	1.02
	Gross area modifier	67
	Estimated construction value (30000 X 1.02 X 67	\$615,060.00
3	Compute basic inspection fee	
	Building: \$615,060.00 X .002	\$1,230.12
	Mechanical, Plumbing, Electrical: (.25 X \$1230.12) X 3	\$922.59
4	Total inspection fees	\$2,152.71
5	PMCA Discount fee: X .80 (if applicable**)	\$1,722

* Pricing schedules assume that the project will not cause an increase in our insurance costs.

** Discounts may be given for warehouses, building shells, or repetitive work at the discretion of the plan review and inspection departments

► A \$75 Application/Processing fee is applied for projects on this fee schedule. ◀

► Commercial Plan Reviews ◀

Our Commercial Plan review fees are calculated according to the Standard Building Valuation Data (as periodically published by the ICC) or actual cost of construction as follows:

1.) Standard Commercial Building Plan Review Fee:

- A.) Estimated Construction Value \$ 0. to \$ 1,250,000. = Construction value X .0015 **(\$150 Minimum)**
- B.) Estimated Construction Value \$ 1,250,000. to \$ 5,000,000. = \$1,875. + (.0005 X construction value over \$1,250,000.)
- C.) Estimated Construction Value over \$5,000,000. = \$3,750. + (.0004 X construction value over \$5,000,000.)

2.) Standard Trades Plan Review Fee:

Plan review for mechanical, plumbing, electrical, energy, accessibility and fire protection is computed at 25% of the building plan review fee for each discipline. **(\$150 minimum)** unless otherwise determined.

Special pricing may be given to buildings such as warehouses due to their relative simplicity or structures with repetitive features such as high rise buildings

Refer to the Supplemental Fee Schedule when applicable.

Plan Review Fee Example (excluding plan review and application fee):

Type of Construction: 2B Height: 3 stories, 34 feet Use Group: B Area/Floor: 9,000 sq. ft.

1	Gross Square footage: 3 stories X 9,000 square feet	27,000 sq. ft.
2	Compute estimated construction value	
	Regional Modifier	1.02
	Square foot cost of construction	65
	Estimated construction Value (30,000 X 1.02 X 67*)	\$1,790,100.00
3	Compute Plan Review Fee	
	Building: \$1,875 + [(\$1,790,100 - \$1,250,000) X (.0005)]	\$2,145.05
	Mechanical, Plumbing, Electrical: (.25 X \$2,145) X 3	\$1,608.75
4	Total ICC Based Plan Review Fee	\$3,753.80

* (Gross area modifier of 67 as example, actually based on the average building cost per square foot in the geographic area.)

- This formula does not reflect changes that ICC may have made to their fee schedule. We will use other plan review services that meet our criteria for consistent quality and charge the same or less than ICC reviews.

Plan reviews only covering the requirements of mechanical, plumbing and other disciplines are available, each for a fee of 25% of the applicable building code review fee. **Plan reviews for electrical code compliance shall be provided at a fee of 35% of the applicable building code review fee**, excluding reviews for any use included in the Institutional or "I" Use Group classification. Reviews done for the excluded use classification shall be based upon the degree of complexity

We offer preliminary plan review services for a fee of 50% of the full plan review fee cost. Preliminary plan reviews typically address such code requirements as: use and occupancy classification, type of construction, height and area calculations, means of egress, fire restrictive construction requirements and so forth.

Any preliminary plan review fee payment will be credited towards the final cost of a complete plan review process.

► A \$75 Application/Processing fee is applied for projects on this fee schedule. ◀



Chambersburg Office: 380 Wayne Ave. Chambersburg, PA 17201 Phone: 717 496-4996
Bedford Office: 125 S. Richard Street, Suite 102, Bedford, PA 15522 Phone: 814 310-2326
Somerset Office: 318 Georgian Place, Somerset, PA 15501 Phone: 814 444-6112
Email: pmca@pacodealliance.com Website: <http://pacodealliance.com/>

2017 - 2019 Hourly Zoning and/or Code Enforcement Fee Schedule

- 1) Ordinance and Inspection responsibilities charged at \$45.00 per hour standard rate.
- 2) Weekends, emergency calls, and evening meetings there is a minimum 3 hour charge.
- 3) PMCA will provide cell phone number and email address to the Municipality at their request. We will respond to inquiries within 24 hours when possible, 48 hours by contract.
- 4) PMCA can work on an as needed basis, set number of hours per week or month, or set office hours and times. Whatever your needs are, we will try to provide for you.
- 5) PMCA will maintain an office and normal office hours.

Location: 380 Wayne Avenue, Chambersburg, Pa. 17201
Our office hours are: Monday through Friday, 8 am to 4 pm.
Telephone 717 496-4996 Fax: 717 446-0586