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HISTORIC CROSSROADS

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Borough of Gettysburg
2015 Budget

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Manager's Budget Message

Submitted for your review is Staff's proposed 2015 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 2015 budget of $7,021,861. 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, rises in expenses outpaces increases in revenue streams. This reality made this budget particularly difficult to develop.

Previous drafts of this budget incorporated modest real estate tax increases to meet the demands of rising expenses. Council determined that this was not satisfactory and directed staff to review all line items so as to hold the line on taxes. A thorough review in all departments led to development of a budget that is a compromise. Most notably, however, is that this budget uses no General Fund reserves to balance revenues and expenditures – a deviation from previous years' budgets. It does, however, borrow money from the Capital Projects Fund (a restricted fund). This is further detailed in the addendum on page #5.

2014 Summary

As the 2014 fiscal year draws to a close, the Borough's financial situation is not favorable. That is to say, 2014 began with a planned General Fund deficit of $98,000. Reserve funds will be used to make up this deficit. The final numbers for 2014 will not be known until late January, but it is entirely possible, if not expected, that 2014 will end with an even larger deficit based on cost overruns in various departments. The most notable cost overruns are in the area of legal fees and cash settlements for two arbitration matters.

On the bright side, 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 2015.

Highlights of the 2015 Budget

This budget is reasonable, measured, and responsible. It is a compromise. This final draft of the 2015 budget puts the following back into the budget that had been removed in the previous drafts:

1. $10,000 added to the Public Works overtime budget which is primarily used for snow removal,
2. $10,000 added back to the part-time employee budget in Public Works – ensuring an additional road crew worker during the summer paving season,
3. $10,000 added to the Police court time budget to ensure no cost overruns if officers are mandated to spend large amounts of time in court defending cases,
4. $15,000 added to the Police overtime budget (this line item add previously been decimated which utilized a

minimum staffing philosophy where certain shifts would not have a full contingent of officers on duty),

5. $15,000 added to the crosswalk budget (earmarked for Baltimore Street) – which ensures that the state would not threaten diminished Liquid Fuels funds for failure to maintain pedestrian crosswalks to state PennDOT standards, and
6. $15,000 added back into the Roads and Alleys budget for winter maintenance repairs (filling potholes, etc.).

Elimination of the previous six items would be a notable service reduction to the Borough.

Grants

Grants are a significant portion of this budget. In total, the Borough will realize $1,250,592 of grant funding in 2015 alone. The Borough has been the recipient of $1,631,754 in grant funding since 2013. See the chapter on the Capital Projects Fund for more information regarding grants.

Public Works and Police

This budget does provide the Public Works Department with a new bobcat and articulating tractor. It also purchases new safety vests and Tasers for the Police Department.

Infrastructure Improvements

This budget completes a major infrastructure project that has been delayed for many years. A PIB loan will be used to partner with Columbia Gas to do a complete reconstruction of East Middle Street. This debt will be managed in the new Debt Services Fund.

Information Technology

With a generous grant through DCED and the EIP program, the Borough will make 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 current system where everything is segregated.
  - ✓ Improved financial reporting.
    - Helps address Audit deficiencies.
  - ✓ Land Management.
    - Better tracking of permitting processes.
    - Catalogs code violations by property.
- New Parking software which addresses tracking deficiencies identified in the audit.
  - ✓ New parking garage equipment creating 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.

New Revenue Sources

This budget creates new revenue sources for the Borough:

- Rental income based on Verizon Wireless entering into an agreement to rent the tops of certain traffic lights in the Borough for cell boosters.
- Rental Housing inspections brought in-house.
- Additional parking revenue via increasing parking meter rates to $1/hr. Borough-wide.
- Increased fees/permits schedule.
- Elimination of exemptions for Admissions Taxes.

Employee Costs

Generally, this budget increases employee salaries by about 2% (which is the contracted amounting the Collective Bargaining Unit Agreement). Some administrative staff have slightly larger increases based on performance, shifting of duties (acquiring new ones), and salary levels being commensurate with the profession in which they are employed.

As is historically the trend, health insurance premiums continue to rise by double-digits annually. The premium increase is slated to be just over 10% in 2015. To help mitigate this additional expense to the Borough, administrative employees have agreed to voluntarily increase the employee pay deduction for health care to 12.5% (currently 10% for all non-uniform employees).

As of the drafting of this budget message, Police Union negotiations are still ongoing. The 2015 budget was built with some basic reasonable assumptions on how it is anticipated these negotiations turn out.

Format Changes

The 2015 budget utilizes the conventionally accepted DCED chart of accounts. As such, the location and classification of certain line items within specific departments will be different from previous years. It will be several years of using this new nomenclature before historical trends with certain line items can be identified.

Additionally, this budget creates new funds. Most notable is the implementation of the new Debt Services Fund, where debt previously managed in the General Fund has been extricated and is managed in its own fund. Another fund created in this budget is the Revolving Loan Fund, which has yet to be fully developed, but will be in early 2015.

Reorganization

Various departments will undergo reorganization in this budget. The Parking Department will move under the purview of the Planning Director. Code enforcement will be brought in-house and, too, will fall under the purview of the Planning Director. Both these moves are designed to improve efficiency and service. Main Street Gettysburg (MSG) is, arguably, an extension of the Borough, providing community development services otherwise not able to be performed by the current staffing levels of the Borough. MSG would become more closely linked to the Borough in this 2015 budget.

Parking

By definition, parking enforcement is an extension of code/ordinance enforcement. As such, it should be managed by

the department that is most closely associated with drafting and enforcing these regulations (Planning/Code).The Borough currently employs two full-time Parking Enforcement Officers who have identical shifts. These shifts will be staggered beginning in 2015 as to provide better meter enforcement later into the day and evening. The Police Department will remain responsible for overnight enforcement, where applicable.

Code Enforcement

This budget creates a new position – that of a Code Administrator. This employee will continue the functions currently provided by Commonwealth Code Inspections. However, in addition, this employee will manage the Residential Rental Unit Occupancy (RRUO) program and inspect these rental units. While this employee is enforcing these codes/ordinances, he/she will also be responsible for watching parking meters as a matter of course during their daily routine.

Both the Parking Department and Code Administrator will be scheduled through the Planning Director.

Main Street Gettysburg

If Main Street Gettysburg continues to function in 2015, they would utilize office space in the Borough Building. Costs associated with this would be minimal as the Borough is already paying to heat, cool, turn the electric on, and otherwise maintain the space. There are advantages to be had by sharing this space for logistical and planning purposes.

Each of the Borough's ten funds has its own dedicated chapter. Please refer to each fund for specific information. Each line item in these various funds is identified with narratives provided.

Summary

Much has been said during the budget workshops regarding tax increases. 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 is reasonable, measured, and responsible.

This budget was assembled with estimates as close as we can determine. Projections for the remainder of 2014 are very close. Estimates for the New Year are conservative 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 stream 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). 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 good 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 in leadership. They deserve a collective 'thank you' for that and should be commended for their efforts.

Respectfully submitted,

Charles R. Gable, *MPA*
Borough Manager

Addendum: At the November 17, 2014 special meeting of Borough Council, by a 7-2 vote, Council passed a motion to authorize the advertisement of this budget with the following alterations. On page #21, Department 390 shows a new line item 01-130-180 (Transfers from Other Funds). This new line item moves $75,000 from line item 18-430-730 to the General Fund for the purpose of balancing the General Fund without any property tax millage increase in 2015.

Fund 18 (Capital Projects) is a restricted fund and therefore must be considered a loan to the General Fund. This means that the General Fund will need to repay the Capital Fund when appropriate.

No other alterations were made to the proposed budget and will be advertised for public comment prior to final adoption at the December 8, 2014 Council meeting.

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

	Type of Tax	Statutory Rate Limit
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

Type of Tax	Statutory Rate Limit
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[1]
3. **Per Capital Tax** (levied)	
a. Act 511	$10
4. **Local Services Tax** (levied)	
a. Act 511	$52[2]

This tax may be levied instead of the Occupational Privilege Tax on any wage earned within the Borough by both residents and non-residents.[3] 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%[4]

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)	
a. Act 511[5]	1 mill wholesale and 1.5 mills retail on gross receipts
7. Business Privilege Tax (not levied)	
a. Act 511[6]	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

[1] These taxes subject to sharing with the school district.
[2] 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.
[3] See Act 511 for priority of collection of this tax.
[4] These taxes subject to sharing with the school district.
[5] 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.
[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.

Type of Tax	Statutory Rate Limit

jurisdictions (school districts) levy this tax, the combined rate may not exceed 10%.

9. **Real Property Transfer Tax (levied)** 1%[7]

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.

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 $507,611,000, Gettysburg may legally collect $6,091,332 in Act 511 taxes in 2015.

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.

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

Borough Taxes and Fees Rate Schedule (2015)

The Borough revisits the various tax rates and fees annually. This chapter outlines the proposed tax rates and fees for adoption in the 2015 budget. The subsequent proposed tax rates and fees are up-to-date as November 3, 2014. Table 1 outlines the historical and 2015 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.

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.

Table 1 – Tax Rates

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

Per Capita Tax

Borough and County

Borough and County per capita tax notices are mailed on or about March 1st and specify taxes for the calendar year. Each person who has lived in the Borough AT ANY TIME during the calendar year must pay per capita taxes - $5 for the County and $5 for the Borough. Taxpayers can deduct 2% (the discount) if they pay by April 30th. Face value must be paid by June 30th, and a 10% penalty is assessed on payments made after June 30th. Second notices (reminders) are sent on or about October 15th to those who have not paid. Unpaid per capita taxes as of December 15th are turned over to J.P. Harris Associates on December 31st for collection.

Occupation Tax

Borough Occupation Tax

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

Table 2 – Permits/Licenses and Fees

Permit/License Fees		2013	2014	2015
Transient Retail Merchants	Per Day	$25	$50	**$50**
	Per Month	$100	$200	**$200**
	Per Year	$300	$600	**$600**
Amusement License	Per Year	$50	^^^	^^^
	January 1 thru June 30	^^^	$50	**$50**
	July 1 thru December 31	^^^	$25	**$25**
Junk Dealer License		^^^	$150	**$150**
Guided Walking Tour		$125	$125	**$125**
Parade Permit and Special Events Permit	(per event)	$1,000	$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 on application information.			
Fireworks Permit		$25	$50	**$55**
Yard Sales	(per event)	$10	$10	**$10**
Digging Permit	(per event)	$90	$90	**$100**
Driveway Permit		$1/sq. ft.	$1/sq. ft.	**$1/sq. ft.**
Horse Drawn Carriage License	(per carriage with up to six passengers)	$350	$350	**$350**
	(per carriage with more than six passengers)	^^^	^^^	**$425**
Taxi License	(plus bag purchase)	^^^	$50	**$50**
Solicitation License		^^^	$25	**$25**

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.

Table 3 – Planning Permits/Licenses and Fees

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

Table 4 – Parking Fees

Parking Fee Structure		2013	2014	2015
Street Meters	Long-Term Parking	$.25/hr.	$.25/hr.	**$1.00/hr.**
	2-hr. Meters	$1.00/hr.	$1.00/hr.	**$1.00/hr.**
	Reserved Meter Bag	$10/day	$12/day	**$12/day**
	Reserved Meter Bag	$100/month	$100/month	**$100/month**
Parking Garage	Hourly Rate	$.75/hr.	$.75/hr.	**$.75/hr.**
	Daily Maximum	$10	$10	**$10**
	Monthly Passes	$60	$60	**$60**
	Flat Rate for Special Events	$4/hr.	$4/hr.	^^^
	Lost Ticket Fee	$15	$15	^^^
Parking Fines	Meter Violations	$15	$15	**$15**
	Meter Violations - Magistrate	$20	$20	**$20**
	Handicap Space	$50	$50	**$50**
	Other Violations	$15	$15	**$15**
Residential Parking Permit System (RRP)	Annual Permit (per permit)	$24	$24	**$24**
	Guest Permit (annual/permit)	$2.50	$2.50	**$5**

Table 5 – Public Safety Fees/Permits

Public Safety Fees/Permits		2013	2014	2015
Stormwater Management	Minor Site Plan	25	25	**25**
	Major Site Plan	50	50	**50**
Street Excavation	Road Closing not more than 3-days (*)(**)	90	90	**90**
Street Excavation Degradation Fees	1st Year	$80/SY	$80/SY	**$80/SY**
	2nd Year	$70/SY	$70/SY	**$70/SY**
	3rd Year	$60/SY	$60/SY	**$60/SY**
	4th Year	$50/SY	$50/SY	**$50/SY**
	5th Year	$40/SY	$40/SY	**$40/SY**
	6th-10th Year	$30/SY	$30/SY	**$30/SY**
	10th-15th Year	$20/SY	$20/SY	**$20/SY**
	Over 15 Years	$10/SY	$10/SY	**$10/SY**
Police Escorts		**Billed at Current Hourly Rate**		
Towing License		$100	$100	**$250**
Towing Fee	(per event)	^^^	$125	**$125**
Accidnet Reports	(per report)	$15	$15	**$15**
Building Permits	Building Permit	**CCIS Rates**		
	Inspection/ Re-Inspection Fee	**CCIS Rates**		
Property Maintenance Code Ordinance	Inspection - Single Family Residence	$50	$50	**$50**
	Failure to Appear for Inspection	$50	$50	**$75**
Regulated Rental Unit Occupancy Ordinance (RRUO)	Annual License Fee/Unit (Each unit inspected every three years with no additional inspection fee)	$25	$25	**$50**
	Re-Inspection Fee	^^^	^^^	**$75**
Building Permit (Non-UCC)	First $1000 construction cost	$12	$12	**$12**
	Each additional $1000 cost	$10	$10	**$10**
	Moving Building - First $1000	$12	$12	**$12**
	Moving Building - Each additional $1000	$10	$10	**$10**
	Demolition Permit - First 2500 sq. ft.	$50	$50	**$50**
	Demolition Permit -			

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

*Estimate – revised November 17, 2014

Budget Summary – ALL Funds

Dept.	Description	Total ALL Budgeted Funds	General Fund (01)	Fire Fund (03)	CDBG Fund (04)	Company K Memorial Fund (05)	Capital Projects Fund (18)	Debt Service Fund (23)	Capital Reserve Fund (30)	Liquid Fuels Fund (35)	Revolving Loan Fund (40)	Eichelberger-Stahle Charitable Trust Fund (66)
							Revenues					
130	Transfer from Other Funds	**$75,000**	$75,000	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
301	Real Property Tax	**$2,032,033**	$1,341,648	$126,903	^^^	^^^	^^^	$488,482	^^^	^^^	^^^	^^^
305	Occupation Tax	**$16,240**	$16,240	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
310	Local Tax Enabling Act 511	**$968,200**	$968,200	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
321	Business Licenses/Permits	**$122,230**	$122,230	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
322	Non-Business Licenses/Permits	**$21,875**	$19,375	^^^	^^^	^^^	^^^	^^^	$2,500	^^^	^^^	^^^
331	Fines & Forfeits	**$216,900**	$216,900	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
341	Interest Earnings	**$5,482**	$1,600	^^^	^^^	$68	$100	^^^	$350	$60	$3,225	$79
342	Rents & Royalties	**$15,000**	$15,000	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
354	State Operating Grants	**$1,521,796**	$163,000	^^^	$108,204	^^^	$1,250,592	^^^	^^^	^^^	^^^	^^^
355	State Shared Revenue	**$383,300**	$235,300	^^^	^^^	^^^	^^^	^^^	^^^	$148,000	^^^	^^^
361	Charges for Services	**$43,080**	$43,080	^^^	^^^		^^^	^^^	^^^	^^^	^^^	^^^
363	Highways & Streets (Parking)	**$1,041,620**	$1,041,620	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
367	Culture & Recreation	**$8,350**	$8,350	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
390	Other Financing Sources	**$79,756**	$79,756	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
392	Interfund Transfers In	**$166,000**	^^^	^^^			$166,000					
393	Proceeds from Long Term Debt	**$380,000**	^^^	^^^	^^^	^^^	$380,000	^^^	^^^	^^^	^^^	^^^
	TOTAL Revenues	**$7,021,862**	**$4,347,299**	**$126,903**	**$108,204**	**$68**	**$1,796,692**	**$488,482**	**$2,850**	**$148,060**	**$3,225**	**$79**
							Expenditures					
400	Legislative	**$24,816**	$24,816	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
401	Executive	**$119,111**	$119,111	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
402	Finance	**$250,895**	$250,895	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
403	Tax Collection	**$24,600**	$24,600	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
405	Human Resources/Secretary	**$87,261**	$87,261	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
409	General Government	**$429,596**	$391,447	^^^	^^^	^^^	$38,149	^^^	^^^	^^^	^^^	^^^
410	Police	**$1,570,972**	$1,570,972	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
411	Fire	**$200,003**	$73,100	$126,903	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
413	Code Enforcement	**$77,875**	$77,875	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
414	Planning	**$209,833**	$209,833	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
421	Health	**$1,500**	$1,500	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^	^^^
430	Public Works	**$1,033,606**	$888,606	^^^	^^^	^^^	$10,000	^^^	^^^	$60,000	^^^	^^^
432	Winter Maintenance Services	**$17,500**	^^^	^^^	^^^	^^^	^^^	^^^	^^^	$17,500	^^^	^^^
433	Traffic Control Devices	**$22,500**	^^^	^^^	^^^	^^^	^^^	^^^	^^^	$22,500	^^^	^^^
434	Street Lighting	**$104,000**	$80,000	^^^	^^^	^^^	$21,000	^^^	^^^	$3,000	^^^	^^^
435	Sidewalks/Crosswalks	**$146,598**	$37,400	^^^	$108,204	^^^	^^^	^^^	^^^	^^^	^^^	^^^
436	Storm Sewers & Drains	**$76,083**	$10,000	^^^	^^^	^^^	$41,023	^^^	^^^	$25,060	^^^	^^^
438	Bridges	**$521,300**	$13,300	^^^	^^^	^^^	$488,000	^^^	^^^	$20,000	^^^	^^^
439	Roads & Alleys	**$147,000**	$147,000	^^^	^^^	^^^	$986,250	^^^	^^^	^^^	^^^	^^^
445	Parking	**$284,909**	$219,909	^^^	^^^	^^^	$65,000	^^^	^^^	^^^	^^^	^^^
454	Parks & Recreations	**$71,399**	$71,399	^^^	^^^	^^^		^^^	^^^	^^^	^^^	^^^
455	Shade Tree	**$20,275**	$20,275	^^^	^^^	^^^		^^^	^^^	^^^	^^^	^^^
465	Community Development	**$91,731**	$28,000	^^^	^^^	^^^	$63,681	^^^	^^^	^^^	^^^	$50
471	Debt Principal	**$371,283**	^^^	^^^	^^^	^^^	^^^	$371,283	^^^	^^^	^^^	^^^
472	Debt Interest	**$117,199**	^^^	^^^	^^^	^^^	^^^	$117,199	^^^	^^^	^^^	^^^
492	Interfund Transfers Out	**$8,000**	^^^	^^^	^^^	^^^	$8,000	^^^	^^^	^^^	^^^	^^^
	TOTAL Expenditures	**$7,015,690**	**$4,347,299**	**$126,903**	**$108,204**	**$0**	**$1,721,692**	**$488,482**	**$0**	**$148,060**	**$0**	**$50**
	Revenue Over (Under) Expenditure	**$6172**	**$0**	**$0**	**$0**	**$68**	**$0**	**$0**	**$2,850**	**$0**	**$3,225**	**$29**

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 2015 with a nominal Property Tax increase of .1487 mils. No reserve funds are used this year to balance this fund – a change in course from recent years. Revenues match Expenses in this fund at $4,347,299.

Revenues

Graph 1 depicts a visual breakout of all revenue sources.
Revenues for the General Fund are generated from numerous sources. These sources follow and will be detailed in the 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.

Table 7 – Starting/Ending Fund Balance

General Fund (01)	2015 Activity
Beginning Fund Balance	$1,837,076
2015 Revenue (total)	$4,347,299
2015 Expenditures (total)	$4,347,299
Revenues minus Expenditures	$0
Ending Fund Balance	$1,837,076

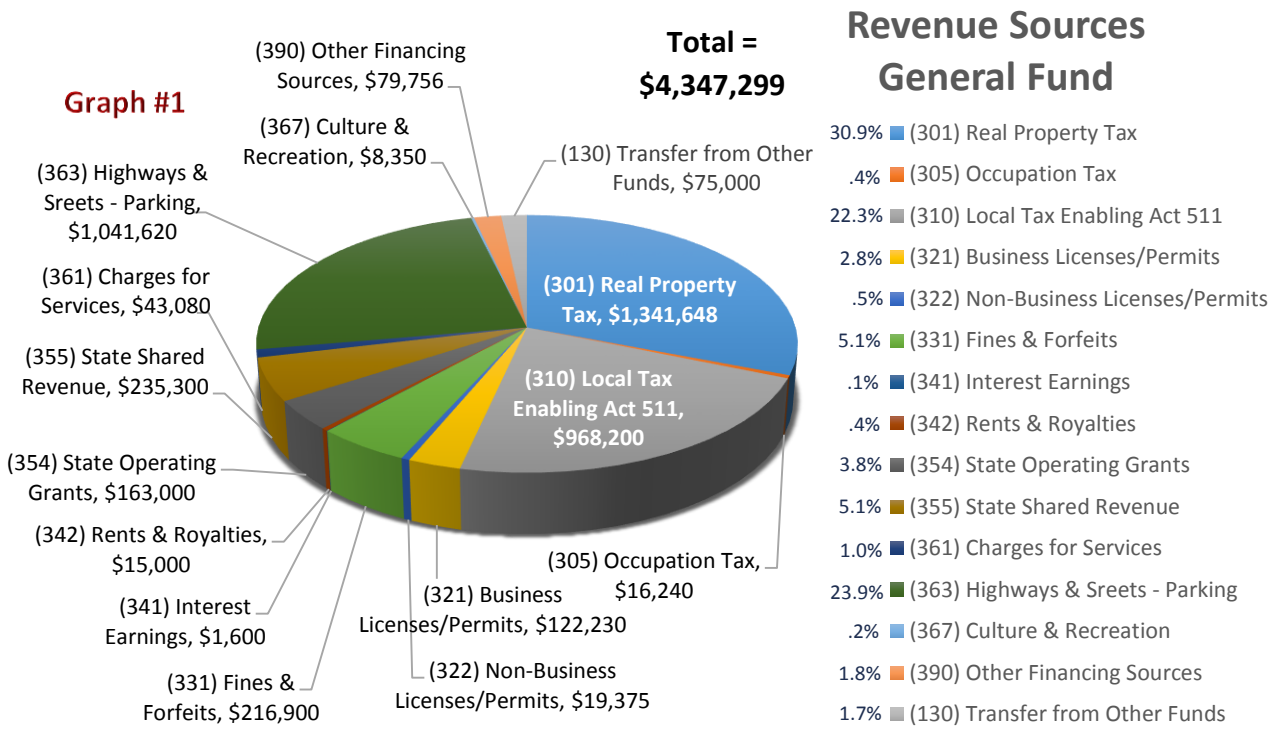


Exhibit 1 – Department 301 Real Property Taxes

	Fund	Department	Object	Description	2012	2013	2014	2015
Revenues	01	301	100	Real Property Tax - Discount	$1,681,928	$1,727,293	$1,764,130	$950,574
	01	301	110	Real Property Tax - Face Value	^^^	^^^	^^^	$403,184
	01	301	120	Real Property Tax - Penalty	^^^	^^^	^^^	$12,890
	01	301	400	Real Property Tax - Tax Claim Bureau	$84,064	$68,161	$50,000	$50,000
				Department 301 Totals	**$1,765,992**	**$1,795,454**	**$1,814,130**	**$1,416,648**

small millage increase of .1487 occurs, generating a total expected revenue of $1,416,648. It is the largest source of revenue in the General Fund. Refer to Exhibit 1 for specific tax categories.

Based on the needs of the Borough in 2015, it is staff's professional opinion and recommendation that a nominal millage increase of .1487 be implemented to meet the day-to-day needs of the municipality. A zero millage increase would result in major cuts to services – services that residents and visitors alike have come to know and expect from the municipality. These services are outlined in the 'Expenditure' section of this chapter.

Exhibit 2 – Department 305 Occupation Taxes

	Fund	Department	Object	Description	2012	2013	2014	2015
Revenues	01	305	100	Occupation Tax - Discount	$13,219	$10,508	$12,740	$9,555
	01	305	110	Occupation Tax - Face Value	^^^	^^^	^^^	$1,910
	01	305	120	Occupation Tax - Penalty	^^^	^^^	^^^	$1,275
	01	305	300	Occupation Tax - Delinquent	^^^	^^^	^^^	$3,500
				Department 301 Totals	**$13,219**	**$10,508**	**$12,740**	**$16,240**

301 Real Property Tax

These monies are generated via a millage on the assessed value of real property in the Borough. Department 301 is where the

305 Occupation Tax

Department 305 accounts for $16,240 of the General Fund's total revenue. See Exhibit 2 for detailed Occupation Tax categories.

Exhibit 3 - Department 310 Local Tax Enabling Act 511

	Fund	Department	Object	Description	2012	2013	2014	2015
Revenues	01	310	000	Per Capita Tax - Discount	$12,261	$10,757	$12,000	$9,000
	01	310	010	Per Capita Tax - Face Value	$1,890	$4,259	$2,000	$1,800
	01	310	020	Per Capita Tax - Penalty	^^^	^^^	^^^	$1,200
	01	310	030	Real Estate Transfer Tax	^^^	^^^	^^^	$2,000
	01	310	100	Per Capita Tax - Delinquent	$72,986	$106,296	$75,000	$75,000
	01	310	210	Earned Income Tax - Current Year	$462,441	$415,452	$260,000	$400,000
	01	310	220	Earned Income Tax - Prior Year	^^^	^^^	^^^	$35,000
	01	310	230	Earned Income Tax - Delinquent	^^^	^^^	$190,000	$15,000
	01	310	500	Local Services Tax	$256,494	$246,980	$273,000	$273,000
	01	310	600	Amusement/Admissions Tax	$89,013	$116,646	$95,000	$155,000
	01	310	700	Mechanical Devices Tax	^^^	^^^	^^^	$1,200
				Department 310 Totals	**$895,085**	**$900,390**	**$907,000**	**$968,200**

310 Local Tax Enabling Act 511

$968,200 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.

321 Business Licenses/Permits

Department 321 accounts for $122,230 of the General Fund revenue. A listing of the licenses and permits in this department can be found in Exhibit 4.

322 Non-Business Licenses/Permits

In recent budgets all Non-Business Licenses/Permits were aggregated. Exhibit 7 breaks these out into very detailed and specific ways. 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 $19,375 in revenue.

Exhibit 4 – Department 321 Business Licenses & Permits

	Fund	Department	Object	Description	2012	2013	2014	2015
Revenues	01	321	320	Junk Yard License (Junk Dealer)	^^^	^^^	^^^	$100
	01	321	340	Hauler's License (Towing)	$250	$100	$150	$500
	01	321	409	RRU Occupancy License	$33,900	$33,325	$33,300	$66,600
	01	321	500	Yard Sale Permits	$810	$750	$900	$750
	01	321	610	Transient Retailers (Vendors) License	$13,950	$16,490	$11,000	$2,630
	01	321	620	Taxi License	^^^	^^^	^^^	$100
	01	321	700	Amusement Licenses	$1,500	$1,650	$1,600	$2,000
	01	321	740	Special Event Fees	$155	$1,289	$200	$1,250
	01	321	750	Parade Fees	$1,375	$1,500	$1,400	$4,700
	01	321	760	Guided Walking Tours License	$1,375	$1,500	$1,400	$1,500
	01	321	770	Carriage Ride Licenses	^^^	^^^	^^^	$2,100
	01	321	800	Cable Television Franchise	$53,053	$38,263	$40,000	$40,000
	01	321	900	Miscellaneous Licenses/Permits	^^^	^^^	^^^	^^^
				Department 321 Totals	**$106,368**	**$94,867**	**$89,950**	**$122,230**

Exhibit 5 – Department 331 Fines & Forfeits

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

331 Fines & Forfeits

Court fines, ordinance violations, State Police fines, parking fines, and restitution are found in this department. Totaled together, they generate $216,900 in revenue for the General Fund. This is detailed in Exhibit 5.

341 Interest Earning

This department is self-explanatory. It is responsible for $1600 in revenue. Refer to Exhibit 6.

342 Rents & Royalties

This department was created in 2015 based on the assumption that Verizon

Exhibit 6 – Department 341 Interest Earnings

	Fund	Department	Object	Description	2012	2013	2014	2015
Revenues	01	341	010	Interest - Checking	$874	$1,634	$1,600	$1,600
	01	341	020	Interest - Savings	^^^	^^^	^^^	$20,000
	01	341	030	Interest - Certificates of Deposit	^^^	^^^	^^^	$0
				Department 341 Totals	**$874**	**$1,634**	**$1,600**	**$21,600**

Wireless will 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. $15,000 of revenue in (shown in Exhibit 8) this department is forecast based on a partial year lease.

354 State Operating Grants

Department 354 raises $163,000 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.

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 $235,300 for the General Fund.

Exhibit 7 – Department 322 Non-Business Licenses & Permits

	Fund	Department	Object	Description	2012	2013	2014	2015
Revenues	01	322	200	Demolition Permit	^^^	^^^	^^^	$0
	01	322	300	Driveway Permit	^^^	^^^	^^^	$250
	01	322	400	Zoning Hearing Board	^^^	^^^	^^^	$750
	01	322	401	Code Enforcement Appeals	^^^	^^^	^^^	$500
	01	322	402	Land Use Permit	^^^	^^^	^^^	$2,000
	01	322	403	Fence Permit	^^^	^^^	^^^	$500
	01	322	404	Fireworks Permit	^^^	^^^	^^^	$100
	01	322	405	Banner Permit	^^^	^^^	^^^	$700
	01	322	406	Building Permit	^^^	^^^	^^^	$2,800
	01	322	407	Recycling Permit	^^^	^^^	^^^	$50
	01	322	408	Building Permit (UCC)	^^^	^^^	^^^	$5,000
	01	322	409	RRU Occupancy Inspection Fee	^^^	^^^	^^^	$0
	01	322	410	Sidewalk Permit	^^^	^^^	^^^	$1,000
	01	322	411	Sign Application Permit	^^^	^^^	^^^	$1,000
	01	322	412	Subdivision & Land Devlp. Permit	^^^	^^^	^^^	$400
	01	322	413	SM Site Plan (minor/major)	^^^	^^^	^^^	$25
	01	322	414	Rezoning Requests	^^^	^^^	^^^	$1,000
	01	322	415	Curative Amendment (Landowner)	^^^	^^^	^^^	$1,000
	01	322	416	Zoning Certification Letter	^^^	^^^	^^^	$100
	01	322	417	Stormwater Permit	^^^	^^^	^^^	$100
	01	322	418	Street Inspection Fees	^^^	^^^	$2,500	$2,000
	01	322	500	Street Opening Permit	$4,002	$4,354	$5,000	$0
	01	322	520	Solicitation License	^^^	^^^	^^^	$100
	01	322	900	Miscellaneous Licenses/Permits	^^^	^^^	^^^	$0
				Department 322 Totals	**$4,002**	**$4,354**	**$7,500**	**$19,375**

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 $43,080.

Exhibit 8 – Department 342 Rents & Royalties

	Fund	Department	Object	Description	2012	2013	2014	2015
Revenue	01	342	530	Royalties from Cell Tower Rental	^^^	^^^	^^^	$15,000
				Department 342 Totals	**$0**	**$0**	**$0**	**$15,000**

363 Highways & Streets (Parking)

Department 363 is the second largest revenue generator for the Borough - raising $1,041,620. Exhibit 12 outlines the specifics of each category. $6820 is estimated to be generated for administration fees for the soon-to-be unveiled sidewalk precision cut program. Street parking meter revenue is forecast to increase significantly in 2015 based on the entire Borough becoming $1 per hour.

367 Culture & Recreation

Department 367 generates $8350 in revenue. This is based on public, private and corporate donations. See Exhibit 13.

390 Other Financing Sources

Exhibit 14 shows the origins of this revenue stream. Department 390 brings in $79,756 to the General Fund. It is essentially a collection of miscellaneous revenue sources.

Exhibit 9 – Department 354 State Capital Operating Grants

	Fund	Department	Object	Description	2012	2013	2014	2015
Revenues	01	354	020	Public Safety - Federal Grants	^^^	^^^	^^^	$3,700
	01	354	035	Highways/Streets (Winter Maintenance)	$977	$996	$1,000	$1,000
	01	354	150	Act 101 Recycling Grant	$4,350	$5,232	$4,000	$5,000
	01	354	160	Pillow Tax - Adams County	$37,296	$168,842	$110,000	$153,300
				Department 354 Totals	**$42,623**	**$175,070**	**$115,000**	**$163,000**

Exhibit 10 – Department 355 State Shared Revenue & Entitlements

	Fund	Department	Object	Description	2012	2013	2014	2015
Revenues	01	355	010	PURTA - Public Utility Tax	$3,711	$3,467	$3,500	$3,300
	01	355	040	Alcoholic Beverages Licenses (PLCB)	$5,150	$4,750	$5,000	$4,000
	01	355	080	Act 205 Pension - State Aid	$171,653	$186,449	$180,000	$180,000
	01	355	990	Foreign Fire Insurance Premium Tax (Relief)	$43,778	$48,494	$48,000	$48,000
				Department 355 Totals	**$224,292**	**$243,160**	**$236,500**	**$235,300**

Exhibit 11 – Department 361 Charges for Services

	Fund	Department	Object	Description	2012	2013	2014	2015
Revenues	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
	01	361	500	Sale of Maps	$79	$51	$100	$50
	01	361	520	Sale of Code of Ordinances/Publications	^^^	^^^	^^^	$30
	01	361	560	Sale of Merchandise (Flags, Pins, etc.)	$602	$470	$400	$400
	01	361	700	Reproduction of Records	$1,965	$2,010	$2,200	$2,200
	01	361	801	Special Police Services (Drug Task Force)	$2,170	$1,057	$1,200	$1,000
	01	361	802	Reimbursement for Public Works Services	^^^	^^^	^^^	$5,000
	01	361	803	Towing & Impound Fees	$260	$740	$300	$300
	01	361	804	Special Police Services (Escort Services)	^^^	^^^	^^^	$100
				Department 361 Totals	**$12,701**	**$7,640**	**$33,200**	**$43,080**

Expenditures

Expenditures in the General Fund are divided into 21 departments in the new Chart of Accounts. They are:

- Legislative
- Executive
- Finance
- Tax Collection
- Human Resources/Secretary
- General Government/Administration

- Police
- Fire
- Code Enforcement
- Planning
- Health
- Public Works
- Street Lighting
- Sidewalks/ Crosswalks
- Storm Sewers & Drains
- Bridges
- Roads & Alleys
- Parking Facilities
- Parks/Recreation
- Shade Tree, and
- Community Development.

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 2 is a visual presentation of all General Fund expenditures for FY 2015.

Exhibit 12 – Department 363 Highways and Streets

	Fund	Department	Object	Description	2012	2013	2014	2015
Revenues	01	363	100	Street, Sidewalk, Curb Repairs	^^^	^^^	^^^	$6,820
	01	363	210	Parking Meters - Streets	$449,470	$471,879	$440,000	$575,000
	01	363	211	Parking Meters Use - Rented Meter Space	$9,696	$15,930	$12,000	$12,000
	01	363	220	Parking Permits - RPP	$8,627	$7,877	$8,300	$8,300
	01	363	230	Parking Lots - Borough Lot	^^^	^^^	^^^	$30,000
	01	363	231	Parking Lots - County Lot	$18,171	$18,888	$18,000	$18,000
	01	363	232	Parking Lots - Carr Lot	$11,229	$10,877	$11,500	$11,500
	01	363	240	Parking Facilities - Garage	$289,255	$405,027	$340,000	$310,000
	01	363	241	Parking Facilities - Monthly Passes	^^^	^^^	^^^	$70,000
	01	363	500	Contracted Highway & Street Work	^^^	^^^	^^^	^^^
	01	363	510	Contracted Snow Removal for PennDOT	^^^	^^^	^^^	^^^
	01	363	900	Miscellaneous Revenue	^^^	^^^	^^^	^^^
				Department 363 Totals	**$786,448**	**$930,478**	**$829,800**	**$1,041,620**

Exhibit 13 – Department 367 Culture and Recreation

	Fund	Department	Object	Description	2012	2013	2014	2015
Revenues	01	367	801	Donations - Corporate - New Year's Eve	$5,000	$5,000	$5,000	$5,000
	01	367	802	Donations - Private	$10,625	$751	$1,000	$1,000
	01	367	803	Donations - Training	^^^	$2,514	$2,350	$2,350
				Department 367 Totals	**$15,625**	**$8,265**	**$8,350**	**$8,350**

Exhibit 14 – Department 390 Other Financing Sources

	Fund	Department	Object	Description	2012	2013	2014	2015
Revenues	01	390	900	Miscellaneous	^^^	^^^	^^^	^^^
	01	390	901	Fuel Sales - Facility Fee	$172	$178	$170	$170
	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
	01	390	904	Refund of Prior Year's Expense	$17,844	$8,648	$116,000	$5,000
	01	130	180	Transfer from Other Funds (Capital Projects)	$0	$0	$0	$75,000
				Department 390 Totals	**$127,277**	**$97,185**	**$190,756**	**$154,756**

Note: See Addendum to Manager's Budget Message on Page #5.

400 Legislative Department

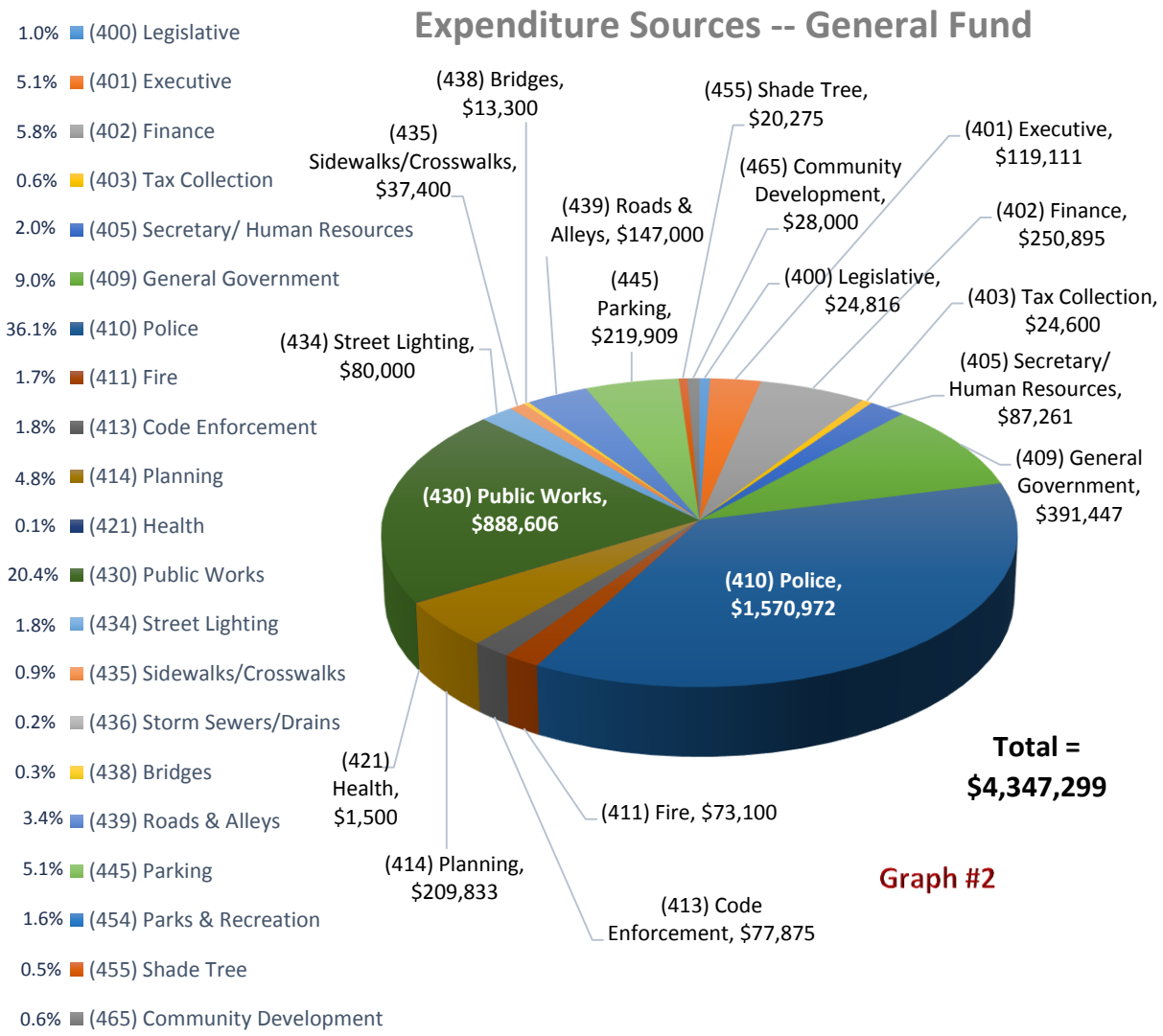
The Legislative Department comprises all of Council's salaries and the associated tax deductions. There is a nominal line item for office supplies which will primarily be used for generating copies of council agendas and supporting documentation. Even though it is allowable under the Borough Code, there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

Council in 2015. Exhibit 15 details each line item in the Legislative Department.

401 Executive Department

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. It is worth noting here that several line items remain zeroed out as a result of not having a longer-term history with the new chart of accounts. These line items will be filled in future budget years once an historical trend can be identified.

Benefits are relatively fixed based on preliminary numbers provided by the Borough's insurance broker, The Kilmer Group. Line item #196 (Benefit – Health Insurance) includes the employee deduction toward health care premiums that administrative staff agreed to impose on itself to help alleviate substantial healthcare premium increases to the employer. This administrative employee increase went from 10% to 12.5%. For comparative purposes, the non-uniform contract mandates a 10% employee payroll deduction and the uniform contract mandates a 7.5% employee payroll deduction as of the writing of this budget message.



402 Finance Department

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. Line item #196 (Benefit – Health Insurance) contains the 12.5% employee payroll deduction for the Finance Director (an administrative position) and the 10% employee payroll deduction for the non-uniform union employees. Like Department 401, many line items are left blank based on no historical trends to base an estimate on.

Exhibit 15 – Department 400 Legislative Body

	Fund	Department	Object	Description	2012	2013	2014	2015
Expenditures	01	400	105	Council Salaries	$25,416	$27,500	$27,500	$22,500
	01	400	192	Benefit - FICA	$0	$0	$0	$1,395
	01	400	193	Benefit - Medicare	^^^	^^^	^^^	$326
	01	400	194	Benefit - Unemployment Compensation	^^^	^^^	^^^	$195
	01	400	210	Office Supplies	$625	$399	$400	$400
	01	400	460	Continuing Education/Conventions	$0	$0	$0	$0
				Department 400 Totals	**$26,041**	**$27,899**	**$27,900**	**$24,816**

Exhibit 16 – Department 401 Executive

	Fund	Department	Object	Description	2012	2013	2014	2015
Expenditures	01	401	105	Salary - Mayor	$5,000	$5,000	$5,000	$5,000
	01	401	110	Salary - Borough Manager	$82,400	$83,636	$78,000	$80,400
	01	401	171	Other Comp./Leave - Admin.	^^^	^^^	^^^	$0
	01	401	172	Other Comp./Leave - Holiday	^^^	^^^	^^^	$0
	01	401	174	Other Comp./Leave - Training/Ed.	^^^	^^^	^^^	$0
	01	401	176	Other Comp./Leave - Personal	^^^	^^^	^^^	$0
	01	401	177	Other Comp./Leave - Sick	^^^	^^^	^^^	$0
	01	401	178	Other Comp./Leave - Vacation	^^^	^^^	^^^	$0
	01	401	184	Other Comp. - Sick Pay Buy Back	^^^	^^^	^^^	$0
	01	401	185	Other Comp. - Vacation Pay Buy Back	^^^	^^^	^^^	$0
	01	401	187	Other Comp. - Health Care Buyout	^^^	^^^	^^^	$0
	01	401	189	Benefit - Vision Insurance	^^^	^^^	^^^	$75
	01	401	190	Benefit - Contractual	^^^	^^^	^^^	$0
	01	401	192	Benefit - FICA	^^^	^^^	^^^	$8,513
	01	401	193	Benefit - Medicare	^^^	^^^	^^^	$1,991
	01	401	194	Benefit - Unemployment Compensation	^^^	^^^	^^^	$1,188
	01	401	196	Benefit - Health Insurance	^^^	^^^	^^^	$7,514
	01	401	197	Benefit - Pension Contribution	^^^	^^^	^^^	$13,145
	01	401	198	Benefit - Life/ADD/Short. Disability	^^^	^^^	^^^	$605
	01	401	199	Benefit - Dental Insurance	^^^	^^^	^^^	$343
	01	401	354	Insurance - Workers Compensation	^^^	^^^	^^^	$337
				Department 401 Totals	**$87,400**	**$88,636**	**$83,000**	**$119,111**

Line item #311 (Accounting and Auditing Services) contains $24,000 the 2014 audit and $5000 for the preparation of an anticipated 2015 General Obligation Bond to fund very costly infrastructure improvements in 2016 and 2017. See Exhibit 17 for specific details.

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.

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. This administrative position also has the 12.5% employee payroll deduction in line item $196 (Benefit – Health Insurance). Like departments 401 and 402, several line items are left blank due to lack of historical information. See Exhibit 19 for specific information for each line item.

Exhibit 17 – Department 402 Finance

	Fund	Department	Object	Description	2012	2013	2014	2015
Expenditures	01	402	110	Salary - Finance Director	$66,053	$67,044	$66,000	$67,320
	01	402	112	Salary - Full Time	$65,957	$66,946	$68,620	$69,993
	01	402	135	Other Comp./Leave - Admin.	^^^	^^^	^^^	$0
	01	402	171	Other Comp./Leave - Admin.	^^^	^^^	^^^	$0
	01	402	172	Other Comp./Leave - Holiday	^^^	^^^	^^^	$0
	01	402	174	Other Comp./Leave - Training/Ed.	^^^	^^^	^^^	$0
	01	402	176	Other Comp./Leave - Personal	^^^	^^^	^^^	$0
	01	402	177	Other Comp./Leave - Sick	^^^	^^^	^^^	$0
	01	402	178	Other Comp./Leave - Vacation	^^^	^^^	^^^	$0
	01	402	180	Other Comp. - Overtime	^^^	^^^	^^^	$0
	01	402	184	Other Comp. - Sick Pay Buy Back	^^^	^^^	^^^	$0
	01	402	185	Other Comp. - Vacation Buy Back	^^^	^^^	^^^	$0
	01	402	187	Other Comp. - Health Care Buy Out	^^^	^^^	^^^	$0
	01	402	189	Benefit - Vision Insurance	^^^	^^^	^^^	$465
	01	402	192	Benefit - FICA	^^^	^^^	^^^	$8,513
	01	402	193	Benefit - Medicare	^^^	^^^	^^^	$1,991
	01	402	194	Benefit - Unemployment Compensation	^^^	^^^	^^^	$1,188
	01	402	196	Benefit - Health Insurance	^^^	^^^	^^^	$45,997
	01	402	197	Benefit - Pension Contribution	^^^	^^^	^^^	$22,450
	01	402	198	Benefit - Life/ADD/Short. Disability	^^^	^^^	^^^	$902
	01	402	199	Benefit - Dental Insurance	^^^	^^^	^^^	$2,299
	01	402	310	Professional/Other Services	^^^	^^^	^^^	$0
	01	402	311	Accounting and Auditing Services	^^^	^^^	^^^	$29,000
	01	402	354	Insurance - Workers Compensation	^^^	^^^	^^^	$777
				Department 402 Totals	**$132,010**	**$133,990**	**$134,620**	**$250,895**

409 General Government Administration

Exhibit 22 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 office supplies, legal fees, professional services, insurance premiums, utility bills, information technology fees, repairs to equipment and property, etc. Specifically,

- Line item 310 has been reduced from previous years. This will result in

Exhibit 18 – Department 403 Tax Collection

	Fund	Department	Object	Description	2012	2013	2014	2015
Expenditures	01	403	115	Salary - Part Time Staff (Commissions)	$7,603	$7,506	$8,000	$8,000
	01	403	192	Benefit - FICA	$286	$571	$600	$500
	01	403	193	Benefit - Medicare	$100	$100	$100	$100
	01	403	194	Benefit - Unemployment Compensation	^^^	^^^	^^^	$0
	01	403	210	Office Supplies	$0	$1,524	$2,000	$2,000
	01	403	309	EIT/LST Collection Fees	$13,875	$14,353	$14,000	$14,000
	01	403	353	Insurance - Surety & Fidelity Bonding	$0	$1,090	$0	$0
	01	403	354	Insurance - Workers Compensation	^^^	^^^	^^^	$0
				Department 403 Totals	**$21,864**	**$25,144**	**$24,700**	**$24,600**

Exhibit 19 – Department 405 Human Resources/Secretary

	Fund	Department	Object	Description	2012	2013	2014	2015
Expenditures	01	405	110	Salary - HR Director/Secretary	$47,234	$47,943	$49,381	$50,860
	01	405	171	Other Comp./Leave - Admin.	^^^	^^^	^^^	$0
	01	405	172	Other Comp./Leave - Holiday	^^^	^^^	^^^	$0
	01	405	174	Other Comp./Leave - Training/Ed.	^^^	^^^	^^^	$0
	01	405	176	Other Comp./Leave - Personal	^^^	^^^	^^^	$0
	01	405	177	Other Comp./Leave - Sick	^^^	^^^	^^^	$0
	01	405	178	Other Comp./Leave - Vacation	^^^	^^^	^^^	$0
	01	405	184	Other Comp. - Sick Pay Buy Back	^^^	^^^	^^^	$0
	01	405	185	Other Comp. - Vacation Pay Buy Back	^^^	^^^	^^^	$0
	01	405	187	Other Comp. - Health Care Buy Out	^^^	^^^	^^^	$0
	01	405	189	Benefit - Vision Insurance	^^^	^^^	^^^	$240
	01	405	192	Benefit - FICA	^^^	^^^	^^^	$3,153
	01	405	193	Benefit - Medicare	^^^	^^^	^^^	$737
	01	405	194	Benefit - Unemployment Compensation	^^^	^^^	^^^	$440
	01	405	196	Benefit - Health Insurance	^^^	^^^	^^^	$21,879
	01	405	197	Benefit - Pension Contribution	^^^	^^^	^^^	$8,315
	01	405	198	Benefit - Life/ADD/Short. Disability	^^^	^^^	^^^	$374
	01	405	199	Benefit - Dental Insurance	^^^	^^^	^^^	$978
	01	405	354	Insurance - Workers Compensation	^^^	^^^	^^^	$285
				Department 405 Totals	**$47,234**	**$47,943**	**$49,381**	**$87,261**

Exhibit 20 – Department 411 Fire

	Fund	Department	Object	Description	2012	2013	2014	2015
Expenditures	01	411	300	Emergency Management	$750	$1,038	$1,200	$1,200
	01	411	354	Insurance - Workers Compensation	$15,665	$16,028	$18,800	$20,000
	01	411	361	Public Utility - Electricity - Siren	$151	$142	$250	$250
	01	411	363	Public Utility - Hydrant Service	$3,626	$3,626	$3,650	$3,650
	01	411	544	Non-Govt. Contribution - Fireman's Relief	$43,778	$48,494	$48,000	$48,000
				Department 411 Totals	**$63,970**	**$69,328**	**$71,900**	**$73,100**

diminished pest control and cleaning services to the Borough Building,

- Line item 313 is increased by $1000 to account for increased costs for the Borough Engineer,
- Line item 317 accounts for general legal service by Puhl, Eastman & Thrasher,
- Line item 318 separates out labor attorney fees and is lower than previous years based on the expectation that the Borough will not utilize these services as extensively in 2015,
- Line item 367 is zero as trash collection is part of the IESI contract,
- Line item 373 includes HVAC and Elevator service ,
- Line item 381 is rent to PNC Bank for the land that the Race Horse Alley Parking Garage sits on,
- Line item 387 is zero as the Borough terminated this lease, and
- Line item 452 is significantly reduced with moving many Borough functions to the cloud. The IT costs for the Borough will largely be absorbed in the annual maintenance fees associated with the newly implemented financial management software, significantly reducing the need for a robust IT budget.

Exhibit 21 – Department 421 Health

	Fund	Department	Object	Description	2012	2013	2014	2015
Expenditures	01	421	341	Act 101 Recycling Advertising	$5,152	$0	$500	$500
	01	421	543	Non-Govt. Appropriation - SPCA	$5,000	$5,000	$5,000	$1,000
				Department 421 Totals	**$10,152**	**$5,000**	**$5,500**	**$1,500**

410 Police Department

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 20 shows the details for the department. The total budget for the police department is approximately $237,000 less than FY2014. This decrease is predicated upon a new minimum staffing policy being employed. As such, the overtime budget for the department has been drastically reduced from prior years. This new policy is designed to use more part-time officers to fill vacant shifts. Additionally, it is possible that fewer

Exhibit 22 – Department 409 General Government

Expenditures							
Fund	Department	Object	Description	2012	2013	2014	2015
01	409	210	Office Supplies	$20,238	$20,678	$22,000	$19,000
01	409	211	Paper Products	^^^	^^^	^^^	$1,000
01	409	215	Postage	^^^	^^^	^^^	$500
01	409	216	USS Gettysburg Funds	^^^	^^^	^^^	$0
01	409	217	Flag Purchases	$161	$141	$456	$200
01	409	218	Newsletter	$2,623	$3,133	$4,100	$4,100
01	409	220	Misc. Operating Supplies	^^^	^^^	^^^	$1,750
01	409	231	Vehicle Fuel - Gasoline	$65,975	$56,586	$56,586	$56,586
01	409	252	Computer/Copier/Video Parts	$1,471	$1,216	$1,500	$1,500
01	409	260	Small Tools & Equipment (minor)	^^^	^^^	^^^	$250
01	409	310	Professional/Other Services	$20,565	$19,656	$22,000	$15,000
01	409	313	Engineering & Architectural Services	$20,862	$15,055	$15,000	$16,000
01	409	314	Special Legal Services - Ordinances	^^^	^^^	^^^	$0
01	409	317	Legal Services - Borough Solicitor	$59,402	$72,912	$75,000	$75,000
01	409	318	Lega Services - Labor	^^^	^^^	^^^	$12,500
01	409	321	Telephone (Landline)	$3,998	$3,749	$4,000	$4,000
01	409	324	Telephone (Wireless)	^^^	^^^	^^^	$312
01	409	329	Computer Software/Rentals/Fees	^^^	^^^	^^^	$4,500
01	409	331	Travel Expense (Reimbursements)	^^^	^^^	^^^	$2,000
01	409	341	Legal Advertising	$3,765	$5,252	$5,000	$5,000
01	409	352	Insurance - Liability	$17,591	$22,031	$20,000	$800
01	409	353	Insurance - Surety & Fidelity Bonding	^^^	^^^	^^^	$2,800
01	409	355	Insurance - Public Official	$12,319	^^^	$5,000	$8,924
01	409	356	Insurance - Property	^^^	$7,454	^^^	$6,900
01	409	357	Insurance - Inland Marine	$17,591	^^^	$20,000	$0
01	409	359	Insurance - Commercial Umbrella	^^^	$22,031	^^^	$3,800
01	409	361	Public Utility - Electricity	$25,179	$25,550	$26,000	$36,000
01	409	362	Public Utility - Gas	^^^	^^^	^^^	$20,000
01	409	364	Public Utility - Sewer	^^^	^^^	^^^	$12,500
01	409	366	Public Utility - Water	^^^	^^^	^^^	$12,500
01	409	367	Public Utility - Refuse Collection	^^^	^^^	^^^	$0
01	409	373	Repairs & Maintenance - Buildings	$11,776	$8,620	$10,000	$15,000
01	409	374	Repairs & Maintenance - Machinery/Equip.	$20,565	$19,656	$22,000	$2,000
01	409	381	Rent of Land	$20,400	$20,400	$20,400	$20,400
01	409	384	Rent of Machinery & Equipment	^^^	^^^	^^^	$0
01	409	386	Commission - Harbin/Elks Lot	$6,737	$6,526	$6,900	$6,900
01	409	387	Commission - Trinity Lot	$2,801	$2,704	$2,800	$0
01	409	388	Commission - County Lot	$9,085	$9,444	$9,500	$9,500
01	409	390	Bank Service Charges/Fees	^^^	^^^	^^^	$25
01	409	410	Judgements and Damages	^^^	^^^	^^^	$0
01	409	420	Dues/Subscriptions/Memberships	^^^	^^^	^^^	$1,200
01	409	452	Contracted IT/Networking Services	$15,862	$15,305	$20,000	$4,000
01	409	460	Continuing Education/Training/Conventions	$8,495	$11,659	$8,600	$9,000
01	409	740	Capital Purchase/Machinery	^^^	^^^	^^^	$0
01	409	750	Capital Purchase/Minor Machine-Equip.	^^^	^^^	^^^	$0
01	409	830	Depreciation Expenses - Buildings	^^^	^^^	^^^	$0
01	409	840	Depreciation Expenses - Machinery/Equip.	^^^	^^^	^^^	$0
			Department 409 Totals	**$367,461**	**$369,758**	**$376,842**	**$391,447**

than three officers may be on duty during a typical shift if a member of a squad calls off sick or uses a personal day. These new protocols are necessary due to the dire financial condition of the Borough and Council's desire to cut services in lieu of tax increases.

The department has twenty-three employees in the following positions:

- One non-union Chief of Police,
- One non-uniform union Police Secretary,
- Two uniform union Police Sergeants
- Nine uniform union Patrolmen Officers,
- Three part-time Patrolmen Officers, and
- Seven Auxiliary Officers who are not Act 120 certified.

These Auxiliary Officers are used to staff special events as needed. One Patrolmen Officer position exists on the books but is unstaffed due to budget constraints. It is the policy of the department to attempt to increase its part-time Patrolmen Officer staff to utilize during shift vacancies as opposed to staffing these vacancies with full-time officers at an overtime wage.

Exhibit 23 – Department 413 Code Enforcement (UCC)

	Fund	Department	Object	Description	2012	2013	2014	2015
Expenditures	01	413	112	Salary - Code Administrator	$50,717	$36,016	$50,000	$40,000
	01	413	135	Contracted Services	^^^	^^^	^^^	$0
	01	413	171	Other Comp./Leave - Admin.	^^^	^^^	^^^	$0
	01	413	172	Other Comp./Leave - Holiday	^^^	^^^	^^^	$0
	01	413	174	Other Comp./Leave - Training/Ed.	^^^	^^^	^^^	$0
	01	413	176	Other Comp./Leave - Personal	^^^	^^^	^^^	$0
	01	413	177	Other Comp./Leave - Sick	^^^	^^^	^^^	$0
	01	413	178	Other Comp./Leave - Vacation	^^^	^^^	^^^	$0
	01	413	184	Other Comp. - Sick Pay Buy Back	^^^	^^^	^^^	$0
	01	413	185	Other Comp. - Vacation Pay Buy Back	^^^	^^^	^^^	$0
	01	413	187	Other Comp. - Health Care Buy Out	^^^	^^^	^^^	$0
	01	413	189	Benefit - Vision Insurance	^^^	^^^	^^^	$240
	01	413	192	Benefit - FICA	^^^	^^^	^^^	$2,480
	01	413	193	Benefit - Medicare	^^^	^^^	^^^	$580
	01	413	194	Benefit - Unemployment Compensation	^^^	^^^	^^^	$346
	01	413	196	Benefit - Health Insurance	^^^	^^^	^^^	$21,879
	01	413	197	Benefit - Pension Contribution (MMO)	^^^	^^^	^^^	$6,540
	01	413	198	Benefit - Life/ADD/Short. Disability	^^^	^^^	^^^	$427
	01	413	199	Benefit - Dental Insurance	^^^	^^^	^^^	$978
	01	413	354	Insurance - Workers Compensation	^^^	^^^	^^^	$2,755
	01	413	420	Dues/Subscriptions/Memberships	^^^	^^^	^^^	$150
	01	413	460	Continuing Education/Training/Conventions	^^^	^^^	^^^	$1,500
				Department 413 Totals	**$50,717**	**$36,016**	**$50,000**	**$77,875**

Exhibit 24 – Department 434 Street Lighting

	Fund	Department	Object	Description	2012	2013	2014	2015
Expenditures	01	434	361	Public Utility - Electricity	^^^	$16,311	$103,000	$75,000
	01	434	374	Machinery and Equipment Repair	$155	^^^	$5,000	$5,000
				Department 434 Totals	**$155**	**$16,311**	**$108,000**	**$80,000**

Line items #110 through #199 represent various forms of salary, leave times, and benefits. Based on previous years' information an attempt was made to break out the specific compensation types to more effectively track these costs over the longer term.

As mentioned in previous department narratives, this is the first year this approach is being attempted and adjustments will need to be made as more data is accumulated each pay period. Specifically:

- Line item $115 accounts for the salary of three part-time officers,
- Line item #179 breaks longevity pay out from general salary. Longevity had been included in general salary in prior budgets,
- Line item #140 dramatically reduced the overtime budget based on the minimum staffing concept,
- Line item #190 is a legacy item from the retirement of an officer many years ago, and
- Line item #196 incorporates an expected concession in the new Collective Bargaining Agreement (CBA) taking the employee payroll deduction from 7.5% to 10%.

The other line items in the department are not contractual and deal more with the management and operations of the department. Line item #310 is allocated

Exhibit 25 – Department 414 Planning/Zoning

	Fund	Department	Object	Description	2012	2013	2014	2015
Expenditures	01	414	110	Salary - Planning Director	$53,560	$54,363	$55,722	$58,500
	01	414	114	Salary - Professional Staff (Finance Asst.)	^^^	^^^	$39,100	$41,500
	01	414	135	Contracted Services	^^^	^^^	^^^	$0
	01	414	171	Other Comp./Leave - Admin.	^^^	^^^	^^^	$0
	01	414	172	Other Comp./Leave - Holiday	^^^	^^^	^^^	$0
	01	414	174	Other Comp./Leave - Training/Ed.	^^^	^^^	^^^	$0
	01	414	176	Other Comp./Leave - Personal	^^^	^^^	^^^	$0
	01	414	177	Other Comp./Leave - Sick	^^^	^^^	^^^	$0
	01	414	178	Other Comp./Leave - Vacation	^^^	^^^	^^^	$0
	01	414	184	Other Comp. - Sick Pay Buy Back	^^^	^^^	^^^	$0
	01	414	185	Other Comp. - Vacation Pay Buy Back	^^^	^^^	^^^	$0
	01	414	187	Other Comp. - Health Care Buy Out	^^^	^^^	^^^	$0
	01	414	189	Benefit - Vision Insurance	^^^	^^^	^^^	$240
	01	414	192	Benefit - FICA	^^^	^^^	^^^	$6,200
	01	414	193	Benefit - Medicare	^^^	^^^	^^^	$1,450
	01	414	194	Benefit - Unemployment Compensation	^^^	^^^	^^^	$865
	01	414	196	Benefit - Health Insurance	$120,505	$107,521	$126,000	$15,028
	01	414	197	Benefit - Pension Contribution (MMO)	^^^	^^^	^^^	$17,085
	01	414	198	Benefit - Life/ADD/Short. Disability	^^^	^^^	^^^	$748
	01	414	199	Benefit - Dental Insurance	^^^	^^^	^^^	$1,321
	01	414	210	Office Supplies	$5,951	$1,801	$3,000	$1,000
	01	414	211	Paper Products	$3,967	^^^	^^^	$500
	01	414	215	Postage	^^^	^^^	^^^	$350
	01	414	220	Misc. Operating Supplies	^^^	$979	$3,000	$500
	01	414	252	Computer/Copier/Video Parts	^^^	^^^	^^^	$500
	01	414	302	Engineering - Building Inspections	^^^	^^^	^^^	$32,000
	01	414	303	Engineering - Ordinance Amendments	^^^	^^^	^^^	$3,000
	01	414	304	Engineering - Other Services	^^^	^^^	^^^	$600
	01	414	310	Professional/Other Services	^^^	^^^	$2,100	$2,000
	01	414	314	Special Legal Services	$32,262	$14,285	$18,000	$9,000
	01	414	317	Legal - Zoning Hearing Board Solicitor	^^^	^^^	^^^	$3,000
	01	414	318	Legal - Ordinance Amendment Reviews	^^^	^^^	^^^	$8,000
	01	414	341	Legal Advertising	$566	$855	$800	$1,000
	01	414	354	Insurance - Workers Compensation	$27	^^^	^^^	$496
	01	414	420	Dues/Subscriptions/Memberships	^^^	^^^	^^^	$950
	01	414	460	Continuing Education/Training/Conventions	^^^	^^^	^^^	$1,500
	01	414	750	Capital Purchase/Minor Machine-Equip.	^^^	$250	^^^	$2,500
				Department 414 Totals	**$216,838**	**$180,054**	**$247,722**	**$209,833**

for NMS Laboratories. Line item #314 has been reduced significantly from prior years based on the expectation the new contract will be in effect and less service from the labor attorneys will be needed. Line item #329 relates IT services and is slated for YIS Services, MAGLOCEN/CBY, and Sunrise Computer. New Tazer equipment will be purchased with Line item #750.

Exhibit 26 – Department 435 Sidewalks/Crosswalks

	Fund	Department	Object	Description	2012	2013	2014	2015
Expenditures	01	435	313	Engineering - ADA Ramps	$2,041	$1,691	$25,000	$22,400
	01	435	372	Repairs & Maintenance - Non Buildings	$266	^^^	$1,000	$15,000
	01	435	820	Depreciation Expenses - Sidewalks/Crosswalks	^^^	^^^	^^^	$0
				Department 435 Totals	**$2,307**	**$1,691**	**$26,000**	**$37,400**

411 Fire Department

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 20 details these costs.

Exhibit 27 – Department 436 Storm Sewers/Drains

	Fund	Department	Object	Description	2012	2013	2014	2015
Expenditures	01	436	372	Repairs & Maintenance - Non Buildings	^^^	^^^	$12,600	$10,000
	01	436	820	Depreciation Expenses - Storm Sewers	^^^	^^^	^^^	$0
				Department 436 Totals	**$0**	**$0**	**$12,600**	**$10,000**

413 Code Enforcement - UCC

This is a newly created department based on the concept of bringing code enforcement in-house to achieve several purposes:

1. Full service coverage at hours per week as opposed to the previously contracted out 20-hours per week,
2. Creating a revenue stream for the borough by bringing rental housing inspections in-house and administered by the new Code Administrator, and
3. Augmenting the Parking Enforcement Officers by being an extra set of eyes as he/she traverses the Borough and performs code enforcement related tasks. This new staff person will write parking tickets in conjunction with their regular code enforcement duties.

This new position is designed to be self –funding based on prior year appropriations to outsource the work and by bringing rental housing code fees into the Borough's coffers as opposed to those fees going to the agency contracted to do the work. Additional revenue can be realized by having another set of eyes watching parking meters throughout the Borough. This is a non-union position. As such line item #196 is also subject to the voluntary 12.5% employee payroll deduction for health care premiums. Other ancillary costs associated with the department are delineated in Exhibit 23.

Exhibit 28 – Department 438 Bridges

	Fund	Department	Object	Description	2012	2013	2014	2015
Expenditures	01	438	313	Engineering - Bridges	^^^	^^^	$5,000	$13,300
	01	438	376	Repairs & Maintenance - Non Buildings	^^^	^^^	$5,000	$0
	01	438	820	Depreciation Expenses - Bridges	^^^	^^^	^^^	$0
				Department 438 Totals	**$0**	**$0**	**$10,000**	**$13,300**

General Fund (01) – *contd.*

Exhibit 29 – Department 410 Police

	Fund	Department	Object	Description	2012	2013	2014	2015
Expenditures	01	410	110	Salary - Chief of Police	$71,878	$75,961	$77,562	$79,113
	01	410	112	Salary - Full Time (Regular Time)	$644,600	$744,744	$621,000	$478,101
	01	410	113	Salary - Field Training Officers	^^^	^^^	^^^	$2,500
	01	410	114	Salary - Professional Staff Secretary)	$80,477	$44,087	$44,968	$45,867
	01	410	115	Salary - Part Time Staff	$25,012	$7,038	$35,880	$83,700
	01	410	117	Salary - Auxiliary Officers	$466	^^^	$2,000	$2,000
	01	410	135	Contracted Services	^^^	^^^	^^^	$0
	01	410	171	Other Comp./Leave - Admin.	^^^	^^^	^^^	$0
	01	410	172	Other Comp./Leave - Holiday	^^^	^^^	^^^	$37,789
	01	410	174	Other Comp./Leave - Training/Ed.	^^^	^^^	^^^	$0
	01	410	175	Other Comp./Leave - Military	^^^	^^^	^^^	$0
	01	410	176	Other Comp./Leave - Personal	^^^	^^^	^^^	$24,701
	01	410	177	Other Comp./Leave - Sick	^^^	^^^	^^^	$41,224
	01	410	178	Other Comp./Leave - Vacation	$59,402	^^^	^^^	$60,002
	01	410	179	Other Comp. - Longevity	^^^	^^^	^^^	$5,000
	01	410	180	Other Comp. - Overtime	$71,715	$111,379	$80,500	$40,000
	01	410	181	Other Comp. - Court	^^^	^^^	^^^	$7,500
	01	410	184	Other Comp. - Sick Pay Buy Back	^^^	^^^	^^^	$0
	01	410	185	Other Comp. - Vacation Pay Buy Back	^^^	^^^	^^^	$9,750
	01	410	187	Other Comp. - Health Care Buy Out	^^^	^^^	^^^	$0
	01	410	189	Benefit - Vision Insurance	$588,023	$519,894	$581,000	$4,200
	01	410	190	Benefit - Contractual	$3,856	$5,159	$4,112	$5,000
	01	410	191	Benefit - Uniform Allowance	$9,740	$12,357	$14,600	$16,397
	01	410	192	Benefit - FICA	^^^	^^^	^^^	$2,844
	01	410	193	Benefit - Medicare	$33,144	$31,471	$34,800	$12,434
	01	410	194	Benefit - Unemployment Compensation	^^^	^^^	^^^	$7,418
	01	410	196	Benefit - Health Insurance	^^^	^^^	^^^	$250,625
	01	410	197	Benefit - Pension Contribution (MMO)	^^^	^^^	^^^	$136,546
	01	410	198	Benefit - Life/ADD/Short. Disability	^^^	^^^	^^^	$6,007
	01	410	199	Benefit - Dental Insurance	^^^	^^^	^^^	$12,778
	01	410	210	Office Supplies	$8,656	$8,782	$7,500	$3,750
	01	410	211	Paper Products	^^^	^^^	^^^	$1,500
	01	410	215	Postage	^^^	^^^	^^^	$500
	01	410	220	Misc. Operating Supplies	^^^	^^^	^^^	$250
	01	410	231	Vehicle Fuel - Gasoline	$25,273	$20,705	$25,000	$20,000
	01	410	234	Vehicle - Oil & Lube	^^^	^^^	^^^	$2,000
	01	410	239	Vehicle - Tires	^^^	^^^	^^^	$1,000
	01	410	242	Protection to Persons/Property (Ammo)	$967	$2,354	$2,500	$2,500
	01	410	249	Protection Supply Maint. (TAZER)	^^^	^^^	^^^	$5,100
	01	410	251	Vehicle - Parts & Maintenance	$11,446	$12,883	$10,000	$7,000
	01	410	252	Computer/Copier/Video Parts	^^^	^^^	^^^	$500
	01	410	260	Small Tools and Equipment (minor)	^^^	^^^	^^^	$0
	01	410	301	Towing Costs	$525	$825	$450	$500
	01	410	310	Professional/Other Services	$7,665	$11,231	$8,020	$9,000
	01	410	314	Special Legal Services	$43,879	$31,181	$35,000	$20,000
	01	410	321	Telephone (Landline)	$5,802	$5,921	$6,000	$4,250
	01	410	324	Telephone (Wireless)	$1,522	$2,162	$2,800	$2,100
	01	410	325	Internet Fees	^^^	^^^	^^^	$0
	01	410	327	Radio/Equipment Maintenance	$127	$507	$2,000	$2,000
	01	410	329	Computer Software/Rental/Fees	^^^	^^^	^^^	$15,175
	01	410	331	Travel Expense (Reimbursement)	^^^	^^^	^^^	$700
	01	410	350	Insurance - Vehicle	$27,341	$30,414	$21,000	$4,900
	01	410	351	Insurance - PA Law 477	^^^	^^^	^^^	$7,721
	01	410	352	Insurance - Liability	^^^	^^^	^^^	$1,815
	01	410	354	Insurance - Worker's Compensation	^^^	^^^	^^^	$41,693
	01	410	356	Insurance - Property	^^^	^^^	^^^	$208
	01	410	358	Insurance - Law Enforcement Liability	^^^	^^^	^^^	$12,741
	01	410	359	Insurance - Commercial Umbrella	^^^	^^^	^^^	$4,225
	01	410	374	Machinery and Equipment Repair	^^^	^^^	^^^	$1,290
	01	410	384	Rent of Machinery and Equipment	^^^	^^^	^^^	$0
	01	410	410	Judgements and Damages	^^^	$10,000	^^^	$0
	01	410	420	Dues/Subscriptions/Memberships/Conventions	^^^	$1,163	$900	$1,025
	01	410	460	Continuing Educations/Training	$640	$4,737	$12,040	$7,870
	01	410	740	Capital Purchase/Machinery	$3,678	$10,075	^^^	$0
	01	410	750	Capital Purchase/Minor Machine-Equip.	^^^	$2,681	$1,400	$18,163
	01	410	840	Depreciation Expense - Machinery/Equip.^^^	^^^	^^^	^^^	$0
				Department 410 Totals	**$1,725,834**	**$1,707,711**	**$1,631,032**	**$1,570,972**

414 Planning Department (Zoning)

This department has two non-union employees; the Planning Director and the Administrative Assistant. Both are subject to the 12.5% self-imposed employee payroll deduction for healthcare premiums in line item #196. This department will oversee and manage both the new Code Administrator (Department 413) and the newly reorganized Parking Department (Department 445 -- to be further detailed later in this chapter). The rationale for placing both code and parking

Exhibit 30 – Department 430 Public Works

Expenditures							
Fund	Department	Object	Description	2012	2013	2014	2015
01	430	110	Salary - Public Works Director	$66,053	$67,044	$68,720	$70,095
01	430	112	Salary - Full Time (Regular Pay)	$330,221	$335,171	$343,551	$339,008
01	430	115	Salary - Part Time	^^^	^^^	$13,866	$25,000
01	430	135	Contracted Services	$7,880	$8,529	$8,800	$8,800
01	430	171	Other Comp./Leave - Admin.	^^^	^^^	^^^	$0
01	430	172	Other Comp./Leave - Holiday	^^^	^^^	^^^	$0
01	430	174	Other Comp./Leave - Training/Ed.	^^^	^^^	^^^	$0
01	430	176	Other Comp./Leave - Personal	^^^	^^^	^^^	$0
01	430	177	Other Comp./Leave - Sick	^^^	^^^	^^^	$0
01	430	178	Other Comp./Leave - Vacation	^^^	^^^	^^^	$0
01	430	180	Other Comp. - Overtime	$18,000	$19,000	$20,000	$9,000
01	430	184	Other Comp. - Sick Pay Buy Back	^^^	^^^	^^^	$0
01	430	185	Other Comp. - Vacation Pay Buy Back	^^^	^^^	^^^	$0
01	430	187	Other Comp. - Health Care Buy Out	^^^	^^^	^^^	$3,000
01	430	189	Benefit - Vision Insurance	^^^	^^^	^^^	$1,455
01	430	191	Benefit - Uniform Allowance	^^^	^^^	^^^	$8,500
01	430	192	Benefit - FICA	^^^	^^^	^^^	$26,241
01	430	193	Benefit - Medicare	^^^	^^^	^^^	$6,137
01	430	194	Benefit - Unemployment Compensation	^^^	^^^	^^^	$3,661
01	430	196	Benefit - Health Insurance	$120,505	$107,521	$126,000	$146,029
01	430	197	Benefit - Pension Contribution (MMO)	^^^	^^^	^^^	$66,885
01	430	198	Benefit - Life/ADD/Short. Disability	^^^	^^^	^^^	$2,842
01	430	199	Benefit - Dental Insurance	^^^	^^^	^^^	$7,824
01	430	211	Paper Products	^^^	^^^	^^^	$1,000
01	430	215	Postage	^^^	^^^	^^^	$50
01	430	220	Misc. Operating Supplies	$27,198	$7,095	$7,000	$7,000
01	430	231	Vehicle Fuel - Gasoline	$24,236	$36,845	$26,000	$30,000
01	430	234	Vehicle - Oil & Lubricants	^^^	^^^	^^^	$3,000
01	430	251	Vehicle - Parts and Maintenance	$9,231	$24,660	$25,000	$20,000
01	430	239	Vehicle - Tires	^^^	^^^	^^^	$3,000
01	430	252	Computer/Copier/Video Parts	^^^	^^^	^^^	$200
01	430	260	Small Tools and Equipment (Minor)	^^^	^^^	^^^	$500
01	430	321	Telephone (Landline)	$2,840	$3,372	$4,000	$2,000
01	430	324	Telephone (Wireless)	^^^	^^^	^^^	$2,000
01	430	325	Internet Fees	^^^	^^^	^^^	$720
01	430	327	Radio/Equipment Maintenance	$346	^^^	$500	$500
01	430	331	Travel Expense (Reimbursement)	^^^	^^^	^^^	$50
01	430	350	Insurance - Vehicle	^^^	^^^	^^^	$7,400
01	430	352	Insurance - Liability	^^^	^^^	^^^	$4,600
01	430	354	Insurance - Workers Compensation	^^^	^^^	^^^	$33,290
01	430	356	Insurance - Property	$14,433	$14,734	$23,000	$2,000
01	430	357	Insurance - Inland Marine	^^^	^^^	^^^	$2,000
01	430	358	Insurance - Herbicide/Pesticide	^^^	^^^	^^^	$379
01	430	359	Insurance - Commercial Umbrella	^^^	^^^	^^^	$2,340
01	430	374	Machinery and Equipment Repair	^^^	^^^	^^^	$20,000
01	430	384	Rent of Machinery & Equipment	^^^	^^^	$1,000	$1,000
01	430	420	Dues/Subscriptions/Memberships	^^^	^^^	^^^	$100
01	430	460	Continuing Education/Training/Conventions	$570	$70	$300	$800
01	430	361	Public Utility - Electricity	$9,534	$10,903	$12,000	$2,200
01	430	362	Public Utility - Gas	^^^	^^^	^^^	$7,000
01	430	364	Public Utility - Sewer	^^^	^^^	^^^	$400
01	430	366	Public Utility - Water	^^^	^^^	^^^	$400
01	430	373	Repairs & Maintenance - Buildings	$4,217	$4,950	$5,000	$5,000
01	430	470	Dues/Subscriptions/CDL, Drugs & Alcohol Testing (Employee)Memberships	^^^	^^^	^^^	$400
01	430	740	Capital Purchase/Machinery	^^^	^^^	^^^	$0
01	430	750	Capital Purchase/Minor Machine-Equip.	^^^	^^^	^^^	$4,800
01	430	840	Depreciation Expenses - Machinery/Equip.	^^^	^^^	^^^	$0
			Department 430 Totals	**$635,264**	**$639,894**	**$684,737**	**$888,606**

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 25.

421 Health Department

Exhibit 21 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.

430 Public Works Department

The Public Works Department employs nine full-time people in the following positions:

- Seven non-uniform union employees,
- One non-union Director, and
- One non-union Foreman.

There are one or two seasonal part-time employees budgeted for this department based on the needs of the department. Line item #196 accounts for both the 12.5% voluntary employee payroll deduction for administrative staff and the 10% employee payroll deduction for union staff for health care premiums. All mother line items from #110 to #199 follow the same model as utilized in the Police Department. Exhibit 30 separates out each line item appropriation. Line items #211 through #359 are self-explanatory.

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. As such, repairs need to be made on this aging equip, which justifies the large appropriation for line item #374. Line item #373 is needed in the maintenance shed to alleviate unbearable temperatures during the warm months. Spray tanks will be purchased with line item #750. This is a Department of Environmental Protection (DEP) requirement to maintain the Borough's employees' pesticide licenses.

Exhibit 31 – Department 439 Roads & Alleys

	Fund	Department	Object	Description	2012	2013	2014	2015
Expenditures	01	439	313	Engineering - Roads	$2,041	$1,691	$25,000	$10,000
	01	439	377	Repairs & Maintenance - Alley Paving	$43,198	$0	$20,000	$22,000
	01	439	378	Repairs & Maintenance - Street Construction	$0	$105,483	$111,400	$115,000
	01	439	820	Depreciation Expenses - Roads/Alleys	^^^	^^^	^^^	$0
				Department 439 Totals	**$45,239**	**$107,174**	**$156,400**	**$147,000**

434 Street Lighting Department

Exhibit 24 illustrates the expenses for paying the utility bills for the Borough's street lights and for repairs to those street lights.

435 Sidewalks/Crosswalks Department

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

Exhibit 32 – Department 445 Parking

	Fund	Department	Object	Description	2012	2013	2014	2015
Expenditures	01	445	112	Salary - Full Time (Regular Pay)	$81,630	$82,908	$77,036	$78,576
	01	445	115	Salary - Part Time	$3,000	$3,000	$3,000	$15,600
	01	445	171	Other Comp./Leave - Admin.	^^^	^^^	^^^	$0
	01	445	172	Other Comp./Leave - Holiday	^^^	^^^	^^^	$0
	01	445	174	Other Comp./Leave - Training/Ed.	^^^	^^^	^^^	$0
	01	445	176	Other Comp./Leave - Personal	^^^	^^^	^^^	$0
	01	445	177	Other Comp./Leave - Sick	^^^	^^^	^^^	$0
	01	445	178	Other Comp./Leave - Vacation	^^^	^^^	^^^	$0
	01	445	180	Other Comp. - Overtime	^^^	^^^	^^^	$0
	01	445	184	Other Comp. - Sick Pay Buy Back	^^^	^^^	^^^	$0
	01	445	185	Other Comp. - Vacation Buy Back	^^^	^^^	^^^	$0
	01	445	187	Other Comp. - Health Care Buy Out	^^^	^^^	^^^	$0
	01	445	189	Benefit - Vision Insurance	^^^	^^^	^^^	$300
	01	445	191	Benefit - Uniform Allowance	^^^	^^^	^^^	$1,000
	01	445	192	Benefit - FICA	^^^	^^^	^^^	$5,808
	01	445	193	Benefit - Medicare	^^^	^^^	^^^	$1,370
	01	445	194	Benefit - Unemployment Compensation	^^^	^^^	^^^	$817
	01	445	196	Benefit - Health Insurance	$120,505	$107,521	$126,000	$34,157
	01	445	197	Benefit - Pension Contribution (MMO)	^^^	^^^	^^^	$12,897
	01	445	198	Benefit - Life/ADD/Short. Disability	^^^	^^^	^^^	$553
	01	445	199	Benefit - Dental Insurance	^^^	^^^	^^^	$1,956
	01	445	220	Misc. Operating Supplies	^^^	^^^	^^^	$4,500
	01	445	231	Vehicle - Fuel	^^^	$1,049	$1,200	$1,200
	01	445	234	Vehicle - Oil & Lubricants	^^^	^^^	^^^	$200
	01	445	239	Vehicle - Tires	^^^	^^^	^^^	$350
	01	445	251	Vehicle - Parts and Maintenance	^^^	^^^	^^^	$400
	01	445	321	Telephone (Landline)	^^^	^^^	^^^	$780
	01	445	324	Telephone (Wireless)	^^^	^^^	^^^	$0
	01	445	350	Insurance - Vehicle	^^^	^^^	^^^	$800
	01	445	354	Insurance - Workers Compensation	$27,341	$30,414	$21,000	$5,870
	01	445	356	Insurance - Property	^^^	^^^	^^^	$4,350
	01	445	359	Insurance - Commercial Umbrella	^^^	^^^	^^^	$125
	01	445	373	Repairs & Maintenance - Buildings	^^^	^^^	^^^	$25,000
	01	445	374	Machinery and Equipment Repair	$17,736	$4,843	$13,500	$12,000
	01	445	391	Credit Card Merchant Fee - Deck	$4,050	$9,382	$9,500	$8,000
	01	445	420	Dues/Subscriptions/Memberships/Conventions	^^^	^^^	^^^	$50
	01	445	460	Continuing Education/Training	^^^	^^^	^^^	$250
	01	445	740	Capital Purchase/Machinery	^^^	^^^	^^^	$0
	01	445	750	Capital Purchase/Minor Machine-Equip.	^^^	^^^	^^^	$3,000
	01	445	840	Depreciation Expenses - Machinery/Equip.	^^^	^^^	^^^	$0
				Department 445 Totals	**$254,262**	**$239,117**	**$251,236**	**$219,909**

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 26.

436 Storm Sewers & Drains Department

Appropriations outlined in Exhibit 27 will be used to restore storm drains on Elm Street in FY 2015.

438 Bridges Department

Appropriations outlined in Exhibit 28x will be used to provide engineering services to create a 10-year bridge plan. No other bridge maintenance is planned in FY 2015.

439 Roads & Alleys Department

Engineering costs in this department have been reduced from previous years. Line item #377 will pay for paving East Zerfing Alley and will also include the deed of dedication. Line item #378 includes winter maintenance repairs as needed and will pay for the repaving of Seminary Avenue and help pay for the costs of the East Middle Street reconstruction project. See Exhibit 31.

445 Parking Department

This department will be reorganized and placed under the supervision of the Planning Department as previously outlined

in this chapter. This department has two full-time non-uniform employees (Parking Enforcement Officers). The department has three part-time or seasonal employees who enforce parking meters in the evenings and weekends during the peak tourist season. Line item #373 is slated for Parking Deck repairs and line item #374 will be used for maintenance to the parking meter handheld equipment. Line item #750 will be used to purchase a security cameras for the parking deck.

It is worth noting here that the Parking Program for the Borough (both parking meters and parking garage) are responsible for 23.9% of the Borough's total revenue, or $1,041,620. Conversely, expenses for the Parking Department account for 5.1% of total expenses, or $219,909. See Exhibit 32.

454 Parks & Recreation Department

The Borough's funding of the Gettysburg Area Recreation Authority (GARA) is located in this department. This is represent in line item #530. GARA's funding level is determined by a mutually agreed upon formula between the Borough of Gettysburg and Cumberland Township. This formula is currently based on resident population and should be revisited in the future. A combination of assessed value and population may be more appropriate in determining equitable appropriations moving forward. 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 33.

Exhibit 33 – Department 454 Parks & Recreation

	Fund	Department	Object	Description	2012	2013	2014	2015
Expenditures	01	454	356	Insurance - Property	$3,377	$5,575	$4,896	$806
	01	454	359	Insurance - Commercial Umbrella	^^^	^^^	^^^	$700
	01	454	530	Appropriations - Governmental Units	^^^	^^^	$63,000	$64,893
	01	454	550	Appropriations - Special Events	$4,965	$5,000	$5,000	$5,000
				Department 454 Totals	**$8,342**	**$10,575**	**$72,896**	**$71,399**

Exhibit 34 – Department 455 Shade Tree

	Fund	Department	Object	Description	2012	2013	2014	2015
Expenditures	01	455	135	Contracted Services	^^^	^^^	^^^	$9,660
	01	455	220	Misc. Operating Supplies	$980	$1,725	$500	$750
	01	455	221	Ag. Supplies - Shade Trees Purchased	$698	$4,260	$1,560	$4,865
	01	455	379	Repairs & Maintenance - Shade Trees	$13,170	$12,797	$14,640	$5,000
	01	455	850	Depreciation Expenses - Tree Maintenance	^^^	^^^	^^^	$0
				Department 455 Totals	**$14,848**	**$18,782**	**$16,700**	**$20,275**

455 Shade Tree Department

Exhibit 34 shows the appropriations for the Shade Tree Commission. Line item #135 is the expected labor cost to replace various trees throughout the Borough. The purchase of trees is accounted for in line item #221, where line item #379 is the appropriation for pruning and removal of brush by Cumberland Township – an arrangement for services based on a skeleton crew in the Borough's Public Works Department.

465 Community Development Department

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. 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 2015 are outlined in Exhibit 35 and are based on the applications submitted by each requesting agency and the priorities most important to the future economic vitality and success of the municipality.

Exhibit 35 – Department 465 Community Development

	Fund	Department	Object	Description	2012	2013	2014	2015
Expenditures	01	465	541	Non-Govt. Appropriation - Main Street	$50,000	$25,598	$20,000	$20,000
	01	465	542	Non-Govt. Appropriation - Elm Street	$15,000	$10,000	$5,000	$5,000
	01	465	543	Non-Govt. Appropriation - Rabbit Transit	$0	$0	$4,000	$1,000
	01	465	544	Non-Govt. Appropriation - ACOFA	$0	$2,000	$2,000	$1,000
	01	465	545	Non-Govt. Appropriation - Arts Council	$0	$0	$0	$1,000
				Department 465 Totals	**$65,000**	**$37,598**	**$31,000**	**$28,000**

Insurance Allocations

Insurance is a major expense in the General Fund. Quotes for FY 2015 have not increased in any substantial way from 2014. That's the good news. At $181,835.00, however, this does account for 4.2% of total expenditures in the General Fund. It is also worth noting here that the insurance costs shown in Exhibit 36 are operational insurances – not employee benefit insurances, such as vision, dental, and health care. These benefit insurances are accounted for in the employee wages summary in the following chapter.

Exhibit 36 – Insurance Allocations by Department

Insurance Type	Department											TOTALS
	401	402	405	409	410	411	413	414	430	445	454	
	Executive	Finance	Human Resource/ Secretary	General Government	Police	Fire Department	Code Enforcement	Planning	Public Works	Parking	Parks & Recreation	
Workers Compensation	$337	$777	$285		$41,693	$20,000	$2,753	$496	$33,290	$5,870		**$105,501.00**
Surety & Fidelity Bonding				$2,800								**$2,800.00**
General Liability				$800	$1,815				$4,600			**$7,215.00**
Public Official				$8,924								**$8,924.00**
Property				$6,900	$208				$2,000	$4,350	$806	**$14,264.00**
Inland Marine									$2,000			**$2,000.00**
Commercial Umbrella				$3,800	$4,225				$2,340	$125	$700	**$11,190.00**
Vehicle					$4,900				$7,400	$800		**$13,100.00**
PA Law Act 477					$3,721							**$3,721.00**
Law Enforcement Liability					$12,741							**$12,741.00**
Herbicide/ Pesticide									$379			**$379.00**
	$337	$777	$285	$23,224	$69,303	$20,000	$2,753	$496	$52,009	$11,145	$1,506	**$181,835.00**

Employee Wages & Benefits

The total labor cost for all employees (including all salaries and benefits) is $1,825,492. This is the cost shared across all departments and accounts for 54.1% of all General Fund expenditures.

Non-Uniform Employees

Non-Uniform employees are divided into three categories: Union – Teamsters Local 776, part-time or seasonal, and Administration.

Union – Teamsters Local 776

Employees in this category are divided among numerous departments: Finance, Parking, Police Secretary, and Public Works. Exhibit 37 shows the total labor costs (excluding overtime) for these employees.

Exhibit 37 – Union/Non-Uniform Employees Labor Cost

Employee Title/Name	Depart. #	2015 $$/hr.	2015 Salary	Health Insurance	Life/ ADD	Vision Insurance	Dental Insurance	Pension Contribution	Workers Comp. Insurance	FICA	Medicare	U.C. Ins.	TOTAL Labor Cost
Police Secretary - Edith 'TWIG' Smith	410.114	$22.05	$45,867	$18,976	$311	$150	$978	$7,499	$122	$2,844	$665	$397	**$77,809**
TOTAL 410-114			$45,867	$18,976	$311	$150	$978	$7,499	$122	$2,844	$665	$397	**$77,809**
PEO - William Little	445.112	$18.89	$39,288	$18,976	$271	$150	$978	$6,449	$2,042	$2,436	$570	$340	**$71,499**
PEO - Oscar Colon	445.112	$18.89	$39,288	$18,976	$282	$150	$978	$6,449	$2,042	$2,436	$570	$340	**$71,510**
TOTAL 445-112			$78,576	$37,952	$553	$300	$1,956	$12,898	$4,084	$4,872	$1,139	$680	**$143,010**
Cashier - Shirley McCleaf	402.112	$16.32	$33,948	$8,587	$257	$75	$343	$5,500	$192	$2,105	$492	$294	**$51,793**
Finance Asst. - Tammy Murdorf	402.112	$17.33	$36,045	$25,004	$271	$240	$978	$5,950	$204	$2,235	$523	$312	**$71,761**
TOTAL 402-112			$69,993	$33,591	$528	$315	$1,321	$11,450	$396	$4,340	$1,015	$605	**$123,554**
P.W. Foreman - Robert Harbaugh	430.112	$22.95	$47,744	$18,032	$311	$165	$978	$9,324	$4,121	$2,960	$692	$413	**$84,740**
P.W. - Chase Balderas**	430.112	$15.30	$31,824	$0	$286	$0	$0	$6,030	$2,747	$1,973	$461	$275	**$43,597**
P.W. - Francis Dutrow	430.112	$20.79	$43,240	$18,032	$311	$165	$978	$6,582	$3,732	$2,681	$627	$374	**$76,722**
P.W. - Jeff Gastley	430.112	$20.79	$43,240	$8,587	$311	$165	$978	$6,582	$2,292	$2,681	$627	$374	**$65,837**
P.W. - Randy Heflin	430.112	$20.79	$43,240	$25,004	$311	$165	$978	$6,582	$3,732	$2,681	$627	$374	**$83,694**
P.W. - Wayne Heflin	430.112	$20.79	$43,240	$25,004	$311	$165	$978	$6,582	$3,732	$2,681	$627	$374	**$83,694**
P.W. - Ron Rosensteel	430.112	$20.79	$43,240	$25,004	$311	$240	$978	$6,582	$3,732	$2,681	$627	$374	**$83,769**
P.W. - Dave Reese	430.112	$20.79	$43,240	$18,976	$311	$150	$978	$6,582	$5,493	$2,681	$627	$374	**$79,412**
TOTAL 430-112			$339,008	$138,639	$2,463	$1,215	$6,846	$54,846	$29,581	$21,018	$4,916	$2,932	**$601,464**
							Total Non-Uniform Union (Teamsters Local 776) Labor Cost						**$945,837**

**Employee opting for the Health Care Buy Out

Part-Time/Seasonal

Part-time and seasonal employees are utilized to supplement full-time staff, particularly during the warmer months of the year and during peak tourist season. These employees help perform summer maintenance on various projects as directed by the Public Works Director. Other seasonal employees assist with parking meter enforcement in the evening hours and on weekends. As part-time employees they are exempt from the benefit package offered to full-time employees.

The Council's and Mayor's stipends are presented in this section. Exhibit 38 details these labor costs.

Exhibit 38 – Part-Time/Seasonal Employees Labor Cost

Employee Title/Name	Depart. #	2015 $$/hr.	2015 Salary	Health Insurance	Life/ ADD	Vision Insurance	Dental Insurance	Pension Contribution	Workers Comp. Insurance	FICA	Medicare	U.C. Ins.	TOTAL Labor Cost
PEO - Seasonal - Daryl Johnson	445-115	$10.00	$5,200	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$5,200**
PEO - Seasonal - Becka Fissel	445-115	$10.00	$5,200	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$5,200**
PEO - Seasonal - Tom Knaper	445.115	$10.00	$5,200	$0	$0	$0	$0	$0	$1,786	$322	$75	$45	**$7,429**
TOTAL 445-115			$15,600	$0	$0	$0	$0	$0	$1,786	$322	$75	$45	**$17,829**
Councilman - Michael Birkner	400.105	$208.33 per month	$2,500	$0	$0	$0	$0	$0	$0	$155	$36	$22	**$2,713**
Councilman - Jacob Schindel	400.105		$2,500	$0	$0	$0	$0	$0	$0	$155	$36	$22	**$2,713**
Councilman - John Butterfield	400.105		$2,500	$0	$0	$0	$0	$0	$0	$155	$36	$22	**$2,713**
Councilman - Rebecca Brown	400.105		$2,500	$0	$0	$0	$0	$0	$0	$155	$36	$22	**$2,713**
Councilman - Kyle Leinbach	400.105		$2,500	$0	$0	$0	$0	$0	$0	$155	$36	$22	**$2,713**
Councilman - Graham Weaver	400.105		$2,500	$0	$0	$0	$0	$0	$0	$155	$36	$22	**$2,713**
Councilman - Susan Naugle	400.105		$2,500	$0	$0	$0	$0	$0	$0	$155	$36	$22	**$2,713**
Councilman - Robert Krummerich	400.105		$2,500	$0	$0	$0	$0	$0	$0	$155	$36	$22	**$2,713**
Councilamn - Scot Pitzer	400.105		$2,500	$0	$0	$0	$0	$0	$0	$155	$36	$22	**$2,713**
TOTAL 400-105			$22,500	$0	$0	$0	$0	$0	$0	$155	$36	$22	**$22,713**
Mayor - William Troxell	401.105	$416.67/mo.	$5,000	$0	$0	$0	$0	$0	$0	$310	$73	$43	**$5,426**
TOTAL 401-105			$5,000	$0	$0	$0	$0	$0	$0	$310	$73	$43	**$5,426**
P.W. - P.T. Seasonal - Flowers	430.115	$13.50	$5,000	$0	$0	$0	$0	$0	$184	$310	$73	$43	**$5,610**
P.W. - P.T. - Seasonal - Road crew	430.115	$13.50	$10,000	$0	$0	$0	$0	$0	$264	$620	$145	$87	**$11,116**
P.W. - P.T. - Seasonal - Road crew	430.115	$13.50	$10,000	$0	$0	$0	$0	$0	$773	$620	$145	$87	**$11,625**
TOTAL 430-115			$25,000	$0	$0	$0	$0	$0	$1,221	$1,550	$363	$216	**$28,350**
									Total Part-Time/Seasonal Labor Cost				**$74,317**

Administration

Administrative staff comprises the Borough Manager, the various Department Heads and other administrative assistants. All the employees are full-time staff positions and are shown in Exhibit 39. These positions are salaried and are exempt from overtime compensation.

Exhibit 39 – Administration Labor Cost

Title/Employee Name	Depart. #	2015 Salary	Health Insurance	Life/ ADD	Vision Insurance	Dental Insurance	Pension Contribution	Workers Comp. Insurance	FICA	Medicare	U.C. Ins.	TOTAL Labor Cost
Chief of Police - Joe Dougherty	410.110	$79,113	$26,618	$427	$350	$800	$14,195	$4,113	$0	$1,147	$684	**$127,447**
TOTAL 410-110		$79,113	$26,618	$427	$350	$800	$14,195	$4,113	$0	$1,147	$684	**$127,447**
Code Administrator - Vacant	413.112	$40,000	$25,004	$427	$240	$978	$6,540	$2,755	$2,480	$580	$346	**$79,350**
TOTAL 413-112		$40,000	$25,004	$427	$240	$978	$6,540	$2,755	$2,480	$580	$346	**$79,350**
Planning Director - Scott Dellett	414.110	$58,500	$8,587	$374	$165	$978	$9,909	$159	$3,627	$848	$506	**$83,653**
TOTAL 414-110		$58,500	$8,587	$374	$165	$978	$9,909	$159	$3,627	$848	$506	**$83,653**
Planning Asst. - Karen Mesher	414.114	$41,500	$8,587	$374	$75	$343	$7,176	$337	$2,573	$602	$359	**$61,926**
TOTAL 414-114		$41,500	$8,587	$374	$75	$343	$7,176	$337	$2,573	$602	$359	**$61,926**
Borough Manager - Charles Gable	401.110	$80,400	$8,587	$605	$75	$343	$13,145	$337	$4,985	$1,166	$695	**$110,338**
TOTAL 401-110		$80,400	$8,587	$605	$75	$343	$13,145	$337	$4,985	$1,166	$695	**$110,338**
H.R./Boro Secretary - Sara Stull	405.110	$50,860	$25,004	$374	$240	$978	$8,315	$285	$3,153	$737	$440	**$90,387**
TOTAL 405-110		$50,860	$25,004	$374	$240	$978	$8,315	$285	$3,153	$737	$440	**$90,387**
Finance Director - Nickie James	402.110	$67,320	$18,976	$374	$150	$978	$11,000	$381	$4,174	$976	$582	**$104,911**
TOTAL 402-110		$67,320	$18,976	$374	$150	$978	$11,000	$381	$4,174	$976	$582	**$104,911**
P.W. Director - Daniel Hilliard	430.110	$70,095	$25,004	$379	$240	$978	$12,039	$6,050	$4,346	$1,016	$606	**$120,754**
TOTAL 430-110		$70,095	$25,004	$379	$240	$978	$12,039	$2,488	$4,346	$1,016	$606	**$120,754**
								Total Administration Labor Cost				**$778,766**

Uniform Employees

Uniform employees are those that are credentialed police officers and are members of the Police Collective Bargaining Unit (CBA), Teamsters Local 776. Even though part-time police officers are not full members of the CBA, they are accounted for in this category as they are required to pay union dues. For simplicity, Auxiliary Police are classified here as well, even though they are not credentialed officers. Auxiliary Police are used as support staff for special events, such as parades. Exhibit 40 details these labor costs. The salaries shown do not include overtime wages.

Exhibit 40 – Uniform Union (Teamsters Local 776) Labor Cost

Employee Name	Depart. #	$$/hr.	2015 Salary	Health Insurance	Life/ ADD	Vision Insurance	Dental Insurance	Pension Contribution	Workers Comp. Insurance	FICA	Medicare	U.C. Ins.	TOTAL Labor Cost
Officer - Michael Caracato	410.112	$22.81	$47,450	$8,587	$479	$200	$1,000	$8,393	$2,465	$0	$688	$410	**$69,672**
Officer - Dennis Bevenour	410.112	$28.18	$58,605	$18,976	$479	$350	$1,000	$10,366	$3,106	$0	$850	$507	**$94,239**
Officer - Brandi Courtesis	410.112	$24.21	$50,350	$18,032	$479	$350	$1,000	$8,906	$2,669	$0	$730	$436	**$82,951**
Officer - Chris Folster	410.112	$28.91	$60,129	$18,976	$479	$350	$1,000	$10,636	$3,187	$0	$872	$520	**$96,149**
Officer - Bill Orth	410.112	$28.91	$60,129	$18,976	$479	$350	$1,000	$10,636	$3,074	$0	$872	$520	**$96,036**
Officer - Harald Pruy	410.112	$28.16	$58,575	$25,004	$479	$350	$1,000	$10,361	$2,900	$0	$849	$507	**$100,025**
Officer - Sgt. Larry Runk	410.112	$32.87	$68,370	$25,004	$479	$350	$1,000	$12,093	$3,521	$0	$991	$591	**$112,400**
Officer - Katherine Sass	410.112	$28.15	$58,546	$25,004	$479	$350	$1,000	$10,356	$2,755	$0	$849	$506	**$99,845**
Officer - Brian Weikert	410.112	$28.19	$58,634	$25,004	$479	$350	$1,000	$10,371	$3,031	$0	$850	$507	**$100,227**
Officer - Larry Weikert	410.112	$28.92	$60,159	$25,004	$479	$350	$1,000	$10,641	$3,089	$0	$872	$520	**$102,115**
Officer - Sgt. Kevin Wilson	410.112	$32.87	$68,370	$25,004	$479	$350	$1,000	$12,093	$3,521	$0	$991	$591	**$112,400**
Officer - Vacant	410.112	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$0**
TOTAL 410-112			$649,317	$233,571	$5,269	$3,700	$11,000	$114,852	$33,317	$0	$9,415	$5,617	**$1,066,058**
Casual - Part Time - Tom Knaper	410.117	$18.50	$27,900	$0	$0	$0	$0	$0	$1,479	$0	$405	$241	**$30,025**
Casual - Part Time - Derek Schneider	410.117	$18.50	$27,900	$0	$0	$0	$0	$0	$1,479	$0	$405	$241	**$30,025**
Casual - Part Time - Chad Topper	410.117	$18.50	$27,900	$0	$0	$0	$0	$0	$1,479	$0	$405	$241	**$30,025**
Auxiliary - Gallagher	410.117	$10.00	$449	$0	$0	$0	$0	$0	$24	$0	$7	$4	**$483**
Auxiliary - Face	410.117	$10.00	$449	$0	$0	$0	$0	$0	$24	$0	$7	$4	**$483**
Auxiliary - Gastley	410.117	$10.00	$449	$0	$0	$0	$0	$0	$24	$0	$7	$4	**$483**
Auxiliary - Hopkins	410.117	$10.00	$449	$0	$0	$0	$0	$0	$24	$0	$7	$4	**$483**
Auxiliary - McGovern	410.117	$10.00	$449	$0	$0	$0	$0	$0	$24	$0	$7	$4	**$483**
Auxiliary - Nett	410.117	$10.00	$449	$0	$0	$0	$0	$0	$24	$0	$7	$4	**$483**
Auxiliary - Sheffer	410.117	$10.00	$449	$0	$0	$0	$0	$0	$24	$0	$7	$4	**$483**
TOTAL 410-117			$86,843	$0	$0	$0	$0	$0	$4,603	$0	$1,259	$751	**$93,456**
									Total Union Uniform Labor Cost				**$1,159,514**

Summary of Benefits by Department

Exhibit 41 delineates the breakdown of all employee benefits by two categories: Total benefit allocation expended in each department on employees and the total amount of premiums for each benefit (insurance) type.

Exhibit 41 – Benefits by Department

Department	189 Vision Insurance	192 FICA	193 Medicare	194 U.C. Insurance	196 Health Insurance	197 Pension Contribution (MMO)	198 Life/ ADD/ Short. Disability	199 Dental Insurance	354 Workers Compensation Insurance	TOTAL Benefits
400 - Legislative	$0	$1,395	$326	$195	$0	$0	$0	$0	$0	$1,916
401 - Executive	$75	$5,295	$1,238	$739	$8,587	$13,145	$605	$343	$337	$30,364
402 - Finance	$465	$8,513	$1,991	$1,188	$52,567	$22,450	$902	$2,299	$777	$91,152
405 - Human Resources/Secretary	$240	$3,153	$737	$440	$25,004	$8,315	$374	$978	$285	$39,526
410 - Police	$4,200	$0	$12,487	$7,449	$279,165	$136,546	$6,007	$12,778	$42,155	$500,787
413 - Code Enforcement	$240	$2,480	$580	$346	$25,004	$6,540	$427	$978	$2,755	$39,350
414 - Planning/Zoning	$240	$6,200	$1,450	$865	$17,174	$17,085	$748	$1,321	$496	$45,579
430 - Public Works	$1,455	$26,914	$6,294	$3,755	$163,643	$66,885	$2,842	$7,824	$33,290	$312,902
445 - Parking	$300	$5,839	$1,366	$815	$37,952	$12,898	$553	$1,956	$5,870	$67,549
	$7,215	**$59,789**	**$26,469**	**$15,792**	**$609,096**	**$283,864**	**$12,458**	**$28,477**	**$85,965**	**$1,129,125**

Capital Projects Fund (18)

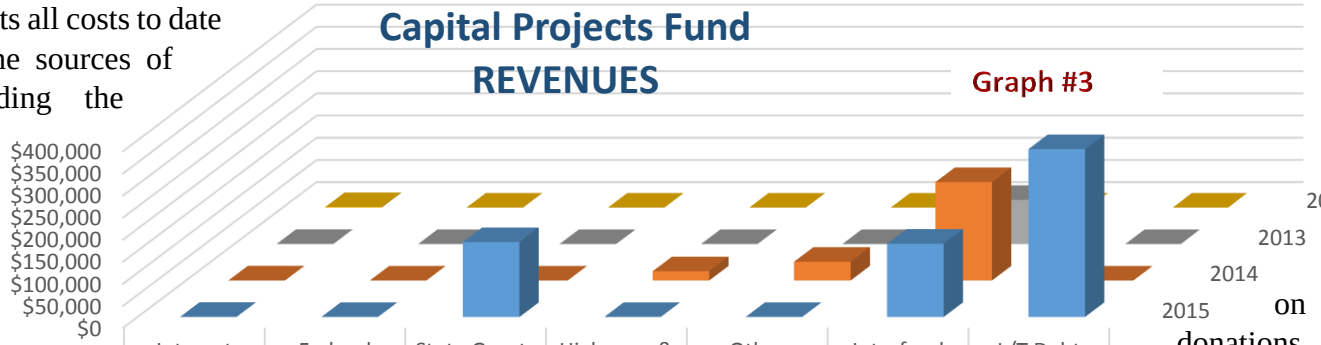
The Capital Projects Fund is used to account for revenues and expenditures for various capital projects (i.e. Purchases of equipment, road repairs, building upgrades, etc.). It is the fund that will manage Baltimore Street improvements. A separate fund to account for large projects allows elected officials 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.

Table 8 – Starting/Ending Fund Balance

Capital Projects Fund (18)	2015 Activity
Beginning Fund Balance	$264,768
2015 Revenue (total)	$1,245,192
2015 Expenditures (total)	$1,230,045
Revenues minus Expenditures	$15,147
Ending Fund Balance	$279,915

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, and the Chesapeake by Trust Grant, and any other sources.

Additionally, it is vitally important to not undervalue the benefit to the Borough that grant money brings in to the Borough. In just the last four month of 2014, the Borough has received over $800,000 worth of grant funds. These funds will 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 $1,631,754 in grant money since 2013 alone.** See Exhibit 42 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).



	Interest Income	Federal Grants	State Grants	Highways & Streets	Other Revenue	Interfund Transfers	L/T Debt Proceeds
2015	$100	$0	$169,600	$0	$0	$166,000	$380,000
2014	$100	$0	$0	$21,000	$42,536	$223,000	$0
2013	$238	$0	$0	$0	$0	$100,000	$0
2012	$971	$0	$0	$0	$0	$0	$0

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 #3.

341 Interest Income

The beginning fund balance is fairly low, thus creating a very nominal interest income in this department.

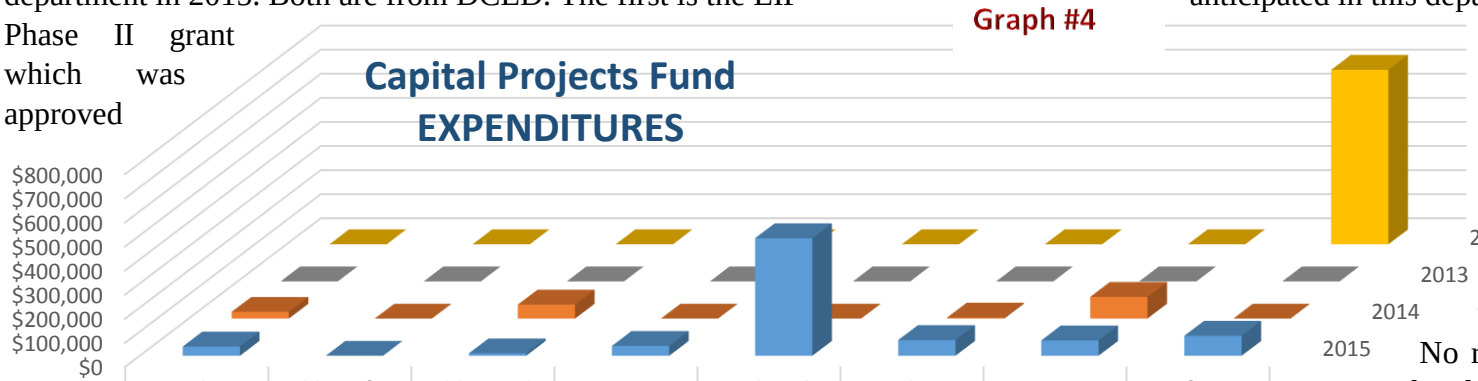
351 Federal Capital Grants

This department is created for longer-term tracking purposes in the new chart of accounts. It is expected that there will be no Federal Grants received in 2015.

354 State Operating Grants

There are two definite State Grant revenue streams in this department in 2015. Both are from DCED. The first is the EIP Phase II grant which was approved at the 60% match level – a pleasant surprise as it was originally expected to be a 50-50 match at the time of application in June 2014. The second is a DCED Operating Grant under the Keystone Communities initiative. A third grant may be awarded in 2015 by DCED under the Keystone Communities initiative. The announcement of the awarding of this grant was released in October 2014. The amount of the grant is $500,000 and is earmarked for South Street improvements.

Graph #4



	General Govt.	Public Safety	Public Works	Storms Sewers	Bridges & Roads	Parking Facilities	Community Development	Transfers Out
2015	$38,149	$0	$10,000	$41,023	$488,000	$65,000	$63,681	$83,000
2014	$27,851	$0	$58,000	$0	$0	$4,300	$90,000	$0
2013	$0	$0	$0	$0	$0	$0	$0	$0
2012	$0	$0	$0	$0	$0	$0	$0	$724,169

363 Highways and Streets

This department received $21,000 in 2014 from Main Street Gettysburg (MSG). MSG raised these private funds to be earmarked for upgrades to the pending Baltimore Street Revitalization project. No other sources of revenue are anticipated in this department in 2015.

390 Other Financing Sources

This department is created for historical tracking purposes. No revenue is expected in this department in 2015.

392 Interfund Transfers In

This department accounts for revenue transferred from other Borough Funds. In 2015, $20,000 will be transferred in for the East Middle Street Reconstruction

Project and $146,000 will be transferred from the General Fund ($88,000 for East Middle Street and $58,000 for the EIP Phase II Grant match).

393 Proceeds from Long-Term Debt

This department tracks revenue form the Pennsylvania Infrastructure Bond (PIB) Loan.

Exhibit 42 – Active Grants

Plan Year	Description	Contract #	Status	Funded Amount	Drawn Amount	Balance
2013	FHL - Steinwehr Phase II Engineering	DTFH71-12-X-50012	Pending	$24,300	$24,300	$0
2013	Keystone Grant - Elm Street - Operating	C00052440	Open	$100,000	$86,096	$13,904
2014	Keystone Grant - Elm Street - Operating	C00052440	Open	$100,000	$0	$100,000
2014	Keystone Grant - Elm Street - Façade	C00052440	Open	$40,000	$26,319	$13,681
2014	DCED - EIP Phase II Technology Grant	C000059255	Open	$69,600	$0	$69,600
2014	Chesapeake Bay Trust	12469	Open	$47,262	$1,513	$41,023
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	$495,192	$0	$195,192
**2015	DOJ Bulletproof Vest Partnership	^^^	Pending	$5,400	$0	$5,400
				$1,631,754		

**DOJ BVP is not a Capital Project Grant. It is an Operating Grant that appears in the General Fund (01) budget. It is displayed here to demonstrate the value of grants to the Borough.

Expenditures

Many significant capital projects are planned in 2015. Most of these projects are funded via expected revenue. A small amount of Capital Reserve money will be used, however. Details in each department follow. See Graph #4

409 General Government

Two projects are planned in this department. $10,000 is allocated for Professional Services to account for grant writing and legal counsel in the event the Borough determines it needs a General Obligation Bond for major road construction in 2016 and 2017. $28,149 is allotted for Machinery and Equipment for the FREEDOM Systems Financial Management Software upgrades, via the EIP Phase II Grant from DCED.

410 Public Safety

No capital projects are anticipated in this department in 2015.

430 Public Works

~~Additional storage and office space has been identified as a need in the Public Works Department for several years. $85,000 is scheduled to be used for the purchase of a pole barn.~~

Council voted 7-2 on November 17, 2014 to take $75,000 from line item 18-430-730 and lend it to the General Fund for the purposes of balancing the 2015 budget with no property tax millage increase. These are restricted funds, therefore, the General Fund must return this loan to the Capital Projects Fund when appropriate.

434 Street Lights

The funds in this department will be used for street light improvements. These funds were privately raised via MSG.

436 Storm Sewers & Drains

$41,023 is allocated for the Chesapeake Bay Grant – Inner Loop.

438 Bridges & Roads

This department will account for $488,000 for the East Middle Street Road reconstruction. It is worth noting here that Columbia Gas has partnered with the Borough to coordinate efforts. Columbia Gas will be replacing gas lines in the street while the street is opened for construction. Additionally, Columbia Gas will be incurring the cost of sidewalk replacement – saving the Borough nearly $400,000 in additional costs. The Borough will be improving the road for about half the cost if the Borough were to redo the road on its own.

445 Parking Facilities

$65,000 will be used to upgrade and transition to new ticketing equipment, software and hardware. This includes new kiosk stations in the Parking Garage – creating a new gateless parking program for the garage. These funds are provided by the DCED through the EIP Phase II grant.

465 Community Development

All line items in this department relate to Elm Street. Operating funds total $50,000 and façade improvements total $13,681. No funds are allocated for South Street.

492 Interfund Transfers Out

A surplus is expected in this department based on the 60-40 match in the DCED EIP Phase II grant award. Barring unexpected cost overruns in the software/hardware implementation, $8000 is planned to be returned to the Capital Reserve Fund.

With the addition of $75,000 being loaned to the General Fund, total Transfers out in 2015 will total $83,000.

Exhibit 43 – Fund 18 (Capital Projects Fund)

	Fund	Department	Object	Description	2012	2013	2014	2015
Revenues	18	341	010	Interest Earnings	$971	$238	$100	$100
				Department 341 Totals	**$971**	**$238**	**$100**	**$100**
	18	351	030	FHLA - Steinwehr Phase II - Engineering	$0	$0	$0	$0
				Department 351 Totals	**$0**	**$0**	**$0**	**$0**
	18	354	010	DCED EIP Phase II Grant	$0	$0	$0	$69,600
	18	354	090	DCED Keystone Communities - Operating Grant	$0	$0	$0	$100,000
	18	354	091	DCED Keystone Communities - Façade Money	$0	$0	$0	$0
	18	354	092	DCED Keystone Communities - South Street	$0	$0	$0	$0
				Department 354 Totals	**$0**	**$0**	**$0**	**$169,600**
	18	363	010	Street, Sidewalk and Curb Repairs	$0	$0	$21,000	$0
				Department 363 Totals	**$0**	**$0**	**$21,000**	**$0**
	18	390	080	Chesapeake Bay Trust Grant	$0	$0	$42,536	$0
				Department 390 Totals	**$0**	**$0**	**$42,536**	**$0**
	18	392	010	Transfer from General Fund	$0	$0	$0	$146,000
	18	392	030	Transfer from Capital Reserve Fund	$0	$100,000	$223,000	$0
	18	392	035	Transfer from Liquid Fuels Fund	$0	$0	$0	$20,000
				Department 392 Totals	**$0**	**$0**	**$0**	**$166,000**
	18	393	130	Proceeds from PIB Loan	$0	$0	$0	$380,000
				Department 393 Totals	**$0**	**$0**	**$0**	**$380,000**
				TOTAL REVENUES	**$971**	**$238**	**$100**	**$715,700**
Expenditures	18	409	310	Professional Services	$0	$0	$5,000	$10,000
	18	409	450	Contracted Services	$0	$0	$0	$0
	18	409	730	Buildings	$0	$0	$0	$0
	18	409	740	Machinery and Equipment	$0	$0	$22,851	$28,149
				Department 409 Totals	**$0**	**$0**	**$27,851**	**$38,149**
	18	410	740	Machinery and Equipment	$0	$0	$0	$0
				Department 410 Totals	**$0**	**$0**	**$0**	**$0**
	18	430	730	Buildings	$0	$0	$58,000	$85,000
	18	430	740	Machinery and Equipment	$0	$0	$0	$0
				Department 430 Totals	**$0**	**$0**	**$58,000**	**$85,000**
	18	434	740	Street Lights	$0	$0	$0	$21,000
				Department 436 Totals	**$0**	**$0**	**$116,000**	**$21,000**
	18	436	720	Storm Sewer Replacement/Improvement	$0	$0	$0	$41,023
				Department 436 Totals	**$0**	**$0**	**$232,000**	**$41,023**
	18	438	710	Road and Alley Improvements	$0	$0	$0	$488,000
	18	438	374	Bridge Improvements	$0	$0	$0	$0
				Department 438 Totals	**$0**	**$0**	**$0**	**$488,000**
	18	445	730	Buildings	$0	$0	$0	$0
	18	445	740	Machinery and Equipment	$0	$0	$4,300	$65,000
				Department 445 Totals	**$0**	**$0**	**$4,300**	**$65,000**
	18	465	510	Elm Street - Façade	$0	$0	$40,000	$13,681
	18	465	530	Elm Street - South Street Streetscape	$0	$0	$0	$0
	18	465	540	Elm Street - Operating	$50,000	$50,000	$50,000	$50,000
				Department 465 Totals	**$50,000**	**$50,000**	**$90,000**	**$63,681**
	18	492	010	Transfer to General Fund	$501,169	$0	$0	$0
	18	492	030	Transfer to Capital Reserve	$223,000	$0	$0	$8,000
				Department 492 Totals	**$724,169**	**$0**	**$0**	**$8,000**
				TOTAL EXPENDITURES	**$774,169**	**$50,000**	**$354,151**	**$809,853**
				Revenue minus Expenditures	**-$773,198**	**-$49,762**	**-$354,051**	**-$94,153**

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.

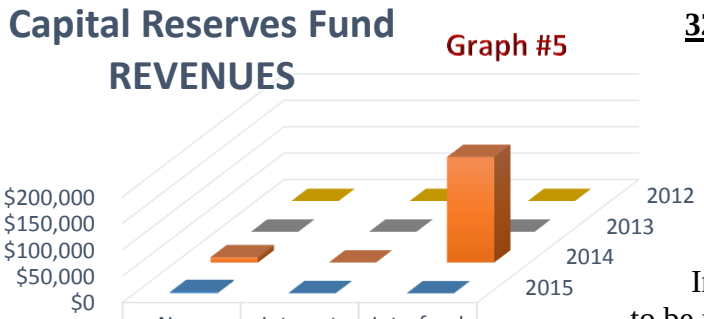
If the Borough is to maintain a healthy reserve for the purposes mentioned above, steps need to be taken to return the reserve to appropriate levels. These levels are outlined in the newly adopted Fund Balance Policy for each of the Borough's Funds. The first draft of this budget did incorporate depreciation expenses in each department, which would have been transferred to the Capital Reserve Fund. This was gutted from the current budget to accommodate Council's desire to not have a modest tax increase in this year.

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.

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 for 2015 is grossly low. The original draft of this budget called for street sweeper depreciation in the amount of $43,500. That is stripped away in the final version of this budget, leaving only street opening permits and interest income as revenue sources in 2015. Refer to Graph #5.



	Non-Business Permits	Interest Earnings	Interfund Transfers In
2015	$2,500	$350	$0
2014	$10,000	$0	$200,000
2013	$0	$0	$0
2012	$0	$0	$0

322 Non-Business Permits
Revenue in this line item are based on anticipated street opening permits in 2015.

341 Interest Earnings
Interest income is expected to be minimal based on national interest rate trends.

392 Interfund Transfers In

No revenue is expected in this line item based on a bare bones 2015 budget.

Expenditures

There is only one capital improvement planned for 2015, the East Middle Street reconstruction. The Borough is partnering with Columbia gas to reduce the cost of this project. All Borough funds needed to complete this project are being borrowed via a Pennsylvania Infrastructure Bond (PIB) loan. This liability is identified in the new Debt Services Fund. See Graph #6.

409 General Government/Administration

No activity is anticipated in the above listed line item.

410 Police

No activity is anticipated in the above listed line item.

430 Public Works

No activity is anticipated in the above listed line item.

436 Storm Sewers & Drains

No activity is anticipated in the above listed line item.

438 Bridges

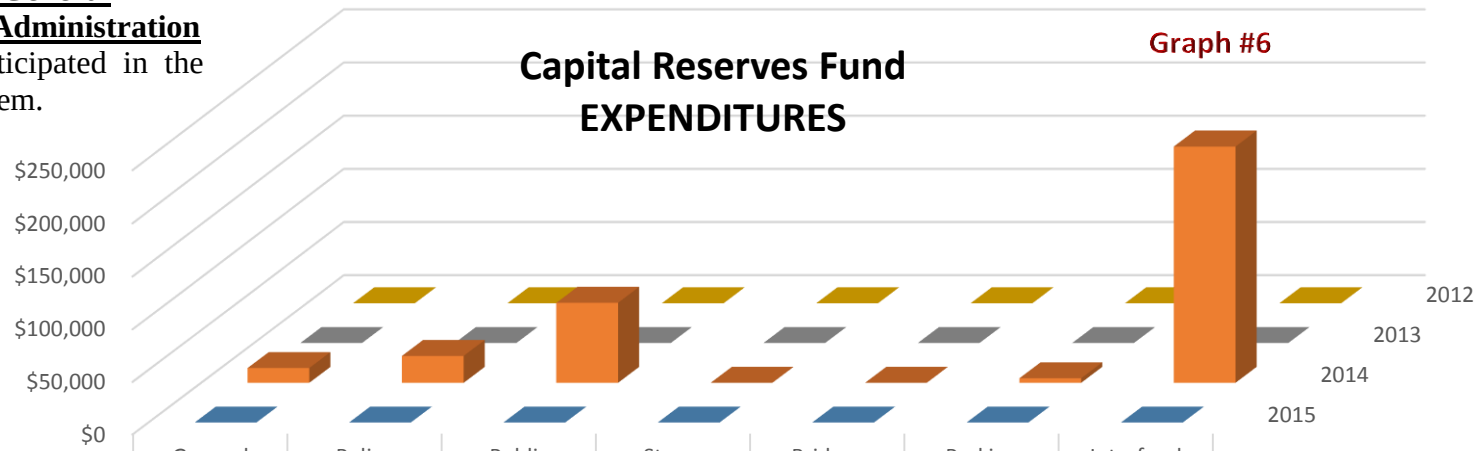
No activity is anticipated in the above listed line item.

445 Parking Facilities

No activity is anticipated in the above listed line item.

492 Interfund Transfers Out

No activity is anticipated in the above listed line item.



	General Government	Police	Public Works	Storm Sewers & Drains	Bridges	Parking Facilities	Interfund Transfers Out
2015	$0	$0	$0	$0	$0	$0	$0
2014	$14,000	$25,500	$76,000	$0	$0	$4,300	$223,000
2013	$0	$0	$0	$0	$0	$0	$0
2012	$0	$0	$0	$0	$0	$0	$0

Exhibit 44 – Fund 30 (Capital Reserves Fund)

	Fund	Department	Object	Description	2012	2013	2014	2015
Revenues	30	322	500	Street Opening Permits	$0	$0	$10,000	$2,500
				Department 322 Totals	**$0**	**$0**	**$10,000**	**$2,500**
	30	341	010	Interest Earnings	$0	$0	$0	$350
				Department 341 Totals	**$0**	**$0**	**$0**	**$350**
	30	392	010	Interfund Operating Transfers	$0	$0	$200,000	$0
				Department 392 Totals	**$0**	**$0**	**$200,000**	**$0**
	TOTAL REVENUES				**$0**	**$0**	**$210,000**	**$2,850**
Expenditures	30	409	730	Buildings	$0	$0	$0	$0
	30	409	740	Machinery & Equipment	$0	$0	$14,000	$0
				Department 409 Totals	**$0**	**$0**	**$14,000**	**$0**
	30	410	740	Machinery & Equipment	$0	$0	$25,500	$0
				Department 410 Totals	**$0**	**$0**	**$25,500**	**$0**
	30	430	730	Buildings	$0	$0	$58,000	$0
	30	430	321	Machinery & Equipment	$0	$0	$18,000	$0
				Department 430 Totals	**$0**	**$0**	**$76,000**	**$0**
	30	436	720	Storm Sewer Replacement/Improvement	$0	$0	$0	$0
				Department 436 Totals	**$0**	**$0**	**$0**	**$0**
	30	438	710	Road & Alley Improvements	$0	$0	$0	$0
	30	438	720	Bridge Improvements	$0	$0	$0	$0
				Department 438 Totals	**$0**	**$0**	**$0**	**$0**
	30	445	730	Buildings	$0	$0	$0	$0
	30	445	740	Machinery & Equipment	$0	$0	$4,300	$0
				Department 445 Totals	**$0**	**$0**	**$4,300**	**$0**
	30	492	010	Transfer to General Fund	$0	$0	$0	$0
	30	492	035	Transfer to Liquid Fuels/Highway Aid	$0	$0	$0	$0
	30	492	180	Transfer to Cap[ital Projects	$0	$0	$223,000	$0
				Department 492 Totals	**$0**	**$0**	**$223,000**	**$0**
	TOTAL EXPENDITURES				**$0**	**$0**	**$342,800**	**$0**
				Revenue minus Expenditures	**$0**	**$0**	**-$132,800**	**$2,850**

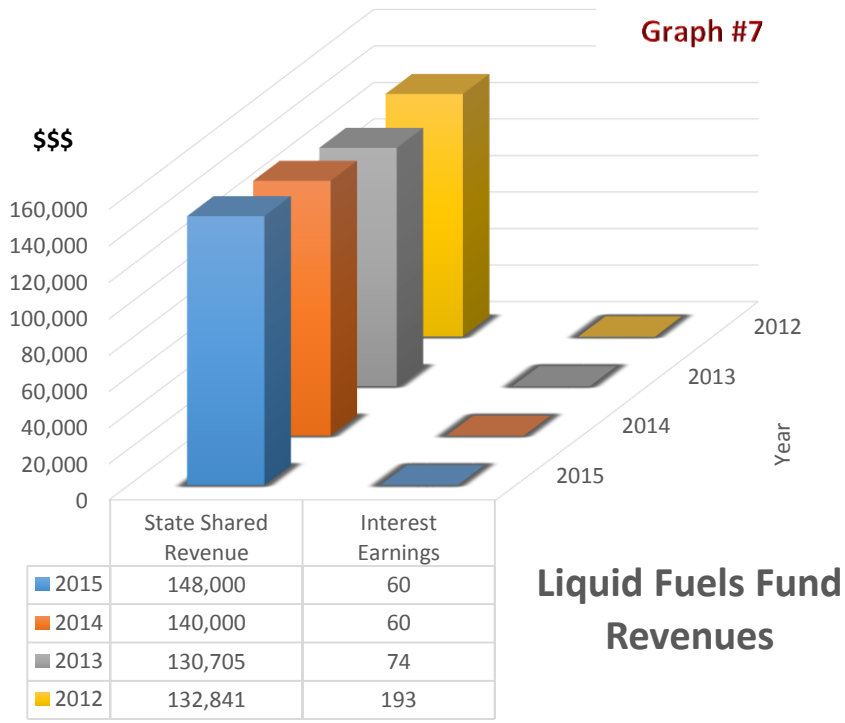
Liquid Fuels Fund (35)

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 2015 is expected to be $148,000. Interest earnings on principal remain at historic lows. See Graph #7



	State Shared Revenue	Interest Earnings
2015	148,000	60
2014	140,000	60
2013	130,705	74
2012	132,841	193

341 Interest Earnings

Annual interest on principal in the Liquid Fuels Fund, based on historic lows, is forecast to be $60 in 2015.

355 State Shared Revenue

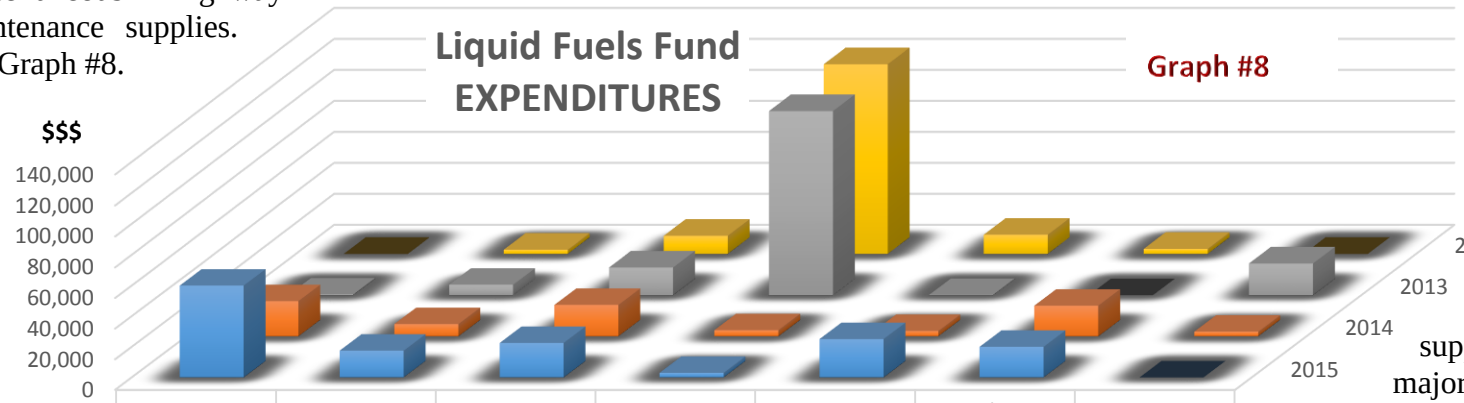
Gettysburg's share of state liquid fuels funding in 2015 is expected to be $148,000. This represents a 6% increase from previous years. This is a result of recently enacted transportation funding reform legislation at the state level.

392 Interfund Operating Transfers

No interfund transfers are planned in 2015.

Expenditures

Expenditures are not forecast to exceed revenues in 2015. 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, and other miscellaneous highway maintenance supplies. See Graph #8.



	Public Works	Winter Maintenance	Traffic Control Devices	Street Lighting	Storm Sewers/Drains	Roads/Bridges	Highway Construction
2015	60,000	17,500	22,500	3000	25,060	20,000	0
2014	23,000	8000	20,500	4000	3500	20,000	3000
2013	482	6864	18,068	119,072	179	0	20,660
2012	0	2732	11,710	122401	12,364	3240	0

2015 2014 2013 2012

430 Public Works

This department will provide a breaker for the Bobcat and will provide $50,000 worth of agility projects.

432 Winter Maintenance Services

This department purchases supplies for snow and ice removal and provides funds for rental of ancillary equipment.

433 Traffic Control Devices

Line painting (road markings) are accounted for in this department. Communication devices (telephones) and utility bills (electricity) are paid out of this department, as are the repairs and maintenance to traffic signals.

434 Street Lighting

Machinery and Equipment repair for street lights are found in this department. This line item will be only used in the event that a repair is needed.

436 Storm Sewers & Drains

This line item will be used to supplement the major road infrastructure project planned in 2015 on East Middle Street. This department will fund the grates and piping for the storm

sewers on East Middle Street.

438 Maintenance & Repairs-Roads & Bridges

Highway maintenance equipment will be purchased through this department in 2015.

439 Highway Construction & Rebuilding

Funds in this department have been completely allocated to Department 436 (Storm Sewers & Drains) in 2015 in preparation for the major infrastructure replacement of East Middle Street.

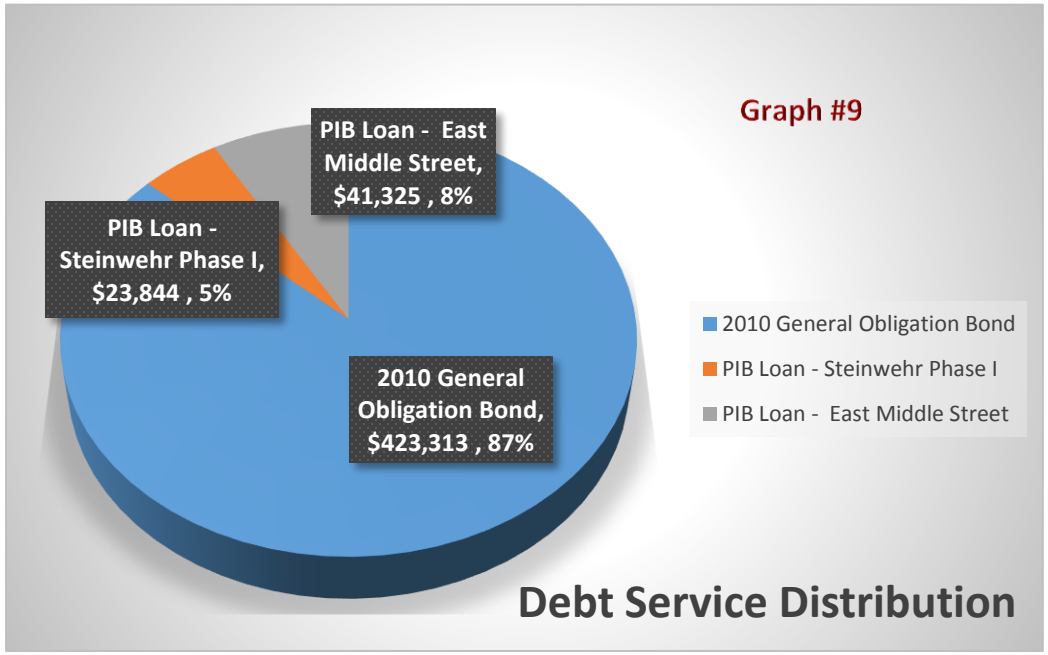
Exhibit 45 – Fund 35 (Liquid Fuels)

	Fund	Department	Object	Description	2012	2013	2014	2015
Revenues	35	341	010	Interest Earnings	$193	$74	$60	$60
				Department 341 Totals	**$193**	**$74**	**$60**	**$60**
	35	355	020	State Shared Revenue	$132,841	$130,705	$140,000	$148,000
				Department 355 Totals	**$132,841**	**$130,705**	**$140,000**	**$148,000**
	35	392	010	Interfund Operating Transfers	^^^	^^^	^^^	$0
				Department 392 Totals	**$0**	**$0**	**$0**	**$0**
				TOTAL REVENUES	**$133,034**	**$130,779**	**$140,060**	**$148,060**
Expenditures	35	430	260	Minor Equipment	$0	$482	$23,000	$10,000
	35	430	270	Computer/Computer Related Training	$0	$0	$0	$0
	35	430	740	Major Equipment	$0	$0	$0	$0
	35	430	990	Agility Projects	$0	$0	$0	$50,000
				Department 430 Totals	**$0**	**$482**	**$23,000**	**$60,000**
	35	432	200	Snow & Ice Materials	$2,732	$6,864	$8,000	$14,000
	35	432	384	Rental of Machinery & Equipment	$0	$0	$0	$3,500
				Department 432 Totals	**$2,732**	**$6,864**	**$8,000**	**$17,500**
	35	433	245	Signs & Road Markings	$1,470	$2,142	$5,000	$7,000
	35	433	321	Communication - Telephone	$1,936	$1,780	$2,000	$2,000
	35	433	361	Utility - Electricity	$5,610	$4,625	$5,000	$5,000
	35	433	374	Repairs & Maintenance of Traffic Signals	$2,694	$9,521	$8,500	$8,500
				Department 433 Totals	**$11,710**	**$18,068**	**$20,500**	**$22,500**
	35	434	361	Utility - Electricity	$117,513	$94,555	$0	$0
	35	434	374	Repairs & Maintenance of Traffic Signals	$4,888	$1,559	$4,000	$3,000
				Department 434 Totals	**$122,401**	**$96,114**	**$4,000**	**$3,000**
	35	436	246	Storm Sewer Supplies	$12,364	$179	$3,500	$25,060
				Department 436 Totals	**$12,364**	**$179**	**$3,500**	**$25,060**
	35	438	245	Highway Maintenance Materials	$3,240	$0	$20,000	$20,000
				Department 438 Totals	**$3,240**	**$0**	**$20,000**	**$20,000**
	35	439	661	Construction - Roads	$0	$20,660	$3,000	$0
				Department 439 Totals	**$0**	**$20,660**	**$3,000**	**$0**
				TOTAL EXPENDITURES	**$152,447**	**$142,367**	**$82,000**	**$148,060**
				Revenue minus Expenditures	**-$19,413**	**-$11,588**	**$58,060**	**$0**

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 2015 to meet the debt service needs of the Borough is 1.0075 mils. See Graph 9 to visualize the debt service distribution.

Revenues

The sole source of revenue in the Debt Services Fund is property tax assessment. In future years it is entirely possible that there will be a modest interest income line item. This is not possible in 2015 as this is a new Fund with a zero balance at its inception on January 1, 2015.

301 Real Property Taxes

A millage assessment of 1.0075 mils in 2015 is expected to yield $488,482 of revenue. In total, it is anticipated that $400,000 will be realized at the property tax discount rate, $78,482 at face value and $10,000 at the penalty rate.

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 2015:

2010 General Obligation Bond

PIB Loan – Steinwehr Phase I
PIB Loan – East Middle Street

471 Debt Principal

Debt principal in 2015 consists of the following:

2010 General Obligation Bond	$315,000
PIB Loan – Steinwehr Phase I	$20,990
PIB Loan – East Middle Street	$35,293

472 Debt Interest

Debt interest in 2015 consists of the following:

2010 General Obligation Bond	$108,313
PIB Loan – Steinwehr Phase I	$2854
PIB Loan – East Middle Street	$6032

Exhibit 46 – Fund 23 (Debt Services Fund)

Fund	Department	Object	Description	2012	2013	2014	2015
23	301	100	Real Property Tax - Discount	^^^	^^^	^^^	$400,000
23	301	110	Real Property Tax - Face Value	^^^	^^^	^^^	$78,482
23	301	120	Real Property Tax - Penalty	^^^	^^^	^^^	$10,000
			Department 301 Totals	**$0**	**$0**	**$0**	**$488,482**
			TOTAL REVENUES	**$0**	**$0**	**$0**	**$488,482**
23	471	100	2010 General Obligation Bond	$334,828	$341,981	$330,974	$315,000
23	471	730	PIB Loan - Steinwehr Phase I	$0	$0	$0	$20,990
23	471	740	PIB Loan - East Middle Street	$0	$0	$0	$35,293
			Department 471 Totals	**$334,828**	**$341,981**	**$330,974**	**$371,283**
23	472	100	2010 General Obligation Bond	$156,765	$145,072	$126,476	$108,313
23	472	120	PIB Loan - Steinwehr Phase I	$0	$0	$3,371	$2,854
23	472	125	PIB Loan - East Middle Street	$0	$0	$0	$6,032
			Department 472 Totals	**$156,765**	**$145,072**	**$129,847**	**$117,199**
			TOTAL EXPENDITURES	**$491,593**	**$487,053**	**$460,821**	**$488,482**
			Revenue minus Expenditures	**-$491,593**	**-$487,053**	**-$460,821**	**$0**

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 204A 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)

The 2015 PIB loan will be used to partially fund the East Middle Street reconstruction infrastructure project. The funds acquired from this loan will be 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) will fund the portions of the reconstruction that are not eligible to be funded via PIB loans and/or liquid fuels moneys. At the time of the writing of this budget message, it is expected that 2015's payments on this new PIB loan (principal and interest) will be $41,325 annually. This is an estimate. Exact numbers will not be known until the loan is actually acquired.

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 2015 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 8/31/2014 we have collected $118,728 and disbursed $32,826. The anticipated revenue and disbursements for fiscal year 2015 remains at $126,903 as we do not expect an increase in assessed values.

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.

Table 9 – CDBG Fund Allocations

Fiscal Year	Allocation for Ramps	Expenses to Date	Amount Remaining
2010	$150,530	$148,672	$1,858
2011	$124,837	$109,198	$15,639
2012	$107,043	$0	$107,043
2013	$108,204	$0	$108,204

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. We will not know the amount of the 2014 allocation until early 2015. A summary of open program years is listed in the table below.

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 12/31/2013 was $6,936. 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 consists of $8576 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.5