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2016 BUDGET

MANAGER'S BUDGET MESSAGE

Borough of Gettysburg

Charles R. Gable, *MPA*
Borough Manager

Adopted
December 14, 2015
Vote: 6 - 3

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Manager's Budget Message

Submitted for your review is staff's proposed 2016 budget for the Borough of Gettysburg. This is a comprehensive budget proposal, comprising all of the Borough's ten (10) fund budgets. In the aggregate, the Borough has a 2016 budget of $6,989,129. The budget has been prepared with input from department heads, Council requests and my recommendations. It is balanced as required by state law and accurately identifies all revenues and expenditures. The final proposed budget differs from preliminary drafts as there has been multiple conversations on how best to maintain the level of services the Borough provides its residents, businesses and visitors. As is the history with such things, increases in expenses continues to outpace increases in revenue streams. Once again this year, this reality made this budget difficult to develop.

Previous drafts of this budget exclusively incorporated real estate tax increases to meet the demands of rising expenses. This approach is not acceptable to a majority of Council. A Council consensus seems to have gelled around the admission that the acceptable limit of staff and project cuts has been reached and that to maintain the status quo in service delivery, some sort of small tax increase coupled with a modest draw-down of reserve funds is the appropriate way to balance this budget. With this understanding, staff has pared down each department's budget to what staff would call not desirable, but acceptable. It is a minimalist approach to staffing levels and service delivery in each department.

The same structural deficit in the General Fund appeared in the drafting of the FY2015 budget. Council adamantly refused to consider a small tax increase, forcing the budget to be balanced with a combination of significant departmental budget cuts and an inflation of expected revenue generated by a change in fee structure in the Parking Department. A more realistic revenue estimation is included in the FY2016 budget, which again does not balance with FY2016 expenditures. Therefore, without a larger tax increase, Council will need to return to the practice, briefly abandoned in FY2015, to a draw-down of reserves to bring the FY2016 budget into balance. A detailed accounting of all revenues and expenditures appear in the following pages.

2015 Summary

As the 2015 fiscal year draws to a close, the Borough's financial situation is not desirable. While this assessment sounds dire, it is important to note there are brighter spots in the Borough's overall financial condition. Nearly two years ago, FY2014 began with a planned General Fund deficit of $98,000. Reserve funds had been planned to be used to make up this deficit. The final numbers for 2014 ended with a most pleasant and unexpected good surprise – a budget surplus of just over $256,000 (see FY2014 audit for details). This surplus was realized by a combination of proceeds from the sale of the train station and good fiscal stewardship by each department head. This unexpected surplus should be used to replenish the Borough's reserve funds, which historically have been drawn-down to balance past years' budgets. Transferring most or all of the 2014 surplus to reserves will go a long way to achieving the upper limit in the Borough's newly adopted Fund Balance Policy.

The flip side of this good news, however, is that the Borough's long-standing structural deficit lingers. Generally speaking, year after year, each first-draft budget begins with a deficit somewhere between 200 and 300 thousand dollars. Simply slashing departmental budgets will not balance this math without

serious reductions in current services. Future Councils will continue to wrestle with this ugly reality.

The end of the year is fast approaching and there are enough General Fund reserves to operate the Borough through early spring, when the first large influx of real estate taxes are expected. Many years ago, the Borough would have to issue a Tax Anticipation Note (TAN) to operate the Borough in the lower revenue months of January, February and March. A TAN is not needed in 2016.

As of the drafting of this summary (early-November 2015), the General Fund is doing reasonably well, given some unexpected budgetary pressures earlier in the year. 89% of anticipated revenues have been collected, with 88% of anticipated expenditures accounted for. That said, most revenue streams tend to significantly diminish in the fourth quarter. As such, staff does expect a small budget shortfall by the close of the fiscal year. There are five main reasons for the expected shortfall:

1. Parking meter revenue is significantly lower than forecast. This is the result of pressure in the development of the 2015 budget where parking meter rates at long-term meters were increased from $0.25/hr. to $1.00/hr. The amount of increased revenue forecast by this action was grossly optimistic, despite staff's admonition that there was no historical data or supporting documentation to justify the inflated revenue projection.

2. Amusement Tax revenue is lower than forecast with the unexpected dissolution of the Gettysburg Festival.

3. The Borough had three unexpected staff retirements in 2015. Contractual obligations demand the large payouts of unused vacation and sick time to these employees – a significant unbudgeted expense.

4. Pillow Tax revenue is lagging, most probably a result of the closure of the motel on Buford Avenue (General Lee's Headquarters).[1]

5. Police arbitration proceedings once again ended with an award that was not significantly favorable to the Borough. Salary increases and associated benefits were not completely brought into line with the non-uniform contract.

Programmatic Review of FY2015

Grants

Although draw-downs on the following grants have not yet occurred (partially as a result of ongoing state budget deliberations in Harrisburg), the following grant applications were approved and confirmed for future use in 2015:

- DOJ Bulletproof Vest Partnership $5400
- DCNR – Inner Loop (Bike Trail) $250,000
- Act 89 Multimodal Grant (Steinwehr Poles) $495,192
- Keystone Grant – Elm Street (South Street) $500,000

$1,250,592

All the above will be administered by the Borough.

[1] It is worth noting here that this statement was true at the time of drafting of this budget message. By the time of adoption on December 14, 2015 significantly more Pillow Tax revenue was received by the Borough and it is expected that after the 60-day accrual period at the close of business on December 31, 2015, that the Pillow Tax revenue will have met or exceeded budgeted projections for FY2015.

Public Works and Police

New safety vests and TASERS were purchased for the Police Department. Public Works received a new bobcat and articulating tractor.

Infrastructure Improvements

Partially funded through a Pennsylvania Infrastructure Bank (PIB) loan and with the cooperation of Columbia Gas and GMA, East Middle Street has been rebuilt. Debt associated with the project will be managed in the new Debt Services Fund.

Information Technology

With a generous grant through DCED and the EIP program, the Borough has made significant improvements to its information technology capabilities. These improvements are listed below:

- New Government-wide enterprise software.
  - ✓ In-house payroll (this has cost savings associated with it).
    - Better accuracy in tracking employees pay, vacation, sick and personal leaves, etc.
  - ✓ Cloud-based server (no need to budget for expensive hardware/servers moving forward).
  - ✓ Financial functionality by having various funds directly work together as opposed to previous system where everything was segregated.
  - ✓ Improved financial reporting.
    - Addressed audit deficiencies.
- New Parking software which addressed tracking deficiencies identified in the audit.
  - ✓ New parking garage equipment created a gateless parking system which serves the needs of the various constituents that use the facility and reduces costs by eliminating the need to staff the garage at overtime rates, while marginally increasing garage revenue streams.

New Revenue Sources

New revenue streams were created or existing revenue streams were enhanced:

- Additional parking revenue via increasing parking meter rates to $1/hr. Borough-wide
- Increased fees/permits schedule
- Creation of new fees/permits (i.e. outdoor dining permit)
- Elimination of exemptions for Admissions Taxes.

Format Changes

The 2015 budget utilized the conventionally accepted DCED chart of accounts. It will be several years of using this new nomenclature before historical trends with certain line items can be identified.

Reorganization

Various departments were reorganized in the 2015 budget. The Parking Department was reconstituted after many years under the purview of the Police Department. Code enforcement was not brought in-house, but continued to be outsourced to a new vendor, Pennsylvania Municipal Code Alliance. PMCA has responded with on-site and in-house personnel three days each week. Main Street Gettysburg (MSG), arguably an extension of the Borough, providing community development services otherwise not able to be performed by the current staffing levels of the Borough has become more closely linked to the Borough as they assumed previously unused and vacant office space in the Borough Building. The archive room and the Manager's

office were moved to create an office shared by the new Parking Department and Code Enforcement.

Highlights of the 2016 Budget

The FY2016 budget was drafted around the following four priorities:

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

Programs. Initiatives, and staffing levels designed to achieve these four priorities are found in the various departments of the Borough.

The first and second priority are largely linked, in that the maximization of existing revenue streams is very much dependent upon the successful completion of numerous technological upgrades to various programmatic systems. The automation that is achieved increases money collected and lessens the amount of time staff is needed in the physical collection of money and also minimizes overtime expenses.

The development of a five-year capital improvement plan will address infrastructure priorities and will also identify grant programs that may help fund these larger projects. Engineering and planning in 2016 will set the groundwork for a major construction project scheduled for 2017 – Stratton Street.

The fourth priority is designed to address ordinances in a comprehensive and proactive manner. To the extent possible, this will anticipate emerging challenges and determine the best way to approach them. It is anticipated that the yet to be formalized Revolving Loan Program will play a part in this initiative.

What is funded in each department?

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

(401) Executive
- ✓ Salaries and associated payroll taxes and benefits for the Mayor, Borough Manager and Administrative Assistant.

(402) Finance
- ✓ Funds annual audit services
- ✓ Funds salaries plus associated payroll taxes and benefits for the following staff positions:
  - Finance Director
  - Finance Assistant
  - Cashier

(403) Tax Collection
- ✓ Salary and associated payroll taxes for tax collector
- ✓ Tax collection fees and operating supplies

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

(409) General Government
- ✓ Operating supplies
- ✓ Merchandise purchases (flags, pins, etc.)
- ✓ Two Borough Newsletters
- ✓ Postage
- ✓ Computer/Copier/Video parts
- ✓ Borough Engineer (outsourced)
- ✓ Phone/Internet Fees
- ✓ Computer Software Fees
  - Financial/Land Management
  - Website redesign and IT services
    - eCode 360
- ✓ Utility bills and building maintenance
- ✓ Insurances, bank fees and commissions

- ✓ Borough solicitor
  - Legal advertising fees
- ✓ Professional development

(410) Police

- ✓ Salary, associated payroll taxes and benefits for the following positions:
  - Chief of Police
  - Police Secretary
  - Sergeant
  - Two (2) Corporals
  - Six (6) Patrolmen
  - Nine (9) Part-Time Officers
  - Six (6) Auxiliary Officers
- ✓ Operating supplies
- ✓ Vehicle maintenance
- ✓ Legal services
- ✓ Computer software and IT management services
- ✓ Radio maintenance
- ✓ Required insurances
- ✓ Professional development
- ✓ Equipment:
  - Six (6) shotguns
  - Six (6) hand guns
  - Three (3) TAZERS
- ✓ Leasing Program for two new 2016 Police Interceptor (AWD) vehicles

(411) Fire

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

(413) Code Enforcement

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

(414) Planning

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

(415) Emergency Management

- ✓ Civil Service testing supplies
- ✓ EMA Coordinator stipend

(421) Health

- ✓ ACT 101 recycling advertising
- ✓ SPCA appropriation

(430) Public Works

- ✓ Salary, benefits, and associated payroll taxes for the following staff positions:
  - Public Works Director
  - Foreman
  - Six (6) Laborers
  - One (1) Part-time laborer shared with Parking Department
  - Three (3) Seasonal laborers
- ✓ Utility bills and operating supplies
- ✓ Vehicle maintenance
- ✓ Insurances
- ✓ Capital purchases:
  - Backhoe
  - Maintenance Shed (a.k.a. Pole Barn)
  - It management services
    - MS4 mapping

(432) Winter Maintenance

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

(433) Traffic Control Devices

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

(434) Street Lighting
- ✓ Utility bills
- ✓ Miscellaneous repairs and maintenance

(435) Sidewalks & Crosswalks
- ✓ ADA ramp engineering
- ✓ Repairs and maintenance (East Broadway)
  - Driveway aprons
  - Sidewalk repairs
- ✓ Steinwehr Phase II pole relocation project

(436) Storm Sewers & Drains
- ✓ Four (4) new storm drain boxes
- ✓ Miscellaneous repairs and maintenance

(438) Bridges
- ✓ Repairs and maintenance on Bridge #12

(439) Roads & Alleys
- ✓ Engineering
  - 2016 Road Projects
  - Stratton Street (2017 construction)
  - Five-year street plan
  - East Broadway reconstruction (Carlisle Street to Harrisburg Street)
  - Miscellaneous alley repairs

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

(454) Parks & Recreation
- ✓ GARA contribution
- ✓ Required insurances
- ✓ Special events

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

(465) Community Development
- ✓ Non-Governmental Appropriations for:
  - Elm Street
  - Main Street Gettysburg
  - Adams County Office for the Aging
  - Adams County Arts Council

(471), (472), and (492)
- ✓ Finances interest and principal on Borough debt.

Summary

Much has been said during the deliberations of the development of this budget. Some Council members have commented that they have heard from constituents that they prefer service cuts over a nominal tax increase. This budget does decrease some services, but not all. Most cuts are in the area of overtime budgets and infrastructure improvements/repairs. As you know, Gettysburg is a town with a worldwide presence. It is unfortunate that 7600 residents must support the infrastructure and services for millions of visitors every year. This fact must not be lost on any of us.

In the longer term we must find ways to make funding these realities sustainable. In the short-term, staff needs your support to keep services in the Borough at an acceptable level. This budget, as proposed, does that. This budget, albeit not ideal, is reasonable.

This budget was assembled with estimates as close as we can determine. Projections for the remainder of 2015 are very close. Estimates for the New Year are conservative, where practical,

on the revenue side. Expenditures were trimmed in each department to the point there is no 'fat' left to cut. Each department head will be available to answer any questions you may have.

The vast majority of new revenue streams in this budget are generated via fee increases. This only helps on the margins. Expenses will continue to outpace any fee adjustments in future years. A monumental shift is needed in revenue streams for the Borough. We need to be innovative in our search for new revenue. We need to lobby our legislators to allow us the freedom to customize our revenue sources. We need to continue to build strong partnerships with our neighbors to spread the cost of government across municipal borders. GARA is a good step in that direction, as is partnering with both GMA and Columbia Gas on various projects. Without these changes, we will continue to burden our citizens with tax bills well beyond those of other Adams Countians.

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

Experience has taught us that small 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 recognized across the state, country, and indeed, the world, as an effective and attractive community. It is considered a model for others, a nice place to live, work and play. That is not possible without qualified elected officials and a dedicated staff.

Our staff is highly competent and hard working. They are dedicated public servants who too often are castigated in the press or by the general public. They have stepped up to provide continuous service to the community through the course of the past year – a year of turbulence and transition with the reorganization of departments and processes in the Borough government. They deserve a collective 'thank you' for that and should be commended for their efforts.

Respectfully submitted,

Chares R. Gable, *MPA*
Borough Manager

Statutory Taxes and Rate Limits

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

	Type of Tax	Statutory Rate Limit
1.	**Real Property Tax (levied)**	
a.	General Purposes	30 mills
	Additional millage with Court approval	5 mills
	(NOTE: A Borough may levy a higher millage on the assessed value of land than on the assessed value of improvements; however, revenues collected under a split rate tax may not exceed the revenues which would have been generated by 30 mills on the total assessed value of all taxable properties.)	
b.	Interest and principal on any indebtedness incurred pursuant to the Local Government Debt Act or any act governing indebtedness (not levied)	Sufficient for purpose
c.	Pensions and retirement (not levied)	0.5 mills
d.	Shade Trees (not levied)	0.1 mills
e.	Lighting (not levied)	8 mills
f.	Gas, Water, and Electric light after referendum (not levied)	8 mills
g.	Purchase of fire equipment, fire apparatus, fire training, fire training school after referendum (not levied)	3 mills *May be exceeded upon approval by voters in referendum
h.	Building fire house, lock-up or municipal building after referendum (not levied)	2 mills
i.	Library (not levied)	No Limit
j.	Support of ambulance and rescue squads by referendum (not levied)	0.5 mills or 2 mills by referendum
k.	Special levy for debt by permission of court of common pleas (not levied)	No Limit
l.	Street improvements (not levied)	5 mills
m.	Recreation (not levied)	No Limit
n.	Community College (not levied)	Not to exceed 5 mills of the market value
2.	**Occupation Tax (levied)**	
a.	Borough Code	30 mills
b.	Act 511	No limit if levied as mills on assessment value, $10 at flat fee[2]

[2] These taxes subject to sharing with the school district.

3. **Per Capital Tax (levied)**
   a. Act 511 $10

4. **Local Services Tax (levied)**
   a. Act 511 $52[3]

This tax may be levied instead of the Occupational Privilege Tax on any wage earned within the Borough by both residents and non-residents.[4] 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.

5. **Earned Income Tax (levied)**
   a. Act 511 1% to 1.7%[5]

This tax 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.

6. Mercantile License Tax (not levied) 1 mill wholesale and
   a. Act 511[6] 1.5 mills retail on gross receipts

7. Business Privilege Tax (not levied)
   a. Act 511[7] No Limit

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.

8. **Amusements (Admissions) Tax (levied)**
   a. Act 511 10%; 5% if imposed for first time after 12/31/97. Effective rate is 4% on skiing facilities, and golf courses.

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%.

9. **Real Property Transfer Tax (levied)** 1%[8]

10. **Mechanical Devices Tax (levied)**
    a. Act 511 No Limit

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.

[3] 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.
[4] See Act 511 for priority of collection of this tax.
[5] These taxes subject to sharing with the school district.

[6] 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.
[7] 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.
[8] These taxes subject to sharing with the school district.

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 $505,662,700, Gettysburg may legally collect $6,067,952 in Act 511 taxes in 2016.

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

Borough Taxes and Fees Rate Schedule (2016)

The Borough revisits the various tax rates and fees annually. This chapter outlines the proposed tax rates and fees for adoption in the 2016 budget. The subsequent proposed tax rates and fees are up-to-date as November 3, 2015. Table 1 outlines the historical and 2016 proposed tax rates.

Permit/License Fees, Planning Permits/Licenses & Fees, Parking Fees, and Public Safety Fees/Permits can be found in Tables 2, 3, 4, and 5 respectively.

Table 1 – Tax Rates

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

Summary of Taxes Levied on Gettysburg Borough Residents

Real Estate (Property) Taxes

Borough and County

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

Gettysburg Area School District

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

Interim Real Estate

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

Per Capita Tax

Borough and County

Borough and County per capita tax notices are mailed on or about March 1st and specify taxes for the calendar year. Each person who has lived in the Borough AT ANY TIME during the calendar year must pay per capita taxes - $5 for the County and

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

Table 2 – Permits/Licenses and Fees

Permit/License Fees		2013	2014	2015	2016
Transient Retail Merchants	Per Day	$25	$50	$50	$55
	Per Month	$100	$200	$200	$200
	Per Year	$300	$600	$600	$600
Amusement License	Per Year	$50	^^^	^^^	^^^
	January 1 thru June 30	^^^	$50	$50	$50
	July 1 thru December 31	^^^	$25	$25	$25
Junk Dealer License		^^^	$150	$150	$150
Guided Walking Tour		$125	$125	$125	$125
Parade Permit and Special Event Permit	per event	$1,000	$30	$30	$30
Parade and Special Events Fees	Based on hourly rate of services provided (police, public works, administration, etc.). An estimate will be provided (including any equipment rented) prior to the event based upon application information.				
Fireworks Permit		$25	$50	$55	$60
Yard Sales	per event	$10	$10	$10	$10
Digging Permit	per event	$90	$90	$100	$100
Driveway Permit		$1/sq. ft.	$1/sq. ft.	$1/sq. ft.	$1/sq. ft.
Horse Drawn Carriage License	per carriage with up to six passengers	$350	$350	$350	$350
	per carriage with more than six passengers	^^^	^^^	$425	$425
Taxi License	plus meter bag purchase	^^^	$50	$50	$50
Solicitation License		^^^	$25	$25	$25

Occupation Tax

Borough Occupation Tax

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

Earned Income Tax

Gettysburg Area School District & the Borough

Gettysburg Area School District and the Borough earned income tax is handled as a payroll deduction for individuals who live in the school district and the Borough and have earned income from a job. The tax is based on the location of your residence.

Self-employed residents pay this tax through quarterly estimated payments to the designated earned income tax collectors. York Adams Tax Bureau is the collector for the school district and the Borough. The total tax due is 1.7% of earned income of which 1.2% goes to the school district and 0.5% goes to the Borough.

Local Services Tax

Borough Local Services Tax

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

Real Estate Assessment History

Real Estate Assessment is the value of all improved property within the boundaries of the Borough. A complete reassessment occurred at the county level in 2010. As a result, the millage rate applied to the new assessed value significantly decreased. The increased value in real property, as assessed by the County, has had ongoing negative effects. Specifically, each year, the value of assessed property within the Borough has decreased as individual continue to appeal the assent decisions applied in 2010. Table 6 outlines this assessment history.

Table 3 – Planning Permits/Licenses and Fees

Planning Permit/License Fee		2013	2014	2015	2016
Sidewalk Repair Permit	<50 lineal feet	$25	$25	$25	**$25**
	50 - 100 lineal feet	$25	$25	$50	**$50**
	>100 lineal feet	$25	$25	$100	**$100**
**No inspection fee assessed for sidewalks of less than 50 lineal feet.					
Fence Permit	per fence	$20	$25	$25	**$25**
Banner Permit	per banner	$3/sq. ft.	$25	$25	**$25**
Sign Permit	per sign	$40	$40	$40	**$40**
Code Enforcement Appeals Board		$500	$500	$750	**$750**
Zoning Ordinance	Zoning Hearing Board Appeals	$500	$750	$750	**$750**
	Zoning Certification Letter	^^^	^^^	$25	**$25**
	Curative Amendment	$1,000	$1,000	$1,000	**$1,000**
	Request for Zoning Ordinance Text/Map Amendment	$1,000	$1,000	$1,000	**$1,000**
	Zoning Map Copy	$4	$4	$5	**$5**
	Zoning Book Copy	$25	$25	$30	**$30**
Subdivision Ordinance Copy	Double-sided black/white copy is $.25/page	$15	$15	$20	**$20**
Land Development	Land Use Permit	$25	$25	$25	**$25**
	Land Use (UCC)	$25	$25	$25	**$25**
	Subdivision Small	$400	$400	$400	**$400**
	Subdivision Large	$800	$800	$800	**$800**
	SM Site Plan (minor)	$25	$25	$25	**$25**
	SM Site Plan (major)	$50	$50	$50	**$50**
Recycling Permit		^^^	$50	$50	**$50**
Street Excavation Inspection Fee	Non-Residential (1 and 2-dwelling residential applicants exempt)	^^^	^^^	$75	**$75**

Table 4 – Parking Fees

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

Table 5 – Public Safety Fees/Permits

Public Safety Fees/Permits		2013	2014	2015	2016
Storm Water Management	Minor Site Plan	$25	$25	$25	**$25**
	Major Site Plan	$50	$50	$50	**$50**
Street (*) Excavation (**)	Road Closing not more than 3-days	$90	$90	$90	**$90**
Street Excavation Degradation Fees	1st Year	$80/Sq. Yd.	$80/Sq. Yd.	$80/Sq. Yd.	**$80/Sq. Yd.**
	2nd Year	$70/Sq. Yd.	$70/Sq. Yd.	$70/Sq. Yd.	**$70/Sq. Yd.**
	3rd Year	$60/Sq. Yd.	$60/Sq. Yd.	$60/Sq. Yd.	**$60/Sq. Yd.**
	4th Year	$50/Sq. Yd.	$50/Sq. Yd.	$50/Sq. Yd.	**$50/Sq. Yd.**
	5th Year	$40/Sq. Yd.	$40/Sq. Yd.	$40/Sq. Yd.	**$40/Sq. Yd.**
	6th-10th Year	$30/Sq. Yd.	$30/Sq. Yd.	$30/Sq. Yd.	**$30/Sq. Yd.**
	10th-15th Year	$20/Sq. Yd.	$20/Sq. Yd.	$20/Sq. Yd.	**$20/Sq. Yd.**
	Over 15 Years	$10/Sq. Yd.	$10/Sq. Yd.	$10/Sq. Yd.	**$10/Sq. Yd.**
Police Escort		**Billed at Current Hourly Rate**			
Towing License		$100	$100	$250	**$250**
Towing Fee	per event	^^^	$125	$125	**$125**
Accident Reports	per report	$15	$15	$15	**$15**
Building Permits	Building Permit	**PMCA Rates**			
	Inspection/Re-Inspection Fee	**PMCA Rates**			
Property Maintenance Code Ordinance	Inspection - Single Family Residence	$50	$50	$50	**$50**
	Failure to Appear for Inspection	$50	$50	$75	**$75**

Public Safety Fees/Permits		2013	2014	2015	2016
Regulated Rental Unit Occupancy Ordinance (RRUO)	Annual Licenses Fee/Unit (Each unit inspected every three years at PMCA rates)	$25	$25	$25	**$25**
Building Permit (Non-UCC)	First $1000 construction cost	$12	$12	$12	**$12**
	Each additional $1000 cost	$10	$10	$10	**$10**
	Moving Building - First $1000	$12	$12	$12	**$12**
	Moving Building - Each additional $1000	$10	$10	$10	**$10**
	Demolition Permit - First 2500 sq. ft.	$50	$50	$50	**$50**
	Demolition Permit - Each additional 2500 sq. ft.	$25	$25	$25	**$25**
Outdoor Dining Permit	$75 Flat Rate plus $2/sq. ft.	^^^	^^^	$75	**$75**

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

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

Real Estate Assessment History

Real Estate Assessment is the value of all improved property within the boundaries of the Borough. A complete reassessment occurred at the county level in 2010. As a result, the millage rate applied to the new assessed value significantly decreased. The increased value in real property, as assessed by the County, has had ongoing negative effects. Specifically, each year, the value of assessed property within the Borough has decreased as individual continue to appeal the assent decisions applied in 2010. Table 6 outlines this assessment history.

Table 6 – Assessment History

	Real Estate	Occupation	Per Capita
*2016	$505,662,700	$779,125	3147
2015	$504,517,900	$792,025	3213
2014	$507,611,300	$657,500	3069
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

*Estimate – revised November 13, 2015

Table 7 - Budget Summary (ALL Revenue)

Revenue ALL Funds			01	03	04	05	18	23	30	35	40	66
Dept.	Description	Total ALL Budgeted Funds	General Fund	Fire Fund	CDBG Fund	Company K Memorial Fund	Capital Projects Fund	Debt Service Fund	Capital Reserve Fund	Liquid Fuels Fund	Revolving Loan Fund	Eichelberger -Stahle Charitable Trust Fund
301	Real Property Tax	$2,106,071	$1,979,071	$127,000	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
305	Occupation Tax	$13,600	$13,600	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
310	Local Enabling Tax (Act 511)	$935,000	$935,000	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
321	Business Licenses/Permits	$81,900	$81,900	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
322	Non-Business Licenses/Permits	$17,050	$15,950	^^^	^^^	^^^	^^^	^^^	$1,100	^^^	^^^	^^^
331	Fines & Forfeits	$207,800	$207,800	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
341	Interest Earnings	$2,295	$1,500	$5	^^^	$15	$150	^^^	$200	$150	$250	$25
342	Rents & Royalties	$15,000	$15,000	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
351	Federal Capital Grants	$146,342	^^^	^^^	$146,342	^^^	^^^	^^^	^^^	^^^	^^^	^^^
354	State Operating Grants	$883,950	$157,950	^^^	^^^	^^^	$726,000	^^^	^^^	^^^	^^^	^^^
355	State Shared Revenue	$389,500	$213,500	^^^	^^^	^^^	^^^	^^^	^^^	$176,000	^^^	^^^
361	Charges for Services	$27,550	$27,550	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
363	Highways & Streets (Parking)	$936,300	$936,300	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
367	Culture & Recreation	$6,000	$6,000	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
387	Contributions & Donations	$15,195	^^^	^^^	^^^	^^^	^^^	$15,195	^^^	^^^	^^^	^^^
390	Other Financing Sources	$223,703	$223,703	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
392	Interfund Transfers In	$615,873	^^^	^^^	^^^	^^^	$108,000	$507,873	^^^	^^^	^^^	^^^
393	Proceeds from Long Term Debt	$366,000	^^^	^^^	^^^	^^^	$366,000	^^^	^^^	^^^	^^^	^^^
TOTAL Revenues		$6,989,129	$4,814,824	$127,005	$146,342	$15	$1,200,150	$523,068	$1,300	$176,150	$250	$25

Table 7 *contd.* - Budget Summary (ALL Expenses)

Expenditures ALL Funds			01	03	04	05	18	23	30	35	40	66
Dept.	Description	Total ALL Budgeted Funds	General Fund	Fire Fund	CDBG Fund	Company K Memorial Fund	Capital Projects Fund	Debt Service Fund	Capital Reserve Fund	Liquid Fuels Fund	Revolving Loan Fund	Eichelberger -Stahle Charitable Trust Fund
400	Legislative	$19,239	$19,239	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
401	Executive	$178,934	$178,934	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
402	Finance	$260,346	$260,346	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
403	Tax Collection	$24,112	$24,112	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
405	Borough Secretary/HR	$89,306	$89,306	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
409	General Government	$333,028	$333,028	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
410	Police	$1,553,762	$1,553,762	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
411	Fire	$195,900	$68,900	$127,000	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
413	Code Enforcement	$52,000	$52,000	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
414	Planning	$156,994	$156,994	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
415	Emergency Management	$1,200	$1,200	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
421	Health	$3,000	$3,000	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
430	Public Works	$987,223	$892,223	^^^	^^^	^^^	$95,000	^^^	^^^	^^^	^^^	^^^
432	Winter Maintenance Services	$25,000	^^^	^^^	^^^	^^^	^^^	^^^	^^^	$25,000	^^^	^^^
433	Traffic Control Devices	$55,000	^^^	^^^	^^^	^^^	^^^	^^^	^^^	$55,000		^^^
434	Street Lighting	$85,000	$80,000	^^^	^^^	^^^	^^^	^^^	^^^	$5,000	^^^	^^^
435	Sidewalks & Crosswalks	$352,000	$60,000	^^^	^^^	^^^	$292,000	^^^	^^^	^^^	^^^	^^^
436	Storm Sewers & Drains	$17,400	$7,400	^^^	^^^	^^^	^^^	^^^	^^^	$10,000	^^^	^^^
438	Bridges	$54,000	$14,000	^^^	^^^	^^^	^^^	^^^	^^^	$40,000	^^^	^^^
439	Roads & Alleys	$867,000	$146,000	^^^	^^^	^^^	$680,000	^^^	^^^	$41,000	^^^	^^^
445	Parking Facilities	$236,043	$236,043	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
454	Parks & Recreation	$73,314	$73,314	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
455	Shade Tree	$18,150	$18,150	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
462	HUD - Community Development	$146,342	^^^	^^^	$146,342	^^^	^^^	^^^	^^^	^^^	^^^	^^^
465	Community Development	$64,025	$39,000	^^^	^^^	^^^	$25,000	^^^	^^^	^^^	^^^	$25
471	Debt Principal	$397,092	^^^	^^^	^^^	^^^	^^^	$397,092	^^^	^^^	^^^	^^^
472	Debt Interest	$117,319	^^^	^^^	^^^	^^^	^^^	$117,319	^^^	^^^	^^^	^^^
492	Interfund Transfers Out	$507,873	$507,873	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
	TOTAL Expenditures	$6,870,602	$4,814,824	$127,000	$146,342	$0	$1,092,000	$514,411	$0	$176,000	$0	$25

Government-Wide Budget Revenue Over Expenses	$6,989,129	$4,814,824	$127,005	$146,342	$15	$1,200,150	$523,068	$1,300	$176,150	$250	$25
	$6,870,602	$4,814,824	$127,000	$146,342	$0	$1,092,000	$514,411	$0	$176,000	$0	$25
	$118,527	$0	$5	$0	$15	$108,150	$8,657	$1,300	$150	$250	$0

Total Labor Burden
Department 400 – Legislative

Table 8 – Total Labor Burden (400 – Legislative)

Line Item # and Description	Councilman 1	Councilman 2	Councilman 3	Councilman 4	Councilman 5	Councilman 6	Councilman 7	TOTAL
2016 Salary - Straight Time	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	$17,500
105 Salary - Borough Council	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	$17,500
192 Benefit - FICA	$155	$155	$155	$155	$155	$155	$155	$1,085
193 Benefit - Medicare	$36	$36	$36	$36	$36	$36	$36	$254
TOTAL Labor Burden	$2,691	$2,691	$2,691	$2,691	$2,691	$2,691	$2,691	$18,839

Total Labor Burden
Department 401 – Executive

Table 9 – Total Labor Burden (401 – Executive)

Line Item # and Description		Borough Manager	Administrative Asst.	Mayor	TOTAL
	2016 Salary - Straight Time	$82,010	$41,820	$5,000	$128,830
	2016 Health Care Cost (Premium)	$7,387	$10,435		
105	Salary - Mayor			$5,000	$5,000
110	Salary - Borough Manager	$82,010			$82,010
114	Salary - Professional Staff		$41,820		$41,820
189	Benefit - Vision Insurance	$85	$85		$170
192	Benefit - FICA	$5,085	$2,593	$310	$7,987
193	Benefit - Medicare	$1,189	$606	$73	$1,868
194	Benefit - Unemployment Comp.	$660	$660		$1,320
196	^^Benefit - Health Insurance	$6,833	$9,652		$16,485
197	Benefit - Pension Contribution	$13,080	$6,712		$19,792
198	Benefit - Life/ADD/Short Dis.	$605	$605		$1,210
199	Benefit - Dental Insurance	$347	$347		$694
354	Insurance - Worker's Compensation	$289	$289		$578
	TOTAL Labor Burden	$110,183	$63,370	$5,383	$178,935

^^ Cost after employee contribution toward health insurance

Total Labor Burden
Department 402 – Finance

Table 10 – Total Labor Burden (402 – Finance)

Line Item # and Description		Finance Director	Finance Asst.	Cashier	TOTAL
**2016 Salary - Straight Time		$68,666	$36,766	$34,627	$140,059
^^2016 Healthcare Cost		$21,069	$22,369	$15,346	
110	Salary - Finance Director	$68,666			$68,666
112	**Full Time Staff		$32,945	$31,430	$64,375
172	**Other Comp. Leave/Holiday		$1,132	$1,065	$2,197
176	**Other Comp. Leave/Personal		$425	$400	$825
177	**Other Comp. Leave/Sick		$849	$400	$1,249
178	**Other Comp. Leave/Vacation		$1,415	$1,332	$2,747
180	Other Comp. - Overtime		$407	$407	$814
185	Other Comp./Vacation Buy-Back				$0
189	Benefit - Vision Insurance	$160	$160	$160	$480
192	Benefit - FICA	$4,257	$2,279	$2,147	$8,684
193	Benefit - Medicare	$996	$533	$502	$2,031
194	Benefit - Unemployment Comp.	$660	$660	$660	$1,980
196	^^Benefit - Health Insurance	$19,489	$20,132	$13,811	$53,432
197	Benefit - Pension Contribution	$11,179	$6,010	$5,679	$22,868
198	Benefit - Life/ADD/Short Dis.	$301	$301	$301	$903
199	Benefit - Dental Insurance	$785	$785	$785	$2,355
354	Insurance - Worker's Compensation	$110	$110	$220	$440
TOTAL Labor Burden		$106,603	$68,144	$59,299	$234,046

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

^^ Cost after employee contribution toward health insurance

Total Labor Burden
Department 405 – Secretary/Human Resources

Table 11 – Total Labor Burden (405 – Secretary/HR)

Line Item # and Description		Borough Secretary/ HR Director	TOTAL
2016 Salary - Straight Time		$51,628	$51,628
^^2016 Healthcare Cost		$25,090	
110	Salary - Borough Secretary/HR Director	$51,628	$51,628
189	Benefit - Vision Insurance	$265	$265
192	Benefit - FICA	$3,201	$3,201
193	Benefit - Medicare	$749	$749
194	Benefit - Unemployment Comp.	$660	$660
196	^^Benefit - Health Insurance	$23,208	$23,208
197	Benefit - Pension Contribution	$8,095	$8,095
198	Benefit - Life/ADD/Short Dis.	$375	$375
199	Benefit - Dental Insurance	$1,001	$1,001
354	Insurance - Worker's Compensation	$124	$124
TOTAL Labor Burden		$89,306	$89,306

^^ Cost after employee contribution toward health insurance

Total Labor Burden
Department 410 – Police (Full-Time)

Table 12 – Total Labor Burden (410 –Police [Full-Time])

Line Item # and Description		Chief of Police	Police Secretary	Detective	Sergeant	Corporal #1	Corporal #2	Patrolman #1	Patrolman #2	Patrolman #3	Patrolman #4	Patrolman #5	Patrolman #6	Vacant	Vacant	TOTAL
**2016 Salary - Straight Time		$80,695	$46,784	$61,663	$55,264	$58,172	$62,827	$64,712	$61,370	$70,626	$61,953	$65,009	$49,445			$738,520
^^2016 Health Insurance Cost		$28,578	$22,854	$24,931	$5,136	$12,302	$13,233	$13,356	$19,893	$26,670	$18,834	$20,624	$24,854			
110	Salary - Chief of Police	$80,695														$80,695
112	**Full Time Staff			$45,587	$45,140	$44,855	$47,146	$50,871	$46,706	$44,551	$48,316	$49,513	$44,749			$467,434
113	Salary - Field Training Officer						$1,000		$1,000		$1,000					$3,000
114	**Salary - Professional Staff		$38,415													$38,415
172	**Other Comp. Leave/Holiday		$2,006	$3,620	$4,579	$7,357	$5,454	$5,727	$6,628	$7,700	$6,226	$4,719	$2,235			$56,251
176	**Other Comp. Leave/Personal		$520	$3,026	$2,588	$1,930	$2,085	$2,147	$2,036	$2,343	$2,056	$2,181	$1,641			$22,553
177	**Other Comp. Leave/Sick		$539	$3,500	$457	$1,593	$1,027	$1,057	$1,222	$6,401	$535	$4,055	$820			$21,206
178	**Other Comp. Leave/Vacation		$5,304	$5,930	$2,500	$2,437	$7,115	$4,910	$4,778	$9,631	$4,820	$4,541				$51,966
180	Other Comp. - Overtime			$3,979	$9,053	$6,603	$4,500	$9,476	$3,653	$5,264	$6,120	$7,352	$3,500			$59,500
181	Other Comp. Court			$500	$1,540	$358	$2,402	$1,280	$70	$650	$500	$700				$8,000
185	Other Comp./Vacation Buy-Back			$1,075	$1,075	$1,075	$1,075	$1,075	$1,075	$1,075	$1,075	$1,075				$9,675
188	Benefit - Health Cost Reimbursement			$500	$250	$500	$450	$450	$450	$450	$4,500	$1,500	$1,100			$10,150
189	Benefit - Vision Insurance	$85	$85	$85	$85	$85	$85	$85	$85	$85	$85	$85	$85			$1,020
191	Benefit - Uniform Allowance	$709	$709	$709	$709	$709	$709	$709	$709	$709	$709	$709	$709			$8,508
192	Benefit - FICA		$2,901													$2,901
193	Benefit - Medicare	$1,170	$678	$894	$801	$843	$911	$938	$890	$1,024	$898	$943	$717			$10,709
194	Benefit - Unemployment Comp.	$660	$660	$660	$660	$660	$660	$660	$660	$660	$660	$660	$660			$7,920
196	^^Benefit - Health Insurance	$26,435	$20,569	$22,438	$4,622	$11,072	$11,910	$12,020	$17,904	$24,003	$16,951	$18,562	$22,369			$208,853
197	Benefit - Pension Contribution	$13,908	$6,343	$11,671	$10,465	$11,043	$10,725	$9,863	$10,510	$10,992	$9,436	$9,669	$9,394			$124,019
198	Benefit - Life/ADD/Short Dis.	$488	$488	$488	$488	$488	$488	$488	$488	$488	$488	$488	$488			$5,856
199	Benefit - Dental Insurance	$338	$338	$338	$338	$338	$338	$338	$338	$338	$338	$338	$338			$4,056
354	Insurance - Worker's Compensation	$1,613	$112	$1,613	$1,613	$1,613	$1,613	$1,613	$1,613	$1,613	$1,613	$1,613	$1,613			$17,855
TOTAL Labor Burden		$126,101	$79,667	$106,613	$86,964	$93,559	$99,693	$103,708	$100,815	$117,977	$106,326	$108,702	$90,418	$0	$0	$1,220,541

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

^^ Cost after employee contribution toward health insurance

Total Labor Burden
Department 410 – Police (Part-Time) and (Auxiliary)

Table 13 – Total Labor Burden (410 – Police [Part-Time])

Line Item # and Description		AUX Officer #1	AUX Officer #2	AUX Officer #3	AUX Officer #4	AUX Officer #5	AUX Officer #6	PT Patrolman #1	PT Patrolman #2	PT Patrolman #3	PT Patrolman #4	PT Patrolman #5	PT Patrolman #6	PT Patrolman #7	PT Patrolman #8	PT Patrolman #9	Contractual Payment	TOTAL
2016 Salary - Straight Time		$136	$136	$136	$136	$251	$475	$8055	$8055	$8055	$8055	$8055	$8055	$8055	$8055	$8060	$5,000	$64,770
115	Salary - Part Time Staff							$8,055	$8,055	$8,055	$8,055	$8,055	$8,055	$8,055	$8,055	$8,060		$72,500
117	Salary - Auxiliary Police	$333	$333	$333	$333	$333	$335											$2000
190	Benefit - Contractual																$5,000	$5,000
191	Benefit - Uniform Allowance	$225	$225	$225	$225	$225	$225	$225	$225	$225	$225	$250	$250	$250	$250	$250		$3,500
192	Benefit - FICA	$8	$8	$8	$8	$16	$29	$499	$499	$499	$499	$499	$499	$499	$499	$500		$4,574
193	Benefit - Medicare	$2	$2	$2	$2	$4	$7	$117	$117	$117	$117	$117	$117	$117	$117	$117		$1,070
194	Benefit - Unemployment Comp.	$2	$2	$2	$2	$4	$8	$129	$129	$129	$129	$129	$129	$129	$129	$129		$1,178
198	Benefit - Life/ADD/Short Dis.	$122	$122	$122	$122	$122	$122	$244	$244	$244	$244	$244	$244	$244	$244	$244		$2,928
354	Insurance - Worker's Compensation	$1,613	$1,613	$1,613	$1,613	$1,613	$1,613	$1,613	$1,613	$1,613	$1,613	$1,613	$1,613	$1,613	$1,613	$1,613		$24,195
TOTAL Labor Burden		$2,109	$2,109	$2,109	$2,109	$2,234	$2,479	$10,882	$10,882	$10,882	$10,882	$10,907	$10,907	$10,907	$10,907	$10,912	$5,000	$116,215

Total Labor Burden
Department 414 - Planning

Table 14 – Total Labor Burden (414 – Planning)

Line Item # and Description		Planning Director	TOTAL
2016 Salary - Straight Time		$59,879	$59,879
^^2016 Healthcare Insurance		$9,540	
110	Salary - Planning Director	$59,879	$59,879
189	Benefit - Vision Insurance	$85	$85
192	Benefit - FICA	$3,712	$3,712
193	Benefit - Medicare	$868	$868
194	Benefit - Unemployment Comp.	$660	$660
196	^^Benefit - Health Insurance	$8,825	$8,825
197	Benefit - Pension Contribution	$9,181	$9,181
198	Benefit - Life/ADD/Short Dis.	$605	$605
199	Benefit - Dental Insurance	$347	$347
354	Insurance - Worker's Compensation	$80	$80
TOTAL Labor Burden		$84,242	$84,242

^^ Cost after employee contribution toward health insurance

Total Labor Burden
Department 430 – Public Works (Full-Time)

Table 15 – Total Labor Burden (430 – Public Works [Full-Time])

Line Item # and Description		Public Works Director	Foreman	Laborer #1	Laborer #2	Laborer #3	Laborer #4	Laborer #5	Laborer #6	Laborer #7	TOTAL
**2016 Salary - Straight Time		$71,497	$50,441	$34,258	$44,105	$44,105	$44,105	$44,105	$44,105	$11,027	$387,748
^^2016 Healthcare Insurance		$25,289	$16,727	$0	$12,261	$12,466	$27,279	$24,118	$27,721	$6,100	
110	Salary - Public Works Director	$71,497									$71,497
112	**Full Time Staff		$46,448	$31,050	$37,972	$35,806	$39,130	$40,202	$31,452	$10,107	$272,167
172	**Other Comp. Leave/Holiday		$1,053	$1,053	$1,053	$1,053	$1,053	$1,053	$1,053	$250	$7,621
176	**Other Comp. Leave/Personal		$285	$350	$350	$350	$350	$350	$350	$65	$2,450
177	**Other Comp. Leave/Sick		$385	$714	$450	$3,821	$1,020	$385	$10,000	$255	$17,030
178	**Other Comp. Leave/Vacation		$2,270	$1,091	$4,280	$3,075	$2,552	$2,115	$1,250	$350	$16,983
180	Other Comp. - Overtime		$1,700	$1,600	$1,650	$1,700	$1,700	$1,700	$1,700	$250	$12,000
185	Other Comp./Vacation Buy-Back	$340	$340	$340	$340	$340	$340	$340	$340	$85	$2,805
187	Other Comp./HealthCareBuyOut			$3,000							$3,000
189	Benefit - Vision Insurance	$85	$85	$85	$85	$85	$85	$85	$85	$22	$702
191	Benefit - Uniform Allowance	$815	$815	$815	$815	$815	$815	$815	$815	$205	$6,725
192	Benefit - FICA	$4,433	$3,127	$2,124	$2,735	$2,735	$2,735	$2,735	$2,735	$684	$24,040
193	Benefit - Medicare	$1,037	$731	$497	$640	$640	$640	$640	$640	$160	$5,622
194	Benefit - Unemployment Comp.	$660	$660	$660	$660	$660	$660	$660	$660	$165	$5,445
196	^^Benefit - Health Insurance	$23,392	$15,054	$0	$11,035	$11,219	$24,551	$21,706	$24,949	$5,490	$137,397
197	Benefit - Pension Contribution	$11,410	$7,772	$6,095	$7,820	$7,820	$7,820	$7,820	$6,938	$1,968	$65,463
198	Benefit - Life/ADD/Short Dis.	$321	$321	$321	$321	$321	$321	$321	$321	$81	$2,649
199	Benefit - Dental Insurance	$388	$388	$388	$388	$388	$388	$388	$388	$97	$3,201
354	Insurance - Worker's Compensation	$2,529	$2,529	$2,529	$2,529	$2,529	$2,529	$2,529	$2,529	$615	$20,847
TOTAL Labor Burden		$116,907	$83,964	$52,712	$73,122	$73,356	$86,688	$83,843	$86,204	$20,849	$677,645

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

^^ Cost after employee contribution toward health insurance

Total Labor Burden
Department 430 – Public Works (Part-Time)

Table 16 – Total Labor Burden (430 – Public Works [Part-Time])

Line Item # and Description		PT Laborer #1	PT Laborer #2	PT Laborer #3	TOTAL
	2016 Salary - Straight Time	$12,500	$12,000	$12,500	$37,000
115	Salary - Part Time Staff	$12,500	$12,000	$12,500	$37,000
191	Benefit - Uniform Allowance	$225	$225	$225	$675
192	Benefit - FICA	$775	$744	$775	$2,294
193	Benefit - Medicare	$181	$174	$181	$537
194	Benefit - Unemployment Comp.	$660	$660	$660	$1,980
198	Benefit - Life/ADD/Short Dis.	$99	$99	$99	$297
354	Insurance - Worker's Compensation	$2,529	$2,529	$2,529	$7,587
	TOTAL Labor Burden	$16,969	$16,431	$16,969	$50,370

Total Labor Burden
Department 445 - Parking

Table 17 – Total Labor Burden (445 – Parking)

Line Item # and Description		Parking Enforcement Officer #1	Parking Enforcement Officer #2	Laborer #7	PT PEO #1	PT PEO #1	TOTAL
	**2016 Salary - Straight Time	$31,200	$27,040	$33,081	$4,000	$0	$95,321
	^^2016 Health Insurance	$9,540	$5,116	$18,299			
112	**Full Time Staff	$28,200	$24,544	$29,989			$82,733
114	Salary - Part Time Staff				$3,750	$0	$3,750
172	**Other Comp. Leave/Holiday	$960	$832	$1,053			$2,845
176	**Other Comp. Leave/Personal	$360	$312	$382			$1,054
177	**Other Comp. Leave/Sick	$480	$312	$382			$1,174
178	**Other Comp. Leave/Vacation	$1,200	$1,040	$1,275			$3,515
180	Other Comp. - Overtime	$1,700	$1,700	$1,600			$5,000
189	Benefit - Vision Insurance	$85	$85	$85			$255
191	Benefit - Uniform Allowance	$500	$500	$500	$500	$0	$2,000
192	Benefit - FICA	$1,934	$1,676	$2,051	$248	$0	$5,910
193	Benefit - Medicare	$452	$392	$480	$58	$0	$1,382
194	Benefit - Unemployment Comp.	$660	$660	$495	$278	$0	$2,093
196	^^Benefit - Health Insurance	$8,586	$4,604	$16,469			$29,660
197	Benefit - Pension Contribution	$5,016	$4,287	$4,521			$13,824
198	Benefit - Life/ADD/Short Dis.	$321	$321	$243			$885
199	Benefit - Dental Insurance	$388	$388	$291			$1,067
354	Insurance - Worker's Compensation	$1,236	$1,236	$1,236	$1,236	$1,236	$6,180
TOTAL Labor Burden		$52,079	$42,890	$61,052	$6,070	$1,236	$163,327

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

^^ Cost after employee contribution toward health insurance

Insurance Allocations by Department

Table 18 – Total Insurance Allocations

Insurance Type	Dept./ Object	General Government	Police Department	Fire Department	Public Works Department	Parking Department	Parks & Recreation	Totals
		409	410	411	430	445	454	
Worker's Compensation	354			$20,000				$20,000
Surety & Fidelity Bonding	353	$3,000						$3,000
General Liability	352	$1,200	$2,700		$1,100	$150	$150	$5,300
Public Official	355	$9,000						$9,000
Property	356	$4,600	$4,500		$2,000	$1,100	$1,700	$13,900
Inland Marine	357				$3,000			$3,000
Commercial Umbrella	359	$2,500	$5,600		$2,340	$250	$300	$10,990
Vehicle	350		$6,300		$8,200	$300		$14,800
PA Law Act 477	351		$7,721					$7,721
Law Enforcement Liability	358		$12,741					$12,741
Herbicide/ Pesticide	358				$380			$380
		$20,300	$39,562	$20,000	$17,020	$1,800	$2,150	$100,832

NonDiscretionary Funds vs. Discretionary Funds

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

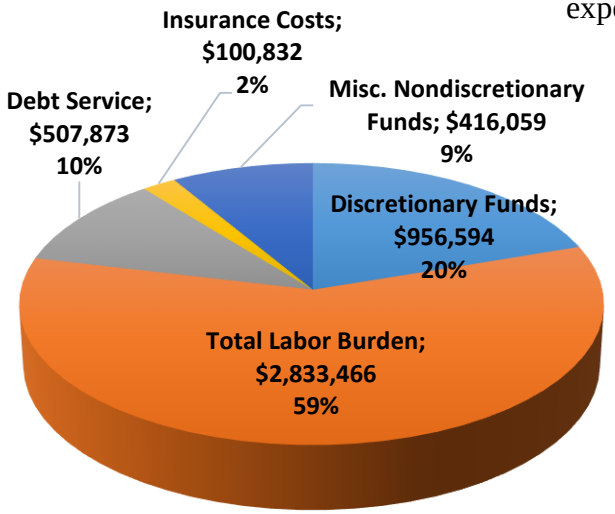
The total labor burden outlined in each department in the preceding pages equals $2,833,466. This number is largely determined by federal, state, and contractual obligations as related to labor law. It therefore represents nondiscretionary funds and will increase each year based on labor contracts and/or increases in various health insurance premiums. These nondiscretionary (labor burden) liabilities account for 58.8% of the 2016 General Fund (01) budget.

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

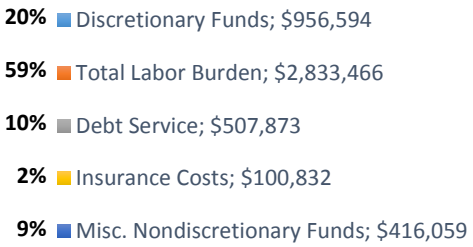
Further review of the General Fund (01) budget, as outlined in the following pages, identifies an additional $416,159 of expenses that are required. These additional nondiscretionary funds fall into the following categories:

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

Debt service is also a nondiscretionary expense, totaling $507,873.



Graph 1 – Discretionary vs. NonDiscretionary Funds



General Fund (01)		
Discretionary Funds	$956,594	20%
NonDiscretionary Funds	$3,858,230	80%
	$4,814,824	100%

General Fund (01)

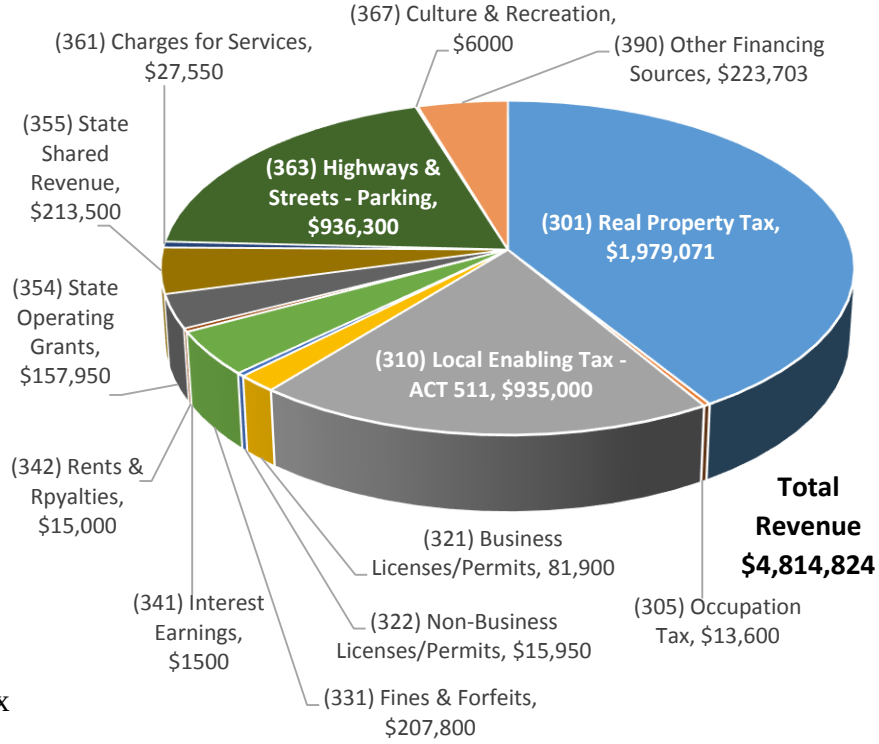
The General Fund is the Borough's operating fund. Monies in this fund pay for the day-to-day operations of the Borough. This fund is budgeted annually and fluctuates from one year to the next based on the needs of the Borough. This fund does not manage multi-year projects or capital projects. Of all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

This fund is balanced in 2016 utilizing a combination of a small millage tax increase on assessed property, the use of $98,000 of unused restricted funds in the 2014 budget and a minor draw-down of unrestricted reserves of $87,553, in accordance with the newly adopted Fund Balance Policy. Revenues match expenses in this fund at $4,814,824.

Revenues

Graph 2 depicts a visual breakout of all revenue sources in the General Fund. Revenues in the General Fund are generated from numerous sources. These sources follow and are detailed in subsequent pages:

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



Graph 2 - General Fund Revenues

41.1% (301) Real Property Tax, $1,979,071
0.3% (305) Occupation Tax, $13,600
19.4% (310) Local Enabling Tax - ACT 511, $935,000
1.7% (321) Business Licenses/Permits, 81,900
0.3% (322) Non-Business Licenses/Permits, $15,950
4.3% (331) Fines & Forfeits, $207,800
<0.1% (341) Interest Earnings, $1500
0.3% (342) Rents & Rpyalties, $15,000
3.3% (354) State Operating Grants, $157,950
4.4% (355) State Shared Revenue, $213,500
0.6% (361) Charges for Services, $27,550
19.4% (363) Highways & Streets - Parking, $936,300
0.2% (367) Culture & Recreation, $6000
4.6% (390) Other Financing Sources, $223,703

Department 301
Real Property Taxes

These monies are generated via a millage on the assessed value of real property in the Borough. Department 301 is where a millage increase of 0.1500 mills appears, above 2015's millage rates. The forecast increase in revenues over 2015 are delineated in Exhibit 1. It is the largest source of revenue in the General Fund, at $2,003,718.

Object 100
Real Estate Tax – Discount

Real estate taxes collected at a 2% discount. A 0.1500 millage increase accounts for the increased projections over previous years.

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.

Object 400
Real Estate Tax – Tax Claim Bureau

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

Exhibit 1 – Department 301 (Real Property Taxes)

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
Revenue	01	301	100	Real Estate Tax - Discount	$1,681,928	$1,727,293	$176,413	$950,574	**$1,424,515**
	01	301	110	Real Estate Tax - Face Value	^^^	^^^	^^^	$403,184	**$481,666**
	01	301	120	Real Estate Tax - Penalty	^^^	^^^	^^^	$12,890	**$22,890**
	01	301	400	Real Estate Tax - Tax Claim Bureau	$84,064	$68,161	$50,000	$50,000	**$50,000**
				Department 301 TOTALS	**$1,765,992**	**$1,795,454**	**$226,413**	**$1,416,648**	**$1,979,071**

Department 305
Occupation Taxes

Department 305 accounts for $13,600 of the General Fund's total revenue. See Exhibit 2 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. Collected in years after the tax was imposed.

Exhibit 2 – Department 305 (Occupation Taxes)

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

Department 310
Local Enabling Tax
(Act 511)

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

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

$935,000 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 in the Borough Code. This is not an inclusive list, but rather the taxes the Borough has chosen to impose. Exhibit 3 shows specific breakdowns for each tax category.

Object 000
Per Capita Tax – Discount

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

Object 010
Per Capita Tax – Face Value

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

Object 020
Per Capita Tax – Penalty

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

Object 030
Per Capita Tax – Delinquent

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

Object 100
Real Estate Transfer Tax

Taxes collected when real estate is sold and transfers ownership. It is not possible to predict with any certainty how many properties in the Borough will change hands in any given year. This is a best estimate based on historical trends combined with anecdotal evidence of property transfers 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. This line item is reduce significantly from previous years based on the unexpected inactivity or dissolution of the Gettysburg Festival.

Object 700
Mechanical Devices Tax

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

Department 321 Business Licenses/Permits

Department 321 accounts for $82,000 of the General Fund revenue. A listing of the licenses and permits in this department can be found in Exhibit 4. Historic trends indicate this category decreases slightly each year.

Exhibit 4 – Department 321 (Business Licenses & Permits)

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

Object 320
Junk Yard Licenses (Junk Dealers)

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

Object 340
Haulers License (Towing)

Tow companies used for Borough services are required to have a license to conduct business with the Borough.

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. This line item is decreased in 2016 based on the decision to keep the inspections of these properties outsourced to PMCA, therefore the inspection fee will not be collected by the Borough, just the license fee.

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.

Object 630
Outdoor Dining Permit

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

Object 700
Amusement Licenses

The companion legislation to the Amusement Tax in Department 310, a business must possess this license if they are providing an amusement or some other form of entertainment.

Object 740
Special Event Fees

Fees associated with the productions and/or administration of a public event in the Borough. Parade fees will be incorporated into this line item in 2016.

Object 750
Parade Fees

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

Object 760
Guided Walking Tours License

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

Object 770
Carriage Ride Licenses

A special classification license for businesses who conduct tours via horse-drawn carriage. These tours are also required to collect Amusement Taxes.

Object 800
Cable Television Franchise

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

Object 900
Miscellaneous Licenses/Permits

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

Department 322
Non-Business Licenses & Permits

In recent budgets all Non-Business Licenses/Permits were aggregated. Exhibit 5 breaks these out into very detailed and specific items. It will be a better way to look at longer-term trends as more data is gathered in each category in future budgets. Department 322 brings in $15,950 in revenue, a small decrease over 2015, based on 2015 experience. Objects 401 (Code Enforcement Appeals) and 409 (RRUO Inspection Fees) are made inactive in the 2016 budget.

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

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
Revenue	01	322	200	Demolition Permit	^^^	^^^	^^^	$0	**$0**
	01	322	300	Driveway Permit	^^^	^^^	^^^	$250	**$0**
	01	322	400	Zoning Hearing Board	^^^	^^^	^^^	$750	**$1,500**
	01	322	401	Code Enforcement Appeals	^^^	^^^	^^^	$500	^^^
	01	322	402	Land Use Permit	^^^	^^^	^^^	$2,000	**$1,500**
	01	322	403	Fence Permit	^^^	^^^	^^^	$500	**$300**
	01	322	322	Fireworks Permit	^^^	^^^	^^^	$100	**$100**
	01	322	405	Banner Permit	^^^	^^^	^^^	$700	**$500**
	01	322	406	Building Permit	^^^	^^^	^^^	$2,800	**$2,800**
	01	322	407	Recycling Permit	^^^	^^^	^^^	$50	**$200**
	01	322	408	Building Permit (UCC)	^^^	^^^	^^^	$5,000	**$5,000**
	01	322	409	RRUO Inspection Fee	^^^	^^^	^^^	$0	^^^
	01	322	410	Sidewalk Permit	^^^	^^^	^^^	$1,000	**$500**
	01	322	411	Sign Application Permit	^^^	^^^	^^^	$1,000	**$800**
	01	322	412	Subdivision & Land Development Permit	^^^	^^^	^^^	$400	**$400**
	01	322	413	SM Site Plan (Minor/Major)	^^^	^^^	^^^	$25	**$0**
	01	322	414	Rezoning Requests	^^^	^^^	^^^	$1,000	**$0**
	01	322	415	Curative Amendment (Landowner)	^^^	^^^	^^^	$1,000	**$0**
	01	322	416	Zoning Certification Letter	^^^	^^^	^^^	$100	**$50**
	01	322	417	Storm Water Permit	^^^	^^^	^^^	$100	**$100**
	01	322	418	Street Inspection Fees	^^^	^^^	$2,500	$2,000	**$1,000**
	01	322	500	Street Opening Permit	$4,002	$4,354	$5,000	$0	**$1,200**
	01	322	520	Solicitation License	^^^	^^^	^^^	$100	**$0**
	01	322	900	Miscellaneous Fees	^^^	^^^	^^^	$0	**$0**
				Department 322 TOTALS	**$4,002**	**$4,354**	**$7,500**	**$19,375**	**$15,950**

Object 200
Demolition Permit

Budgeted at $0, there is no way to know with certainty how many demolition permits will be issued in 2016.

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 2016.

Object 400
Zoning Hearing Board

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

Object 402
Land Use Permit

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

Object 403
Fence Permit

Issued by planning department to ensure proper compliance with the erection of a fence.

Object 404
Fireworks Permit

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

Object 405
Banner Permit

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

Object 406
Building Permit

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

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.

Object 410
Sidewalk Permit

Issued by planning department after proper review is conducted on a proposed sidewalk installation and/or repair. Must meet ADA regulations

Object 411
Sign Application Permit

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

Object 412
Subdivision & Land Development Permit

Issued by PMCA after proper review is conducted on a proposed land development plan.

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.

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.

Object 415
Curative Amendment (Landowner)

Budgeted at $0, there is no way to predict with certainty how many of these will be issued in the next year.

Object 416
Zoning Certification Letter

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

Object 417
Storm Water Permit

Reviewed by Borough Engineer to ensure MS4 Compliance.

Object 418
Street Inspection Fees

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

Object 500
Street Opening Permit

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

Object 520
Solicitation License

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

Object 900
Miscellaneous Fees

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

Department 331
Fines & Forfeits

Court fines, ordinance violations, State Police fines, parking fines, and restitution are found in this department. Totaled together, they generate $207,800 in revenue for the General Fund. This is detailed in Exhibit 6.

Exhibit 6 – Department 331 (Fines & Forfeits)

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
Revenue	01	331	100	Court - District Magistrate	$80,346	$22,985	$25,000	$85,000	**$85,000**
	01	331	120	Clerk of Courts	$35,094	$82,347	$95,000	$20,000	**$20,000**
	01	331	130	State Police Fines	^^^	^^^	^^^	$1,800	**$1,800**
	01	331	140	Parking Violation Fines	$116,915	$101,908	$100,000	$110,000	**$100,000**
	01	331	210	Restitution	^^^	^^^	^^^	$100	**$1,000**
	01	331	900	Miscellaneous Fines	^^^	^^^	^^^	$0	**$0**
				Department 331 TOTALS	**$232,355**	**$207,240**	**$220,000**	**$216,900**	**$207,800**

Object 100
Court – District Magistrate

Fines levied by the District Magistrate.

Object 120
Clerk of Courts

Fines collected through the Clerk of Courts.

Object 130
State Police Fines

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

Object 140
Parking Violation Fines

Revenue collected as a result of parking violations in the Borough. This line item is decreased slightly from 2015 based on the anecdotal evidence that fewer parking violations are being issued – most probably a result of increased enforcement hours which contribute to patrons paying to park instead of risking a parking fine. More people are adhering to parking ordinances than has been the historical trend.

Object 210
Restitution

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

Object 900
Miscellaneous Fines

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

Department 341
Interest Earnings

This department is self-explanatory. It is responsible for $1500 in revenue. Refer to Exhibit 7. The Borough does not have CDs and/or savings accounts. As such, both Objects 020 (Interest on Savings) and 030 (Interest on DCs) are made inactive in the 2016 budget.

Object 010
Interest on Checking

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

Exhibit 7 – Department 341 (Interest Earnings)

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
Revenue	01	341	010	Interest on Checking	$874	$1,634	$1,600	$1,600	**$1,500**
	01	341	020	Interest on Savings	^^^	^^^	^^^	$2,000	**$0**
	01	341	030	Interest on CDs	^^^	^^^	^^^	$0	**$0**
				Department 341 TOTALS	**$874**	**$1,634**	**$1,600**	**$3,600**	**$1,500**

Department 342
Royalties from Cell Tower Rent

This department was created in 2015 based on the assumption that Verizon Wireless would enter into a leasing agreement with the Borough. The lease would let the tops of certain light poles in the Borough for the purpose of providing cell boosters to increase cell service levels throughout the region. Lease negotiations took much longer than anticipated. As such the 2015 revenue was not realized.

However, lease negotiations do continue. It is the expectation that the Borough and Verizon Wireless would enter this agreement in 2016. To be conservative, staff is suggesting to use the same value as forecast in 2015, which would roughly equate to 5-months' worth of rent.

Exhibit 8 – Department 342 (Rents & Royalties)

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

Department 354
State Operating Grants

Department 354 raises $157,950 in revenue. This department is detailed in Exhibit 9 and consists of a federal grant for police safety vests, winter maintenance agreements, recycling (Act 101 Grant), and the Adams County Pillow Tax.

Object 020
Public Safety – Federal Grants

Approved bullet proof vest grant.

Object 035
Highway/Street (Winter Maintenance)

Winter maintenance reimbursements for agreements with third parties.

Object 150
ACT 101 Recycling Grant

The Borough has had good success in recycling efforts – yielding a slight increase in budget expectations over 2015.

Object 160
Pillow Tax – County of Adams

Understanding the full impact of this revenue stream on Borough revenue has been illusive, as accurate records are not forthcoming from the County. Staff has had a partially successful RTK request from the County Treasurer. Based on the RTK information and historical trends, staff recommends a slight decrease in anticipated revenue, especially with the closure of the motel on Buford Avenue (General Lee's Headquarters).

Exhibit 9 – Department 354 (State Capital Operating Grants)

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

Department 355
State Shared Revenue

The Public Utility Tax (PURTA), Alcoholic Beverages License (PLCB), Act 205 State Pension Aid, and the Foreign Fire Insurance Premium Tax Relief are found in department 355. Exhibit 10 shows this department generates $213,500 for the General Fund.

Object 010
PURTA – Public Utility Tax

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

Object 040
Alcoholic Beverage Licenses

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

Object 080
ACT 205 Pension – State Aid

Financial support from the state to help fund the Borough's pension fund(s). This line item is anticipated to decrease based on the assumption that one full-time police officer position will be filled utilizing part-time officers and not a new full-time employee. Part-time employees do not receive pension benefits.

Object 990
Foreign Fire Insurance Premium

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

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

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

Department 361
Charges for Services

Engineering fees, hearing fees, sales of maps and other publications, reproduction of records, towing fess, and other police services are found in Department 361. This includes a $5000 reimbursement from the Garden Club for Public Works watering flowers on Lincoln Square. Exhibit 11 details these service charges, totaling $27,550. Objects 320 (Engineering) and 520 (Sale of Code/ Ordinances/ Publications) are inactive in the 2016 budget.

Exhibit 11 – Department 361 (Charges for Services)

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

Object 340
Hearing Fees

Budgeted at $0, thee is no way to know who might requesst a hearing – primarily ased on civil service regulations.

Object 500
Sale of Maps

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

Object 560
Sale (Merchandise/Flags/Pins/etc.)

The Borough generates some revenue from the sale of merchandise.

Object 700
Records Reproduction (RTK)

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

Object 701
Accident Reports

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

Object 702
Social Service Testing Fees

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

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 work done on behalf of another party.

Department 363
Highways & Streets
(Parking)

Department 363 is the second largest revenue generator for the Borough – raising $936,300. Exhibit 12 outlines the specifics of each category. Objects 100 (Street, Sidewalk, Curb Repairs), 500 (Contracted Highway and Street Maintenance), and 510 (Contracted Snow Removal) are inactive in the 2016 budget.

Exhibit 12 – Department 363 (Highways and Streets)

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
Revenue	01	363	100	Street, Sidewalk, Curb Repairs	^^^	^^^	^^^	$6,820	^^^
	01	363	210	Parking Meters - Short Term	$449,470	$471,879	$440,000	$575,000	**$385,000**
	01	363	211	Parking Meters Use - Rented	$9,696	$15,930	$12,000	$12,000	**$12,000**
	01	363	212	Parking Meters - Long Term	^^^	^^^	^^^	^^^	**$60,000**
	01	363	220	Parking Permits - RPP	$8,627	$7,877	$8,300	$8,300	**$7,000**
	01	363	230	Parking Lots - Borough Lot	^^^	^^^	^^^	$30,000	**$30,000**
	01	363	231	Parking Lots - County Lot	$18,171	$18,888	$18,000	$18,000	**$20,000**
	01	363	232	Parking Lots - Carr Lot	$11,229	$10,877	$11,500	$11,500	**$12,000**
	01	363	240	Parking Facilities - RHA Garage	$289,255	$405,027	$340,000	$310,000	**$240,000**
	01	363	241	Parking Facilities - Passes	^^^	^^^	^^^	$70,000	**$170,000**
	01	363	500	Contracted Highway & Street Maintenance	^^^	^^^	^^^	^^^	^^^
	01	363	510	Contracted Snow Removal	^^^	^^^	^^^	^^^	^^^
	01	363	802	Street Closure Fees	^^^	^^^	^^^	^^^	**$300**
	01	363	900	Miscellaneous Revenue	^^^	^^^	^^^	^^^	**$0**
				Department 363 TOTALS	**$786,448**	**$930,478**	**$829,800**	**$1,041,620**	**$936,300**

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.

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. This was done against the recommendation of staff as there was no supporting data to justify the inflated budget projection in this category. Now that the Borough does have data specifically on long-term meters, this budget estimate more closely mirrors the actual results in 2015.

Object 220
Parking Permits – RPP

Revenue generated from the Residential Parking Permit (RPP) Program.

Object 230
Parking Lots – Borough Lot

Revenue generated by a Borough-managed surface parking lot.

Object 231
Parking Lots – County Lot

Revenue generated by a Borough-managed surface parking lot.

Object 232
Parking Lots – Carr Lot

Revenue generated by a Borough-managed surface parking lot.

Object 240
Parking Facilities – RHA Garage

It was not possible to predict the effect of the new parking procedure on the RHA garage. It was, however, difficult to manage the garage with a gated system. The gated system routinely broke or user-error caused the system to crash, resulting in over $28,000 in overtime expenses each year. Four vastly different user blocks of the garage (Hotel guests who need frequent in/out privileges during their stay, monthly pass holders, the casual visitor, and the Majestic Theatre whose patrons want fast and efficient egress from the garage after a show) made a gated garage impractical. The new gateless system accommodates the needs of these user groups and eliminates the 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 241
Parking Lots – Passes

The new gateless RHA Garage system is robust and can handle multiple types of permits/passes. Users of the garage who have a permit/pass can park in any space at any time and have unlimited access to the garage for the period of time the permit/pass is valid. This category accounts for revenue collected by the purchases of parking passes/permits.

Object 802
Street Closure Fees

Revenue collected primarily by contractors who need to temporarily close a street to do work.

Object 900
Miscellaneous Revenue

Revenue that does not fit into any other defined category.

Department 367
Culture and Recreation

Department 367 generates $6000 in revenue. This is based on public, private and corporate donations. See Exhibit 13.

Object 801
Donations – Corporate

ACNB fireworks donation.

Object 802
Donations – Private

Private donations.

Object 803
Donations – Training

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

Object 804
Donations – Police

Donations made specifically for the police.

Exhibit 13 – Department 367 (Culture and Recreation)

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
Revenue	01	367	801	Donations - Corporate	$5,000	$5,000	$5,000	$5,000	$5,000
	01	367	802	Donations - Private	$10,625	$751	$1,000	$1,000	**$0**
	01	367	803	Donations - Training	^^^	$2,514	$2,350	$2,350	$0
	01	367	804	Donations - Police	^^^	^^^	^^^	^^^	**$1,000**
				Department 367 TOTALS	**$15,625**	**$8,265**	**$8,350**	**$8,350**	**$6,000**

Department 390
Other Financing Sources

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

Object 900
Miscellaneous Revenue

Sources of income that do not fit into any other category.

Object 901
Fuel Sales – Facility Fee

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

Object 903
Transfer from GMA

Transfer from GMA to offset cashier's salary for worked performed on behalf of GMA.

Object 904
Refund of Prior Year's Expense

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

Object 905
Transfer from general Fund Reserve

$98,000 of this line item was appropriated in 2013 to balance the 2014 budget. 2014 ended with a robust surplus, therefore, these funds were never utilized. They are used in this budget to help balance the FY2016 budget. The remainder of the revenue in this category is a portion of the 2014 surplus.

Exhibit 14 – Department 390 (Other Financing Sources)

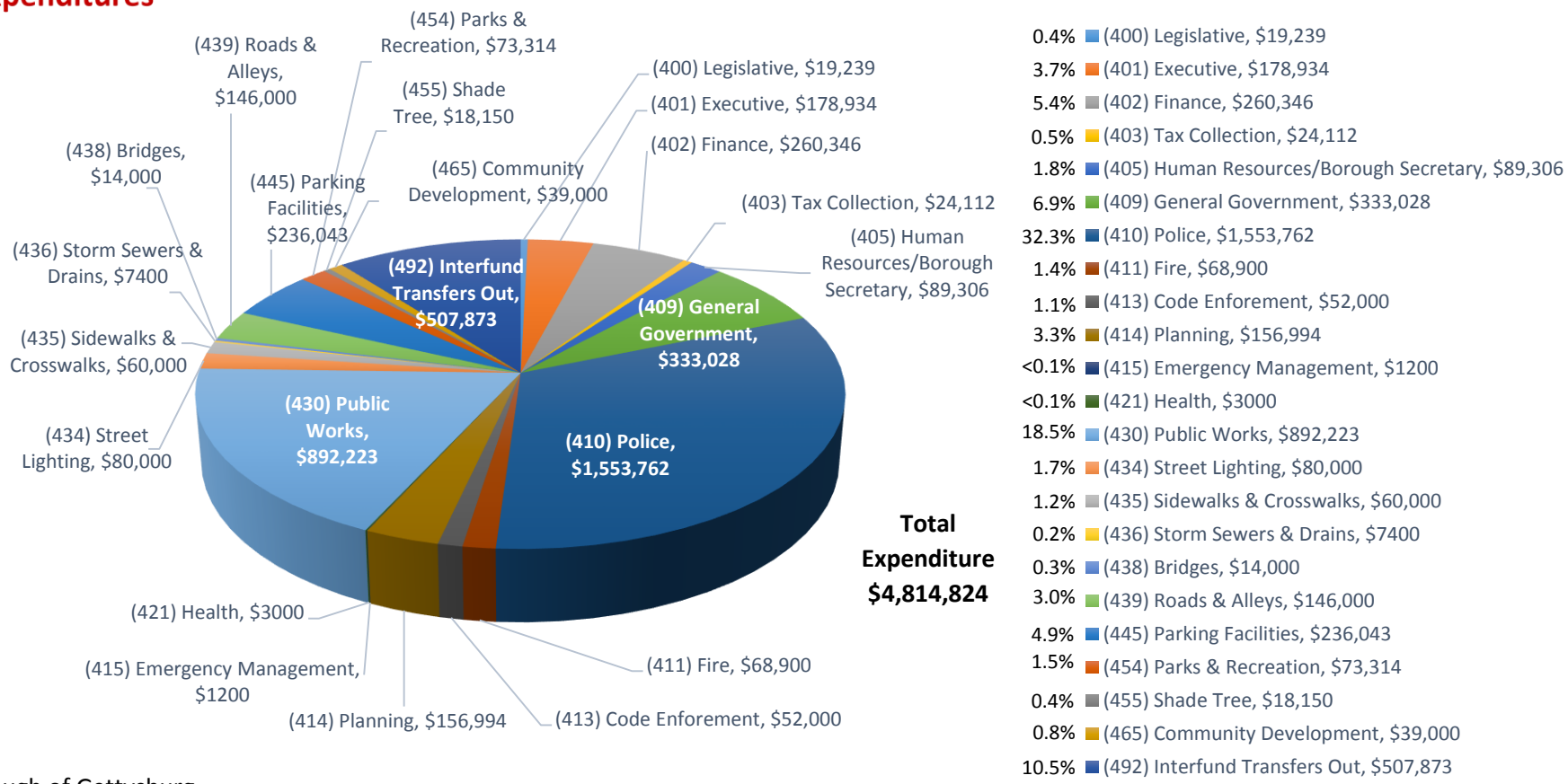
	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
Revenue	01	390	900	Miscellaneous Revenue	^^^	^^^	^^^	^^^	**$0**
	01	390	901	Fuel Sales - Facility Fee	$172	$178	$170	$170	**$150**
	01	390	902	Sale of Gasoline	$65,975	$56,586	$56,586	$56,586	^^^
	01	390	903	Transfer from GMA	$43,286	$31,773	$18,000	$18,000	**$33,000**
	01	390	904	Refund of Prior Years' Expense	$17,844	$8,648	$116,000	$5,000	**$5,000**
	01	390	905	Transfer from General Fund Reserves	^^^	^^^	$98,000	$170,906	**$170,906**
				Department 390 TOTALS	**$127,277**	**$97,185**	**$288,756**	**$250,662**	**$209,056**

Expenditures

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

- Legislative
- Executive
- Finance
- Tax Collection
- Human Resources/Secretary
- General Government/Administration
- Police
- Fire
- Code Enforcement
- Planning
- Emergency Management
- Health
- Public Works
- Street Lighting
- Sidewalks/ Crosswalks

Graph 3 - General Fund Expenditures



- Storm Sewers & Drains
- Bridges
- Roads & Alleys
- Parking Facilities
- Parks/Recreation
- Shade Tree
- Community Development, and
- Interfund Transfers Out

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 3 is a visual presentation of all General Fund expenditures for FY 2016.

Department 400
Legislative

The Legislative Department comprises all of Council's salaries and the associated tax deductions. There is a nominal line item for office supplies which will primarily be used for generating copies of council agendas and supporting documentation. Even though it is allowable under the Borough Code, there is no budget for continuing education, training, or conventions for Council in 2016. Exhibit 15 details each line item in the Legislative Department.

Exhibit 15 – Department 400 (Legislative Body)

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

Object 105
Council Salaries

Council voted to reduce its size from nine members to 7 members in 2015. This line item accounts for the salaries of seven representatives in 2016.

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.

Department 401
Executive

Exhibit 16 itemizes each category in this department. Even though the Mayor is an elected official, the nature of his duties are not necessarily legislative, but have a more 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. The administrative Assistant is also budgeted in this department for FY2016. Since all these salaries are not hourly, line items that appeared in the 2015 budget will not appear in this year's budget. They are objects: 171, 172, 174, 176, 177, 178, 184, 185, 187, and 190.

Exhibit 16 – Department 401 (Executive)

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

Object 105
Salary – Mayor

Salary for the Mayor per the Borough Code.

Object 110
Salary – Borough Manager

Salary for the Borough Manager.

Object 114
Salary – Professional Staff

Salary for the Administrative Assistant. The Administrative Assistant supplies support services for all departments as needed.

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.

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 402
Finance

The Finance Department has three employees in the following positions:

1. Finance Director (non-union)
2. Finance Administrative Assistant (non-uniform union)
3. Cashier (non-uniform union).

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

Exhibit 17 – Department 402 (Finance)

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
Expenditures	01	402	110	Salary - Finance Director	$66,053	$67,044	$66,000	$67,320	**$68,666**
	01	402	112	Salary - Full Time	$65,957	$66,946	$68,620	$69,993	**$64,375**
	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**
	01	402	189	Benefit - Vision Insurance	^^^	^^^	^^^	$465	**$480**
	01	402	192	Benefit - FICA	^^^	^^^	^^^	$8,513	**$8,684**
	01	402	193	Benefit - Medicare	^^^	^^^	^^^	$1,991	**$2,031**
	01	402	194	Benefit - Unemployment Compensation	^^^	^^^	^^^	$1,188	**$1,980**
	01	402	196	Benefit - Health Insurance	^^^	^^^	^^^	$45,997	**$53,432**
	01	402	197	Benefit - Pension Contribution	^^^	^^^	^^^	$22,450	**$22,868**
	01	402	198	Benefit - Life/ADD/Short Dis.	^^^	^^^	^^^	$902	**$903**
	01	402	199	Benefit - Dental Insurance	^^^	^^^	^^^	$2,299	**$2,355**
	01	402	311	Accounting and Auditing Services	^^^	^^^	^^^	$29,000	**$26,300**
	01	402	354	Insurance - Worker's Comp.	^^^	^^^	^^^	$777	**$440**
				Department 402 TOTALS	**$132,010**	**$133,990**	**$134,620**	**$250,895**	**$260,346**

Object 110
Salary – Finance Director

Salary for the Finance Director. This salaried position is exempt and as such does not have dollar values assigned in Objects 172 through 180.

Object 112
Salary – Full Time

This line item contains the salary for both the Finance Assistant and the Cashier: both non-uniform employees in the bargaining unit.

Object 172
Other Comp./Leave – Holiday

Estimated paid leave for the Finance Assistant and the Cashier.

Object 176
Other Comp./Leave – Personal

Estimated paid leave for the Finance Assistant and the Cashier.

Object 177
Other Comp./Leave – Sick
Estimated paid leave for the Finance Assistant and the Cashier.

Object 178
Other Comp./Leave – Vacation
Estimated paid leave for the Finance Assistant and the Cashier.

Object 180
Other Comp./Leave – Overtime
While it is the goal to get all applicable work done during normal business hours, there may be a few times in the year where extra duty is required. This is only used as workloads demand its use.

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

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

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

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

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

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

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

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

Object 311
Accounting and Auditing Services
This line item accounts for the annual audit, the Department of Community and Economic Development (DCED) single audit for grants, and the Governmental Accounting Standards Board (GASB) pension audit.

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

Department 403
Tax Collection

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

Exhibit 18 – Department 403 (Tax Collection)

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

Object 115
Salary – Part Time Staff

Stipend for a part time tax collector.

Object 192
Benefit – FICA

Employer paid portion of Social Security Insurance.

Object 193
Benefit – Medicare

Employer paid portion of Medicare Insurance.

Object 210
Operating Supplies

Estimated cost for office and other supplies.

Object 309
EIT/LST Tax Collection Fees

Costs associated with the collection of taxes.

Department 405
Human Resources/Secretary

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

Exhibit 19 – Department 405 (Human Resources/Secretary)

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

Object 110
Salary – HR Director/Secretary

Compensation for this exempt, non-uniform employee.

Object 189
Benefit – Vision Insurance

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

Object 192
Benefit – FICA

Employer paid portion of Social Security Insurance.

Object 193
Benefit – Medicare

Employer paid portion of Medicare Insurance.

Object 194
Benefit Unemployment Compensation

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

Object 196
Benefit – Health Insurance

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

Object 197
Benefit – Pension Contribution

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

Object 198

Benefit – Life/ADD/Short Term Disability

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

Object 199

Benefit – Dental Insurance

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

Object 354

Insurance – Worker's Compensation

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

Department 409
General Government Administration

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

Exhibit 20 – Department 409 (General Government)

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

Object 210
Operating Supplies

General office and other miscellaneous operating supplies.

Object 215
Postage

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

Object 217
Merchandise (Flags, Pins, etc.)

The Borough sells various merchandise items like maps, pins, flags, etc. This line item is used to purchase these merchandise items from the Borough's vendors.

Object 218
Newsletter

This line item is used to pay the cost of printing and mailing two Borough newsletters – Spring/Summer and Fall/Winter.

Object 252
Computer/Copier/Video Parts

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

Object 260
Small Tools/Equipment (minor)

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

Object 310
Professional/Other Services

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

- BFPE International (Fire Alarm Testing)
- Susquehanna Auto Sprinkler Testing for the Borough Building
- Cannon Cleaning Service for janitorial services in the Borough Building
- DacBond
- Cintas Carpet Cleaning for carpet maintenance in the Borough Building, and
- Ehrlich Pest Control for extermination services in the Borough Building.

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

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
Expenditures	01	409	355	Insurance - Public Official	$12,319	^^^	$5,000	$8,924	**$9,000**
	01	409	356	Insurance - Property	^^^	$7,454	^^^	$6,900	**$4,600**
	01	409	359	Insurance - Commercial Umbrella	^^^	$22,031	^^^	$3,800	**$2,500**
	01	409	361	Public Utility - Electric	$25,179	$25,550	$26,000	$36,000	**$46,000**
	01	409	364	Public Utility - Sewer	^^^	^^^	^^^	$12,500	**$1,000**
	01	409	366	Public Utility - Water	^^^	^^^	^^^	$12,500	**$3,000**
	01	409	373	Repairs & Maintenance - Buildings	$11,776	$8,620	$10,000	$15,000	**$8,000**
	01	409	374	Repairs & Maintenance - Machinery	$20,565	$19,656	$22,000	$2,000	**$15,000**
	01	409	381	Rent of Land	$20,400	$20,400	$20,400	$20,400	**$27,000**
	01	409	384	Rent of Machinery/Equipment	^^^	^^^	^^^	^^^	**$500**
	01	409	386	Commission - Carr Lot	$6,737	$6,526	$6,900	$6,900	**$7,200**
	01	409	388	Commission - County Lot	$9,085	$9,444	$9,500	$9,500	**$10,000**
	01	409	390	Bank Service Charges/Fees	^^^	^^^	^^^	$25	**$800**
	01	409	420	Dues/Subscriptions/Memberships	^^^	^^^	^^^	$1,200	**$6,250**
	01	409	452	Contracted IT/Network Services	$15,862	$15,305	$20,000	$4,000	**$6,492**
	01	409	460	Continuing Education/Training	$8,495	$11,659	$8,600	$9,000	**$4,750**
				Department 409 TOTALS	**$281,094**	**$310,468**	**$297,456**	**$314,861**	**$333,028**

Object 313
Engineering and Architectural

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

Object 314
Special Legal Services – Ordinance Reviews

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

Object 317
Legal Services – Borough Solicitor

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

Object 318
Legal Services – Labor

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

Object 321
Telephone (landline)

Cost of landline phone service in the Borough Building.

Object 324
Telephone (wireless)

The Mayor's cell phone.

Object 325
Internet Fees

Fees for internet service in the Borough Building.

Object 329
Computer Software Fees

This line item funds the following:

- Government-wide financial, personnel, and accounting software by FREEDOM Systems,
- a website redesign, which includes the first year hosting fees by Virtual Towns and Schools, and
- the addition of a searchable code and ordinance platform on the Borough website.

Object 331
Travel Reimbursement

Used to reimburse travel expenses incurred on business trips.

Object 341
Legal Advertising

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

Object 352
Insurance – Liability

Premiums for insurance coverage.

Object 353
Insurance – Surety & Fidelity

Premiums for insurance coverage.

Object 355
Insurance – Public Official

Premiums for insurance coverage.

Object 356
Insurance – Property

Premiums for insurance coverage.

Object 359
Insurance – Commercial Umbrella

Premiums for insurance coverage.

Object 361
Public Utility – Electric

Electric bills in the Borough Building.

Object 364
Public Utility – Sewer

Sewer bills.

Object 366
Public Utility – Water

Water bills.

Object 373
Repairs & Maintenance – Buildings

Used for unexpected building maintenance and to plan ahead for known larger maintenance items in the future. This line item envisions a transfer to Capital Reserves for future roof replacement.

Object 374
Repairs & Maintenance – Machinery

This line item covers ongoing maintenance systems in the Borough Building. They include:

- Schindler Elevator Service
- Walton Company for HVAC service
- Eicholtz copier service agreements
- BFPE Fire Extinguisher servicing
- Cummins Power Systems service on the outdoor emergency generator, and
- A small fund for miscellaneous unforeseen needs.

Object 381
Rent of Land

This covers the land lease for the Racehorse Alley parking Garage. The lease with PNC Bank automatically renewed in 2015 and increased to $27,000 per year.

Object 384
Rent of Machinery/Equipment

Covers the rental of the postage meter machine.

Object 386
Commission – Carr Lot

The Borough has revenue sharing agreements with the owners of a couple surface parking lots. This covers the commission checks for those lots.

Object 388
Commission – County Lot

The Borough has revenue sharing agreements with the owners of a couple surface parking lots. This covers the commission checks for those lots.

Object 390
Bank Service Charges/Fees

This line item covers the possibility of having to issue a 'stop payment' order on a check and also covers the rental fees for the remote capture check processing machine (RDC).

Object 420
Dues/Subscriptions/Memberships

Covers the cost for the following memberships:

- International City Manager's Association
- American Society for Public Administration
- Government Finance Officers Association
- Notary License renewal
- Adams County Chamber of Commerce
- League of Cities
- Pennsylvania Municipal League
- Adams County Economic Development Corporation
- Pennsylvania State Association of Boroughs
- Adams County Borough's Association, and
- Adams County Council of Governments.

Object 452
Contracted IT/Network Services

Covers contracted IT management services with TREYSTA.

Object 460
Continuing Education/Training

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

- Harrisburg Area Community College (Microsoft classes)
- PELRAS Conference
- GFOA Conference, and
- APMM Conference.

Department 410
Police

The Police Department accounts for the largest portion of expenditures in the General Fund. This is historically true for Gettysburg and most other municipalities as well. Exhibit 21 shows the details for the department. The total budget for the police department is approximately $12,000 less than FY2015. This decrease is predicated upon a couple factors:

1. A retirement and resignation in the department in the past year allows for newer employees to be hired in at a lower salary
2. One of the positions is intended to remain vacant by utilizing part time officers to fill these shifts to achieve a full contingent of staffing on each shift. This eliminates the need to provide benefits for a new full time employee, and
3. The Borough received very favorable news regarding the premiums for health insurance in 2016.

Exhibit 21 – Department 410 (Police)

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

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

Object 110
Salary – Chief of Police

Salary for the Chief of police.

Object 112
Salary – Full Time

Based on Council action in 2015 and the requests of the Officer's, a change in the structure of the department is

envisioned in this line item. The following full-time positions are budgeted here:

- 1 Detective
- 1 Sergeant
- 2 Corporals
- 6 Patrolmen

This staffing level of 10 full-time officers plus the Chief is two fewer officers than in previous budgets. It is envisioned that these two vacant positions be filled by robustly utilizing the department's part-time officers.

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

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
Expenditures	01	410	194	Benefit - Unemployment Compensation	^^^	^^^	^^^	$7,418	**$8,882**
	01	410	196	Benefit - Health Insurance	^^^	^^^	^^^	$250,625	**$208,853**
	01	410	197	Benefit - Pension Contribution (MMO)	^^^	^^^	^^^	$136,546	**$117,676**
	01	410	198	Benefit - Life/ADD/Short Term Dis.	^^^	^^^	^^^	$6,007	**$5,856**
	01	410	199	Benefit - Dental Insurance	^^^	^^^	^^^	$12,778	**$4,056**
	01	410	200	Benefit - Pension Non-Uniform	^^^	^^^	^^^	^^^	**$6,343**
	01	410	210	Operating Supplies	$8,656	$8,782	$7,500	$5,500	**$6,500**
	01	410	215	Postage	^^^	^^^	^^^	$500	**$500**
	01	410	231	Vehicle Fuel - Gasoline	$25,273	$20,705	$25,000	$23,000	**$16,000**
	01	410	242	Protection to Persons/Property (Ammo)	$967	$2,354	$2,500	$2,500	**$7,080**
	01	410	249	TAZER Maintenance	^^^	^^^	^^^	$5,100	**$4,551**
	01	410	251	Vehicle - Parts and Maintenance	$11,446	$12,883	$10,000	$7,000	**$10,000**
	01	410	252	Computer/Copier/Video Parts	^^^	^^^	^^^	$500	**$500**
	01	410	301	Towing Costs	$525	$825	$450	$500	**$500**
	01	410	310	Professional/Other Services	$7,665	$11,231	$8,020	$9,000	**$4,000**
	01	410	314	Special Legal Services	$43,879	$31,181	$35,000	$20,000	**$45,000**
	01	410	321	Telephone (landline)	$8,502	$5,921	$6,000	$4,250	**$4,250**
	01	410	324	Telephone (wireless)	$1,522	$2,162	$2,800	$2,100	**$3,495**
	01	410	327	Radio/Equipment Maintenance	$127	$507	$2,000	$2,000	**$2,000**

Object 113
Salary – Field Training Officer

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

Object 114
Salary – Professional Staff

Salary for the Police Secretary.

Object 115
Salary – Part Time Staff

This funds 340, 11.5 hour shifts for the department's nine part-time officers, which is the equivalent of 6.5 shifts per week. Part-time Officers, per an agreement with Teamsters Local Union 776, are allowed to fill any vacant shift, whether that shift 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.

Object 172
Other Comp./Leave – Holiday
Estimated holiday pay for full-time officers.

Object 176
Other Comp./Leave – Personal
Estimated personal leave pay for full-time officers.

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

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
Expenditures	01	410	329	Computer Software Fees	^^^	^^^	^^^	$15,175	**$10,390**
	01	410	331	Travel Expense Reimbursement	^^^	^^^	^^^	$700	**$700**
	01	410	350	Insurance - Vehicle*	$27,341	$30,414	$21,000	$4,900	**$6,300**
	01	410	351	Insurance - PA Law 477	^^^	^^^	^^^	$7,721	**$7,721**
	01	410	352	Insurance - Liability	^^^	^^^	^^^	$1,815	**$2,700**
	01	410	354	Insurance - Workers Compensation	^^^	^^^	^^^	$41,693	**$47,000**
	01	410	356	Insurance - Property	^^^	^^^	^^^	$208	**$4,500**
	01	410	358	Insurance - Law Enforcement Liability	^^^	^^^	^^^	$12,741	**$12,741**
	01	410	359	Insurance - Commercial Umbrella	^^^	^^^	^^^	$4,225	**$5,600**
	01	410	374	Machinery and Equipment Repairs	^^^	^^^	^^^	$1,290	**$500**
	01	410	410	Judgements and Damages	^^^	$10,000	^^^	^^^	**$10,000**
	01	410	420	Dues/Subscriptions/Memberships	^^^	$1,163	$900	$1,025	**$450**
	01	410	452	Contracted IT Services	^^^	^^^	^^^	^^^	**$4,704**
	01	410	460	Continuing Education/Training	$640	$4,737	$10,040	$7,870	**$15,750**
	01	410	740	Capital Purchase/Machinery	$3,678	$12,756	$1,400	$18,163	**$23,211**
				Department 410 TOTALS	**$1,728,534**	**$1,707,711**	**$1,629,032**	**$1,570,972**	**$1,553,762**

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

Object 177
Other Comp./Leave – Sick
Estimated sick leave pay for full-time officers.

Object 178
Other Comp./Leave – Vacation
Estimated vacation leave pay for full-time officers.

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 FY2015 trends with the anticipation that part-time officers will be used to fill vacancies rather than offering overtime wages to full-time officers. This is a cost cutting measure that the Union agreed to in a Memorandum of Understanding, signed in March 2015.

Object 181
Other Comp./Court
This is overtime pay generated by the mandatory appearance of an officer for a court proceeding that falls outside the normally scheduled shift of an officer.

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.

Object 188

Benefit – Healthcare Cost Reimbursements

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

Object 189

Benefit – Vision Insurance

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

Object 190

Benefit – Contractual

This is a legacy payment for a prior employee who is no longer with the department.

Object 191

Benefit – Uniform Allowance

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

Object 192

Benefit – FICA

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

Object 193

Benefit – Medicare

Employer paid portion of Medicare Insurance.

Object 194

Benefit – Unemployment Compensation

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

Object 196

Benefit – Health Insurance

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

Object 197

Benefit – Pension Contribution

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

Object 198

Benefit – Life/ADD/Short Term Disability

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

Object 199
Benefit – Dental Insurance

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

Object 200
Benefit – Pension Non-Uniform Contribution

Per the pension plan agreement, employees contribute 0% toward their pension benefit. This item funds the non-uniform pension plan of the employees in this department.

Object 210
Operating Supplies

Costs for office supplies and other operating materials.

Object 215
Postage

Cost associated with sending notices out in the mail.

Object 231
Vehicle Fuel – Gasoline

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

Object 242
Protection to Persons & Property

This line items funds the following:

- 6 new shotguns
- 6 new hand guns, and
- the replacement and/or maintenance of firing range equipment.

Object 249
TAZER Maintenance

The line items funds three news TAZERs and associated supplies.

Object 251
Vehicle – Parts and Maintenance

The department has several aging vehicles that require significant maintenance needs throughout the year.

Object 252
Computer/Copier/Video Parts

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

Object 301
Towing Costs

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

Object 310
Professional/Other Services

This line item funds the following:

- CBY Services
- NMS Laboratories, andYIS Services.

Object 314
Special Legal Services

The Borough's labor attorney – Campbell, Durant, & Palombo. This line item envisions significant legal work based on possible litigation and external review of an incident within the department.

Object 321
Telephone (landline)

Landline phone bills.

Object 324
Telephone (wireless)

Cellular phone bills.

Object 327
Radio/Equipment Maintenance

Maintenance for radios used by the officers.

Object 329
Computer Software Fees

Funds the following computer software applications:

- Informant
- eCode360
- Virtual Towns and Schools department webpage, and
- UPSafety online citation and ticketing applications.

Object 331
Travel Expense Reimbursement

Reimbursement for business related trips if personal vehicles are used.

Object 350
Insurance – Vehicle

Premiums associated with insurance coverage.

Object 351
Insurance – PA Law 477

Premiums associated with insurance coverage.

Object 352
Insurance – Liability

Premiums associated with insurance coverage.

Object 354
Insurance – Workers Compensation

Premiums associated with insurance coverage.

Object 356
Insurance – Property

Premiums associated with insurance coverage.

Object 358
Insurance – Law Enforcement Liability

Premiums associated with insurance coverage.

Object 359
Insurance – Commercial Umbrella

Premiums associated with insurance coverage.

Object 374
Machinery & Equipment Repairs

Overs cost for minor equipment repair.

Object 410
Judgements and Damages

Deductible in the event it is needed to settle possible litigation.

Object 420
Dues/Subscriptions/Memberships

Covers the cost for MAGLOCLEN.

Object 452

Contracted IT Services

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

Object 460

Continuing Education/Training

Funds various training opportunities as may arise throughout the year as well as:

- Graduate courses for an officer as mandated by the CBA, and
- CPR certifications.

Object 740

Capital Purchase/Machinery

This line item begins a vehicle leasing program to replace the two oldest cars in the department. This funds two 2016 Utility Police Interceptor – AWD. This is the standard three—year leasing program.

Department 411
Fire

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

Exhibit 22 – Department 411 (Fire)

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

Object 354
Insurance – Worker's Compensation

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

Object 361
Public Utility – Electricity

Cost of electric bills associated with the fire siren.

Object 363
Public Utility – Hydrant Service

Cost associated with fire hydrant inspections.

Object 544
Non-Governmental Appropriations – Fire Fighters Relief

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

Department 413
Code Enforcement

The Borough is busy enough to justify a full-time code enforcement officer position. This concept was envisioned in the 2015 budget and was funded accordingly. Searches for a successful candidate for the newly created position were unsuccessful. Also in 2015, the Borough contracted with the newly form 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 FY2016 budget provides for the continuation of outsourced code enforcement services with PMCA with specific office hours. These hours are Monday, Wednesday and Friday for eight hours each day.

Exhibit 23 – Department 413 (Code Enforcement)

Expenditures	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
	01	413	135	Contracted Services	$50,717	$36,016	$50,000	$40,000	**$50,000**
	01	413	544	Postage	^^^	^^^	^^^	^^^	**$2,000**
				Department 413 TOTALS	**$50,717**	**$36,016**	**$50,000**	**$40,000**	**$52,000**

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

This department has one non-union employee; the Planning Director. This department will oversee and manage both the Code Enforcement Officer (Department 413) and the newly reorganized Parking Department (Department 445). The rationale for placing both code and parking enforcement under the Planning Department is 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. Most line items in this department are self-explanatory and are highlighted in Exhibit 24.

Exhibit 24 – Department 414 (Planning)

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
Expenditures	01	414	110	Salary - Planning Director	$53,560	$54,363	$55,722	$57,115	**$59,879**
	01	414	189	Benefit - Vision Insurance	^^^	^^^	^^^	$240	**$85**
	01	414	192	Benefit - FICA	^^^	^^^	^^^	$6,200	**$3,712**
	01	414	193	Benefit - Medicare	^^^	^^^	^^^	$1,450	**$868**
	01	414	194	Benefit - Unemployment Compensation	^^^	^^^	^^^	$865	**$660**
	01	414	196	Benefit - Health Insurance	^^^	^^^	^^^	$15,028	**$8,825**
	01	414	197	Benefit - Pension Contribution	^^^	^^^	^^^	$17,085	**$9,181**
	01	414	198	Benefit - Life/ADD/Short Term Disability	^^^	^^^	^^^	$748	**$605**
	01	414	199	Benefit - Dental Insurance	^^^	^^^	^^^	$1,321	**$347**
	01	414	210	Operating Supplies	$5,951	$1,801	$3,000	$4,500	**$2,500**
	01	414	215	Postage	^^^	^^^	^^^	$350	**$400**
	01	414	252	Computer/Copier/Video Parts	^^^	^^^	^^^	$500	**$500**
	01	414	302	Engineering - Building Inspections	^^^	^^^	^^^	$32,000	**$30,000**
	01	414	303	Engineering - Ordinance Amendments	^^^	^^^	^^^	$3,000	**$3,000**
	01	414	304	Engineering - Other Services	^^^	^^^	^^^	$600	**$600**
	01	414	310	Professional/Other Services	^^^	^^^	$2,100	$2,000	**$2,000**
	01	414	314	Special Legal Services	$32,262	$14,285	$18,000	$9,000	**$9,000**
	01	414	317	Legal Services - Zoning Hearing Board	^^^	^^^	^^^	$3,000	**$3,000**
	01	414	318	Legal Services - Ordinance Amendment Review	^^^	^^^	^^^	$8,000	**$8,000**
	01	414	329	Computer Software Maintenance Fees	^^^	^^^	^^^	^^^	**$9,479**
	01	414	341	Legal Advertising	$566	$855	$800	$1,000	**$1,000**
	01	414	354	Insurance - Worker's Compensation	$27	^^^	^^^	$496	**$80**
	01	414	420	Dues/Subscriptions/Memberships	^^^	^^^	^^^	$950	**$1,185**
	01	414	452	Contracted IT Management Services	^^^	^^^	^^^	^^^	**$588**
	01	414	460	Continuing Education/Training	^^^	^^^	^^^	$1,500	**$1,500**
				Department 414 TOTALS	**$92,366**	**$71,304**	**$79,622**	**$166,948**	**$156,994**

Object 110
Salary – Planning Director

Planning Director salary – exempt from overtime.

Object 189
Benefit – Vision Insurance

Cost of providing this benefit to employees.

Object 192
Benefit – FICA

Employer paid portion of Social Security Insurance.

Object 193
Benefit – Medicare

Employer paid portion for Medicare Insurance.

Object 194
Benefit – Unemployment Compensation

Cost of providing this benefit to employees.

Object 196
Benefit – Health Insurance

Cost of providing this benefit to employees.

Object 197
Benefit – Pension Contribution

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

Object 198
Benefit – Life/ADD/Short Term Disability

Cost of providing this benefit to employees.

Object 199
Benefit – Dental Insurance

Cost of providing this benefit to employees.

Object 210
Operating Supplies

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

Object 215
Postage

Costs associated with mailing permits and other documents to applicants.

Object 252
Computer/Copier/Video Parts

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

Object 302
Engineering – Building Inspections

Used for Americans with Disabilities Act (ADA) ramp surveys, design, bidding and contract administration.

Object 303
Engineering – Ordinance Amendment

Used for subdivision and land development ordinance revisions.

Object 304
Engineering – Other Services

Miscellaneous engineering needs.

Object 310
Professional/Other Services

This line item funds the Joint Comprehensive Plan Revision. This figure was placed in the 2015 budget, but it is not anticipated the fee will be paid in FY2015. 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 is expected to continue through 2016. It is expected the project will be completed in late 2016.

Object 314
Special Legal Services

General legal services for the department.

Object 317
Legal –Zoning Hearing Board

Legal services associated with the Zoning Hearing Board.

Object 318
Legal – Ordinance Amendment Reviews

Legal services for the review of amendments to zoning ordinances.

Object 329
Computer/Software Maintenance Fees

Funds the following computer software fees:

- FREEDOM systems land management
- Department web page redesign and hosting fees, which includes eCode 360 – an online searchable code and zoning application.

Object 341
Legal Advertising

Costs to advertise meetings, etc.

Object 354
Insurance – Worker's Compensation

Cost of providing this benefit to employees.

Object 420
Dues/Subscriptions/Memberships

Funds the following memberships:

- American Planning Association
- American Planning Association publications
- International Code Council
- National Trust for Historic Preservation Forum, and
- Adams County Historic Society membership.

Object 452
Contracted IT Management Services

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

Object 460
Continuing Education/Training

This item provides training for staff, boards and commissions. The majority of this line item is designated for the Planning Director's attendance at a planning conference not to exceed $1200.

Department 415
Emergency Management

This department provides funds for the Borough's Emergency Management (EM) Coordinator.

Exhibit 25 – Department 415 (Emergency Management)

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

Object 220
Civil Service Testing Supplies

Pays for various supplies needed to plan Civil Service exams.

Object 310
EMA Coordinator Stipend

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

Object 460
Civil Service Training & Testing

Costs associated with administering a Civil Service Exam by a third outside person.

Department 421
Health

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

Exhibit 26 – Department 421 (Health)

Expenditures	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
	01	421	341	Acct 101 Recycling Advertising	$5,152	$0	$500	$500	**$500**
	01	421	543	Non-Governmental Appropriations - SPCA	$5,000	$5,000	$5,000	$1,000	**$3,000**
				Department 421 TOTALS	**$10,152**	**$5,000**	**$5,500**	**$1,500**	**$3,000**

Object 341
Act 101 Recycling Advertising

Act 101 mandates the Borough recycle and has contracted with IESI trash haulers to comply with this mandate. There is an advertising provision required in Act 101. Previous budgets provided funds for this advertising requirement here. In 2016, the advertising requirement will be incorporated as part of the Borough newsletter.

Object 543
Non-Governmental Appropriations – SPCA

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

Department 430
Public Works

This department is vital to the repair and maintenance of Borough streets sidewalks, lights, and 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 occurred based on the economic climate of the borough.

Exhibit 27 – Department 430 (Public Works)

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
Expenditures	01	430	110	Salary - Public Works Director	$66,053	$670,044	$68,720	$70,095	**$71,497**
	01	430	112	Salary - Full Time	$330,221	$335,171	$343,551	$339,008	**$276,152**
	01	430	115	Salary - Part Time	^^^	^^^	$13,866	$25,000	**$36,500**
	01	430	135	Contracted Services	$7,880	$8,529	$8,000	$8,000	**$8,800**
	01	430	172	Other Comp./Leave - Holiday	^^^	^^^	^^^	$0	**$6,568**
	01	430	176	Other Comp./Leave - Personal	^^^	^^^	^^^	$0	**$2,165**
	01	430	177	Other Comp./Leave - Sick	^^^	^^^	^^^	$0	**$16,645**
	01	430	178	Other Comp./Leave - Vacation	^^^	^^^	^^^	$0	**$14,713**
	01	430	180	Other Comp./Overtime	$18,000	$19,000	$20,000	$9,000	**$10,500**
	01	430	185	Other Comp./Vacation Buy Back	^^^	^^^	^^^	$0	**$2,805**
	01	430	187	Other Comp./Health Care Buy Out	^^^	^^^	^^^	$3,000	**$3,000**
	01	430	189	Benefit - Vision Insurance	^^^	^^^	^^^	$1,455	**$702**
	01	430	191	Benefit - Uniform Allowance	^^^	^^^	^^^	$8,500	**$9,495**
	01	430	192	Benefit - FICA	^^^	^^^	^^^	$26,241	**$26,368**
	01	430	193	Benefit - Medicare	^^^	^^^	^^^	$6,137	**$6,168**
	01	430	194	Benefit - Unemployment Compensation	^^^	^^^	^^^	$3,661	**$7,425**
	01	430	196	Benefit - Health Insurance	$120,505	$107,521	$126,000	$146,029	**$137,397**
	01	430	197	Benefit - Pension Contribution	^^^	^^^	^^^	$66,885	**$65,463**
	01	430	198	Benefit - Life/ADD/Short Term Disability	^^^	^^^	^^^	$2,842	**$2,649**
	01	430	199	Benefit - Dental Insurance	^^^	^^^	^^^	$7,824	**$3,201**
	01	430	210	Operating Supplies	^^^	^^^	^^^	$8,000	**$10,000**
	01	430	215	Postage	^^^	^^^	^^^	$50	**$50**

Object 110
Salary – Public Works Director

Salary for the director of the department.

Object 112
Salary – Full Time

Wages for all full-time employees in the department.

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

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
Expenditures	01	430	231	Vehicle Fuel - Gasoline	$24,236	$36,845	$26,000	$30,000	**$25,000**
	01	430	251	Vehicle - Parts & Maintenance	$9,231	$24,660	$25,000	$20,000	**$26,000**
	01	430	252	Computer/Copier/Video Parts	^^^	^^^	^^^	$200	**$250**
	01	430	260	Small Tools/Equipment (minor)	^^^	^^^	^^^	$500	**$2,000**
	01	430	321	Telephone (landline)	$2,840	$3,372	$4,000	$2,000	**$2,000**
	01	430	324	Telephone (wireless)	^^^	^^^	^^^	$2,000	**$3,000**
	01	430	325	Internet Fees	^^^	^^^	^^^	$720	**$720**
	01	430	329	Computer Software Fees	^^^	^^^	^^^	$0	**$739**
	01	430	331	Travel Expense Reimbursement	^^^	^^^	^^^	$50	**$50**
	01	430	341	Legal Advertising	^^^	^^^	^^^	$0	**$200**
	01	430	350	Insurance - Vehicle	^^^	^^^	^^^	$7,400	**$8,200**
	01	430	352	Insurance - Liability	^^^	^^^	^^^	$4,600	**$1,100**

Object 115
Salary – Part Time

Provides for three part-time/seasonal employees during peak workloads in the year.

Object 135
Contracted Services

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

Object 172
Other Comp./Leave – Holiday

Paid time off for full-time employees.

Object 176
Other Comp./Leave – Personal

Paid time off for full-time employees.

Object 177
Other Comp./Leave – Sick

Paid time off for full-time employees.

Object 178
Other Comp./Leave – Vacation

Paid time off for full-time employees.

Object 180
Other Comp./Overtime

Used to cover wages for shifts that must be worked outside contracted normal work schedules.

Object 185
Other Comp.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 $3000 in compensation to employees who choose to not participate in the health insurance program. This department has one such employee.

Object 189
Benefit – Vision Insurance

The cost of providing 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.

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

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
Expenditures	01	430	354	Insurance - Workers Compensation	^^^	^^^	^^^	$33,290	**$25,905**
	01	430	356	Insurance - Property	$14,433	$14,734	$23,000	$2,000	**$2,000**
	01	430	357	Insurance - Inland Marine	^^^	^^^	^^^	$2,000	**$3,000**
	01	430	358	Insurance - Herbicide/Pesticide	^^^	^^^	^^^	$379	**$380**
	01	430	359	Insurance - Commercial Umbrella	^^^	^^^	^^^	$2,340	**$2,340**
	01	430	361	Public Utility - Electricity	$9,534	$10,903	$12,000	$2,200	**$2,500**
	01	430	362	Public Utility - Gas	^^^	^^^	^^^	$7,000	**$7,000**
	01	430	364	Public Utility - Sewer	^^^	^^^	^^^	$400	**$400**
	01	430	366	Public Utility - Water	^^^	^^^	^^^	$400	**$400**
	01	430	373	Repairs & Maintenance - Buildings	$4,217	$4,950	$5,000	$5,000	**$500**
	01	430	374	Machinery and Equipment Repairs	^^^	^^^	^^^	$20,000	**$20,000**
	01	430	384	Rent of Machinery & Equipment	^^^	^^^	$1,000	$1,000	**$2,000**
	01	430	420	Dues/Subscriptions/Memberships	^^^	^^^	^^^	$100	**$300**
	01	430	450	Permits & Fees	^^^	^^^	^^^	$0	**$100**
	01	430	452	Contracted IT Services	^^^	^^^	^^^	$0	**$1,176**
	01	430	460	Continuing Education/Training	$570	$70	$300	$800	**$800**
	01	430	470	CDL, Drug & Alcohol Testing	^^^	^^^	^^^	$400	**$400**
	01	430	740	Capital Purchase/Machinery	^^^	^^^	^^^	$0	**$30,000**
	01	430	750	Capital Purchase/Minor Machine	^^^	^^^	^^^	$4,800	**$5,000**
				Department 430 TOTALS	**$607,720**	**$1,235,799**	**$676,437**	**$881,306**	**$892,223**

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 redesign 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
Overhead door maintenance in the garage.

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

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

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

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

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

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

Object 470
CDL, Drug & Alcohol Testing

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

Object 740
Capital Purchase/Machinery

Funds the purchase of a new backhoe (payment 1 of 5 – will appear in the next four budget years as well).

Object 750
Capital Purchase/Minor Machinery

Pays for small equipment like a hilty machine, tamper, etc.

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.

Exhibit 28 – Department 434 (Street Lighting)

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

Object 361
Public Utility – Electricity

Pays electric bills for street lights.

Object 374
Machinery and Equipment Repairs

Covers the cost for miscellaneous repairs to street lights.

Department 435
Sidewalks & Crosswalks

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

Exhibit 29 – Department 435 (Sidewalks & Crosswalks)

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

Object 313
Engineering – ADA Ramps

Engineering fees for ADA ramps and lighted crosswalks.

Object 372
Repairs & Maintenance – Non-Buildings

Pays for sidewalk repairs on East Broadway, including driveway aprons.

Department 436
Storm Sewers & Drains

Appropriations outlined in Exhibit 30will be used to primarily begin preparations for Municipal Separate Storm Sewer System (MS4) compliance which takes effect in 2017.

Exhibit 30 – Department 436 (Storm Sewers & Drains)

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

Object 329
Computer Software Fees

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

Object 372
Repairs & Maintenance – Non-Buildings

Used to service failings storm drains as needed.

Department 438
Bridges

Appropriations outlined in Exhibit 28 will be used to provide engineering services to update the 10-year bridge plan and to begin repairs outlined in the plan. Bridge #12 will be repaired and the railing will be replaced.

Exhibit 31 – Department 438 (Bridges)

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

Object 313
Engineering – Bridges

Services bridge #12 in the 10-year bridge plan.

Department 439
Roads & Alleys

Provides funds to repair roads and alleys in the Borough, in accordance with the 5-year road plan.

Exhibit 32 – Department 439 (Roads & Alleys)

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
Expenditures	01	439	313	Engineering - Roads	$2,041	$1,691	$25,000	$10,000	**$14,000**
	01	439	377	Repairs & Maintenance - Alleys	$43,198	$0	$20,000	$22,000	**$12,000**
	01	439	378	Repairs & Maintenance - Streets	$0	$105,483	$111,400	$115,000	**$120,000**
				Department 439 TOTALS	**$45,239**	**$107,174**	**$156,400**	**$147,000**	**$146,000**

Object 313
Engineering – Roads

Costs to update the 5-year road plan and to provide engineering fees for 2016 road projects.

Object 377
Repairs & Maintenance – Alleys

Provides for the repair of alleys as needed.

Object 378
Repairs & Maintenance – Streets

Funds the partial payment of a major road construction project on East Broadway from Carlisle Street to Harrisburg Street. This will be a complete tear out and rebuild.

Department 445
Parking

The newly reconstituted Parking Department in 2015 has successfully addressed audit deficiencies which have plagued the Borough for several years. Tickets are now able to be properly tracked from issuance to final disposition, even if issued to citation. This is a more profitable department as parking upgrades have increased revenues and decreased the need for overtime. Prior budgets required around $28,000 in overtime – primarily utilized in servicing the gated garage system. This budget only calls for an estimated $5000 in overtime planned to be used for special event coverage only if needed.

Exhibit 33 – Department 445 (Parking)

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
Expenditures	01	445	112	Salary - Full Time	$81,630	$82,908	$77,036	$78,576	**$82,733**
	01	445	115	Salary - Part Time	$3,000	$3,000	$3,000	$15,600	**$3,750**
	01	445	172	Other Comp./Leave - Holiday	^^^	^^^	^^^	$0	**$2,845**
	01	445	176	Other Comp./Leave - Personal	^^^	^^^	^^^	$0	**$1,054**
	01	445	177	Other Comp./Leave - Sick	^^^	^^^	^^^	$0	**$1,174**
	01	445	178	Other Comp./Leave - Vacation	^^^	^^^	^^^	$0	**$3,515**
	01	445	180	Other Comp./Overtime	^^^	^^^	^^^	$0	**$5,000**
	01	445	189	Benefit - Vision Insurance	^^^	^^^	^^^	$300	**$255**
	01	445	191	Benefit - Uniform Allowance	^^^	^^^	^^^	$1,000	**$2,000**
	01	445	192	Benefit - FICA	^^^	^^^	^^^	$5,808	**$5,910**
	01	445	193	Benefit - Medicare	^^^	^^^	^^^	$1,370	**$1,382**
	01	445	194	Benefit - Unemployment Compensation	^^^	^^^	^^^	$817	**$2,093**
	01	445	196	Benefit - Health Insurance	$120,505	$107,521	$126,000	$34,157	**$29,659**
	01	445	197	Benefit - Pension Contribution	^^^	^^^	^^^	$12,897	**$13,824**
	01	445	198	Benefit - Life/ADD/Short Term Disability	^^^	^^^	^^^	$553	**$885**
	01	445	199	Benefit - Dental Insurance	^^^	^^^	^^^	$1,956	**$1,067**
	01	445	210	Operating Supplies	^^^	^^^	^^^	$4,500	**$6,000**
	01	445	215	Postage	^^^	^^^	^^^	$0	**$500**
	01	445	231	Vehicle Fuel - Gasoline	^^^	$1,049	$1,200	$1,750	**$1,200**
	01	445	251	Vehicle - Parts & Maintenance	^^^	^^^	^^^	$400	**$800**
	01	445	252	Computer/Copier/Video Parts	^^^	^^^	^^^	$0	**$250**
	01	455	324	Telephone (wireless)	^^^	^^^	^^^	$0	**$1,260**

Object 112
Salary – Full Time

Wages for Parking Enforcement Officers (PEO) and a laborer for garage maintenance.

Object 115
Salary – Part Time

Wages for a seasonal PEO during the busy summer months.

Object 172
Other Comp./Leave – Holiday
Paid leave for full time employees.

Object 176
Other Comp./Leave – Personal
Paid leave for full time employees.

Object 177
Other Comp./Leave – Sick
Paid leave for full time employees.

Object 178
Other Comp./Leave – Vacation
Paid leave for full time employees.

Exhibit 33 – Department 445 (Parking) – *contd.*

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
Expenditures	01	445	329	Computer Software Fees	^^^	^^^	^^^	$0	**$9,055**
	01	445	350	Insurance - Vehicle	^^^	^^^	^^^	$800	**$300**
	01	445	352	Insurance - Liability	^^^	^^^	^^^	$0	**$150**
	01	445	354	Insurance - Worker's Compensation	$27,341	$30,414	$21,000	$5,870	**$4,944**
	01	445	356	Insurance - Property	^^^	^^^	^^^	$4,350	**$1,100**
	01	445	359	Insurance - Commercial Umbrella	^^^	^^^	^^^	$125	**$250**
	01	445	361	Public Utility - Electricity	^^^	^^^	^^^	$0	**$12,000**
	01	445	364	Public Utility - Sewer	^^^	^^^	^^^	$0	**$1,200**
	01	445	366	Public Utility - Water	^^^	^^^	^^^	$0	**$1,200**
	01	445	373	Repairs & Maintenance - Buildings	^^^	^^^	^^^	$25,000	**$25,000**
	01	445	374	Machinery and Equipment Repairs	$17,736	$4,843	$13,500	$12,000	**$5,000**
	01	445	391	Credit card Merchant Fees	$4,050	$9,382	$9,500	$8,000	**$8,000**
	01	445	420	Dues/Subscriptions/Memberships	^^^	^^^	^^^	$50	**$100**
	01	445	452	Contracted IT Services	^^^	^^^	^^^	$0	**$588**
				Department 445 TOTALS	**$254,262**	**$239,117**	**$251,236**	**$215,879**	**$236,043**

Object 180
Other Comp./Overtime
Used on an as needed basis to primarily provide for extra coverage during peak season or special events.

Object 189
Benefit – Vision Insurance
Cost for providing this benefit to full time employees.

Object 191
Benefit – Uniform Allowance
Uniforms are paid by the employer per the CBA.

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

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

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

Object 196
Benefit – Health Insurance

Cost for providing this benefit to full time employees.

Object 197
Benefit – Pension Contribution

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

Object 198
Benefit – Life/ADD/Short Term Disability

Cost for providing this benefit to full time employees.

Object 199
Benefit – Dental Insurance

Cost for providing this benefit to full time employees.

Object 210
Operating Supplies

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

Object 215
Postage

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

Object 231
Vehicle Fuel – Gasoline

Gas costs for the Parking Department vehicles.

Object 251
Vehicle – Parts & Maintenance

Pays for repairs to department's vehicles.

Object 252
Computer/Copier/Video Parts

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

Object 324
Telephone (wireless)

Department cell phone bills.

Object 329
Computer Software Fees

Pays for the following software maintenance:

- Three HECTRONIC KIOSK pay stations in the Racehorse Alley Parking Plaza
- Virtual Towns and School Parking Department webpage redesign, 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 274
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.

Object 420
Dues/Subscriptions/Membership Fees

Pays for membership in the American Parking Association.

Object 452
Contracted IT Services

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

Department 454
Parks & Recreation

Exhibit 34 – Department 454 (Parks & Recreation)

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
Expenditures	01	454	352	Insurance - Liability	^^^	^^^	^^^	$0	**$150**
	01	454	356	Insurance - Property	$3,377	$5,575	$4,896	$806	**$1,700**
	01	454	359	Insurance - Commercial Umbrella	^^^	^^^	^^^	$700	**$300**
	01	454	530	Appropriations - Governmental Units (Rec. Park)	^^^	^^^	$63,000	$64,893	**$66,164**
	01	454	550	Appropriations - Special Events	$4,965	$5,000	$5,000	$5,000	**$5,000**
				Department 454 TOTALS	**$8,342**	**$10,575**	**$72,896**	**$71,399**	**$73,314**

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. This formula for 2016 is based on an even 50%-50% split. Should additional municipalities join the concept of a regional park system then a different funding formula should be explored. Line item #550 is a pass through amount of money from Adams County National Bank (ACNB) to support the New Year's Eve events on Lincoln Square. See Exhibit 31.

Object 352
Insurance – General Liability

Cost of the premium to have this insurance coverage.

Object 356
Insurance – Property

Cost of the premium to have this insurance coverage.

Object 359
Insurance – Commercial Umbrella

Cost of the premium to have this insurance coverage.

Object 530
Appropriations – Governmental Units (Rec. Park)

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

Object 550
Appropriations – Special Events

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

Department 455
Shade Tree

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

Exhibit 35 – Department 455 (Shade Tree)

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

Object 135
Contracted Services

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

Object 220
Miscellaneous Operating Supplies

Purchase of mulch.

Object 221
Agriculture Supplies/Shade Tree Purchases

Purchase of twelve additional trees.

Object 379
Repairs & Maintenance – Shade Trees

Covers cost of pruning as needed.

Department 465 Community Development

Exhibit 36 – Department 465 (Community Development)

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
Expenditures	01	465	541	Non-Governmental Appropriations - MSG	$50,000	$25,598	$20,000	$20,000	**$25,000**
	01	465	542	Non-Governmental Appropriations - Elm Street	$15,000	$10,000	$5,000	$5,000	**$8,000**
	01	465	543	Non-Governmental Appropriations - Rabbit Transit	$0	$0	$4,000	$4,000	**$4,000**
	01	465	544	Non-Governmental Appropriations - ACOFA	$0	$2,000	$2,000	$1,000	**$1,000**
	01	465	545	Non-Governmental Appropriations - Arts Council	$0	$0	$0	$1,000	**$1,000**
				Department 465 TOTALS	**$65,000**	**$37,598**	**$31,000**	**$31,000**	**$39,000**

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 organization provide needed economic development programs, including, but not limited to, rant writing and administration, community surveys, business recruitment and outreach, loan programs aimed at residences and businesses who are income eligible, etc.

In many cases, these organizations will cease to exist if the Borough is deemed to not value them and the services they provide. As such, staff recommends to allocate appropriations to each organization requesting funds. Staffs' recommendations for funding levels in FY 2016 are outlined in Exhibit 33 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.

Object 541
Non-Governmental Appropriation – MSG

Helps fund operational costs for Main Street Gettysburg.

Object 542
Non-Governmental Appropriation – Elm Street

Helps fund operational costs for the Elm Street organization.

Object 543
Non-Governmental Appropriation – Rabbit Transit

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

Object 544
Non-Governmental Appropriation – ACOFA

Helps fund operational costs for the Adams County Office for the Aging.

Object 545
Non-Governmental Appropriation – Arts Council

Helps fund operational costs for the Adams County Arts Council.

Department 492
Interfund Transfers Out

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

Exhibit 37 – Department 492 (Interfund Transfers Out)

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
Expenses	01	4925	230	Transfers to Debt Service	$0	$0	$0	$485,169	**$507,873**
				Department 492 TOTALS	**$0**	**$0**	**$0**	**$485,169**	**$507,873**

Object 230
Transfers to Debt Service

The transfers include the following:

- PIB Loan Steinwehr Phase I $35,000
- PIB Loan Steinwehr Phase II $4773
- PIB Loan East Middle Street $42,000
- 2010 General Obligation Bond $426,100.

Capital Projects Fund (18)

Unlike the General Fund, Capital Projects is not required to be balanced. It is projected that revenues will exceed expenses by $150. The Capital Projects Fund is used to account for revenues and expenditures for various capital projects (i.e. Purchases of equipment, road repairs, building upgrades, etc.). A separate fund to account for large projects allows elected officials and the public to follow the revenues and costs more accurately for these projects. It also accounts for grant funds that are earmarked for specific projects.

This tabulation is designed to provide Council with an understanding of the various projects. 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, and any other sources.

Additionally, it is vitally important to not undervalue the benefit to the Borough that grant money brings. These funds have provided and will continue to provide services and infrastructure improvements that would not otherwise be within the reach of the municipality given the current economic picture for Gettysburg. All said, the Borough is the beneficiary of over $2,000,000 in grant money since 2013 alone. See Table 19 for a full listing of these grants. This figure does not include the CDBG grant monies used for ADA ramp improvements, which are accounted for in the CDBG Fund (04).

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. See Graph #4.

Capital Projects Funds revenues are divided into the following departments:

- Interest Earnings
- State Operating Grants, and
- Proceeds from Long-Term Debt.

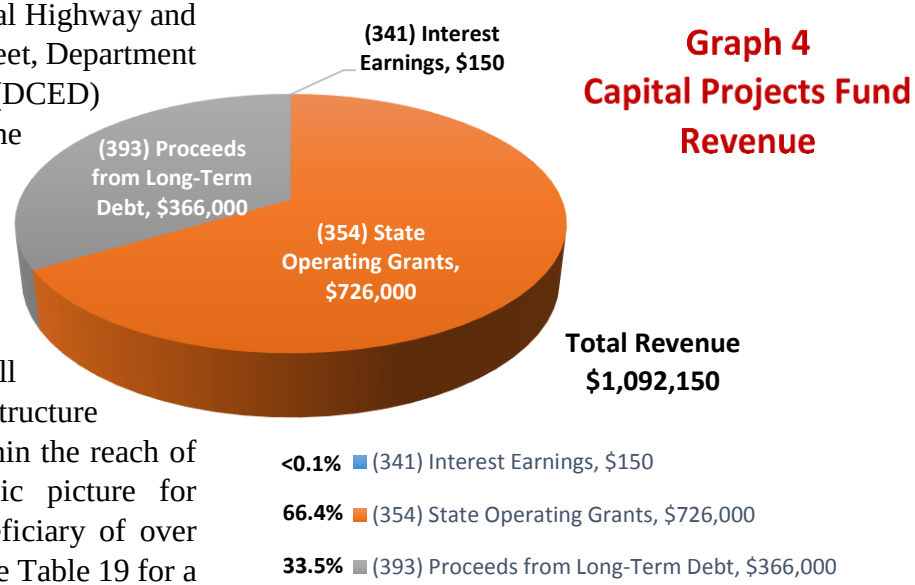


Table 19 – Active Grants

Plan Year	Description	Contract #	Status	Funded Amount	Drawn Amount	Balance
2013	Keystone Grant - Elm Street - Operating	C00052440	Pending	$100,000	$75,000	$25,000
2014	DCED - EIP Phase II Technology Grant	C000059255	Open	$69,600	$60,000	$9,600
2015	Keystone Grant - Elm Street - South Street	^^^	Pending	$500,000	$0	$500,000
2015	DCNR - Inner Loop - Bike Trail	^^^	Pending	$250,000	$0	$250,000
2015	Act 89 Multimodal Grant - Steinwehr Phase II	^^^	Pending	$201,000	$0	$201,000
			Total Grant $$$	**$1,120,600**		

Department 341
Interest Earnings

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

Exhibit 38 – Department 341 (Interest Earnings)

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

Object 010
Interest on Checking

Nominal amount of interest income.

Department 354
State Operating Grants

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

Exhibit 39 – Department 354 (State Operating Grants)

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
Revenues	18	354	030	Grants for Highways and Streets	$0	$0	$21,000	$0	**$701,000**
	18	354	090	DCED Keystone Communities	^^^	^^^	^^^	$169,600	**$25,000**
				Department 341 TOTALS	**$0**	**$0**	**$21,000**	**$0**	**$701,000**

Object 030
Grants for Highways and Streets

- DCED – South Street Revitalization $500,000
- Steinwehr Phase II MultiModal $201,000

Object 090
DCED Keystone Communities

This line item is pending passage of the state budget and only if funding is included in the budget (State budget has not yet been passed as of the writing of this section – 11/8/2015). It is a pass-through line item with expenses offset in line item 18-465-310.

Department 393
Proceeds from Long-Term Debt

Revenue is generated from:

Exhibit 40 – Department 393 (Proceeds from Long-Term Debt)

Revenues	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
	18	393	130	Proceeds from PIB Loan	$0	$0	$0	$380,000	**$366,000**
				Department 341 TOTALS	**$0**	**$0**	**$0**	**$380,000**	**$366,000**

Object 130
Proceeds from PIB Loan

- Steinwehr Phase II PIB Loan Proceeds $86,000
- Possible Bond Issue $280,000

Expenses

Many significant capital projects are planned in 2016. Most of these projects are funded via loan revenue and grant revenue.

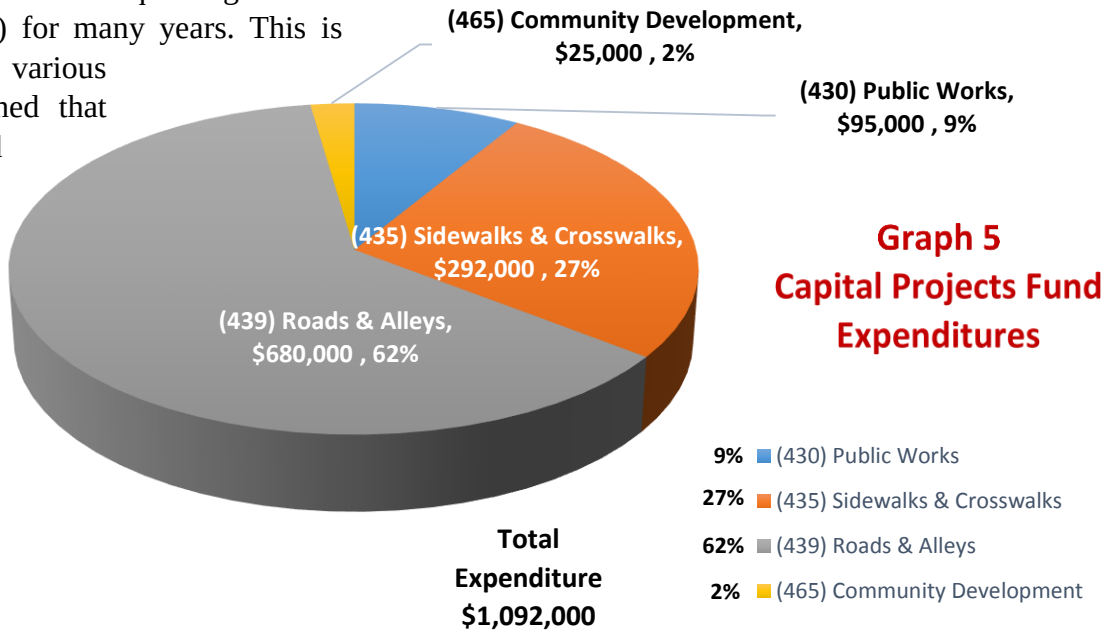
Exhibit 41 – Department 430 (Public Works)

Expenditure	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
	18	430	730	Buildings	$0	$0	$58,000	$85,000	**$95,000**
				Department 430 TOTALS	**$0**	**$0**	**$58,000**	**$85,000**	**$95,000**

Department 430
Public Works

Object 730
Buildings

The Public Works Department has been requesting a new maintenance shed (a.k.a. pole barn) for many years. This is needed to store and safeguard various Borough equipment. It is envisioned that MS4 upgrades can be incorporated into this project.



Graph 5
Capital Projects Fund Expenditures

Department 435
Sidewalks and Crosswalks

Not including Borough labor costs and contingencies, this is the estimated cost for Steinwehr Phase II pole relocation.

Exhibit 42 – Department 435 (Sidewalks and Crosswalks)

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

Object 720
Sidewalks and Crosswalks Construction

- Construction Costs paid by Grant $201,000
- Construction Costs paid by PIB Proceeds $86,000
- Estimated Borrowing Costs $5000

Department 439
Roads and Alleys

This department funds engineering on Stratton Street and construction on East Broadway.

Exhibit 43 – Department 439 (Roads and Alleys)

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
Expenditure	18	439	313	Engineering - Roads	$0	$0	$0	$0	**$100,000**
	18	439	378	Repairs & Maintenance - Streets	$0	$0	$0	$0	**$580,000**
				Department 439 TOTALS	**$0**	**$0**	**$0**	**$0**	**$680,000**

Object 313
Engineering Roads

Engineering for Stratton Street reconstruction. The engineering occurs in 2016 with construction scheduled for 2017. This is planned to be funded with a loan which would be rolled into a General Obligation Bond.

Object 378
Repairs & Maintenance – Streets

Construction on East Broadway which will be funded by a loan with the intention to roll that into a General Obligation Bond. This also funds the South Street construction as a pass through for Elm Street, who is spearheading this project.

- East Broadway $80,000
- South Street reconstruction $500,000

Department 465
Community Development

Object 310
Keystone Operating Expense

Pending state approval.

Exhibit 44 – Department 465 (Community Development)

Expenditure	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
	18	465	310	Keystone Operating Expense	$0	$0	$0	$0	**$25,000**
				Department 465 TOTALS	**$0**	**$0**	**$0**	**$0**	**$25,000**

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 as a result 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.

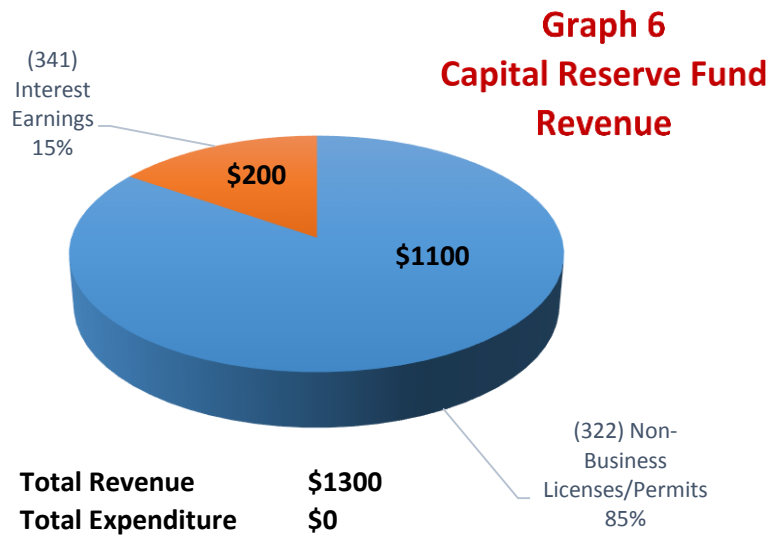
If the Borough is to maintain a healthy reserve for the purposes mentioned above, steps need to be taken to return the reserve to appropriate levels. These levels are outlined in the newly adopted Fund Balance Policy for each of the Borough's Funds.

A formal Capital Improvement Plan (CIP) should be developed in the next year to plan for the routine maintenance of the Borough's buildings, streets, new equipment, and unforeseen emergency replacements of equipment such as patrol cars and highway equipment. This is an item at the top of the agenda for staff to work on in early 2016. Grant opportunities to help with the projects in the CIP will also be identified.

Initiatives that have been implemented over the past decade which significantly increased visitors to the Borough. The increased volume of traffic have burdened the Borough's infrastructure. Currently, financing options are being utilized to fund infrastructure upgrades in a piecemeal fashion. Financing will surely be required moving forward until alternate sources of revenue are identified. Financing these capital improvements adds to the fiscal burden of the municipality as identified in the newly created Debt Services Fund (23). Money in the Debt Services Fund could be better utilized in the Capital Reserve Fund.

Revenues

Revenue in the Capital Reserve Fund is very low. See Graph #6



Department 322
Non-Business Licenses/Permits

Object 500
Street Opening Permit
Costs charged to persons or businesses who need to dig in the street in order to complete a project.

Exhibit 45 – Department 322 (Non-Business Licenses/Permits)

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

Department 341
Interest Earnings

Object 010
Interest on Checking
A very small amount as interest rates remain low.

Exhibit 46 – Department 341 (Interest Earnings)

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

Expenses

No major projects are planned in the Capital Reserve Fund in FY2016. As such, the fund is projected to have a very small surplus

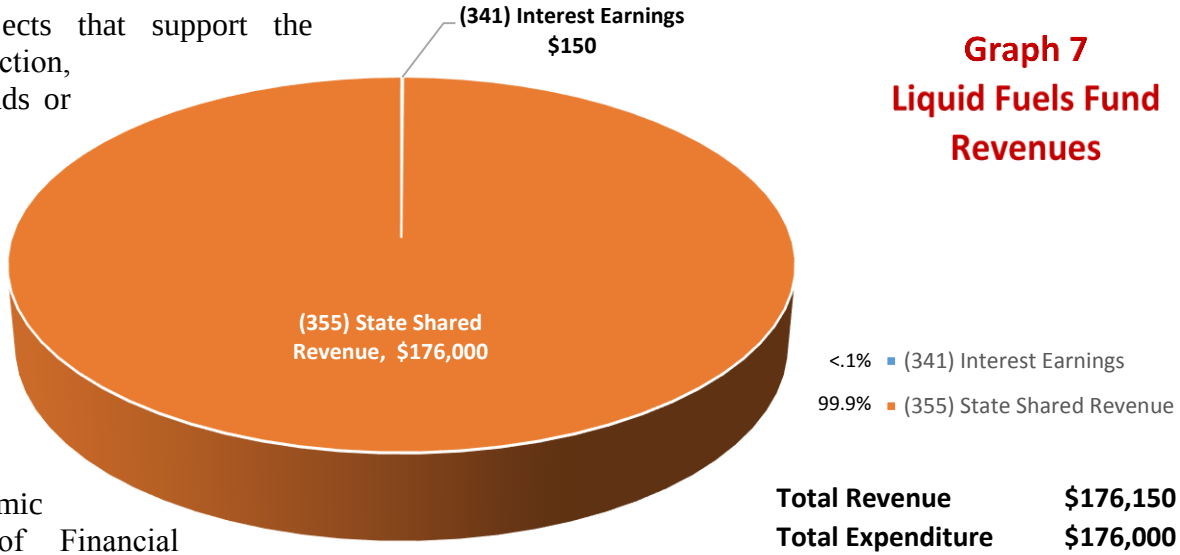
Liquid Fuels Fund (35)

The Liquid Fuels Fund (formerly known as the Highway Aid Fund) is a state grant fund for the sole purpose of dispersing Liquid Fuels Tax moneys (gasoline tax) received from the state. The source of funds are state gasoline taxes collected by the state that are distributed to municipalities on a formula based on population and total miles of streets in the municipality that are on the approved Liquid Fuels Inventory list. 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 2016 is expected to be $176,150. Interest earnings on principal remain at historic lows. See Graph #7.



Graph 7
Liquid Fuels Fund Revenues

Total Revenue	**$176,150**
Total Expenditure	**$176,000**

Department 341
Interest Earnings

Object 010
Interest on Checking

Interest rates remain at historic lows.

Exhibit 47 – Department 341 (Interest Earnings)

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

Department 355
State Shared Revenue

Object 020
Motor Vehicle Fuel Taxes

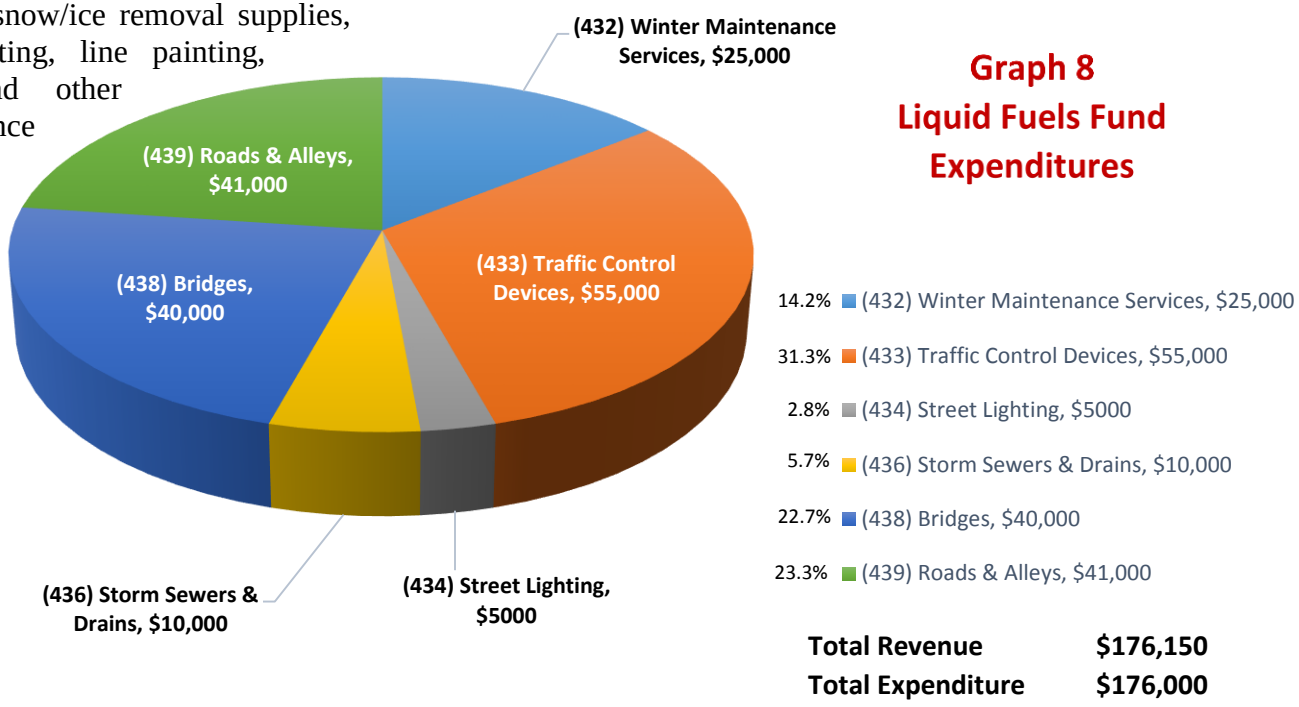
Money granted to the municipality by the state. Money collected via sale of fuel for motorized vehicles.

Exhibit 48 – Department 355 (State Shared Revenue)

Revenues	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
	35	355	020	Motor Vehicle Fuel Taxes	$132,841	$130,705	$140,000	$148,000	**$176,000**
				Department 341 TOTALS	**$132,841**	**$130,705**	**$140,000**	**$148,000**	**$176,000**

Expenses

Expenditures are not forecast to exceed revenues in 2016. Funds will be used to provide maintenance to existing equipment, provide agility services, purchase snow/ice removal supplies, pay utility bills for signal lighting, line painting, infrastructure improvements, and other miscellaneous highway maintenance supplies. See Graph #8.



Total Revenue	**$176,150**
Total Expenditure	**$176,000**

Department 432
Winter Maintenance Services

Exhibit 49 – Department 432 (Winter Maintenance Services)

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

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

Object 384
Rental of Machinery & Equipment
Costs for miscellaneous equipment that may needed but cannot be anticipated at time of budget development.

Department 433
Traffic Control Devices

Exhibit 50 – Department 433 (Traffic Control Devices)

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
Expenditure	35	433	245	Signs & Road Markings	$11,710	$18,068	$20,500	$22,500	**$14,500**
	35	433	321	Communication - Telephone	^^^	^^^	^^^	^^^	**$2,000**
	35	433	361	Traffic Signal Electricity	$122,401	$119,072	$4,000	$3,000	**$5,000**
	35	433	374	Repairs & Maintenance of Traffic Devices	$0	$482	$23,000	$60,000	**$33,500**
				Department 433 TOTALS	**$11,710**	**$18,068**	**$20,500**	**$22,500**	**$55,000**

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

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

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

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

Department 434
Street Lighting

Object 374
Machinery & Equipment Repairs
Costs associated with replacing street lights on York Street.

Exhibit 51 – Department 434 (Street Lighting)

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

Department 436
Storm Sewers & Drains

Object 246
Storm Sewer Supplies
Covers cost for four storm sewer boxes plus an update to the street plan.

Exhibit 52 – Department 436 (Street Lighting)

Expenditure	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
	35	436	246	Storm Sewer Supplies	$12,364	$179	$3,500	$25,060	**$10,000**
				Department 436 TOTALS	**$12,364**	**$179**	**$3,500**	**$25,060**	**$10,000**

Department 438
Bridges

Object 245
Highway Maintenance Materials
Covers the cost for significant upgrades to Bridge #12 on the Borough's Bridge plan.

Exhibit 53 – Department 438 (Bridges)

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

Department 439
Roads & Alleys

Object 661
Construction – Roads
Anticipates the use of funds to fill potholes and other road repair work throughout the year.

Exhibit 54 – Department 439 (Roads & Alleys)

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

Debt Services Fund (23)

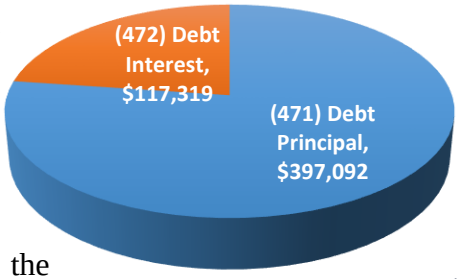
This is a newly created fund in 2015. Historically, the Borough has managed debt in the General Fund. This is problematic for the following reasons:

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 in 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 2016 to meet the debt service needs of the Borough is 1.0069 mils. See Graph 9 to visualize the debt service distribution.

Graph 9
Debt Services Fund Revenues



Total Revenue	**$523,068**
Total Expenditure	**$514,411**

77.2% (471) Debt Principal, $397,092
22.8% (472) Debt Interest, $117,319

Exhibit 55 – Department 387 (Contributions – Steinwehr BID)

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

Revenues

The sole source of revenue in the Debt Services Fund is property tax assessment, which is passed through the General Fund (01). In future years it is entirely possible that there will be a modest interest income line item. This is not possible in 2016 as this is a new Fund which had its first transfer into its bank account late in 2015.

Department 387 Contributions and Donations

Object 100
Contributions – Steinwehr BID

The Steinwehr Avenue Business Improvement District (BID) contributes to the Pennsylvania Infrastructure Bank (PIB) Loan in the following amounts:

- BID Steinwehr Phase I Contribution $11,600
- BID Steinwehr Phase II Contribution $3595.

Department 392
Interfund Transfers In

Object 010
Transfers from General Fund

Transfers from the General Fund in the amount of $507,873 will service the following debt obligations:

- 2010 General Obligation Bond $426,100
- PIB Loan Steinwehr Phase I $35,000
- PIB Loan Steinwehr Phase II $4773
- PIB Loan East Middle Street $42,000.

Exhibit 56 – Department 392 (Transfer from General Fund)

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

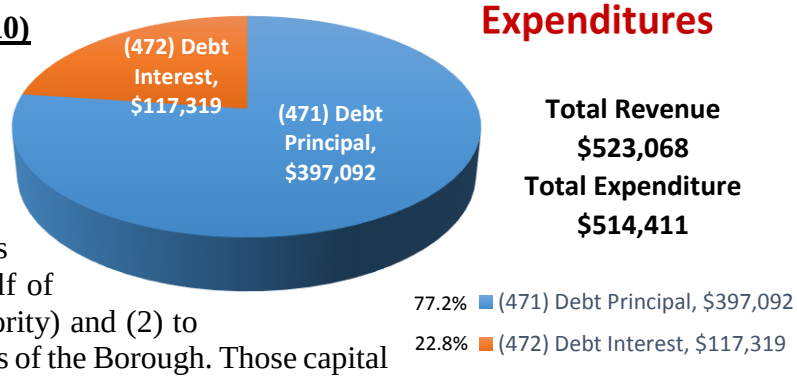
Expenditures

The only expenditures in this fund are to satisfy Borough debt. This includes both debt principal and debt interest. There are three types of debt that must be paid down in 2016:

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. Past and future principal and interest payments are:

2013	$427,162.50
2014	$426,062.50
2015	$423,313.50
2016	$426,067.50
2017	$426,967.50
2018	$426,582.50
2019	$425,197.50
2020	$517,950.00
2021	$516,390.00
2022	$518,815.00
2023	$135,005.00.



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. Semiannual installments of $11,922 are due February 8th and August 8th every year through February 8, 2020. The interest rate on the loan is 1.625%.

Pennsylvania Infrastructure Bank (PIB) Loan (2015)

There are two 2015 PIB loans. The first is a loan to fund the local match require 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. 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) has funded the portions of the reconstruction that are not eligible to be funded via PIB loans and/or liquid fuels moneys.

Exhibit 57 – Department 471 (Debt Principal)

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
Expenditure	23	471	100	2010 General Obligation Bond	^^^	^^^	^^^	^^^	**$325,000**
	23	471	120	PIB Loan - Steinwehr Phase II	^^^	^^^	^^^	^^^	**$32,714**
	23	471	125	PIB Loan - East Middle Street	^^^	^^^	^^^	^^^	**$35,293**
	23	471	126	PIB Loan - Steinwehr Phase II	^^^	^^^	^^^	^^^	**$4,085**
				Department 471 TOTALS	**$0**	**$0**	**$0**	**$0**	**$397,092**

Department 471
Debt Principal

Object 100
2010 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.

Object 126
PIB Loan – Steinwehr Phase II
Funds the debt principal associated with this loan.

Exhibit 58 – Department 472 (Debt Interest)

	Fund	Dept.	Object	Description	2012	2013	2014	2015	2016
Expenditure	23	472	100	2010 General Obligation Bond	^^^	^^^	^^^	^^^	**$108,313**
	23	472	120	PIB Loan - Steinwehr Phase II	^^^	^^^	^^^	^^^	**$2,286**
	23	472	125	PIB Loan - East Middle Street	^^^	^^^	^^^	^^^	**$6,032**
	23	472	126	PIB Loan - Steinwehr Phase II	^^^	^^^	^^^	^^^	**$688**
				Department 472 TOTALS	**$0**	**$0**	**$0**	**$0**	**$117,319**

Department 472
Debt Interest

Object 100
2010 General Obligation Bond
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.

Object 126
PIB Loan – Steinwehr Phase II
Funds the interest payment on this loan.

Revolving Loan Fund (40)

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

As of this writing, there is a two-pronged vision for this new fund. It is hoped to help lower income home owners remain compliant with code and ordinance matters if their properties fall into disrepair. The second concept for this fund is to render economic assistance to Borough businesses to grow. This fund will be formalized in 2016 and will be rolled out once more specific details are identified.

Fire Protection Fund (03)

This fund was created on December 9, 2013 when Borough Council enacted a .2500 mil annual tax assessed on property in the Borough. These funds are dedicated for the purpose of supporting fire protection services within the Borough. The Borough collects the tax revenue and then the fire company submits expenses for reimbursement. As such, it is essentially a pass-through – money in-and-out. For fiscal year 2014, the budgeted revenue was $126,903, which represented 100% of the .2500 mils assessed value. As of 11/13/2015 the Borough has disbursed $79,400. The anticipated revenue and disbursements for fiscal year 2016 is $127,000.

Community Development Block Grant Fund (04)

The Community Development Block Grant (CDBG) is a grant funded by the Federal Department of Housing and Urban Development (HUD) and administered by the Pennsylvania Department of Community and Economic Development (DCED). Also known as the 'SCP' (Small Communities Program), the Commonwealth of Pennsylvania annually distributes these federal funds to eligible 'entitlement communities' using a formula outlined in State Act 179. Though the program is considered an entitlement, a lengthy annual application must be filed which outlines a revised "Community Development Plan" and projected use of CDBG funds over the next three years. The application is reviewed by DCED to guarantee that the funds will be utilized according to the federal regulations governing the CDBG Program, and is regularly monitored by DCED officials to ensure compliance with those regulations.

The program goals and objectives of the Pennsylvania CDBG Program as outlined in the annual Consolidation Plan for DCED are:

- To assist communities in preparing community development plans designed to address significant needs of the low-to-moderate income areas
- To assist communities in administering community development projects designed to address a number of significant community development needs as identified in the Community Development Plan, and
- To encourage and to assist communities to focus upon and address housing and community facility problems; and to pursue economic development and commercial revitalization activities through public/private investment initiatives that will result in the development and expansion of job opportunities within the Commonwealth.

Each activity proposed in the annual CDBG application must meet at least one of three national objectives:

- To principally benefit low-to-moderate income persons and families
- To aid in the prevention or elimination of slums or blight' or
- To meet other community development needs of a particular urgency.

The revenues and expenditures in this fund are disbursed over a period of 3 to 5 years for each program year. The Council has dedicated the monies from these funds to the construction required to bring the Borough's sidewalk ramps and crossings into compliance with Americans with Disabilities Act (ADA).

In the application for these grants, the Borough has to prepare a budget in advance outlining the use of the funds, which is approved by Council. Thus, there is no requirement for a budget tabulation for approval at this time. The 2015 allocation is will not be known until the beginning of 2016, but is anticipated to be around $146,342. A summary of open program years is listed in Table 20 below.

Table 20 – CDBG Fund Allocations

Program Year	Allocation	Expenses to Date	Balance
2011	$124,837.00	$123,903.92	$933.08
2012	$107,043.00	$9,696.96	$97,346.04
2013	$108,204.00	$0.00	$108,204.00
2014	$110,601.00	$0.00	$110,601.00

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).

The balance of the account as of 11/13/2015 was $6,946. 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, as of 11/13/2015, has a total of $8575 which is currently invested in a certificate of deposit (CD). Each year, the annual interest earnings of approximately $50 are distributed to two needy families. No formal budget tabulation is needed for this fund.

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