



2018 BUDGET

AS APPROVED BY

TOWN COUNCIL

DECEMBER 11, 2017

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CHAMBERSBURG
2018 BUDGET**

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11/6/2017



2018 Budget Message

As Proposed for 2018 by Jeffrey Stonehill, Borough Manager



The Borough of Chambersburg

2018 Budget Message

As Proposed for 2018

To: Town Council

Submitted herewith for your consideration is the Borough Manager's Recommended 2018 Budget. As is required by local law, I have prepared this document in a form that can be adopted by Town Council. The proposed 2018 operating budget is balanced; revenues and cash balances cover all necessary expenses.

This is my eighth budget as your Borough Manager, and although recent fiscal history has been challenging, it is an honor to prepare this document as a strategic plan for our community. Our fiscal year, our budget year, is the same as the calendar year. Therefore, each fall, the Borough needs to make important decisions to set in motion for the following year. A budget is a plan - it is not an accounting of money, but rather a forecast of how much revenue the Borough anticipates it will collect and how many expenses it plans on incurring. One might call it a spending plan. The accounting or record of past transactions is called the audit. In Chambersburg, our annual audit or Comprehensive Annual Financial Report (CAFR) is published each spring. For many years the Borough's audit has been award-winning. However, the budget must be adopted in December by Town Council. Therefore, each fall the Borough makes important decisions for the upcoming year based on forecasts, trends, analysis of revenues, and the expenses that are anticipated for the upcoming year.

	<u>Largest Municipalities in Pennsylvania (2015)</u>	<u>County</u>	<u>Total Revenue</u>	<u>Loss or Gain</u>
1	PHILADELPHIA CITY	PHILADELPHIA	\$8,152,666,000	-\$404,091,000
2	PITTSBURGH CITY	ALLEGHENY	\$688,136,050	-\$12,576,000
3	READING CITY	BERKS	\$248,430,784	+\$22,490,592
4	ALLENTOWN CITY	LEHIGH	\$188,166,483	-\$17,286,337
5	ERIE CITY	ERIE	\$173,105,966	+\$10,294,994
6	BETHLEHEM CITY	NORTHAMPTON	\$158,050,959	+\$8,528,218
7	LANCASTER CITY	LANCASTER	\$140,674,633	-\$12,114,773
8	SCRANTON CITY	LACKAWANNA	\$134,223,158	+\$14,806,277
9	HARRISBURG CITY	DAUPHIN	\$107,705,004	+\$4,499,541
10	LOWER MERION TWP	MONTGOMERY	\$100,556,223	-\$1,855,900
11	YORK CITY	YORK	\$93,410,268	+\$7,446,105
12	CHAMBERSBURG	FRANKLIN	\$91,414,976	+\$17,609,377

Source: Pennsylvania Department of Community and Economic Development

Chambersburg Borough has the most complex budget in Pennsylvania. Unlike every other town, including big cities, Chambersburg has over a dozen separate funds (accounts) because all the utilities are kept segregated from the other operations of the Borough. Chambersburg's fiscal size is the twelfth largest in the State of Pennsylvania, the third highest revenue over expenditures, and the largest Borough; because of the utilities. We use cost based accounting. Like a law firm or doctor, many employees bill their time and equipment to the various functions upon which they are working. Many transactions are money being spent between the separate funds, to cover expenses; back and forth, thousands of internal transactions. This makes Chambersburg a unique government organization.

Chambersburg is one of 35 Boroughs in Pennsylvania to own and operate an electric utility. Chambersburg is the largest municipal electric utility in the State, twice as large as the second largest, Ephrata, Lancaster County, and the only one to operate multiple generation stations. Chambersburg is one of two municipalities in Pennsylvania to own and operate a gas utility. The other is Philadelphia, which does not operate an electric utility. Chambersburg is one of around 2,000 communities to own an electric system and one of 800 communities to own a gas system; but one of only about 50 in the U.S. to own both. Chambersburg operates a regional water system and a regional sanitary sewer system; not through an independent Authority or an intermunicipal board, but under Town Council control directly. Chambersburg operates a trash utility, a parking utility, and a new storm sewer utility; one of the first storm sewer utilities to form under the new Federal mandate to regulate stormwater.

Almost all employees of the Borough and most of the equipment of the Borough, is owned and operated by our utility departments (Electric, Gas, Water, Sanitary Sewer, Storm Sewer and Sanitation Departments) and our utility support departments (engineering, motor equipment, and administrative services). Your taxes do not support any utility operations, personnel or equipment. Further, as the budget document reveals, the Borough's utility rates are very reasonable.

This budget reflects the decision made by Town Council to invest in the future infrastructure of our community. It includes the previously decided Recreation Bond Tax, a new tax earmarked specifically to retire the debt from the 2016 Recreation Bond; and no other use. It includes a small increase in the Fire Tax, and the addition of a small Ambulance Tax to help balance the expenses of the Chambersburg Emergency Services Department, which provides fire and EMS services. It includes a small increase in the Police Tax in response to growing costs in public safety.

Tax increases are never desirable, but are necessary for fire and police operations to stay solvent and well funded. With the exception of the Recreation Bond Tax, the real estate taxes of the Borough of Chambersburg will remain earmarked only to police, fire and ambulance operations. No other department or employee is funded through real estate taxes. In fact, since the Recreation Bond Tax is specifically earmarked for paying off the 2016 Recreation Bond, one can reliably say: **no real estate tax will pay for any operations of the Borough of Chambersburg other than police, fire and ambulance.**

There will be more detailed information about these tax adjustments within this document.

Chambersburg is adapting to the twenty-first century. Our municipal government is a leader among Pennsylvania boroughs, townships and cities. Our finances are strong, our mission is clear, and we provide more services, more programs, more successfully, than any other municipality in Pennsylvania. This is no small chore.

Our Twenty-First Century Municipality looks and feels different than the Chambersburg of the last century. Our demographics continue to change. Our services continue to expand. Our economic development objectives are more complex. We are adapting our plans and our strategic planning activities to the new reality offered by the twenty-first century. In 2018 and 2019, we will see the most aggressive update of strategic objectives in Chambersburg's history. We are becoming a major participant in State and Federal policymaking. People in Harrisburg and Washington have heard of Chambersburg and they ask our insight on a variety of important issues.

As a Twenty-First Century Municipality, Chambersburg will be an organization dedicated to public services. We are in the process of developing transportation systems, which will change the way traffic moves through and past our community. We are dedicated to quality of life programs, such as rental housing licensing and youth activities like no other community in our area. We have become a major leader in municipal utilities; not only in electric and gas, but a leader in addressing Federal storm sewer system mandates. We are a leader in using electric and gas for economic development and job creation. We are a groundbreaking municipality doing more than any other municipality in our region.

As a Twenty-First Century Municipality, Chambersburg has an outstanding workforce of women and men. We take a team approach to delivery of vital community services. We take pride in their knowledge and experience. We have a team of specialists and use our unique knowledge and experience for the benefit of our town, its citizens and businesses. This internal knowledge base provides us the ability to move swiftly to address all types of challenges. We use technology including digital mapping, wireless communications, remote cameras, and workgroup data exchange, to excel in time periods unheard of in municipal government. In the twenty-first century, we need to know that the next generation of municipal leaders will be ready to inherit this organization. We work towards succession planning and employment outreach to train tomorrow's leadership.

As a Twenty-First Century Municipality, Chambersburg is fully transparent. We believe in sharing information, both small and large. We now post a record of every public meeting, every resolution, ordinance, local law, business contract, competitive bid result, and professional services agreement on the Internet. Any citizen, so inclined, can read voluminous documents related to our finances, our decision making, and our business relationships without leaving their home. We are dedicated to transparency and open government.

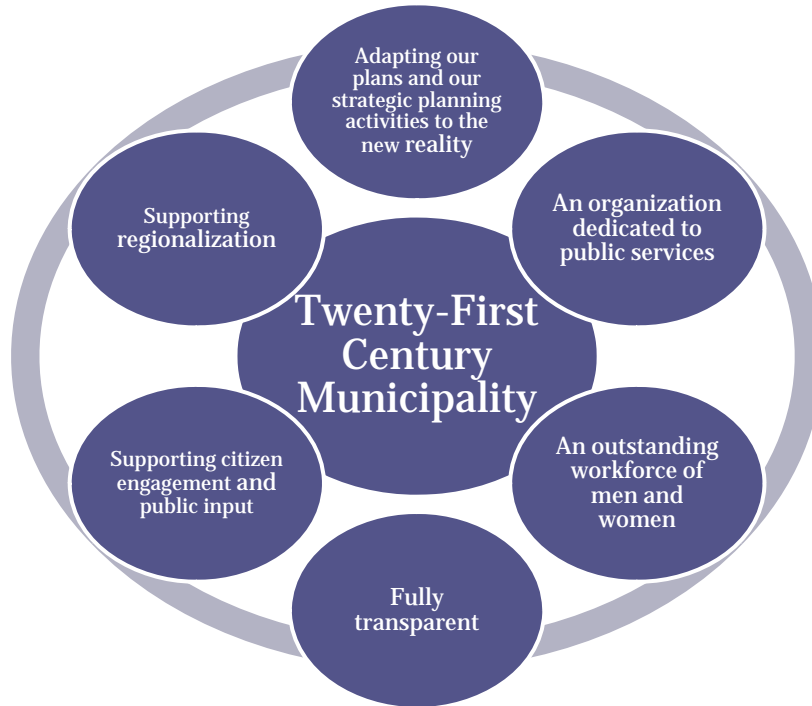
As a Twenty-First Century Municipality, Chambersburg supports citizen engagement and public input. We believe in gathering as many diverse opinions in the public forum as possible. We have town hall meetings, committee meetings, web sites with submit boxes for comments, and the names and contact information for every public official freely shared. We post proposals on the Internet. We hold neighborhood forums. We send more reminders and notices in the mail than any other community. We want a well informed and vocal public. Our leaders are community organizers and seek the input of the community. Any citizen, so inclined, can participate in the local government process. We are dedicated to making government as participatory as possible.

As a Twenty-First Century Municipality, Chambersburg supports regionalization. Chambersburg is the urbanized core of a suburban/rural county. We work with our neighbors on sanitary and storm sewer, and water projects. We work with the Metropolitan Planning Organization (MPO) on regional transportation planning and the Council of Governments (COG) on joint projects. The Borough Manager provides peer support to the managers in other communities. We want to see our public safety services help support the quality of life in the surrounding townships. We want to see our new Aquatic Center be the model for recreation amenities in the region. We are dedicated to working together with our neighbors, whether it is fixing a water pipe or planning for the future of Franklin County.

In conclusion, there are steps that Chambersburg must take to be a Twenty-First Century Municipality. They include updating our Comprehensive Plan and integrating our other long term planning documents into a new Comprehensive Plan. We must reexamine our Subdivision and Land Development and Zoning codes and turn it into an implementable plan that not only focuses on the priorities, but will allow action

to start during the planning process. We need to develop and grow the next generation of leaders. We need to reach across municipal boundaries and work cooperatively.

We need to focus on the goals of this budget document, as amended by Town Council, and move Chambersburg forward as a unique type of municipal government.



Taxes

Borough Real Estate Tax Increases (Historical)		Increases
2007	11 years ago	No
2008	10 years ago	No
2009	9 years ago	No
2010	8 years ago	No
2011	7 years ago	No
2012	6 years ago	No
2013	5 years ago	No
2014	4 years ago	Yes
2015	3 years ago	No
2016	2 years ago	Yes
2017	Last year's budget	No
2018	This year's budget	Yes

The Borough of Chambersburg did not raise real estate taxes between 2007 and 2013; then there was an increase in 2014 and a second increase in 2016. Therefore, there have been only 2 real estate tax increases in the last 11 years. **Chambersburg did not raise the real estate tax in 2017.** Taxes were raised by others such as Franklin County or the Chambersburg Area School District. In 2014 and 2016, the Borough raised taxes but only to fund police and fire services. Beginning a decade ago, and through 2017, there is a constant theme in our finances: real estate tax increases were rare and only dedicated to fund police and fire services.



“Good debt is investment debt that creates value,” says Eric Gelb, CEO of Gateway Financial Advisors and author of “Getting Started in Asset Allocation.”

Paying a tax for a bond issue, as was decided by Town Council, is not the same as paying a tax for the operation of the Borough. For example, it is a similar difference to opening a mortgage to buy a house or fix the roof in contrast to using a credit card to pay the telephone bill. Debt should only be used to add asset value. Whether citizens agree with the Town Council or their decision to not hold a referendum in 2016, the basic fact remains, the Recreation Bond Tax, the new tax starting in 2018, is not to pay for any Recreation Department operations. It will pay off, over twenty-five years, the debt to build the new Chambersburg Aquatic Center at Memorial Park and other playground and park improvements. **Debt to increase asset value is a smart use of debt**, is common in business and industry, and is actually a recommended practice. This new tax and its approval of Council is a decision that was made in 2016.

In 2016, the Borough Manager and consultant Kevin Post of Counsilman-Hunsacker Aquatics discussed a variety of options for the design of the new Aquatic Center and the financing of the proposed 2016 Recreation Bond. At the Town Council meeting on February 22, 2016, Laura Kurtz from Eckert Seamans and Financial Advisor John Frey from PFM advised Town Council that a voter referendum, under the laws of the Commonwealth of Pennsylvania, would be non-binding; but ultimately it was Council’s decision whether to move forward with a bond issue. On May 23, 2016, Town Council authorized the 2016 Recreation Bond sale and approved the new Recreation Bond Tax to begin in 2018.

In Chambersburg, our citizens pay no dedicated Recreation Tax, no dedicated Highway Tax, and no taxes at all to support any of the Borough’s operations, utilities, or utility support departments other than police and fire/ambulance. Our taxes are very limited, yet misinformation is abundant on this topic.

Until 2014, 100% of the real estate taxes collected by the Borough of Chambersburg were used exclusively to support the Chambersburg Police Department. In 2014, a small share was added to support the Chambersburg Emergency Services Department. This includes ambulance operations.

In this budget, the Borough Manager is recommending an increase in the Fire Tax for use by the Fire Department and its Ambulance operations; and an increase in the Police Tax.

All the real estate taxes collected within the Borough are used exclusively for the Police Department and to support the operations of the Chambersburg Emergency Services Department; none of this revenue is used to support any other department or operation. As of 2018, we will still only use real estate taxes to support Police, Fire, Ambulance and the debt services associated with the pool and park 2016 Recreation Bond. No real estate taxes are used for highways, streets, code enforcement, parks, or any other employees such as the Borough Manager, or any other operation or utility of the Borough other than public safety.

Of course, there are other types of taxes other than real estate taxes. However, they are set by the State, cannot be adjusted, and are currently at the maximum allowed by State law. We use the other taxes of the Borough (such as Earned Income Tax and Deed Transfer Tax) to pay for the Highway Department operations and the Recreation Department operations. The Sanitation Department is a separate utility (not unlike the Electric, Gas, Water, or Sewer Departments) and they keep the streets clean, free of leaves, and well swept. Highway construction projects are done with Highway Aid grant money (a grant from the State created by the sale of Liquid Fuels) and whatever money is left over from the previous fiscal year. Our Highway Aid grant only pays for construction on Borough owned streets and not much of that at all. Keeping up with all highway maintenance on Borough streets without a dedicated funding source has always been very challenging. Street repair is extremely expensive and Highway Aid is very small.

In 2018, the Borough will use accumulated balances from 2017 to have a street maintenance program, but once again not enough money to either keep up with the growing needs or to address any of the Borough-owned alleys. Alleys are not getting addressed at all and Council has been urged to take action.

This year, the Borough is proposing a pilot program to test a new way to fund street paving with one test project near the Chambersburg YMCA and Chambersburg Area Senior High School parking lots. Further, staff is recommending a comprehensive plan be developed to address the serious condition of back alleys.

The Borough of Chambersburg receives no sales taxes, liquor taxes, business taxes, or other local taxes and they are not an option under State law. In 2015, the State proposed an increase in the hotel taxes across the State; for tourism, with a prohibition on using them by any local town for anything else. The truth is we have very little revenue, very few opportunities to increase revenue and a lot of responsibilities.

It is often said that Town Council has a toolbox with one tool inside (real estate taxes) and it is a dull and poorly honed tool; but that is the only tool given to them by the laws of Commonwealth of Pennsylvania.

Utility Rates

Most of the Borough's utilities are on sound fiscal footing. The Electric Department has seen significant growth through the aggressive management of our wholesale electric costs. The Sewer Department is working diligently on controlling costs to maximize the existing revenue from our customers. The Water Department needs a very small rate increase this year; the first since 2001 (sixteen years without a rate change). The Gas Department has the lowest residential heat rate in the State of Pennsylvania, and successfully manages its finances. The Storm Sewer Department needs no rate change in 2018.

This budget includes no rate changes for natural gas, sanitary sewer, storm sewer, sanitation, or electric. This budget includes a very small rate increase for water. This budget contemplates that a mid-year 2018 increase in the sanitation rate may become necessary based upon costs associated with recycling.

The cost of disposing of bulky waste and electronic waste continues to rise. This may necessitate a mid-year Sanitation Rate adjustment sometime in 2018.

So why can't we just take utility money and pay for police officers and firefighters? Because the Borough cannot wholesale move funds from utilities, which are kept in separate accounts, to the General Fund to pay for fire, police or parks. Nor would this be fair to utility customers. Also, the Electric Department and the Gas Department already make a Payment in Lieu of Gross Receipts Taxes (PILOTs) to the General Fund. If these two departments were private corporations, they would pay taxes to the Commonwealth, as such, they are tax exempt. So instead, they pay their taxes to support your General Fund (police, fire, ambulance, highway, and recreation) activities. State law does not allow the Sewer Department to make similar payments. We could ask the Water Department to pay taxes but we have not done so in years.

Types of Taxes Allowed for Boroughs under State Law

Real estate taxes	<i>Various limits on type, size and use – may be changed once per year</i>
Deed Transfer Tax	<i>Set at maximum since 1987</i>
Earned Income Tax	<i>Set at maximum since 1965</i>
Local Services Tax	<i>Set at maximum since 2007</i>
Mercantile/Privilege Tax	<i>Prohibited if not adopted by 1988</i>
Amusement Tax	<i>Vending machine tax seen as nuisance in today's environment</i>

There are no other types of taxes allowed under State Law.

What of the Police Tax in 2018?

Regionalism can take many forms. In our area, Chambersburg is the only municipality with a local police department. It is a professional and successful law enforcement organization. In 2016, Town Council appointed a new Police Chief. Roland Camacho joined the Borough in mid-2016; a highly qualified law enforcement professional, he replaces Chief David Arnold who unexpectedly decided to retire in early 2016. In 2018, it will cost additional funds to operate a modern police department, but unlike our friends in the Pennsylvania State Police, the Chambersburg Police Department plays a much more proactive role in public safety within the corporate boundaries of the Borough of Chambersburg.

Many township residents have no idea that they have no local police in their community. I have nothing but respect for the Pennsylvania State Police, but they are not a local police force and they cannot provide the exact same response or services provided by the Chambersburg Police Department.

Until 2014, 100% of the real estate taxes collected by the Borough of Chambersburg were used exclusively to support the Chambersburg Police Department. In 2014, a small share was added to support the Chambersburg Emergency Services Department. All the real estate taxes collected within the Borough are used exclusively for the Police Department and to support the operations of the Chambersburg Emergency Services Department; none of this revenue is used to support any other department or operation. No real estate taxes are used for highways, streets, code enforcement, parks, or any other

employees such as the Borough Manager, or any other operation or utility of the Borough other than public safety.

Perhaps this explains why Greene, Guilford, Letterkenny and Antrim townships have no local real estate tax. And still, the Borough does not collect enough Police Tax to pay for the cost of operating the Police Department. So to balance the budget, some undesignated revenue, above and beyond the Police Tax, is used to supplement the Police Tax and pay for the costs associated directly with the Police Department. Every dollar of undesignated revenue used to close the gap between the Police Tax and the Police Department is one less dollar that can be used for parks or recreation, highways or streets, or other functions such as economic development or new initiatives in community development.

For the 2016 Budget, Town Council raised the Police Tax from 21 mil to 23 mil. **In this 2018 Budget, Council is being asked to raise it from 23 mil to 24 mil.** This represents a 4% increase spread over two fiscal years (2017 and 2018).

Police Department Budget	2017	2018
Estimated cost of operations	\$5,162,275	\$5,295,920
Reimbursement from CASD for School Crossing Guards (estimated)	-\$44,000	-\$53,000
Estimated Yield from Fines and Fees	-\$16,500	-\$15,500
State Grant for Police Pension Costs (grant shifted from utilities)	-\$312,001	-312,001
<i>Subtotal</i>	\$4,789,774	\$4,915,419
Tax Rate	23 mil	24 mil
Revised estimated yield of Police Tax (including tax liens & donations)	\$4,377,500	\$4,629,000*
<i>Estimated Expenses over Revenue</i>	-\$412,274	-\$286,419

To be covered by miscellaneous revenue in the General Fund

* - Difference includes tax increase and additional yield from prior year tax collections

As was pointed out in the 2017 Budget, it was impossible to avoid a 1 mil Police Tax increase in 2018.

At some point the Police Tax should pay 100% of the cost of operating the Police Department. Undesignated revenue, which could be used for other worthwhile programs, should not be used to balance the Police Department budget. It is always better to have a little extra money in the Police Budget, than plan on a deficit and hope for assistance.

Please keep in mind that we are operating the Police Department with very little margin for error. Unforeseen costs such as a major detective caseload, a major public safety event, additional unforeseen overtime, additional training, or adding more employees in advance of other future retirements, can easily throw the Police Department budget into a more unstable place.

What of the Fire Tax in 2018?

The Borough of Chambersburg once had no Fire Tax. In 2014, a so-called neutral arbitrator imposed upon the Borough and the International Association of Fire Fighters Local #1813 a labor pact (the infamous “Kasher Decision”). Town Council was forced to add a Fire Tax. That tax was set at 2.5 mil and remained unchanged through 2017. In exchange for this tax, and implementing the Kasher Decision, there was relative labor peace for the years following this decision.

In May 2017, the Borough and the International Association of Fire Fighters Local #1813 reached a negotiated labor deal thereby avoiding arbitration. We were able to avoid the cost of arbitration (lawyers, expert witnesses, and the Borough paying 100% of the arbitration panel expenses) by accepting a compromise. On Wednesday, May 3, representatives of the fire union executed a landmark proposed labor contract to fix the wages and benefits between the Borough and our professional fire fighters for the years 2017 through 2021.

This five year contract includes sweeping organizational changes sought from Borough employees for a generation.

First, the agreement radically changes the Fire Department work schedule. The new agreed upon work schedule will lower the total number of hours worked by fire fighters (without impacting their annual compensation) but forces them to work 12-hour work shifts rather than the current 24-hour work shifts. For a variety of reasons, 12-hour work shifts are far superior in both productivity and deployment. Further, the department personnel will be divided into 4 squads rather than 3 squads, each with their own Captain.

As a result, and impacting the budget, the Borough will be hiring qualified part time firefighters to work on our two ambulances as well as supplementing fire suppression operations. This budget includes sufficient resources to hire and equip these part timers. It also includes an expectation that the revenue that they generate will pay for all their costs.

By January 2018, the Borough will be increasing the number of firefighters from 21 employees to 24 employees (not including the 2 Fire Chiefs). Finally, we will be adding one additional captain.

The proposed contract freezes all benefits for pension, health insurance, etc. to 2017 levels and maintains employee financial contributions to all categories. Also, the contract includes 1.95% per year cost of living increases in each of the five years of the contract. Council approved this pact after it was said that we think this had been very successful negotiations. Recall, the last negotiations ended in horrible binding arbitration with Richard Kasher deciding the terms and conditions for the last contract.

Instead of last time, the Borough reached a fair agreement, but not without a cost. To add the required 3 firefighters and promote 1 additional captain, this approved contract will require a Fire Tax increase. In order to pay for this agreement, the Fire Tax will need to cover the new costs beginning in 2018.

Council could not adjust the Fire Tax in the middle of a fiscal year when they approved the labor pact. Council will need to address the impact of this agreement in the 2018 Budget.

Town Council has not adjusted the Fire Tax since its inception in 2014, but in light of the new labor agreement, Council is being asked to raise it from 2.5 mil to 3.0 mil and to add a separate 0.5 mil Ambulance Tax. This 1 mil increase will be used to offset the wages and benefits of firefighters and the costs associated with Basic Life Saving (BLS) ambulance service.

This is only the second increase in the Fire Tax ever. Hopefully, it will be many years until another is needed. However, a warning: if the cost of operations continues to increase, there will be a need for additional Fire Tax increases in the future.

The long term funding issue of the Chambersburg Emergency Services Department is not identical to the issue of the Chambersburg Police Department. The main difference is that the Emergency Services

Department brings in significant revenue. Specifically, the Fire Department is a regional provider of Basic Life Support (BLS) ambulance service inside the Borough and in parts of the surrounding townships. While less than 50% of ambulance invoices get paid (and mostly by insurance), those payments are significant. In addition, the Emergency Services Department acts as the Borough’s Fire Code safety inspection service. Done on a tri-annual basis for most commercial businesses (and annual basis for some types of businesses), this service results in fewer fires or loss of life and provides some income for the Fire Department.

While the revenue from the ambulance service and the Fire Code safety inspections is not enough to pay for the cost of operating the Emergency Services Department, this and the Fire Tax combined are counted as a very respectable effort to close the gap in costs. The balance of the Emergency Services Department operating expenses is likewise closed by undesignated revenue above and beyond the Fire Tax. Every dollar of undesignated revenue used to close the gap between these revenues and the Emergency Services Department is one less dollar that can be used for parks or recreation, highways or streets, or other functions such as economic development or new initiatives in community development.

	2017 Budget	2018 Budget
Fire Code Permits & Fees	\$50,000	\$65,000
Contributions For Ambulance Service	\$48,000	\$45,000
Ambulance Service Receipts	\$1,165,000	\$1,598,465
Ambulance Club Membership Fees	\$126,000	\$112,400
<i>Total</i>	\$1,389,000	\$1,820,865

In 2017, Greene Township elected to remove itself from the intermunicipal fire agreement. There is little net impact from this decision as Franklin County still dispatches the closest available ambulance regardless of any intermunicipal agreement. The main impact is now Greene Township residents are responsible for the \$50 out-of-borough fee we charge for those ambulance calls rather than the township government, which used to cover that expense on behalf of its residents.

It is anticipated that keeping the second Chambersburg ambulance in service, staffed with part time firefighters, will result in a significant increase in ambulance service receipts. This will have a very beneficial impact on the budget if realized.

The need for an ambulance tax of 0.5 mil is to cover the expenses related to the full time firefighters, who also ride on the first ambulance, and is not connected to the part time employee program or the expansion of the activities of the second ambulance.

How much does 1 mil of real estate tax yield in 2018?

Total assessed value of taxable real estate inside the Borough for 2018 is estimated to be \$202,214,800; up very slightly. Therefore, the cash value of 1 mil would equal \$202,215. However, when factoring in our average collection rate for any given year, we should expect that same mil to yield \$188,060. This difference is a result of the average amount of taxes remitted on time, annually, versus the total that is levied.

So for budget purposes, **1 mil is equal to approximately \$202,000 in cash.** As explained, if you assume the standard percentage of tax payers will fail to pay their taxes, 1 mil would equal \$188,000 in cash. If you assume some old outstanding tax liens from previous years may pay their debts in 2018, 1 mil might equal \$202,849 in cash. In 2017, due to old tax liens from previous years, the Borough anticipates earning \$204,114 in cash per 1 mil. The value of a mil is therefore not precise.

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Estimated</u>	<u>2018</u> <u>Estimated</u>
Police Tax Yield	\$4,599,628	\$4,714,503	\$4,700,000	\$4,931,000
Mil	21	23	23	24
Fire Tax Yield	\$478,947	\$509,604	\$504,898 ¹	\$589,900
Mil	2.5	2.5	2.5	3
Ambulance Tax	-	-	-	\$95,100
Mil	-	-	-	0.5
Recreation Bond Tax	-	-	-	\$570,900
Mil	-	-	-	3
Value of 1 Mil	\$216,110	\$204,867	\$204,114 ²	\$202,849
Est. Single Family House Tax				
Police Tax	\$351.45	\$388.63	\$388	\$409
Fire Tax	\$41.84	\$42.24	\$42	\$51
Ambulance Tax	-	-	-	\$9
Recreation Bond Tax	-	-	-	\$51

The Average Single Family Home in Chambersburg will see an increase of about \$132 per year or \$11 per month in real estate taxes if this budget is approved.

¹ The rebate will be at least \$487,000 regardless of how much actual tax revenue is collected – We generally only collect 93% of levy

² Not a precise measure as the value changes every year due to the assessed value of real estate – use for planning only

What of the Utility Rates in 2018?

Most of the Borough’s utilities are on sound fiscal footing. The Electric Department has seen significant growth through the aggressive management of our wholesale electric costs. The Sewer Department is working diligently on controlling costs to maximize the existing revenue from our customers. The Water Department needs a very small rate increase this year; the first since 2001 (sixteen years without a rate change). The Gas Department has the lowest residential heat rate in the State of Pennsylvania, and successfully manages its finances.

This budget includes no rate changes for natural gas, sanitary sewer, storm sewer, sanitation, or electric. This budget includes a very small rate increase for water. This budget contemplates that a mid-year 2018 increase in the sanitation rate may become necessary based upon costs associated with recycling.

Water rate increase proposal:

What does a 1 cent increase in the Water Rate mean?

- The average residential customer uses 185 gallons of water per day
- This usage equates to 75 “units” per month (1 “unit” = 74.8 gallons)
- 2017 usage charge: \$.12/unit
- 2017 average monthly billing: \$15.00
- 2018 usage charge: \$.13/unit
- 2018 average monthly billing: \$15.75



Utility	2017 Cost	2018 Cost	Last Changed
Electric	\$100.90 per month	\$100.90 per month	2014 (lowered)
Water	\$15 per month	\$15.75 per month	2018
Sewer	\$29.50 per month	\$29.50 per month	2012
Gas	\$631 per year	\$631 per year	2013
Sanitation	\$18.75 per month	\$18.75 per month	2016
Storm Sewer	\$4	\$4	2017

Chambersburg will still have the lowest composite residential utility monthly bill in Pennsylvania.

Budget Goals 2018

This budget talks a great deal about the twenty-first century municipality. I believe that local government must find ways to explore new ways to be an outstanding model municipality. We have always prided ourselves on being a business-like municipal government and using entrepreneurial methods from our utility operations to encourage private investment and private economic growth in Chambersburg and the surrounding region.

I want to see our downtown blossom with private investment, real estate redevelopment, more stores, more offices, more places to live; all as a result of making Chambersburg a safe, clean, green, and healthy place to live and work. I embrace the growing diversity of our community and the economic and cultural excitement that this can bring to our hometown.

I know that these aspects are all interrelated. That the fiscal stability of our municipal government is directly related to the macroeconomic factors that influence the local economy; that the local economy is directly related to our entrepreneurial methods of managing local government; that our utility operations encourage private investment and private economic growth; that our downtown will blossom with private investment; and that we will continue to explore ways to expand this success in a regional way.

Chambersburg remains a unique community both in the complexity of our impact on our local economy as well as the size of our municipal government. No other local government plays as significant a role in the macroeconomic factors that influence the local economy as Chambersburg Borough. This is because our utility departments drive the cost of operating for local businesses and other government units throughout the Borough and also the regional area. It is not always appreciated, but our sound fiscal management not only frees our citizens from the burden of high utility rates, but also frees our local employers to hire more workers and our local institutions, such as the Chambersburg Area School District and Chambersburg Hospital, to control their cost of operations and their need for revenues.

I am often shocked when others decide to locate or build facilities outside of Chambersburg Borough. I think they are missing much in the calculation. Not only do we provide outstanding and professional police and fire services to protect homes, business, schools, and medical facilities, but we also have the lowest composite utility rates in Pennsylvania. This is not to insult our neighbors because we support them and encourage them in every way possible. The volunteer fire companies and Pennsylvania State Police are all fine organizations. Further, we are both the water supplier and sanitary sewer receiver of much of the regional flow. However, in a purely economic comparison, placing a facility inside Chambersburg is likely to provide better, more reliable, and more cost effective municipal services than anywhere else in Pennsylvania. We do not do a good enough job delivering this message.

In 2017, Chambersburg began moving past our three big infrastructure projects (the \$39 million reconstruction of the J. Hase Mowrey Regional Wastewater Treatment Plant, the construction of a \$9.75 million utility addition on City Hall, and the construction of a \$7.5 million Aquatic Center at Memorial Park). We are intending to focus on three goals to realize our objective in becoming a Twenty-First Century Municipality:

Goal A – Planning, Preservation, and Citizen Engagement

Goal B – A Safe, Clean, Green and Healthy Community

Goal C – Finishing Municipal Construction Projects Reshaping our Community

Goal A - Planning, Preservation, and Citizen Engagement

1. Begin the multi-year process of updating the Borough's Comprehensive Plan

Over the course of 2007 and 2008, the Borough of Chambersburg led a comprehensive planning process that resulted in the November 2008 adoption of a new Comprehensive Plan. The Comprehensive Plan (Comp Plan) was developed through a collaborative planning process that integrated technical analysis with community input. The Comp Plan provides a vision for the future with a planning horizon of 20 years addressing community enhancement and development/redevelopment opportunities within the Borough.

The Plan was developed using information, analysis and conclusions from research of current Borough programs, services and policies, existing conditions, analysis of build-out and summary of community input. The Comp Plan builds upon current Borough plans and policies in effect in 2008, including but not limited to the Franklin County Comprehensive Plan, Pennsylvania's Keystone Principles & Criteria for Growth, Investment & Resource Conservation and Pennsylvania Municipalities Planning Code (MPC) requirements.

The Comp Plan includes elements such as:

- an explanation of plan purpose, methods and planning process;
- summary of community input;
- description of community development policy with plan goals and objectives;
- identification of Special Planning Districts;
- a Downtown Revitalization Plan;
- overview of the Borough's Elm Street Neighborhood Revitalization Strategy;
- a Future Land Use Plan;
- a Future Transportation Plan;
- Community Facilities, Services and Utilities Plan;
- a Housing Plan;
- an Economic Development Strategy; and
- Implementation Plan

Beginning in 2018, and lasting into 2019, this 2007-2008 Comp Plan will need to be updated.

According to Denny Puko, from the PA DCED Governor's Center for Local Government Services, creating a new Comp Plan must follow the basic guidelines of the State Law, the Municipalities Planning Code; but, within that code, there exists flexibility to develop a creative comprehensive examination of the municipality. The Municipalities Planning Code (MPC) is the enabling law that gives local governments the powers and procedures for planning, zoning, subdivision and land development. It also enables local governments to create planning commissions, departments and hire staff. The MPC is not a comprehensive plan template.

According to Michael Chandler in his analysis "Preparing an Implementable Comprehensive Plan", community planning is a part of a continuum of community action, not a snapshot in time. An "implementable comprehensive plan" is a plan for innovation and action to better the community. This is the type of plan that I am recommending Council explore in 2018.

Michael Chandler is a planning consultant based in Richmond, Virginia. He is a former Professor and Community Planning Extension Specialist at Virginia Tech in Blacksburg, Virginia, and co-founder of the Virginia Institute for Planning Commissioners. Chandler has for many years conducted planning commissioner training programs across the country, and is a frequent speaker at planning workshops.

According to Mr. Chandler “The ten questions that follow should help ensure that when your commission develops -- or updates -- the comprehensive plan, you end up with an implementable plan that will improve the quality of life enjoyed by residents of your town, city, or county.”

1. Is the plan realistic?
2. Is the plan comprehensive? ...
3. Is the plan specific? ...
4. Is the plan linked with related functions? ...
5. Does the plan link public and private interests? ...
6. Is the plan citizen-focused? ...
7. Is the plan understandable? ...
8. Is the plan problem- and solution-specific? ...
9. Is the plan change-specific? ...
10. Is the plan current? ...

The goal is to develop this plan that provides action and results for our community.

Planning is part of a continuum

- Problems
- Needs
- Opportunities

- Problems getting solved
- Needs being met
- Opportunities pursued



Comprehensive Plan

Community is dissatisfied, restless, concerned for the future

Community is taking action, moving in new directions, making improvements, achieving its vision

2. Use Citizen Engagement and Public Outreach to Involve the Community in the Planning Process

The goal is to nurture a new Comp Plan with public policy sufficiently specific to be tied to governmental action. A comprehensive plan is a roadmap to policy-making and actions to be taken upon completion of the planning process.

According to Richard Burby in “Making Plans that Matter, Citizen Involvement and Government Action”, “... stakeholder advocacy is the critical factor in moving ideas forward from proposals made in plans to actual actions undertaken by governments.” Citizen engagement is not just a buzz word, but a process to insure that our Comp Plan does not end up sitting on a shelf. Burby said “With broad participation in plan making, planners develop stronger plans, reduce the potential for latent groups who oppose proposed policies to unexpectedly emerge at the last moment, and increase the potential for achieving some degree of consensus among affected interests.”

Our framework, like many other communities, will include copious citizen outreach. Each planning objective will commence by asking the community questions that all can answer like, “*What do you want to see in your neighborhood?*”

The Borough will develop ideas and concepts from grassroots engagement with residents, social organizations, neighborhood groups and local businesses. The Borough will ask the community the broader policy questions, compile public input on current conditions and desired goals; then, develop ideas and solutions. The ideas and solutions will first be developed by the community at large, rather than Town Council, its advisory boards, and Borough staff. Some previous questions asked or feedback sought includes, but are not limited to:

1. What uses do you want in your neighborhood?
2. How would you use public resources to improve community transportation?
3. What types of business should be located in each area?
4. How would we solve the problems you identify in our community?
5. What are the factors that you would be willing to see government change?

The format could be a three part approach. At times, all three steps may be accomplished in a single session. Other times, these steps may take multiple sessions to complete. The generalized steps include the following:

1. Scoping Meeting – Ask the community the question and identify prioritized issues and opportunities
2. Develop Ideas and Solutions – these are to be developed collaboratively
3. Agree on Preferred Ideas and Solutions – develop consensus around results

We need to focus on relevant, real community issues. An assessment of community issues should scope beyond the “conventional formula”. We should get participation, not survey the community for generation of information/data that is not particularly relevant.

We need to use neighborhood meetings, social media, and interactive digital polling, to access community feelings on these issues.

3. Incorporate Other New And Existing Plans Into An Overall Action Plan For Our Community

The Borough of Chambersburg has been exploring a series of other plans, which are either completed or in development, which can be rolled together into a new comprehensive planning process. These plans include, but are not limited to:

- Downtown master planning
- Elm Street neighborhood strategic planning
- Long range transportation planning
- Curb and Sidewalk Master Plan/Map
- Official Map of Future Transportation Needs
- Bicycle and Pedestrian Master Plan
- Retail Recruitment and Retention Plan
- Side Street and Alley Development Plan
- Storefront Protection Plan
- Housing Rehabilitation Plan
- Recreation Master Plan
- Smart City Initiatives and Complete Streets Policies

Some of these documents exist and others need to be created or updated to be current. The goal would be to create an implementable Comprehensive Plan that addresses the goals of each of these planning efforts.

The Borough should explore whether we can incorporate the principles of New Urbanism into our downtown: No buildings less than two inhabitable floors, no residential uses on first floor unless townhouse single family residential use, require stoops and steps (and ADA), require street wall, no parking lots or yards allowed on street side unless behind barrier (i.e. fence, hedge, etc), require public creek access, etc.

The Borough needs to explore three areas that are controversial as a part of this process:

- A. Historic preservation and the limitation on uses of private property to protect their history
- B. Creating a downtown improvement district and limiting the use of downtown buildings and forcing downtown property owners to pay for downtown improvements
- C. Setting community aesthetic standards in certain neighborhoods and forcing private property owners to obtain permission before an Architectural Review Board before making alterations that impact neighborhood aesthetics

These issues limit property owners in favor of community standards with which they may not always agree. They cause extra costs but also raise property values.



4. Public Outreach in the Elm Street Neighborhood

In 2015, Downtown Chambersburg Inc. (DCI) completed their updated Downtown Master Plan. This document was completed with a generous grant from the Borough of Chambersburg and several other donations from area corporations and organizations. The DCI plan will become the basis for DCI to apply to the Pennsylvania Department of Community and Economic Development (DCED) for certification of the downtown as a part of the Keystone Communities program. Town Council needs to support this effort with in-kind participation in the program.

In 2017, it is envisioned that the Elm Street neighborhood and our community partner, Building Our Pride in Chambersburg (BOPIC), will undertake a similar process to update the Elm Street Neighborhood Plan.

Inspired by the widespread, positive impact of the Pennsylvania Main Street program, which is a state wide program focusing on the central business core of neighbors, the Commonwealth developed a similar, integrated approach to revitalization of Pennsylvania's older residential areas bordering Main Streets and central business districts called the Elm Street program.

Chambersburg has historically been one of the most successful Main Street program and Elm Street program participating communities. Hundreds of thousands of dollars has been passed through the Borough and expended by our community partners (Downtown Chambersburg Inc. for the Main Street program and Building Our Pride in Chambersburg for the Elm Street program) for projects throughout the community.

The Pennsylvania Keystone Communities program is the current amalgamation of the Main Street and Elm Street programs.

BOPIC will complete an Elm Street Neighborhood Plan with a generous grant from the Borough of Chambersburg. The BOPIC plan will become the basis to apply to the Pennsylvania Department of Community and Economic Development (DCED) for certification of the Elm Street neighborhood as a part of the Keystone Communities program. Town Council needs to support this effort with in-kind participation in the program. The hardest challenge for both DCI and BOPIC will be after certification when both must develop a model of sustainability that demonstrates that they can administer their programs without Borough financial support.

Goal B – A Safe, Clean, Green and Healthy Community

1. *Explore Pedestrian and Bicycle Improvements & Healthy Communities Design Initiative*

In 2017, the Borough of Chambersburg completed the Pedestrian and Bicycle Improvements Plan. The plan recommended the creation of new master plan for all future sidewalk installations, pedestrian street-crossing safety enhancements, development of a network of bicycle routes to include extension of the existing Rail Trail and connections between the network and existing public areas such as parks, downtown, community centers, government facilities and streams, and creation of a public education campaign designed to encourage walking and bicycling as alternative modes of transit, and at the same time, making those activities safer. The plan recommended:

- Expanding the Rail Trail
- Creating bicycle friendly connections to places of interest and commerce, for example Memorial Park, to Downtown and Third Ward to Norland Avenue
- Review current policies on sidewalk use for bicycles
- Look for opportunities for bicycle/pedestrian “shared use” when expanding or re-configuring sidewalks or adding bicycle lanes to existing streets
- Developing bicycle friendly areas in existing recreation facilities
- A bicycle self-guided tour of Chambersburg
- Bicycle furniture, public drinking fountains, and/or bicycle rental resources

This plan addresses factors as they relate to pedestrian and bicycle travel and recreation within the Borough as well as considers opportunities for connection to the surrounding region. The plan also considers Complete Streets Policy adoption that result in a comprehensive and integrated network of transportation with connections to recreation facilities that are safe and convenient for people of all ages and abilities traveling by all modes including pedestrians and bicycles.

Local Complete Streets Policy shall provide:

- Reference to a Complete Streets Policy as part of the goals in the Comprehensive Plan, Neighborhood Plans, Transportation Plan and other plans and implementation strategies.
- Smart Growth land use policies that encourage bicycling, pedestrian and transit trips.
- Bicycling and walking facilities incorporated into all new development, redevelopment and transportation projects unless exceptional circumstances exist.
- Sidewalks, shared use paths, street crossings (including over and under-crossings), pedestrian signals, signs, street furniture, transit stops and facilities, and all connecting pathways shall be designed, constructed, operated and maintained so that all pedestrians, including people with disabilities, can travel safely and independently along, within and across corridors.
- Safe routes for children to and from school.
- Better access to employment and educational opportunities in all neighborhoods regardless of income or ethnicity as equitable transportation solutions.
- Facilities designed to the best currently available standards and guidelines to provide:
 - Vehicular speeds and congestion compatible with the character of the neighborhood.
 - Usability and safety of well-maintained on/off-street bicycling/pedestrian facilities.
 - A well interconnected street network.
 - Intersection design addressing safety and convenience for bicyclists and pedestrians.

- Quality, safe and convenient bike parking options at destinations community-wide.
- Departmental policies, staff training program, policy checklist and compliance procedures/performance measures.
- Education and public awareness program for the traveling public, bicyclists and pedestrians.

National studies indicate that the way we design, build and retrofit our neighborhoods affects our physical and mental health. Decision-makers must consider options that promote walkability, bikeability and livability such as:

- Provide adequate public facilities such as parks, bike trails, recreation centers and outdoor plazas that give people a place to be active and encouraging outdoor physical activity.
- Finding creative ways to address health issues through the design and retrofit of neighborhoods and streets.
- Improve the health of vulnerable populations and access to health care.
- Ensure that sidewalks and streets are in good repair and streets are safe for pedestrians and bicyclists.
- Offer more healthy and affordable food choices readily available and accessible to all neighborhoods.
- Assure land use policies support issues of healthy retail, farmers markets, urban agriculture, restaurants and transportation.
- Incorporate crime prevention through environmental design (CPTED) standards into ordinances and design standards where appropriate to create an environment that promotes safety. Feeling safe in your surroundings plays an important role in mental and physical health.
- Establish a Good Neighbor guide that provides strategies for becoming a good neighbor to other residents and adjacent businesses as well as becoming a partner to local government.
- Create a welcoming and friendly environment through social events, citizen engagement and leadership skills.
- Promote environmental stewardship and protection with residents, businesses, developers and government.
- Adopt a complete streets policy and amend ordinances and design standards to require public and private investment comply with this policy.
- Create corridors that provide safety, accessibility and mobility for multiple forms of transportation.

The next step in this process is to appoint a Pedestrian and Bicycle Advisory Committee and set about ranking and exploring these initiatives, the funding opportunities and the priorities for the community.



2. Sustainable PA Community Certification

In 2014, the Pennsylvania Municipal League (PML), with whom the Borough of Chambersburg is a member, began the Sustainable PA Community Certification Program. The certification acknowledges the steps taken by municipalities to achieve sustainability. It is designed to provide further reinforcement—and the inspiration (and funds) to go even bigger. That recognition goes a long way: Pennsylvania municipalities that are distinguished in applying sustainable policies in order to advance community prosperity while reducing carbon footprint get kudos, support and even grant money to expand programs. The program also serves as a mechanism for sharing best practices for creating a more sustainable Pennsylvania.

In 2016, the Borough formed a partnership with the Shippensburg University Center for Land Use and Sustainability. The Center's vision is to become a nationally recognized interdisciplinary center that leverages the expertise of faculty, staff, and students to promote sustainable land use, economic development, and communities at local, regional, and global scales. The evaluation is based on 130 criteria in the following nine categories:

- Governance and Community Engagement
- Healthy Communities
- Diversity, Equity and Inclusion
- Education
- Energy Use, Conservation and Green Building
- Environmental Stewardship
- Housing
- Land Use and Transportation
- Local Economy

The Sustainable PA Certification is broken down into five categories: platinum, gold, silver, bronze and associate, which are meted out according to points earned based on criteria met at a specific point in time when submitted for review or updated. Previously, the certification was only available to the southwest region of the state, but in 2014, the program was expanded to include all municipalities across Pennsylvania through a partnership between Sustainable Pittsburgh and PML.

In 2017, the Borough of Chambersburg was recognized at the Gold level of certification for meeting the program's rigorous performance criteria which tracks 131 policies and practices that define a sustainable community.

"We are delighted to see the Borough of Chambersburg distinguished among local governments that are leading the way in applying sustainability to both their operations and management as well as within the community," said Anne McCollum, Director of Training and Development, Pennsylvania Municipal League.

In 2018, the Borough of Chambersburg will begin to implement policy and program changes to be consistent with the goals of the Sustainable PA Community Certification Program.

3. Expand Post-Construction Stormwater Management to Prevent Pollution in Our Streams

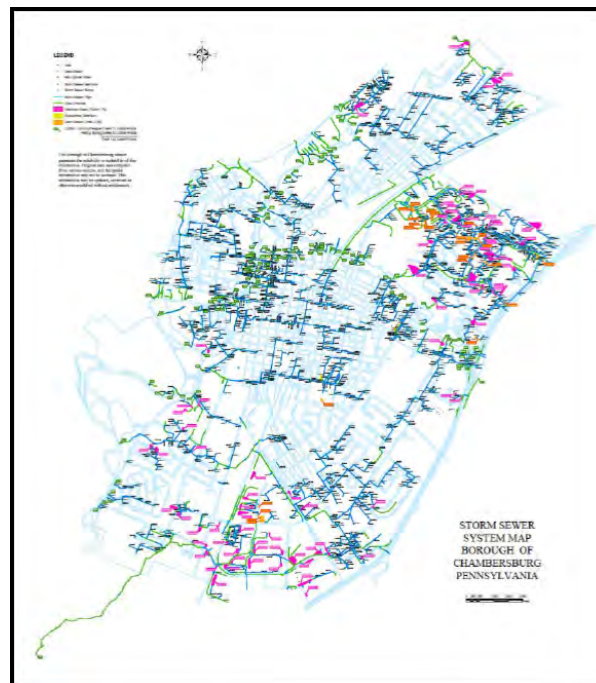
2018 will mark the fourth year of existence of a Municipal Separate Storm Sewer System (MS4) utility; one of the first such municipal utilities in the Commonwealth of Pennsylvania.

Our storm sewer utility allows Chambersburg to better manage stormwater by creating a designated fund for stormwater management, Federal mandates and system upgrades. The storm sewer utility provides personnel to be responsible for compliance with the MS4 Permit’s “Minimum Control Measures”. Secondly, beyond MS4 Permit administration, there are other important program components that our utility offers. Like a water or sewer utility, a storm sewer utility generates revenue through user fees that will eventually be based on the amount of stormwater generated on a property; which is determined by an impervious surface calculation.

The last thing we need in Franklin County is three, four, or five separate storm sewer utilities. We do not need to have as many storm sewer utilities as we currently have water systems or sanitary sewer systems. We need to encourage intermunicipal cooperation. In 2018, the Borough will begin working with Hamilton Township to migrate this program beyond the borders of the Borough of Chambersburg.

This budget encourages other MS4 Boroughs and Townships to partner with Chambersburg in the same way.

These services include: public education and outreach on stormwater impacts, illicit discharge detection and elimination, post-construction stormwater management in new development and redevelopment, pollution prevention and good housekeeping, development of storm sewer system maintenance needs and establishment of capital improvement plans, and monitoring and modeling of stormwater system flows to the local creeks



Chambersburg Storm Sewer System

4. Expand Fire Safety Programs into the Townships

In 2018, we should continue to push my proposal that Hamilton, Guilford, and Greene Townships adopt the International Fire Code and contract with the Borough ES Department as a third party Code Agency for Commercial Fire Code Inspection Services. This would be just like when the townships adopted the Uniform Construction Code in 2004 and contracted with Commonwealth Code Inspection Services (CCIS) to provide third party Code Agency services for those codes.

In 2015, the Borough and most of the townships shifted their third party Code Agency services from Commonwealth Code Inspection Services (CCIS) to the Pennsylvania Municipal Code Alliance (PMCA) through a Request for Proposals (RFP) process and deliberation of who was the best contractor.

Yet still, to date, no agencies in any of the townships are providing commercial fire code inspection. The Volunteer Fire Companies generally are unequipped to do inspections. Although PMCA can do these inspections, we have discussed letting our fire department, where every firefighter is a certified code inspector, do these inspections on a systematic basis. I believe that PMCA would support this plan.

Beginning in 2015, the Borough updated our local Fire Law, written by Assistant Solicitor Welton Fischer, and adopted the new International Fire Code. In the Borough, businesses must be inspected (some annually & some tri-annually) for code violations. We believe that this is a big fire prevention program, in that it actually prevents fires, saves lives, and property. In the Borough, the ES Department charges businesses for this important inspection program (revenue goes to support only inspections and prevent fires). In many cases, the businesses' property insurance may be reduced because of these inspections.

It is our hope and desire that the townships will contract with the Borough to expand our successful fire code inspection program to township businesses at no cost to their taxpayers. As with inside the Borough, the townships businesses would pay for the program. The businesses and the community would be safer.

We cannot believe that the townships would not support the adoption of systematic Fire Code inspection with the goal of preventing fires, saving lives, and property. In addition, part of the inspection fee would be shared with the local volunteer fire company responsible for protecting each business. That provides a further incentive to establish this program.

It would take 6 to 8 months to negotiate a program – only the townships can adopt the program and set the fees. The portion of revenue collected, which would be shared with the townships, can be decided during discussions. This important new ES Department program will begin with a meeting with stakeholders to explore how this program may function.

Goal C – Finishing Municipal Construction Projects Reshaping our Community

1. Moving into an Expanded City Hall

In July and September 2013, the Borough of Chambersburg Water Department took ownership of the properties adjacent to City Hall, 220 E Queen Street and 216 E Queen Street respectively. The acquisitions were for the purposes of planning for a potential Utility Departments' addition to City Hall.

In 2014, SGS Architects Engineers, Inc. of Carlisle Pennsylvania performed a Needs Analysis where they evaluated City Hall and the Police Annex for future office space needs of the Borough. That Needs Analysis was presented to Town Council in December 2014. The conclusion of the Needs Analysis was that the Borough utility departments, and more importantly the utility support departments, were clearly out of space in City Hall.

The first part of City Hall, the clock tower, was built in 1830 and survived the Burning of Chambersburg. A series of additions expanded the clock tower by adding pieces onto the building. In modern times, a major renovation was done in 1957, when much of the north part of City Hall was constructed or reconstructed. Then, in 1971, the Police Department and Council Chambers addition was added to the 1957 structure. That addition was 46 years ago. Since then, other than regular maintenance and updating the windows, the building has remained unchanged. Since 1970, the population of the Borough has increased 19% and technology including surveillance cameras, high speed data lines, servers, and many more employees has been stuffed in every nook and cranny of the facility. In addition, the building is definitely not up to modern standards of building codes or light, ventilation or safety standards. Especially wrong is that our employees of the Chambersburg Police Department are crammed into the basement of City Hall's 1971 addition near the boiler room.

In 2015, a Building Committee of Town Council was formed who met and talked about City Hall and other potential sites or concepts for utility department office space needs. At the conclusion of that discussion, it was recommended by staff that Town Council proceed with the design of a Utility Departments Addition to City Hall for the Queen Street side of this building. Any talk of renovating the existing old building would be placed on the back burner while a modern addition was placed on the east side of the existing building and interconnected. That modern addition would take pressure off renovating the existing complex old building.

In the summer of 2015, the lot on the east of City Hall was cleared of the houses and their foundations.

SGS Architects Engineers, Inc. of Carlisle presented a project scope to develop a design for the efficient usage of this adjacent property. On June 8, 2015, Town Council approved undertaking the design stage to evaluate the utility departments of the Borough in terms of public access, safety, office needs, technology, parking, etc. The SGS team met and worked with the Building Committee of Town Council to insure that their vision for the addition is being met. Every detail was discussed at these meetings.

On November 23, 2015, the SGS team presented their recommended vision for a Utility Departments Addition for City Hall. Deliverables for the project included the full design of the addition, layout and construction cost estimate of \$9.25 million. The new addition doubles the size of City Hall.

On February 8, 2016 Council authorized staff to enter into phase 2 of the existing Professional Services Agreement with SGS Architects Engineers for the purpose of developing engineering, blueprints, and bid specifications for the Utility Departments' Addition to City Hall.

The bids for the project were opened by SGS on Wednesday, November 2, 2016. There were five bidders, and the bids were evaluated for compliance, and construction was awarded in early 2017 to ECI Construction of Dillsburg, Pennsylvania. It is anticipated that total construction cost of the project will be

\$9.725 million, including furnishings and a security system, which were not included in the construction bids.

Construction began in March 2017. The disruption to the City Hall property is unprecedented. We hope that Council and the public cooperate to allow us to continue to use the City Hall property even during construction. There is a plan. The drive through window may not operate well during construction. The Police Department will have serious parking problems. The public will not be allowed to park behind City Hall. The dust, dirt, traffic, noise, and crowds will be disruptive to employees and patrons of City Hall. City Hall will remain open, but folks must understand that the area will function differently during construction over the next two years.

The Borough has entered into a lease agreement with Kerrstown Square in order to relocate about 25% of the City Hall employees away from City Hall during construction. Kerrstown Square is a half a block away from City Hall, has nearby Borough owned parking, is reasonably priced, and ready for use. While moving 25% of our staff into a temporary facility is also disruptive, there is no way that this project could move forward without this temporary arrangement. The 2018 Budget includes sufficient resources for this temporary relocation.

It is anticipated the building will be completed by August 2018. We anticipate a move-in date of approximately October 1, 2018. This will be a major milestone in the history of our community. A time capsule is being assembled to mark the occasion and will be placed inside the lobby of the new addition to be opened in 100 years.

There is no doubt that building a Utility Departments' Addition for City Hall is expensive. However, if managed properly, this project, which focuses on utility uses, should cause no increase in taxes at all. Further, while it is never a guarantee, financing a building project at today's low interest rates should provide a new facility that will last the Borough at least 50 years (think back to the 1971 decision to build the Police Department and Council Chambers addition) and will be paid back by the utility departments through a mortgage on the building over a twenty-five year time frame.

This is a very significant construction project for the Borough; the first such decision in half a century. However, by living with and working in this building, and seeing the explosive growth of the utility departments and their support departments (i.e. finance, information systems, and personnel), it has become clear that this is both the most cost effective strategy and the least cost option for the Borough.



2. Grand Opening of the Chambersburg Aquatic Center

The Chambersburg Memorial Park is a 37 acre park providing several amenities. Far from the Borough's only park, Chambersburg has preserved open space throughout the community. All the community parks are listed on the Borough's website. In addition to Memorial Park, the Borough had to remind citizens that 6 acres of open space was preserved right off Norland Avenue at Parkwood Drive. The John Redding Memorial Park is an example of a new park set in our most heavily developing part of town.

The old Municipal Pool was located at 1 Memorial Drive off of Stouffer Avenue, inside the Chambersburg Memorial Park grounds. In early 2017, the pool structure was completely demolished to make way for the new Chambersburg Aquatic Center.

A 2009 pool consultant evaluation had been done by Wade & Associates. At the conclusion of that evaluation, Town Council elected to do only minor additional fixes to the facility to extend its useful life. The general feeling was that despite excellent preventative maintenance, the facility is both reaching the end of that useful life as well as no longer meeting the desired market for municipal facilities. Unfortunately, the fiscal realities of operating a municipal pool facility impacted the final decision of Town Council with respect to how to proceed at the time.

In 2015, Town Council authorized the Recreation Department to hire an aquatic engineering and design firm with sufficient knowledge and experience to assist our staff with evaluation of our existing municipal pool complex. The consultant selected, the team of MKSD architects and Councilman-Hunsaker aquatics, identified issues of technical, health, safety, and mechanical in nature, propose conceptual solutions including a variety of choices and alternatives and worked with the Town Council in preparing for a public debate on the cost-benefit of the various alternatives, which would extend the useful life of this important community asset for generations.

The old Municipal Pool was no normal pool either. Unlike a backyard pool, the old pool was a vast system of concrete and pipes as large as any big-city pool in Philadelphia or New York City.

On January 25, 2016, MKSD and Councilman-Hunsaker presented an Aquatics Feasibility Study and three alternate action plans for the renovation or replacement of the Pool in 2017 or 2018. The Study presented project goals, a feasibility process, an audit of existing conditions and options for consideration. The consultants discussed both physical obsolescence (i.e. aging facility – codes and standards) as well as functional obsolescence (i.e. definition of aquatics – user expectations of a modern pool facility). The consultants gave Council three choices: repair the existing pool facility for \$2.89 million, renovate and improve the existing pool facility for \$6.3 million or replace the entire facility with a modern family aquatic facility for \$6.9 million. The consultants reviewed the three options and on February 22, 2016, Council selected a replacement of the entire pool facility.

On March 14, 2016, Town Council dismissed any talk of a pool bond referendum vote and instead decided to move ahead with borrowing enough money through a dedicated recreation bond issue to pay for the upgrade of the pool, as well as a dozen other recreation related infrastructure projects. It was decided that the Borough would borrow \$9.75 million and that Council would levy a dedicated Recreation Bond Tax, beginning in 2018, to retire that debt. It was understood that this would be the source of the \$6.9 million to \$7.25 million needed to build a new aquatic facility and get it operational. With many other "soft" costs and changes, the project is now anticipated to cost about \$7.59 million. Council understands that this is a very expensive undertaking.

On September 19, 2016, Town Council approved the recreation bond sale for \$9.75 million. In this budget, beginning in 2018, a Borough-wide assessment of 3 mil of property tax will be needed to retire this debt. The proceeds of this sale are sitting in a dedicated account. On January 25, 2017, the Borough hired Lobar Construction to be the project contractor. Local resident, John Boozer, is the Construction Manager.

The 2018 Budget includes the completion of the new facility, the hiring of staff, and the opening. It is our hope that the new Chambersburg Aquatic Center will open on Memorial Day 2018.



SPRAYGROUND

- 1,215 SF (bather load – 48-60)
- Interactive play equipment

TOT POOL

- 715 SF (bather load – 59)
- ADA ramp entry
- Interactive play equipment
- Tot slide

ACTIVITY POOL

- 5497 SF (bather load – 458)
- Zero depth entry
- Interactive play feature
- Lazy river

LAP POOL

- 7065 SF (bather load – 515)
- Six (6) 7'-0" wide lap lanes
- Three (3) waterslides
- Waterwalk crossing activity

Total bather load = 1080-1092

In 2017, after much discussion, Town Council decided, once and for all, the new facility will be called the Chambersburg Aquatic Center at Memorial Park. In addition, a fee schedule was approved for the 2018 season. Borough residents will see no increase in the cost to attend the pool; which has not risen since 2014. Out-of-Borough guests will see a modest increase in attendance fees.



3. North Chambersburg Transportation Improvements Project Phase Four

Chambersburg Health Services (Summit Health) has engaged in a collaborative partnership with the Borough of Chambersburg and Greene Township, Franklin County, to advance a multifaceted transportation improvements project known as the North Chambersburg Improvements Project.

The North Chambersburg Improvements Project is comprised of the following four phases:

1. Extension of St. Paul Drive to connect with Parkwood Drive in the Borough of Chambersburg
2. Extension of Parkwood Drive in the Borough of Chambersburg to connect to the intersection of Kohler and Grand Point Roads in Greene Township
3. Improvements to the Norland Avenue & Fifth Avenue Intersection
4. Extension of Fifth Avenue northward to meet Parkwood Drive (NEW PHASE ADDED)

This multi-municipal, multi-faceted project will directly unleash the economic potential and improve the safety and functionality of this growing commercial corridor. The total cost of the North Chambersburg Improvements Project, in excess of \$4 million, couldn't be supported by the Chambersburg Health Services or its municipal partners alone. As a result, a grant application was submitted to PennDOT's Multimodal Transportation Fund, which resulted in an award of \$2,869,907 in financial assistance. On June 23, 2014, Town Council approved the project plan.

Summit Health is managing this construction project, which began in 2016. Three engineering firms, Dennis E Black Engineering, Traffic Planning & Design, and KPI Engineering, have teamed up to work with Summit Health to design improvements, which will eventually be dedicated to the Borough of Chambersburg and Greene Township. On November 9, 2015, Town Council approved the conceptual design of the improvements. On August 7, 2017, a second approval was authorized by Council to add the fourth phase to the original three phases scope of the project.

The Borough Engineering Department is working very closely with the selected contractors to insure that work is of a quality and specification to meet, not only PennDOT specifications, but the Borough standards of construction. This is a major infrastructure project on the Borough's northern corporate boundary, which will significantly impact current and future traffic patterns in the Borough.



Phase IV of the project will extend Fifth Avenue from Norland Avenue to Parkwood Drive.

Changes in Wages and Benefit Costs across-the-board:

On November 9, 2015, the Borough settled a new labor pact with the Chambersburg Police Officers Association (CPOA) for the years 2016 through 2020. On December 7, 2015, the Borough settled a new labor agreement between the Borough and Local #246 of the American Federation of State, County and Municipal Employees, who represent the Borough’s highway and utility workers. On Wednesday, May 3, 2017 representatives of the fire union executed a landmark proposed labor contract to fix the wages and benefits between the Borough and our professional fire fighters for the years 2017 through 2021.

It is assumed that Town Council will provide those non-bargaining non-uniform Clerical, Technical, and Management employees the same wages and benefits as agreed to with AFSCME Local #246.

As such, we have made the following assumptions included in this budget:

	<u>2017</u>	<u>2018</u>
Chambersburg Police Officers Association		
A new contract was approved by the parties in 2015		
Wages (cost of living adjustment to all steps)	+1.95% more	+1.95% more
CPOA Collective Bargaining Agreement expires 12/31/2020		
International Association of Fire Fighters (IAFF) Local #1813		
A new contract was approved by the parties in 2015		
Wages (cost of living adjustment to all steps)	+1.95% more	+1.95% more
IAFF Collective Bargaining Agreement expires 12/31/2020		
American Federation of State, County and Municipal Employees Local #246		
A new contract was approved by the parties in 2015		
Wages (cost of living adjustment to all steps)	+1.95% more	+1.95% more
CPOA Collective Bargaining Agreement expires 12/31/2020		
Clerical, Technical, and Management Employees		
These employees have no contract & this represents Manager’s proposal		
Wages (cost of living adjustment to all steps)	+1.95% more	+1.95% more

Pension Plan Reform

For the first time in generations, all non-uniform employees will have a choice, stay in the traditional government pension plan and contribute money to the plan for its fiscal health or withdraw from the traditional plan and open a new 401(k) style individual retirement account.

Federal law prohibits government employees from having 401(k) accounts. They get similar 401(a) accounts. This new option went into effect in the fall of 2016 and many employees have already switched out of the pension plan system

Conclusion

It is with great confidence that I deliver this enclosed budget. While our utility funds are in good financial condition, we unfortunately are required to make small adjustments in the Police Tax and the Fire Tax this year. It is also the year that the new Recreation Bond Tax, approved in 2016, will begin to take effect.

It was clearly stated last year that 2017 would be the last year without utility increases or tax increases. Hopefully, 2018 will see an incremental increase that will serve the Borough well into the future.

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u> <u>Proposed</u>
Police Tax Yield	21	23	23	24
Fire Tax Mil	2.5	2.5	2.5	3
Ambulance Tax Mil	-	-	-	0.5
Recreation Bond Tax Mil	-	-	-	3
Total Real Estate Tax Mil	23.5	25.5	25.5	30.5

In April 2014, Moody's downgraded Chambersburg's General Obligation credit rating from **Aa2** to **Aa3**. They stated that our financial outlook remains stable. "Chambersburg's financial position has stabilized after four years of decline, with positive operations in fiscal 2012..." They added "Significantly increased General Fund balance and growth in available reserve levels" would improve our credit rating. They added that they are looking for "Substantial growth in the borough's tax base and socioeconomic profile."

We addressed the costs of the General Fund without reliance on shifting costs to unrelated budget areas with adding additional taxes in 2016 and 2018. What Moody's will seek, is a commitment by Council to pay for the Police Department and Emergency Services Department budgets with Police Tax and Fire Tax sufficient to those needs.

In addition, we must protect our cash balances. The Electric, Water and Sewer Capital Reserve accounts are estimated to withdraw approximately \$4,652,000 in accumulated cash balances for investment in assets. The General Fund Capital Reserve will draw down at least \$36,000 in cash balances for capital investment.

While it may appear that debt should be avoided, spending cash balances on projects that will last for generations is actually not the preferred method of financing. Generally, all the operations of the Borough are well balanced.

In 2018, the Borough will have an ALL FUNDS BUDGET of \$125,274,598. In 2017, the ALL FUNDS BUDGET was \$129,150,590. This represents a 3% decrease, but the budgets were likely skewed last year by recent large construction projects, which caused temporary inflation of the budget.

In 2018, the Borough's OPERATING BUDGET will be \$108,951,291. In 2017, the Borough's OPERATING BUDGET was \$109,622,131. This represents a 0.6% decrease, but the budgets were likely skewed last year by recent large construction projects, which caused temporary inflation of the budget.

In 2018, the Borough's GENERAL FUND BUDGET will be \$14,950,500. In 2017, the Borough's GENERAL FUND BUDGET was \$13,960,225. This represents a 7% increase and is likely a realistic gauge of actual growth in the Borough's spending plan given the employment of the Police and Emergency Services Departments.

Use of Fund Balance 2017

	2018 Revenue	2018 Expenditures	Withdrawal/Deposit from Fund Balance	
General Fund	14,950,500			Balanced with increases in Fire/EMS Tax of 1 Mil (TOT 3.5 Mil) and Police Tax of 1 Mil (TOT 24 Mil)
General		1,494,480		
Highway		1,184,635		
Fire/Ambulance		4,612,540		
Police		5,295,920		
Recreation		1,481,715		
Land Use & Community Dev		657,365		
Misc Functions		223,845		
General Fund		14,950,500	-	Balanced
Electric	30,079,131	30,079,131	-	Balanced
Gas	7,781,000	7,781,000	-	Balanced
Water	3,148,180	3,148,180	-	Balanced with 1 cent rate increase
Sewer	6,346,475	6,346,475	-	Balanced
Sanitation	3,159,840	3,159,840	-	Balanced
Parking Traffic	1,869,965	1,869,965	-	Balanced
Storm Sewer	443,625	443,625	-	Balanced
Swimming Pool	1,018,795	1,739,795	-721,000	Use of proceeds from 2016 Rec Bond Remaining Aquatic Center Project (\$721k Balance Remaining)
Motor Equipment	3,217,740	2,259,800	+957,940	Addition to fund balance for future motorized equipment purchases
Engineering	476,600	476,600	-	Balanced
Stores/Warehouse	1,182,650	1,182,650	-	Balanced
Admin Services Dept	13,022,855			
Utility Addition Operations		434,690		
Personnel & Payroll		368,775		
Info Technology		939,675		
Finance/Customer Service		2,282,050		
Clerical Pool		1,097,790		
General Admin & Supplies		771,075		
Admin Cap Projects		7,128,800		Includes funds to complete construction of the New Utility Addition to City Hall
Admin Services Dept		13,022,855	-	Balanced
General Capital Reserve	1,768,186	3,501,686	-1,733,500	End of 2017 transfer scheduled: \$907k for streets, \$600k for software; plus \$262,242 from recreation bond proceeds for playground projects; and the addition of two new anticipated grants (300k + \$240k)
Storm Sewer Capital	476,464	476,464	-	Balanced
Electric Capital	845,350	1,363,350	-518,000	Use of accumulated fund balance from previous years to pay for capital improvements
Gas Capital	1,414,750	1,100,750	+314,000	Addition to fund balance for future projects
Water Capital	225,400	2,599,400	-2,374,000	Use of accumulated fund balance from previous years to pay for capital improvements
Sewer Capital	1,761,500	3,521,500	-1,760,000	Use of accumulated fund balance from previous years to pay Borough share of capital improvements
Sanitation Capital	600	600	-	Balanced
Parking Capital	3,852,944	3,825,006	+27,938	Includes extensive grant projects (CMAQ Traffic Signals) and MTF Downtown Improvements
Self Insurance Trust	1,168,270	1,318,270	-150,000	Use of accumulated fund balance from previous years to pay for anticipated claims in 2018
Workers Comp Trust	189,150	229,150	-40,000	Use of accumulated fund balance from previous years to pay for anticipated claims in 2018
Special Revenue Trust	771,385	771,385	-	Balanced
Security Deposits Trust	653,700	472,750	+180,950	Additional customers/projects added versus those deducted
Recreation Tax Fund Holding	571,500	571,500	-	First year of new Recreation Tax (3 mil) Dedicated to Paying Costs of Recreation Bond Issue
Fire/Ambulance Tax Holding	689,000	689,000	-	Includes 2.5mil for Fire Apparatus, 0.5mil for Fire Wages, and 0.5mil for EMS Wages
Liquid Fuels Holding	613,466	613,466	-	All grant proceeds forwarded to the General Fund Capital Reserve for Street Paving
Sister City	1,185	1,185	-	Balanced
Project H.E.A.T.	24,700	40,700	-16,000	Use of accumulated fund balance from previous year

Use of Taxes to Fund 2018

It is the Borough Manager's recommendation that the Borough raise the Police Tax from 23 mil to 24 mil in 2018.

While this will still not fund the entire cost of the Police Budget, it does keep pace with incremental growth in their expenditures.

Police Tax Rate	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Mil	17	20	20	20	20	20	20	20	21	21	23	23	24

The only way to avoid this increase would be to cut expenses. With 76% of the Police Budget derived by personnel costs, that would be almost impossible without reducing the size of the force.

It is the Borough Manager's recommendation that the Borough raise the Fire Tax from 2.5 mil to 3 mil; and add a separate 0.5 mil Ambulance Tax in 2018.

This decision is entirely a result of the new labor agreement approved in May 2017. Unlike the Kasher Decision last time, which resulted in a 2.5 mil Fire Tax increase, this agreement results in a net 1 mil Fire/Ambulance Tax increase and is much more favorable to the Borough.

Fire Tax Rate	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Fire	0	0	0	0	0	0	0	0	2.5	2.5	2.5	2.5	3.0
Ambulance	0	0	0	0	0	0	0	0	0	0	0	0	0.5
Total	0	0	0	0	0	0	0	0	2.5	2.5	2.5	2.5	3.5

The only way to avoid this increase would be to reduce the size of other departments such as Recreation and Highway, and divert their revenue sources, in greater measure to the Emergency Services Department. In fact, the Fire Tax does not come close to covering the cost of the department.

Emergency Services Department Budget		2017	2018
Estimated cost of operations		\$3,889,875	\$4,612,540
Local Services Tax Yield (set at State Maximum)		-\$832,500	-\$832,500
Fire Code Inspections		-\$50,000	-\$65,000
Ambulance Fees		-\$1,339,000	-1,755,865
State Grant for Fire Pension Costs (grant shifted from utilities)		-\$201,883	-\$201,883
	Subtotal	\$1,466,492	\$1,757,292
Tax Rate		2.5 mil	3.5 mil
Estimated yield of Fire/Ambulance Tax (excluding tax liens & donations)		\$504,898	\$685,000
Less required transfer to the Motor Equipment Fund (State Law)		-\$487,000	-\$488,900
	<i>Net Fire Tax Revenue for Operations</i>	\$17,898	\$196,100
	Emergency Services Department Deficit	-\$1,448,894	-\$1,561,192

In 2017, with a 2.5 mil Fire Tax, the Emergency Services Department was anticipated to draw \$1,448,894 out of miscellaneous revenue. In 2018, even with an increase in the Fire/Ambulance Tax of 1 mil, the Emergency Services Department is anticipated to draw \$1,561,192 out of miscellaneous revenue. For perspective, if the Fire/Ambulance Tax were to cover the entire cost of the operation, another 9.4 mil of taxes would be needed.

So while it is unfortunate to need a Police Tax and Fire/Ambulance tax increase in the same year as the previously decided beginning of the Recreation Bond Tax; such coincidental tax increases was unavoidable.

Recreation Bond Tax Rate	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Mil	0	0	0	0	0	0	0	0	0	0	0	0	3

There is no way to avoid the Recreation Bond Tax. It was approved by Council in 2016. It was structured to be delayed until 2018 thereby avoiding its implementation in the 2017 Budget.

Average Single Family House Inside The Borough	2017		2018	
Police Tax (to the General Fund)	\$388.63	\$1.06	\$409.23	\$1.12
Fire Tax (to the Motor Equipment Fund)	\$42.18	\$0.12	\$51.15	\$0.14
Ambulance Tax (to the General Fund)	-	-	\$8.53	\$0.02
Recreation Bond Tax (to pay off debt only)	-	-	\$51.15	\$0.14
<i>Total (per year)</i>	\$430.18	\$1.18	\$520.06	\$1.42



Single Family House
\$520.06 per year*



Schools
No tax



Non-profits
No tax



Government
No tax



Commercial/Industrial
More

No government buildings, schools, charities or township property owners pay any Police, Fire, or Recreation Bond Tax on their property – average commercial or industrial property owners may pay more. Also, for many folks, 100% of this cost is deductible on your Federal Income Taxes, returned to you in your tax refund every year. Please protect the SALT (State & Local Tax) deduction from being eliminated during Federal tax reform.

The other state mandated taxes are set by law and are not changed year-to-year. They include the Local Services Tax, which is a \$1 per week tax on workers inside the Borough; the Earned Income and Wage Tax, which is a set tax on wages earned by those who live inside the Borough; and the Deed Transfer Tax, which is a set tax when property inside the Borough is sold or transferred. Together, along with fees and fines, these categories make up the only revenues of the Borough.

Also, the Electric Department and the Gas Department make a Payment in Lieu of Gross Receipts Taxes (PILOTS) to the General Fund. If these two departments were private corporations, they would pay taxes to the Commonwealth; as such they are tax exempt. So instead, they pay their taxes to support your General Fund (police, fire, ambulance, highway, and recreation) activities.

The Borough's finances are sound but require action at this time.

I would like to take this opportunity to thank all involved in preparing this proposed budget, especially Jason Cohen, Finance Director, Rachel Krum, Assistant Finance Director, Carol Ehrenreich, Personnel and Payroll, Jamia Wright, Borough Secretary, Kristine Baker, Assistant Borough Secretary, and our amazing management staff. I would also like to thank those members of Town Council who provided ideas and guidance through this process.

I propose that Town Council authorize advertisement of this Proposed Budget on November 6, 2017. I suggest that Town Council receive public comments on the Proposed Budget on November 13, 2017. If necessary, there can be an extra Town Council meeting to hear comments on November 27, 2017.

Otherwise, I would propose that Council adopt it on December 11, 2017. I promise staff's full cooperation as we try, together, to be fiscally prudent with the finances of our community as we plan for its future.

Sincerely,



Jeffrey Stonehill
Borough Manager/Director of Utilities

11/6/2017



Mission, Policies, and Organization

As Proposed for 2018 by Jeffrey Stonehill, Borough Manager



The Borough of Chambersburg

Mission, Policies, and Organization

As Proposed for 2018

The Borough of Chambersburg is a full service municipality organized under the Pennsylvania Borough Code to serve the citizens and businesses of Chambersburg. The Borough maintains a staff of over 200 full and well over 100 part time employees to serve the community. Most Borough operations are conducted through offices located at 100 South Second Street, Chambersburg's historic City Hall. The staff is dedicated to serving your needs.

As a full service municipality, Chambersburg supplies a wide variety of services; more services than any other municipality in the Commonwealth. In addition to typical municipal services such as highway, with over 59 miles of streets, Chambersburg Borough operates a storm water collection system, planning & zoning office, and property maintenance code enforcement office including systematic rental inspections. Chambersburg operates our own Police force, a combination paid and a volunteer Fire Department, a Basic Life Support EMS service, a recreation department with acres of parkland, and a municipal parking and traffic department. Chambersburg owns all their own street lights and traffic signals, a community and economic development effort including a Main Street downtown revitalization effort and a separate Elm Street neighborhood preservation program. Chambersburg has more municipal utilities than any other town in Pennsylvania. Chambersburg is one of 35 Boroughs in Pennsylvania to own and operate an electric utility. Chambersburg is the largest municipal electric utility in the State, twice as large as the second largest, Ephrata, Lancaster County, and the only one to operate generation stations. Chambersburg is one of two municipalities in Pennsylvania to own and operate a natural gas utility. Further, the other is Philadelphia, which does not operate an electric utility. Chambersburg is one of 2,000 communities to own an electric system and one of 800 communities to own a gas system, but one of only about 50 to own both. Chambersburg operates a regional water system and a regional sanitary sewer system; not through an independent Authority or an intermunicipal board, but under Council control directly. Chambersburg operates a trash utility, a parking utility, and a new storm sewer utility; one of the first storm sewer utilities to form under the new Federal mandate to regulate stormwater.

Begun in 2015, Chambersburg's storm sewer utility is unique in Central Pennsylvania. While the Borough has operated a municipal separate storm sewer system (MS4) for almost a century, the system was owned and operated by the General Fund, not as a utility, and supported by available tax resources. In 2015, following renewal of our Pennsylvania Department of Environmental Protection MS4 permit in 2014, the Borough carved the system out of the General Fund and establish a fee-based utility department in a separate Enterprise Fund; not dissimilar to our other utilities including the Sanitary Sewer utility. From henceforth, the Borough will need to differentiate between two separate sewer utilities: a sanitary sewer system and a storm sewer system.

Situated as the County Seat of Franklin County, Chambersburg is a large and diverse community. Sometimes dealing with city issues, Chambersburg Borough still maintains a small-town quality of life. According the PA Department of Community and Economic Development, boroughs are the second most common form of municipal government in Pennsylvania, their number exceeded only by the number of second class townships. The 962 boroughs represent 37.5% of all general-purpose municipal governments in Pennsylvania. Chambersburg has a 2016 population (U.S. Census Bureau: State and County QuickFacts) of 20,691 residents up from 17,842 in 2005; a 16% increase in ten years.

Chambersburg operates under the Council-Manager form of government. The Chief Administrative Officer of the organization is the Borough Manager, appointed by and serving at the pleasure of a majority of the Town Council. The Council, currently ten members, is elected by Wards for four year terms. The

Council elects one of their own to serve as Council President, Council Vice-President, Finance Chair, Finance Vice-Chair, and a Personnel Advisor. The Council serves as the legislative and quasi-judicial branches of local government. Their mission is to preserve the fiscal security of the Borough and set long term objectives and goals for staff. They also engage in all types of community planning.

In 2015, the Borough held municipal elections where half the elected seats on Town Council were chosen. In January 2016, Town Council held its bi-annual reorganization meeting and Councilman Allen Coffman was reelected as Council President and Councilman Heath Talhelm as Vice President. There is a municipal election in 2017, and therefore a reorganization meeting in 2018. This election will see the seats held by Councilmen Cate, Coffman, Cowles, Scott and Talhelm up for election; as well as Mayor Bietsch.

The Mayor is independently elected. Pursuant to the Pennsylvania Borough Code, the Mayor is the supervisor of the Borough Police Department, joins Council meetings as a non-voting member, and may approve local laws adopted by Council. The Mayor also serves as a dignitary representing the community. In September, 2017, as a result of Mayor Darren Brown resigning from the post, Town Council appointed Walter Bietsch as Mayor, until the post is filled by virtue of the general election in November, 2017.

Why is Chambersburg a Borough and Not a City?

According to the Pennsylvania Department of Community and Economic Development, "Boroughs are governed by an elected council. The membership of council varies depending on the method of election. Boroughs may elect their council members at large by a vote of the entire borough, or by wards. Boroughs may be divided into no more than 13 wards; each ward must contain a minimum of 300 registered voters. Where a borough is divided into wards, one or two members may be elected from each ward. Those boroughs electing three per ward may continue to do so until the number is changed."

"There are 53 third class cities in Pennsylvania. Under current law a third class city may be created from any borough, town or township with a population of at least 10,000 at the last federal census. To attain city status, the voters must approve the issue in a referendum. Cities whose populations drop below 10,000, do not lose their classification; in the 2000 Census, 17 third class cities reported populations under 10,000."

Chambersburg would qualify to incorporate as a third class city. However, all the utility systems of Chambersburg are incorporated under the Pennsylvania Borough Code. It would be an impossible challenge to move to become a third class city and still operate our vast utility systems. That would probably require a change to State law.

Finally, Chambersburg could adopt a Home Rule; a customized form of our Borough government. The basic concept of home rule is relatively simple. The basic authority to act in municipal affairs would be transferred from the Pennsylvania Borough Code, as set forth by the General Assembly, to a local charter, adopted and amended by the voters. This basic point as has been explained by PA Local Government Commission as "Home rule means shifting of responsibility for local government from the State Legislature to the local community a borough choosing home rule can tailor its governmental organization and powers to suit its special needs." Home Rule is done by a citizen commission and approved by referendum like a local constitution for the municipality. "It is a body of law, a framework within which the local council can adopt, adapt and administer legislation and regulations for the conduct of business and the maintenance of order and progress." There are positive and negative consequences to a reexamination of our foundational organization that might make home rules less attractive.

In the meantime, Chambersburg operates under the Pennsylvania Borough Code.

Budget Calendar 2018

- First Action -** Begin preparing budget. Take note of how long budget preparations took in last year and give yourself that much or more time to complete the budget.
- Second Action -** Complete tentative budget.
- Third Action -** Adopt proposed budget.
- Fourth Action -** Advertise proposed budget notice stating where the public can examine for 10 days (calendar days not business days). If budget less than \$50,000 then just post a copy of the budget in secretary's office, but no newspaper advertisement required.
- Fifth Action-** Advertise proposed tax ordinance and special purpose taxes if applicable.
- Sixth Action -** Revision and completion of budget.
- Seventh Action -** Adopt budget and tax ordinance (can be done at same meeting) no later than Dec. 31.

Source: Pennsylvania State Association of Boroughs

Borough Fiscal Calendar

Fiscal Year:	Jan. 1 through Dec. 31
Prepare Proposed Budget: (Borough Code Section 1307 - Borough Code is cited as B.C. below)	Beginning at least 30 days prior to adoption of budget.
Publish Notice of Proposed Budget: (B.C. Section 1308)	Before a 10-day public inspection period.
Public Inspection of Proposed Budget: (B.C. Section 1308)	For 10 days after notice.
Adopt Budget and Tax Ordinance: (B.C. Section 1310 & 1310.1)	Budget must be adopted not later than Dec. 31; tax ordinance to be adopted after adoption of budget.
Amending budget in years following municipal election (November of the odd numbered year): (B.C. Section 1311)	During month of January.
Proposed amended budget available for public inspection: (B.C. Section 1311)	10 days after notice is published.
Adopt amended budget: (B.C. Section 1311)	On or before Feb. 15.
Issue tax duplicate to tax collector: (B.C. Section 1305)	Within 30 days after budget adoption or receipt of assessment roll, whichever is later.
Tax billing by tax collector: (Local Tax Collection Law)	Within 30 days after receiving tax duplicate, or 15 days if received after June 16.
Completion of audit by auditors or controller: (B.C. Section 1059[a])	Within 90 days after close of fiscal year.
File copies of audit report with borough secretary, clerk of court of common pleas, Department of Community and Economic Development and Department of Transportation: (B.C. Section 1059.1 [b.1])	Not later than 90 days after close of fiscal year.
Auditors publish concise financial statement: (B.C. Section 1059.1 [a])	Within 10 days after completion of the audit.
Appeal to court of common pleas from report: (B.C. Section 1059.4)	Within 40 days after filing of the auditor's report in court of common pleas.

Source: Pennsylvania State Association of Boroughs

BOROUGH TAXES

Under the Borough Code (cited below as B.C.), and Act 511 boroughs have authority to levy a number of taxes. The types of levies and the statutory authority and rate limits are given below:

TYPE OF TAX	STATUTORY RATE LIMIT
1. Real Property Tax	30 mills
a. General Purposes (B.C. Section 1302) Additional millage with court approval (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 other act governing indebtedness. [B.C. Section 1302(a)(1)]	Sufficient for purpose
c. Pensions and retirement [B.C. Section 1302(a)(2)]	0.5 mill
d. Shade Trees [B.C. Section 1302(a)(3)]	0.1 mill
e. Lighting [B.C. Section 1302(a)(4)]	8 mills
f. Gas, water and electric light after referendum [B.C. Section 1302(a)(5)]	8 mills
g. Purchase of fire equipment, fire apparatus, fire training, fire training school after referendum [B.C. Section 1302(a)(6)]	3 mills; may be exceeded upon approval by voters in referendum
h. Building fire house, lock-up or municipal building after referendum [B.C. Section 1302(a)(7)]	2 mills
i. Library [B.C. Section 1302(a)(8)]	no limit
j. Support of ambulance and rescue squads [B.C. Section 1302(a)(9)]; [B.C. Section 1302(e)] by referendum	0.5 mills or 2 mills by referendum
k. Special levy for debt by permission of court of common pleas (B.C. Section 1303)	No limit
l. Street improvements (B.C. Section 1304)	5 mills
m. Recreation (B.C. Section 1302 (a) (10))	no limit

Source: Pennsylvania State Association of Boroughs

TYPE OF TAX	STATUTORY RATE LIMIT
n. Community College (1963 P.L. 1132 No. 484)	5 mills
TYPE OF TAX	
2. Occupation Tax	
a. Borough Code [B.C. Section 1302(b)]	30 mills
b. Act 511	no limit if levied as mills on assessment value, \$10 flat rate* \$10*
3. Per Capita Tax	
a. Act 511	\$10*
4. Occupational Privilege Tax	
a. Act 511	
This tax may be levied on residents and non-residents employed in the borough. Only one occupational privilege tax may be levied against an individual, even though he is employed in more than one community. (See Act 511 for priority of collection of this tax). Persons earning less than \$12,000 annually may be exempted.	\$10*
Or	
Local Services Tax	
a. Act 511	\$52**
This tax may be levied instead of the Occupational Privilege Tax on any wage earned within the borough by both residents and non-residents. (See Act 511 for priority of collection of this tax). Persons earning less than \$12,000 annually may be exempted if the borough charges \$10. It is mandatory, if you collect between \$10 and \$52.	
5. Earned Income Tax	
a. Act 511	1%*
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.	

Source: Pennsylvania State Association of Boroughs

TYPE OF TAX

STATUTORY RATE LIMITS

6. Mercantile License Tax

a. Act 511

1 mill wholesale and 1.5 mills retail on gross receipts.

7. Business Privilege Tax

a. Act 511

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 similar businesses.

no limit

8. Real Property Transfer Tax

a. Act 511

1%*

9. Amusements (Admissions) Tax

a. Act 511

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

4% on golf courses.

10. Mechanical Devices Tax

a. Act 511

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, etc.

no limit

ACT 511 OVERALL LIMITS

According to section 20 of the Local Tax Enabling Act 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, a borough with a market value of \$10,000,000 could legally collect \$120,000 in Act 511 taxes. Act 511 taxes are subject to sharing with the school district. An exemption to this as far as boroughs are concerned is an occupation tax using a millage or percentage as a basis, as opposed to a flat-rate occupation tax.

Exemptions

Act 511 permits exemption from all or part of the liability for the occupational privilege and per capita taxes of persons earning less than \$12,000 annually from all sources.

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

* These taxes subject to sharing with the school district.

** This is a dedicated tax. At least 25% of tax revenues shall be used for public safety. The other 75% must be used for road construction/maintenance or to reduce the amount of property tax.

BOROUGH OF CHAMBERSBURG

Our Mission

The Borough of Chambersburg is a municipal government in south central Pennsylvania committed to the well being of those people who live, work, play and travel in the community. We will strive to:

- Furnish such quality service as our citizens may want at a cost they may approve.
- Manage our human, financial and physical resources in the most efficient and effective manner.
- Treat our employees, citizens and visitors with fairness, respect and equality.
- Protect persons, property and quality of life.
- Operate in accordance with the laws and constitutions of the Commonwealth of Pennsylvania and the United States of America.
- Make Chambersburg the model for Pennsylvania communities.

**BOROUGH OF CHAMBERSBURG
FINANCIAL POLICY STATEMENT**

The Borough of Chambersburg has an important responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely, and to plan for the adequate funding of services as desired by the public through their elected representatives, the Town Council. The financial goals and policy statement of the Borough is adopted concurrently with the formal adoption of the annual budget.

BOROUGH OF CHAMBERSBURG FINANCIAL GOALS

Financial goals are broad and fairly timeless statements of the financial position of the municipality. The financial goals of the Borough of Chambersburg are as follows:

- To deliver quality services effectively and efficiently providing full value for each tax dollar, service fee, or other income collected;
- To maintain an adequate financial base to sustain the desired municipal services of the community; thereby preserving quality of life;
- To have the ability to withstand local and regional economic trends, to adjust our needs and requirements accordingly, and to respond to changes in a proactive and aggressive manner;
- To be conservative in our approach to financial management, to be open, transparent, and communicative whenever possible;
- To plan for impacts on future generations, to manage growth and change, and to never be impulsive with the people's trust.

BOROUGH OF CHAMBERSBURG OPERATING POSITION POLICY

Operating position refers to the Borough's ability to (1) balance its budget on a current basis, (2) maintain reserves for emergencies, and (3) maintain sufficient cash to pay its bills in a timely basis (liquidity).

- The Borough will pay all current operating expenditures with current operating revenues. Budgetary procedures that fund current expenditures at the expense of future needs will be avoided.
- The Borough will establish a contingency reserve in the annual operating budget to: a) provide for non-recurring unforeseen expenditures of an emergency nature; b) provide orderly budgetary adjustments when revenues are lost through the actions of other governmental bodies; c) provide the local match for public or private grants that may become available; and d) to meet unexpected small increases in service delivery costs. This reserve will be maintained at one percent (1%) of the general operating budget.
- The Borough will strive to maintain the unreserved, undesignated fund balance of the General Fund at a level of at least equal to five percent (5%) of the total General Fund budget.
- The Borough will use fund balances for one-time capital or emergency expenditures only if: a) they are surplus balances remaining after all reserve and fund allocations are made; or b) the Borough has made a rational analysis with justifying evidence that it has an adequate level of short- and long-term resources.
- The Borough will prepare a cash-flow analysis of all funds on a regular basis. Disbursements, collections and investments will be managed to provide sufficient cash for daily financial needs.
- The Borough will prepare quarterly reports summarizing operating revenues and operating expenditures, as well as major balance sheet items to the extent practical.

BOROUGH OF CHAMBERSBURG REVENUE POLICY

Revenues determine the Borough's capacity to provide services.

- The Borough will strive to maintain a diversified and stable revenue base as protection from short-term fluctuations in any one revenue service.
- The Borough will project revenue for the General Fund and all operating funds each year for at least the next three years. Each existing and potential revenue source will be re-examined each year. Revenue estimates will be conservative and developed in an objective and reasonable manner.
- The Borough will strive to reduce reliance on the property tax by: a) expanding and diversifying the Borough tax base; b) seeking to develop additional revenue sources; c) seeking State legislation for alternate local taxes; and d) being aware of and considering all meaningful, appropriate grants for which it is eligible.
- The Borough will strive to maintain the annual rate of property tax collections at 99%.
- The Borough will carefully and routinely monitor receivables and manage collection of amounts due.
- The Borough will use one-time or special purpose revenues to finance capital projects or for expenditures required by the revenue, and not to subsidize recurring personnel, operating or maintenance costs.
- Proceeds from the sale of Borough surplus properties, when not otherwise earmarked or legally designated to another fund, will be transferred to the capital reserves.
- The general governmental functions will strive to recover, on average, a minimum of 35% percent of total costs by generating revenues through fees and charges for special programs or the use of Borough facilities and equipment.
- Our Enterprise Funds will generate revenue sufficient to support the full direct and indirect costs of not only utility operation but a Payment in Lieu of Taxes (PILOT) contribution to the General Fund.
- The Borough will periodically review its financial structure and related administrative measures to ensure that they act as appropriate deterrents to acts by the public which violate the Borough's local Code of Ordinances.

BOROUGH OF CHAMBERSBURG EXPENDITURE POLICY

Expenditures are rough measures of the Borough's service output. The expenditure policy also attempts to measure how effective the services are and how efficiently they are delivered.

- The Borough will maintain a balanced annual operating budget in all governmental funds.
- The Borough will pay for all current operating and maintenance expenses from current revenues and other financing sources.
- The Borough will integrate performance and productivity measures into the budget where possible.
- The Borough will determine the cost of all internal services, including overhead, and seek complete reimbursement of such services.
- The Borough will provide adequate funding for all employee benefits in the annual operating budget.
- The Borough will maintain a budgetary control system which will enable it to adhere to the adopted budget.
- The Borough will maintain a payment review and approval process with special emphasis on large payments to ensure accuracy.
- The Borough will encourage the delivery of services, in whole or in part, by other public and private organizations whenever and wherever greater efficiency and effectiveness can be expected.
- The Borough will utilize technology and productivity advancements that will help reduce or avoid increasing personnel costs.
- The Borough will maintain an effective risk management program to minimize losses and reduce insurance costs.
- The Borough will seek arrangements to share services with other municipalities where costs are reduced.

BOROUGH OF CHAMBERSBURG DEBT POLICY

Debt is an effective way to finance capital improvements, but its misuse can cause serious financial problems.

- The Borough will not use short-term borrowing to finance operating needs except in the case of extreme financial emergency. Short-term borrowings include budget, tax and revenue anticipation notes.
- The Borough will use long-term debt for only those capital improvements that cannot be readily financed from current revenues.
- The final maturity date for any long-term debt will not exceed the expected useful life of the capital improvement so financed.
- The net (non-self supporting) general obligation debt of the Borough will not exceed 5% of the total assessed value of taxable property; or \$500 per capita.
- The Borough will use special assessments, revenue bonds, and/or any other available self-liquidating debt instruments instead of general obligation bonds whenever possible and appropriate.
- The Borough will encourage and maintain good relations with Finance and Bond rating agencies, and will follow a policy of full and open disclosure on every financial report and bond prospectus.

BOROUGH OF CHAMBERSBURG CASH POLICY

The timely deposit and investment of Borough monies are an important fiscal responsibility.

The Borough's investment policy is guided by four fundamental principles: legality, safety, liquidity and yield.

- The Borough will deposit its monies only in bank or trust companies located and authorized to do business in Pennsylvania; and authorized as an official Borough depository by the Town Council.
- The Borough will invest its monies only in those investment vehicles authorized by State statutes.
- The Borough will collateralize all deposits and investments at 105% of the market value of such deposits and investments.
- The Borough will prepare a cash flow analysis of all funds on a regular basis.
- Disbursements, collections, deposits and investments will be managed to ensure maximum cash availability.
- The Borough will pool cash from its various funds to obtain the maximum possible return on its investments. Interest will be credited to the source of the invested monies.
- Interfund cash loans will be recognized and repaid as if the loans were with outside agencies.

BOROUGH OF CHAMBERSBURG LIQUID INVESTMENTS POLICY

The Borough maintains liquid financial resources and those resources are invested while in holding. The following, other than State law, guides this practice:

- The Borough will not invest in the following:
 - Options or futures contracts;
 - Non-marketable securities;
 - Un-registered securities;
 - Derivatives;
 - Private placements;
 - Speculative Real Estate (excluding diversified REIT mutual funds);
 - Short selling or the purchase of securities on margin or swaps;
 - Commodities other than those necessary for operating;
 - Oil, gas, timber, or natural resource properties or other mineral rights;
 - Warrants;
 - Venture capital;
 - Securities lending;

- The on-going monitoring of investments must be a regular and disciplined process. It is the mechanism for revisiting the investment option selection process and confirming that the criteria originally satisfied remain so and that the investment continues to be a prudent investment. While frequent change is neither expected nor desirable, the process of monitoring investment performance relative to specified guidelines is an on-going process. The Finance Director shall periodically monitor and address the criteria used in the investment selection process. It is possible that for a short period of time a recommended investment may fall outside of the range of the investment guidelines. This investment will be scrutinized closely to determine the reason for fluctuation, the amount of divergence, and the time period that is anticipated the investment will remain at levels outside of the guidelines. Any exception to the investment guidelines will be properly documented.

- The Finance Director shall submit a report that will highlight the investment guidelines set forth in this Investment Policy. Any exception to the investment guidelines and a recommended course of action will also be addressed in writing. The Town Council may review the investments in a timely manner. The Town Council may, on a quarterly basis, evaluate each investment in terms of its performance compared to relevant market indices and peer groups over trailing three-, five-, and ten-year periods. Greater weight will be given to five- and ten-year performance, since longer-term market cycles are more meaningful. Investments consistently under-performing in terms of risk and return will be carefully scrutinized to determine if action is warranted. Both the Finance Director and Town Council will maintain a copy of this policy for their files.

BOROUGH OF CHAMBERSBURG
FUND BALANCE REPORTING AND GOVERNMENTAL FUND TYPE DEFINITIONS POLICY

In Accordance With
Governmental Accounting Standards Board (GASB) Statement No. 54

In accordance with the Governmental Accounting Standards Board statement number 54, the Borough of Chambersburg hereby adopts this fund balance policy. The Borough hereby establishes and will maintain reservations of fund balance in the manner further described herein. This policy is limited to the Borough's "governmental funds". The components of the fund balance will be identified and reported as non-spendable, restricted, committed, assigned and unassigned amounts. These components within the fund balance are used to identify the availability of resources and the corresponding limitations on spending decisions.

Another purpose of this policy is to establish guidelines for maintaining a sufficient fund balance to mitigate the financial risk that can occur from unforeseen revenue fluctuations and unanticipated expenditures. An adequate fund balance also provides cash liquidity necessary for the smooth operation of the general fund.

Fund balance is a measurement of available financial resources and is the difference between total assets and total liabilities within a fund.

The amounts within the fund balance are classified by the relative strength of restraints placed upon those funds. This is a categorization of the purposes for which those specific amounts can be spent. Starting with the most "binding" constraints with which the fund balance amounts shall be reported, the following are the required classifications of fund balance:

- Non-spendable - amounts that cannot be spent because they are not in a spendable form or are limited by contract and are legally required to remain intact. Examples of non-spendable assets are: inventories, prepayments, and the principal of a permanent fund
- Restricted - amounts limited by external parties or legislation. Examples of restricted assets are grants and donations with certain limitations.
- Committed - amounts limited by Borough Council policy or their specific action. An example of a committed resource would be an allocation of funds for an anticipated purchase or project.
- Assigned - amounts earmarked for a particular purpose and specifically intended to be used some time in the future.
- Unassigned - amounts available for expenditure and not at all restricted or limited in any manner. This would include any residual funds remaining at year end.

Order of Spending

Restricted and unrestricted funds

When an expenditure is incurred for purposes for which both restricted and unrestricted resources are available, the Borough's policy is to spend those resources the following order:

1. Restricted
2. Unrestricted

Unrestricted - Unassigned, Assigned, Committed

Unless the Borough Code or the Town Council or the Borough Manager approves use of committed or assigned resources, the Borough policy is to spend unrestricted resources in the following order:

1. Unassigned
2. Assigned
3. Committed

Delegation of Responsibility

The responsibility for designating funds to specific classifications shall be as follows:

1. Restricted - may be determined by Borough Council
2. Committed - may be assigned by Borough Council
3. Assigned - may be assigned by Borough Council

Minimum Fund Balance Requirements

A minimum of 5% of the total budgeted expenditures (including interfund transfers out) shall be budgeted as the residual unassigned fund balance at year end.

Whenever a situation occurs whereas the minimum required fund balance will not be attained, whether in the budget process or during operation of the current year, certain actions shall be ordered by Borough Council. The three methods that can be employed in increasing the fund balance would be the following:

1. Increasing general fund revenues via tax or other revenue increases. These would basically be increases in tax rates and/or charges for services.
2. Decreasing general fund expenditures.
3. Increasing transfers (not requiring repayment) from other Borough funds.

**BOROUGH OF CHAMBERSBURG
SELF INSURANCE CASH BALANCE POLICY**

The Self Insurance Fund for the Borough of Chambersburg represents the Borough's devotion of pooled financial resources in an amount deemed necessary to satisfy the Borough's obligations as a result of occurrences resulting in financial liability on behalf of the Borough and its respective departments, to third parties that are deemed to be entitled to compensation for loss, as a result of Borough operations. The Fund is also made use of for receiving and funding receipts and expenses associated with the health, vision, and dental insurance programs provided to Borough employees, as well as to fund the expenses of the Borough's Errors and Omission Insurance, Health Reimbursement Accounts, Employee Assistance Program, and Safety Officer. Additionally, the Fund is used to maintain funds to cover the Borough's losses in the event of Borough facilities sustaining flood damage, as opposed to purchasing conventional flood insurance.

- In order to ensure adequate funding levels deemed necessary to be prepared to satisfy any general liability obligations not already covered by the various insurance policies held by the Borough at any given time, the following formula is made use of, with respect to cash balance:

(A) During the course of creating the Borough's annual budget, the average annual expenses out of the fund, based upon the most recent three (3) calendar years for which complete figures are available, will be determined.

(B) The resulting average annual expenses will be multiplied by three and thirty-three one hundredths (3.33), in order to determine the amount necessary to fund, on average, ten (10) years worth of expenses and claim payments out of the fund. The resulting product will be considered to be the required cash balance, not including the balance of funds that are dedicated to Flood Insurance losses (The balance of funds that are dedicated to Flood Insurance losses is determined by summing the total contributions into the Fund for such purposes, beginning in 2015, and subtracting any payouts for flood-related losses. A running total will be kept.)

(C) The average annual revenues into the fund, and the average annual expenditures out of the fund, will then be determined, based upon the most recent three (3) calendar years for which complete figures are available. These two (2) figures will be netted against one another in order to determine the average annual net revenue/expenditure amount.

(D) The average annual net revenue/expenditure amount will then be divided by the number of months completed year-to-date, with the quotient being multiplied by the remaining number of months in the current year, in order to determine the anticipated revenue/expenditures through the remainder of the year.

(E) The anticipated revenue/expenditures through the remainder of the year will be added to the Fund's fund balance at the end of the most recently-closed month, in order to determine the anticipated year-end fund balance.

- If this anticipated year-end fund balance is less than the previously-determined required fund balance, contributions to the Fund will be budgeted for the following year, in order to bring the fund balance to an amount equal to, or greater than, the required fund balance. Regardless of the amount of excess fund balance present, or anticipated, in the Fund, the fund balance shall not be drawn down to satisfy expenses other than those that are reasonably determined to be consistent with the intended purposes of the Fund.

**BOROUGH OF CHAMBERSBURG
POST-ISSUANCE DEBT COMPLIANCE POLICY**

This policy has been established by the Borough of Chambersburg to ensure post-issuance compliance for tax-exempt bonds or notes and taxable bonds or notes that have been or will be issued by the Borough of Chambersburg. This policy may be amended from time to time by the Borough of Chambersburg.

I. Purpose

The purpose of these post-issuance compliance policies (the "Policies") for tax-exempt bonds or notes and taxable bonds or notes (to the extent applicable) that have been, and will be, issued by the Borough of Chambersburg (the "Issuer") is to ensure compliance with (a) federal tax rules pertaining to expenditure of proceeds for qualified costs, rate of expenditure, use of bond financed property, investment of proceeds in compliance with arbitrage rules, and retention of records; (b) disclosure requirements as to all obligations issued by the Issuer to which such disclosure requirements apply; and (c) all miscellaneous state law and document requirements during the term of any Issuer financing.

II. The Post-Issuance Compliance Coordinator

The Post-Issuance Compliance Coordinator has the overall, final responsibility for monitoring whether the tax-exempt bonds or notes and any taxable bonds or notes (to the extent applicable) issued by the Issuer continue to comply with post-issuance requirements.

1. The Post-Issuance Compliance Coordinator (the "Coordinator") will be appointed by the Council of the Issuer (the "Council") at a regularly scheduled and duly held meeting. This person will be the individual who will be responsible for (whether by undertaking or by designating) the required monitoring activity, and the required reporting and disclosure activity.
2. The Coordinator will determine how often a review of tax-exempt bonds or notes and taxable bonds or notes should be conducted. While any tax-exempt bonds or notes and taxable bonds and notes are outstanding, reviews shall be conducted at least annually.
3. The Coordinator will form a Post-Issuance Compliance Team (the "Team") and appoint individuals to the Post-Issuance Compliance Team (each a "Team Member"), as the Coordinator believes are appropriate to implement the Policies. The Coordinator will communicate with the members of the Team when necessary. Initially, the Team shall consist of the Borough Manager and Borough Treasurer. The Team may consult with third parties as they deem necessary to effectuate post-issuance compliance.
 - a. Before any new issuance of debt, the Coordinator may hold a debt strategy meeting to coordinate the Issuer's long-term debt strategy. That meeting may include, as determined by the Coordinator, the Issuer solicitor, the underwriter of the debt (if applicable), the Issuer's bond or note counsel and such other persons as determined necessary by the Coordinator.
 - b. After any new issuance of debt, the Coordinator will identify the required monitoring activities and a schedule for such monitoring activities, and undertake or designate each required activity to a responsible Team Member.
 - c. The Coordinator will periodically attend relevant training sessions to remain informed of the laws and regulations affecting tax-exempt and taxable bond issues (if any), as those laws may change.
4. Responsibilities of the Team include:
 - a. Investment of Proceeds;
 - b. Project completion, and other expenditure of proceeds, if applicable;
 - c. Post-completion final tax allocation, if any;
 - d. Rebate compliance;
 - e. State law allocations and reporting;
 - f. Bond financed property and other bond issue inventory;
 - g. Private use monitoring;
 - h. Arbitrage/ sinking fund/ replacement proceeds monitoring;

- i. Development of comprehensive annual monitoring, reporting and testing schedule;
 - j. Rating agency and bond insurer surveillance;
 - k. Project change of use or project disposition;
 - l. Record retention policies;
 - m. Tax returns;
 - n. Continuing disclosure; and
 - o. Annual covenant compliance review, including tax covenants.
- Of these responsibilities, certain are more fully described below.
5. The Coordinator will engage, as necessary, periodic Issuer solicitor or bond counsel reviews, including its review of any proposed change in the use of bond proceeds, or material amount of private business use.

III. *Identifying Required Monitoring Activity and Schedule Reviews*

1. Identify all financing obligations, including tax-exempt bonds and notes and taxable bonds and notes (including TANs / RANs, and Small Borrowings). (For purposes of these Policies, and where applicable, the term "bonds" also refers to "notes.")
2. The Issuer will establish routines for monitoring on-going compliance that are consistent with discovering any noncompliance in a timely manner so that it may be corrected. While specific review processes are described in detail below, timing for certain reviews will be as follows:
 - a. All contracts, leases or other arrangements providing special legal entitlement to use of bond-financed facilities will be reviewed prior to execution to ensure that they will not cause private use limits to be exceeded with respect to any issue of bonds.
 - b. With respect to each bond issue, the Issuer will ensure that it understands at the time of bond closing which funds and accounts containing bond proceeds may become subject to yield-restriction investment rules and will keep on file when such rules will begin to apply.
 - c. While rebate calculations may be performed more often, the Issuer will ensure upon the fifth anniversary date of the issuance date of the bonds, every five years thereafter, and upon final retirement of the bonds, that either no rebate is owed or provision has been made for the payment of any rebate owed within 60 days. The Issuer will consult with and retain appropriate rebate calculation professionals necessary to assist in this undertaking.
 - d. Prior to executing any contract, lease or other document which would materially change the use of the bond-financed project or selling of any bond-financed property, the Issuer will (i) confirm that such change will not require a remedial action to be taken with respect to any bond issue, (ii) take a remedial action, if necessary, or (iii) discuss with bond counsel whether a voluntary closing agreement with the Internal Revenue Service is appropriate.

IV. *Record Retention Program*

1. It is the policy of the Issuer that written records (which may be in electronic form) will be maintained with respect to each issue of tax-exempt bonds or notes for as long as such bonds remain outstanding, plus six years. For this purpose, such bonds include refunding bonds that refund the original bonds and thereby refinance the property that was financed by the original bonds.

The Coordinator (or designate) shall create a file for each series.

The following records shall be collected and maintained with each file, whether in unified form or by separate members of the Team:

- a. The official Transcript of Proceedings for the original issuance of the bonds;
- b. All documents regarding investment of bond proceeds and investment income, including purchases or sales of investments made with bond proceeds (including amounts treated as "gross proceeds" of bonds under Section 148 of the Internal Revenue Code of 1986, as amended (the "Code")) and receipts of earnings on those investments;

- c. All documents (if any) regarding bidding for GICs, bidding for open market escrow securities, or bidding for any other investments;
- d. All records regarding expenditure of bond proceeds, including invoices and/or requisitions for: costs of issuance, credit enhancement, a debt service reserve fund, construction period interest, project expenditures, and any other expense until the final allocation of proceeds (including investment earnings on bond proceeds);
- e. All records pertaining to project draw schedules, construction contracts, contracts regarding acquisitions of property or equipment;
- f. Depreciation schedules regarding bond financed property or equipment;
- g. All documents relating to security for the bonds;
- h. All documents relating to any swap or other hedge or derivative agreements, including the bidding thereof;
- i. All documents regarding periodic interest rates on variable rate bond issues;
- j. All trustee records and reports;
- k. All documents relating to yield calculations;
- l. All documents relating to arbitrage compliance and to any spend-down calculations, rebate calculations and/or payments, or yield reduction payments, including computations, legal opinions and IRS Forms 8038-T;
- m. Records regarding payment of debt service on the bonds; and
- n. All records regarding third party use of the bond financed facilities beginning with policies and form contracts, including:

Service contracts, management contracts, sales or disposition of bond financed facilities, leases, subleases, leasehold improvement contracts, joint venture contracts relating to bond financed facilities, LLC contracts relating to bond financed facilities, partnership agreements relating to bond financed facilities, any other documents relating to private use of bond financed facilities. The basic purpose of the foregoing record retention policy for the tax-exempt bonds issued by the Issuer is to enable the Issuer to readily demonstrate to the Internal Revenue Service upon an audit of any tax exempt bond issue that the Issuer has fully complied with all federal tax requirements that must be satisfied after the issue date of such bonds so that, as applicable, interest on those bonds continues to be tax-exempt under section 103 of the Code.

Note: If records are kept electronically, refer to Rev. Proc. 97-22, Section 4.01.

The Coordinator may elect, to the extent the Coordinator deems necessary, to extend the Record Retention Program to those taxable bonds and notes issued for the benefit of the Issuer.

V. *Tax Requirements Associated with Sale and Issuance of Bonds or Notes*

1. The “issue price,” as defined in the Code, of the bonds will be documented at the time of issuance. Certifications of an underwriter if applicable, placement agent or purchaser and a final numbers package will establish “issue price” and will be reviewed and included in the bond transcript or other records maintained for the bond issue.
2. The weighted average maturity (taking into account the various issue prices of the maturities of the bonds) will be documented at the time of issuance.
3. An estimated average economic life of the expected bond-financed projects will be documented at the time of issuance.
4. Form 8038-G (tax exempt bonds) will be reviewed and filed not later than the 15th day of the 2nd calendar month following the quarter in which the bonds were issued. Filing of appropriate version or versions of Form 8038 will be confirmed with bond counsel.

VI. Expenditure of Proceeds

The Issuer shall maintain detailed records of expenditures of tax-exempt bond proceeds, and such expenditures will be reviewed by the Coordinator, or the designated Team Member.

1. Bond proceeds will be disbursed pursuant to an approved form of requisition as prepared by bond or note counsel, stating the date, amount and purpose of the disbursement. Any initial disbursement of bond or note closings may be made pursuant to direction set forth in the Closing Receipt, Closing Statement and Settlement Reconciliation prepared by bond or note counsel and delivered at the closing for such bonds.
2. Requisitions must identify the financed property in conformity with the Tax Certificate or Non-Arbitrage Certificate executed by the Issuer at closing, including any certifications as to the character and average economic life of the bond or note financed property.
3. Investment earnings on sale proceeds of the bonds or note will be tracked and will be requisitioned only for appropriate expenditures.
4. Only a small portion (5%) of the proceeds of bonds or notes for construction may be used for operating expenses or other “working capital” costs. Requisitions for costs of the bond financed facilities will accordingly be monitored to confirm that they are for capital costs of such facilities.
5. Requisitions for costs that were paid prior to the issuance of the bonds or notes are, in general, limited to capital costs paid subsequent to, or not more than 60 days prior to, the date a “declaration of intent” to reimburse the costs was adopted by the Issuer. If proceeds are used for reimbursement, a copy of the declaration will be obtained and included in the records for the bonds or notes, if not already part of the closing transcript for the bonds or notes.
6. Requisitions will be summarized in a “final allocation” of proceeds to uses not later than 18 months after the in-service date of the financed property (and in any event not later than 5 years and 60 days after the issuance and delivery of the bonds or notes).
7. Expenditure of bond or note proceeds will be measured against the expectations as set forth in the Tax Certificate (or Non-Arbitrage Certificate) as to the spending of bond or note proceeds. Expected expenditure schedules, project timelines, and plans and specifications will be maintained to support expectations. Reasons for failure to meet the expected schedule will be documented and retained in the records for the bonds or notes.
8. Expenditure of bond or note proceeds will be monitored for compliance with spending exceptions to the rebate requirement, as follows:
 - a. If the 6-month spending exception to rebate applies, expenditure of the bond or note proceeds (excluding bona fide debt service funds) will be at least 100% complete within 6 months of the date of issuance.
 - b. If the 18-month spending exception to rebate applies, expenditure of bond or note proceeds will be monitored against the following schedule for the arbitrage rebate exception for the issue, if applicable:
 - 15% within 6 months
 - 60% within 12 months
 - 100% within 18 months
 - c. If the 2-year spending exception to rebate applies, expenditure of “available construction proceeds” will be monitored against the following schedule for the arbitrage rebate exception for construction issues if applicable:
 - 10% within 6 months
 - 45% within 12 months
 - 75% within 18 months
 - 100% within 24 months
9. Bond-funded reserve funds, if any, cannot exceed the least of (i) 10% of the par amount of the bonds or notes (or the issue price of the bonds or notes, if there is more than a de minimis amount of original issue discount or premium), (ii) maximum annual debt service, and (iii) 125% of average annual debt service. The initial funding of any reserve fund will be measured against this limit.

VII. *Arbitrage Yield Restriction and Rebate Requirements*

1. The Coordinator, or the designated Team Member, shall create and maintain records of:
 - a. Purchases or sales of investments made with bond or note proceeds (including amounts treated as “gross proceeds” of bonds or notes under Section 148 of the Code) and receipts of earnings on those investments;
 - b. The final allocation of the proceeds (including investment earnings on bond or note proceeds), of obligations issued by the Issuer;
 - c. Information, when applicable, showing that the Issuer was eligible for any exemptions to the rebate requirements that were or will be claimed under the Code;
 - d. Information, when applicable, sufficient to demonstrate to the Internal Revenue Service upon an audit of a bond or note issue that the bond or note issue has complied with one or more available spending exceptions to the arbitrage rebate requirement with respect to that bond or note issue;
 - e. Information and calculations, when applicable, that will be sufficient to demonstrate to the Internal Revenue Service upon an audit of a bond or note issue, for which an exception to the arbitrage rebate requirement was applicable, that the rebate amount, if any, that was payable to the United States of America with respect to investments made with gross proceeds of that bond issue was calculated and timely paid with Form 8038-T timely filed with the Internal Revenue Service; and
 - f. Information and records showing that (i) investments held in yield-restricted advance refunding or defeasance escrows for bonds or notes, and (ii) investments made with unspent bond proceeds after the expiration of the applicable temporary period, were not invested in higher-yielding investments.
2. If, from examination of the above-referenced records, it becomes clear that a payment is owed, the Coordinator will refer the matter to bond or note counsel or a rebate professional and will ensure that all necessary payments are made in a timely manner.

VIII. *Use and Ownership of Bond-Financed Property*

Use of bond-financed property when completed and placed in service will be reviewed by the Coordinator, or the designated Team Member.

1. Average use of bond-financed property for a private business use over the life of the issue cannot exceed 10% of the proceeds (including up to 2% for costs of issuance).
2. Average use of bond-financed property for a private business that is unrelated or disproportionate to the Issuer’s use over the life of the issue cannot exceed 5% of the proceeds (including up to 2% for costs of issuance).
3. The Coordinator, or the designated Team Member, shall determine the Issuer’s compliance with the 10% and 5% requirements in accordance with Section 141 of the Code and the regulations thereto.
4. Agreements with business users or non-profit organizations for lease or management or service contracts, sponsored research, naming rights or any other potential nonexempt use of bond-financed property will be reviewed prior to execution of any contract to determine if property subject to the agreement is bond-financed.
5. Agreements with business users or other non-profit organizations for lease or management or service contracts or other private business use involving bond-financed property will be tracked and aggregated with other private business uses for compliance with the limits as set forth in the Tax Certificate or Non-Arbitrage Certificate.
6. No item of tax-exempt bond-financed property will be sold or transferred to a nonexempt party without (i) an opinion of bond counsel that such sale or transfer will not cause interest on the bonds to cease to be tax-exempt; or (ii) advance arrangement of a “remedial action” under the applicable Treasury Regulations after consultation with bond counsel.
7. To the extent that the Issuer discovers that any of the above limitations have been violated, the Issuer will seek advice of the Issuer solicitor or bond counsel and take appropriate measures to remediate the violation, if necessary.

IX. Investments

Investment of bond proceeds in compliance with the arbitrage bond rules and rebate of arbitrage will be supervised by the Coordinator, or the designated Team Member.

1. Guaranteed Investment Contracts (“*GIC*”) will be purchased only using the three-bid “safe harbor” of applicable Treasury regulations (*see* Treas. Reg. § 1.148-5(d)(6)(iii)), in compliance with fee limitations on GIC brokers (*see* Treas. Reg. § 1.148-5(e)(2)(iii)); provided, however, that to the extent that the safe harbor provisions cannot be met, the Issuer will consult with the Issuer solicitor or bond counsel.
2. Other investments will be purchased only in market transactions.
3. Calculations of rebate liability will be undertaken as set forth above in numbered paragraph VII.

X. Refundings

When tax-exempt bonds or notes are used to refund other bonds or notes (the “Refunded Bonds”), the new bonds or notes (the “Refunding Bonds”) will be treated as having financed the property originally financed with the Refunded Bonds (or any bonds refunded by the Refunded Bonds), such that financed property must be tracked until the last bonds (whether Refunded Bonds or Refunding Bonds) attributable to that property are retired. The Coordinator, or the designated Team Member, will continue reviewing the use of the any bond-financed property until the last bonds attributable to that property are retired; except to the extent that tracking is no longer required due to the economic life of the property coming to an end.

Refunding Bonds the proceeds of which are used to retire Refunded Bonds more than 90 days after the issue date of the Refunding Bonds are “Advance Refunding Bonds.” Advance Refunding Bonds have additional federal tax requirements in order to be tax-exempt bonds. In order to comply with these additional requirements, the Coordinator, or the designated Team Member, will:

1. Confirm directly, or in conjunction with a financial advisor or underwriter, the Issuer solicitor and/or bond counsel, that the issuer does not issue Advance Refunding Bonds that would violate the limit on the number of advance refundings for any of its tax-exempt bonds;
2. Confirm directly, or in conjunction with a financial advisor or underwriter, the Issuer solicitor and/or bond counsel, that the Refunded Bonds are being redeemed on their earliest call date or other allowable date;
3. Confirm directly, or in conjunction with a financial advisor or underwriter, the Issuer solicitor and/or bond counsel, that all non-bond proceeds amounts going into any Refunded Bond escrow comply with the rules relating to mixed escrows (meaning escrows which are funded with bond proceeds and non-proceeds) (*see* Treas. Reg. § 1.148-9(c)(2));
4. To the extent that investments other than United States Treasury Securities – State and Local Government Series (“SLGs”) will be placed in an escrow, confirm directly, or in conjunction with a financial advisor or underwriter, the Issuer solicitor and/or bond counsel, that SLGs were not a more efficient investment on the date of the bidding of any other type of investment; or, to the extent that SLGs sales have been suspended on such date, confirm that the safe harbors for determining the fair market value of yield-restricted defeasance escrows have been met (*see* Treas. Reg. 1.148-5(d)(6)(iii)). To the extent that SLGs are unavailable and the Issuer cannot obtain at least three bids to provide other investments, the Issuer will consult with the Issuer solicitor or bond counsel and a financial advisor or underwriter on how to proceed;
5. To the extent that an escrow funded with Advance Refunding Bond proceeds requires future purchases of 0% SLGs in order to comply with the applicable yield restrictions, the Issuer will purchase the 0% SLGs directly or, by written agreement, cause an escrow agent to purchase such SLGs. If the SLGs are to be purchased by an escrow agent, the Issuer will confirm that such SLGs have actually been purchased, or, to the extent SLGs sales are suspended, comply with alternate procedures (which currently are provided in Rev. Proc. 95-47); and
6. Determine whether it will measure private business use using a combined measurement period (meaning starting with the issue date of the Refunded Bonds and ending with the final retirement of the Refunding Bonds) or separate measurement periods for the Refunded Bonds and the Refunding Bonds; provided, that the Issuer may not use separate periods if the Refunded Bonds

were not in compliance with the private business use limits measured from their date of issuance to the date of issuance of the Refunding Bonds.

XI. *Correction of Violations*

The Issuer expects that its compliance with the procedures outlined in Articles IV - X above will prevent any violations of federal tax rules pertaining to its outstanding tax-exempt bonds or notes (including any Refunded Bonds). However, if the Issuer discovers a potential violation through its ongoing monitoring or otherwise, it will determine in conjunction with its bond or note counsel whether a violation actually exists. If it is found that a violation actually exists, the Issuer will determine whether (i) any remedial actions are available, or (ii) a voluntary closing agreement with the Internal Revenue Service is appropriate. The Issuer is specifically aware of the availability of the Tax Exempt Voluntary Closing Agreement Program, as described in the Internal Revenue Manual, Part 7, Chapter 2, Section 3. Common examples of violations are as follows:

1. Failure to purchase 0% SLGs at the appropriate time.
2. Non-exempt use of bond-financed property resulting in overall non-exempt use in excess of the 5% de minimis limit.
3. Failure to pay rebate in a timely manner.
4. Improper reimbursement of expenditures (too old or not capital).

XII. *Continuing Disclosure Activity*

1. SEC Rule 15c 2-12 requires certain reporting commitments for each issue. The Post-Issuance Compliance Coordinator, or the designated Post-Issuance Compliance Team Member, shall:
 - a. Determine the applicability of the continuing disclosure undertaking;
 - b. Identify all “obligated persons” for purposes of Rule 15c2-12;
 - c. Identify required filings, which may include: quantitative financial information and operating data disclosed in the official statement, audited financial statements, changes in fiscal year, and other information as specified in any Continuing Disclosure Agreement or Certificate;
 - d. Periodically determine that required filings have been prepared, sent to, and received by a Nationally Recognized Municipal Securities Information Repository (“NRMSIR”);
 - e. Disclose events listed below within 10 days of occurrence, including:
 - i. Principal and interest payment delinquencies;
 - ii. Non-payment related defaults, if material;
 - iii. Unscheduled draws on debt service reserves reflecting financial difficulties;
 - iv. Unscheduled draws on credit enhancements reflecting financial difficulties;
 - v. Substitution of credit or liquidity providers, or their failure to perform;
 - vi. Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue of the security (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the securities, or other events affecting the tax status of the security;
 - vii. Modifications to rights of holders of the bonds, if material;
 - viii. Bond calls, if material;
 - ix. Defeasances;
 - x. Release, substitution or sale of property securing repayment of the bonds, if material;
 - xi. Rating changes;
 - xii. Tender offers;
 - xiii. Bankruptcy, insolvency, receivership, or a similar proceeding by an obligated person;
 - xiv. Consummation of a merger, consolidation, acquisition, or sale of all or substantially all of the assets of an obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material; and

- xv. Appointment of a successor or additional trustee or paying agent or the change of name of a trustee or paying agent, if material.
 - f. Determine if it is in the best interest of the Issuer to retain a third-party dissemination agent to facilitate post-issuance continuing disclosure/filing and other requirements.
2. Determine if any bond purchase agreement requires the Issuer to notify underwriters of any fact or event that might cause the official statement to contain any untrue statement or omit a material fact, and make such notification as necessary.

XIII. *Other Required Reporting*

1. For each issue of bonds, the Coordinator, or the designated Team Member, shall, as required by any finance documents or covenants associated with such issue, or as required by laws or regulations governing such issue, maintain all records necessary to satisfy reporting requirements.
2. Determine what information, if any, must be filed with other entities such as Trustees or Paying Agents, Banks, Rating Agencies, Dissemination Agents, Bond Insurers, Credit Enhancers, *et cetera*, and make such filings as necessary;
3. Determine what, if any, state and local requirements are applicable to any issue;
 - a. Provide proof of filing UCC statements, as applicable;
 - b. Monitor continuation statements, as necessary;
 - c. Provide proof of filing recorded mortgages, deeds of trust, *et cetera*, with appropriate authorities;
4. Provide proof of insurance coverage, as necessary;
5. Monitor compliance with rate covenants or other financial covenants;
6. Monitor compliance with restrictions on transfers of property, including liens and encumbrances;
7. Ensure compliance with restrictions on types of investments, in addition to any limitations imposed by applicable tax code restrictions; and
8. Ensure compliance with restrictions on derivative and swap contracts.

BOROUGH OF CHAMBERSBURG COLLECTIONS POLICIES & PROCEDURES

This policy has been established by the Borough of Chambersburg as it is the Borough's responsibility to ensure the most efficient use of taxpayer and ratepayer dollars, it is vital, to that end, to effectively pursue payment for services rendered by the Borough, or in relation to damages caused by third parties. As various types of amounts due to the Borough require and/or allow differing types of collections actions, the Borough has set below the following procedures with respect to collections of the varying types of activities engaged in by, or upon, the Borough, ultimately resulting in the invoicing of a third party.

The Borough will form and maintain a Collections Committee consisting of the following: President of Council or designee, Chairman of the Finance/Personnel Committee, Borough Manager or designee, Director of Finance or designee, and Borough Solicitor or designee. The Collections Committee will typically meet quarterly or more frequently if necessary, to review and determine a course of action on each outstanding claim that has reached the conclusion of the processes as outlined below, thereby having resulted in the imposition of a civil judgment.

Depending upon the nature of the invoice, all issued invoices will contain the following language:

For Unintentional Damage, Intentional Damage, EMS Bills, utility bills, and other personal property related merchandise and jobbing debts:

"If payment is not received by the due date, debt collection procedures that may affect your credit rating/score will be pursued which may include but not be limited to forwarding the claim to a collection agency, placing a lien on the real property, and filing a civil suit. Furthermore, a writ of scire facias may be issued under the Municipal Claims and Tax Liens Act, 53 P.S. §7101 to enforce the lien. All past due accounts are subject to all related collection costs, including but not limited to reasonable interest, reasonable attorney's fees at rates as adopted by the Borough from time to time, court costs, and reasonable collection agency fees."; or

For real property related merchandise and jobbing debts other than certain curbs, and sidewalks:

"If payment is not received within thirty (30) days of invoice issuance, debt collection procedures that may affect your credit rating/score will be pursued which may include but not be limited to forwarding the claim to a collection agency, placing a lien on the real property, and filing a civil suit. Furthermore, a writ of scire facias may be issued under the Municipal Claims and Tax Liens Act, 53 P.S. §7101 to enforce the lien. All past due accounts are subject to all related collection costs, including but not limited to reasonable interest, reasonable attorney's fees at rates as adopted by the Borough from time to time, court costs, and reasonable collection agency fees."; or

For certain curbs and sidewalks merchandise and jobbing debts where the Borough does the work:

"Should the Borough complete this project on your behalf, payment arrangements are available to you via a five (5) year loan at a rate of four percent (4%) interest, or a ten (10) year loan at a rate of six percent (6%) interest. Additionally, a lien will be placed against your real property, the filing fee for which will be included in the amount invoiced to you. In the absence of entering into a loan agreement, or making payment in full, within thirty (30) days of invoicing, debt collection procedures which may affect your credit rating/score, will be pursued which may include but not be limited to forwarding the claim to a collection agency and/or filing a civil suit. Furthermore, a writ of scire facias may be issued under the Municipal Claims and Tax Liens Act, 53 P.S. §7101 et seq. to enforce the lien. All past due accounts are subject to all related collection costs, including but not limited to reasonable interest, reasonable attorney's fees at rates as adopted by the Borough from time to time, court costs, and reasonable collection agency fees."

Unintentional Damage (Statute of Limitations: 2 yrs. from date of damage to file civil claim)

- Examples of unintentional damage claims include: vehicle crash into the fountain or electric pole. This will cover actual Borough-owned property.
- Note: For non-Borough owned real or personal property damage where the Borough has remedied or repaired the damage, invoices to the actual property owner are categorized as a 4 year contract claim.
- Upon investigating the incident and determining if the third party possesses an insurance policy against which a claim may be filed, the Police Department will provide the Finance Department and Borough Secretary with a copy of the Incident Report immediately upon its completion.

If insurance is applicable

- The Borough Secretary will immediately contact the third party's insurance company and begin the claim process by opening a claim in the name of the Borough.
- In conjunction with the work necessary to repair the damage, a Job Order will be created.
- Upon completion of the work, the department(s) responsible for the work will notify the Finance Department that the project is complete.
- The Finance Department will verify that all large Purchase Orders (over One Thousand Dollars (\$1,000.00) associated with the Job Order have been closed.
- Upon completion of the Job Order, as determined by the Finance Department, the Borough Secretary will be notified accordingly, and provide the third party's insurance company with the claim amount, equivalent to all costs incurred, including labor and materials as required to repair or replace the damage, plus ten percent (10%) (if labor/materials are provided by Borough) (\$10 per invoice is added if a vendor does the work, invoices the Borough and the Borough passes along the invoice).
- At the conclusion of the insurance claim process (if the claim is not satisfied in full by the insurance company), but no longer than six (6) months from the date of damage, the Finance Department will issue an invoice for the outstanding amount to the responsible party.
- Responsible party has thirty (30) days from date of invoice issuance to make a payment in full or enter into a payment agreement with the Borough.
- If payment in full is not received, or no payment agreement is entered into within thirty (30) days of invoice issuance, a final notice will be sent to the responsible party.
- If payment in full is not received, or no payment agreement is entered into within sixty (60) days of invoice issuance, the outstanding amount will then be forwarded to a third party collection agency with which the Borough has contracted, to be assessed against the third party's credit and pursued accordingly. The commission owed to the third party collection agency will be added to the outstanding amount.
- If/when the third party collection agency reports that they have exhausted all efforts, however in no case any longer than thirteen (13) months from the date of damage, a certified notice will be sent to the responsible party, informing them of the Borough's intent to assess attorney's fees within thirty (30) days. Should the certified mailing not be accepted within thirty (30) days, a notice will be sent to the responsible party, via USPS, informing them of the Borough's intent to assess attorney's fees within ten (10) days. After the certified notice is accepted, or ten (10) days after issuing the notice via USPS (whichever occurs first) the appropriate information will be forwarded to the Borough Solicitor's office for the purpose of filing a civil action with the Magisterial District Justice if the outstanding amount is greater than one hundred and fifty dollars (\$150.00), or with the 39th Judicial District Court of Common Pleas if the outstanding amount is greater than twelve thousand dollars (\$12,000.00) or the minimum monetary threshold for the Court of Common Pleas as adjusted. Related court costs, filing fees and Attorney's fees at a rate as adopted by the Borough from time to time will be added to the outstanding amount.

- Should the outstanding amount be less than one hundred and fifty dollars (\$150.00), the Borough is unable to file a lien, and the third party collection agency reports that they have exhausted all efforts, the debt will be written off as bad debt and removed from the outstanding receivables listing, as the amount is less than the cost of the filing fee for filing suit with the Magisterial District Justice's office.
- A representative of the Borough, and/or the Borough Solicitor will then proceed with all necessary court actions, including attendance at a scheduled hearing, in an attempt to acquire a judgment against the third party.
- Should payment in full not be received within ninety (90) days of receiving favorable judgment by the applicable court; or immediately upon the terms of such judgment being violated; or immediately upon the terms of any agreed upon payment plan being violated, the matter will be forwarded to the Borough's Collections Committee in order to determine the appropriate course of action, including seeking Execution of Judgment.
- In the event of receiving payment in full, the third party collection agency will be notified accordingly.

If insurance is not applicable

- In conjunction with the work necessary to repair the damage, a Job Order will be created.
- Upon completion of the work, the department(s) responsible for the work will notify the Finance Department that the project is complete.
- The Finance Department will verify that all large Purchase Orders (over One Thousand Dollars (\$1,000.00) associated with the Job Order have been closed.
- Upon completion of the Job Order, as determined by the Finance Department, the Finance Department will issue an invoice for the outstanding amount to the responsible party, equivalent to all costs incurred, including labor and materials as required repairing or replacing the damage, plus ten percent (10%) (if labor/materials are provided by Borough) (\$10 per invoice is added if a vendor does the work, invoices the Borough, and the Borough passes along the invoice).
- Responsible party has thirty (30) days from date of invoice issuance to make a payment in full or enter into a payment agreement with the Borough.
- If payment in full is not received, or no payment agreement is entered into within thirty (30) days of invoice issuance, a final notice will be sent to the responsible party.
- If payment in full is not received, or no payment agreement is entered into within sixty (60) days of invoice issuance, the outstanding amount will then be forwarded to a third party collection agency with which the Borough has contracted, to be assessed against the third party's credit and pursued accordingly. The commission owed to the third party collection agency will be added to the outstanding amount.
- If/when the third party collection agency reports that they have exhausted all efforts, however in no case any longer than thirteen (13) months from the date of damage, a certified notice will be sent to the responsible party, informing them of the Borough's intent to assess attorney's fees within thirty (30) days. Should the certified mailing not be accepted within thirty (30) days, a notice will be sent to the responsible party, via USPS, informing them of the Borough's intent to assess attorney's fees within ten (10) days. After the certified notice is accepted, or ten (10) days after issuing the notice via USPS (whichever occurs first) the appropriate information will be forwarded to the Borough Solicitor's office for the purpose of filing a civil action with the Magisterial District Justice if the outstanding amount is greater than one hundred and fifty dollars (\$150.00), or with the 39th Judicial District Court of Common Pleas if the outstanding amount is greater than twelve thousand dollars (\$12,000.00) or the minimum monetary threshold for the Court of Common Pleas as adjusted. Related court costs, filing fees and Attorney's fees at a rate as adopted by the Borough from time to time will be added to the outstanding amount.

- Should the outstanding amount be less than one hundred and fifty dollars (\$150.00), the Borough is unable to file a lien, and the third party collection agency reports that they have exhausted all efforts, the debt will be written off as bad debt and removed from the outstanding receivables listing, as the amount is less than the cost of the filing fee for filing suit with the Magisterial District Justice's office.
- A representative of the Borough, and/or the Borough Solicitor will then proceed with all necessary court actions, including attendance at a scheduled hearing, in an attempt to acquire a judgment against the third party.
- Should payment in full not be received within ninety (90) days of receiving favorable judgment by the applicable court; or immediately upon the terms of such judgment being violated; or immediately upon the terms of any agreed upon payment plan being violated, the matter will be forwarded to the Borough's Collections Committee in order to determine the appropriate course of action, including seeking Execution of Judgment.
- In the event of receiving payment in full, the third party collection agency will be notified accordingly.

Intentional Damage (Statute of Limitations: 1 yr. from date of damage to file civil claim)

(This process is to be followed regardless of criminal charges/restitution, until we receive notice that restitution has been granted)

- Examples of intentional damage include: graffiti, vandalism, arson etc. and will cover actual Borough owned property.
- Note: For non-Borough owned real or personal property damage where the Borough has remedied or repaired the damage, invoices to the actual property owners are categorized as a 4 year contract claim.
- Upon investigating the incident, the Police Department will provide the Finance Department and Borough Secretary with a copy of the Incident Report immediately upon its completion.
- In conjunction with the work necessary to repair the damage, a Job Order will be created.
- Upon completion of the work, the department(s) responsible for the work will notify the Finance Department that the project is complete.
- The Finance Department will verify that all large Purchase Orders (over One Thousand Dollars (\$1,000.00) associated with the Job Order have been closed.
- Upon completion of the Job Order, as determined by the Finance Department, the Finance Department will issue an invoice for the outstanding amount to the responsible party, equivalent to all costs incurred, including labor and materials as required to repair or replace the damage, plus ten percent (10%) (if labor/materials are provided by Borough) (\$10 per invoice is added if a vendor does the work, invoices the Borough, and the Borough passes along the invoice).
- Responsible party has thirty (30) days from date of invoice issuance to make a payment in full or enter into a payment agreement with the Borough.
- If payment in full is not received, or no payment agreement is entered into within thirty (30) days of invoice issuance, a final notice will be sent to the responsible party.
- If payment in full is not received, or no payment agreement is entered into within sixty (60) days of invoice issuance, the outstanding amount will then be forwarded to a third party collection agency with which the Borough has contracted, to be assessed against the third party's credit and pursued accordingly. The commission owed to the third party collection agency will be added to the outstanding amount.
- If/when the third party collection agency reports that they have exhausted all efforts, however in no case any longer than eight (8) months from the date of damage, a certified notice will be sent to the responsible party, informing them of the Borough's intent to assess attorney's fees within thirty (30) days. Should the certified mailing not be accepted within thirty (30) days, a notice will be sent to the responsible party, via USPS, informing them of the Borough's intent to assess attorney's fees within ten (10) days. After the certified notice is accepted, or ten (10) days after issuing the notice via USPS (whichever occurs first) the appropriate information will be forwarded to the Borough Solicitor's office for the purpose of filing a civil action with the Magisterial District Justice if the outstanding amount is greater than \$150.00, or with the 39th Judicial District Court of Common Pleas if the outstanding amount is greater than twelve thousand dollars (\$12,000.00) or the minimum monetary threshold for the Court of Common Pleas as adjusted. Related court costs, filing fees and Attorney's fees at a rate as adopted by the Borough from time to time will be added to the outstanding amount.
- Should the outstanding amount be less than one hundred and fifty dollars (\$150.00), the Borough is unable to file a lien, and the third party collection agency reports that they have exhausted all efforts, the debt will be written off as bad debt and removed from the outstanding receivables listing, as the amount is less than the cost of the filing fee for filing suit with the Magisterial District Justice's office.
- A representative of the Borough, and/or the Borough Solicitor will then proceed with all necessary court actions, including attendance at a scheduled hearing, in an attempt to acquire a judgment against the third party.

- Should payment in full not be received within ninety (90) days of receiving favorable judgment by the applicable court; or immediately upon the terms of such judgment being violated; or immediately upon the terms of any agreed upon payment plan being violated, the matter will be forwarded to the Borough's Collections Committee in order to determine the appropriate course of action, including seeking Execution of Judgment.
- In the event of receiving payment in full, the third party collection agency will be notified accordingly.

Contract Violation: EMS Billing and personal property related merchandise and jobbing claims (Statute of Limitations: 4 yrs. from date of delinquency to file civil claim)

- Examples of personal property related merchandise and jobbing claims include but are not limited to: store purchases / requisitions, parade/event related work, and invoices relating to non-Borough owned personal property damage where the Borough has remedied or repaired the damage.
 - For EMS Billing claims:
 - The Ambulance Billing Specialist will first attempt to recover all associated costs via any applicable insurance procedures.
 - Upon exhausting all efforts to receive payment via insurance, the Finance Department will issue an invoice for the outstanding amount to the responsible party.
 - For personal property related merchandise and jobbing claims:
 - The Finance Department will issue an invoice for the outstanding amount to the responsible party.
 - For personal property related merchandise and jobbing invoices relating to non-Borough owned personal property damage where the Borough has remedied or repaired the damage:
 - In conjunction with the work necessary to complete the project, a Job Order will be created.
 - Upon completion of the work the department(s) responsible for the work will notify the Finance Department that the project is complete.
 - The Finance Department will verify that all large Purchase Orders (projects over One Thousand Dollars (\$1,000.00) associated with the Job Order have been closed.
 - Upon completion of the Job Order, as determined by the Finance Department, the Finance Department will issue an invoice for the outstanding amount to the responsible party, equivalent to all costs, including labor and materials, incurred plus ten percent (10%) (if labor/materials are provided by Borough) (\$10 per invoice is added if a vendor does the work, invoices the Borough, and the Borough passes along the invoice).
 - Then, for both EMS Billing and personal property related merchandise and jobbing claims, the responsible party has thirty (30) days from date of invoice issuance to make a payment in full or enter into a payment agreement with the Borough.
 - If payment in full is not received, or no payment agreement is entered into within thirty (30) days of invoice issuance, a final notice will be sent to the responsible party.
 - If payment in full is not received, or no payment agreement is entered into within sixty (60) days of invoice issuance, the outstanding amount will then be forwarded to a third party collection agency with which the Borough has contracted, to be assessed against the third party's credit and pursued accordingly. The commission owed to the third party collection agency will be added to the outstanding amount.
 - If/when the third party collection agency reports that they have exhausted all efforts, however in no case any longer than thirteen (13) months from the date of damage, a certified notice will be sent to the responsible party, informing them of the Borough's intent to assess attorney's fees within thirty (30) days. Should the certified mailing not be accepted within thirty (30) days, a notice will be sent to the responsible party, via USPS, informing them of the Borough's intent to assess attorney's fees within ten (10) days. After the certified notice is accepted, or ten (10) days after issuing the notice via USPS (whichever occurs first), the appropriate information will be forwarded to the Borough Solicitor's office for the purpose of filing a civil action with the Magisterial District Justice if the outstanding amount is greater than one hundred and fifty dollars (\$150.00), or with the 39th Judicial District Court of Common Pleas if the outstanding amount is greater than twelve thousand dollars (\$12,000.00) or the minimum monetary threshold for the Court of Common Pleas as adjusted. Related court costs, filing fees and Attorney's fees at a rate as adopted by the Borough from time to time will be added to the outstanding amount.

- Should the outstanding amount be less than one hundred and fifty dollars (\$150.00), the Borough is unable to file a lien, and the third party collection agency reports that they have exhausted all efforts, the debt will be written off as bad debt and removed from the outstanding receivables listing, as the amount is less than the cost of the filing fee for filing suit with the Magisterial District Justice's office.
- A representative of the Borough, and/or the Borough Solicitor will then proceed with all necessary court actions, including attendance at a scheduled hearing, in an attempt to acquire a judgment against the third party.
- Should payment in full not be received within ninety (90) days of receiving favorable judgment by the applicable court; or immediately upon the terms of such judgment being violated; or immediately upon the terms of any agreed upon payment plan being violated, the matter will be forwarded to the Borough's Collections Committee in order to determine the appropriate course of action, including seeking Execution of Judgment.
- In the event of receiving payment in full, the third party collection agency will be notified accordingly.

Contract Violations related to Real Property: Certain Merchandise & Jobbing projects and Inspection Billing (Statute of Limitations: 4 yrs. from date of delinquency to file civil claim/6 mo., as measured from the date of completion of the work, or as otherwise dictated by 53 P.S. Section 7143, to file a lien,)

- Examples include but not limited to: water and sewer line extensions, sidewalks, tap fees, opening or vacating streets, real property service order, code violations including rubbish, mowing, and invoices relating to non-Borough owned real property damage where the Borough has remedied or repaired the damage.
- In conjunction with the work necessary to complete the project, a Job Order will be created.
- Upon completion of the work the department(s) responsible for the work will notify the Finance Department that the project is complete. .
- The Finance Department will verify that all large Purchase Orders (over One Thousand Dollars (\$1,000.00) associated with the Job Order have been closed.
- Upon completion of the Job Order, as determined by the Finance Department, the Finance Department will issue an invoice for the outstanding amount to the responsible party, equivalent to all costs, including labor and materials, incurred plus ten percent (10%) (if labor/materials are provided by Borough) (\$10 per invoice is added if a vendor does the work, invoices the Borough, and the Borough passes along the invoice).
- The responsible party has thirty (30) days from date of invoice issuance to make a payment in full, enter into a payment agreement. In addition, The Borough may offer the debtor an option to enter into a loan agreement for curbs and sidewalk replacement / repair projects.
- If payment in full is not received, no payment agreement is entered into, or no Borough loan is issued, within thirty (30) days of invoice issuance, a final notice will be sent to the responsible party.
- If payment in full is not received, no payment agreement is entered into, or no Borough loan is issued within sixty (60) days of invoice issuance, but no later than six (6) months from the time any work was completed or assessed, the Finance Department will file a lien against the property, and the outstanding amount (including the costs associated with the filing of the lien) will then be forwarded to a third party collection agency with which the Borough has contracted, to be assessed against the third party's credit and pursued accordingly. The commission owed to the third party collection agency will be added to the outstanding amount.
- If/when the third party collection agency reports that they have exhausted all efforts, however in no case any longer than thirteen (13) months from the date of invoice issuance, a certified

notice will be sent to the responsible party, informing them of the Borough's intent to assess attorney's fees within thirty (30) days. Should the certified mailing not be accepted within thirty (30) days, a notice will be sent to the responsible party, via USPS, informing them of the Borough's intent to assess attorney's fees within ten (10) days. After the certified notice is accepted, or ten (10) days after issuing the notice via USPS (whichever occurs first), the appropriate information will be forwarded to the Borough Solicitor's office for the purpose of filing a civil action with the Magisterial District Justice if the outstanding amount is greater than one hundred and fifty dollars (\$150.00), or with the 39th Judicial District Court of Common Pleas as a *scire facias* action if the outstanding amount is greater than \$3,000. Related court costs, filing fees and Attorney's fees at a rate as adopted by the Borough from time to time will be added to the outstanding amount.

- Should the outstanding amount be less than one hundred and fifty dollars (\$150.00), the Borough is unable to file a lien, and the third party collection agency reports that they have exhausted all efforts, the debt will be written off as bad debt and removed from the outstanding receivables listing, as the amount is less than the cost of the filing fee for filing suit with the Magisterial District Justice's office.
- A representative of the Borough, and/or the Borough Solicitor will then proceed with all necessary court actions, including attendance at a scheduled hearing if required, in an attempt to acquire a judgment against the third party.
- Should payment in full not be received within ninety (90) days of receiving favorable judgment by the applicable court; or immediately upon the terms of such judgment being violated; or immediately upon the terms of any agreed upon payment plan being violated, the matter will be forwarded to the Borough's Collections Committee in order to determine the appropriate course of action, including seeking Execution of Judgment.
- In the event of receiving payment in full, liens will be satisfied, and the third party collection agency will be notified accordingly.

Contract Violation: Utility Billing (Statute of Limitations: 4 yrs. from date of delinquency to file civil claim/last day of the 3rd calendar year from date of delinquency to file lien for sewer, water and electric utilities, 6 months from date of delinquency to file lien for all other utilities)

If utility service is under a tenant's name

- The Final Invoice shall be issued to the responsible party as listed on the account.
- If payment in full is not received, or no payment agreement is entered into within thirty (30) days of invoice issuance, a delinquent notice will be sent to the responsible party.
- If payment in full is not received, or no payment agreement is entered into within sixty (60) days of invoice issuance, the Final Invoice shall be issued to the property owner.
- If payment in full is not received, or no payment agreement is entered into, within thirty (30) days of invoice issuance to the property owner, a final notice will be sent to the property owner.
- If payment in full is not received, or no payment agreement is entered into, between sixty (60) days of invoice issuance to the property owner and no more than six (6) months from the date the service was supplied, a lien will be filed against the associated property parcel, and the outstanding amount (including the costs associated with the filing of the lien) will then be forwarded to a third party collection agency with which the Borough has contracted, to be assessed against the third party's credit and pursued accordingly. The commission owed to the third party collection agency will be added to the outstanding amount.
- If/when the third party collection agency reports that they have exhausted all efforts, however in no case any longer than thirteen (13) months from the date of invoice issuance, a certified notice will be sent to the responsible party, informing them of the Borough's intent to assess attorney's fees within thirty (30) days. Should the certified mailing not be accepted within thirty (30) days, a notice will be sent to the responsible party, via USPS, informing them of the Borough's intent to assess attorney's fees within ten (10) days. After the certified notice is accepted, or ten (10) days after issuing the notice via USPS (whichever occurs first), the appropriate information will be forwarded to the Borough Solicitor's office for the purpose of filing a civil action with the Magisterial District Justice if the outstanding amount is greater than one hundred and fifty dollars (\$150.00), or with the 39th Judicial District Court of Common Pleas as a *scire facias* action if the outstanding amount is greater than \$3,000.00. Related court costs, filing fees and Attorney's fees at a rate as adopted by the Borough from time to time will be added to the outstanding amount.
- Should the outstanding amount be less than one hundred and fifty dollars (\$150.00), the Borough is unable to file a lien, and the third party collection agency reports that they have exhausted all efforts, the debt will be written off as bad debt and removed from the outstanding receivables listing, as the amount is less than the cost of the filing fee for filing suit with the Magisterial District Justice's office.
- A representative of the Borough, and/or the Borough Solicitor will then proceed with all necessary court actions, including attendance at a scheduled hearing, in an attempt to acquire a judgment against the third party.
- Should payment in full not be received within ninety (90) days of receiving favorable judgment by the applicable court; or immediately upon the terms of such judgment being violated; or immediately upon the terms of any agreed upon payment plan being violated, the matter will be forwarded to the Borough's Collections Committee in order to determine the appropriate course of action, including seeking Execution of Judgment.
- In the event of receiving payment in full, liens will be satisfied, and the third party collection agency will be notified accordingly.

If utility service is under the property owner's name

- The Final Invoice shall be issued to the responsible party as listed on the account.
- If payment in full is not received, or no payment agreement is entered into within thirty (30) days of invoice issuance, a final notice will be sent to the responsible party.
- If payment in full is not received, or no payment agreement is entered into, between sixty (60) days of invoice issuance to the property owner and no more than six (6) months from the date the service was supplied, a lien will be filed against the associated property parcel, and the outstanding amount (including the costs associated with the filing of the lien) will then be forwarded to a third party collection agency with which the Borough has contracted, to be assessed against the third party's credit and pursued accordingly. The commission owed to the third party collection agency will be added to the outstanding amount.
- If/when the third party collection agency reports that they have exhausted all efforts, however in no case any longer than thirteen (13) months from the date of invoice issuance, a certified notice will be sent to the responsible party, informing them of the Borough's intent to assess attorney's fees within thirty (30) days. Should the certified mailing not be accepted within thirty (30) days, a notice will be sent to the responsible party, via USPS, informing them of the Borough's intent to assess attorney's fees within ten (10) days. After the certified notice is accepted, or ten (10) days after issuing the notice via USPS (whichever occurs first), the appropriate information will be forwarded to the Borough Solicitor's office for the purpose of filing a civil action with the Magisterial District Justice if the outstanding amount is greater than one hundred and fifty dollars (\$150.00), or with the 39th Judicial District Court of Common Pleas as a *scire facias* action if the outstanding amount is greater than \$3,000.00. Related court costs, filing fees and Attorney's fees at a rate as adopted by the Borough from time to time will be added to the outstanding amount.
- Should the outstanding amount be less than one hundred and fifty dollars (\$150.00), the Borough is unable to file a lien, and the third party collection agency reports that they have exhausted all efforts, the debt will be written off as bad debt and removed from the outstanding receivables listing, as the amount is less than the cost of the filing fee for filing suit with the Magisterial District Justice's office.
- A representative of the Borough, and/or the Borough Solicitor will then proceed with all necessary court actions, including attendance at a scheduled hearing, in an attempt to acquire a judgment against the third party.
- Should payment in full not be received within ninety (90) days of receiving favorable judgment by the applicable court; or immediately upon the terms of such judgment being violated; or immediately upon the terms of any agreed upon payment plan being violated, the matter will be forwarded to the Borough's Collections Committee in order to determine the appropriate course of action, including seeking Execution of Judgment. Matters resulting in the filing of a lien for invoices not amounting to \$150.00, which will have since been written off as bad debt, will also be forwarded to the Borough's Collections Committee.
- In the event of receiving payment in full, liens will be satisfied, and the third party collection agency will be notified accordingly.

Glossary

The following glossary contains a number of terms which often arise in the administration of specialized municipal programs. The glossary, while not intended to be all inclusive, does contain terms often used by financial, planning, legal and technical specialists in their dealings with a municipal official.

Administrative - Pertaining to management of functions and activities, as opposed to legislative and judicial decision making.

Agency and Trust Funds - Such funds are established to account for cash and other assets held by a municipality as agent or trustee for another party such as Electric Department customer deposits. The two classes of funds are similar because the resources of the funds are not assets of the municipality but, through the operation of law or by agreement, the municipality is responsible for their accountability. An example of the agency fund is the Firemen's Relief Fund whose assets are received with the purpose of being paid to the Firemen's Relief Association. The Police Pension Fund, administered by the municipality, is an example of a trust fund.

Agenda - A list of items to be brought up at a meeting.

Budget Amendment - An alteration, addition or deletion which changes the meaning or scope of this original formal document. Often these are laws or regulations. However plans or specifications can also be amended. The Borough Manager is herein authorized to complete Budget Amendments as necessary and directed by Town Council.

Appropriation - The sum of money authorized by a Town Council to be spent for an expenditure by cost center.

Assessment - The value placed on an item of real or personal property for property tax purposes. The rate of tax times the value equals the amount of charge levied on the property. It may also be a special charge levied on each property within a special assessment district for an improvement benefiting the property or for a service provided only within the district.

The property assessment for the Borough of Chambersburg, as calculated by the Franklin County Board of Assessment, as of September 30, 2017, is \$202,214,800.

Audit - An examination of the financial activities of the Borough and the report based on such examination by our independent auditors, Smith, Elliot, Kearns & Company, LLC.

Bond - A document issued by a person in exchange for money promising to pay money to the person who holds the document on a specific date for a specific purpose or unless a specific payment is not made. Bonds normally bear interest. They are both a common way of raising money for capital improvements and securing payment by developers and vendors for their obligations.

Borough Manager - In Chambersburg, the Borough Manager is the Chief Administrative Officer of the municipality. All departments other than Police are directly supervised by the Borough Manager. The Manager is appointed and serves at the pleasure of a majority of Town Council. His compensation is set by the adopted Chambersburg Pay Plan as with all non-bargaining unit employees.

Budget - A plan for spending and receiving money to sustain municipal operations during a fiscal year together with related explanation. A capital budget is such a plan for financing purchase or construction of items of high cost and long life, such as fire apparatus, streets and buildings.

Building Permits (including Use and Occupancy Permits) - The Borough of Chambersburg requires any person constructing or improving a building to secure a Land Use Permit and Uniform Construction Code Permit. The Borough utilizes a third party agency, Pennsylvania Municipal Code Alliance (PMCA), for many permit and inspection activities. A valid Certificate of Occupancy may also be required. Chambersburg is unique in our strict enforcement of building, health, and safety codes.

Capital Reserve – Funds where expenditures are made to acquire fixed assets or additions known as capital outlays. These expenditures are recorded in their corresponding funds where the assets are to be used. Ultimately, under good property accounting, such assets acquired will be reflected in the general fixed assets group of accounts. In Chambersburg, only the General Capital Reserve is an actual Sinking Fund. The utility capital reserve accounts are actually subordinate to the Enterprise Funds and are not actually independent funds other than for planning purposes.

Capital Improvements Plan - A schedule of purchase or construction of items of high cost, such as fire apparatus, streets and buildings, with a useful life over five years, together with a plan for spending and receiving the money to pay for the items. Each year Town Council reviews such a plan.

Certification - A formal, written declaration by the authorized officer that certain facts are true or valid.

Comprehensive Plan - Our comprehensive development plan consists of maps, charts and textual matter, and indicates the recommendations of the planning commission for the continuing development of the municipality. The comprehensive plan includes, but is not limited to, the following related basic elements: a statement of objectives, a plan for land use, a map or statement indicating the relationship of the municipality and its proposed development to the adjacent municipalities and areas. The Chambersburg Comprehensive Plan was adopted: November 17, 2008.

Conditional Use Permit - A use which is not appropriate to a particular zone district as a whole, but may be suitable in certain localities within the district only when specific conditions and factors prescribed for such cases within the zoning ordinance are present. Conditional uses are allowed or denied by the Borough.

Constituent - A person served by an elected official, normally a resident or voter. Residents and businesses of the surrounding townships of Hamilton, Greene, and Guilford are *not* constituents.

Council (Either Town or Borough) - The governing body of our municipality. The legislative and policy board of the community. Ten members (five wards with two members per ward) elected for four-year terms in alternating two year periods. The Mayor is an ex officio non-voting member of Council.

Debt Service - Payments to creditors, primarily the holders of municipal bonds. Debt service includes principal, interest and minor incidentals such as paying agents' fees.

Developer - Any landowner, agent of such landowner or tenant with the permission of such landowner, who makes or causes to be made a subdivision of land or a land development.

Easement - A right-of-way for public or quasi-public use. Normally, they are used for public utilities, trails, utility lines, floodways, and other purposes. The fee title to land in the easement areas remains tied to the adjacent land and the easement rights are relinquished when the public or quasi-public use ceases.

Electricians – In Chambersburg, electricians are required to obtain licenses to operate on the Borough electric distribution system.

Eminent Domain - The concept of the power of certain governmental entities to acquire, for public use, privately owned real estate by means of legal processes and adjudicated compensation to the private owner.

Executive - The power to carry out laws and functions, veto legislation, appoint officers and perform other duties as prescribed by law. In Chambersburg, the Borough Manager maintains the administrative portion of the executive function. The Borough Council President retains the balance of the authorities.

Executive Session - A meeting closed to the public. They can legally be held only for certain limited purposes.

Feasibility Study - A preliminary survey to determine the design, aesthetics, construction and economic aspects of a proposed project.

Fire Code Inspections – Any property owner or authorized agent who intends to conduct an operation or business, or install or modify systems and equipment which is regulated by the International Fire Code must first make application to the Chambersburg ES Department and obtain a business inspection permit per the International Fire Code Section 105.1.1 amended.

Flood Plain - The area along a natural watercourse subject to periodic overflow by water. The Borough and FEMA have disseminated flood plain maps for delineation of the flood plain.

General Fund - Used to account for all revenues and the activities financed by governmental activities, not accounted for in some special fund. The main purposes are for public safety, recreation, and general highway.

General Obligation Debt – Any loan or financial instrument giving borrowing power to a municipality, based upon pledging of the full faith and credit or taxing power of the municipality to retire debt and pay interest.

General Obligation Debt Funds - Established to account for the proceeds from bond sales and other revenues properly allocated to these funds and the costs of projects financed by them. Costs for public improvements are recovered from general revenues. In Chambersburg, all debt is GO debt but none of it is permitted by local policy for operational expenses.

Governing Body - The Town Council.

Grants - The Borough anticipates receiving monies from the Department of Environmental Protection for recycling, the Department of Community and Economic Development for housing rehab, CDBG, and other development grants, and additional monies from the Department of Conservation and Natural Resources for development of our parks. The Borough regularly applies to a variety of state and federal agencies for grants.

Highway Aid – Also known as Liquid Fuels, as provided by law, the local share of the State Liquid Fuels Tax and its use for expenditures is subject to the regulations of the Department of Transportation.

Improvements - Those physical changes to the land necessary to produce usable and desirable lots from raw acreage including, but not limited to, grading, paving, curbs, gutters, storm sewers and drains, improvements to existing watercourses, sidewalks, crosswalks, street signs, monuments, water supply facilities and sewage disposal facilities.

Job Description - An outline of the duties assigned a class of personnel positions together with the training and experience normally required to qualify for the class.

Land Development - The improvement of one lot or two or more contiguous lots, tracts or parcels of land for any purpose involving a group of two or more buildings or the division or allocation of land or space between or among two or more existing or prospective occupants to include streets, common areas, leaseholds, condominiums, building groups or other features; a subdivision of land.

Land Use Plan - The provisions for the development of a tract of land, including a subdivision plat, all covenants relating to use, location and bulk of buildings and other structures, intensity of use or density of development, streets, ways and parking facilities, common open space and public facilities.

Legislative - Pertaining to the power to make laws as opposed to administrative, executive and judicial.

Manager - The chief administrator of a municipality appointed by the Town Council to run its operations, to make suggestions of policy or process, and to carry out laws and directions.

Mayor - In Chambersburg, an elected official of borough government who represents the Borough at certain official and ceremonial functions, and who supervises the police department under the Borough Code; and who sits with Town Council, executes legislation, and breaks tie votes.

Meeting - A gathering of elected officials set or called in accordance with prescribed laws and where business may be transacted.

Mil - Often misspelled as MILL, a property tax unit, equal to one dollar of tax per one thousand dollars of assessment. Literally, a mil is a measure of money less than cents. When one purchases gasoline one might pay \$2.999, which equals two dollars, ninety-nine cents and nine mil per gallon.

Minimum Municipal Obligations (MMO) - In Pennsylvania, the state mandated smallest amount a municipality must contribute to any pension plan established for its employees. The amount is calculated using actuarial science to ensure that municipal pension plans are sufficiently funded. The Borough, regardless of the amount contributed by it, is also required to keep the pension plan solvent. If the pension funds become insufficient to meet obligations then the Borough must augment the pension funds using money from other sources. The general funds of the Borough are thus in effect guarantor and insurance policy against under-contributions by employees or poor performance of pension fund investments. However, the Borough is responsible for making up any shortfall between the MMO and the sum of contributions the Borough makes for each employee as a percentage of that employee's wages, plus realized earnings on the pension fund investments.

Modified Accrual Basis - The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenues earned.

Nonconforming Use - A use, whether of land or of structure, not complying with the applicable use provisions in a zoning ordinance or amendment as enacted, where such use was lawfully in existence prior to the enactment of the ordinance or amendment or prior to its application to the location.

Nonconforming Structure - A structure or part of a structure manifestly not designed to comply with the applicable use provisions in a zoning ordinance or amendment as enacted, where the structure lawfully existed prior to the enactment of the ordinance or amendment. Such nonconforming structures include, but are not limited to nonconforming signs.

Official - A person who occupies a municipal legislative, quasi-judicial, administrative, executive or enforcement position.

Ordinance - A law or statute enacted by the Borough. See resolution.

Pay Plan – In Chambersburg, Town Council has adopted a regimented plan for wages that includes steps and grades for all employees. This pay plan removes any bias from compensation decisions.

Personnel - A method of recruiting, selecting and promoting people to perform the work of the Borough organization and the method of classifying and assigning a pay scale to their jobs together with related personnel activities and regulations concerning hours of work, training, grievance procedures and labor relations.

Planning - A process of deciding what is to be done and how it is to be accomplished; the process of deciding how land should be used and where public facilities should be located.

Planning and Zoning Commission - A planning agency, authorized by law to prepare and recommend plans for the development of physical, social, economic and cultural resources and facilities within a political subdivision.

Plat - The official map of a subdivision of land.

Plumber – In Chambersburg, plumbers are required to obtain licenses to operate on Borough water and sewer systems.

Public Hearing - A meeting or portion of a meeting set up to give members of the public a chance to speak on a particular subject such as the provisions of a proposed ordinance.

Referendum - A vote by the people of our municipality or an area on an issue. A referendum may be started by a governing body or initiated by petition. In Pennsylvania, most referenda are non-binding statements of policy.

Regulation - A rule, procedure or other formal requirement passed to carry out the purpose of a law. It carries the same legal power as the law. However, the rule or formal requirement may only be used to carry out the purpose of the law under which it is passed.

Revenue Bonds – Also called Self Liquidating Debt, a borrowing tool with higher interest rates than general obligation debt that does not need voter or state approval. Repayment of these bonds is guaranteed by revenues generated by the project and not municipal taxing power. Chambersburg has no revenue bonds.

Resolution - A decision, opinion or directive of the Town Council expressed in a formally drafted document but not having the force or effect of law.

Revisions - Written or added changes, corrections or improvements to a plan, specification or drawing.

Revolving Loans – Similar to a credit card or line of credit, this is a type of debt for special purposes providing a constant source of funds for assessable public improvements. Often involves grants. Chambersburg provides such loans for economic development and property improvement, with established guidelines.

Right-of-Way - Any area reserved by law or by common consent to a public or municipal use. Streets and easements are typical examples.

Sewers - The pipes in the ground or the systems associated. Chambersburg maintains two distinct sewer systems, a sanitary sewer system for waste water and a storm sewer system for rain, snow melt, and runoff.

Specifications - The written instructions which accompany and supplement the drawings in a contract.

Stormwater - Stormwater is generated when precipitation from rain and snowmelt events flows over land or impervious surfaces and does not percolate into the ground. As the runoff flows over the land or impervious surfaces (paved streets, parking lots, and building rooftops), it accumulates debris, chemicals, sediment or other pollutants that could adversely affect water quality if the runoff is discharged untreated. The primary method to control stormwater discharges is the use of best management practices (BMPs). In addition, most stormwater discharges are considered point sources and require coverage under an National Pollutant Discharge Elimination System (NPDES) permit.

Storm Sewer – An appurtenance associated with the Borough’s Municipal Separate Storm Sewer System (MS4). MS4 does not solely refer to municipally-owned storm sewer systems, but rather is a term with a much broader application that includes, in addition to local jurisdictions. An MS4 is not always just a system of underground pipes; it can include roads with drainage systems, gutters, and ditches. The regulatory definition of an MS4 is:

According to 40 CFR 122.26(b)(8), “municipal separate storm sewer means a conveyance or system of conveyances (including roads with drainage systems, municipal streets, catch basins, curbs, gutters, ditches, man-made channels, or storm drains):

(1) Owned or operated by a State, city, town, borough, county, parish, district, association, or other public body (created by or pursuant to State law)...including special districts under State law such as a sewer district, flood control district or drainage district, or similar entity, or an Indian tribe or an authorized Indian tribal organization, or a designated and approved management agency under section 208 of the Clean Water Act that discharges into the waters of the United States.” (Note: “Waters of the United States” refers to surface water only.)

(2) “Designed or used for collecting or conveying storm water

(3) Which is not a combined sewer; and

(4) Which is not part of a Publicly Owned Treatment Works (POTW) as defined at 40 CFR 122.2”

Subdivision - The division of a single tract or other parcel of land into two or more lots. (Specific definitions will vary in specific ordinances or regulations).

Subdivision and Land Development Ordinance (SALDO) - The provisions for the subdivision of a lot(s) or development of a tract of land, as adopted in 1979 and amended, including all covenants relating to use, location and bulk of buildings and other structures, intensity of use or density of development, streets, ways and parking facilities, common open space and public facilities.

Uniform Construction Code - The Uniform Construction Code, contained in 34 Pa. Code, Chapters 401 through 405, as well as those ancillary codes referenced in Department of Labor and Industry regulations Section 403.21, as amended from time to time, as adopted and incorporated by reference as the Municipal Building Code of the Borough of Chambersburg. When any building or construction activity is contemplated within the Borough, application must be made to the Borough on a form to be provided by the Borough for the issuance of a land use permit.

Utilities - These funds account for the financial transactions of utility services rendered to the general public financed by specific user charges (electric fund, water fund, sanitation fund, sewer fund). The utility operations are maintained separate from general government operations such as Police or Emergency Services.

Special Exception Use - A use that is permitted in a particular zoning district only when specific criteria prescribed for such cases within the zoning ordinance are present. Special exception uses are allowed or denied by the Zoning Hearing Board following a public hearing.

Special Revenue Funds - These funds are established to account for revenues specifically raised for a particular purpose. A special fund is usually created for each purpose (i.e. fire taxes account if there was a fire tax or grant funds).

Variance - The permission granted by the Zoning Hearing Board, following a public hearing, for an adjustment to some Zoning Ordinance regulation to alleviate an unnecessary hardship. The permission granted must not be contrary to the public interest and must maintain the spirit and original intent of the Ordinance.

Zoning Ordinance - The provisions for land uses and associated lot regulations, as adopted in 1956 and amended, into various districts as well as other requirements related to the character of each district and its peculiar suitability for particular uses and with a view to conserving the value of buildings and encouraging the most appropriate use of land throughout the Borough.

2018 Functions and Departments (Sorted by Department)

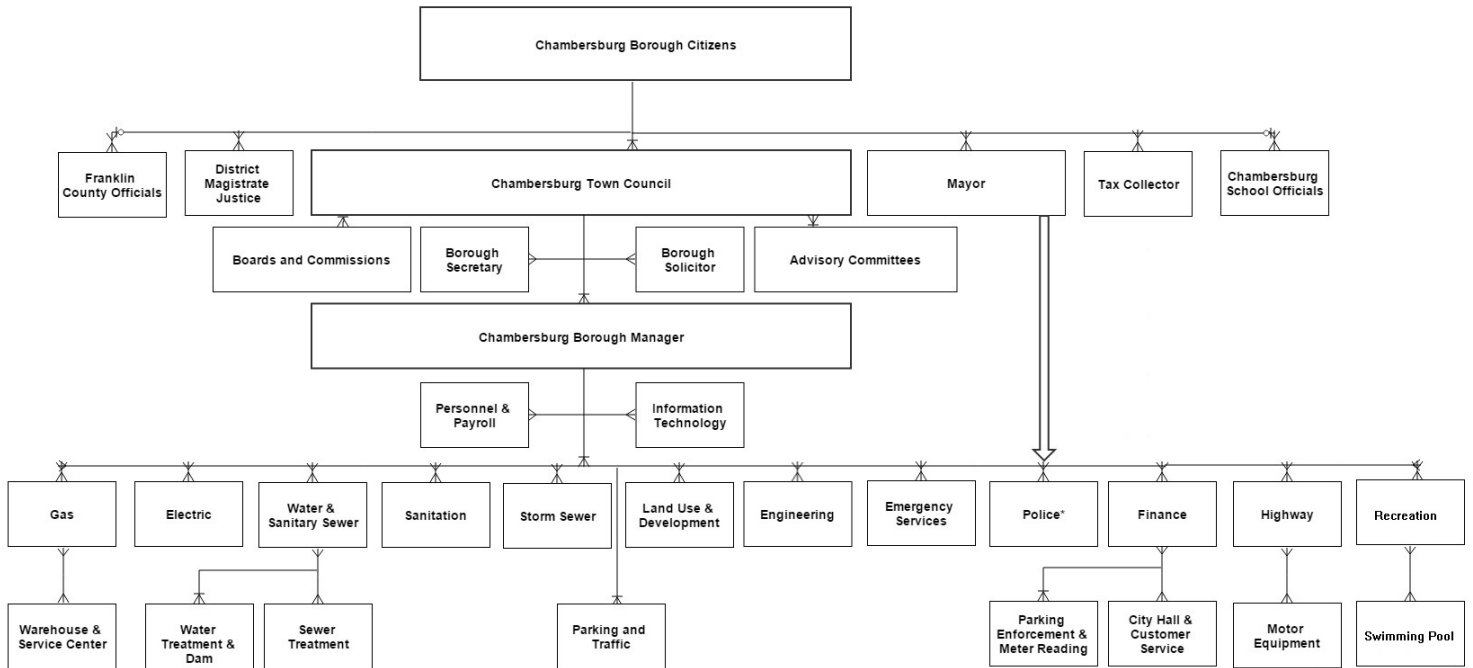
Department	Cost Center	Department Head
ADMIN SERVICES	UTILITY ADDITION OPERATIONS	Finance Director
ADMIN SERVICES	PERSONNEL PAYROLL	Borough Manager
ADMIN SERVICES	INFO TECHNOLOGY	Borough Manager
ADMIN SERVICES	CUSTOMER SERVICE/FINANCE	Finance Director
ADMIN SERVICES	CLERICAL POOL	Borough Manager
ADMIN SERVICES	GENERAL ADMIN & SUPPLIES	Finance Director
ADMIN SERVICES	ADMIN CAP PROJECTS	Finance Director
ELECTRIC	DIESEL PRODUCTION OPERATION	Electric Superintendent
ELECTRIC	DIESEL PRODUCTION MAINTENANCE	Electric Superintendent
ELECTRIC	PURCHASE POWER OPERATION & MAINTENANCE	Electric Superintendent
ELECTRIC	TRANSMISSION SYSTEM OPERATION MAINTENANCE	Electric Superintendent
ELECTRIC	DISTRIBUTION SYSTEM OPERATION	Electric Superintendent
ELECTRIC	DISTRIBUTION SYSTEM MAINTENANCE	Electric Superintendent
ELECTRIC	CUSTOMER ACCOUNTING & COLLECTING	Electric Superintendent
ELECTRIC	GENERAL & ADMINISTRATIVE	Electric Superintendent
ELECTRIC	CAPITAL OUTLAY - PURCHASE POWER FACILITIES	Electric Superintendent
ELECTRIC	CAPITAL OUTLAY - DIESEL PLANT	Electric Superintendent
ELECTRIC	CAPITAL OUTLAY - TRANSMISSION SYSTEM	Electric Superintendent
ELECTRIC	CAPITAL OUTLAY - DISTRIBUTION SYSTEM	Electric Superintendent
ELECTRIC	CAPITAL OUTLAY - GENERAL EQUIPMENT	Electric Superintendent
ENGINEERING	FIELD EXPENSES	Assistant to the Borough Manager
ENGINEERING	GENERAL & ADMINISTRATIVE	Assistant to the Borough Manager
ENGINEERING	CAPITAL OUTLAY - ENGINEERING EQUIPMENT	Assistant to the Borough Manager
GAS	PURCHASE GAS OPERATION & MAINTENANCE	Gas Superintendent
GAS	TRANSMISSION OPERATION	Gas Superintendent
GAS	TRANSMISSION MAINTENANCE	Gas Superintendent
GAS	DISTRIBUTION OPERATION	Gas Superintendent
GAS	DISTRIBUTION MAINTENANCE	Gas Superintendent
GAS	CUSTOMER ACCOUNTING & COLLECTING	Gas Superintendent
GAS	GENERAL & ADMINISTRATIVE	Gas Superintendent
GAS	CAPITAL OUTLAY - TRANSMISSION SYSTEM	Gas Superintendent
GAS	CAPITAL OUTLAY - DISTRIBUTION SYSTEM	Gas Superintendent
GAS	CAPITAL OUTLAY - GENERAL EQUIPMENT	Gas Superintendent

Department	Cost Center	Department Head
GENERAL	GENERAL GOVERNMENTAL & COUNCIL	Borough Manager
GENERAL	HIGHWAY	Assistant Borough Manager
GENERAL	FIRE & EMS	ES Chief
GENERAL	POLICE	Police Chief
GENERAL	RECREATION	Recreation Superintendent
GENERAL	LAND USE & COMMUNITY DEVELOPMENT	Assistant to the Borough Manager
GENERAL	CIVIC & COMMUNITY AFFAIRS	Borough Manager
SWIMMING POOL	FACILITY OPERATING EXPENSES	Recreation Superintendent
SWIMMING POOL	GENERAL & ADMINISTRATIVE	Recreation Superintendent
SWIMMING POOL	CAPITAL CONSTRUCTION	Recreation Superintendent
LIQUID FUELS	STATE GRANT PROGRAM	Borough Manager
MOTOR EQUIP	GARAGE OPERATION	Assistant Borough Manager
MOTOR EQUIP	MOTOR VEHICLE UPKEEP	Assistant Borough Manager
MOTOR EQUIP	GENERAL & ADMINISTRATIVE	Assistant Borough Manager
MOTOR EQUIP	CAPITAL OUTLAY - GARAGE EQUIPMENT	Assistant Borough Manager
PARKING TRAFFIC	METERED PARKING OPERATION & MAINTENANCE	Borough Manager
PARKING TRAFFIC	PARKING & TRAFFIC	Borough Manager
PARKING TRAFFIC	STREET LIGHTING	Borough Manager
PARKING TRAFFIC	GENERAL & ADMINISTRATIVE	Borough Manager
PARKING TRAFFIC	CAPITAL OUTLAY - GENERAL	Borough Manager
PROJECT HEAT	OPERATING EXPENSES	Borough Secretary
FIRE TAX	REAL ESTATE TAX FOR FIRE EQUIPMENT & WAGES	Finance Director
AMBULANCE TAX	REAL ESTATE TAX FOR AMBULANCE WAGES	Finance Director
RECREATION TAX	REAL ESTATE TAX FOR THE RECREATION BOND ONLY	Finance Director
SANITARY SEWER	TREATMENT PLANT	Sewer & Water Superintendent
SANITARY SEWER	COLLECTION SYSTEM	Sewer & Water Superintendent
SANITARY SEWER	CUSTOMER ACCOUNTING & COLLECTING	Sewer & Water Superintendent
SANITARY SEWER	GENERAL & ADMINISTRATIVE	Sewer & Water Superintendent
SANITARY SEWER	CAPITAL OUTLAY - TREATMENT PLANT	Sewer & Water Superintendent
SANITARY SEWER	CAPITAL OUTLAY - COLLECTION SYSTEM	Sewer & Water Superintendent
SANITARY SEWER	CAPITAL OUTLAY - GENERAL EQUIPMENT	Sewer & Water Superintendent
SANITATION	DISPOSAL SYSTEM	Assistant Borough Manager
SANITATION	COLLECTION SYSTEM	Assistant Borough Manager
SANITATION	RECYCLING PROGRAM	Assistant Borough Manager
SANITATION	GREEN YARD WASTE RECYCLING CENTER	Assistant Borough Manager
SANITATION	STREET SWEEPING & ALLEY CLEANING	Assistant Borough Manager
SANITATION	MOWING, WEED CONTROL & VECTOR CONTROL	Assistant Borough Manager
SANITATION	CUSTOMER ACCOUNTING & COLLECTING	Assistant Borough Manager
SANITATION	GENERAL & ADMINISTRATIVE	Assistant Borough Manager
SANITATION	CAPITAL OUTLAY - GENERAL	Assistant Borough Manager
SANITATION	CAPITAL OUTLAY - GREEN WASTE RECYCLING CNR	Assistant Borough Manager

Department	Cost Center	Department Head
SELF INSURANCE	OPERATING EXPENSES	Finance Director
SELF INSURANCE	HEALTH & SAFETY PROGRAM	Borough Manager
SELF INSURANCE	GENERAL LIABILITY CLAIM PAYMENTS	Finance Director
SELF INSURANCE	GENERAL LIABILITY - LEGAL FEES	Finance Director
SELF INSURANCE	GENERAL LIABILITY - SPECIAL SERVICES	Finance Director
SELF INSURANCE	UNEMPLOYMENT	Finance Director
SELF INSURANCE	LIFE INSURANCE	Finance Director
SELF INSURANCE	FLOOD INSURANCE	Finance Director
SELF INSURANCE	AUTO INSURANCE	Finance Director
SELF INSURANCE	ERRORS & OMISSIONS INSURANCE	Finance Director
SELF INSURANCE	HEALTH INSURANCE	Borough Manager
SISTER CITY	OPERATING EXPENSES	Mayor
STORES	WAREHOUSE EXPENSES	Gas Superintendent
STORES	GENERAL & ADMINISTRATIVE EXPENSES	Gas Superintendent
STORES	CAPITAL OUTLAY - WAREHOUSE EQUIPMENT	Gas Superintendent
STORM SEWER	OPERATING EXPENSES	Assistant to the Borough Manager
STORM SEWER	COLLECTION SYSTEM	Assistant to the Borough Manager
STORM SEWER	GENERAL & ADMINISTRATIVE	Assistant to the Borough Manager
STORM SEWER	CAPITAL OUTLAY - STORM SEWER SYSTEM	Assistant to the Borough Manager
WATER	SUPPLY SYSTEM	Sewer & Water Superintendent
WATER	TRANSMISSION SYSTEM	Sewer & Water Superintendent
WATER	DISTRIBUTION SYSTEM	Sewer & Water Superintendent
WATER	TREATMENT SYSTEM	Sewer & Water Superintendent
WATER	CUSTOMER ACCOUNTING & COLLECTING	Sewer & Water Superintendent
WATER	GENERAL & ADMINISTRATIVE	Sewer & Water Superintendent
WATER	CAPITAL OUTLAY - SUPPLY SYSTEM	Sewer & Water Superintendent
WATER	CAPITAL OUTLAY - TRANSMISSION SYSTEM	Sewer & Water Superintendent
WATER	CAPITAL OUTLAY - DISTRIBUTION SYSTEM	Sewer & Water Superintendent
WATER	CAPITAL OUTLAY - TREATMENT SYSTEM	Sewer & Water Superintendent
WATER	CAPITAL OUTLAY - GENERAL EQUIPMENT	Sewer & Water Superintendent
WORKERS COMP	CLAIMS & ADMINISTRATION	Borough Manager

In 2018, there are anticipated to be no organizational changes of the Borough of Chambersburg.

Organizational Chart



*** Per the Borough Code, the Chambersburg Police Department is supervised by the Mayor for day-to-day operation and the Borough Manager for administrative and financial management**

Act 37 of 2014 Revised the Pennsylvania Borough Code

The Borough Code was in one form from 1966 to 2014; and, contained many provisions that were archaic or in conflict with other statutes. Some might say it still does. When the Pennsylvania State Association of Boroughs (PSAB) established the Borough Code Revision Committee as an ad hoc committee in 2003, it set about to modernize the State Law. The committee formally requested the ongoing participation, technical advice, and expertise of the Local Government Commission staff in their comprehensive Code revision, based on the Commission's experience with the Second Class Township Code Recodification in 1995 and efforts on the Third Class City Code Recodification (introduced as Senate Bill 497 in the 2013-2014 Legislative Session, and enacted as Act 22 of 2014).

When the committee completed its review of all the articles, Commission staff produced an executive summary explaining the highlights of the proposed changes article-by-article, a commentary explaining the highlights section-by-section, and disposition and derivation tables to show where existing sections may have been relocated and from where new sections have originated. The Local Government Commission introduced the proposed recodification as House Bill 1702 during the 2011-2012 Legislative Session. On December 19, 2011, the House of Representatives voted on and passed House Bill 1702. Subsequently, the Senate Local Government Committee amended the bill and reported it out on January 18, 2012, as Printer's Number 2962. The bill was reported as amended from the Senate Appropriations Committee as Printer's Number 3331 on April 2, 2012. House Bill 1702 passed the Senate on May 1, 2012, and was returned to the House of Representatives for concurrence on Senate amendments. The House of Representatives concurred in Senate amendments on May 7, 2012, and Governor Corbett signed House Bill 1702 into law as Act 43 of 2012. The Act became effective on July 16, 2012.

Act 37 of 2014 incorporated the provisions of the Borough Code, the act of February 1, 1966 (1965 P.L. 1656, No. 581), as amended and reenacted by Act 43 of 2012, into Title 8 (Boroughs and Incorporated Towns) of the Pennsylvania Consolidated Statutes. Act 43 was a several year effort of PA State Association of Boroughs and the Local Government Commission to modernize the Code.

Working with the Legislative Reference Bureau, Act 37 places the language of the Borough Code into Consolidated Statute format and incorporates a number of technical and substantive changes. House Bill 1719, Printer's Number 3275, became Act 37 of 2014 when it was signed into law by the Governor on April 18, 2014. The new consolidated statute is effective on June 18, 2014.

Title 8 of the Consolidated Statutes of the Commonwealth of Pennsylvania is herein reapproved as the official Borough Code of the Borough of Chambersburg, Pennsylvania.

11/6/2017



General Fund Budget

As Proposed for 2018 by Jeffrey Stonehill, Borough Manager



The Borough of Chambersburg

General Fund Budget

As Proposed for 2018

The General Fund is not the largest account of the Borough, it does not employ the most employees, it does not handle the largest amount of revenue, nor is it as complex to manage as the other funds of the Borough. However, the General Fund is the main “GOVERNMENTAL” fund and the home of the most basic municipal operations of the Borough; it therefore gets the most scrutiny.

In many towns, the General Fund is the only fund. In most boroughs in Pennsylvania, the General Fund would house almost all municipal employees and operations. That is not true in Chambersburg. However, the General Fund does house our most basic municipal operations.

The General Fund is comprised of six (6) departments:

General Government – The General Government Department is the civil and administrative activities of the Town Council, the Borough Manager and the Boards, Commissions and Committees; but not those activities or expenses attributed to the utilities or the internal services of the Borough.

Police Department – The law enforcement division of the Borough, under the Supervision of the Police Chief, and the Administration of the Mayor.

Emergency Services – The Emergency Services Department combines the Fire Department, the Fire Code Department and the Ambulance Department. It is under the Supervision of the Emergency Services Chief, and the Administration of the Borough Manager.

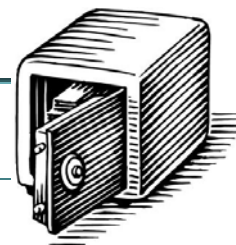
Recreation Department – Management and supervision of community resources such as the parks, playgrounds, Cumberland Valley Rail Trail, and the Eugene C. Clarke Jr. Community Center. Please note that in 2017, the Memorial Park Pool was removed from the General Fund. It will henceforth operate in its own business-like fund, which is reflected in a different chapter of the Budget. However, the new Pool Fund as the entire Recreation Department are under the Supervision of the Recreation Superintendent, and the Administration of the Borough Manager.

Land Use & Community Development – The Land Use & Community Development Department combines Planning, Zoning, Property Maintenance and Code Enforcement. It is under the Supervision of the Assistant to the Borough Manager/Land Use & Development Director, and the Administration of the Borough Manager.

Highway Department – The maintenance and street crew, which handle street maintenance, storm response, and other street related functions. It is under the Supervision of the Assistant Borough Manager/Public Works Director, and the Administration of the Borough Manager.

Unlike the utilities or the internal service funds, the General Fund receives all of its revenue from either taxes, as established by State law, fees (land use, recreation, ambulance, etc.) or transfers from other funds. The General Fund is the fund which engenders the most complex analysis of revenues and expenditures. The General Fund must be balanced, cannot run a deficit, and the Borough will not use debt to balance its budget per adopted financial policies.

Finally, we should not use savings or debt to balance the General Fund either; as that shows bad financial planning. Those are poor practices exhibited in Harrisburg and Washington.



Revenues

Some General Fund Revenue is “earmarked” for specific General Fund departments; other revenue is just thrown into the safe for all General Fund departments. We call that non-designated revenue.

No taxes are used to supplement utility operations. In fact, just the opposite, our Electric and Gas utilities pay taxes (similar to private companies) to the General Fund. The Water Department paid through 2013, but in anticipation of a possible change in State law that would prohibit water utilities from making payments for general government operations, we ceased this practice. These payments are called Payments in Lieu of Gross Receipts Taxes or PILOTs. In 2017, a law was introduced to end this practice in principle (although it talks of transfers and not PILOTs) from Electric Funds. That change would be catastrophic for the Borough of Chambersburg’s General Fund finances. Therefore we have actively fought to oppose it.

The Borough is very careful to keep our utilities and our General Fund separate. Those functions that are multi-department functions (such as the Finance Department or the Motor Equipment Fund) are also kept out of the General Fund because they are shared departments; known as internal services. Therefore, the only functions that remain in the General Fund are the functions that are required to be there by rule.

This is very unusual among municipalities. In Chambersburg, in order to follow our use of cost based accounting, back office operations (clerical, information technology, personnel, accounting, etc.) are not in our General Fund.

There are a number of different types of taxes collected by the Borough for use in the General Fund. However, most of these taxes are set by State law, cannot be adjusted year-to-year, and therefore not subject to any annual review. State law only allows the Borough one tax that it can adjust year-to-year: the real estate tax.

Real estate or property taxes are regressive, non-elastic, and are generally an unfair way to raise revenue as they are based on a property’s inherent value rather than the resources of the property owner. In Chambersburg we have historically used property taxes for one purpose only: to fund the Chambersburg Police Department.

Beginning in 2014, Town Council decided to **begin the levy of a separate fire tax.** This decision was unavoidable given the Town Council’s failure to convince an arbitrator to reduce benefits, increase employee contributions to benefits, or prevent annual wage increases awarded these employees. Beginning next year, the budget now includes **all; a police tax, a fire tax, and an ambulance tax.**

To be clear, the real estate tax is split: first, a general levy, which is used exclusively for the Police Department; second, a fire levy, which must be shared with about 80% going exclusively to provide fire and EMS equipment and vehicles; and third, for an ambulance levy, which along with the 20% of the fire levy is used for the Emergency Services Department operations. Police and Fire will be the only use of real estate taxes in the General Fund budget. **No real estate tax will pay for any operations of the Borough of Chambersburg other than police, fire and ambulance.**

This budget reflects the decision made by Town Council to invest in the future infrastructure of our community. It includes the previously decided Recreation Bond Tax, a new tax earmarked specifically to

retire the debt from the 2016 Recreation Bond; and no other use. Paying off a bond, is not an operating expense, and is not reflected in the General Fund. In Chambersburg, our citizens pay no dedicated Recreation Tax, no dedicated Highway Tax, and no taxes at all to support any of the Borough's operations, utilities, or utility support departments other than police and fire/ambulance.

In this budget, the Borough Manager is recommending an increase in the Fire Tax for use by the Fire Department and its Ambulance operations; and an increase in the Police Tax.

Therefore, not all real estate taxes are the same; and, not all taxes end up supporting operations:

<u>Type of Real Estate Taxes</u>	<u>2018</u>	<u>Destination</u>
Police Tax – Real estate tax levy (24 mil for Police operations)	\$4,629,000	General Fund
Fire Tax – Real estate tax levy (0.5 mil for Fire/EMS operations)	\$102,900	General Fund
Ambulance Tax – Real estate tax levy (0.5 mil for EMS operations)	\$95,100	General Fund
<i>Subtotal</i>	\$198,000	
Fire Tax – Real estate tax levy (2.5 mil for Fire/EMS apparatus per State law)	\$487,000	Motor Equipment Fund
Recreation Bond Tax – Real estate tax levy (3 mil for 2016 Rec Bond)	\$570,900	Recreation Bond

Only the Police Tax and about 1 mil (\$198,000) of the Fire Tax and Ambulance Tax end up in the General Fund and can be used for operations.

Almost all employees of the Borough and most of the equipment of the Borough, is owned and operated by our utility departments (Electric, Gas, Water, Sanitary Sewer, Storm Sewer and Sanitation Departments) and our utility support departments (engineering, motor equipment, and administrative services). Your taxes do not support any utility operations, personnel or equipment.

Who works in the General Fund?

All the police officers, the Police Chief, and the Bilingual Community Services Officer, but not the Police Department office manager or secretary;

All the firefighters, and the two Fire Chiefs, but not the Fire Department office manager;

The three parks and recreation maintenance employees, the two Recreation Department Heads, but not the Recreation Department office manager, and only half of the time for the Recreation Programs Manager; all the part time seasonal Recreation Department employees, but not the ones at the Aquatic Center.

In 2018, the new Pool Facility & Sports League Coordinator will have half their time in the General Fund.

The two Code Enforcement Officers and about three-fifths of the Assistant to the Borough Manager;

All the highway workers when they are not working on Sewer, Water, Storm Sewer, or Sanitation projects;

About one-third of the Assistant Borough Manager, who is also the Public Works Director;

In the end, not many employees or many expenses not related to public safety are in the General Fund.

Please find enclosed some **frequently asked questions** about the Borough's finances:

1. Why does the Borough of Chambersburg keep raising taxes?

The Borough of Chambersburg did not raise taxes between 2007 and 2013; and 2018 represents only the third year in which there was a tax increase; 2011 to 2018. Perhaps your taxes were raised by others such as Franklin County or the Chambersburg Area School District. In 2014, 2016, and 2018 the Borough raised taxes to fund police and fire services. In 2018, the Borough began to collect taxes to pay off the 2016 Recreation Bond, but that is a loan payment and not for operations.

No real estate tax will pay for any operations of the Borough of Chambersburg other than police, fire and ambulance.

2. Why do I pay so much in taxes?

In 2018, the Borough will only collect a small portion of the taxes you pay. Most of your taxes do not go to the Borough. In fact, most of your taxes go to support other government agencies despite the fact that most of your services are supplied by the Borough.

3. The Borough has so many employees, so many trucks, is that where my tax money goes?

Almost all employees of the Borough and most of the equipment of the Borough, is owned and operated by our utility departments (Electric, Gas, Water, Sanitary Sewer, Storm Sewer and Sanitation Departments) and our utility support departments (engineering, motor equipment, information technology, and finance). Your taxes do not support any utility operations, personnel or equipment. Further, as the budget document reveals, the Borough's utility rates are very reasonable.

4. Why if I live in the township, do I pay taxes to the Borough?

Unless you own property inside the Borough, or have a job inside the Borough, you pay the Borough no taxes. Further, if you just have a job in the Borough you pay only \$1 per week to the Borough and nothing else. In fact, almost no township residents contribute any tax money to the Borough. For example, the Sales Tax collected at stores inside the Borough all goes to support others, not the Borough. Finally, the Borough has no relationship with Chambersburg Area School District taxes or Franklin County taxes.

5. Why does the Chambersburg Area School District have such high taxes?

The budget and tax rates for the Chambersburg Area School District are set by the independently elected School Board and not the Borough. The Borough has no say in these issues.

6. Why does Franklin County have such high taxes?

The budget and tax rates for Franklin County are set by the independently elected County Commissioners and not the Borough. The Borough has no say in these issues.

7. Where do my taxes go?

Until 2014, 100% of the real estate taxes collected by the Borough of Chambersburg were used exclusively to support the Chambersburg Police Department. In 2014, a small share was added to support the Chambersburg Emergency Services Department. This includes ambulance operations. All the real estate taxes collected within the Borough are used exclusively for the Police Department and to support the operations of the Chambersburg Emergency Services Department; none of this revenue is used to support any other department or operation. As of 2018, we will still only use real estate taxes to support Police, Fire, Ambulance and the debt services associated with

the pool and park 2016 Recreation Bond. No real estate taxes are used for highways, streets, code enforcement, parks, or any other employees such as the Borough Manager, or any other operation or utility of the Borough other than public safety. This is true in the 2018 Budget as well.

The other state mandated taxes are set by law and are not changed year-to-year. They include the Local Services Tax, which is a \$1 per week tax on workers inside the Borough; the Earned Income and Wage Tax, which is a set tax on wages earned by those who live inside the Borough; and the Deed Transfer Tax, which is a set tax when property inside the Borough is sold or transferred.

Together, along with fees and fines, these categories make up the only revenues of the Borough.

Also, the Electric Department and the Gas Department make a Payment in Lieu of Gross Receipts Taxes (PILOTs) to the General Fund. If these two departments were private corporations, they would pay taxes to the Commonwealth. As such, they are tax exempt. So instead, they pay their taxes to support your General Fund (police, fire, ambulance, highway, and recreation) activities.

Finally, the other revenue received by the General Fund is grants. In most years, the Borough receives very little grant money. As usual, in 2018, the Borough is lucky to receive some Highway Aid grant money (a grant from the State created by the sale of Liquid Fuels) plus some balances scraped together at the end of 2017 will result in a limited number of Borough-owned street paving projects. There is no dedicated source of money to do street paving in Chambersburg.

8. Doesn't the Borough get a lot of money for all the new businesses near Norland Avenue?

The Borough utilities sell a considerable amount of utility services in this new neighborhood increasing the size of the Borough's independent utility accounts. However, these developments generate very little additional taxes to support the Borough. Most of the revenue they create is in the form of Sales Tax and in Pennsylvania, local municipalities receive no Sales Tax share. Further, the sale of alcohol generally provides almost zero income to the host municipality. These developments have been very good for our community and create lower unemployment, but they do not generate income proportional to the responsibilities they create for police, fire and traffic.

9. Doesn't every property owner contribute real estate taxes for police and fire?

No, many types of properties are exempt under State law from paying real estate taxes. Those exempted properties include schools, colleges, churches, charities, and other government agencies. So, while these property owners add to the economic vitality of our community, they do not necessarily contribute any money to support police or fire services. However, some of these agencies (Chambersburg Hospital is a good example) make a voluntary contribution in support of the Borough's public safety services regardless of their tax exempt status. We encourage all tax exempt property owners to donate to the police and fire services every year through a letter writing campaign each spring.

10. Why can't you bill people directly for police and fire instead of using real estate taxes?

State law prohibits the levy of taxes as a fee on persons (called per capita taxes). Instead, the law allows us only to use property as the sole means to determine how much tax to collect. So, if you rent your property, your landlord will pay the real estate tax and it will be reflected in the rent you pay. There is no other system allowed. The Ambulance Club is not a tax or fee; rather, it is more like a donation. You provide us a gift and in exchange, we accept assignment from your health insurance company if you need to use the Borough ambulance service.

11. If the police and fire are paid for by Borough non-exempt real estate owners, why do they respond to police and fire calls in the townships?

State law requires that emergency services respond to all dispatches for health and safety. The Borough's emergency services will always support our township neighbors regardless of money issues. We also enjoy the support of the various volunteer fire companies from the townships and the Pennsylvania State Police. Mutual aid is a very important principle in public safety.

12. How can the Borough afford police officers and fire fighters when the money to pay for them can only come from such a small group of taxpayers?

We agree that the system is broken. We can envision nothing but painful tax increases in the future to pay for growing police and fire expenses. Something must change in the next few years.

13. Why don't most of the townships have local real estate taxes?

The local townships do not have police departments. They rely on the Pennsylvania State Police. They do not have township employee fire departments. They rely on the generosity of volunteer firefighters. All of the Borough's local real estate taxes go for these functions. And while we might wish to not have paid police and fire departments, unfortunately we cannot go back.

14. Can the Borough get rid of our Police Department or our paid Fire Department?

No, it is not practical or legal at this point. Further, Council agreed to add addition paid firefighters in 2017. The truth is we would be skeptical to rely exclusively on the shrinking ranks of volunteers alone. Further, we are worried that the Pennsylvania State Police or the dwindling firefighters in the townships will be sufficient to protect the townships alone; not to mention our Borough in decades to come. The best new system would be a united system of Borough paid firefighters, Borough police officers, and regional township volunteers all working in one organization; one regional effort. We support the growth of our police and fire departments and providing *our* services expanded into the townships; one Chambersburg "area" force.

To that end, in the proposed 2018 Budget, we have requested that the townships take the first step and consider allowing the Chambersburg Emergency Service Department to do **fire safety code inspections at commercial businesses in the townships**. This new service would have been a precursor of our future cooperation. So far, there's been no public support for this first important step.

15. What is the Franklin Fire Company? Are they a township fire company?

No, the Franklin Fire Company is Station 4 of the Borough of Chambersburg. It is our best staffed and best equipped volunteer fire company. By agreement, we have encouraged the Franklin Fire Company to provide fire services both inside the Borough and in the townships. All the Borough contributes to their operation is some fuel and lots of good will.

16. If the Borough has a police tax and a fire/ambulance tax, what pays for streets?

We use the other taxes of the Borough (such as Earned Income Tax and Deed Transfer Tax) to pay for the Highway Department and the Recreation Department. The Sanitation Department is a separate utility (not unlike the Electric, Gas, Water, Sanitary Sewer, Storm Sewer and Sanitation Departments) and they keep the streets clean, free of leaves, and well swept. The new Chambersburg Aquatic Center will also be run like a utility and we hope it covers its own operating expenses. Highway construction projects are done with Highway Aid grant money (a grant from the State created by the sale of Liquid Fuels). Our grant only pays for street construction made to Borough owned streets. Keeping up with all highway

maintenance on Borough streets without a dedicated funding source is very challenging. Finally, the Land Use & Community Development programs are generally supported with fees.

The truth is we have very little revenue, very few opportunities to increase revenue and a lot of responsibilities.

17. Why are Borough streets in such bad shape?

First, it is important to recognize that the Borough does not own or maintain many of the streets inside the Borough. The Pennsylvania Department of Transportation maintains most of the major streets such as Main Street, Memorial Square, Lincoln Highway, Second Street, Loudon Street, Wayne Avenue, Scotland Avenue, Philadelphia Avenue, and many others. The Borough owns most of the side streets and many of the alleys. The Borough utilities start fixing pipes in all streets about two years before a street is paved. With so many old streets, there are a lot of pipes being fixed at any one time and we often install a temporary patch in advance of upcoming street paving.

The Borough only has the Highway Aid grant money account to fix our streets and repaving costs a lot of money when government bid rules are followed. Of course, the Borough does not pay to fix State owned streets, County owned bridges, private streets, or township roads. Finally, the Borough has let some alleys especially degrade as we have neither the resources to pave them nor do those streets have the traffic flow to justify the expense. We do use grants whenever possible. It is a never ending battle to keep up with street maintenance with no dedicated funding source.

Every year we try to spend between \$1 and \$2 million on paving side streets. Believe it or not, that is not much money and does not take care of many of our over 59 miles of public streets.

18. Why won't you pave my street?

We pave streets in the Borough every year. We spend about a year or two fixing pipes and then we top it off with a new layer of pavement. Also, developers build streets as they build adjacent projects. The Borough has no dedicated funding source beyond the Highway Aid grant money (a grant from the State created by the sale of Liquid Fuels) to pave your Borough owned street. One suggestion is that the Borough invoice adjacent property owners to pay for their share of street paving; at least for alley work. That is already done for curbs and sidewalks. The biggest complaint against that idea is that most folks feel their taxes should pay for street paving. However, as this budget details, **taxes paid now do not cover any of the cost of paving streets or alleys**. In 2018, we are suggesting, for the first time, that Town Council pave two blocks and, as a test, invoice the adjacent property owners.

19. Why does it take so many employees to work on construction or street projects?

For many reasons, including safety and the handling of large construction equipment, the Borough utility and highway workers are usually seen in large numbers. However, the Borough highway department only has seven (7) full time employees so you are probably seeing contractors who won competitive low bids for projects rather than employees. We do not pay them by the employee, or by the hour. We pay contractors by the project, and therefore they are incentivized to do as much work as fast as possible to squeeze out a project; that usually means they bring many employees.

20. Why will township residents pay more for using the Chambersburg Aquatic Center or other Recreation Department programs?

Up until 2009, the Chambersburg Area School District contributed to the cost of operating the Borough Recreation Department. The school tax money comes from both Borough and township residents. In 2009, an agreement was reached where the district stopped supporting our programs in exchange for a grant, which ended in 2014. Therefore, township residents, who are residents of the Chambersburg Area

School District, are no longer contributing to support the Borough Recreation Department operation. As such, and only being fair, township residents are asked to pay a little more than Borough residents. We are prohibited from denying anyone access to our recreation programs. However, there is no prohibition on having a two-tier fee system. If the townships' boards wanted to contribute directly, their residents could enjoy the lower tier rates.

In 2018, the Borough's new Aquatic Center will open. Town Council decided to raise rates for non-Borough residents, but Borough residents will see no increase in order to use the new facility.

Also, your taxes are not going to support the operation of the new Aquatic Center. It is estimated that the facility will cost over \$430,000 per year to run. Borough real estate taxes go to pay off the 2016 Recreation Bond. Property owners pay no taxes towards the operation of the Aquatic Center or any Recreation Department program.

21. Why do fees go up every year?

Just about the cost of everything goes up every year. However, all fees are adopted by Town Council in a public meeting and the Borough is prohibited from making a profit on any fee. The fee must be related to the cost of the service being provided. Covering actual costs are the best we can do under the law.

22. Why do Borough employees get such good wages and benefits; can't they be cut?

No, most Borough employees are represented by collective bargaining units and those unions have negotiated labor agreements with Town Council or (in the case of the uniform employees of the police and fire service) could have had those labor agreements imposed on the Borough. The Town Council cannot unilaterally change the terms and conditions of employment. Nor can Town Council necessarily layoff employees. Certainly we think we have great employees, and in most cases they are compensated in proportion to what municipal workers across the Commonwealth are paid. Regardless, there is no reason to blame the employees themselves, who are generally good workers and our friends and neighbors.

23. If you need to raise the Police Tax and the Fire Tax, and start an Ambulance Tax, how can you afford projects like a new addition on City Hall or buying police cars?

Your taxes do not pay for things like the upkeep or expansion of property. Your taxes go only to support the Police Department and to provide fire and EMS equipment and vehicles for the Emergency Services Department. Projects like our ongoing Utility Departments' Addition of City Hall are not being paid with real estate taxes at all. For any project that involves our utility departments (Electric, Gas, Water, Sanitary Sewer, Storm Sewer and Sanitation Departments) or our utility support departments (engineering, motor equipment, information technology, and finance), the utility rate payers are paying most of the cost. Yet we have very low utility rates. Almost all the projects of the Borough and most of the buildings are owned and operated by our utility departments and our utility support departments.

24. Why can you not just take utility money and pay for police officers and firefighters?

The Borough cannot wholesale move funds from utilities, which are kept in separate accounts, to the General Fund to pay for fire, police or parks. Nor would this be fair to utility customers. Also, the Electric Department and the Gas Department already make a Payment in Lieu of Gross Receipts Taxes (PILOTs) to the General Fund. If these two departments were private corporations, they would pay taxes to the Commonwealth. However, as such, they are tax exempt, so instead, they pay their taxes to support your General Fund (police, fire, ambulance, highway, and recreation) activities. State law does not allow the Sewer Department to make similar payments. We could ask the Water Department to pay taxes but we have not done so in many years.

25. Are there assets the Borough can sell, such as parks, to avoid tax increases?

No, in general most of our assets are prohibited from being sold. For example, our parkland is usually deed restricted to remain as public parks. Further, most of the assets are owned and operated by our utility departments (Electric, Gas, Water, Sanitary Sewer, Storm Sewer and Sanitation Departments) and our utility support departments (engineering, motor equipment, information technology, and finance), so their sale would not help the General Fund, or pay for police or fire expenses.

26. Can we raise a different tax such as a sales tax or a hotel tax?

No, in general the Commonwealth of Pennsylvania does not allow us the right to raise any other type of taxes. In 2014, the Town Council requested that the General Assembly allow Franklin County to raise the county hotel tax and share proceeds with Chambersburg. That proposal was not approved by the State. Also, sales tax, liquor taxes, business taxes, and other local taxes are not an option under State law. For example, in 2015, the State proposed an increase in the hotel taxes across the State; for tourism, with a prohibition on using them by any local town for anything else such as police expenses, as Chambersburg had suggested.

27. Can we buy fewer trucks, do less construction, or lower the number of employees?

No, in general all of our vehicles are owned by the Motor Equipment Fund and rented to the utilities, not the General Fund. The only vehicles rented by the General Fund are police vehicles, fire vehicles and recreation equipment. Your taxes do not pay for vehicles for the utilities. Your taxes go only to support the Police Department equipment and vehicles and to provide fire and EMS equipment and vehicles for the Emergency Services Department. Almost all the construction projects of the Borough, other than street paving projects (and some of those too) are completed by our utility departments (Electric, Gas, Water, Sanitary Sewer, Storm Sewer and Sanitation Departments) or a utility support department called Administrative Services. So really when it comes down to the budget gap, it is a police, fire, recreation or street paving issue.

28. What is the long term answer, other than taxes, to pay for these functions?

There is currently no answer in Chambersburg or any other municipality that has police or paid fire services. Every municipality in Pennsylvania with police or paid fire services is in the same or much worse situation. If Chambersburg did not have our utilities (Electric, Gas, Water, Sanitary Sewer, Storm Sewer and Sanitation Departments) and the shared services they provide to underwrite the cost of operations (engineering, motor equipment, information technology, and finance), Chambersburg would be destitute.

Just remember, we are blessed to have strong, well operating, local utilities, which are paying Payment in Lieu of Gross Receipts Taxes (PILOTs) to the General Fund. If these two departments were private corporations, they would pay taxes to the Commonwealth instead.

The Value of the PILOT Payments	2018	Property Tax Equivalent
Electric Department Payment in Lieu of Gross Receipts Tax	\$1,350,000	6.68 mils
Gas Department Payment in Lieu of Gross Receipts Tax	\$555,000	2.75 mils
Subtotal	\$1,905,000	9.43 mils
Percent of General Fund Budget Supported by PILOT Payments (2018)	12.74%	
How much more would the avg. single family house pay without PILOT	\$155.60	More per year

Conclusion

The only conceivable solution is either:

- A wider tax base (i.e. a united system of Borough paid firefighters, Borough police officers, and regional township volunteers all working in one organization; one regional effort); or
- A change to State law to allow an optional sales tax, liquor tax, or business tax.

There are no gimmicks, easy answers, or tricks to help the General Fund. To make matters worse, almost every single category of revenue in the General Fund is at a fixed rate, as set by State Law, and cannot be raised or adjusted by Town Council. The major revenues of the Borough's General Fund are:

Real estate taxes

*Police Tax to the General Fund
Fire Tax as both a rebate from Motor Equipment Fund and
With the Ambulance Tax some to the General Fund*

Deed Transfer Tax

Set at maximum since 1987

Earned Income Tax

Set at maximum since 1965

Payments in Lieu of Gross Receipts Tax from the Electric Department & Gas Department

Police Fines & Fees

EMS Fees & Charges

Recreation Fees & Charges

Land Use & Development Fees & Charges

Comcast Cable TV Franchise Fee

Pennsylvania State Aid for Pension Costs

Recommended Incremental Increase in the Police and Fire Tax; Adding an Ambulance Tax

In the 2017 Budget approved by Town Council, it was noted that a Police Tax increase was needed soon.

In this 2018 Budget, Council is being asked to raise it from 23 mil to 24 mil. This represents a 4% increase spread over two fiscal years (2017 and 2018).

Police Department Budget	2017	2018
Estimated cost of operations	\$5,162,275	\$5,295,920
Reimbursement from CASD for School Crossing Guards (estimated)	-\$44,000	-\$53,000
Estimated Yield from Fines and Fees	-\$181,500	-\$185,500
State Grant for Police Pension Costs (grant shifted from utilities)	-\$312,001	-\$312,001
<i>Subtotal</i>	\$4,624,774	\$4,745,419
Tax Rate	23 mil	24 mil
Revised estimated yield of Police Tax (excluding tax liens & donations)	\$4,250,000	\$4,539,000
<i>Estimated Expenses over Revenue</i>	-\$374,774	-\$206,419

To be covered by miscellaneous revenue in the General Fund

At some point the Police Tax should pay 100% of the cost of operating the Police Department. Undesignated revenue, which could be used for other worthwhile programs, should not be used to balance the Police Department budget. It is always better to have a little extra money in the Police Budget, than plan on a deficit and hope for tax liens to arrive from previous years or donations.

Please keep in mind that we are operating the Police Department with very little margin for error. Unforeseen costs such as a major detective caseload, a major public safety event, additional unforeseen overtime, additional training, or adding more employees in advance of other future retirements, can easily throw the Police Department budget into a more unstable place.

Town Council has not adjusted the Fire Tax since its inception in 2014, but in light of the new labor agreement, Council is being asked to raise it from 2.5 mil to 3.0 mil and to add a separate 0.5 mil Ambulance Tax. This 1 mil increase will be used to offset the wages and benefits of firefighters and the costs associated with Basic Life Saving (BLS) ambulance service.

Currently, the maximum allowed Fire Tax, under State Law, is 3.0 mils. Of that no more than 0.5 mils can be used for operating expenses, with the balance (2.5 mils) required by State Law to be used for apparatus and equipment. This is an absurd and arbitrary cap that has been in place since 1965. In Chambersburg, it is assumed by the State that all the wages and benefits of our Fire Department will not exceed \$101,000. Instead, the personnel costs of our Fire Department are anticipated to be \$2,852,605 in 2018. This cap needs to end.

State Law allows a Borough to levy a 0.5 mil Ambulance Tax. That too is the cap; and equally arbitrary.

This decision is entirely a result of the new labor agreement approved in May 2017. Unlike the Kasher Decision last time, which resulted in a 2.5 mil Fire Tax increase, this agreement results in a net 1 mil Fire/Ambulance Tax increase and is much more favorable to the Borough.

In May 2017, the Borough and the International Association of Fire Fighters Local #1813 reached a negotiated labor deal thereby avoiding arbitration. We were able to avoid the cost of arbitration (lawyers, expert witnesses, and the Borough paying 100% of the arbitration panel expenses) by accepting a compromise. On Wednesday, May 3, representatives of the fire union executed a landmark proposed labor contract to fix the wages and benefits between the Borough and our professional fire fighters for the

years 2017 through 2021. Council could not adjust the Fire Tax in the middle of a fiscal year when they approved the labor pact. Council will need to address the impact of this agreement in the 2018 Budget.

While the revenue from the ambulance service and the Fire Code safety inspections is not enough to pay for the cost of operating the Emergency Services Department, this and the Fire Tax combined are counted as a very respectable effort to close the gap in costs. The balance of the Emergency Services Department operating expenses is likewise closed by undesignated revenue above and beyond the Fire Tax. Every dollar of undesignated revenue used to close the gap between these revenues and the Emergency Services Department is one less dollar that can be used for parks or recreation, highways or streets, or other functions such as economic development or new initiatives in community development.

Emergency Services Department Budget	2017	2018
Estimated cost of operations	\$3,889,875	\$4,612,540
Local Services Tax Yield (set at State Maximum)	-\$832,500	-\$832,500
Fire Code Inspections	-\$50,000	-\$65,000
Ambulance Fees	-\$1,339,000	-1,755,865
State Grant for Fire Pension Costs (grant shifted from utilities)	-\$201,883	-\$201,883
Subtotal	\$1,466,492	\$1,757,292
Tax Rate	2.5 mil	3.5 mil
Estimated yield of Fire/Ambulance Tax (excluding tax liens & donations)	\$504,898	\$685,000
<i>Less required transfer to the Motor Equipment Fund (State Law)</i>	-\$487,000	-\$488,900
<i>Net Fire Tax Revenue for Operations</i>	\$17,898	\$196,100
Emergency Services Department Deficit	-\$1,448,894	-\$1,561,192

Tax increases are never desirable, but are necessary for fire and police operations to stay solvent and well funded. With the exception of the Recreation Bond Tax, the real estate taxes of the Borough of Chambersburg will remain earmarked only to police, fire and ambulance operations. No other department or employee is funded through real estate taxes. In fact, since the Recreation Bond Tax is specifically earmarked for paying off the 2016 Recreation Bond, one can reliably say: **no real estate tax will pay for any operations of the Borough of Chambersburg other than police, fire and ambulance.**

Police Tax Rate	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Mil	17	20	20	20	20	20	20	20	21	21	23	23	24

Fire Tax Rate	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Fire	0	0	0	0	0	0	0	0	2.5	2.5	2.5	2.5	3.0
Ambulance	0	0	0	0	0	0	0	0	0	0	0	0	0.5
Total	0	0	0	0	0	0	0	0	2.5	2.5	2.5	2.5	3.5

Average Single Family House Inside The Borough	2017		2018	
	Per Year - Day	Per Year - Day	Per Year - Day	Per Year - Day
Police Tax (to the General Fund)	\$388.63	\$1.06	\$409.23	\$1.12
Fire Tax (to the Motor Equipment Fund)	\$42.18	\$0.12	\$51.15	\$0.14
Ambulance Tax (to the General Fund)	-	-	\$8.53	\$0.02
Recreation Bond Tax (to pay off debt only)	-	-	\$51.15	\$0.14
Total (per year)	\$430.18	\$1.18	\$520.06	\$1.42



Single Family House
\$520.06 per year*



Schools
No tax



Non-profits
No tax



Government
No tax



Commercial/Industrial
More

No government buildings, schools, charities or township property owners pay any Police, Fire, or Recreation Bond Tax on their property – average commercial or industrial property owners may pay more. Also, for many folks, 100% of this cost is deductible on your Federal Income Taxes, returned to you in your tax refund every year. Please protect the SALT (State & Local Tax) deduction from being eliminated during Federal tax reform.

In addition to its effect on taxpayers who itemize, regardless of adjusted gross income, the SALT deduction also benefits taxpayers in all 50 states. The tax deduction is used by Americans living in urban, suburban, and rural locations and across all congressional districts. As part of its tax reform efforts, Congress has discussed whether to eliminate the ability for taxpayers to deduct state and local taxes (SALT). In our area, 17% of all homeowners take SALT deductions on their Federal Income Taxes.

The other state mandated taxes are set by law and are not changed year-to-year. They include the Local Services Tax, which is a \$1 per week tax on workers inside the Borough; the Earned Income and Wage Tax, which is a set tax on wages earned by those who live inside the Borough; and the Deed Transfer Tax, which is a set tax when property inside the Borough is sold or transferred. Together, along with fees and fines, these categories make up the only revenues of the Borough.

Also, the Electric Department and the Gas Department make a Payment in Lieu of Gross Receipts Taxes (PILOTS) to the General Fund. If these two departments were private corporations, they would pay taxes to the Commonwealth; as such they are tax exempt. So instead, they pay their taxes to support your General Fund (police, fire, ambulance, highway, and recreation) activities.

The Borough's finances are sound but require action at this time.

<u>General Fund Revenue Source</u>	<u>Rate</u>	
Police Tax	24 mil	Increase of 1 mil
Fire Tax (For Fire/EMS operations)	0.5 mil	Increase of 0.5 mil
Ambulance Tax (For EMS operations)	0.5 mil	Increase of 0.5 mil
<i>Subtotal</i>	<u>1 mil</u>	<u>Increase of 1 mil</u>
<i>Total</i>	<u>25 mil</u>	<u>Increase of 2 mil</u>
Deed Transfer Tax	½ of 1%	No change allowed
Earned Income Tax	½ of 1%	No change allowed
Local Services Tax	\$52 per year per worker	No change allowed
Mercantile/Privilege Tax	0	No change allowed

Does not include the Recreation Bond Tax or the balance of the Fire Tax (For Fire/EMS apparatus per State law),

2018 General Fund Revenues (Excerpt)

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 PROPOSED BUDGET
POLICE TAX (rose to 24 mil in 2018)	\$3,986,144	\$4,233,887	\$4,137,872	\$4,714,503	\$4,632,500	\$4,931,000
AMBULANCE TAX (0.5 MIL)	-	-	-	-	-	\$95,100
FIRE TAX (0.5 MIL)	-	-	-	-	-	\$101,000
LOCAL SERVICES TAX ON WORKERS	\$732,086	\$789,710	\$803,153	\$825,063	\$832,500	\$832,500
DEED TRANSFER TAX ON REAL ESTATE SALES	\$248,950	\$283,627	\$607,440	\$860,004	\$550,000	\$450,000
WAGE & EARNED INCOME TAX ON RESIDENTS	\$1,789,579	\$1,836,344	\$1,930,546	\$2,043,473	\$2,100,000	\$2,000,000
PAYMENTS IN LIEU GROSS RECEIPTS TAX - ELECTRIC	\$1,010,580	\$1,060,580	\$1,100,000	\$1,100,000	\$1,250,000	\$1,350,000
PAYMENTS IN LIEU GROSS RECEIPTS TAX - GAS	\$400,000	\$400,000	\$410,000	\$415,000	\$514,000	\$555,000
PAYMENTS IN LIEU GROSS RECEIPTS TAX - WATER	\$72,000	-	-	-	-	-
POLICE FINES & FEES	\$176,262	\$173,245	\$174,840	\$162,140	\$173,500	\$176,500
AMBULANCE FEES & CHARGES	\$1,041,177	\$1,166,040	\$1,142,512	\$1,193,438	\$1,291,000	\$1,710,865
SAFER GRANT	\$862,652	\$622,143	-	-	-	-
MOTOR EQUIPMENT FUND REBATE (INCLUDES 2.5 MIL OF FIRE TAX)	-	\$530,000	\$530,000	\$520,000	\$537,400	\$542,900

Unfortunately, the 2018 Budget calls for increases in the Payments in Lieu of Gross Receipts Taxes from both the Electric Department and the Gas Department. This is not a preferred funding method.

2018 General Fund Revenues – Proposed

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 PROPOSED BUDGET
POLICE TAX (Includes 24 mil in 2018)	\$4,137,872	\$4,714,503	\$4,632,500	\$4,931,000
FIRE (0.5 mil) & AMBULANCE (0.5 mil) TAX	-	-	-	\$196,100
LOCAL SERVICES TAX ON WORKERS	\$803,153	\$825,063	\$832,500	\$832,500
DEED TRANSFER TAX ON REAL ESTATE SALES	\$607,440	\$860,004	\$550,000	\$450,000
WAGE & EARNED INCOME TAX ON RESIDENTS	\$1,930,546	\$2,043,473	\$2,100,000	\$2,000,000
FEDERAL RECEIPTS	-	\$162,183	-	-
STATE PENSION GRANT	\$890,783	\$898,157	\$897,125	\$911,460
OTHER INTER-GOVERNMENTAL GRANTS	\$19,685	\$19,330	\$10,000	\$18,000
INVOICED WORK	\$106,332	\$154,449	\$105,000	\$135,000
MISC STATE SALES TAX	\$2,058	\$2,369	-	-
TAXABLE RECREATION CHARGES	\$34,422	\$39,497	-	-
INTEREST INCOME	\$21,872	\$23,182	\$12,900	\$35,400
STREET EXCAVATION PERMITS	\$14,463	\$25,260	\$16,000	\$21,000
CURB & SIDEWALK PERMITS	\$4,974	\$515	\$3,000	\$1,500
SNOW/ICE REMOVAL FINES	\$10,990	\$3,658	\$7,000	\$5,000
PAYMENTS IN LIEU GROSS RECEIPTS TAX - ELECTRIC	\$1,100,000	\$1,100,000	\$1,250,000	\$1,350,000
PAYMENTS IN LIEU GROSS RECEIPTS TAX - GAS	\$410,000	\$415,000	\$514,000	\$555,000
PAYMENTS IN LIEU GROSS RECEIPTS TAX -WATER	-	-	-	-
POLICE FINES & FEES	\$162,624	\$157,456	\$165,000	\$170,000
FALSE POLICE & FIRE CALLS	\$7,150	\$8,925	\$8,000	\$9,000
OTHER POLICE DEPARTMENT FEES	\$12,216	\$4,684	\$8,500	\$6,500
PROPERTY MAINTENANCE CODE VIOLATION FINES & FEES	\$3,474	\$5,692	\$5,200	\$5,100
RECREATION DEPARTMENT RECEIPTS	\$308,338	\$358,029	\$246,000	\$225,000
RECREATION VENDING, CONCESSION & CONSIGNMENT	\$22,628	\$19,538	\$19,000	\$16,000
PROPERTY MAINTENANCE INSPECTION FEES	\$119,730	\$126,750	\$124,600	\$128,750
LAND USE AND DEVELOPMENT PERMIT FEES	\$2,695	\$2,650	\$2,200	\$3,000
FIRE CODE PERMITS & FEES	\$45,890	\$77,477	\$50,000	\$65,000
ZONING PERMITS & FEES	\$3,260	\$3,750	\$4,000	\$4,000
CONTRIBUTIONS FOR AMBULANCE SERVICE	\$43,960	\$40,940	\$48,000	\$45,000
AMBULANCE SERVICE CHARGES	\$1,013,592	\$1,069,918	\$1,165,000	\$1,598,465
AMBULANCE CLUB MEMBERSHIP FEES	\$128,920	\$123,520	\$126,000	\$112,400
SCHOOL CROSSING GUARD GRANT	\$56,880	\$38,550	\$55,000	\$53,000
COMCAST TELEVISION FRANCHISE FEE	\$305,683	\$319,123	\$300,000	\$320,000
REFUNDS PRIOR YEAR PAYMENTS	\$12,263	\$48,313	\$20,000	\$25,000
REAL ESTATE PROPERTY RENTALS	\$18,688	\$18,768	\$18,000	\$19,000
CONTRIBUTIONS FROM PRIVATE SOURCES	\$6,828	\$64,805	\$2,000	\$7,000
MISCELLANEOUS	\$35,111	\$25,154	\$20,000	\$30,000
SALE OF SCRAP	\$480	-	\$300	\$400
TRANSFERS FROM OTHER FUNDS	\$4,140	-	-	-
TRANSFERS FROM HIGHWAY AID (LIQUID FUELS GRANT)	\$225,000	-	-	-
TRANSFERS FROM ENGINEERING DEPARTMENT	\$25,000	\$100,525	\$106,000	\$123,025
SAFER GRANT	\$622,143	-	-	-
MOTOR EQUIPMENT FUND REBATE (2.5 MIL OF FIRE TAX)	\$530,000	\$520,000	\$537,400	\$542,900
2017 TOTAL ESTIMATED GENERAL FUND REVENUE	\$13,362,628	14,421,211	13,960,225	14,950,500
Percent Change			-3.1%	7.0%

This budget includes additional revenue sources including needed tax increases

We are anticipating revenue growth of 7% in General Fund revenue.

General Fund Revenue

<u>Police Tax Revenue (70002, 70003, 70008, 70011)</u>	2018	\$ 4,931,000.00	24 mil
	Budget Estimate 2017	\$ 4,632,500.00	23 mil
	2016	\$ 4,714,503.30	23 mil
	2015	\$ 4,137,871.94	21 mil
	2014	\$ 4,233,886.98	21 mil
	2013	\$ 3,986,144.13	20 mil
	2012	\$ 3,780,101.93	20 mil

<u>Deed Transfer Tax Revenue (70009)</u>	2018	\$ 450,000.00
	Budget Estimate 2017	\$ 550,000.00
	2016	\$ 860,004.15
	2015	\$ 230,000.00
	2014	\$ 283,627.43
	2013	\$ 248,949.95
	2012	\$ 305,466.46

<u>Earned Income Tax Revenue (70010)</u>	2018	\$ 2,000,000.00
	Budget Estimate 2017	\$ 2,100,000.00
	2016	\$ 2,043,473.14
	2015	\$ 1,750,000.00
	2014	\$ 1,836,343.95
	2013	\$ 1,789,578.50
	2012	\$ 1,715,736.15

<u>LST (or EMST) Tax Revenue (70005)</u>	2018	\$ 832,500.00
	Budget Estimate 2017	\$ 832,500.00
	2016	\$ 825,062.53
	2015	\$ 725,000.00
	2014	\$ 789,709.81
	2013	\$ 732,085.80
	2012	\$ 748,585.79

<u>Police Fines Revenue (70031, 70034)</u>	2018	\$ 176,500.00
	Budget Estimate 2017	\$ 173,500.00
	2016	\$ 162,140.11
	2015	\$ 154,000.00
	2014	\$ 173,245.33
	2013	\$ 176,261.66
	2012	\$ 136,237.66

<u>Ambulance Billing Revenue (70046, 70047)</u>	2018	\$ 1,710,865.00
	Budget Estimate 2017	\$ 1,291,000.00
	2016	\$ 1,193,437.80
	2015	\$ 1,175,000.00
	2014	\$ 1,166,039.85
	2013	\$ 1,041,177.13
	2012	\$ 966,135.39

Police Department



The Chambersburg Police Department will work hand in hand with members of the community in order to improve and enhance the richness of our quality of life consistent with the following principles: Respect for human rights, reduction of crime and disorder, employee, personal and professional well-being, community safety, high standards for excellence and continuous improvement.

Department Head: Chief Ron Camacho

	2016 Actual	2017 Budget	2018 Budget
<u>Police Operations</u>	\$4,546,193	\$5,162,275	\$5,295,920
<u>Earmarked Revenue</u>			
Police Tax*	\$4,305,963	\$4,250,000	\$4,539,000
CASD Crossing Guards	\$ 38,550	\$ 55,000	\$ 53,000
Police Fines & Fees	\$ 171,065	\$ 181,500	\$ 185,550
<i>Subtotal</i>	<i>\$4,515,578</i>	<i>\$ 4,486,500</i>	<i>\$4,777,550</i>
Excess (Deficit)	(\$ 30,615) Deficit	(\$675,775) Deficit	(\$518,370) Deficit

* - Excluding tax liens & donations

	2016 Actual	2017 Budget	2017 Budget
<u>Police Operations</u>			
<u>Non Personnel Costs</u>	\$ 833,583	\$1,100,850	\$1,036,725
<u>Personnel Costs</u>	\$3,712,610	\$4,061,425	\$4,259,195

Each year, the Police Department budget is balanced by a) tax liens, b) donations, and c) shifting pension costs from the utilities. In the future, the Police Tax should equal the Police Department operating budget.

Chief Camacho has successfully reorganized the department including its senior staffing, and is providing a much welcome new energy and direction to the department operations. He is joined by Lieutenant Morrissette who was recently appointed as his right hand man.

Each year, Town Council has been aggressive at hiring extra police officers in advance of future retirements. These actions have to be taken carefully without available funding to pay for extra police officers. Therefore, this budget includes payroll sufficient for only thirty-four (34) police officers.

In addition, this budget includes agreed upon cost of living increases of 1.95% for all employees.

The Chambersburg Police Department is fortunate to have invested in new enforcement technologies. The “E-Citation” has been outfitted in most patrol vehicles. This system saves time in two ways: 1) the officer does not have to hand write a traffic citation. The license is scanned and all of the driver’s information populates on a citation that prints out in the patrol vehicle. 2) The scanned information is automatically uploaded and recorded in the departments Records Management System (RMS). The department plans to purchase two more units in 2018. This final purchase will outfit all of the patrol vehicles in the fleet.



Major items for 2018:

Understanding that technology enhances Police Department capabilities, but should never be used to replace manpower, the department will look to purchase additional mobile license plate readers (LPR), and will pay for additional downtown cameras out of their operating budget. The LPR and the downtown cameras have been successful force multipliers to the patrol and investigative divisions of the department. Both platforms have been used extensively to catch wanted persons, and in solving crime in the Borough.

Anticipating the departments staffing level reaching the authorized thirty-four (34), it is Chief Camacho’s desire to create a dedicated traffic/Motor Carrier Safety Assistance Program (MCSAP) unit. One officer has been certified as a MCSAP inspector and another will be trained in 2018. The MCSAP inspectors will ensure that the truck traffic travelling through the Borough are up to current safety standards. In January 2018, one officer per shift will be assigned traffic enforcement duties. The K9 officers assigned to the power shift will handle patrol calls for service while the dedicated traffic officers cover enforcement duties. The additional officers, one each shift, will concentrate on traffic enforcement which should help alleviate the approximately four (4) accidents the department responds to on average each day and the complaints of speeding and traffic congestion.

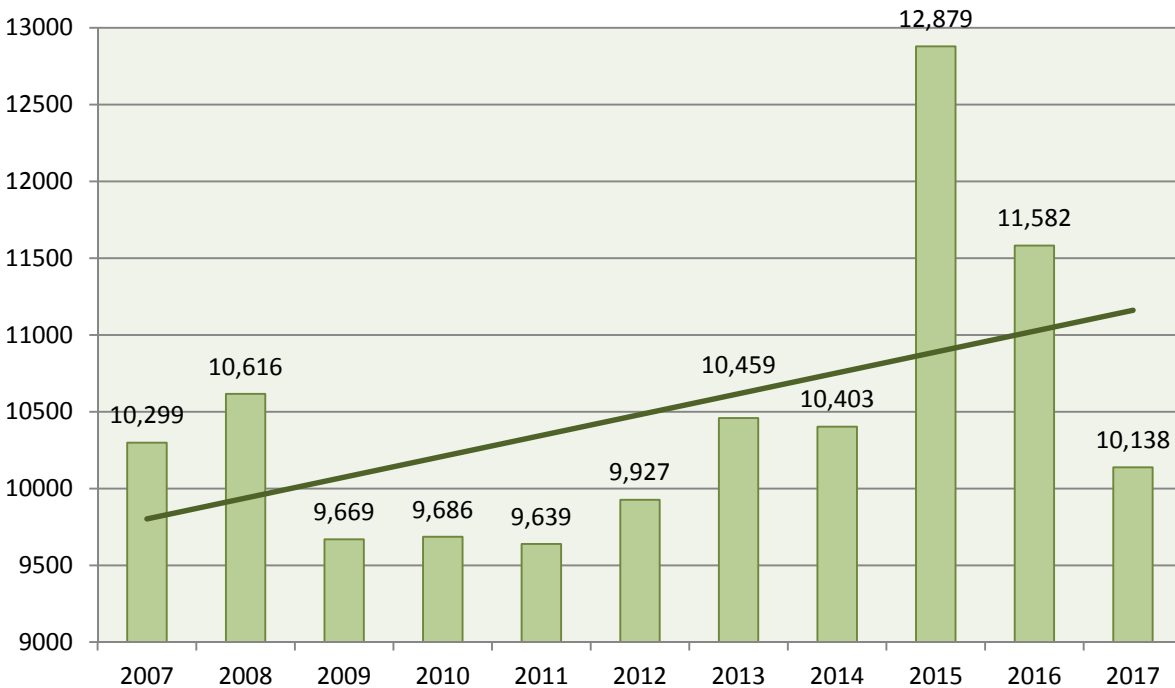
With the recent appointment of seven new supervisors, the biggest leadership change in the department’s history, the priority will be to accomplish a smooth transition and ensure the department’s uninterrupted day to day operations. It will be important to evaluate the supervisors as they adjust to their new duties and make sure they are acclimating to their new roles. An aggressive mentoring and training program will

be used to ensure their success. In addition, all of the department's leaders will be involved in developing a long range strategic plan. The long range strategic plan will forecast where the department will be one to five years from implementation. The plan is great way to effect change and increase standards in a gradual manner, with a goal of improving the operational efficiency of the department.

The department still needs a new Computerized Voice Stress Analyzer (CVSA) to replace the older unit currently in use. The CVSA is used extensively by the Detective Division during criminal investigations and when conducting background inquires of police applicants to verify that a subject is telling the truth. It should be noted, the CVSA can be used on any government employee during an administrative investigation, when requested. This has not occurred, but is an option for Borough Department Directors to use. The department applied for a grant to purchase the CVSA (\$8,500) and as of October 2017, we have not received a letter of award. If the grant is not awarded, the Borough will be forced to purchase the CVSA out of the Police Department operating budget.

Community Policing has become the main philosophy of the Chambersburg Police Department. In 2017, officers from the department attended over eighty events. Two of the biggest events this year were: the first Chambersburg Police Departments Citizens Police Academy and the Coffee with a Cop event done in partnership with the Mexican Consulate from Philadelphia. The Citizens Police Academy had twenty-two (22) students, that either live or work in the Borough, who were given an inside look into the police department. This program accomplished its intended goal, educating the students on how the Chambersburg Police Department serves the Borough, and bridging the gap between civilians and law enforcement. The attendees enjoyed the academy and the evaluation of the program scored high marks. The Mexican Consulate Coffee with a Cop event had the department making contact with over two hundred (200) adult undocumented immigrants and their children. The officers, including the Police Chief, where able to make positive contacts; and, they allayed any fear from this segment of the Borough's population. According to Chief Camacho, "It should be noted that the Borough and the police department have gain a reputation of trust, fairness, and inclusion with the undocumented Hispanic members of the community."

CPD Incidents Trend
January - September 12th (Last 10 Years)



Staffing

Below is the Police Complement Activity from January 2014 to the Present for your information:

Retirements	New Hire
Kauffman	Smith
Peterson	Sgrignoli
Bietsch	Baker
Kelso	Jackson
MacDonald	Betz
Mummert	Wilson
Helsel	Hinds
Strickland	Iversen
Cody	McGinnis
Leisher	Shockey
Clawson	Hensey
Frisby	Morris
Jones	Signore
	Wade
	<New Hire>

The current complement of the Police Department is 33 Officers including the new hire (Chief makes 34).

****Officer Baker is on Military Leave until May, 2018**

Currently the Department is down one (1) position from the authorized 35 (not including the Chief).

This is the actual complement and not what we budgeted in 2018. In the budget, staff recommends placing sufficient resources in wage and benefit line items to assume worst case scenarios. For example, we program sufficient funds to pay retiring officers for a full year just in case they change their mind. Also, we program full wages and benefits for Officers on military leave just in case they unexpectedly return from active duty.

In the 2018 Budget, the Chief is proposing that the roster add one additional patrolman who would begin with the Police Academy class in January 2018.

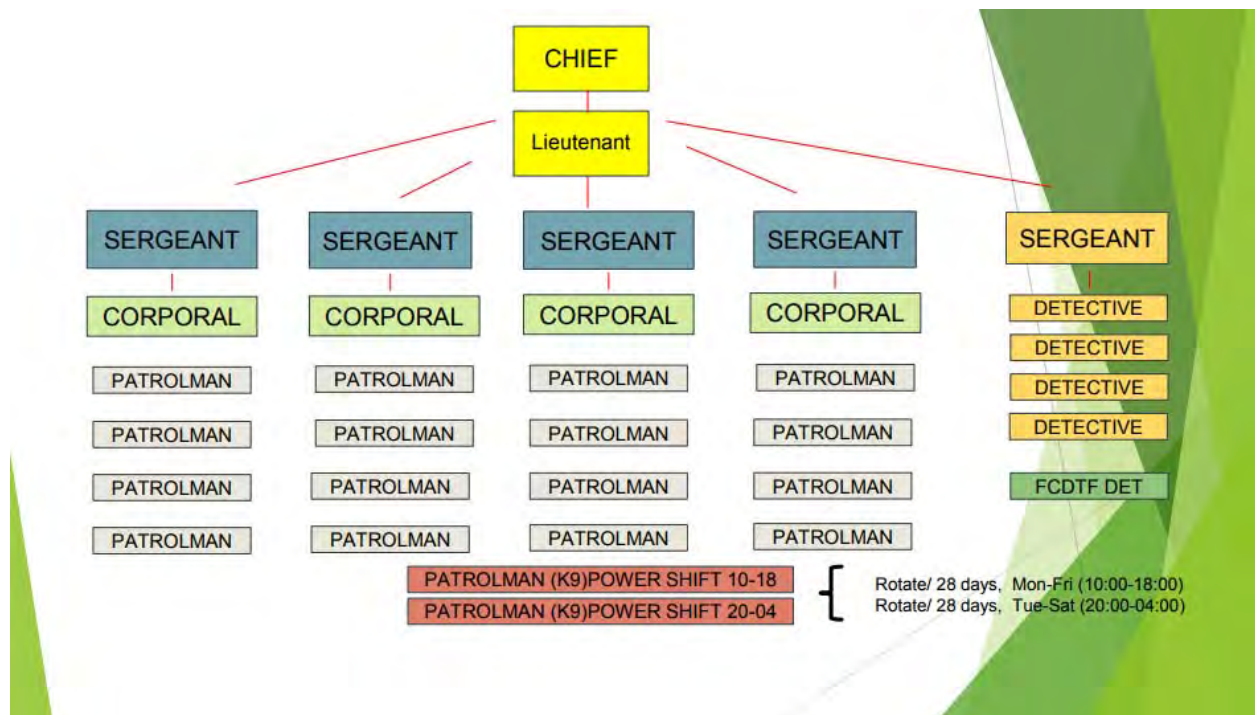
The 2018 manpower budget (not actual but what we put aside in the budget) is for 36 employees:

- 24 Police Officers
- 4 Corporals
- 5 Sergeants
- 1 Lieutenant
- 1 Non-uniformed community resource officer
- 1 Chief

The 2018 Budget satisfies the Police Chief's request to alter the staffing of the Police Department without adding additional personnel costs to the budget.

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018 Budget
Chief	1	1	1	1	1	1	1	1	1	1	1	1	1
Clerical	3	3	3	3	3	3	2	2	2	2	2	2	2
Admin	0	0	0	0	0	0	0	0	0	1	1	1	1
Officers	30	33	33	33	33	33	31	33	32	34	32	33	33

Therefore, for all of 2017, the budget includes sufficient revenue allocation for 34 officers, 1 community resource officer, and 1 police chief. The two clerical employees, as with all clerical employees, are not paid for by the department to which they are assigned. They are paid by the Clerical Pool in the Administrative Services Department.



- Chambersburg Police Department handles approximately 1400 calls for service per month
- 1250 calls a month in 2017
- 42 calls for service a day- 4 calls for each officer, per shift, if 6 officers are working
- 5 calls a day if 4 officers are working (Minimum Manning)
- The national average for time on scene handling a call for service is 48 minutes
- On days that 4 officers are working half the shift time is spent on scene handling calls
- The 48 minutes does not including extended investigations or arrest (for example, a DUI takes two hours, a simple misdemeanor or felony can take four hours)
- The department is spending its time responding to calls, completing the required paperwork, and patrolling when they can. This leaves little time for proactive policing.

Training

- Crime Scene Tech Program (Implemented)
- Constitutional Law (Search & Seizure)
- Crisis Intervention Training (50% of the Department Trained)
- Realistic Scenario Based Training (Shoot/Don't Shoot)
- Training Plan Implementation (In Progress)
- Defensive Tactics (2018)

Why is training necessary?

- Training lowers departmental liability by giving the officer the correct and most up to date practices used to handle both routine and high stress police incidents
- Training raises morale by adding “tools” to the officers “toolbox” which gives him/her the confidence to handle anything that comes their way.
- A well trained officer can give high quality police service when responding to incidents.
- Quality Service = Satisfied Customer

Community Policing

- Involvement is the key; in order to enhance community relations.
- The rise of special events puts a demand on the CPD. There were 70 of these events in 2017, which averages to more than one a week.
- This number will continue to grow due to the Chief's emphasis on community engagement in 2018.
- The Community has noticed the departments increased involvement.

Need for Community Policing





Emergency Services Department

The Chambersburg Emergency Services Department is an all-hazard incident management department, which delivers fire prevention/suppression and emergency medical service to protect the lives and property of the citizens that live, work or visit the Borough of Chambersburg.

Department Head: Chief Howard “Butch” Leonhard, Jr.

	2016 Actual	2017 Budget	2018 Budget
<u>ES Dept. Operations</u>	\$3,488,029	\$3,889,875	\$4,612,540
<u>Earmarked Revenue</u>			
Gross Fire Tax*	\$ 520,000	\$ 520,000	\$ 739,500**
Local Services Tax	\$ 825,063	\$ 832,500	\$ 832,500
Fire Code Inspections	\$ 77,477	\$ 50,000	\$ 65,000
Ambulance Fees	\$1,234,378	\$1,339,000	\$1,755,865
<i>Subtotal</i>	<i>\$2,656,918</i>	<i>\$2,741,500</i>	<i>\$3,392,865</i>
Excess (Deficit)	(\$ 831,111) Deficit	(\$1,148,375) Deficit	(\$1,219,675) Deficit

* - Gross before transfer pass through back to Motor Equipment Fund of approximately \$500k per year

** - In 2018, this includes the 0.5 mil Ambulance Tax

<u>ES Dept. Operations</u>	2016 Actual	2017 Budget	2017 Budget
<u>Non Personnel Costs</u>	\$ 959,257	\$1,139,675	\$1,759,935
<u>Personnel Costs</u>	\$2,528,771	\$2,750,200	\$2,852,605

Each year, the Emergency Services Department budget is balanced by a) tax liens, b) donations, c) shifting pension costs from the utilities, and d) miscellaneous revenue in the General Fund, which could be used for parks, streets, and economic development.

The long term funding issue of the Chambersburg Emergency Services Department is not identical to the issue of the Chambersburg Police Department. The main difference is that the Emergency Services Department brings in significant revenue. Specifically, the Fire Department is a regional provider of Basic Life Support (BLS) ambulance service inside the Borough and in parts of the surrounding townships. While less than 50% of ambulance invoices get paid (and mostly by insurance), those payments are significant. In addition, the Emergency Services Department acts as the Borough’s Fire Code safety inspection service. Done on a tri-annual basis for most commercial businesses (and annual basis for some types of businesses), this service results in fewer fires or loss of life and provides some income for the Fire Department.

Political pressure is necessary to increase reimbursement rates for Medicare (53% of calls) and Medicaid.

BLS Service Charge 875.00
Medicare Allows 345.76 receipt is 340.23
Medicare Pays 80% 276.61 now pays 98% or 271.08 sequestration
Pt Co-payment 20% 69.15
Contractual Allowance 534.77

Medicaid 2017 120.00 On an \$875 fee, the Borough received \$120 from Medicaid in 2017

	2017 Budget	2018 Budget
Fire Code Permits & Fees	\$50,000	\$65,000
Contributions For Ambulance Service	\$48,000	\$45,000
Ambulance Service Receipts	\$1,165,000	\$1,598,465
Ambulance Club Membership Fees	\$126,000	\$112,400
<i>Total</i>	\$1,389,000	\$1,820,865

In 2017, Greene Township elected to remove itself from the intermunicipal fire agreement. There is little net impact from this decision as Franklin County still dispatches the closest available ambulance regardless of any intermunicipal agreement. The main impact is now Greene Township residents are responsible for the \$50 out-of-borough fee we charge for those ambulance calls rather than the township government, which used to cover that expense on behalf of its residents.

It is anticipated that keeping the second Chambersburg ambulance in service, staffed with part time firefighters, will result in a significant increase in ambulance service receipts. This will have a very beneficial impact on the budget if realized.

The need for an ambulance tax of 0.5 mil is to cover the expenses related to the full time firefighters, who also ride on the first ambulance, and is not connected to the part time employee program or the expansion of the activities of the second ambulance.

The Second Ambulance is Very Busy and It Could Become Busier

The second ambulance, stationed at the McKinley Street Firehouse, provides service to the south end of the Borough on average 14 days a month since January 2017. When in service, it increases firefighting staff for Engine 1-4. Also, through scheduling on-duty relief personnel to drive this ambulance, the ES Department has created a consistent monthly overtime costs; measured 2014 to 2017. At this point, one Medicare basic life saving (BLS) emergency transport covers all the daily overtime.

In 2018, the Borough will continue to explore ways to overcome new Medicare insurance rules, which are significantly cutting down revenues for calls to nursing homes. We want the nursing homes to appreciate this problem and work with us to develop a fair compensation system; perhaps one that won't be recognized by Medicare, but might levy a fair fee system to the patients in these facilities.

There are now seven nursing homes in and around the Borough, which tend to be “super users.” Our BLS unit responds regardless of dispatch or complaint type. In October 2015, new ICD-10 codes were implemented. Now, calls must meet standards of medical necessity in 1 of the 4 secondary code categories: patient is bed-confined before and after ambulance trip, patient has a need for continuous supervision, patient has a need for physical restraint, or patient has dependence on enabling machines or devices. The patient’s Medicare is billed only if transport is justified by one of these medical necessities. That being said, the Borough must respond and often transport even if Medicare will no longer pay the invoice. Most nursing home patients do not utilize health insurance as secondary payer and the Borough’s Finance Department is increasingly writing off balances as bad debt.

Basic Life Support incidents are on the rise with a triennial average of 4,073 responses. As of August 31st, BLS responses were 2,866 with a projected total of 4,300 for 2017. A second ambulance at McKinley Street Station now provides a much needed service to the south side of the Borough on an average of 14 days a month since January 2017, an increase of 2 days. This unit reduces the number of missed responses; and increases ambulance billing revenue. This unit has responded on 368 responses between January 1st and the end of August.

Through the use of part-time employee staffing the second ambulance can become a reality based on the following criteria: use 14 part-time employees to staff 24/7. Based on the twelve month rolling average per call revenue being \$254.66 it would take 1632 calls for this unit to reach a point where the revenue would equal the expense. Staffing this ambulance will also reduce overtime for part-time employees that are currently staffing the unit.

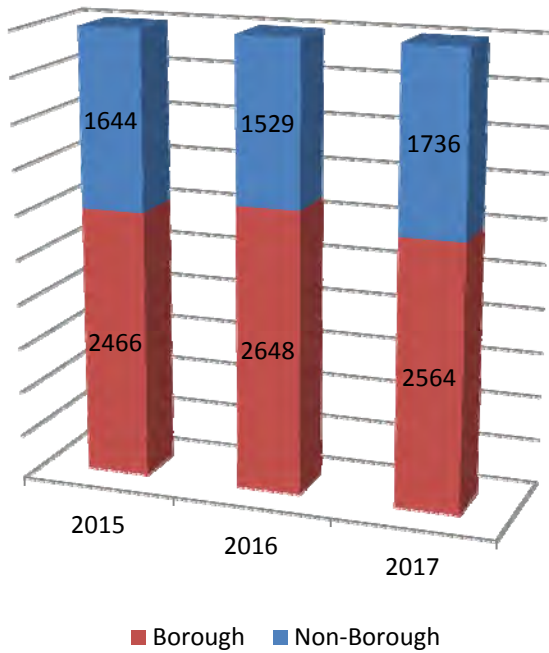
Part-time employees will also be employed to reduce the overtime created with the approximately 650 “Paid Time Off” slots when part-time employees are on vacation, personal or guaranteed personnel. The lower hourly rate will have a positive impact on the reduction of overtime which also affects the pension system and the Borough’s long term financial obligation.

Finally, we continue to work with our partner, Holy Spirit EMS. Holy Spirit has found it tough to continue to provide advanced life support (ALS) ambulance service in and around the Borough of Chambersburg. The fees paid for ALS service can be worse when the ALS provider and the transport ambulance are not one in the same. We do not want to see Holy Spirit EMS pull out of Franklin County but, their main base of operations is in Camp Hill, Cumberland County, and if it does not make continued financial sense to be in Chambersburg, they might withdraw. If that happens, the Borough will need to have a plan to insure that our citizens continue to receive timely and professional ALS service.

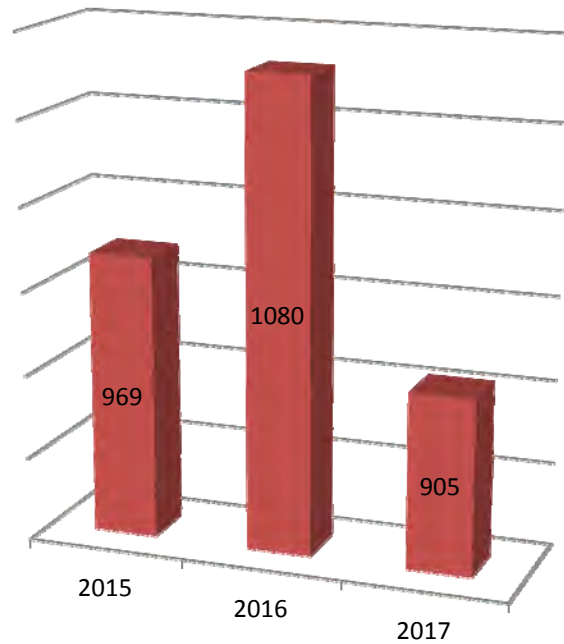
EMS calls have risen 17% since 2012 and there is reason to believe this upward trend will continue. Without a full time 2nd BLS unit in service some decisions may have to be made regarding deferring some of the response area outside the Borough to Holy Spirit. This action would improve their revenue and solidify their position in the region. Since there is so much overlap on calls inside and outside the Borough the Emergency Services Chief feels this action would be a “wash” as far as revenue goes. For example, due to Holy Spirit’s close proximity to Greene and Guilford Townships, it would make sense to make them “first due” in those areas keeping the one CFD ambulance available for the overlap call in the Borough. It is an archaic system where we respond past a qualified service based on a box card system that does not run the closest unit.



Basic Life Support



Fire Incidents



Work With Townships to Provide Commercial Fire Code Inspection Services

The surrounding townships all utilize volunteer fire companies. Some of them are quite professional in behavior although unpaid. A few companies have paid drivers or paid ambulance personnel. That being said, they are struggling for volunteers or revenues to support their volunteer operations. There is no single unified strategy for regional fire services. We cannot even agree on a regional model for dispatch.

In 2018, we should explore my proposal that Hamilton, Guilford, and Greene Townships adopt the International Fire Code and contract with the Borough ES Department as a third party Code Agency for Commercial Fire Code Inspection Services. This would be just like when the townships adopted the Uniform Construction Code in 2004 and contracted with Commonwealth Code Inspection Services (CCIS) to provide third party Code Agency services for those codes. In 2015, the Pennsylvania Municipal Code Alliance (PMCA) replaced CCIS.

Yet still, to date, no agencies in any of the townships are providing commercial fire code inspection. The Volunteer Fire Companies generally are unequipped to do inspections. Although PMCA can do these inspections, we have discussed letting our fire department, where every firefighter is a certified code inspector, do these inspections on a systematic basis. I believe that PMCA would support this plan.

It is our hope and desire that the townships will contract with the Borough to expand our successful fire code inspection program to township businesses at no cost to their taxpayers. As with inside the Borough, the townships businesses would pay for the program. The businesses and the community would be safer.

We cannot believe that the townships would not support the adoption of systematic Fire Code inspection with the goal of preventing fires, saving lives, and property. In addition, part of the inspection fee would be shared with the local volunteer fire company responsible for protecting each business. That provides a further incentive to establish this program.

It would take 6 to 8 months to negotiate a program – only the townships can adopt the program and set the fees. The portion of revenue collected, which would be shared with the townships, can be decided during discussions. This important new ES Department program will begin with a meeting with stakeholders and exploring how this program may function.



State Grants

The State Fire Commissioner’s Office (OSFC) granted \$10,150 to the Cumberland Valley Fire Co. No. 5 for the purchase of a Hydraulic Rescue Spreader.

The OSFC granted \$15,000 to CFD for the purchase of turnout gear coats, pants, hoods, gloves, helmets and boots.

The State Fire Commissioner’s Office (OSFC) granted \$11,330 to the Junior Hose & Truck Co. No. 2 for the purchase of a Hurst Rescue Hydraulic Cutter.

The OSFC granted \$11,844.04 to Goodwill Fire Co. No. 3 for HQ training room upgrades to include a new projector, projector screen, sound system, and two 43” televisions.

2018 Goals

- Recruit and retain qualified volunteer personnel
- Strive for team concept with both career and volunteer personnel
- Employee sufficient numbers of certified Part-Time employees
- Conduct assessment of operations to improve service delivery
- Preplan high hazard occupancies
- Increase hands-on operational training

2018 Projects

- Install emergency generators at HQ and McKinley Stations
- Install new alerting systems at HQ and McKinley Stations
- Provide adequate living facilities for additional staffing at HQ and McKinley Street

Staffing

As a result of the 2018 Memorandum of Understanding with the fire union, staffing has increased

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018 Budget
Chief	2	2	2	2	2	2	2	2	1	2	2	2	2	2
Clerical	1	1	1	1	1	1	1	1	2	2	2	2	1	2
Officers	18	21	21	22	21	21	21	21	21	21	21	21	21	24

Effective January 1, 2018, the Borough will employ 24 full time officers, including 4 captains, plus 2 fire chiefs, 1 volunteer fire chief, and up 16 part time firefighters.

Do we need a more global solution to fire protection?

We have plenty of questions but not a lot of good answers. Further, it is not possible to ignore this problem any longer. The Chambersburg ES Department is the best trained, most well equipped, and most reliable public safety force in Franklin County. Yet, it is too expensive for the Borough to operate. Meanwhile, we have heard that our neighbors in the Townships are struggling to find qualified and committed volunteer firefighters, response times are slowing, and the future of an all-volunteer force in the Townships is questionable. Can we work together to find a more global solution to regional firefighting?

It is my proposal that the various parties involved in this issue including the Franklin County Fire Chiefs Association, the County Department of Emergency Services, the County Commissioners, Volunteer Fire Companies, the Township Supervisors, Town Council, our Fire Chief and the fire union, all gather and see what global solutions can be proposed to address public safety in Franklin County.

We cannot continue to ignore this issue, and our neighbors in the townships have a bigger problem than they may recognize. Only together can we work towards a solution.



Recreation Department



The Chambersburg Recreation Department provides quality recreation experiences for our community through well organized and diverse programs, as well as, a properly maintained park system.

Department Head: Guy Shaul

	2016 Actual	2017 Budget	2018 Budget
<u>Recreation Operations</u>	\$1,509,210	\$1,365,587	\$1,481,715
<u>Earmarked Revenue</u>			
Recreation Tax	\$ -	\$ -	\$ -
Recreation Fees	\$ 377,567	\$ 265,000	\$ 241,000
Excess (Deficit)	(\$1,131,643) Deficit	(\$1,100,587) Deficit	(\$1,240,715) Deficit

Each year, the Recreation Department budget is balanced by miscellaneous revenue in the General Fund, which is why it is important to set the Police Tax and Fire Tax to pay for those operations.

There is **no** Recreation Tax in Chambersburg. The Recreation Bond Tax does not help finance operations.

The Recreation Department has done an excellent job of creating programs and growing their revenues every single year. That being said, there is no dedicated source of reoccurring tax revenues to be used for recreation in Chambersburg; other than undesignated revenues and recreation receipts.

Recreation programs rarely break even. Communities must commit to funding recreation for non-fiscal reasons such as economic development or community health and safety.

Staff

Julie Redding, Assistant Superintendent

Jody Mayer, Office Manager

Samantha Stratton, Program/Office Assistant

Full Time Maintenance Personnel

Cortney Peyton

Jeff Umberger

Chris Stewart

Part Time & Seasonal Personnel

15 part time maintenance workers

12 part time security guards

100+ part time pool personnel

18 part time special event monitors

The Recreation Department does a lot, with a little. There are 17 park areas that the department is responsible for maintaining. To accomplish this, the department has 2 full time maintenance workers and 1 full time building maintenance worker. This is a cause for ongoing maintenance issues. To combat this effect, we added a number of seasonal employees to the Recreation Department. The seasonal employees are part time and they add additional administrative and oversight issues. It remains a challenge for the Recreation Department to maintain the park system with a maintenance staff of three. Part time and seasonal employees come with more challenges including new workers, limited commitment, and constant training. An attempt is made to try to offset the maintenance work load with the use of outside contractors.

In 2018, the Recreation Department is proposing new employees and new facilities.

We are proposing to add the following personnel: Recreation Maintenance Supervisor, Pool Facility & Sports League Coordinator, Pool Technician/Building & Grounds Worker and a Maintenance Worker.

Not all of these proposed employees will work in the General Fund. In fact, only 50% of the Pool Facility and Sports League Coordinator, and all of the Recreation Maintenance Supervisor, and a Maintenance Worker, will be charged to the General Fund. The Pool Technician/Building & Grounds Worker will work in the Administrative Services Fund and 50% of the Pool Facility and Sports League Coordinator will work for the Swimming Pool Fund.

While we have continued to increase our services and areas of responsibility, we have not kept up with the manpower needed to perform all these tasks at a high level. We will be opening a new Aquatic Facility and a updated Nicholson Square Park in 2018. We will also be increasing our duties when we start preparing Henninger Field for collegiate baseball; so the time seems right to include additional fulltime staff positions.

2017 Facility Income is down from 2016:

Facility Income (Approx totals for January - August)			
2017		2016	
Pool	\$0	Pool	\$121,000
Pool Concessions	\$0	Pool Concessions	\$43,000
Pavilions	\$3,000	Pavilions	\$3,000
Room/Gym Rentals	\$19,000	Room/Gym Rentals	\$19,000
Fields/Lights	\$2,000	Fields/Lights	\$3,000
Total	\$24,000	Total	\$189,000
Facility Income is obviously down from 2016			
Mainly due to the pool facility being closed for reconstruction			

		Program Operating Income/Expenses Through August	
2017		2016	
Actual Through Aug		Actual Through Aug	
Income	\$85,000	Income	\$114,000
Expenses	\$80,000	Expenses	\$110,000
Projected End of Year		Actual End of Year	
Income	\$115,000	Income	\$143,000
Expenses	\$110,000	Expenses	\$138,000

Nicholson Square Park Improvements Project

In 2015, the Borough applied to both the PA Department of Conservation and Natural Resources and the PA Department of Environmental Protection for funds to undertake the Nicholson Square Park Improvements Project in 2016. The project will include: a new youth playground for ages 5 through 12, a new Tot Lot play area for ages 2 through 5, a 2,050 linear foot bituminous walking trail, benches, landscaping, and the installation of an ADA parking space. The total cost is estimated at \$466,242.

The Borough has sufficient funds to provide for this project through the 2016 Recreation Bond. The Nicholson Square Homeowners Association has generously pledged a cash match of \$50,000 towards this project. In 2016, the Borough was awarded a DCNR grant of \$150,000 for this project. In 2017, the Borough did not receive a second grant, from DCED, but the Borough is reapplying for this grant, and will have a decision in the spring of 2018. The goal is for development of this park to be started and completed in 2018, whether or not we receive the second DCED grant. The development of this playground is vital for that area of the Borough.

Playground(s) Upgrade Project

In October 2017, Chambersburg Town Council engaged YSM Landscape Architects to coordinate the upgrades at six Borough playgrounds: Chambers Park, Memorial Park, Henninger Field, Reservoir Park, Fourth Street and Mike Waters Memorial Park. The project, the third to use the 2016 Recreation Bond money after construction of the Aquatic Center and the planned build out of Nicholson Square, was conceived to best be undertaken as one combined project rather than six separate playground upgrades. YSM intends to design specification and issue bids in order to have construction undertaken sometime in 2018.

The fee being sought by YSM is approximately \$28,000 and the budget for the construction is estimated at \$398,000.

This project is separate and apart from the playground installation included in the Nicholson Square Park Improvements Project.

Nicholson Square Park

Chambersburg Borough, Franklin County, PA



Mike Waters Memorial Park Building Upgrade

In 2017, the Recreation Department had the project completed. The work included: new restrooms and their entrances, re-locating the water fountain, installed and painted a concrete siding to the exterior of the building and installed concrete ADA pathway to and around the building. The cost of these improvements was \$95,000.



Chambersburg Aquatic Center at Memorial Park

In 2015, Town Council authorized the Recreation Department to hire an aquatic engineering and design firm with sufficient knowledge and experience to assist our staff with evaluation of our existing municipal pool complex. The consultant team of MKSD Architects and Counsilman-Hunsaker Aquatics identified issues of technical, health, safety, and mechanical in nature, proposed conceptual solutions including a variety of choices and alternatives and worked with Town Council in preparing for a public debate on the cost-benefit of the various alternatives, which would extend the useful life of this important community asset for generations.

In addition to suffering from the seasonal impact of weather on the pool operation, the Memorial Park Pool has recently found it difficult to collect enough revenue to balance the cost of operation on an annual basis. In addition, no capital reserve has been established to rebuild or reconstruct the facility. On January 25, 2016, MKSD and Counsilman-Hunsaker presented a new Aquatics Feasibility Study and 3 alternate action plans for the renovation or replacement of the Pool in 2017 or 2018. The Study presented project goals, a feasibility process, an audit of existing conditions and options for consideration. The consultants discussed both physical obsolescence (i.e. aging facility – codes and standards) as well as functional obsolescence (i.e. definition of aquatics – user expectations). The consultants gave Council three choices: repair the existing pool facility for \$2.89 million, renovate and improve the existing pool facility for \$6.3 million or replace the entire facility with a modern family aquatic facility for \$6.9 million. The consultants reviewed the three options and on February 22, 2016, Council selected a complete replacement of the entire pool facility.

On March 14, 2016, Town Council dismissed any talk of a pool bond referendum vote and instead decided to move ahead with borrowing enough money through a dedicated recreation bond issue to pay for the upgrade of the pool as well as a dozen other recreation related infrastructure projects. It was decided that the Borough would borrow \$9.75 million and that Council would levy a dedicated recreation tax, beginning in 2018, to retire that debt. It was understood that this would be the source of the \$6.9 million to \$7.25 million needed to build a new aquatic facility and get it operational.

On September 19, 2016, Town Council approved the recreation bond sale for \$9.75 million. It is estimated that beginning in 2018, a Borough-wide assessment of 3 mil of property tax will be needed to retire this debt. The proceeds of this sale are sitting in a dedicated account and the 2017 Budget includes the use of this money to build the new facility as well as the first of the other construction projects, like the completion of the Nicholson Square Park Build Out (to match grant applications), upgrading all our older playgrounds and rebuilding our Memorial Park tennis courts.

In March of 2017 ground was broken and the project started.





Healthy Community

We continue working with the Healthy Franklin County Built Environment and Physical Activity Task Force. We are also working with Summit Health Community Gardens program.

We have collaborated up with the school district to provide sites for their Nutritional Meals Program. Each day over the summer months the school district food service department came to various parks and provided children with nutritional meals, free of charge.

We supported the Coyle Free Library and their program Get Outdoors with Coyle. Library staff came to various park areas and provided children's activities, as well as, read to them.

2018 Department Goals

- Continue to offer quality child, youth and adult programs
- Continue to offer non-sports programs
- Collaborate with community organizations to expand our programming and find new instructors for our programs

2018 Operational Changes

- Maintenance issues and demands on personnel
- Park Guards program success and expanding
- Expansion of security cameras
- Participate in the upgrade of Borough financial management software and integrate the Recreation program and facility software



Land Use & Community Development Department



Affectionately known as LU-COM-DEV

The Chambersburg Land Use & Community Development Department includes the comprehensive land use functions, land development plan review, as well as enforcement of building, health, and property maintenance codes. The Land Use & Community Development Department helps to plan and review land use that is consistent with the Borough's form and character. They support community values, preserve the environment, promote the wise use of resources and protect public health and safety through code enforcement.

Department Head: Phil Wolgemuth, Assistant to the Borough Manager

	2016 Actual	2017 Budget	2018 Budget
<u>Operations</u>	\$564,331	\$630,120	\$657,365

The Chambersburg Land Use & Community Development Department includes four offices: Planning Office, Zoning Office, Community and Economic Development Office, and the Code Enforcement Office, which handles building, health, and property maintenance codes.

The Department staff supports the Health Board, the Planning and Zoning Commission, the Curb and Sidewalk Policy Compliance Committee, the Zoning Hearing Board, and many other commissions and committees, the staff of the Land Use & Community Development Department is very busy.

A department of multifaceted disciplines, Land Use & Community Development focuses on any topic related to land use issues, grants, strategic planning, or economic development.

The department provides high quality service to Borough citizens and customers according to the following principles:

- Listen, to understand your needs;
- Give clear, accurate and prompt answers to your questions;
- Help resolve problems in an open, objective manner;
- Explain how you can achieve your goals under the Borough's rules or the uniform code;
- Maintain high ethical standards;
- Work to improve our service in the most cost effective manner possible.

Community planning involves: citizens, neighborhood groups, businesses, stakeholder, land developers, and contractors along with Borough staff, and appointed and elected officials. The Town Council are elected officials. The Town Council appoints citizens to serve on the Board of Health, Building Code Board of Appeals, Curb & Sidewalk Policy Compliance Committee, Elm Street Advisory Council, Housing Commission, Parking, Traffic & Street Light Committee, Planning & Zoning Commission, and the Zoning Hearing Board. These groups help process various parts of the planning and community development process. The Land Use & Community Development Department staff works with everyone to insure that the process is well executed. The Assistant Borough Solicitor is appointed to work with this department as well.

There are three (3) main areas of concentration in this budget: Codes, Planning & Zoning, and Economic and Community Development.

Codes

The Codes Office is responsible for enforcing the Property Maintenance Code, Rental Property Code and Brush, Grass and Weeds Code as well as the PA Retail Food Facility Safety Act and Uniform Construction Code, which are enforced by Pennsylvania Municipal Code Alliance (PMCA), the Borough's state-certified third party code enforcement agency. PMCA personnel also enforce the Rental Property Code with administrative support from the Codes Office.

The Codes Office's goals and challenges for 2018 include:

- Paint and prepare second floor area of Borough Hall to accommodate employees when they return from Kerrstown Square;
- Conduct code enforcement training for Chambersburg Fire Department;
- Work with Assistant Solicitor to prepare Ordinance to require registration of properties in mortgage default and amendments to Property Maintenance Code to better regulate motor vehicles;
- Continue work with Director of Finance to ensure forthcoming software implementation accommodates needs of code enforcement functions;
- In 2019 seek Town Council approval to amend the Rental Property Code to provide for the issuance of an annual license and to adjust program fees accordingly;
- In 2020 begin issuing annual licenses for the Residential Rental Unit Inspection Program.



Before and After Photos of Condemned house at 135/137 E Garfield Street

Tall Grass and Brush Enforcement

In 2018, the Borough will continue this very successful inspection protocol using a part time enforcement officer.

BRUSH, GRASS & WEEDS CODE

Year	Violation Notices
2015	694
2016	793
7/31/17	337



Residential Rental Inspection Enforcement and the Effect on the Codes Budget

- The Codes Office is responsible for enforcing the Property Maintenance Code and the Rental Property Code. PMCA personnel enforce the Rental Property Code with administrative support from the Codes Office. However, when we have a significant challenge with a local landlord, it is the Codes Office that must set about to use the complex and time consuming legal system to bring the landlord into compliance.
- Town Council has repeatedly stated that landlords who are bad community citizens (in the form of specific, chronic, and repeated Code violations) need to be prosecuted.
- This budget contemplates additional administrative costs associated with that level of enforcement.

PROPERTY MAINTENANCE CODE

Year	Rental Unit Violation Notices	Non-Rental Unit Violation Notices	Total Violation Notices
2015	127	97	224
2016	253	109	362
7/31/17	97	43	140

RENTAL PROPERTY CODE (4,573 rental units billed in 2017)

Year	Systematic Inspections	Follow-up Inspections	Total Rental Unit Inspections
2015	1,238	542	1,780
2016	1,050	536	1,586
7/31/17	562	307	869

In 2018, the Codes Office will work closely with the Director of Finance to ensure forthcoming software implementation accommodates needs of code enforcement functions. In 2019 the Codes Office plans to seek from Town Council approval to amend the Rental Property Code to provide for the issuance of an annual license and to adjust program fees accordingly with 2020 being the anticipated year to begin issuing annual licenses for the Residential Rental Unit Inspection Program.

Planning and Zoning

The Planning and Zoning Office coordinates review and approval of subdivision and land development plans to include fee collection, review and analysis, meeting facilitation, street addressing, document recordation, and public works security administration. The office also processes Land Use Permit Applications (LUPA) and Zoning Hearing Board (ZHB) appeals. Further, they provide technical assistance regarding the Comprehensive Plan and other planning-related issues.

The Planning and Zoning Office's goals and challenges for 2018 include:

- Seek Town Council adoption of Pedestrian and Bicycle Improvements Plan and coordinate implementation strategies;
- Prepare Request for Proposal to Provide Planning Consultant Services to update Comprehensive Plan;
- Administer state grants for Chambersburg Multimodal Integration Project and Elm Street Neighborhood Plan update;
- Make sure Loudon Street, West Chambersburg Boulevard and Garfield/Derbyshire Street Reconfiguration Project included on Franklin County Long Range Transportation Plan.
- Administer CDBG funding allocated to the Elder Street Improvements Project, project to install ADA curb ramps in the Second Ward and curb and sidewalk grant/loan program;
- Close-out all CDBG and HOME contracts with DCED;
- Provide to BOPIC \$16,000 to assist the Elm Street Program with the hiring of a part-time administrative assistant for program implementation assistance;

Community and Economic Development

The Community and Economic Development Office is the administrator of Community Development Block Grants (CDBG), HOME Investment Partnership Program grants, Elm Street Program grants and the Borough's Housing Rehabilitation Program. The office also provides outreach and technical assistance for a variety of downtown and borough-wide economic development projects.

The Community and Economic Development Office's goals and challenges for 2018 include:

- Paint and prepare second floor area of Borough Hall to accommodate employees when they return from Kerrstown Square;
- Administer CDBG funding allocated to the Elder Street Improvements Project, project to install ADA curb ramps in the Second Ward and curb and sidewalk grant/loan program;
- Close-out all CDBG and HOME contracts with DCED;
- Administer DCED grant and contract with Johnson, Mirmiran & Thompson to prepare Elm Street Neighborhood Plan update;
- Work with BOPIC, Downtown Chambersburg, Inc. and PA Downtown Center to seek re-designation for Elm Street and Main Street programs;
- Seek funding to purchase and install chess board inlay tables, with stools, to be placed on Memorial Square;
- To re-start the Housing Rehabilitation Program prepare application for CDBG or HOME as administered by HUD or DCED.

Downtown Development Assistance in Community and Economic Development

In October 2014, our partner, the Franklin County Area Development Corporation, acquired the former Chambersburg Central Junior High School at 285 E. Queen St. The 104-year-old building, vacant more than four years, was purchased for \$250,000 and will serve as the basis of an estimated \$7 million project.

“The acquisition is the tip of the iceberg,” said L. Michael Ross, FCADC president. “We’re excited about the opportunity it affords. We have some conceptual plans that would split the building in two.”

Half would be for market-rate apartments and the other half for a community use that has not been defined yet, according to Ross. The first phase of the redevelopment is expected to commence in the spring. “It’s going to require a significant investment,” Ross said. “Once it’s done, and it will get done in phases, we hope it will become an anchor for downtown. If we show some level of success, it may drive others to invest downtown.”

In 2017, McKissick Associates, of Harrisburg, broke ground on a mixed use redevelopment. The company, owned by Vern McKissick, has already begun demolition at the site and separation of the two parts of the historic building in the original 1919 wooden school and the more modern auditorium addition. The Rose Rent Lofts should be completed by 2019.

We have worked to partner with this project.

In addition, in 2017, the Borough provided an Anchor Building Loan to the Franklin County Visitors Bureau. The FCVB has purchased the old Santander Bank on Memorial Square and plans on renovating it into new FCVB offices as well as a exhibit space for community tourists and visitors.

This grant has helped facilitate this important project.

Downtown Chambersburg, Inc. (DCI)

DCI’s mission is to drive economic development through business recruitment and retention, as well as the administration of programs that positively affect the look, feel and perception of Main Street thereby attracting investment



The Borough supports DCI and its Marketing & Promotions activities.

- DCI maintains a Core Communications Platform (promote businesses and events)
- The website www.downtowncburg.com – over 2000 visitors per month
- Social media:
 - Downtown Chambersburg Facebook – 8,320 followers
 - Instagram – 1,960 followers
- Downtown Chambersburg Happenings E-Newsletter – reach 2,400 people weekly
- Event Coordination & Retail Promotions
- Small Business Saturday, 2nd Saturday Concerts in the Park, 2nd Saturday Movies Series, Annual Downtown Mural Project, Oktoberfest, Duck Derby, IceFest, Downtown Deals
- Direct Advertising Placements & Event Sponsorship (Icefest, AppleFest, etc)
- 11/30 Branding Campaign – 8000 shirts and 1200 magnets; updating designs



Total Contributions for 2018

\$20,000 = Marketing the Downtown

In addition, the Borough schedules \$16,500 to cover the waiving of fees associated with Downtown events. We estimate an expense of \$5,000 for our participation in Downtown Festivals, the Highway Department spends about \$35,000 in maintenance of the Memorial Square Fountain and the Glen Street Fountain, and the Borough budgets \$32,000 per year for the maintenance of all the Downtown Street Trees and other neighborhood tree activities by the Shade Tree Commission.



Highway Department

Perform a variety of activities from snow and ice removal to patching and overlaying streets and alleys, and cleaning and maintaining the municipal separate storm sewer system. Lending a hand to the Sanitation Department, Code Enforcement Department, or the Motor Equipment fund, Highway Department personnel are out fixing signs, cleaning storm drain inlets, or patching holes almost every day.

Department Head: David Finch, Assistant Borough Manager/Director of Public Works

	2016 Actual	2017 Budget	2018 Budget
<u>Operations</u>	\$1,182,714	\$1,274,795	\$1,184,635

The Highway Department has successfully trimmed its budget by better accounting for activities associated with Sanitation, Central Garage, Parking, and Storm Sewer maintenance under those cost centers rather than under Highway, which is the only one of these functions in the General Fund.

Much of the work of the crew is billed to other departments including those mentioned, and the Water and Sewer Departments, which utilize the same crew for many activities.

The Department performs a variety of activities including everything from snow and ice removal to patching streets and alleys, and cleaning and maintaining the municipal separate storm sewer system. Lending a hand to the Sanitation Department, Code Enforcement Department, or the Motor Equipment fund, Highway Department personnel are out fixing signs, cleaning storm drain inlets, or patching holes almost every day. Significant assistance is also rendered to other departments as needed in many different ways. Some examples include mowing lawns, picking up debris, moving furniture, selecting and setting up the Borough Christmas tree, cleaning bird excrement off of sidewalks, chasing bees out of parking lots, removing signs from telephone poles, and assisting with the management of hazardous fuel spills. While many of these jobs have nothing to do with highways, it is still a responsibility for this Department.

As has been noted in past years, these are not interruptions to the daily routine but are the definition of it.



David Finch (Assistant Borough Manager/Public Works Director), Elwood Sord (Assistant Public Works Director/Roadmaster) and Dennis Fleagle (Public works Supervisor/Assistant Roadmaster) run this department.

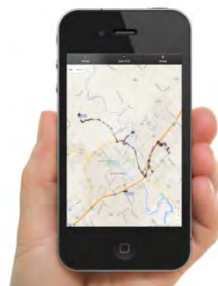
During the Departmental Budget presentations in August, Mr. Finch discussed the possibility of purchasing an Asphalt Recycler. This purchase was considered to be too expensive to take on in 2018, but may appear in future budget requests.

Major items for 2018:

- The Department will continue to assist Mr. Stottlemeyer in the remediation of storm water related problems throughout the Borough.
- A systematic crack-sealing program to better preserve existing streets
- GPS monitoring of snow plow operations to increase management oversight.



Maintenance of the Memorial Square Fountain



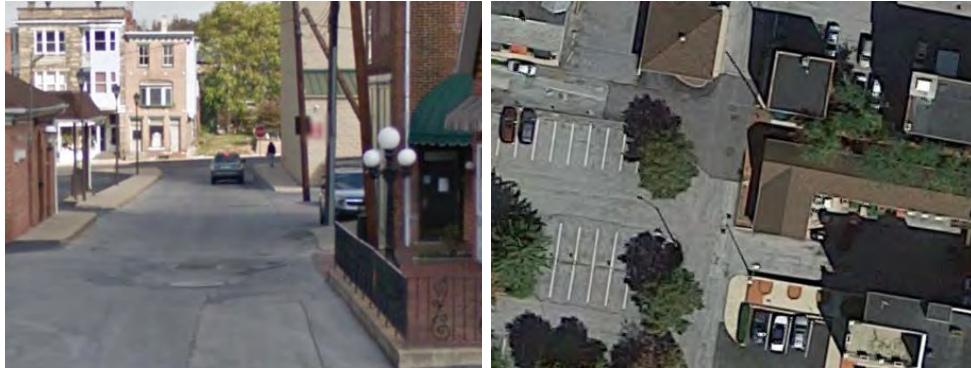
Snow Plow Monitoring Software

In 2016, an unusual year, the Highway Department spent \$433,908 on snow removal. So far, in 2017, there has been no snow.

In 2018, the Highway Department snow removal budget will be \$164,000.

Non Utility Ditch Patching:

In addition, the Highway Department has increased their pothole patching budget from \$143,000 in 2016 to \$220,000 in 2018. This is the only money set aside to do any work on Borough alleys.



A major patch, such as this one on Black Avenue, cost the Borough \$17,964 to fix

Real estate taxes levied now do not cover any of the cost of paving alleys.

Further, there are not enough funds provided by our Highway Aid grant money (a grant provided by PennDOT on the sale of Liquid Fuels) to provide sufficient resources to fix and pave any of the alleys throughout the Borough.

It is my suggestion that Town Council seriously consider funding these alley projects by special assessment. The Borough Code allows street improvement projects that benefit adjacent property owners to be assessed directly to those adjacent property owners; as measured by linear foot of frontage. I suggest that staff create a policy upon which Council can deliberate for improvement to alleys that do not provide general community through traffic. Those alleys can be either abandoned/returned to the adjacent property owners (although in many cases must remain open for traffic) or can be upgraded under the State Law.

This would be a radical departure from our previous methods of funding alley improvements. There is no alternative to address alleys. This proposal will need to be thoroughly debated soon as alleys are becoming too neglected.

The 2018 Budget proposes doing a survey of all alleys in the Borough to determine their best eventual disposition.

General Government



General Government functions include a variety of activities from the organization and management of Town Council to various intergovernmental activities (Council of Governments, Franklin County Council of Governments, membership in the PA League of Municipalities and the Boroughs Association, etc.), which includes the insurances and consulting expenses of general government, and civic activities such as the maintenance of the downtown, community events, and the Shade Tree Commission.

Department Head: Jeffrey Stonehill, Borough Manager/Director of Utilities

	2016 Actual	2017 Budget	2018 Budget
<u>General Operations</u>	\$1,250,211	\$1,389,054	\$1,494,480
<i>as insurance, tax collection, printing, dues, legal, and advertisement</i>			
<u>Civic & Downtown Operations</u>	\$214,271	\$200,519	\$173,845
<i>Includes emergency management, Shade Tree Commission, and civic events</i>			
<u>Transfer to Capital Reserve, etc.</u>	\$1,467,000	\$48,000	\$50,000
<i>Includes transfers for street projects (if available) and other capital projects in future years</i>			

Each December, beginning in 2014, the Borough uses this Cost Center to transfer miscellaneous revenue to the following year's General Capital Reserve to insure there will be a street paving program. We never budget for the transfer, but we hope that it is around \$1 million. If the General Fund has a tough year, there will be no transfer and fewer streets paved the following year.

This Cost Center includes compensation for elected officials (including the Tax Collector). This Cost Center includes the contribution from the General Fund to the Administrative Services Fund to pay for Information Technology, Personnel, Finance, and Customer Service related to General Fund (rather than utility funds) operations. This Cost Center includes insurance, safety expenses, printing, advertisement and the costs associated with the Wage Tax Bureau. This Cost Center includes money for the Solicitor's general activities (rather than utility funds). This Cost Center includes expenses for civic purposes, downtown festivals, maintenance of walkways/benches/trees, operation & maintenance of fountains, maintenance of landscaped areas around town, Shade Tree Commission expenses, and Emergency Management.

Major items for 2018:

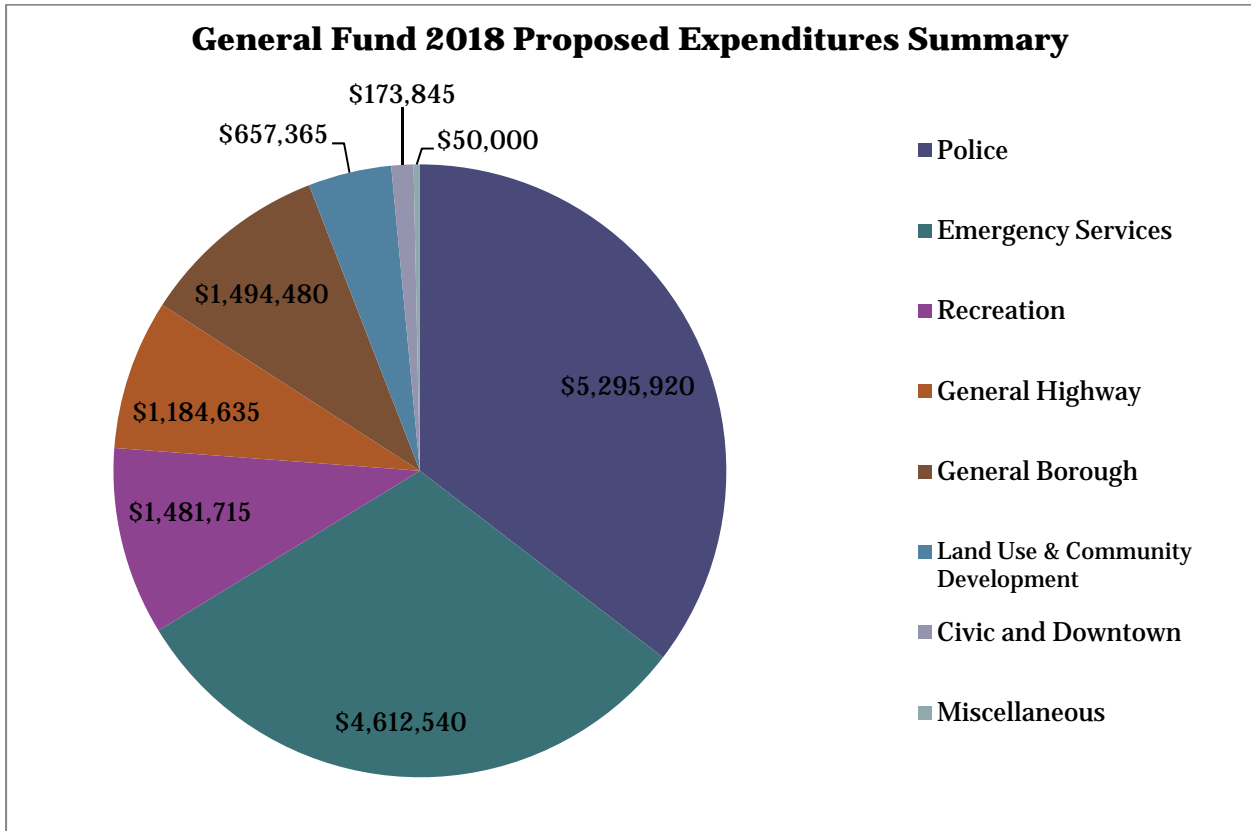
- Elected officials compensation remains fixed with no increase (per State law)
- Borough Solicitor compensation will rise 2% in 2018. In addition, the Solicitor has made a request to increase the January lump sum payment he receives for his administrative back office operations.
- This budget includes a small decrease for the Shade Tree Commission from \$36,489 to \$32,000 to support the three major works of the Commission (tree grants, downtown tree improvements, and tree pit material testing)
- Support of the Ice Fest Ice Slide installation will continue at a cost not to exceed \$5,000

- The Borough will continue to financially support Downtown Chambersburg Inc to administer the downtown partnership marketing program at a rate of \$20,000 per year for 2017; with the condition that the Partnership annually raise an amount of cash contributions at least equal to that sum from various charities, merchants, stakeholders, partners, or economic development agencies
- The Borough will continue to participate and support the efforts of the Downtown Business Council to have successful events that bring visitors and commerce to the downtown, with a lump sum cash grant of \$5,000 for that purpose, of which \$1,200 to be used for Christmas lights and decorations; not including the dozens of hours of staff time as in-kind support
- The Borough will continue our program of regular maintenance of the Memorial Square and Glen Street fountains



Downtown Chambersburg Packed for the Duck Derby





2018 Budget

Police	\$ 5,295,920	35.4%
Emergency Services	\$ 4,612,540	30.9%
Recreation	\$ 1,481,715	9.9%
General Highway	\$ 1,184,635	7.9%
General Borough	\$ 1,494,480	10.0%
Land Use & Community Development	\$ 657,365	4.4%
Civic and Downtown	\$ 173,845	1.2%
Miscellaneous	\$ 50,000	0.3%
<i>Total Expenditures</i>	\$ 14,950,500	
<i>Total Revenue</i>	\$ 14,950,500	

- **Of the total expenditures planned in the General Fund, 66.3% are for Police and Emergency Services.**
- **Of the total expenditures in Police and Emergency Services, 76% are for personnel costs (wages and benefits).**
- **Unlike almost every other town, Chambersburg does not keep back office operations in the General Fund. This way, they can be billed to the utility funds in proportion to their use of these operations.**

11/6/2017



Electric Department Budget

As Proposed for 2018 by Jeffrey Stonehill, Borough Manager



The Borough of Chambersburg

Electric Department Budget

As Proposed for 2018

The Electric Department serves over 11,400 electric customers in South Central Pennsylvania covering a service territory of about 6.5 square miles in the Borough of Chambersburg. Chambersburg's electric customers, unlike many regions in the country, are still composed of a diverse, healthy and traditional mix of residential, commercial, institutional, and industrial facilities. The Borough must therefore plan years ahead to have the energy and peak power available to meet the higher forecasted electric loads, while also trying to keep costs to a minimum.

The availability of electricity to the Borough of Chambersburg began sometime after the Franklin Electric Company applied for a Charter to furnish electric current on August 29, 1874. It is uncertain how long this firm remained in business in our area. The Cumberland Valley Railroad Company constructed a portable electric light plant located on a railcar in 1883. In 1884, this device lit arc lamps around Memorial Square for the Centennial Celebration and lit the grounds for a baseball game which was played at night, on North Third Street.

On November 29, 1889, the Borough placed a contract for installing the Borough's own Electric Light Plant to light the streets of the Borough, in the amount of \$9,757. This street lighting system was operated from dark until midnight. It was not operated on moonlit nights. In 1891, the Borough went into the commercial phase of supplying "current" to consumers. The Borough installed its first steam driven generators along the Falling Spring in 1893. The high voltage distribution system naturally grew over the years from the power plant off Light Avenue. This system became the central driving force for commerce as local industries embraced electrically driven machines. Rates were \$0.12 per kilowatt hour in 1901, \$0.06 in 1935 and averaged \$0.0842 in 2008. About 8 million kilowatt hours were generated in 1935. In 2008, the total billed kilowatt hours were 303,299,213 of which approximately 15%, or approximately 38 million kilowatt hours, were generated by Borough generation facilities.



Credit: Mike Marotte, III.

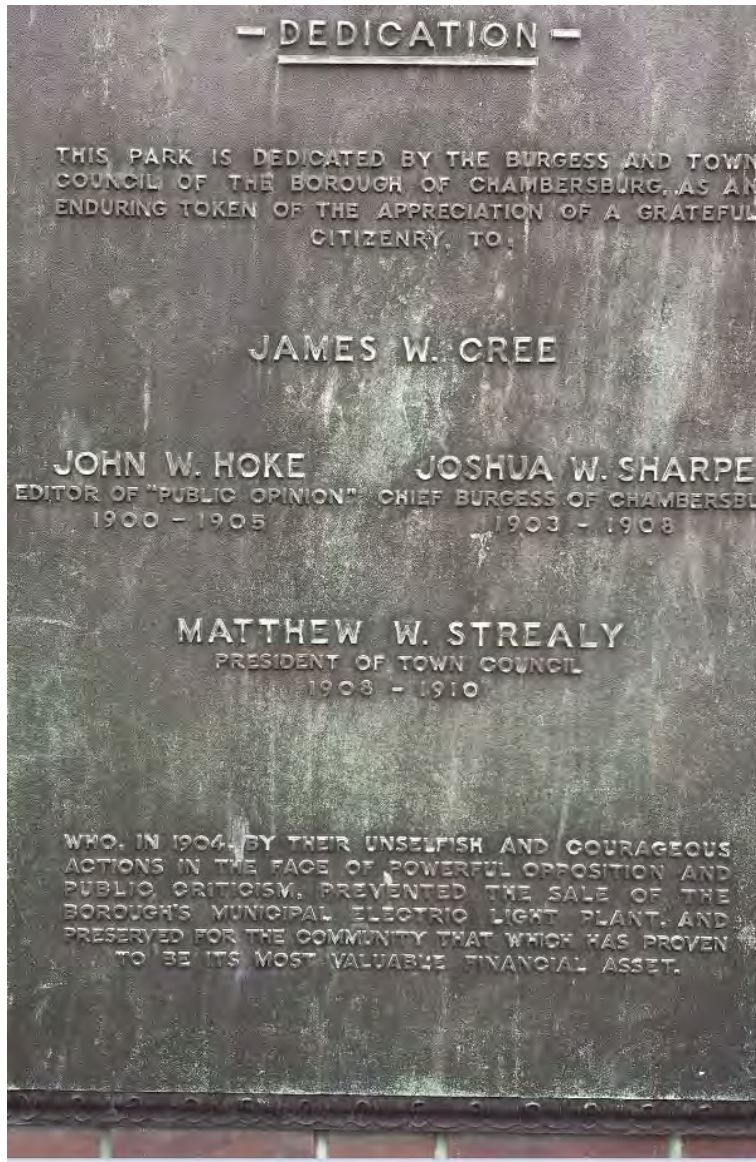
Dissatisfied persons within the Borough sought to restrain the Borough from producing electricity in its very early years. Fortunately, the courts dismissed a legal challenge around 1904. The now named “Park of the Valiant” on 2nd Street near the Headquarters Fire Station was built in the 1938-1939 time period as a “floral park” and to commemorate the success in keeping local control of what turned out to be one of the Borough’s greatest financial assets.



Park of the Valiant Fountain

The fountain experienced major repairs by electric employees in 1993, and further improvements were made in 2012, and 2016. The deteriorated steps leading up to the Park of the Valiant from 2nd Street were replaced by an ADA ramp for greater access in 2017.

For the first fifty years of operation, all electricity distributed by the Department was produced within the Borough by its own generating equipment, which was added as needed for customer load growth. During World War II, generators were unavailable to meet increased generation demands by the local industries producing for the war effort. Thus, a 69 kV transmission line was constructed from South Penn (later became West Penn Power Company) to augment the Borough’s generation. After the war-related restrictions were lifted, Chambersburg began to invest in needed generating equipment into the 1940’s/60’s with the addition of boilers and steam turbines; and later two dual-fueled diesel/gas engines respectively.



Dedication - Park of the Valiant - 160 N. 2nd Street

The decision to cease the Borough's steam-driven generation operations was made in 1975, because of the age of the equipment and new environmental requirements for burning coal. Most of the electricity was then purchased at wholesale rates from West Penn Power's predecessor Potomac Edison. The transmission system and distribution substations were expanded over the next thirty years to meet an ever-increasing customer load.

During the past decades, the Department continued to add to and upgrade the substations and the distribution system. During that time a new 3.2 megawatt dual-fuel generator was added to the two existing dual-fuel units, which increased the Borough's generating capacity to 7.5 megawatts. The Electric Department also upgraded to state-of-the-art control systems and installed a Supervisory Control and Data Acquisition ("SCADA") system network. During this time, the Borough had been developing and

installing a Borough-wide Geographical Information System (GIS) to combine utility maps, customer service records and numerous data files into a single geographical reference system. The Electric Department has been instrumental in installing a fiber optic cable system among the various substations and various Borough facilities located throughout the Borough. This installation expanded in 2013 by entering into a fiber optic sharing agreement with Franklin County. Our fiber backbone is now being used to support the infrastructure of government organizations, our computer networks, and someday soon our telephone systems.

It has been another successful year for our Wartsila (Finland) constructed power plant at Orchard Park, including our four V-eighteen cylinder, 8,086 horsepower engines that generate about 5.8 megawatts each. The \$19.9 million project, which included the construction of an adjoining substation and other system improvements, became operational in 2003. As a result of the new plant, the Borough had joined the Pennsylvania, New Jersey and Maryland (PJM) Interconnection, a regional power grid and Chambersburg is now able to purchase and sell electricity directly onto the grid.

In 2012, the Borough embarked on a new phase of both wholesale power purchasing and generation. In 2009, Council agreed with staff's proposal to halt work and spending on the landfill gas project as it was being conceived of at the time. The project was originally intended to be a high-BTU refinery to be built and operated at the Scotland Landfill site by the Borough and/or a refined gas pipeline to the Borough for mixing and consumption at Orchard Park Generating Station. The conclusion of staff's analysis was to give up direct negotiations for development with the landfill owner (IESI/Progressive Waste), the costly development process, and to wait and see if a third party developer would contact the Borough with a more economically viable "extension cord" power project that they were willing to develop. This was the only remaining project concept that would be considered going forward. As was somewhat expected, in 2010, a third party, PPL Renewable Energy, contacted the Borough to solicit interest in a power-only project involving their development of the Scotland Landfill site. The Borough's role in the development of this project was the ambitious plan to build the "extension cord" to deliver the power to Chambersburg, which was then completed on time and under budget.

In late 2012 (testing), early 2013 (commercial), a PPL Renewable Energy 6.4-megawatt methane-to-electricity power generation system opened at the Blue Ridge Landfill. The landfill provides 3.2 million cubic feet of methane gas from the 268-acre facility to power four Caterpillar engine generators. The generators power the equivalent of approximately 3,500 homes. Methane-to-energy systems at landfills have a dual benefit for the environment - they generate electricity from renewable fuel while also eliminating typical emissions of raw or flared (burned-wasted) methane.

Chambersburg, to this day, has acquired the full output of the electricity under a Purchased Power Agreement (PPA) for the initial 10-year term, 2013-2022, at a fixed price of \$63/MWh for the entire term with no additional delivery or congestion fees as the connection is made to a substation within Chambersburg's power system. Since the power is delivered behind the Borough's electric meter, the Borough's capacity or demand charges are less, thereby lowering the net cost of the renewable power purchases to more nearly \$56/MWh in 2017. In addition, if it remains economical, there is the potential for the owner to invest in two future generation units over an extended term and sell more power to the Borough, further reducing our capacity payments to the PJM. The electric energy produced from this landmark renewable energy/capacity facility again this past year represents an estimated 16% slice of the Borough's overall electricity needs.

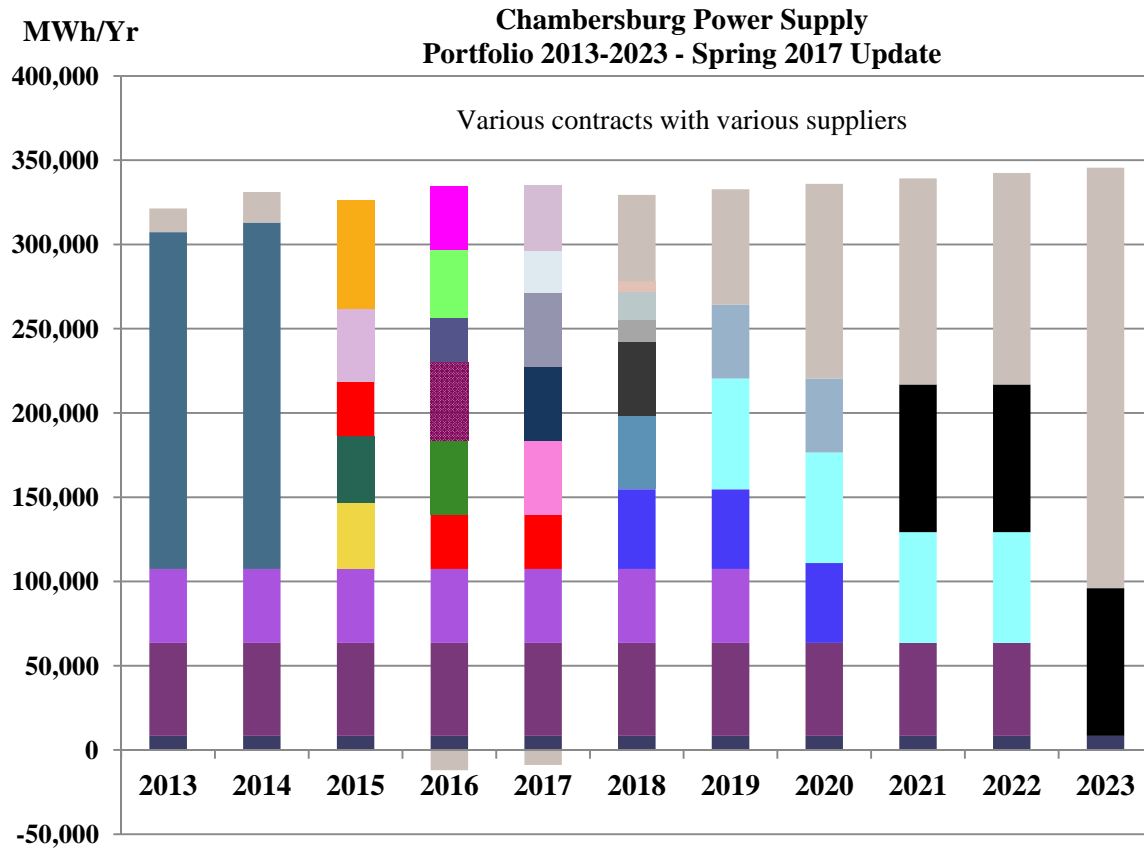
What follows is the complete electric power supplier list since the last authorized bid in spring of 2017:

Chambersburg Power Supply Portfolio 2013-2023

Term	Supplier	Purchase Date	Size (MW)	Type	Delivery Point	Price
2013-2022	PP&L	Summer 2011	6.1	7x24	APS Zone	\$63.00
2013-2019	Exelon	9/22/2011	5.0	7x24	APS Zone	\$59.60
2015-2017	BP	11/29/2012	3.7	7x24	APS Zone	\$41.64
2017	Exelon/ Constellation	12/4/2013	5.0	7x24	APS Zone	\$37.65
2018-2020	Exelon	6/10/2014	5.4	7x24	PJM West	\$46.12
2017	Shell	11/13/2014	5.0	7x24	APS Zone	\$39.30
2018	Noble Gas	11/13/2014	5.0	7x24	APS Zone	\$39.80
2018-2020	BP	6/10/2014	5.4	7x24 Basis Hedge	PJM West to APS Zone	(\$0.75)
2017	Shell	3/24/2015	5.0	7x24	APS Zone	\$37.60
2018	PSEG	3/24/2015	5.0	7x24	APS Zone	\$38.35
2019-2022	BP	3/24/2015	7.5	7x24	APS Zone	\$39.54
2017	BP	12/16/2015	6.0	5x16	APS Zone	\$38.71
2018	EDF	12/16/2015	1.5	7x24	PJM West Hub	\$32.60
2019-2020	Noble	12/16/2015	5.0	7x24	PJM West Hub	\$32.34
2021-2023	Noble	12/16/2015	10.0	7x24	PJM West Hub	\$32.74
2017	EDF	6/29/2016	Varies	Fixed Load Shape	APS Zone	\$41.86
2018	BP	6/29/2016	4.0	5x16	APS Zone	\$39.34
Summer 2018	NextEra	5/15/2017	7.0	5x16	APS Zone	\$39.75

As one can see, the spring 2017 power purchases were intended to fill various supply needs from 2018 out to 2023. The mix of energy products under consideration for the fall 2017 purchases might exceed the strategic plan guidelines for short, medium, and long term power needs so the team might decide to forego the second or fall procurement power purchases. The reasonable fixed price load following products acquired in the short years reduce the Borough’s cost exposure to spiking market prices in summer and winter peak times when the Borough’s load purchases are also at their highest. The Landfill Gas Plant, being a base loaded resource, also conveniently reduces capacity and energy purchases from the outside suppliers year-round, as well as at peak times. Further, Chambersburg’s generation assets sold to PJM during these peak times can sometimes bring healthy sales revenues back to the Electric Department, lowering power supply costs and ultimately the rates that customers would pay. In November 2017, staff is not ruling out requesting of Council permission for proper Borough officials to execute PPA’s at “not to exceed” prices for purchasing the optimum mix of short, medium, and long term blocks power or a load following product for the ever-growing electric portfolio.

The Chambersburg Electric Department, partnering with many local entities, is continuing to use its competitive rates, industrial, commercial, and residential expertise, to continue to attract, grow, educate and keep local industries strong, while helping create local higher-paying jobs and help boost the still-sluggish real estate markets.



Borough Electric Department About 1900



Electric Department



The Chambersburg Electric Department, while building character, competence, and collaboration, will provide to our customers' valuable energy products and services that are safe, reliable, and competitively priced. The Electric Department will produce economic and other benefits to the Borough, its citizens, its customers, and employees, while operating in a professional and courteous manner within a structure of local accountability and local control

Department Head: Ronald Pezon, PE, CEM, CSDP, CDSM

	2016 Actual	2017 Budget	2018 Budget
Revenue	\$29,883,554	\$30,937,420	\$30,079,131
Expenses	\$30,380,825	\$30,937,420	\$30,079,131
Excess (Deficit)	(\$497,271) Deficit	- Balanced -	- Balanced -

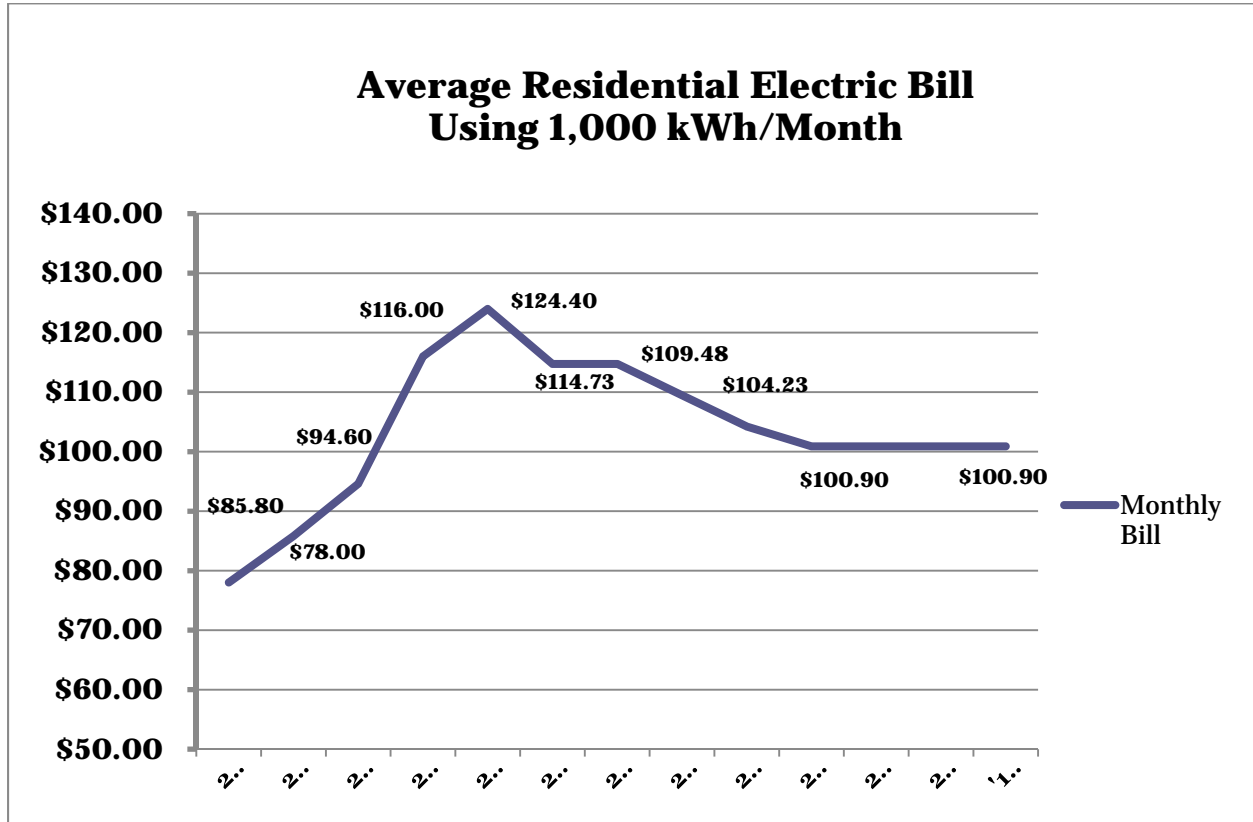
The deficit in 2016 was a product of additional capital transfers as 2015 had a surplus of over \$1.4 million.

The department has been successful over the past 5-years in lowering the costs of operations and power supplies. These savings come directly back to the customers who use the system, essentially own the system and regularly give input at the routinely scheduled Borough Council meetings. The monthly electric bill for a residential customer using 1,000 kWh per month dropped from \$114.73 in 2012 to \$100.90 in 2014 and is expected to remain that low into at least 2018.

Finances: Residential Rates

Year	Total Electric Bill (1,000 kWh)	\$/month Effect
2012	\$114.73	Base year
----- Implementation of Portfolio Electric Purchasing Plan -----		
May 2013	\$109.48	Drop 4.6% (\$5.25)
Nov 2013	\$104.23	Drop 9.2% (\$10.50)
Nov 2014	\$100.90	Drop 12.1% (\$13.83)
----- Base Rate Ordinance Updated (November 2014) -----		
2016-2018	\$100.90	No change, no increase

The 2018 Budget includes no electric rate increase. The holding of rates for another year past 2017 follows closely behind the three straight rate decreases in 2013 and 2014. There is a steep rise in rates going back to 2006 through 2010 and the slow recovery starting in 2010 and then stabilizing lower in 2015. Comparing the highest electric rates charged in 2010 to those of the point of stabilization in 2015 shows an almost 20% reduction in electric rates for residential customers over that time period.



More good news is that the rate reductions occurred while improving and maintaining one of the most reliable electric delivery systems in the Nation. What follows is summary of how Chambersburg compares to small and large PA regulated (Public Utility Commission or PUC) utilities. One standard measure of reliability is called SAIDI, or System Average Interruption Duration Index. SAIDI simply is a count of the total minutes of customer outages that there were in a year divided by the total number of customers. For Chambersburg, on average, every customer in the Borough was out of power for only 12 minutes in 2016. Comparing that to the surrounding utility, West Penn Power, every customer in the West Penn Power service territory in 2016 was out of power for an average of 163 minutes (PAPUC-Annual Electric Service Reliability Report, August 10, 2017).

- **Borough Average 2016 SAIDI:** **12 Minutes**
- **Small EDC (PUC), 2016 SAIDI:** **43 Minutes**
(Citizens, Pike UGI, Wellsboro)
- **Large Investor Owned Utilities 2016 SAIDI:** **124 Minutes**
(Duquesne, PECO, PPL, Met Ed, Pennelec, Penn Power, **West Penn Power = 163 Min.**)

Those truly are major milestones for any entity to achieve. While working safely, the Electric Department has also accomplished much more.

Major Accomplishments

With all of the challenges of day to day operations, Chambersburg Electric has logged much success so far this year.

- Meters set or changed: 80
- Services replaced: 95
- New or temporary services installed: 48
- Street lights re-lamped: 376
- After hour service restoration: 170
- Transformers replaced or installed: 12
- New poles installed: 57
- Underground cable installed (feet): 5,763
- Overhead cable installed (feet): 11,941

Further:

- The Borough Electric Department completed interim operating clean-air permit testing for the Falling Spring Generating Station (FSGS) and the Orchard Park Generation Station (OPGS)
- Maintained and upgraded as required the transmission, substation, and distribution facilities for efficiency and reliability
- Completed an engine control upgrade on FSGS engine #7 that makes it run reliably on natural gas fuel
- Successfully negotiated more power supply products to further complete the sustainable forward-looking portfolio energy procurement approach
- Granted the fourth RP3 (Reliable Public Power Provider) Award (2018-2020) from the American Public Power Association which recognizes excellence in Safety, Reliability, Workforce Development, and System Improvements.
- Budget: The proposed 2018 budget is very nearly balanced and will meet the Department's financial targets
- Financial: Operating and Capital Reserve funds are projected to be sufficient to cover expenses and contribute towards future capital needs
- Rates: There are no rate changes proposed at this time for 2018
- Power: Continue systematically purchasing blocks, load following power supply products, considering various traditional and renewable power purchase agreements for the portfolio 2018-2023 and beyond
- Investment: Proposed Capital Budget of about \$1.3 Million for long term reliability

In 2017-2018, the Electric Department will be assisting with the installation of new area lighting at the Chambersburg Aquatic Center. This project, in coordination with the Recreation Department, was important in reducing the capital cost of this project.

The Electric Department has the following forward-looking goals to keep up with the growing demands of the Borough customers and electric systems.

Finances:

- Successfully manage the proposed \$30 million budget while keeping the Power Supply Adjustment (PSA) at zero (\$0/kWh) at least until September 2018
- With the PSA set to zero in 2017-18, management is expecting to continue to slightly under collect power supply costs though 2018 but while maintaining stable/healthy operating and capital reserves levels due to sufficiently collecting revenues through the base rates
- Absorb costs from financial events/fluctuations, the PSA is available for Revenue to Cost adjustments if necessary until the next base rate maintenance. Operating and capital reserves show up as financial stabilizers during potential times of emergencies and severe storm/equipment damage
- Reinforcements, specific circuit rebuild/worst performing circuit reliability improvements, and upgrade of electric distribution facilities
- Expect up to two energy and/or market product bids in 2018 for the portfolio of energy products

Operations:

- Power Supply Portfolio – study, initiate, and integrate if economical a new local community solar project
- Continue efforts to revise FE/WPP interconnection and territory agreements
- Study the merits of new generation resources and Power Purchase Agreements (PPA)
- Operate and maintain Borough-owned generation, transmission, substation, and distribution facilities with integrity and in accordance with generally accepted and best electric utility practices

General Utility:

- Help implement the first 1/3 segment of the \$4 Million Borough-wide traffic signal improvement project
- Determine whether to repair or perhaps demolish one old power plant stack on 2nd St.
- Study Impacts of surrounding stronger transmission systems on Borough owned systems, downtown underground network, and impacts on customer installed electrical equipment
- Expand Utilities Warehouse or build on the same property a new larger Distribution Operations Center
- Watch for movement in Legislation that would yield an unfavorable ruling against the Borough electric systems, the Borough's existing or possible new generation sources
- Study, evaluate, and balance the installation of dependable more traditional sources of power with those of renewable energy projects that have the potential to bring real economic values to the Borough and its customers
- Provide strategic energy/demand management and sustainable sources/uses education for the various applicable customer classes
- Improve the energy efficiency/sustainability of Borough-Owned facilities through the Borough's Energy Committee
- Research and development using meter reading devices and integrate new billing software with other departments
- Focus on furthering sustainable economic development, industrial job retention and creation
- Grow to become a world-class model of a thriving community for industry, commerce, institutions, residential living, and in ways that its people and community feel matters the most

2018 Rates

On September 8, 2014, Chambersburg Borough’s Town Council approved a recommendation of the Electric Department to lower rates and to update the Borough’s local rate tariffs in November 2014. That was the third rate reduction in a row for Chambersburg electricity customers since the successful implementation of the portfolio approach to purchasing power blocks for its customers. The portfolio has successfully stabilized electric rates and all things remaining the same, will into the foreseeable future. The Borough’s “all-in”, all-customer’s cost per kWh is down from 10.5 ¢/kWh in 2012 to 9.2 ¢/kWh estimated in 2018 (“billing unit”).

RATES: Borough-wide Customer Average Overall Rates 2013-2018 est.

Changes From the Energy Portfolio Implementation of 2013		
Year	Overall Ave \$/kWh	Yr Under/Over Yr Change
2012	0.10500	Base
2013	0.10000	- 4.8%
2014	0.09370	- 6.3%
2015	0.09083	-3.1%
2016	0.09157	+0.81%
2017	0.09190	+0.36% YTD
2018	0.09170 est.	-0.22% Est.

The Borough has had another successful year building a low cost wholesale electricity portfolio of 18 suppliers from the time of this writing through 2023. Further, in 2017 the Borough-owned peaking power plants have been running slightly more often than in 2016 and bringing the additional revenues back to the Borough customers in the form of reduced power supply costs. The revenues obtained from running the Borough’s generators and selling the energy to the electric grid (PJM) are used to help keep electric rates as low and as stable as possible. The US-EPA (Project of the Year 2013) award winning Blue Ridge Landfill gas to energy plant is in its fifth successful commercial year and continues to provide low cost clean renewable/sustainable energy for all of our customers and is the major contributor to the 16% annual recycled or green/renewable energy in Chambersburg.

The portfolio of energy products has provided great rate stability in recent years. In 2018, the average cost per kWh for all customers should be just over 9 cents per kWh which is among the very lowest in the State as compared to both the investor owned utilities as well as the municipal electric utilities. What follows is a brief history of the average residential electric rate for a typical customer using 1,000 “units” or 1,000 kWh per month.

RATES: Average Total Electric Bill (1,000 kWh/Month) For a Residential Customer by Year*

PSA Change	Total Elec. Bill	\$/month Effect
2012 PSA	\$114.73	\$0 (under '12)
2013 May PSA	\$109.48	-\$5.25 (-4.6%)
2013 November PSA	\$104.23	- \$10.50 (-9.2%)
2014 November Base Rates**	\$100.90	- \$13.83 (-12.1%)
November 2015	\$100.90	No change
2016	\$100.90	No change
2017	\$100.90	No change
2018	\$100.90	No Change Forecasted

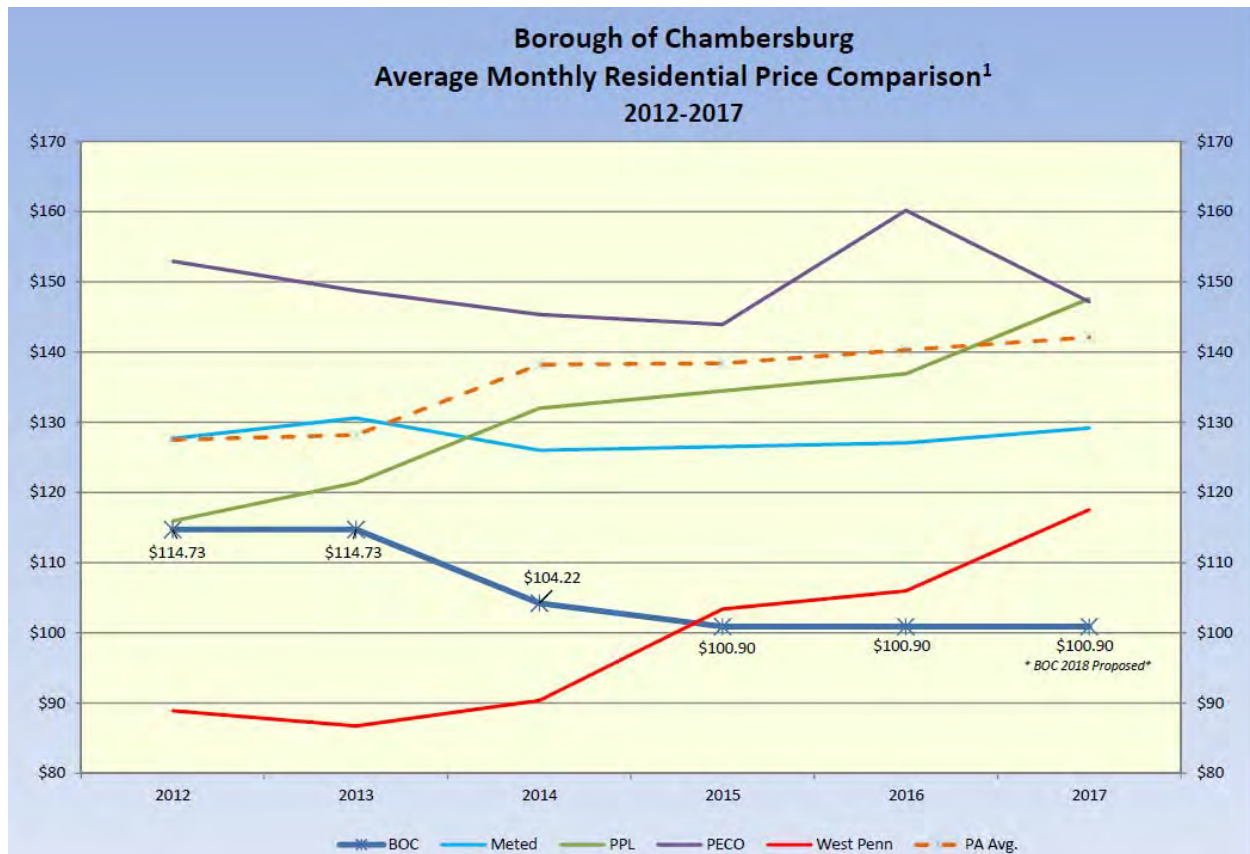
*Typical results for a residential customer using an average 1,000 kWh/month. Actual monthly bill will vary from the amount shown depending on the monthly electric energy usage. If the monthly usage is lower than 1,000 kWh/month, the “cost per kWh” used will be slightly higher. If the monthly usage is higher than the 1,000 kWh/month, the cost per kWh will be slightly lower than the amount shown.

** Rate "maintenance" occurred which reset the historic (high) fluctuating PSA back to zero, PSA=\$0/kWh. The PSA is a mechanism for the Borough to collect or refund mostly electric power supply costs between the times when the Borough updates its base rates and by Ordinance to ensure close revenue collections to the costs for each customer class.

So how does this compare to the surrounding other Public Power and Investor Owned utility bills you might ask? From the Pennsylvania Municipal Electric Association (PMEA-Utility Engineers) electric rate research this year we learned that in September 2016 a typical West Penn Power (WPP) residential bill for those living around (some inside) Chambersburg for a customer using an average of 1,000 kWh/Month is (WPP) \$120.30/month or \$0.1203/kWh while the same customer on the Chambersburg electric system would be (BOC) \$100.90/month or \$0.1009/kWh under the Borough’s Domestic Rate 201. In this recent monthly cost comparison, WPP is about 19.2% more expensive than Chambersburg Electric which translates to about \$233 more per year for the average WPP customer.

The WPP rates were shown using Utility Engineer’s acquired data have gone from \$112.40/month on average in 2015 to the 120.30/month in 2016 or a recent 7% increase. Utilities outside of Chambersburg have been raising rates recently and being justified to the PA Public Utility Commission for aging transmission and distribution infrastructure and improvements. Chambersburg, unlike many “for profit” entities has been maintaining and upgrading its electric facilities all along as can be observed in the annual capital and operating budgets.

Our relatively stable Electric Department residential monthly bill stacks up against our immediate neighbor West Penn Power, other major electric utilities in the State, and with the State average monthly bill.



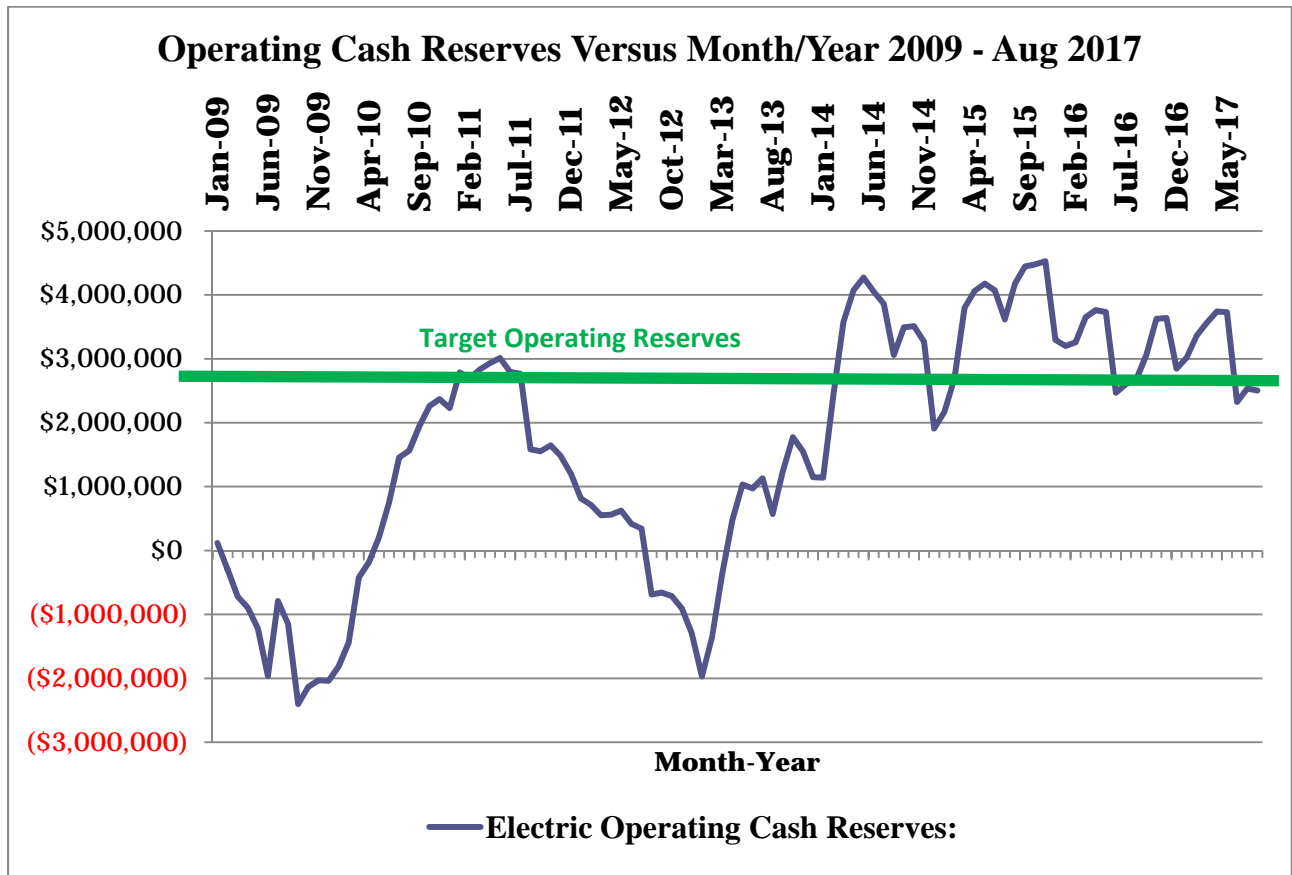
What does this all mean to us? Chambersburg's average residential customer using 1,000 kWh per month now pays about 16.1% less than a typical WPP (same usage) residential customer. Falling below the average WPP residential price is about a ten-year milestone achievement for the Electric Department.

The Borough shops for you, but if we were to compare only the “shopping” components as of this writing, the lowest, fixed price, 12-month “Price to Compare” available outside the Borough, as found on the internet today, for transmission and generation services is estimated at about 6¢/kWh, whereas the Borough was tracking at about 5.5¢ per kWh through the same time period. Variable power shopping rates available outside the Borough appear a bit lower on the surface initially, but then those outside utility customers who choose to shop “variable” carry the full risk of short term pricing volatilities. Outside the Borough, many utility customers, who are customers of the investor-owned utilities, chose variable rate deals. Those “deals” can sometimes result in very high bills, as observed in the recent extreme cold winters. Shopping for power is complex and “deals” are not often as good as they originally appear. The Borough shops on behalf of our customers for fixed and load following power supply portfolio products, and is directly responsible for maintaining long term stable electric rates; no matter the weather extremes. We shop for power on behalf of our customers.

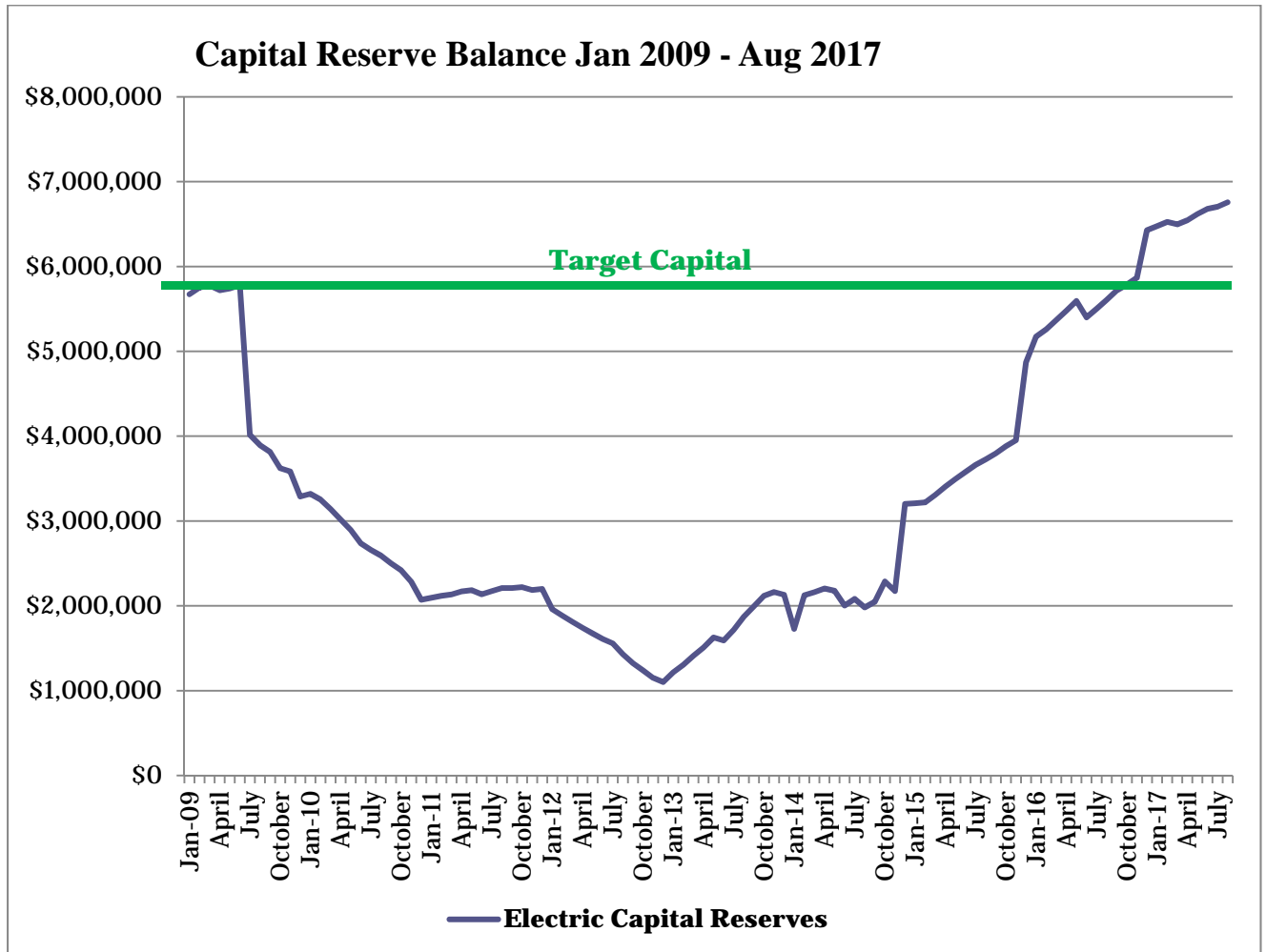
#WeShop4U is a marketing “hash tag” developed to make this point.

Financial items for 2018:

- Operating Cash Balances are stabilizing around the desirable levels or “target”, are planned and expected to be relatively stable into 2018. See the first graph below (Operating Cash).
- Capital Reserves have also stabilized in the 2016-17 time period, and is planned to be, and expected to be stable into 2018. See the second graph below (Capital Reserve).
- A recurring monthly Operating Cash transfer into the Capital Reserve Fund to just cover the aging infrastructure and capital improvement costs, are recommended to maintain the two forecasted annual fund needs, and to balance the funds nearly at or just below the 2018 year-end targets.



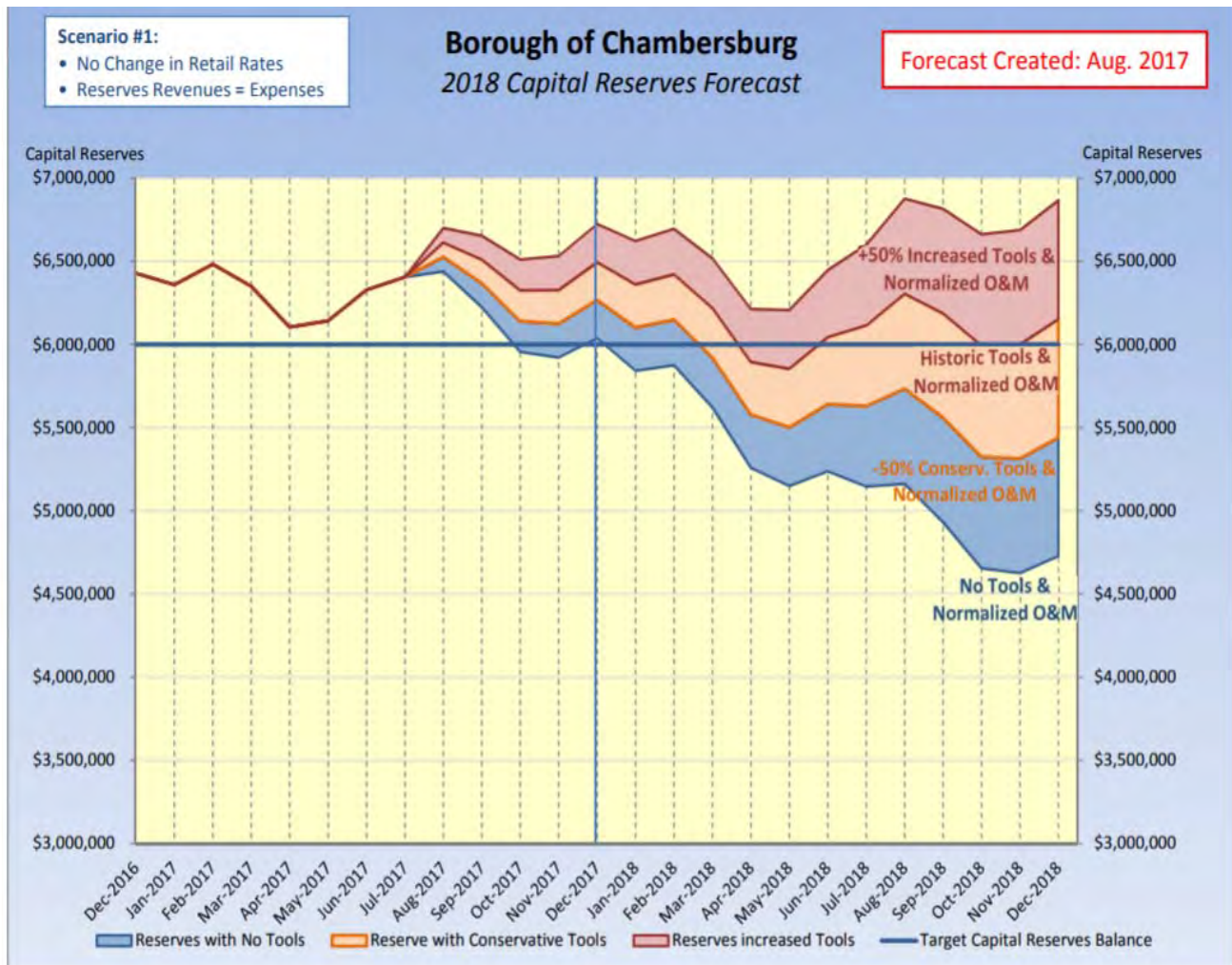
Goal: Council’s goal set after the economic hard times (Financial “Hurricane Years” as shown 2009-2013 as it was coined) was to restore operating and capital reserves to high enough values which were to help the Borough maintain stability through the relatively good times and to prepare again for possible future financial turbulence. There was no magic formula, the reserve levels were set to balance cash reserves along with applicable insurance policy coverage for recovery from emergencies whatever form that might take in the future. Electric market revenues derived from Borough-owned generation assets, or hedging “tools” were chiefly used, using approved transfers from Operating Cash to rebuild the reserve balances.



In 2018, with slightly higher power supply operating costs as compared to budget, continued system reinforcements, replacing aging infrastructure, the blue trend lines may dip below the target levels for a time and maybe even into 2019. The management team however carefully watches performance indices like the example above every month to manage discretionary expenses and to maintain healthy, more resilient financials over the long term.

The Financial Goal: The goal, now that the Department has fully re-established stability in the Operating and Capital Reserve Funds, is to manage revenues and expenses well, so going forward, we nearly always hit our average fund balance targets.

Many factors determine how well we can balance our operating and capital/emergency cash reserves; however, none is as significant as how well the generation assets perform in a planning year. The generation assets and their attributed revenues in a given year are called financial “Tools”. The PSA shown on electric bills (still \$0.00/kWh) is used to adjust overall rate collections to a reasonable comparison with those of the estimated future-looking power supply costs. The following graph shows the wide range of possible capital reserve balances around the target at the conclusion of the 2017-2018 PSA adjustment periods which typically ends each August, for the Councils’ Annual Electric Department Presentation. “No tools” or a worst-case scenario shown in blue below is the least Borough-owned generation revenue extreme while hitting the budget targets, while the “-50% conserve. Tools” in orange is a measure indicating a downturn in Tools revenue with an increase in operating and maintenance (O&M) costs over budget. The lower end of the “Historic Tools” section in the brick red color is a reasonable forecast of the department landing near the \$6 million target going into 2018 using the proposed O&M/Capital budgets and estimated PJM generation revenue recoveries. Unexpected changes in revenues or expenses will ultimately dictate where this forecast lands, and whether the PSA needs to be adjusted fall 2018 upward, or downward to maintain a financially healthy electric department.



Goal: to conduct normal business operations while stabilizing power supply costs, rate fluctuations, and cost collections through base rates and the PSA.

Looking Forward to 2018

The proposed 2018 Budget includes \$1.35 million Capital Project spending which is down about 21% from the 2017 proposed capital budget spending:

- Re-conductor specific old overhead distribution lines to reduce the number of nuisance momentary and extended interruptions that customers have been experiencing on worst performing circuits
- Extend a new underground feeder along Orchard Drive to the Park Substation for eventually upgrading the distribution facilities in the area, raise the voltage, and to pick up the load with more reliable facilities in the south and east parts of Chambersburg
- Extend feeders to form additional tie-lines in support of our “repair and restore” service restoration program
- Finish the upgrade of the FSGS Unit 5 and 6 generator output interconnections at the Grant Street Substation
- Complete next steps for the 8,000 hour maintenance schedule on the Wartsila Engines at the OPGS
- Replace one, possibly two aged transmission switches for improved transmission supply reliability
- Purchase new wire reels/racks, re-wind deteriorated wooden stock reels and begin designs of a wire storage/distribution services facility near the utilities service center to protect hundreds of thousands of dollars worth of previously purchased electric equipment and conductor assets
- New meters, transformers, devices, electric distribution and various other pieces of delivery equipment
- Upgrade the failing and obsolete electric radio base station and portable radio communication systems



FSGS – Three Engines, OPGS – Four Engines

Reliable Public Power Provider Program from the APPA (RP3)

Goal: To earn, year after year, the RP3 designation from the American Public Power Association (APPA) and work toward overall continuous improvement goals for the mutual benefit of Chambersburg and its residents.



The RP3 program recognizes utilities that demonstrate high proficiency in reliability, safety, work force development and system improvement. Criteria within each of the four RP3 areas are based upon sound business practices and recognized industry best practices. In addition to its 4th RP3 award in 2017, Chambersburg was awarded a “Certificate of Excellence” in the APPA’s eReliability Tracker program, also a very high standing now among the nearly 400 public power entities who offered data.

RP3 Designation: Chambersburg is one of 219 of the nation’s more than 2,000 public power utilities to earn Reliable Public Power Provider (RP3) recognition from the American Public Power Association for providing consumers with the highest degree of reliable and safe electric service. Chambersburg is one of only two out of the 35 municipal electric utilities in Pennsylvania to have acquired the RP3 award status.



Orchard Park Generating Station (OPGS)

Largest Customers (in \$ order)

Hundreds of customer success stories are the natural out-falling of these types of over-arching quality objectives. What follows is a list of the Borough’s top 25 customers who are still thriving in Chambersburg.

1	TB Woods HV Melting, Foundry/Fabrication	14	Ozburn-Hessey Logistics
2	Chambersburg Hospital – Main & North Coldbrook	15	Weis Market - Wayne Ave
3	Ventura Foods LLC	16	BJ’s Wholesale Club
4	Borough of Chambersburg WWTP 1 and 2	17	Giant Market – Wayne Ave
5	Chambersburg Cold Storage	18	BOC Orchard Park Gen-Station
6	Knouse Foods	19	Target
7	Chambersburg Health Services – Norland	20	Chambersburg Area Middle School-South
8	Menno Haven <i>total</i> (PennHall, Manor, Renn, Nurs, Scotland)	21	BWise Manufacturing
9	Wilson College	22	Century Link
10	Catch-up Logistics	23	Edge Rubber
11	Chambersburg Area Senior High	24	Borough Street Lighting
12	Giant Market – Norland	25	HCR/Manor Care
13	TST/Impresso Inc.		

Expected to continue in 2018, the electric department and the power procurement team is negotiating with First Energy, West Penn Power, and likely PJM now to update its interconnection agreements. A major accomplishment for 2018, after the PJM interconnection/supply studies, will be to reach a new contractual understanding about the various supply and generation interconnections. This accomplishment could very well open doors to some of the Borough’s best energy supply ideas yet.

The Electric Department thanks its customers for selecting Chambersburg to be their home and/or place of business.

Payment In Lieu Of Gross Receipts Taxes (PILOT)

As you know, the Borough Electric Department makes a tax-like contribution to the General Government operations of the Borough. If the Electric Department were an investor owned electric utility, licensed for operation in Pennsylvania, the Electric Department would pay “taxes” to the Commonwealth of Pennsylvania. In its current legal format, the Chambersburg Electric Department is not licensed by Pennsylvania, it is exempt from most Public Utility Commission rules, regulations, and tariffs, and is exempt from paying taxes.

Please find enclosed the proposed 2015 Chambersburg PILOT Tax Return form.

	2016 Actual	2017 Actual	2018 Budget
PILOT	\$1,100,000	\$1,250,000	\$1,350,000

**Borough of Chambersburg Finance Department
Electric Gross Receipts Tax
For Tax Year: 2018**

BOC Acct #	Source of Gross Receipts	Total Budgeted Gross Receipts	Total Taxable PA Receipts
	Utility Plant & Allowance		
	Revenues - Electric Plant Leased to Others		
20010/20018/20020/20021	Other Utility Operating Income	336,000	336,000
20015	Revenues - Merchandise & Jobbing	45,000	
	Revenues - Nonutility Operations		
	Nonoperating Rental Income		
20019/20024	Interest & Dividend Income	51,300	
20016/20017	Miscellaneous Nonoperating Income	514,000	
	Gain/Loss on Disposition of Property		
20011	Residential/Commercial/Industrial Sales	28,868,124	28,868,124
	Public Street & Highway Lighting		0
	Other Sales to Public Authorities		0
	Sales to Railroads & Railways		0
20012	Sales for Resale		0
	Interdepartmental Sales		
	Other Sales, Nonmajor Only		0
	Provision for Rate Refunds		0
	Forfeited Discounts		0
20022	Miscellaneous Service Revenues	500	500
	Sales of Water and Water Power		0
20023	Rent from Electric Property	34,000	34,000
	Interdepartmental Rents		
20013	Other Electric Revenues	61,000	
	Revenues from Transmission of Electricity of Others		0
	Regional Transmission Service Revenues		0
20014/20025/20026	Miscellaneous Revenues	169,207	169,207
20027	All Other Sources		0
	Totals of each column	\$30,079,131	\$30,079,131
	Tax at the rate of 59 mills Gross Receipts Tax		\$1,735,062
	Town Council Adopted Multiplier		77.807%
	Payment in Lieu of Gross Receipts Tax		\$1,350,000

11/6/2017

Gas Department Budget

As Proposed for 2018 by Jeffrey Stonehill, Borough Manager

The Borough of Chambersburg

Gas Department Budget

As Proposed for 2018

The Chambersburg Gas Company was started on April 4, 1856 when the Pennsylvania Legislature, by special grant, authorized the construction and operation of a gas system. It was a private enterprise, manufacturing and distributing gas until 1946. In December 1946, the Borough of Chambersburg purchased the gas utility and became the second of only two municipal gas operations within the Commonwealth of Pennsylvania (Philadelphia being the other). Because of Pennsylvania Legislative action, the Philadelphia Gas Works has come under PUC jurisdiction. This now leaves Chambersburg as the only true, municipal gas system in the State of Pennsylvania.

Throughout its history, Chambersburg's gas system has made changes in its operation to remain competitive and in business while others have failed, been bought out, or mismanaged to the point of large public scrutiny. This again is one of those times where we need to position ourselves to remain competitive and retain the ability to give our customers a reliable, cost effective and safe gas system.



Chambersburg delivers the lowest cost gas in Pennsylvania, while operating the safest system. In 2016, the Borough delivered 1,188,620 DTH of gas to our customers; this was a 3% increase from 2015, primarily due to increased sales to the Borough Power Plants.

In 2017, the Borough replaced over $\frac{3}{4}$ miles of old gas mains and services as the Department worked aggressively to replace lines before future paving; this includes replacements on E. Catherine St., E. Liberty St., McKinley St., Kraiss Ave., Garfield St., and Paul Ave.

The highly successful Gas Conversion Financing Program has almost 400 homes participating with a total value \$1.7 million in 0% interest loans. The Borough of Chambersburg's Main Street Energy Efficiency Financing Program is an on-bill financing program designed to improve energy efficiency for customers by providing low-cost financing to residential homeowners for the purchase and installation of high efficiency natural gas appliances to replace non-gas units.

Funds are available for residential homeowners where natural gas service is available for the purchase and installation of natural gas ENERGY STAR residential appliances – natural gas furnaces, natural gas tank-less water heaters, and certain tank water heaters.

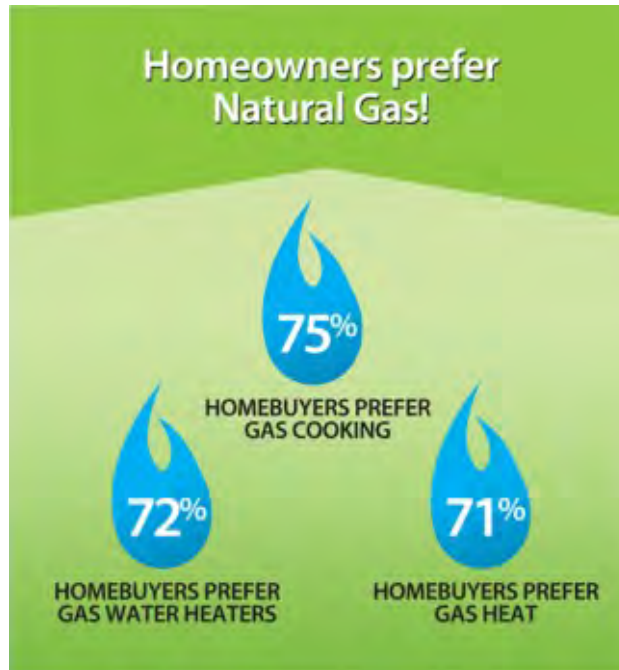
In large part due to the success of the loan program, the Borough received our third Marketing Excellence Award from the Municipal Gas Authority of Georgia for outstanding customer growth.



The Main Street Energy Efficiency Financing Program is a municipal service for citizens and customers located within the natural gas service areas of the Borough-owned natural gas distribution system.

Structure & Requirements of Loan for Chambersburg program:

- Maximum loan amount - \$5,000
- Maximum loan term – 60 months
- Loans will carry a 0% interest rate
- Each loan will carry a \$3.00 per month administrative fee
- Loans require 24 month good utility bill payment history
- Loan repayments will be added to customer's monthly utility bill



Because of the tremendous success participating in the Main Street Energy Efficiency Financing Program, the Borough has now expanded the program to include Commercial properties, specifically benefitting smaller commercial entities. The Gas Department has made available up to \$200,000 per year for the program.

With Borough natural gas costing customers about $\frac{1}{4}$ the price of oil or electric, significant energy savings are achieved by converting to gas. Unfortunately, small businesses often struggle to afford the up-front costs associated with converting less efficient non-gas appliances to more efficient natural gas units. The Commercial program will aid those customers in affording the conversion to more efficient and environmentally friendly gas units.

We are pleased to expand the Energy Efficiency Financing Program to small businesses in the Borough. Staff understands that upfront costs can be burdensome and this is an avenue to relieve some of the upfront costs and manage payment of appliances that will ultimately save small businesses money on their monthly utility bills.

Structure & Requirements of Loan for Commercial Properties

- Maximum loan amount - \$10,000
- Loans are available for natural gas furnaces, boilers, water heaters and cooking appliances for commercial properties to replace non-gas units
- Maximum loan term – 60 months
- Loans will carry a 0% interest rate
- Each loan will carry a \$5.00 per month administrative fee
- Loan repayments will be added to customer's monthly utility bill



In addition, the Borough continues to replace old gas mains and services:

- Replaced 16 miles out of 24 miles of Cast Iron (CI) main since 2000, much faster pace than most gas utilities
- Prioritizing replacements ahead of re-paving and based on risk assessments
- Spending about \$850,000 per year on old pipe replacement – recommend similar level in 2018
- Gas leaks continue to trend lower and less serious compared to previous years





APGA System Operational Achievement Recognition (SOAR) Award

The System Operational Achievement Recognition (SOAR) award was developed by the American Public Gas Association (APGA) to recognize outstanding public gas systems in the US, with excellence measured in four areas; System Integrity, System Improvement, Employee Safety and Workforce Development.

In 2017, Chambersburg was awarded SOAR at the Gold level – the highest possible level. There are approximately 1,000 Public Gas Systems in the US. Only 26 systems have earned SOAR Awards, with just four at the Gold level. The SOAR award is analogous to APPA's RP3 award (RP3's three levels are Diamond, Platinum and Gold).



Chambersburg Borough Manager Jeffrey Stonehill Receiving SOAR Award

Gas Safety

The safety of Chambersburg gas customers and Chambersburg employees is our top priority. To that end, the Gas Department has strong programs in leak detection, corrosion prevention, public education, and employee training.

There have been zero reportable gas safety incidents in Chambersburg for over 30 years, and we believe that no system is safer in Pennsylvania. That being said, safety requires a culture of detail and an attitude of vigilance. We not only need to keep the infrastructure in top working order, but we need employees committed to safety.

The Chambersburg Gas Department is proud to be a winner of the 2017 APGA Safety Award. This is the fourth straight year Chambersburg has been presented this award.

This year, the Gas Department worked with the new Borough safety inspector and safety educator, to protect the Borough from potential liability, but also to ensure the culture of safety continues.

Finally, the Chambersburg Gas Department is proud to assist the Chambersburg Fire Department with the purchasing of Carbon Monoxide (CO) detectors for customers' protection from this dangerous odorless gas that can be a byproduct of malfunctioning heating systems. We have been sponsoring this program for the past four years, and have purchased over 1,000 CO detectors for Borough homes. We intend to continue these purchases indefinitely.



American Public Gas Association & Industry Leadership

- APGA has over 700 members in 36 states and is the primary not-for-profit trade organization that represents America's publicly owned natural gas local distribution companies (LDCs). APGA represents the interests of public gas before Congress, federal agencies and other energy-related stakeholders by developing regulatory and legislative policies that further the goals of our members. In addition, APGA organizes meetings, seminars, and workshops with a specific goal to improve the reliability, operational efficiency, and regulatory environment in which public gas systems operate. Through APGA membership, public gas systems are kept informed about new developments in technology, safety, public policy, operations, and the global markets that could affect the communities and consumers they serve. Our members are owned by, and accountable to, the citizens they serve. They include:
 - Municipal gas distribution systems
 - Public utility districts
 - County districts and other public agencies that have natural gas distribution facilities.
- APGA Membership includes: representation on Capitol Hill and the full APGA staff at our service for all Federal gas issues, networking opportunities with fellow public gas professionals, the opportunity to get involved at the highest levels of public gas, and educational opportunities to improve our operations.
- In May 2017, Jon Mason and John Leary met with the offices of Sen. Toomey, Sen. Casey and Rep. Shuster, to lobby for important national gas issues on behalf of Chambersburg and the APGA.
- Council President Allen Coffman actively serves on the APGA Public Gas Policy Council, providing an invaluable voice to gas issues at the national level
- Assistant Superintendent, Jon Mason, is a leader on the APGA Operations and Safety Committee and represents public gas at the national level on the prestigious Plastic Pipeline Data Collection Committee. He is also the Vice Chair of the APGA Editorial Committee
- Superintendent, John Leary serves on the APGA Board of Directors, the Executive Committee of the Board, and the Board of Directors for the APGA Research Foundation. He is also active on the Regulatory, Legislative, Gas Supply and Nominating committees



**American Public
Gas Association**

Membership with the Municipal Gas Authority of Georgia

The Municipal Gas Authority of Georgia (the Gas Authority) is the largest non-profit natural gas joint action agency in the United States, serving 79 Members in Georgia, Alabama, Florida, Pennsylvania and Tennessee who meet the gas needs of approximately 245,000 customers.

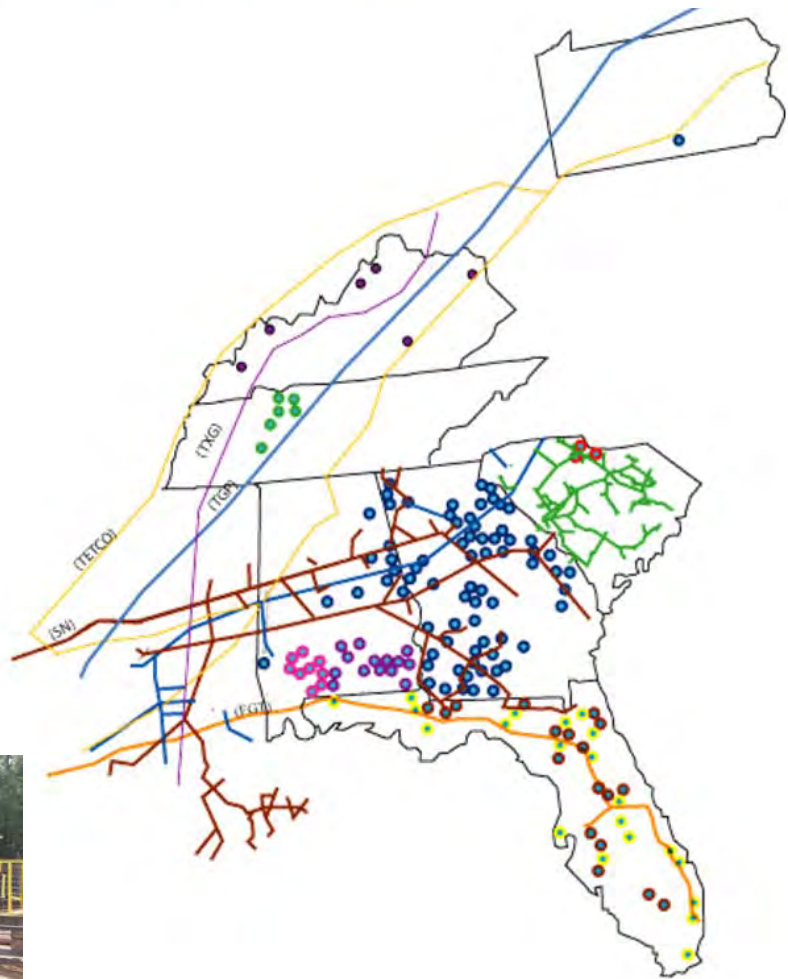
MGAG meets our full natural gas supply requirements and provides scheduling services for gas delivery. They provide system rate design assistance, marketing assistance, and regulatory assistance.

We are officially the northernmost outpost of the great State of Georgia. In 2017, Jon Mason, was appointed to the MGAG Board of Directors. He serves as the non-Georgia representative.



MAP LEGEND

- MGAG Member Cities/PGP Partner Cities
- FMPACities/PGP Partner Cities
- Lower Alabama Gas District/PGP Partner Cities
- Florida Gas Utility/PGP Partner Cities
- PEG Cities/PGP Partner Cities
- TEAC Cities/PGP Partner Cities
- SEAGD Cities/PGP Partner Cities
- PEAK Partner Cities
- Algonquin Gas Transmission Company (ALG)
- Florida Gas Transmission Company (FGT)
- Gulf Terra Pipeline
- South Carolina Pipeline Company
- Southern Natural Pipeline (SN)
- Tennessee Gas Pipeline (TGP)
- Texas Eastern Transmission Company (TETCO)
- Texas Gas (TXG)
- Williams-Transco Pipeline



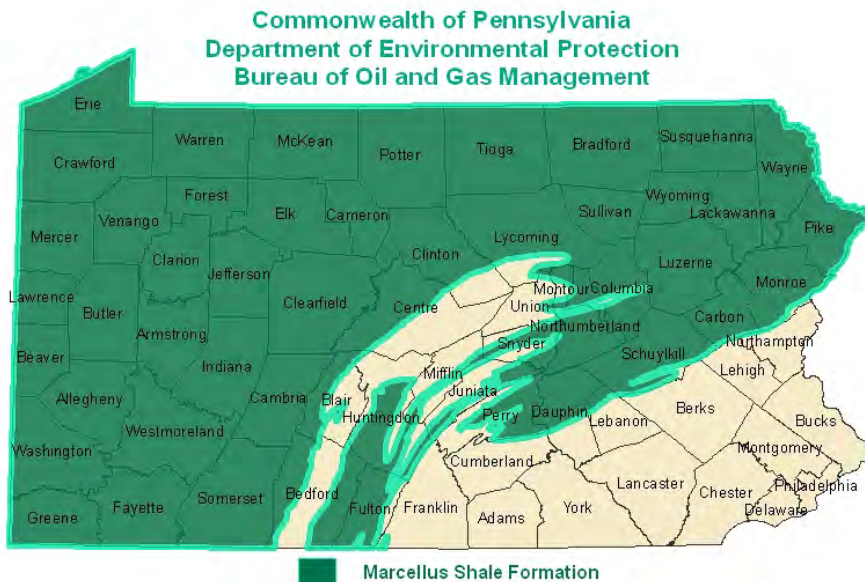
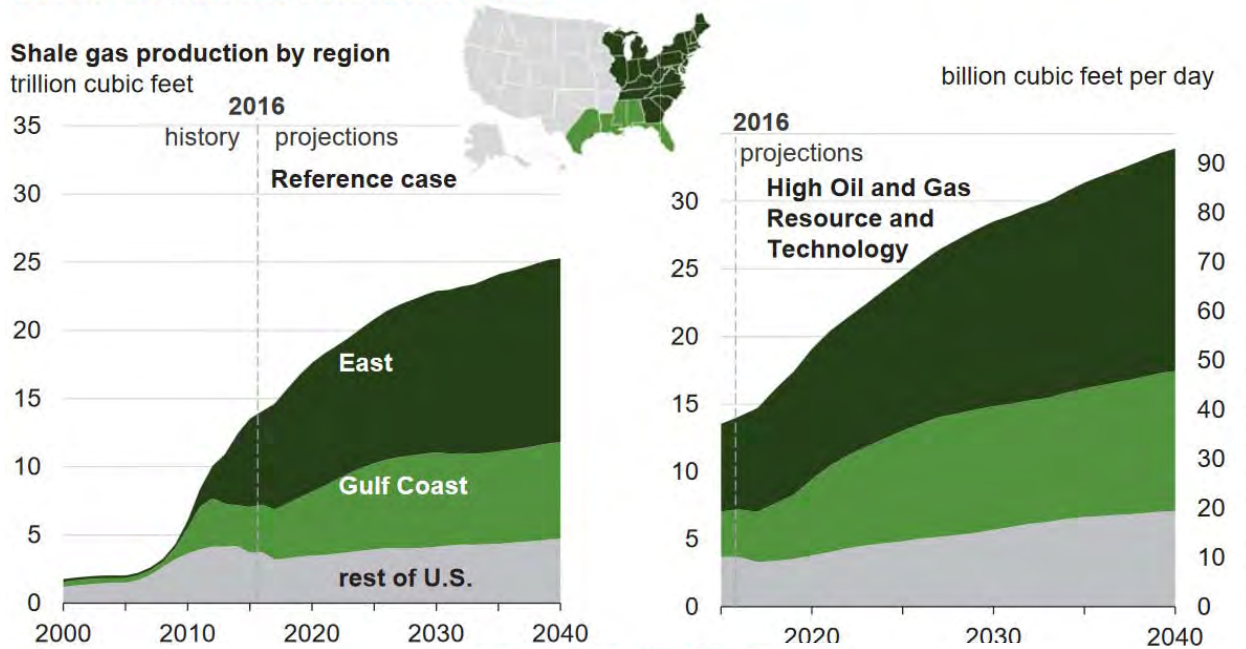
Price of Wholesale Natural Gas

Historically, wholesale prices in Pennsylvania were about \$0.50 per DTH higher than Nymex/Henry Hub in Louisiana. However, the increase in Marcellus production has caused wholesale prices in Pennsylvania to drop precipitously – over the past year the Pennsylvania price has been about \$1.00 lower than Henry Hub.

According to the Federal Energy Information Agency (EIA), “Marcellus prices remain low... natural gas spot prices in the Marcellus region, among the lowest in the country.”

Over the past seven years, the Chambersburg Gas Department has been increasing the amount of gas purchased from Marcellus because of price availability. Beginning in 2014, we worked with MGAG to make Marcellus gas our main supply point, further helping reduce our customer’s gas costs; eliminating Henry Hub as our price point.

Plays in the East lead production of U.S. natural gas from shale resources in the Reference case—



Opportunities to Encourage Chambersburg Co-Generation and Combined Heat & Power (CHP)

According to Katelyn Ferral of the Pittsburgh Tribune, the Pennsylvania Public Utility Commission met with industry experts about how “Pennsylvania can benefit from combined electricity and thermal energy technology, called cogeneration.” And Commission Chairman Robert Powelson said “While the energy industry and policy makers are focused on the Marcellus shale boom, cogeneration should be on its radar.

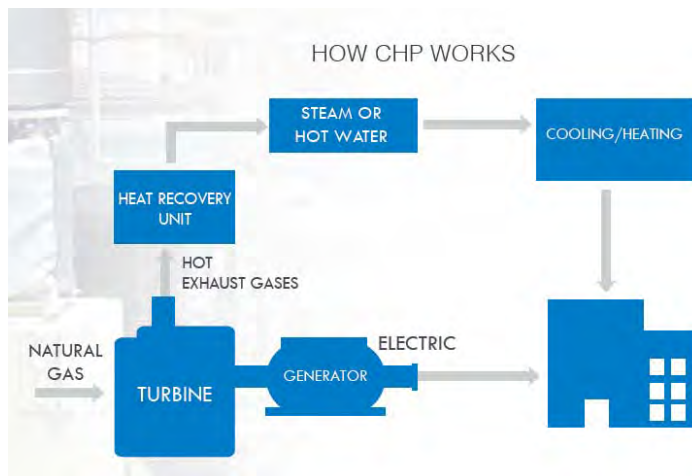
He added “The commission hopes to share ideas with the state Legislature, make internal changes and consider better financial incentives to encourage companies to invest in Pennsylvania projects.

That would be on top of the 150 combined heat and power units operating statewide, according to the commission, including eight in Pittsburgh. Duquesne University has utilized the technology with its Combined Heat and Power Facility.”

New Jersey, Maryland, Connecticut and New York have developed tax credits and grants for businesses to invest in combined heat and power projects, which require large initial investments. Expensive infrastructure costs often are the biggest challenge for companies looking to utilize the technology, panelists said.

Pennsylvania has grants for such projects, but utility companies say the process should be more transparent, streamlined and stable. The federal government offers tax incentives, but those breaks, established through legislation, have mostly expired.

The technology would help the state deliver gas from Marcellus shale to the market, by lowering connection costs and allowing gas trapped in pipes to be used in new ways, said Richard Sweetser, senior technical adviser for the federal Department of Energy. “We have a lot of trapped shale gas in certain parts of the commonwealth,” Sweetser said, because the supply has outpaced the infrastructure needed to take it to markets.



The Philadelphia Gas Works (PGW) is cutting its annual carbon footprint in half and creating annual savings of around \$130,000 with microturbine technology. CHP systems use microturbines to combine both thermal and electric energy into one integrated system that radically increases energy efficiency (from about 49% to up to 80% energy output) - capturing lost heat and using it to create thermal energy with almost one-third less fuel.

Gas Department



The Chambersburg Gas Department will provide our customers with prompt, professional service; a reliable and safe system with reasonable and stable rates. We exist to generate benefits for the community we serve.

Department Head: John Leary

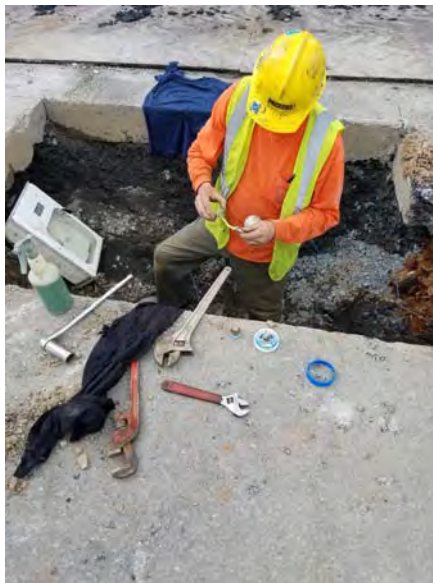
	2016 Actual	2017 Budget	2018 Budget
Revenue	\$6,102,775	\$7,580,100	\$7,781,000
Expenses	\$7,032,508	\$7,580,100	\$7,781,000
Excess (Deficit)	(\$929,733) Deficit	- Balanced -	- Balanced –

The deficit in 2016 was a product of an extra capital transfer to savings, as 2015 had a surplus of over \$500,000.

The Chambersburg Gas Department has had a strong financially performance in 2017, and we anticipate continued good performance in 2018. The system’s 2016 total gas sales were up 3% vs. 2015; mostly due to increased use of the Borough Power Plants.

Chambersburg residents’ gas prices are currently 50% lower than local private gas companies: lowest in Pennsylvania: an average residential bill of \$510 for the past twelve months vs. \$1,020 at average local private utility rates as approved by the Pennsylvania Public Utilities Commission (for a customer using the same amount of gas as the average Chambersburg customer).

The Gas Supply cost is a direct pass through to customers of the cost for gas delivered to Chambersburg. The Gas Supply rate is \$0.96 per hundred cubic feet (CCF). To account for fluctuations in monthly gas costs, the Purchased Gas Adjustment (PGA) factor is added. The PGA is the same for all customer classes. The PGA is currently a credit, -\$0.50. The Gas Distribution Rate varies by customer class. Our largest class of customers, Residential Heat, pays a distribution rate of \$0.1664 per CCF. The Monthly Charge also varies by customer class. Residential Heat customers pay \$8.70 per month.

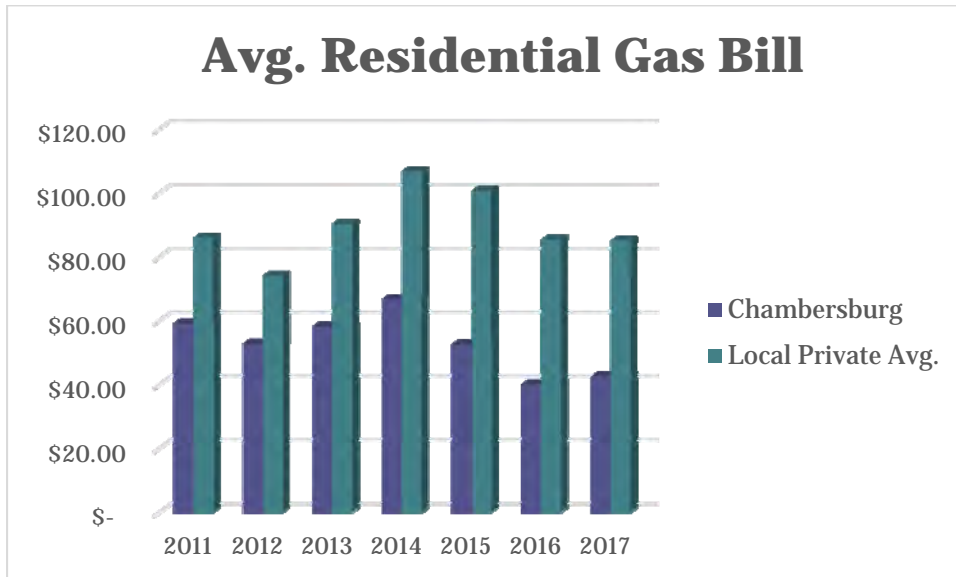


2018 Rates

Month	Avg Units (CCF)	C-burg Base Rate	C-burg PGA	C-burg Cust Charge	C-burg Total Bill	C-burg Total per Unit Cost
Oct-16	46	1.1264	0.61842	\$8.70	\$32	\$0.69711
Nov-16	108	1.1264	0.60110	\$8.70	\$65	\$0.60586
Dec-16	156	1.1264	0.60274	\$8.70	\$90	\$0.57943
Jan-17	124	1.1264	0.56124	\$8.70	\$79	\$0.63532
Feb-17	106	1.1264	0.54062	\$8.70	\$71	\$0.66786
Mar-17	81	1.1264	0.50699	\$8.70	\$59	\$0.72682
Apr-17	28	1.1264	0.50124	\$8.70	\$26	\$0.93587
May-17	19	1.1264	0.50359	\$8.70	\$21	\$1.08070
Jun-17	12	1.1264	0.50126	\$8.70	\$16	\$1.35014
Jul-17	11	1.1264	0.50313	\$8.70	\$16	\$1.41418
Aug-17	11	1.1264	0.50081	\$8.70	\$16	\$1.41650
Sep-17	17	1.1264	0.50862	\$8.70	\$19	\$1.12954

This budget contains no increase in the retail rate for natural gas. The Borough's retail rates have three components; Gas Supply, Gas Distribution and the Monthly Charge. Gas is sold in hundred cubic feet (ccf) units.

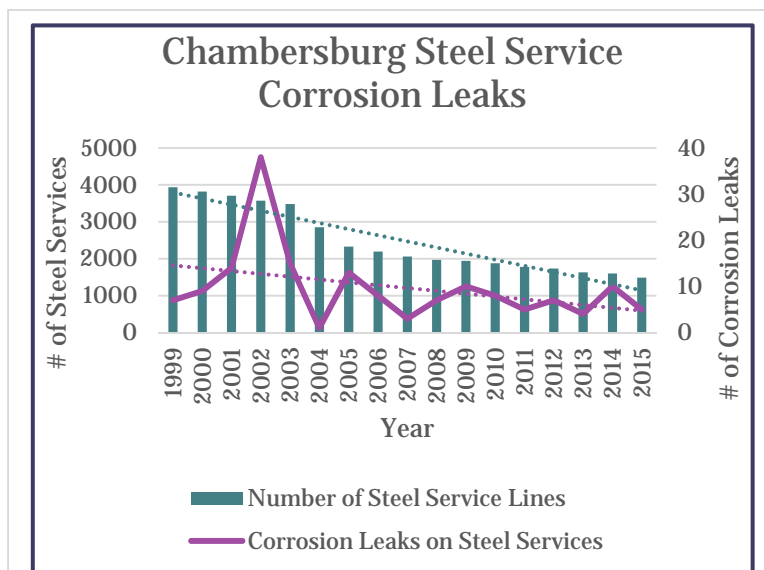


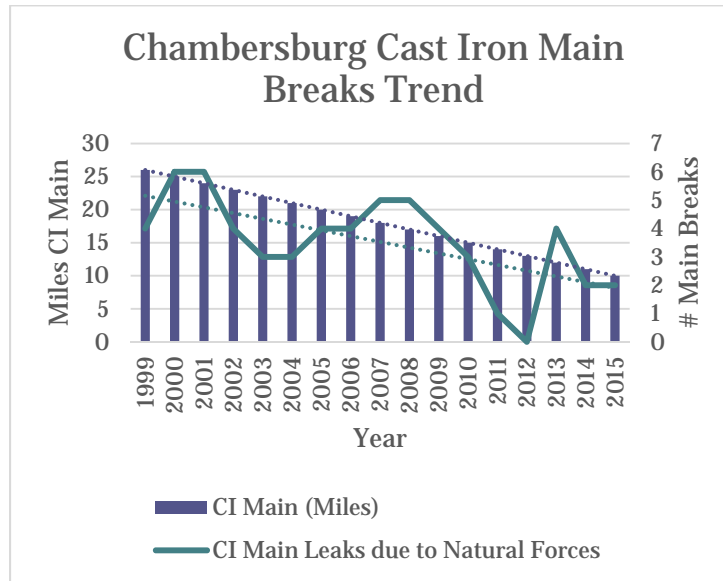


Chambersburg is proud to boast some of the lowest retail natural gas rates available. This fact is a boom to the economic development in the community as well as a contributing factor to lower unemployment, higher salaries, and a lower cost of living.

Natural gas system safety is regulated by the Federal government. We continue to implement safety and operational changes including substantial replacement of older underground cast iron and steel piping with plastic. This replacement has led to a significant reduction trend in gas leaks. In addition, regular and aggressive upgrades and preventive maintenance schedules have prevented any reportable gas safety incidents in Chambersburg for over 30 years.

In recognition of Chambersburg's outstanding safety record, we were awarded the APGA Gas Safety Award for the fourth straight year.





The Gas Department is actively searching for additional ways to market natural gas. The cost of line extension is often prohibitive, so the Gas Department is only able to expand into a few new neighborhoods. One way we have expanded sales has been through a low cost loan program for Residential customers from our municipal consortium, the Municipal Gas Authority of Georgia. As a major non-Georgia member, Chambersburg has taken full advantage of this program to convert oil-based appliances to clean, safe and affordable natural gas.

We are proud to have begun a similar program to provide low cost loans to Commercial customers. This program is specifically tailored to small businesses, providing an affordable way to allow them to convert to more efficient and cleaner natural gas. Businesses are expected to see energy cost savings immediately, which will pay for the loan and provide additional cost savings. We believe supporting small businesses in Chambersburg helps create jobs and provides a strong backbone to the community.

So, 2018 will appear very similar in many respects to 2016 and 2017. We don't anticipate any significant changes and no rate increases.

Major items for 2018:

- Staff is recommending no gas retail rate change.
- The proposed budget includes \$1,012,000 in capital improvements to the Gas Department infrastructure; including the replacement of old gas mains and services and some expansion of gas service to new areas and customers.
- The proposed budget reserves approximately \$2,000,000 for future capital improvements to the distribution system.
- The proposed budget includes the same number of employees.

Gas Main Extensions

It is anticipated that the work of the Gas Department to extend gas mains to new areas of the Borough will continue in 2017. From time to time, the Borough works to gauge the interest in home owners to switch to natural gas. If sufficient homeowners express interest, gas main extensions projects are scheduled. In new neighborhoods, developers cannot be required to extend gas mains, although we take the opportunity of every new proposal to encourage such expansion be included in new projects. Numerous residents of neighborhoods where the developer declined gas are now asking for gas, but it usually just isn't feasible at such a later timeframe. It is much more economical to provide gas to a neighborhood during initial construction than after the completion of roadways.

Borough Ordinance has provided for small extensions of up to 50' for individual customers at no charge. Council is evaluating whether changing the length of free extensions is in the best interest of Borough residents.

Gas Main Extension Policy Discussion

- In 1997, Council implemented the policy of the Gas Department to extend gas mains up to 50' at no charge to new customers; amounts over 50' paid for by new customer(s)
- Strong interest from potential new gas customers has rekindled debate on possibly increasing length of free extensions
- Staff asked Council for guidance at the Department presentation in August on changes to the Gas Main Extension Policy – Council directed we table their decision until a later date

Should the policy be updated?

- Pros:
 - Increasing length would help new customers save money
 - Borough goal is to serve residents
 - Borough is not a “business”
 - Number of long extensions is small
- Cons
 - Long main extensions are not cost effective
 - Costs are borne by existing customers
 - Gas main extensions take time away from performing other Gas Dept. operations

It is anticipated this decision will be made by Town Council in early 2018.



2016 LARGEST BOROUGH GAS CUSTOMERS (IN \$ ORDER)

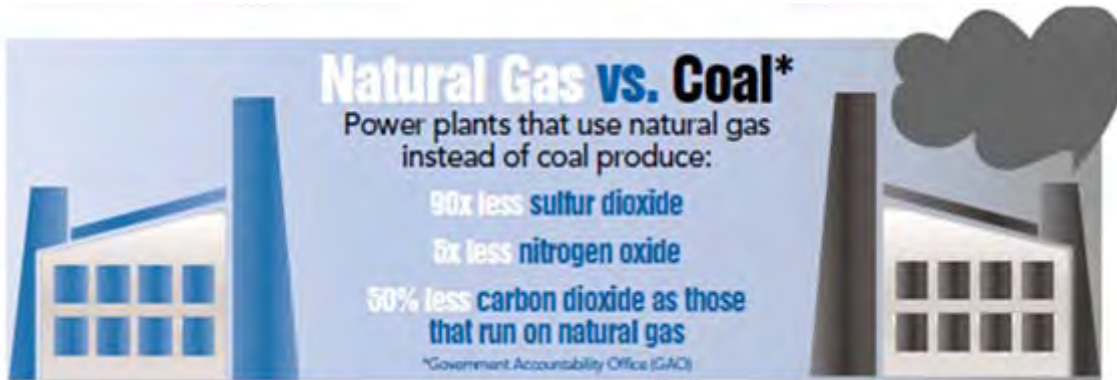
CUSTOMER NAME	TOTAL UNITS (CCF)	TOTAL AMT (\$)
CHAMBERSBURG HOSPITAL	3,085,301	\$1,432,345
VENTURA FOODS LLC	1,564,039	\$635,032
T B WOODS INCORPORATED	1,442,210	\$589,459
KNOUSE FOODS CO-OP INC	1,575,142	\$564,027
CHAMBERSBURG AREA SENIOR HIGH	759,907	\$308,991
WILSON COLLEGE	610,443	\$271,109
MENNO HAVEN INC	558,026	\$259,526
ORCHARD PARK GENERATING STATION	977,610	\$248,585
BWISE MANUFACTURING LLC	255,707	\$118,626
STAPLES INC	241,310	\$117,342
CATCH-UP LOGISTICS	236,548	\$110,415
CHAMBERSBURG HEALTH SERVICES	134,758	\$66,831
TST / IMPRESO INC	140,119	\$64,926
HOME AGAIN CONCEPTS LLC	102,786	\$55,386
SHOOK HOME	116,195	\$53,945
Y M C A	101,784	\$47,624
H C R / MANOR CARE	99,856	\$46,481
RED LOBSTER HOSPITALITY LLC	98,421	\$46,227
CAMS - NORTH	96,747	\$45,533
FRANKLIN STORAGE LP	88,997	\$45,523
GIANT FOOD STORES	95,345	\$44,007
CAMS - SOUTH	86,268	\$42,977

2018 Department Goals

- Continue to have zero reportable gas safety incidents
- Zero lost time injuries to employees
- Replace a minimum of ¾ mile of CI gas mains
- Add 100 new gas customers
- Extend gas mains to new customers
- Continue to make large financial contributions to Borough operations to help keep taxes and all utility rates low

Environmental Benefits of Natural Gas

Natural gas is safe, clean, reliable and affordable. It is also a domestic energy source, helping to power our economy and increase America's energy security.



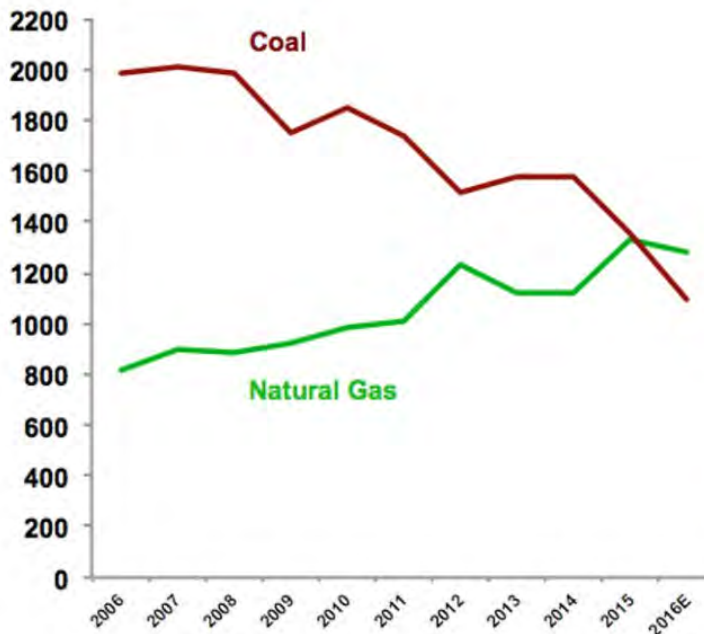
Emission Levels
 - Pounds per Billion Btu of Energy Input

Pollutant	Natural Gas	Oil	Coal
Carbon Dioxide	117,000	164,000	208,000
Carbon Monoxide	40	33	208
Nitrogen Oxides	92	448	457
Sulfur Dioxide	1	1,122	2,591
Particulates	7	84	2,744
Mercury	0.000	0.007	0.016

Source: EIA – Natural Gas Issues and Trends 1998

U.S. Gas Power vs. Coal Power

TWh of Electricity



Gas this year will supply 35% of U.S. electricity, compared to 30% for coal.

This is a dramatic reversal, considering that in the mid-2000s coal accounted for over 50% of U.S. electricity and gas was under 20%.

Payment In Lieu Of Gross Receipts Taxes (PILOT)

As you know, the Borough Gas Department makes a tax-like contribution to the General Government operations of the Borough. If the Gas Department were an investor owned electric utility, licensed for operation in Pennsylvania, the Gas Department would pay “taxes” to the Commonwealth of Pennsylvania. In its current legal format, the Chambersburg Gas Department is not licensed by Pennsylvania, it is exempt from most Public Utility Commission rules, regulations, and tariffs, and is exempt from paying taxes.

Please find enclosed the proposed 2018 Chambersburg PILOT Tax Return form.

	2016 Actual	2017 Actual	2018 Budget
PILOT	\$415,000	\$514,000	\$555,000

**Borough of Chambersburg Finance Department
Gas Gross Receipts Tax
For Tax Year: 2018**

BOC Acct #	Source of Gross Receipts	Total Budgeted Gross Receipts	Total Taxable PA Receipts
	Utility Plant & Allowance		
	Revenues - Gas Refinery Plant Leased to Others		
30012/30018/30020/30021	Other Utility Operating Income	150,000	150,000
30015	Revenues - Merchandise & Jobbing	7,500	
	Revenues - Nonutility Operations		
	Nonoperating Rental Income		
30019/30024	Interest & Dividend Income	37,400	
30014/30016/30017/30027	Miscellaneous Nonoperating Income	422,100	
	Gain/Loss on Disposition of Property		
30011/30026	Residential/Commercial/Industrial Sales	7,136,600	7,136,600
30028	Other Sales to Public Authorities		0
	Sales to Railroads & Railways		0
	Sales for Resale		0
	Interdepartmental Sales		
	Other Sales, Nonmajor Only		0
	Provision for Rate Refunds		0
	Forfeited Discounts		0
30022	Miscellaneous Service Revenues		0
	Sales of Water and Water Power		0
	Rent from Gas Property		0
	Interdepartmental Rents		
30013	Other Gas Revenues	26,400	
	Revenues from Transmission of Electricity of Others		0
	Regional Distribution Service Revenues		0
30025	Miscellaneous Revenues	1,000	1,000
	All Other Sources		0
Totals of each column		\$7,781,000	\$7,287,600
Tax at the rate of 59 mills Gross Receipts Tax			\$429,968
Town Council Adopted Multiplier			129.0792%
Payment in Lieu of Gross Receipts Tax			\$555,000

11/6/2017



Water Department Budget

As Proposed for 2018 by Jeffrey Stonehill, Borough Manager



The Borough of Chambersburg

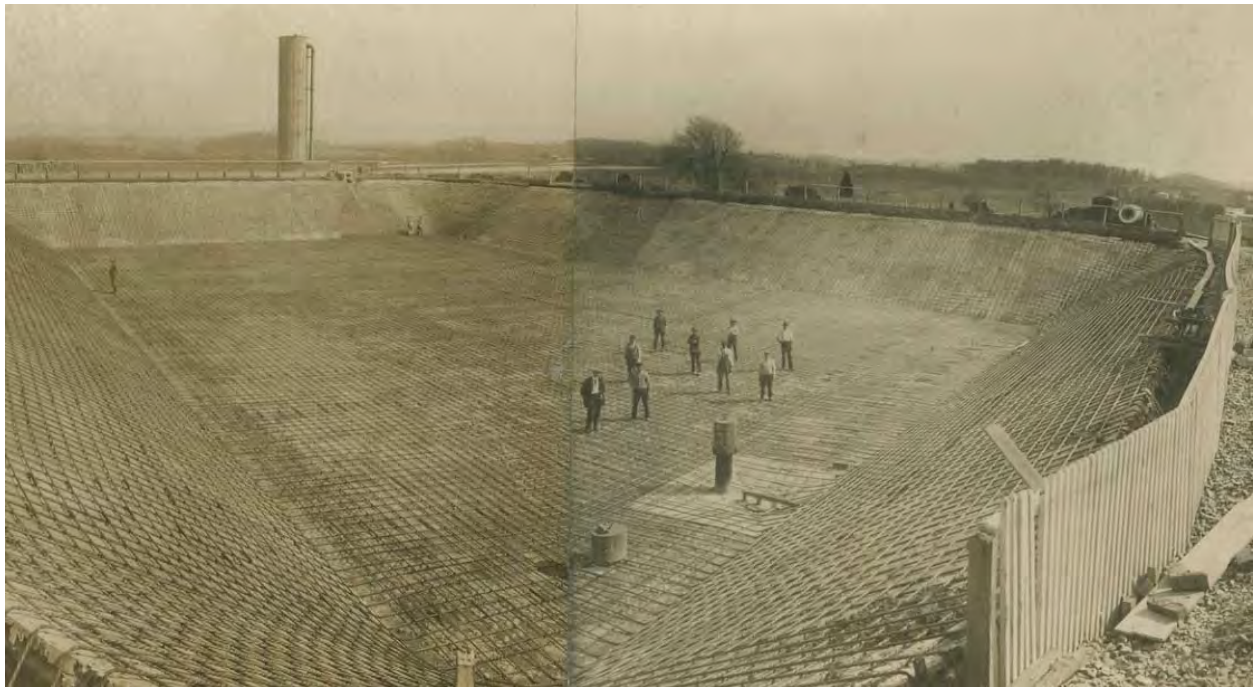
Water Department Budget

As Proposed for 2018

Background and History

A good source of water has always been essential to the well being and survival of communities throughout civilization. It is no wonder that the original Colonel Benjamin Chambers Fort was built over the Falling Spring to provide a good source of water for the use of the inhabitants as well for fire protection. The Chambersburg Water Company was organized around 1818. A waterwheel was employed to pump water from the Falling Spring to a reservoir sited on the current Chambersburg Hospital land. Water then flowed to customers through hollowed pine logs which were joined “end to end”. It is estimated that the cost of this undertaking was approximately \$40,000.

The water system was improved and expanded in 1871 with the development of the Borough’s first utility enterprise, the Birkinbine Reservoir, which consisted of a 300,000 brick reservoir near the intersection of Reservoir and Franklin Streets (Reservoir Hill). A steam engine powered pumping station along the Conococheague Creek lifted the water from the creek into the reservoir. Over six miles of cast iron pipe was installed to transport the water to the reservoir, and then distribute it to the North Main Street area, as well as to the center of town. From these mains, smaller pipes distributed water to the populace. The water was taken from the creek with little regard to the fact that raw sewerage was being piped into the creek about a mile above the pumping station.



Dull Hill Reservoir in Guilford under Construction

In January of 1891, the C. B. Gish flour mill, at what is now called “Siloam”, was purchased. It consisted of a mill dam and the impounding area above it. An additional land purchase gave rise to the possibility of a 2 million gallon reservoir. Initially, it was expected that the mill’s wheel would force water to the new reservoir known as Horst Reservoir. The experiment was less than successful and steam driven pumps were implemented. In 1905, a Worthington steam driven pump was successfully installed with the plant producing about 1.5 million gallons per day in 1907. Unfortunately, the water from the Conococheague Creek flowed through miles of pastures and fields making it a less than an agreeable source of water. In 2005, the Siloam Dam was breached and the stream’s banks restored.



The Second Siloam Dam

In 1909, the Burgess, Mr. A.W. Zacharias, prompted the locals to work on the “water situation of the Borough”. By 1910, Town Council decided to look to the east of the Borough and develop the town’s main water source, the Conococheague Creek, in the valley above Caledonia Park, east of town in the South Mountain. This system would eventually provide the Borough with pure water from a gravity fed water system eliminating the costs of pumping water. To obtain the State Department of Health’s approval, the Borough agreed to install the first sanitary sewer system along with a sewerage treatment plant. The Borough issued a \$150,000 bond package in 1910 to construct the stream intake facilities, a 2 million gallon reservoir east of town, and a fourteen inch pipeline into town terminating at South Sixth Street.



The Original Water Intake in Caledonia Still in Use

The first water from the new source arrived on July 3, 1911 and was of sufficient purity that no chemical treatment was necessary for many years. Water hardness was measured at four parts per million, as contrasted with sixteen units per million from the same stream collected at the Siloam Dam. The elevation at the center of Chambersburg was about 975 feet below that of the intake dam providing water pressure of fifty to eighty pounds per square inch throughout the town. In later years, chlorine was utilized to treat the water for microorganisms and fluoride compounds were added to help protect the residents' teeth. In the early 1930's, a reinforced concrete dam was constructed across the Birch Run creating a storage capacity of 387 million gallons.



The Old Birch Run Reservoir in Caledonia State Park

In the late 1960's, the Borough decided to enlarge its water storage reserve and improve other facilities. A new dam called the Long Pine Run Dam was constructed upstream from the Birch Run Dam creating a lake with a surface of 150 acres and storing 1.78 billion gallons of water. Additionally, a new water treatment plant, with a daily flow capacity of six million gallons, was constructed. Also, a three million gallon "ground based steel water storage tank" was built at the former Birkenbine open reservoir site on Reservoir Hill. In 1967 and 1969, bond issues were floated for a total of \$8,325,000 to cover the \$7,410,850 cost of these projects as well as other items. Up until that time, that was the largest utility project ever initiated by the Borough of Chambersburg. Since that time the Borough has initiated many projects that have enhanced the quality of service to the customers of the Borough's water department. The Birch Run Dam was removed in 2004, but many parts of the original system are still in use.

The water quality of the Long Pine Run Dam and its protected watershed is amazing. While providing high quality water to its diverse customer base, the Borough's Water Department has consistently kept its rates (cost per unit) at one of the lowest levels in the region.



Long Pine Run Reservoir
(2016-2017 During a Drought Watch)



Long Pine Run Reservoir When Full



*Spillway
Over-flowing*

Water Department Services

- Water supply, treatment, transmission, and distribution.
 - Treated 1.400 billion gallons of water in 2016.
- Operation and maintenance of the water production and distribution facilities.
 - 31 water main breaks repaired in 2016. The national average – 33 breaks.
 - 341 total water distribution repairs in 2016.
 - 25% unaccounted water lost in the system in 2016.
- Operation of the water treatment plant laboratory.
 - Perform regulatory and control testing for the WTP and distribution system.
 - Increase in regulatory sampling from 20 to 40 per month in 2017.
 - Perform testing for area water authorities and orchards.
- Water supply for fire protection.
 - Added 5 fire hydrants in 2016.
- Plumbing inspection and meter replacements.
 - In-house plumbing inspection is performed by Pennsylvania Municipal Code Alliance. However, exterior inspections as well as other types of in-house inspection services, such as sewer system inspections, are performed by Borough personnel.
 - Performed 235 inspections in 2016; performed 155 inspections in the first 8 months of 2017.
 - Inspected 4 water/sewer main extension projects in 2016.
 - Replaced 130 water meters in 2016.



Julio D. Lecuona Water Treatment Plant
Greene Township
6.0 Million Gallons Per Day Capacity

Current On-going Capital Projects

- 2017 Street Repair Project: \$175,000 per year dedicated to fixing pipes before streets are paved
- Water Treatment Plant SCADA Computers: \$45,000
 - SCADA computers are responsible for the complete operation and monitoring of the water treatment process at the Water Treatment Plant.
 - Project includes the replacement of three SCADA computers, hardware, and associated software.
 - Current equipment dates back to 2011.
- Chambers Street water main extension: \$130,000
 - 500 linear feet extension of 16" water main under the Conococheague Creek.
 - Provides redundancy in the water distribution system.
 - Current 10" water main under the creek is more than 110 years old.



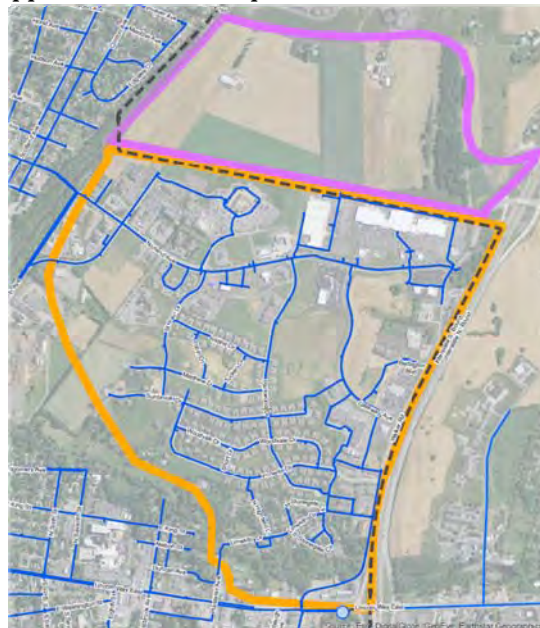
Chambers Street Water Main Extension

- Water Treatment Plant Clearwell: \$4,000,000
 - Addition of a second 2+ million gallon clearwell to provide additional storage and redundancy for continuous operation.
 - Allows for maintenance or closure of other facilities in the future.
 - Currently in design with design completion in 2018
 - 2018-2019 construction project



Water Treatment Plant Clearwell

- Grand Point Water District Improvements: \$420,000
 - The project supports future development in Greene Township.



Grand Point Water District (Pink)

- Borough Hall Utility Addition:
 - Design development phase completed 2015: \$156,000
 - Design and contract document phase completed in 2016: \$240,000
 - Addition bid opening: November 2, 2016

Water Meter Radio-Read

In 2018, the Water Department will continue to expand the use of Radio-Read water meters. Currently, there are 373 units installed; most of which are located east of I-81 and in the Norland Avenue area.

Water Distribution System

- 95 miles of pipe length
- 674 fire hydrants
- 2117 water valves

Water Transmission Lines

- 31 miles of pipe length
- From the raw water intake to town
- Includes raw and treated water

Storage Facilities

- Water Plant Clearwell – 2 MG
- Dull Hill Reservoir – 2 MG
- Nitterhouse Elevated Tank – 2 MG
- Birkinbine Tank – 3 MG

- 9 MG total storage
- 2 days storage capacity

Water Meter Customers

- Domestic – 7,860
- Commercial – 850
- Industrial – 19
- Municipal – 1

- Total – 8,730



Birkinbine Tank was Re-Painted in October 2015

City Hall Utility Addition

In July and September 2013, the Borough of Chambersburg Water Department took ownership of the properties adjacent to Borough Hall, 220 E Queen Street and 216 E Queen Street respectively. The acquisitions were for the purposes of planning for a potential Utility Departments' addition to Borough Hall.

In 2014, SGS Architects Engineers, Inc. of Carlisle Pennsylvania, performed a Needs Analysis where they evaluated City Hall and the Police Annex for future office space needs of the Borough. That Needs Analysis was presented in December 2014. The conclusion of the Needs Analysis was that the Borough utility departments, and more importantly the utility support departments, were clearly out of space in City Hall.

In 2015, a Building Committee of Town Council was formed who met and talked about City Hall and other potential sites or concepts for utility department office space needs. At the conclusion of that discussion, it was recommended by Staff that Town Council proceed with the design of a Utility Departments Addition to City Hall for the Queen Street side of this building. Any talk of renovating this old building would be placed on the back burner while a modern addition was placed on the east side of the existing building and interconnected.

In the summer of 2015, the lot on the east of City Hall was cleared of the homes and their foundations.

SGS Architects Engineers, Inc. of Carlisle, PA presented a project scope to develop a design for the efficient usage of this adjacent property. On June 8, 2015, Town Council approved undertaking the design stage to evaluate the utility departments of the Borough in terms of public access, safety, office needs, technology, parking, etc. The SGS team met and worked with the Building Committee of Town Council to insure that their vision for the addition was being met.

On November 23, 2015, the SGS team presented their recommended vision for a Utility Departments Addition for City Hall. Deliverables for the project included the full design of the addition, layout and construction cost estimate of \$9.25 million.

On February 8, 2016 Council authorized staff to enter into phase 2 of the existing Professional Services Agreement with SGS Architects Engineers for the purpose of developing engineering, blueprints, and bid specifications for the Utility Departments' Addition to City Hall.

Five bids for the project were opened by SGS on Wednesday, November 2, 2016. The project was awarded to eci Construction of Dillsburg, PA on January 23, 2017 at a base bid of \$8,455,000. Construction began on March 20, 2017. It is anticipated that total construction cost of the project will be \$9.75 million, including furnishings and a security system, which were not included in the construction bids. Construction is estimated to be completed in September 2018.



City Hall Utility Addition: Architectural Rendering



Basement Construction



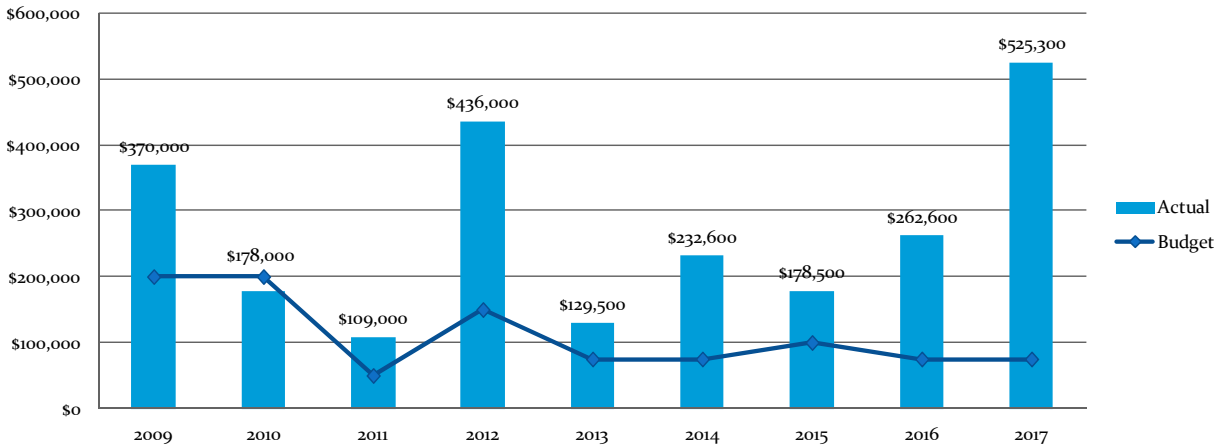
Steel Erection Taking Place for City Hall Addition

Recommended 2018 Capital Projects

- 2018 Street Repair Project: \$175,000 per year dedicated to fixing pipes before streets are paved
- Nitterhouse Tank mixing equipment: \$40,000
- Chambers Street water main extension: \$130,000
- Distribution system leak detection loggers and flow meters: \$50,000
- Water meter replacements/Radio-Read installation: \$50,000
 - Continued replacement of aging water meters with 20-year guarantee units.
 - Addition of more Radio-Read units that can be read via secure radio frequency.
- WTP second clearwell: \$4,000,000
 - Continued design and initial construction of a multi-year project
- Long Pine Run Dam tower improvements: \$30,000
 - Includes the addition of lighting, measurement, and communication equipment
- WTP tractor/utility maintenance equipment: \$60,000
 - Utilized for transmission main maintenance (31 miles) as well as WTP grounds maintenance.
 - Replaces existing equipment.
- WTP phone system/communication equipment: \$25,000
 - Includes VOIP phone system as well as network communication equipment.

New Water Connections

Water Capital Charges



- Projects: 36 (2016)
40 (2017)



Water Department

The Chambersburg Water Department provides high quality drinking water and fire protection flow for Borough customers, including the Bear Valley Authority, through cost effective operation and maintenance of our infrastructure while meeting the ever-changing challenges of continual growth and environmental protection.

Department Head: Lance Anderson, PE

	2016 Actual	2017 Budget	2018 Budget
Revenue	\$3,117,974	\$2,947,808	\$3,148,180
Expenses	\$3,295,326	\$2,947,808	\$3,148,180
Excess (Deficit)	(\$177,352) Deficit	- Balanced -	- Balanced -

The deficit in 2016 was a product of additional capital transfers as 2015 had a surplus of over \$250,000.

The Chambersburg Water Department is in a strong operating position. The Department is currently debt free and has previously not raised their retail water rates since 2001 (sixteen years). The average water bill remains one of the lowest in Franklin County.

Previous water rate increases – 1991 & 2001

- Average Borough monthly residential rate (2017): \$15.00
- Average GHD Survey monthly residential rate: \$32.00 (35 participants)

In 2018, the Water Department proposes to raise retail water rates \$.01 per unit per year over the next three years (2018-2020). In 2018, the “per unit rate” would increase from \$.12 to \$.13. The rate increase is necessary to generate additional revenue to cover increased operational and maintenance costs as well as to help fund capital improvements.

- Average Borough monthly residential rate (2018) will be \$15.75

What does a 1 cent increase in the Water Rate mean?

- The average residential customer uses 185 gallons of water per day
- This usage equates to 75 “units” per month (1 “unit” = 74.8 gallons)
- 2017 usage charge: \$.12/unit
- 2017 average monthly billing: \$15.00
- 2018 usage charge: \$.13/unit
- 2018 average monthly billing: \$15.75



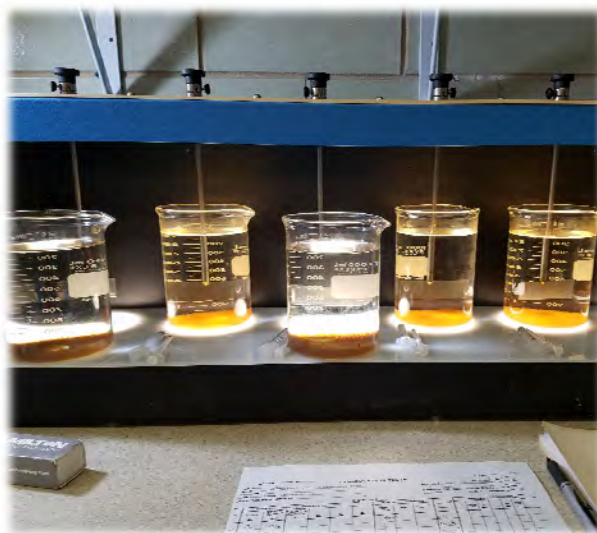
In 2017, the Water Department has reserves of over \$5,133,000 in capital funds for future capital projects. In addition, the Water Department also has reserves of \$2,920,000 in operational funds.

The system is mostly exempt from Pennsylvania Public Utilities Commission regulations (except our Guilford Township customers), although staff's efforts on a cooperative initiative with the Guilford Water Authority have failed to improve that situation.

Currently, staff is working on a cooperative initiative with Greene Township to serve the area north of Norland Avenue in Greene Township. This area would ultimately be served through the Borough's Authority. The 2018 budget includes \$20,000 in support of this initiative.

We maintain an excellent relationship with the Bear Valley Joint Municipal Authority, our largest water customer.

There are a number of pressing issues facing the water system. Specifically, the Julio D. Lecuona Water Treatment Plant is occasionally plagued by shut-downs due to turbidity and color issues with the raw water coming into the plant. This so-called Iced Tea issue still needs to be addressed. However, in 2017 our team has continued to review treatment alternatives and will begin pilot testing a new water treatment coagulant, Delta-Floc 801. The testing is expected to last 9 months and will be completed under a Pennsylvania Department of Environmental Protection limited duration construction/operation permit. Lab testing has shown the ability to treat raw water beyond 200 color units where our current shut-down is at 70 color units. If pilot testing proves successful, future shut-down events will be of much shorter duration or eliminated and easier for staff to manage.

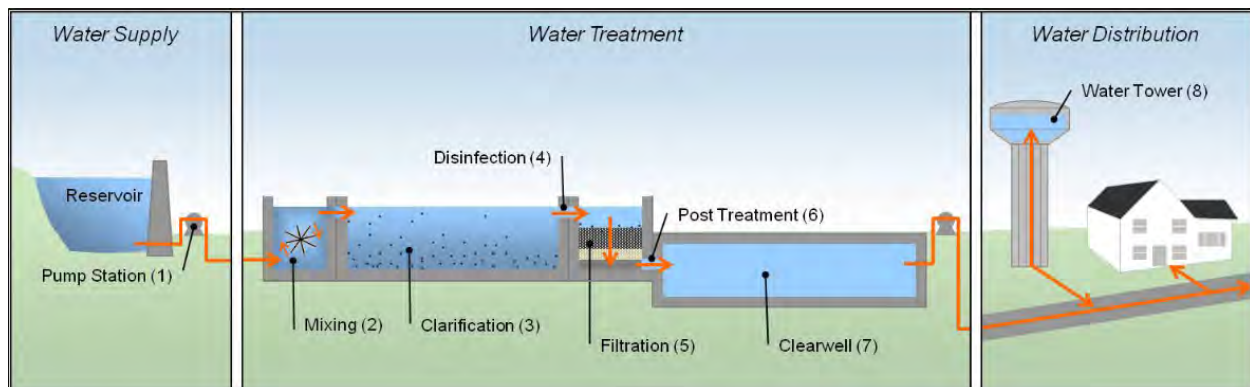


Laboratory Testing of Raw Water

The Borough continues to make significant maintenance upgrades at the Long Pine Reservoir, the Raw Water Intake, the Water Treatment Plant Filters, and throughout the distribution system. This process will continue into 2018 with the design and construction of the addition of a second two million gallon clearwell at the Water Treatment Plan

Major items for 2018:

- The proposed budget includes \$2,400,000 in capital improvements to the Water Department infrastructure; including:
 - Nitterhouse Tank mixing improvements
 - Chambers Street water main extension
 - Distribution system leak detection loggers and flow meters
 - 2 million gallon clearwell design and initial construction
 - Long Pine Run Dam tower improvements



Nitterhouse Tank

Largest Customers (in units sold)

Customer	Units Used	Net Amount	Daily Avg. (Gallons)
Bear Valley Authority	4,089,276	\$724,404.36	835,732
Ventura Foods LLC	813,303	\$83,908.80	166,216
Chambersburg Hospital	478,431	\$65,221.29	97,778
Knouse Foods Co-op Inc	300,262	\$31,668.18	61,365
Menno Haven Inc	253,350	\$30,427.26	51,778
Menno Haven Penn Hall	108,000	\$27,565.63	22,072
Crider's Water Service	46,966	\$15,968.44	9,599
TB Woods Inc	128,050	\$15,724.98	26,170
Chambersburg High School	40,981	\$12,760.93	8,375
Triumph Housing Mgmt LLC	43,630	\$11,479.11	8,917
Chambersburg Cold Storage	49,050	\$10,894.08	10,024
Wilson College	36,965	\$10,601.88	7,555

Payment In Lieu Of Gross Receipts Taxes (PILOT)

In years past, the Borough Water Department made a tax-like contribution to the General Government operations of the Borough. The Water Department paid \$72,000 per year through 2013, but in anticipation of a possible change in State law that would prohibit water utilities from making payments for general government operations, we ceased this practice.



Iced Tea – Discolored Water in the Birch Run

11/6/2017



Sewer Department Budget

As Proposed for 2018 by Jeffrey Stonehill, Borough Manager



The Borough of Chambersburg

Sewer Department Budget

As Proposed for 2018

Background and History:

In 1910-1911, the Borough of Chambersburg decided to obtain its water supply from the State Forest at Caledonia. It was necessary to obtain a permit from the Pennsylvania State Health Department. When the State Health Department issued a permit for the right to the water of Birch Run, it also provided that, for this right, the Borough of Chambersburg was to install “a Sanitary Sewerage System with a proper Disposal Plant of a capacity sufficient to take care of the town for twenty years to come.”

The same bond issue, providing funds for the construction of the water supply line between Caledonia and Chambersburg, provided also for sufficient bonds in the amount of \$65,000 to put in a Sanitary Sewerage System in Chambersburg (Note: The Treasurer’s office is the proud possessor of bond number 25, in the amount of \$500, an “Improvement Bond of 1910” Series A which carried a 4 ½% interest rate. This note matured in 1915. The current Borough’s logo is adapted from a depiction of City Hall found on that bond.). This system was constructed and put into service August 1, 1912, and portions of this initial system are still in service today.

From the time of the initial construction, continuous improvements have been made with major improvements being made in 1939, 1959, 1978, 1997 and 2013 to the treatment facility. Following is a list of major facility milestones:

- 1938 Upgrade: Upgrades were completed in October 1939 at a cost of \$217,715.41 (45% was funded through a grant). Plant capacity was rated at 2 mgd.
- 1948: A WWTP laboratory was established and the plant processes have been monitored for efficient operation ever since. The current laboratory facility is accredited by the PA DEP.
- 1957 Upgrade: Upgrades were completed in 1959 at a cost of \$990,330.13.
- 1978 Upgrade: The J. Hase Mowrey Regional Wastewater Treatment Facility was dedicated on November 16, 1980. The facility was upgraded to a capacity of 5.2 mgd at a cost of \$9.045M (75% was funded through a grant)
- 1997 Upgrade: Upgrades were completed in July 1999 at a cost of \$18.5M. Plant capacity was rated at 6.8 mgd with a maximum capacity of 17.0 mgd.
- 2013 Upgrade: Upgrades were completed on March 31, 2017 at a cost of \$39.9M. Plant capacity is rated at 11.28 mgd with a maximum monthly capacity of 14.66 mgd.

Additionally, the treatment plant has evolved into a regional facility providing sewage treatment for our Municipal partners in Greene, Guilford, and Hamilton Townships. Hamilton Township initially provided connections in 1972. Through an expansion of the conveyance system in the 1970’s, the remaining townships ultimately connected to the system in 1980.

The Current Sanitary Sewer System

- 85 miles of pipe length
- 2,272 manholes
- 4 interceptors (Falling Spring, East Conococheague, West Conococheague, and South End)
- 4 Borough owned and maintained sewer meter stations (7 township owned and maintained)
- 4 Borough pump stations (Pennsylvania Ave. SPS, Hollywell Ave. SPS, Chambers 5 SPS, Progress Village SPS)

J. Hase Mowrey Regional Wastewater Treatment Facility

2012:



2015 – Under construction



2017 – After project is completed



2012 – 2017 Treatment Plant Upgrades

The Largest Public Works Project in the History of the Borough of Chambersburg

Prior to 2013, Chambersburg's 6.8 mgd, J. Hase Mowrey Regional Wastewater Treatment Plant served Chambersburg, Greene Township, Guilford Township, Hamilton Township and indirectly part of Letterkenny Township. In addition to the Commonwealth's 2008 Chesapeake Bay Tributary Strategy, which forced a cap on the amount of nitrogen and phosphorus discharged from the facility, Chambersburg was also facing the demand of building additional capacity (a 60% increase) to meet projected twenty-year build out in the service region, as required by DEP's Act 537 Plan Study. These two mandates initially resulted in proposed facility renovations with an estimated price tag of over \$50 million.

The existing treatment facilities at the Chambersburg plant were not able to meet the pending nutrient discharge limits. Therefore, upgrades to the facility were required to meet the nitrogen and phosphorus caps. In addition to meeting these caps, an expansion from 6.8 mgd to 11.28 mgd was needed to accommodate the anticipated growth within the service area. The facilities must be able to convey a total influent peak flow of 33.5 mgd based upon analysis of the Borough's collection and conveyance system. The resulting extensive scope included upgrades to all facets of the treatment process with an emphasis on being cost effective, energy efficient, and environmentally sensitive. Key project components included:

- A new headworks and influent pump station to replace the existing deficient facilities. The new facility is sized for 33.5 mgd of influent flow, and all internal conveyance infrastructures must be capable of passing flows that are associated with this peak as well.
- An improved biological treatment process to provide nutrient (nitrogen and phosphorus) removal in order to meet discharge limits that have been established by the PA DEP. Compliance with these limits were required beginning in October 2012. In order to meet these requirements

during the construction period, the Borough purchased nutrient credits on the open market from other treatment facilities on an interim basis through 2016.

- A new biosolids treatment process resulting in an improved final product quality which can be utilized for beneficial reuse in land application. Land application of biosolids has become one of the most cost-efficient biosolids management strategies available to treatment facilities.
- An expanded UV disinfection system sized to meet a peak flow of 33.5 mgd. The new UV system was installed in spring 2012.

The upgrades were completed at a cost of \$39.9 million. Construction activities initially began in 2012 with the primary upgrades completed in March 2017. This made the project the largest public works project in Chambersburg's history. Initially, prior to design, projected costs were estimated to over \$50 million with a reduced scope of construction. Costs were shared with the Municipal Partners, as defined in the Intermunicipal Agreement, which was executed on September 13, 2010.

Chambersburg's J. Hase Mowrey Regional Wastewater Treatment Plant has been a symbol of intermunicipal cooperation for 40 years. The current upgrades will allow the facility to support the Chambersburg area for decades to come.



Post Aeration Tank in Operation in 2017



New Influent Pump Station (Headworks)



New Headworks in Operation Beginning in 2016



New Clarifies in Operation in 2017



Modified VLR Tanks in Operation in 2017

Sewer Department Services

- Regional wastewater conveyance and treatment.
 - Treated 2,092,000,000 gallons of sewage in 2016.
 - Average daily wastewater treatment plant flow: 5.72 MGD.
 - 15.2% decrease from 2014.
 - 9.1% decrease from 2015.
- Sewer customers
 - Residential 7,729
 - Commercial 810
 - Industrial 21
 - Municipal 3
- Operation and maintenance of the collection and treatment facilities.
 - 440 wastewater maintenance repairs in 2016.
 - 1,156 feet of mains televised in 2016.
 - 673 feet of sewer main lined in 2016.
- Operation of the sewer treatment plant laboratory.
 - Perform regulatory and control testing for the WWTP.
- Sewer Inspections
 - Performed 235 inspections in 2016; 155 inspections during the first 8 months of 2017.

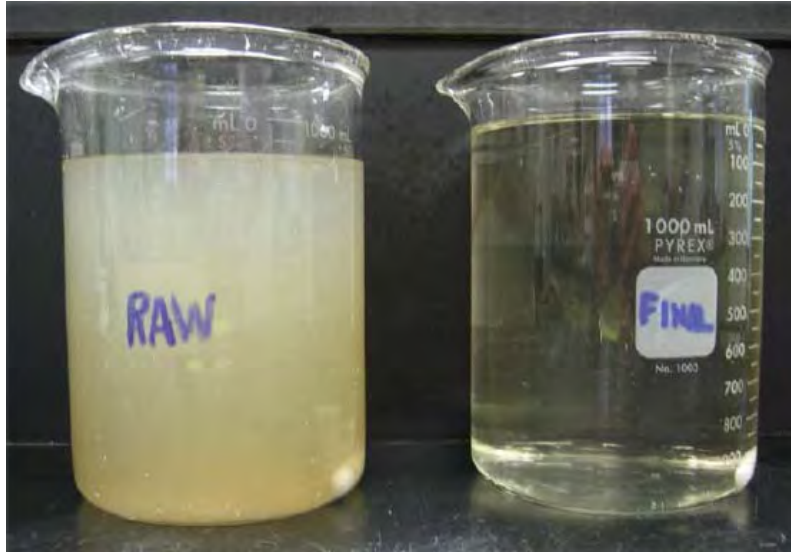
Capital Investments

- WWTP Upgrades: \$39,929,850 (2012-2017)
 - Capacity Expansion to 11.28 MGD
 - Nutrient removal to meet Chesapeake Bay Tributary Strategy.
- Collection/Conveyance Act 537 Plan: \$2,980,000 construction (2013-2018)
 - Included upgrades to the Plant approach interceptor (completed in 2016) and East Conococheague Interceptor (projected 2018 completion). The projects eliminate capacity restrictions and sources of inflow (rainwater) and infiltration (groundwater).
 - Continued investigation of inflow and infiltration (I&I) throughout the sewer system.
- Chambers-5 Pump Station: \$110,200 (2016-2017)
 - Received \$265,814 PennWorks Grant in November 2013.
 - \$73,468 reimbursement received in 2017
 - Upgrades support current industries in the Chambers-5 Business Park.
- East Conococheague Pump Station: \$1,280,000
 - Includes the abandonment of a section of the East Conococheague Interceptor between King Street and Chambers Street.
 - Currently in the design phase.
- Contribution to street overlay projects on streets disturbed by sewer work: \$175,000.

Collection/Conveyance Act 537 Plan

- Pennsylvania Department of Environmental Protection approved the plan in September 2012
- Plan includes upgrades to the conveyance system and continued investigation to remove sources of inflow and infiltration (I&I)
- DEP lifted our Consent Order and Agreement on August 13, 2014, thereby freeing resources of the Borough to concentrate on development and system improvements
- The Plant Approach Interceptor Project was completed in 2016 at a construction cost of \$980,000.

- The East Conococheague Interceptor Project is scheduled to be bid in 2018, and has an estimated construction cost of \$2,000,000.
- Overall project schedule: 2013 – 2018.



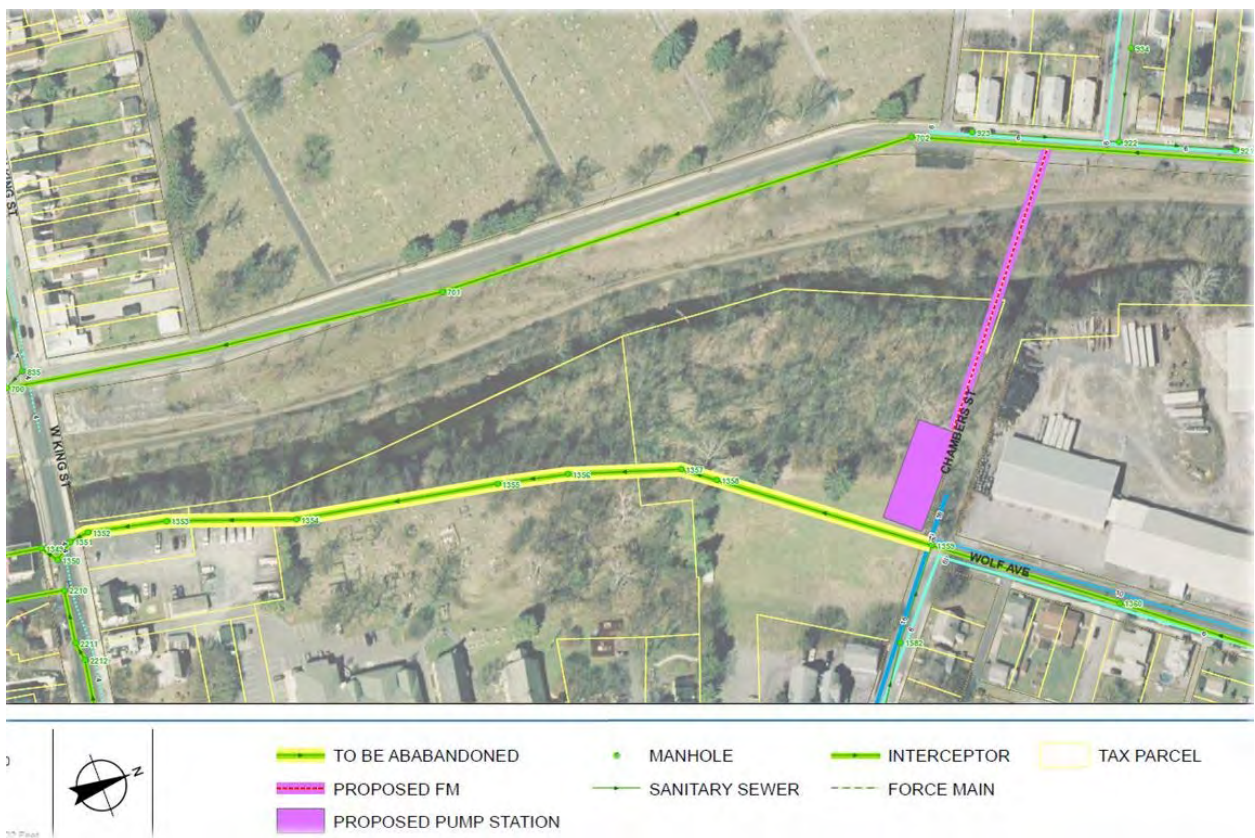
East Conococheague Interceptor Project

- Estimated cost: \$2,000,000; Borough share: 54%.
- Current Status: Project is design complete with all permits received.
- Bidding planned for early 2018 with 2018 construction.
- Includes the installation of 2,100 linear feet of 36" interceptor with flow being diverted to the West Conococheague Interceptor.



East Conococheague Pump Station Project

- Estimated cost: \$1,280,000
- The project will allow the abandonment of 1450 feet of the East Conococheague Interceptor between King Street and Chambers Street.
- Interceptor was built in 1911.
- Repair obstacles:
 - Located in the stream bank or wetlands.
 - Adjacent to the Cemetery behind Falling Spring Presbyterian Church.
 - The pipe was cast in place on an existing stone wall.
- The pump station will transfer flow across the Conococheague Creek to the West Conococheague interceptor.



If possible, following construction, it would be the goal of the Sewer Department to maintain Creek Access at the end of Chambers Street.

The Sewer Department operates the Wastewater Treatment Plant under a National Pollutant Discharge Elimination System (NPDES) Permit. The Permit is issued by Pennsylvania Department of Environmental Protection on behalf of the United States Environmental Protection Agency. The previous permit expired in 2013 and due to the DEP - EPA impasse in recent years, a new permit was on hold for nearly 4 years. This hold was released in 2017, and the WWTP is operating under a new NPDES permit through 2022. This permit contains expanded regulatory testing requirements beyond previous permit levels. The Sewer Department added a Laboratory Technician/Operator position to meet these new regulatory requirements in 2017.

Laboratory functions, as required by the NPDES permit, will be increasing for sewer, water, and storm sewer functions over the next few years

The NPDES Permit System

*National Pollution Discharge Elimination System

Point Source Pollution is regulated by NPDES permits.

Point source polluters cannot **discharge pollution** into the **navigable waters of the US** without obtaining a permit that requires them to use **economically feasible control technologies** to reduce & treat their effluents.

*These are:

technology-based standards



Sewer Department



The Chambersburg Sewer Department is committed to its fundamental objective of providing the highest quality municipal wastewater service for its residential, commercial and industrial users at a reasonable price; and to meet that objective, the Sewer Department will adhere to the following principles:

- Providing effective collection and treatment of wastewater which complies with all state and federal regulations
- Working with the regional community to plan for future capacity to ensure the long-term success, public health and environmental quality of the area
- Providing prompt and effective customer service
- Staffing the organization with qualified professionals
- Striving for excellence with each employee participating as a team member to continually improve the performance of the organization

Department Head: Lance Anderson, PE

	2016 Actual	2017 Budget	2018 Budget
Revenue	\$5,706,952	\$5,744,100	\$6,346,475
Expenses	\$5,560,376	\$5,744,100	\$6,346,475
Excess (Deficit)	\$146,576 Surplus	- Balanced -	- Balanced -

In 2016, a small surplus was realized, which was transferred to savings for Capital Projects.

In 2018, the Chambersburg Sewer Department is proposing to maintain a path of strong operating margins. Having raised rates in 2009, 2010, and 2012, the average sewer bill remains one of the lowest in Franklin County and the fiscal condition of the fund is stable. As of 2017, the Sewer Operating Fund has reserves of 4,300,000 and the Borough is equipped for our capital obligations going forward without the need to acquire debt financing.

As of now, no additional rate increase is contemplated.

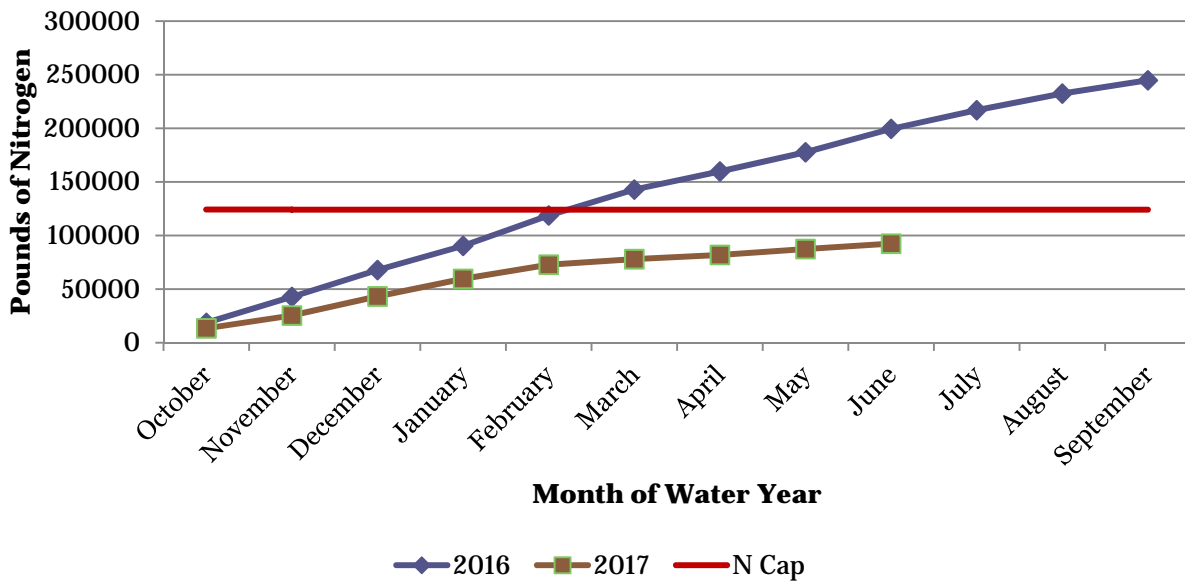
The cause of the last increase, 16% in December 2012, was the capital expenses related to the Treatment Plant Upgrade Project. Also, the 2011 Second Consent Order and Agreement with PA DEP has now been fully satisfied and was lifted in 2014. However, the Borough has permanently accepted the challenge to continue to investigate and determine sources of inflow (rainwater) and infiltration (groundwater) entering into the sewer system. These expenses also contributed to that rate increase.

In 2013, the Borough’s J. Hase Mowrey Regional Wastewater Treatment Facility project was bid out for construction. Sealed Bids were received by the Borough on Tuesday, May 14, 2013, at which time they were publically opened and read. There were nine (9) bid submissions. Michael F. Ronca & Sons, Inc. (“Ronca”) of Bethlehem, Pennsylvania was the low bidder at \$ 30,761,000. With necessary change orders, technical and administrative expenses, and the previously completed scope included, the overall project was completed at an estimated cost of \$39,929,850.

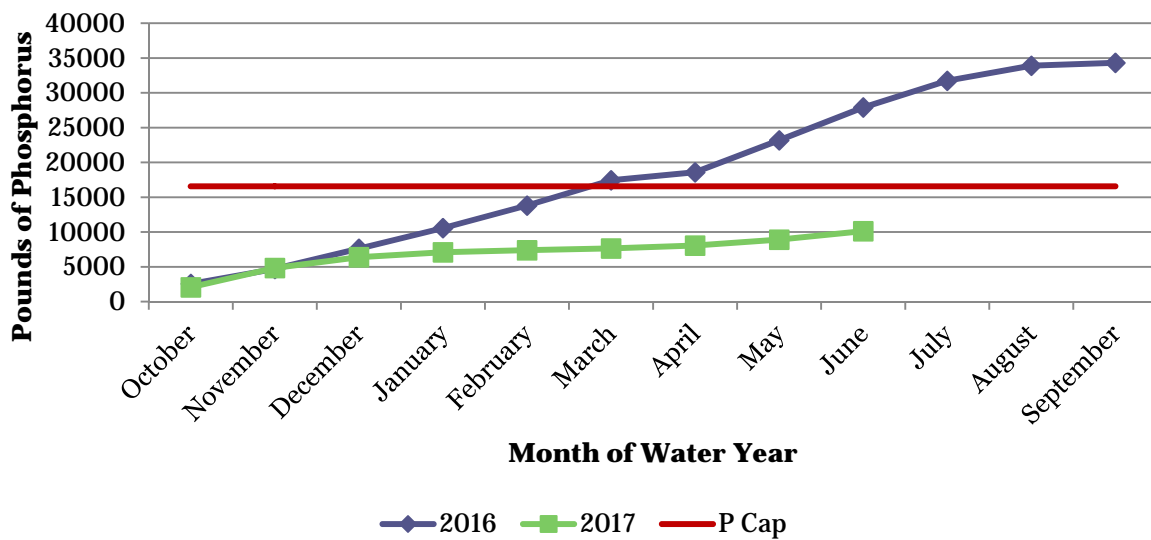
WWTP Project Status

- The project reached substantial completion with all processes operational on March 31, 2017.
- Chemical feed systems have been operating for nitrogen and phosphorus removal. The facility is projected to meet its nutrient discharge caps for the 2017 Water year.

2016 vs 2017 Nitrogen Discharge



2016 vs 2017 Phosphorus Discharge



As of March 31, 2017, after substantial completion, the sewer capacity allocations of 11.28 MGD based on annual average flow were adjusted as follows and subject to the provisions of the Intermunicipal Agreement:

- Borough of Chambersburg 30.32% or 3.42 mgd AAF
- Greene Township 32.89% or 3.71 mgd AAF
- Guilford Township 18.79% or 2.12 mgd AAF
- Hamilton Township 18.00% or 2.03 mgd AAF

For purposes of Operation & Maintenance, the percentage breakdown among the Borough and the three contributing Townships as follows:

- Borough of Chambersburg 30.32%
- The balance, 69.68%, to be shared by the Township based upon actual flow for any given month

Final Project Cost Summary

WWTP Construction Cost Estimates

	As of 8/21/2017
UV Project	\$1,003,000
Force Main Project	\$435,000
VFD Project	\$68,000
Headworks/Influent Pump Station	\$30,717,500
Main Project (Process Upgrades)	
Change Orders	\$3,596,350
Technical/Administrative Expenses	\$6,110,000*
Associated H ₂ O Grants	(\$2,000,000)
Total	\$39,929,850

*Engineering costs include design, construction management, and construction inspection services under current contracts with AECOM and ARRO.

It is currently estimated that the total construction cost for the project was \$39,929,850 with Chambersburg responsible for 15.4% or \$6,1498,000.

Sewer Rates

Staff is proposing no rate increase; the last rate increase was in December 2012; the average residential sewer bill is \$29.50 per month. The existing rates are sufficient to provide for the operation and maintenance of the system and capital investment for projects already underway or conceived.

It is likely that future capital improvements may require future rate increases.

This will be welcome news to the largest of our industrial customers:

Industrial Pre Treatment Customers (in ADD order)

	Avg Daily Discharge
Ventura Foods	102,800 gallons
Knouse Foods	53,200 gallons
Martin's Famous Pastry Shoppe	28,200 gallons
IESI Blue Ridge Landfill	12,100 gallons
Edge Rubber	8,500 gallons
B Wise Trailers	2,300 gallons
Nursery Supplies	0 gallons (currently no discharge)
Wipro Enterprises	0 gallons (currently no discharge)



11/6/2017

Other Enterprise Department Budgets

As Proposed for 2018 by Jeffrey Stonehill, Borough Manager

The Borough of Chambersburg

Other Enterprise Department Budgets

As Proposed for 2018

An enterprise fund establishes a separate accounting and financial reporting capacity for borough services for which a service charge or fee is collected in exchange for services provided. Under enterprise fund accounting, the revenues collected and expenditures related to services are separated into separate accounts; each with its own financial statements, rather than commingled with the revenues and expenses of all the government activities of the General Fund.

Enterprise funds may be established, "for a utility, health care, recreational, or transportation facility." Examples of which include the following.

- Public utilities - water, sewer, or sanitation operations
- Health-care – day care centers or nursing homes
- Recreation - skating rinks, pools, or golf courses
- Transportation - airports, marinas or port facilities

A borough may not establish enterprise funds for normal government operation or service such as police, fire, code enforcement or zoning services.

Creating an enterprise fund does not create a separate or autonomous entity from the municipal government operation, such as a municipal authority; although an independent authority is often an alternative approach to enterprise creation. The borough department operating the enterprise service continues to comply with financial and managerial requirements like every other department; supervised by the Borough Manager, who is also the Director of Utilities.

Financial transactions are reported using full accrual accounting standards similar to private sector businesses. Revenues are recognized when earned and expenses are recognized when incurred and assets are depreciated. An enterprise fund provides council and taxpayers with information to:

- Measure performance
- Analyzed the impact of financial decisions
- Determine the cost of providing a service
- Identify any subsidy from the general fund in providing a service

Enterprise funds allow the Borough of Chambersburg to express to the public the cost of services provided. They also allow these enterprises to utilize our internal service fund cost based accounting method by renting vehicles, or paying administrative or engineering expenses

In addition to major utility enterprise funds, Chambersburg maintains a Sanitation Fund, a Storm Sewer System Fund, and a Parking, Traffic and Street Lights Fund; all operated as separate enterprises of the Borough.

Officially in 2017, Chambersburg added another business-like fund to our list: a new Aquatic Center. Although not yet completed, beginning with construction, the facility will now be operated as a business or utility, with its own set of accounts. This is not uncommon for municipal swimming pools.

Sanitation Department



The Sanitation Department pursues a commitment to provide a safe, efficient, and effective municipal solid waste collection and disposal system that protects the natural environment, citizens of Chambersburg, and businesses. We also strive to preserve the quality of life of our citizens and their environs today and in the future.

Our Goals:

- To safely and efficiently collect residential solid waste and dispose of it at the landfill
- To safely and efficiently collect residential recyclable materials for processing and reuse
- To provide general cleanliness to the Chambersburg community

Department Head: David Finch, Assistant Borough Manager

	2016 Actual	2017 Budget	2018 Budget
Revenue	\$3,629,091	\$2,981,600	\$3,159,840
Expenses	\$3,498,152	\$2,981,600	\$3,159,840
Excess (Deficit)	\$130,939 Surplus	- Balanced -	- Balanced -

2016 saw significant changes for the Sanitation Department, including a full year of the new Green Yard Waste Recycling Center operations, the shifting of recycling to a curbside single stream approach, hiring Waste Management to undertake that collection program, and new costs associated with bulky waste and electronic device recycling. Fees were increased and a small surplus was generated, which has recently been depleted.

To address the 2016 Budget deficit, Town Council approved a rate increase in 2016. This was the first sanitation rate increase since 2013 and only the second since 2005. Average residential rates increased from \$14 per month to \$18.75 per month. Our sanitation rates are still much lower than the private residential rates charged by investor owned trash haulers throughout the townships.

Although the possibility of an increase was discussed in August, **the 2018 Budget does not currently include a proposal to increase the trash fee.** Continued budget monitoring has shown that we may be able to absorb one more year before fees will need to be raised.

The cost of disposing of bulky waste and electronic waste continues to rise. This may necessitate a mid-year Sanitation Rate adjustment sometime in 2018.

Currently, our sanitation rates remain much lower than the private rates charged by for profit trash haulers throughout the townships. Comparative trash rates are as follows:

- Progressive Waste Solution (formerly IESI) \$28 per month
- Parks \$23.50 per month
- Waste Management \$32.10 per month
- Chambersburg Borough \$18.75 per month

The Sanitation Department is also responsible for a number of other activities, such as street sweeping, annual electronic waste collection, twice annual bulky item collection, and managing the recycling program that is currently conducted by Waste Management. We were recently informed that, due to the cost, Waste Management is intending to suspend the collection of glass at some point in the near future. This is obviously a breach of the contract that was signed by Waste Management, and the Borough's management team is fully engaged in protecting the rights of Borough Council and our citizens.

In 2018, the Borough Sanitation Department, working with the other utility departments and the Engineering Department, plans on submitting permission to address storm water management at the Borough Farm, off Dump Road. A plan, recently reviewed, would require construction of a maintenance path along the northern shore of the Conococheague Creek to allow for the installation and maintenance of a series of storm water control devices to prevent direct runoff from the Borough Farm into the creek. Such a project is enormously expensive. As an alternative, the Borough Sanitation Department expects to install some storm water management devices inside the Borough Farm on an interim basis.

Each year, the Borough reviews its relationship with haulers who handle our bulky waste and electronic devices recycling efforts. Other area communities either do not provide these services or charge fees.

In 2018, the budget recommends two (2) bulky waste drop-off day events and one (1) electronic device drop-off day event, limited to Borough Sanitation customers only, at no cost. A number of local landlords and business owners want to participate in these programs. The Borough Sanitation Department has made the administrative decision this program remains for residential customers only.

Bulky Waste

New policy for dumped bulky items: Bulky items that are dumped in right-of-way will be picked up by the Sanitation Department, but the adjacent property owner will be charged \$50 per major item. We realize that the item might not be their bulky trash. However, there is no other way to fairly assess a fee. It costs the Borough about \$50 to remove, transport, and place a bulky item into the landfill. Someone has to pay that expense. It would be less expensive if the property owner brought it to the landfill themselves. That being said, to not charge the adjacent property owner encourages dumping, and leaves a large unreimbursed expense in the budget. Council approved this new fee in 2016.

Bulky waste drop-off is to continue twice per year, each spring and each fall: The Borough's annual bulky waste program worked well again in 2017. **There are no changes contemplated to the very successful annual bulky waste drop off program or rules for 2018.**

Electronic Waste Recycling

Another aspect to recycling is the disposal of electronic waste. The Borough previously has been working with Waste Management to provide our citizens with an opportunity to dispose of electronic waste, since it is no longer legal to dispose of e-waste in the trash. There are a small numbers of recyclers doing electronic waste collection, Waste Management was very expensive in 2017; as a result, they were not an ideal business partner. Therefore, the Borough will see if there are any other outlets for disposal in 2018. Very few municipalities provide this service or provide it for free. Borough sanitation customers are therefore limited to the disposal of two items each. The extra cost associated with this event in 2017 was \$19,750 (a 23% increase in costs) so, only one drop-off event is scheduled for 2018.

Any bulky waste that is dumped illegally will be collected by Borough employees and the *adjacent property owner* will be assessed a \$50 special disposal fee to reimburse the Borough Sanitation Department for our actual cost to collect and dispose of the improperly dumped bulky item. Additionally, anyone caught illegally dumping will be subject to a fine of up to \$1,000 pursuant to Chapter 248 of the Code of the Borough of Chambersburg. If you own property, you are required to ensure that no illegal dumping occurs because you will be held responsible.

If you or your tenant is moving out of a house or apartment, or if you have accumulated bulky trash, you have three options which comply with our ordinances: (1) rent a dumpster from the Borough of Chambersburg, or another licensed service. (2) Transport your bulky trash yourself to the IESI Blue Ridge landfill located in Scotland, PA, or to any other licensed waste disposal location, at your expense. (3) Hold your bulky trash, out of sight, within the confines of your property until this annual borough bulky trash disposal event.

The following are bulky items:

Air Conditioners	Freezers	Rugs
Bathtubs	Furnaces	Screens
Beds	Furniture	Sheds (metal)
Bicycles-Tricycles	Heaters	Sinks
Bookcases	High Chairs	Speakers
Box Springs	Ladders	Spouting
Carpet	Lamps	Stands (wire, wood, plastic)
Chairs	Landscape Logs	Stoves
Commodes	Lawn chairs	Stools
Couches	Lawn Mowers/Sweepers	Strollers
Cribs	Lighting fixtures	Tables
Desks	Mattresses	Toys (large plastic)
Dishwashers	Mirrors	Trash Cans
Drapery Rods	Mops and Brooms	Vacuum Cleaners
Dry Paint Cans	Ottomans	Washers
Dressers	Picnic Tables	Water Heaters
Drums	Picnic Umbrellas	Wheelbarrows
Dryers	Refrigerators	Windows

No construction debris will be accepted: no bricks, no drywall, no cinder blocks, no floor or ceiling tiles, no construction wood

No green yard waste will be accepted: all green yard waste should be brought to the Green Yard Waste recycling center on W. Commerce Street in Hamilton Township. A Borough Green Yard Waste card is required for drop-off. Cards are available at City Hall during regular business hours.



In 2017, a student Earth Day project at Shippensburg University saw the school overloaded with electronics as they provided free drop-off for anyone anywhere. Shippensburg Police were forced to close local streets due to traffic in response to the event.



Chambersburg workers unload a television during Chambersburg's Electronic Device Drop-Off Day

The primary (but by no means the only) job of the sanitation department is the collection of refuse for 7,477 residential customers and 636 commercial customers. In the first six months of 2017, the Sanitation Department, under the supervision of Chad Ebersole, collected 7,643 tons of refuse for disposal at the Blue Ridge Landfill. In 2017, we completed the replacement of all four trash trucks. This is very important to us because, several years ago, DEP fined the Borough for trash trucks that leaked after a heavy rain storm. We have been very careful to monitor seals on the vehicles ever since, as a repeat violation would subject the Borough to escalating fines; the newer trucks should strongly reduce that concern.



Green Yard Waste Recycling Center

In April 2015, the Borough's new Green Yard Waste Recycling Center opened on W. Commerce Street in Hamilton Township. A requirement by the PA Department of Environmental Protection to relocate our site from the Borough Farm, off Dump Road, led to a \$1.5 million project, which included acquisition of a new site, construction of the site, installation of truck scales, and purchase of a second leaf vacuum truck. To offset this expense, the PA Department of Environmental Protection pledged to Chambersburg a grant for \$225,000.

The grant arrived in the beginning of 2016 and reduced the overall debt payments (the mortgage) for the site.

The Borough has hired one extra part time Sanitation worker beginning in 2016 to expand the open times at the facility. This worker works 10 hours per week at the site, in addition to the one full time employee who manages the waste and checks identification during the warm weather months. During the cold weather months, the full time employee supplements the Sanitation Department crew.

In addition, the Borough has seen a significant decrease in the use of this new regulated facility by area landscapers, who much preferred our old unregulated facility. While this is a shame, and changed our business model, it also reduced the cost to the Borough to get rid of the green waste at the end of the season.



Borough contractor: H & H General Excavating d/b/a Country Boy Mulch & Soil Products



Leaf Vacuum Truck

Outsourcing Single Stream Curbside Recycling to a Private Contractor to Continue in 2018

To rave reviews, in January 2016, the Borough executed a three year contract to a new private company to begin single stream curbside recycling.

Single stream is a comingled mix of:

- Aluminum beverage cans
- Steel food & beverage cans, aerosol cans, paint cans (all paint cans must be dry with no wet paint or liquid inside)
- Clear, brown, blue, and green glass food & beverage containers (all containers must be rinsed thoroughly to remove all food & contaminants)
- #1 through #7 Plastic Containers (all containers must be rinsed thoroughly to remove all food & contaminants)(It is OK to leave on labels and neck rings)
- Office/Newsprint Paper, Paperboard & Cardboard: Recycle Any Size. Any Quantity (No packaging (Styrofoam, peanuts, plastic bubble wrap, plastic liners, etc.)):
- All sizes of cardboard boxes
 - Clean pizza boxes
 - Food boxes (i.e. cereal & gelatin boxes)
 - EMPTY paper towel and toilet paper rolls
 - Paperboard packaging (i.e. tissue boxes)
 - Office paper (any color)
 - Shredded paper (in CLEAR plastic bags)
 - Newspapers and inserts
 - Magazines, catalogs, and brochures
 - Envelopes & junk mail
 - Paper bags
 - Phone books & other soft cover books

All recyclables are collected curbside at a designated spot adjacent to the customer's home and removed, loaded in a vehicle, and delivered to a recycling center by contractor personnel in contractor vehicles. In addition, the contract provided one new recycling can for each Chambersburg Sanitation customer.

There is no doubt that the quantity of recycled material has increased and the cost of bringing trash to the landfill has decreased over 2016. The quantity of material has increased from 251 tons in the first half of 2015, to 446 tons in the first six months of 2016.





**RECYCLE OFTEN.
RECYCLE RIGHT.**



Borough of Chambersburg

Beginning now, residential trash customers have single stream recycling:



**Plastic Bottles
& Containers**



**Food & Beverage
Cans**



Paper



**Flattened Cardboard
& Paperboard**



**Food & Beverage
Cartons**



**Clear, Green &
Brown Glass**

Do NOT include in your mixed recycling bin:



NO Food Waste
(Compost instead!)



**NO Plastic
Supermarket
Bags & Film**



**NO Foam Cups,
Packing Peanuts
& Containers**



NO Needles
(Keep medical waste out of recycling. Place in safe disposal
medical trash containers)

To Learn More Visit:
RecycleOftenRecycleRight.com
#RORR

**Please place recycling all in one bin to be picked up by
Waste Management on behalf of Chambersburg every week
on the same day and in the same place as your Borough
trash pick up.**



Municipal Separate Storm Sewer System (MS4) Department

The Borough – located in the Conococheague Creek Watershed – regulates stormwater according to a Stormwater Management Ordinance adopted by Town Council on June 20, 2004, and amended on July 14, 2014. The Ordinance was originally drafted and adopted according to the Act 167 Conococheague Creek Watershed Plan as approved by the Pennsylvania Department of Environmental Protection (DEP) on November 10, 2003.

2018 will mark the fourth year of existence of this new storm sewer utility; one of the first such municipal utilities in the Commonwealth of Pennsylvania.

Department Head: Phil Wolgemuth, Assistant to the Borough Manager

	2016 Actual	2017 Budget	2018 Budget
Revenue	\$466,789	\$392,800	\$443,625
Expenses	\$287,793	\$392,800	\$443,625
Excess (Deficit)	\$178,996 Surplus	- Balanced -	- Balanced -

Staff: Andrew Stottlemyer

In 2016, the Storm Sewer Department ended the fiscal year with a surplus, which was designated for future capital construction projects.

The Storm Sewer Pollution Control Fee is recommended to not change from \$4 per month per sanitary sewer connection (\$48 per year per connection).

The Storm Sewer Utility began operation in 2015 and is dedicated to improving health, safety and welfare in the Borough of Chambersburg by providing for the safe and efficient capture and conveyance of stormwater runoff resulting from development by enforcing the Borough’s Stormwater Management Ordinance, by maintaining compliance with the Borough’s municipal separate storm sewer system (MS4) permit and through construction and maintenance of the Borough’s storm sewer system according to sound financial resource and capital improvements management.

On December 8, 2014, Town Council adopted an Ordinance establishing the first-ever storm sewer utility for the Borough of Chambersburg. The utility generates its revenue through a Storm Sewer Pollution Control Fee that is assessed at \$4.00 for every sanitary sewer connection to a building. Through September 30, 2016 the utility collected \$293,415, and will ultimately collect approximately \$390,123 in 2017, to operate the utility and fund storm sewer system capital improvements.

The Borough municipal separate storm sewer system (MS4) operates under Pennsylvania Department of Environmental Protection NPDES General Permit No. PAG 133704, of which coverage commenced on August 1, 2013 and will expire at midnight on July 31, 2018.

A Notice of Intent to continuing operating under the NPDES General Permit, along with a Chesapeake Bay Pollutant Reduction Plan, was submitted to the Pennsylvania Department of Environmental Protection in September 2017.

The MS4 Permit requires the Borough to operate a stormwater management program to address the following Minimum Control Measures:

- MCM 1. Public Education and Outreach on Stormwater Impacts
- MCM 2. Public Involvement and Participation
- MCM 3. Illicit Discharge Detection and Elimination
- MCM 4. Construction Site Stormwater Runoff Control
- MCM 5. Post-Construction Stormwater Management in New Development and Redevelopment
- MCM 6. Pollution Prevention and Good Housekeeping

In 2017, the Storm Sewer Utility worked with Town Council, Borough Manager and Borough Solicitor to coordinate Request for Proposals that led to Herbert, Rowland & Grubic, Inc. (HRG) being hired as the Borough's planning consultant for the Storm Sewer Utility Rate Structure and Credit Program and as engineering consultant for all stormwater management matters.

ADVISORY COMMITTEE MEMBERS

Carla Christian, YMCA
Alice Elia, Councilman
Tanya Nitterhouse, Sunnyhill Properties
Sarah Wilson, Alexander Avenue
Ken Adams, King Street Church
Herb Dolaway, Councilman
Mike Kalathas, The Orchards
Jack Kelly, Wilson College
Larry Lahr, Alexander Avenue
Tim Murray, Chambersburg Hospital
Edward Peters, Chambersburg Area School District
Andy Stottlemeyer, Storm Sewer System Manager
Phil Tarquino, Franklin County Planning Department
Bernie Washabaugh, Jr., Second State Enterprises
Phil Wolgemuth, Assistant to the Borough Manager

In 2017, staff met with Hamilton Township to discuss providing Stormwater Management Program Administrative Services for their MS4 Permit and Pollutant Reduction Plan that was submitted to the Pennsylvania Department of Environmental Protection for approval consideration in September.

Services that could be provided to Hamilton Township by the Storm Sewer Utility:

- Prepare MS4 Annual Report
- Public education, outreach, involvement and participation
- Code enforcement
- Develop and implement operation and maintenance program for Township facilities
- Develop and implement training program for Township employees to ensure prevention of pollutants from municipal operations to the MS4

Storm Sewer System Operations

In 2017, Storm Sewer System Operations completed the following tasks:

- Worked with HRG to compile information for Storm Sewer Utility Rate Structure and Credit Program and upcoming Advisory Committee meetings
- Met with each department head to review Borough Facilities and Operations Report and discuss how it impacts facilities and activities they are responsible for
- Molly Eck, an intern from Shippensburg University, conducted pre-construction infiltration testing for the Rhodes Drive BMP Project and wrote a research paper entitled 'Analysis of Bioretention Basin Infiltration and Stormwater Runoff for Chambersburg Borough, Franklin County, Pennsylvania'

In 2018 Storm Sewer System Operations has the following goals:

- Storm Sewer Utility Rate Structure and Credit Program will include analysis and recommendations for future staffing, operational and code changes
- Hire and coordinate company to provide aerial photography for impervious coverage analysis
- Provide Stormwater Management Program Administrative Services to Hamilton Township, if approved by Town Council and Hamilton Township Supervisors
- Work with Director of Finance to ensure forthcoming software implementation accommodates needs of Storm Sewer Utility functions
- Implement employee training program to ensure personnel comply with storm sewer system maintenance and pollution prevention measures
- Offer another Storm Sewer System Internship

Storm Sewer System Maintenance and Capital Improvements

In 2017 the following Storm Sewer System Maintenance and Capital Improvements were completed:

- Completed Norland/Fifth Avenue storm sewer system improvements in conjunction with North Chambersburg Improvements Project
- Completed West King Street pipe lining project
- Completed improvements necessary to alleviate flooding on Pine Court
- Completed Catherine Street Storm Sewer Improvements Project
- Completed numerous small inlet and pipe maintenance projects

In 2018 the following Storm Sewer System Maintenance and Capital Improvements are planned:

- Complete Rhodes Drive BMP Project that includes first-ever Borough-owned bio-retention area
- Complete Hollywell Avenue Drainage Improvement Project
- Finalize plans for the North Fourth Street Streambank Restoration Project

Storm Sewer Utility Rate Structure and Credit Program will include new maintenance and capital improvements planning and budgeting procedures for future, including BMP implementation proposed through Chesapeake Bay Pollutant Reduction Plan

Storm Sewer System Budget

In 2017 the Storm Sewer System budget included the following:

- Storm Sewer Pollution Control Fee increased from \$3 to \$4 per month per sanitary sewer connection (\$36 to \$48 per year per connection)
- Storm Sewer Pollution Control Fee Revenue of \$293,415 through 9/30/17
- Estimated revenue of \$390,123 through 12/31/17
- Largest operations expenditures in 2017 will be for Storm Sewer System Manager salary/benefits, HRG services, Engineering Department services and storm sewer system maintenance

- Largest capital improvements expenditure will be \$55,750 paid to Affordable Excavating and Hauling to complete the Catherine Street Storm Sewer Improvements Project
- Any unspent revenue to be transferred to Storm Sewer Capital Reserve

In 2018 the Storm Sewer System budget will include the following:

- No Storm Sewer Pollution Control Fee increase, to remain \$4 per month per sanitary sewer connection
- Expend state and federal grants totaling \$389,924 for the Rhodes Drive BMP Project
- Complete the Hollywell Avenue Drainage Improvement Project for an estimated cost of \$50,000
- Hire and coordinate company to provide aerial photography for impervious coverage analysis, to be paid by Storm Sewer Utility and other Borough utility departments
- Storm Sewer Utility Rate Structure and Credit Program will include recommendations for future Storm Sewer Pollution Control Fee changes

Storm Sewer System

The Borough storm sewer system is comprised of the following:

63.99 miles of pipe

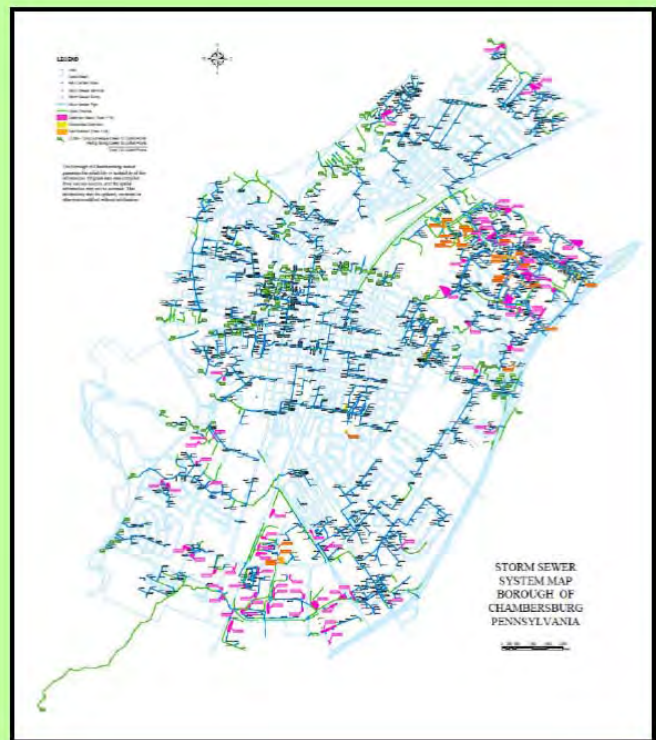
2,533 inlets

128 outfalls to Conococheague Creek and Falling Spring Creek

108 stormwater basins and rain gardens

60 subsurface detention areas

35 pervious areas (parking lots/sidewalks)



This budget includes significant legal services and consultant services costs to pay our engineering consultant to develop the Storm Sewer Utility Rate Structure and Credit Program. The program will establish a new Storm Sewer Pollution Control Fee based on impervious coverage for each parcel in the Borough in relation to the demand for stormwater management services, along with a credit program to reduce the fee if best management practices (BMP) are implemented.



Example of an Impervious Surfaces Survey Using GPS

This project is recommended, as indicated through the Storm Sewer Utility Feasibility Report that was presented to Council on October 13, 2014, which contemplated revenue for the storm sewer utility in three phases:

Phase 1: A monthly Storm Sewer Pollution Control Fee for every sanitary sewer connection to a building.

Phase 2: A monthly fee based on the impervious coverage for each parcel in relation to the demand for stormwater management services.

Phase 3: A credit system for BMPs to offset stormwater service fees.

Any unused revenue collected in 2017 will be transferred to the Storm Sewer Capital Reserve to be used for the capital improvements projects scheduled for 2018.



Example of Stormwater Best Management Practice (BMP) on Private Property

Rhodes Drive Reconstruction and Stormwater BMP Implementation Project

Rhodes Drive is centrally located within the Borough, adjacent to the Coyle Free Library, residential units at the Tower at Falling Spring, and the King Street Church Parking lot. Although Rhodes Drive is a one-way street, it plays a significant role in providing emergency access for the Chambersburg Fire Department. Located along 130 North Second Street, the Chambersburg Fire Department utilizes a direct route (via Rhodes Drive) to respond to any emergencies that occur on the south side of the Borough. Therefore, it is crucial the Rhodes Drive corridor remains safe and accessible. Rhodes Drive is also an important community asset; when it is not being used as an emergency route, it serves as a staging area for several charity run/walk events, Borough parades, and battlefield reenactments.

The Storm Sewer System Department outlined a Capital Improvements Program for 2018, a plan that includes improvements associated with Rhodes Drive. Rhodes Drive is a priority project for the Storm Sewer Department due to the number of infrastructure-related concerns. Structurally, Rhodes Drive is in extremely poor condition. Recently, an inspection of the driving surface of Rhodes Drive revealed a significant amount of heaving, a condition that cannot be taken lightly for an emergency access route.

Additionally, Rhodes Drive includes stormwater inlets, which discharge directly into the Falling Spring Branch, a waterway flowing into the Conococheague Creek, which is a tributary of the Potomac River that ultimately empties into the Chesapeake Bay.

As a Safe, Clean, Green, and Healthy Community project, the Rhodes Drive best management practice would include environmental, stormwater and aesthetic improvements in Chambersburg's downtown.

The Project will minimize stormwater volume that discharges into the Falling Spring Creek by disconnecting the impervious surface of the street from the existing storm sewer system and re-directing runoff to a bio-retention area adjacent to the Rhodes Drive. This will allow runoff infiltration and water quality benefits. The proposed Project is an excellent example of a municipal government setting an appropriate example by implementing storm sewer system best management practices (BMP) on its own assets.

On June 29, 2016, the Borough of Chambersburg was awarded a \$115,269 grant from the Green Streets, Green Jobs, Green Towns (G3) Grant Initiative, administered by the U.S. Environmental Protection Agency, the Chesapeake Bay Trust and Maryland's Department of Natural Resources.

The Borough's G3 grant was the highest of seventeen projects awarded. The funds will be used for the Rhodes Drive Reconstruction and Stormwater BMP Implementation Project. The Project, which has also received grant funding support from the Franklin County Conservation District, will include the complete reconstruction of Rhodes Drive, which is a one-way emergency access road in the Borough. It will further incorporate a bio-retention area, storm inlet structure replacement and the installation of a new walking path.

The total cost of the Project is estimated at approximately \$315,000. The Franklin County Conservation District also provided a \$50,000 leaving a local balance of up to \$ 149,731. A third grant application was submitted to the Commonwealth to fund the balance of the project, which was awarded in 2017.



Rhodes Drive Reconstruction and Stormwater BMP Implementation Project



In 2017, storm sewer pipe was replaced on Catherine Street

Parking, Traffic and Street Lights



Created in 2012, this Department includes: Downtown Parking, Street Lights, Traffic Signals and Parking & Traffic. An inter-departmental agency, the mission of this department is Public Safety through the proper management of vehicular infrastructure and regulation under the advice and direction of the Borough's Parking, Traffic and Street Lights Committee. Services include:

- Downtown parking meters and parking lots
- Traffic control devices, traffic signals, and speed control devices
- Street lights, illumination, and public lighting

As an inter-departmental agency, the Borough Manager supervises these functions. He is assisted by the Electric Department, the Engineering Department, the Parking & Customer Service Office of the Administrative Services Department, and the Police Department.

Department Head: Jeffrey Stonehill, Borough Manager/Director of Utilities

	2016 Actual	2017 Budget	2018 Budget
Revenue	\$1,170,947	\$1,864,150	\$1,869,965
Expenses	\$859,766	\$1,864,150	\$1,869,965
Excess (Deficit)	\$311,181 Surplus	- Balanced -	- Balanced -

In 2016, the Parking, Traffic and Street Lights Department ran a significant surplus due to the reimbursement of the Wilson College Multi-Modal Transportation Fund Project (MTF), and its reimbursement to the Borough of costs incurred in 2015.

The Parking, Traffic and Street Lights Department is a separate enterprise fund of the Borough; run like a utility with most proceeds supplied by the Electric Department and parking fees. There are no actual employees; however, the fund pays the payroll of employees by the hour working on projects. The fund owns the street lights, traffic signals, parking meters, and electronic traffic control devices. It is managed directly by the Borough Manager and the PTSL Committee provides advice and guidance.

2015-2017 were very busy years, but there are still many projects and programs left to accomplish in 2018.

2015-2016

- Wilson College Multi-Modal Transportation Fund Project (MTF)
- Wilson College Illumination Project
- Pedestrian and Bicycle Improvements Plan
- North Chambersburg Transportation Improvements Project (Phase 1-3)

2018

- New Central Avenue Parking Lot and Pedestrian Safety Initiatives Multi-Modal Transportation Fund Project (MTF)
- Bike/Pedestrian Safety Improvements Downtown (a Borough-financed project)
- North Chambersburg Transportation Improvements Project (Phase 4)
- Upgrade the Chambersburg Traffic Signal Network (Congestion Mitigation and Air Quality Improvement Program or CMAQ)

There are no plans to change the cost of on-street or meter parking throughout Chambersburg in 2018.

Central Parking Lot and Pedestrian Safety Initiatives

The Central Parking Lot is well situated to be the flagship parking lot for Chambersburg's downtown. It has easy access from Queen Street, Lincoln Way, and Second Street; is adjacent to the Shook Home, downtown businesses, the F&M Bank building, and near the Franklin County courthouse campus. Finally, the lot is connected to S. Main Street by a pedestrian walkway. Downtown Chambersburg Inc.'s 2015 Downtown Master Plan recommended to the Borough the concept of improving parking facilities by adding decorative lighting, signage, landscaping, new parking kiosks, and pedestrian safety improvements.

In 2016, we entered into a design process with Derck and Edson to reimagine the Central Parking Lot for the purposes of applying for a Multimodal Transportation Fund ("MTF") grant from the Commonwealth Financing Authority to support Central Parking Lot Multimodal and Pedestrian Safety Initiatives.

A grant application was awarded in 2017 to allow the Borough to undertake this project in 2018.

This project will be done in conjunction with the Rhodes Drive Reconstruction and Stormwater BMP Implementation Project.

Bike/Pedestrian Safety Improvements Downtown

On September 21, 2015, Town Council selected Traffic Planning and Design (TPD) to undertake a study of "sharrows" and "share the road" decals and signs for the downtown. This engineering study was completed, and we anticipate the installation of such bicycle friendly decals and signs throughout downtown in spring 2019, and perhaps other parts of the Borough by fall 2019.

- Bike/Pedestrian Safety Improvements (Sharrows and Crosswalks) Estimated cost: \$73,500
 - Goal: Provide for enhanced safety of pedestrian and bicycle movement throughout town; promote cycling as an alternative form of transportation
 - Scope of work: Install 41 crosswalks with appropriate signage and 118 shared lane markings in strategic locations throughout town
 - Consistent with the Chambersburg Downtown Master Plan – "emphasiz[ing] that Chambersburg is a bike and pedestrian friendly community."

The grant award, which was sufficient to undertake the Central Parking Lot project and the Rhodes Drive Reconstruction and Stormwater BMP Implementation Project, was not sufficient for this project. As a result, the Borough is planning on redesigning this project in 2018 to utilize Borough financing and have the project completed by 2019.

Pedestrian and Bicycle Improvements Plan Implementation

In 2017, the Borough of Chambersburg completed the Pedestrian and Bicycle Improvements Plan. The plan recommended the creation of new master plan for all future sidewalk installations, pedestrian street-crossing safety enhancements, development of a network of bicycle routes to include extension of the existing Rail Trail and connections between the network and existing public areas such as parks, downtown, community centers, government facilities and streams, and creation of a public education campaign designed to encourage walking and bicycling as alternative modes of transit, and at the same time, making those activities safer. The plan examined:

- Expanding the Rail Trail
- Creating bicycle friendly connections to places of interest and commerce, for example Memorial Park to Downtown and Third Ward to Norland Avenue

- Review current policies on sidewalk use for bicycles
- Look for opportunities for bicycle/pedestrian “shared use” when expanding or re-configuring sidewalks or adding bicycle lanes to existing streets
- Developing bicycle friendly areas in existing recreation facilities
- A bicycle self-guided tour of Chambersburg
- Bicycle furniture, public drinking fountains, and/or bicycle rental resources

In 2018, it is recommended that the Borough take the next step; appoint a permanent advisory committee and begin to prioritize projects for implementation.

Upgrade Project for the Borough’s Traffic Signal Network

On Monday, February 9, 2015, The Borough of Chambersburg Town Council unanimously endorsed a recommendation of the Parking, Traffic, and Street Lights Committee to apply to the Franklin County Metropolitan Planning Organization (MPO) committee to utilize the full all available funds in Federal Highway Administration (FHA) Congestion Mitigation and Air Quality (CMAQ) grant funds to upgrade the Borough’s traffic signal infrastructure, to install communication equipment, and to make improvements that would allow for performance metrics to be ascertained from the Borough’s traffic signal network but not to otherwise yet pursue the concept of adaptive signal technology until these infrastructure improvements are implemented.

On Monday, May 20, 2015, the Metropolitan Planning Organization (MPO) voted unanimously to allocate C.M.A.Q. (Congestion Mitigation and Air Quality (CMAQ) Improvement Program funds – and any other available state or federal transportation funds – not to exceed \$3.7M for the Traffic Signal Improvement Project that was presented by the Borough. According to the MPO, no local cash match will be required.

Council President Allen Coffman is a voting member of the MPO.

The goal of the Traffic Signal Improvement Project is to upgrade Borough-managed traffic signal infrastructure by replacing copper wire with fiber optic wire, replacing outdated controller and communication equipment with uniform equipment and replacing outdated loop detection traffic sensors with radar detection traffic sensors. The project impacts 66 street intersections in the Borough, Greene Township, Guilford Township, Hamilton Township and Peters Township. The project will take approximately 9-12 months to complete.

The Borough created a detailed scope of work and cost estimates for the project, which was submitted to PennDOT and approved in 2016. We created intermunicipal agreements with surrounding townships to allow the project to upgrade traffic signals outside the Borough, which was approved in 2016. Council approved the hiring of a second traffic signal technician (in addition to Borough Electrician Supervisor) to allow for enough manpower to undertake coordination of the project in the 2016 Budget.

In 2017, PennDOT authorized the Borough to seek the required Traffic Engineer to manage the project (at no cost to the Borough). In November 2017, the Borough, using the PennDOT required ECMS computerized contract management system has selected Traffic Planning and Design (TPD) as the Traffic Engineer to manage the project.

In 2018, it is recommended that the Borough take the next step; adopt the plan and appoint a permanent advisory committee and begin to prioritize projects for implementation.

North Chambersburg Transportation Improvements Project

This multi-municipal, multi-faceted project will directly unleash the economic potential and improve the safety and functionality of this growing commercial corridor. The total cost of the North Chambersburg Improvements Project, in excess of \$4 million, couldn't be supported by the Chambersburg Health Services or its municipal partners alone. As a result, a grant application was submitted to PennDOT's Multimodal Transportation Fund, which resulted in an award of \$2,869,907 in financial assistance. On June 23, 2014, Town Council approved the project plan.

Summit Health is managing this construction project, which began in 2016. Three engineering firms, Dennis E Black Engineering, Traffic Planning & Design, and KPI Engineering, have teamed up to work with Summit Health to design improvements, which will eventually be dedicated to the Borough of Chambersburg and Greene Township. On November 9, 2015, Town Council approved the conceptual design of the improvements. On August 7, 2017, a second approval was authorized by Council to add the fourth phase to the original three phases scope of the project.

The Borough Engineering Department is working very closely with the selected contractors to insure that work is of a quality and specification to meet, not only PennDOT specifications, but the Borough standards of construction. This is a major infrastructure project on the Borough's northern corporate boundary, which will significantly impact current and future traffic patterns in the Borough.



Phase IV of the project will extend Fifth Avenue from Norland Avenue to Parkwood Drive.

Swimming Pool Fund



Created in 2017, this Department will own and manage the new Chambersburg Aquatic Center finances. The facility will begin construction in 2017 and be fully operational by 2018.

The Pool Fund has three functional areas: facility operations, facility administration, and facility construction/capital outlay.

Department Head: Guy Shaul, Superintendent of Recreation

	2016 Actual	2017 Budget	2018 Budget
Revenue	\$9,780,056	\$ 199,312	\$1,018,795
Expenses	\$572,660	\$7,324,312	\$1,739,795
Excess (Deficit)	\$9,207,396 Surplus	(\$7,125,000) Deficit	(\$721,000) Deficit

In 2016, the Town Council elected to sell the 2016 Recreation Bond. All the proceeds (\$9,780,056) were deposited into the Swimming Pool Fund. There were costs associated with engineering and bond sale in 2016 as well.

In 2017, it was assumed that the entire Chambersburg Aquatic Center will be constructed (\$7,125,000) and paid for, and a debt service payment would be required on the 2016 Recreation Bond. As there would be no Recreation Bond Tax until 2018, it was scheduled that the General Fund would transfer sufficient money (\$199,312) to make that first debt payment.

In 2018, we now know that the Aquatic Center construction will be as much as \$7.59 million and we have scheduled \$721,000 of that expense to be after the New Year in 2018.

The deficit in 2017 and 2018 are a result of 2016 Recreation Bond proceeds, which arrived in 2016, being spent in 2017 and 2018.

The original Chambersburg Pool is located at 1 Memorial Drive off of Stouffer Avenue, and is inside the Chambersburg Memorial Park grounds.

The Chambersburg Memorial Park is a 37 acre park providing several amenities. Far from the Borough's only park, Chambersburg has preserved open space throughout the community. All the community parks are listed on the Borough's website. In addition to Memorial Park, the Borough had to remind citizens that 6 acres of open space was preserved right off Norland Avenue at Parkwood Drive. The John Redding Memorial Park is an example of a new park set in our most heavily developing part of town.

In early 2017, the old pool structure was completely demolished to make way for the new Chambersburg Aquatic Center.

A 2009 pool consultant evaluation had been done by Wade & Associates. At the conclusion of that evaluation, Town Council elected to do only minor additional fixes to the facility to extend its useful life.

The general feeling was that despite excellent preventative maintenance, the facility is both reaching the end of that useful life as well as no longer meeting the desired market for municipal facilities. Unfortunately, the fiscal realities of operating a municipal pool facility impacted the final decision of Town Council with respect to how to proceed at the time.

In 2015, Town Council authorized the Recreation Department to hire an aquatic engineering and design firm with sufficient knowledge and experience to assist our staff with evaluation of our existing municipal pool complex. The consultant selected, the team of MKSD architects and Counsilman-Hunsaker aquatics, identified issues of technical, health, safety, and mechanical in nature, propose conceptual solutions including a variety of choices and alternatives and worked with the Town Council in preparing for a public debate on the cost-benefit of the various alternatives, which would extend the useful life of this important community asset for generations.

The old Municipal Pool was no normal pool either. Unlike a backyard pool, the old pool was a vast system of concrete and pipes as large as any big-city pool in Philadelphia or New York City.

On January 25, 2016, MKSD and Counsilman-Hunsaker presented an Aquatics Feasibility Study and three alternate action plans for the renovation or replacement of the Pool in 2017 or 2018. The Study presented project goals, a feasibility process, an audit of existing conditions and options for consideration. The consultants discussed both physical obsolescence (i.e. aging facility – codes and standards) as well as functional obsolescence (i.e. definition of aquatics – user expectations of a modern pool facility). The consultants gave Council three choices: repair the existing pool facility for \$2.89 million, renovate and improve the existing pool facility for \$6.3 million or replace the entire facility with a modern family aquatic facility for \$6.9 million. The consultants reviewed the three options and on February 22, 2016, Council selected a replacement of the entire pool facility.

On March 14, 2016, Town Council dismissed any talk of a pool bond referendum vote and instead decided to move ahead with borrowing enough money through a dedicated recreation bond issue to pay for the upgrade of the pool, as well as a dozen other recreation related infrastructure projects. It was decided that the Borough would borrow \$9.75 million and that Council would levy a dedicated Recreation Bond Tax, beginning in 2018, to retire that debt. It was understood that this would be the source of the \$6.9 million to \$7.25 million needed to build a new aquatic facility and get it operational. With many other “soft” costs and changes, the project is now anticipated to cost about \$7.59 million. Council understands that this is a very expensive undertaking.

On September 19, 2016, Town Council approved the recreation bond sale for \$9.75 million. In this budget, beginning in 2018, a Borough-wide assessment of 3 mil of property tax will be needed to retire this debt. The proceeds of this sale are sitting in a dedicated account. On January 25, 2017, the Borough hired Lobar Construction to be the project contractor. Local resident, John Boozer, is the Construction Manager.

The 2018 Budget includes the completion of the new facility, the hiring of staff, and the opening. It is our hope that the new Chambersburg Aquatic Center will open on Memorial Day 2018.



In 2017, after much discussion, Town Council decided, once and for all, the new facility will be called the Chambersburg Aquatic Center at Memorial Park. In addition, a fee schedule was approved for the 2018 season. Borough residents will see no increase in the cost to attend the pool; which has not risen since 2014. Out-of-Borough guests will see a modest increase in attendance fees.



Unusual Finances for the First Year of Aquatic Center Operations

The Pool Fund is both the home of the Aquatic Center operation as well as the Aquatic Center construction and debt financing. The money to build the pool came from a 2016 Recreation Bond issue, which has already occurred.

Beginning in 2017, there was a \$9,207,396 balance (bond less expenses) sitting in the Pool Fund from 2016. Of that amount, the 2017 Budget anticipated spending \$7,125,000 to build a pool in 2017. Use of fund balance is illustrated by a deficit in a fund's budget. Of course, that is an exceptional large fund balance, especially for a brand new fund. However, it is understandable that the proceeds of the 2016 Recreation Bond sale created the fund balance, which was mostly spent in 2017. The balance between the cost of the pool and the total proceeds will be used for other worthwhile Recreation Department capital projects. That transfer of the balance to the General Capital Reserve Fund, for other projects, is also included in the 2018 Budget.

In 2016, Council decided that the Borough will establish a first-ever Recreation Bond Tax beginning in this budget. The tax will be used to pay the debt service on the \$9.75 million bond sold in 2016. It was decided that the first tax year would begin in January 2018; to coincide with the opening of the new pool facility. The bond sale pays for more than the pool; it pays for other Recreation Department projects such as the Nicholson Square Park project and the Playground Improvements project. Those projects are owned by the General Fund – Recreation, and money will be transferred for those needed.

There was a small payment due to the bond holders in 2017. The payments start before the Recreation Tax was in effect. To make that payment, the General Fund, the home of the balance of the Recreation Department, placed \$199,312 of its resources into the Pool Fund so it could cover the 2017 debt service payment. The General Fund could afford this one time subsidy because the old pool was not operational in 2017.

In the proposed operating budget for the first season of the Chambersburg Aquatic Center, the estimated cost of operating the pool is anticipated to be \$357,125 or about a 58% increase in operating costs when compared to the previous pool's operating budget.

<u>SWIMMING POOL FUND</u>	
Salaries - Swimming Pool	\$160,000
Supplies - Swimming Pool	\$10,000
Utilities - Swimming Pool	\$40,000
Utilities - Misc. (Indoor A/C Pavilion)	\$3,000
Maintenance - Swimming Pool	\$10,000
Maintenance - Concessions	\$2,000
Operating Equipment - Swimming Pool	\$20,000
Facility Licenses/Testing	\$500
Advertising	\$1,000
Required Paid Leave	\$15,000
General Administrative Salaries	\$25,000
Communication Expense	\$2,000
General Office Supplies & Expenses	\$1,000
Uniforms	\$5,000
Engineering Department Expenses	\$500
Purchase/Repair General Tools & Work Equipment	\$5,000
Property Insurance	\$5,575
Boiler And Machinery Insurance	\$3,075
Computer Fraud/Cyber Security Insurance	\$100
Comprehensive Crime Insurance	\$30
Special Services For Employees	\$1,000
Miscellaneous Expenses	\$1,000
Safety Expenses	\$500
Life Insurance And Ltd Premiums	\$1,345
Employer's Social Security Contributions	\$6,000
Pension Costs	\$1,000
Conference And Vocational Training Expenses	\$1,500
Health Insurance	\$35,000
Other Health Costs	<u>\$1,000</u>
<i>Pool Operating Expenses</i>	\$357,125
Salaries - Swim Programs	\$25,000
Supplies - Swim Programs	<u>\$1,000</u>
<i>Swim Lessons Expenses</i>	\$26,000
Salaries - Concessions	\$25,000
Supplies - Concessions	\$20,000
Utilities - Concessions	\$2,000
Operating Equipment - Concessions	\$5,000
Pa. Sales And Use Tax	<u>\$3,000</u>
<i>Concessions Operating Expenses</i>	\$55,000
Bond Principal Payment (2016 Go)	\$230,520
Bond Interest Expense (2016 Go)	\$178,650
Transfers To General Capital Reserve Future Maintenance	\$171,500
Construction Of Aquatic Center Balance In 2018	<u>\$721,000</u>
<i>Debt Service, Construction, & Reserve For Future Projects</i>	<u>\$1,301,670</u>
TOTAL	\$1,739,795

This Swimming Pool Fund budget is very much an estimate. We have never operated a facility like this one. We are not sure of the cost of operations. We are not sure of the revenue. We will have a much better idea at the end of 2018.

It is anticipated that the Concessions Stand operating costs (\$55,000) will, at least, break even. It is anticipated that Swim Lesson operating costs (\$26,000) will, at least, break even.

The 2018 Budget includes an expectation (perhaps a hope) that \$171,500 can be placed into savings for future maintenance expenses.

The goal is to generate enough income to cover an estimated \$438,125 in net pool, swim lesson, and concessions stand operational expenses (not construction, debt service, or reserve for future capital expenses). In summary, the changes from the last proposal include:

In the end, Town Council approved a 2018 Fee Schedule that we hope will generate enough income:

- All children under Age 3 are free
- For 2018, there will be no change in Daily or Membership Rates for Borough residents. The rates have remained the same since 2014.
- The Borough will make available an installment payment plan for Memberships bought before the beginning of the pool season.
- Senior citizen, active military and early purchase discounts exist and have been expanded
- Discounts exist for families receiving public assistance
- Discounts continue for special events, holidays, and twilight swims
- Discounts are expanded at the concession stand and for birthday parties
- Borough residents will continue to significantly lower rates than non-residents



11/6/2017



Internal Service Funds

As Proposed for 2018 by Jeffrey Stonehill, Borough Manager



The Borough of Chambersburg

Internal Service Funds

As Proposed for 2018

When governments wish to allocate the cost of providing certain centralized services (e.g., motor pools, data processing, warehouses) to the other departments of the government entity that use these services, they utilize a charge back system called Internal Service Fund accounting. Chambersburg does this for many of our operations in order to better account for utility operations.

An internal service fund is the appropriate accounting mechanism when it is the intent of the government to recover the full cost of providing the service through user charges to other departments. We call this “cost based accounting.”

The Borough of Chambersburg’s six internal service funds are used by management to charge the costs of certain activities, such as insurance, motor equipment, engineering, and others, to individual funds. A portion of these assets and liabilities of the internal service funds are included in the governmental activities and are allocated based on the usage of those funds by the governmental funds.

The Borough's internal service funds consist of:

- Stores Fund – The Stores/Warehouse Department is responsible for the purchase, storage, and disbursal of inventory which is used to support the construction and maintenance functions of the Borough utilities as well as our Customer Service Center.
- Administrative Services Fund – Administrative Services used to be synonymous with the Finance Department, which is responsible for the complete financial management, utility meter reading, and parking meter operations, as well as the operation and maintenance of City Hall. In 2012, the Borough expanded these services to include: the clerical pool of employees, Information Technology, management of the City Hall campus, and Personnel/Payroll.
- Motor Equipment Fund – This fund supports the activities of the Motor Equipment Department which manages a rolling stock of more than 120 vehicles and our garage operations.
- Self-insurance Fund – This fund is used for the purpose of funding risk which the Borough does not transfer to commercial insurance carriers or insurance pools.
- Engineering Fund – This fund supports the activities of the Engineering Department, which is responsible for furnishing civil engineering, surveying, drafting, and utility location information to other departments. The department also designs and inspects public works projects.
- Worker’s Compensation – This fund underwrites the risks to the Borough resulting from job-related injury or illness to its employees.

For the purposes of this narrative, this Chapter will focus only upon the Stores/Warehouse Department, the Administrative Services Department, the Motor Equipment Department, and the Engineering Department. The balances of these funds are covered in statistical format only.



Stores/Warehouse Department

The Stores/Warehouse Department provides the public with exceptional customer service for both emergency and routine calls through the Customer Service Center, as well as provides each utility operation with an efficient and effective purchasing and warehousing system.

Department Head: John Leary

	2016 Actual	2017 Budget	2018 Budget
Revenue	\$629,559	\$1,006,800	\$1,182,650
Expenses	\$638,905	\$1,006,800	\$1,182,650
Excess (Deficit)	(\$9,346) Deficit	- Balanced -	- Balanced -

The 2016 Fiscal Year produced a minor deficit that was the result of inventory passing in and out of the warehouse in different fiscal years, 2015 and 2016.

The Stores/Warehouse Department, located on S. Franklin Street is our customer service center for both internal and external customers. Operating around the clock, the center includes the warehouse functions of the Borough and the live customer service operators.

This department provides two key internal services for the other departments of the Borough: first, it is the centralized purchasing and inventory location for parts, supplies, and utility hardware (the Stores/Warehouse) and second, it provides a 24/7/365 Customer Service Center for utility emergency and routine customer service; processing 4,885 service orders in 2016. An electric utility and a gas utility are federally required to provide this function to its customers. The facility is on S. Franklin Street and is under the supervision of Ms. Carol Kellogg.

Former Assistant Finance Director, Rachel Krum, has applied for and been approved as Ms. Kellogg's successor when she retires.

The Chambersburg Stores/Warehouse Department has over \$1 million equity invested in its large utility parts inventory. The purchase of supplies and the distribution to the various utilities drives the fiscal performance of the department. In general, it is just a pass-through operation, consolidating purchasing for the utilities, storing material until needed, and covering its expenses.

The Chambersburg Stores/Warehouse Department has significant equity invested in its large utility parts inventory. The purchase of supplies and the distribution to the various utilities drives the fiscal performance of the department. In general, it is just a pass-through operation, consolidating purchasing for the utilities and covering its expenses.



The Chambersburg Stores/Warehouse Department saw challenges in 2017, which will impact 2018 operations. Specifically, the Administrative Services Department requested in 2016, and the Service Center jumped to comply in 2017, that the customer service function of establishing and closing accounts in the computer system was taxing on staff (while they were attempting to handle a growing customer base visiting City Hall) but very important to insure that the calculations were being done correctly. Once the Administrative Services Department relocated this function to the Dispatchers, the Head Dispatcher position was eliminated in 2017, and the Borough Finance Office was able to focus on improving their customer service by adding an additional accounts' clerk. In exchange, the Customer Service Center was happy to take on the stuffing of utility bill envelopes and communicating the estimation of final bills for real estate settlements. We are proud of our ability to continue to find new ways to benefit our residents and Borough operations without adding any personnel or costs.

It is our hope that in 2018, more customer service functions may be transferred to the Service Center.



To date, the Service Center has handed out several thousand recycling containers to Borough residents. We anticipate handing out hundreds more in 2018 as new residents move into the Borough, and as old containers break.

For the second straight year, the Stores/Warehouse Department had zero lost time workplace injuries. Safety in our operations is our most important priority.

The Stores/Warehouse Department is proud of our excellent customer service center dispatchers who work around the clock dealing with issues and concerns of our residents. We have had no employee turnover in 4 ½ years. It is in no small measure that our public feels the Borough provides excellent customer service because a “live” voice can be reached at any hour. A continuing goal for 2017 will be keeping the dispatch area free from being a social gathering place for employees during work hours.

The warehouse is responsible for:

- Purchasing off COSTARS State Contracts
- Advertising of specifications for goods associated with the warehouse
- Management of inventory
- Central stores warehouse operations
- Assists Electric Department with processing PCB removal of old transformers

The Borough operates under a hybrid centralized/decentralized procurement model. The Stores Department centralizes the policy and procedures for the Borough and assists departments, to varying degrees, administering the various competitive bid processes.

In 2018, the warehouse will be integrated in the new Borough-wide Enterprise Resource Planning (ERP) software project.



Electric Department Transformers Stored Securely at Warehouse



Janitorial Supplied Stored at Warehouse

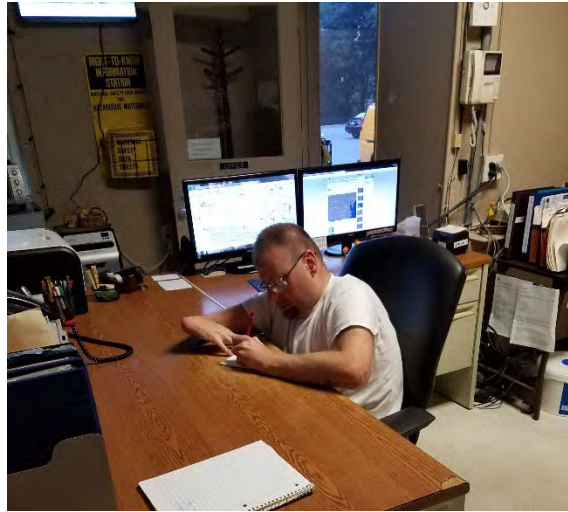
2018 Goals

- Warehouses items needed for Borough utility emergencies and normal operations – over \$1.1 million inventory including office supplies, janitorial supplies, wire, pipe, and transformers
- In 2018, we expect to purchase approximately \$530,000 of material, mostly consisting of numerous small dollar purchases
- Financially sound per item mark-up expected to remain constant for 2018 (No increase past 17+ years)
- Complete change-out of all lights with energy efficient LED lights
- Eliminating excess inventory levels to decrease waste due to items becoming obsolete, damaged or corroded prior to use
- Reducing inventory value frees up capital for better use
- We have a goal of identifying and adding new ways to benefit the Borough

Customer Service Center

The Chambersburg Stores/Warehouse Department is also the home of the Borough's 24/7/365 Call Center, the Customer Service Center. The Borough's utility operations require live 24/7/365 customer service for both safety and Federal Pipeline Safety law.

- Provides 24 hour customer support and emergency dispatch for utilities
- Provides customer service for calls made to Borough Hall when offices are closed (nights, weekends and holidays)
- Processing citizen complaints and concerns
- Regularly conducting enhanced customer service training
- Operate electronic gate at the Borough Farm
- Daily stuff utility bills in envelopes



It is our goal to continue to enhance and maximize the use of this valuable department. For example, we would like to see the Customer Service Center provide additional services for other municipal organizations, and we would like to join more collaborative purchasing programs. We also believe that our Customer Service Center is akin to a front door to our Borough operations, and the more services we can provide, the better the communications, the more inviting that front door becomes.

Future of the Franklin Street Site

The Stores Department operates the Borough's Warehouse yard operation. This Department has a number of buildings, structures, and open spaces for this purpose. In 2018, the Department will analyze the best use of the available space at the facility and determine future site functions. One advantage to the Franklin Street Site is that it has available space. One disadvantage is that some of the yard is in the floodplain.



- Service Center parking lot will need to be repaved within the next few years
- No inside storage space for electric cable reels, wooden spools often deteriorate due to rain exposure – new building planned by Electric Dept.
- Borough phone system is unreliable – must often depend on hard wire backup line. Upgrade of system for Borough will improve reliability
- Difficulty with employees answering calls at home to assist with snow removal – Borough could pay employees to be on call or make call-in mandatory if problem persists

The Chambersburg Electric Department is exploring building a new warehouse for their equipment at the facility. In 2018, they will hire an engineer to complete a conceptual plan for Town Council consideration.

Administrative Services Department



Chambersburg’s Administrative Services Department preserves and protects the Borough’s financial, technology, and human resources, in order to attract, select and retain an effective workforce and to facilitate the effective use of City Hall, Borough staff and our community resources.

Our Goals:

- To provide accurate, timely and meaningful reports on the Borough’s financial status
- To attract and retain quality team members and to assure that municipal services are provided in an effective manner
- To develop and manage cost-effective programs for loss prevention, self-insurance, compensation, and benefits
- To minimize the Borough’s exposure to financial risk and overall liability
- To continually develop and enhance the professionalism and service orientation of our personnel
- To manage the data, technology, and information systems in a cost-effective manner

	2016 Actual	2017 Budget	2018 Budget
Revenue	\$4,806,248	\$15,961,795*	\$13,022,855*

Expenditures

Utility Addition	-	\$268,040**	\$434,690*
Personnel/Payroll	\$327,274	\$388,550	\$368,775
Information Tech	\$804,488	\$838,950	\$939,675
Finance/Accounting	\$698,743	\$772,300	\$841,040
Cust Service/City Hall	\$1,333,809	\$1,441,175	\$1,441,010
Clerical Pool	\$1,018,317	\$1,090,175	\$1,097,790
General Administration	\$394,611	\$483,180	\$525,525
Miscellaneous	\$217,594	\$229,425	\$245,550
Construction/Capital	\$16,728	\$10,450,000***	\$7,128,800**
<i>Total</i>	<i>\$4,811,564</i>	<i>\$15,961,795</i>	<i>\$13,022,855</i>
Excess (Deficit)	(\$5,316) Deficit	- Balanced -	- Balanced -

The 2016 Fiscal Year produced a minor deficit that was the result of charge-backs passing in and out of different fiscal years, 2015 and 2016.

Financial Notes for 2017

* - The revenue includes the transfer in of \$600,000 approved by Town Council for new Enterprise Resource Planning (ERP) software that has yet to be expended in 2017.

** - The Utility Addition has not yet been finished, but there is a debt payment due (mortgage) in 2017. It is being paid by future tenants in their 2017 Budget. The actual amount of debt service on an annual basis will be twice as much beginning in 2018, plus there will be all the operating expenses of the building addition.

*** - In 2017, the Administrative Services Fund borrowed \$9.75 million and had planned to expend most, but not all of those proceeds on the Utility Departments' Addition to City Hall. This is reflected in this budget, but has no impact on 2018, where the balance of the loan will be expended from fund balance. This is because the loan is a construction line of credit, and unlike a bond, the Borough only draws what is needed to pay construction expenses.

Financial Notes for 2018

* - The revenue includes the re-transfer of the \$600,000 approved by Town Council for new Enterprise Resource Planning (ERP) software. It is assumed the purchase will be in 2018; and therefore, the money will be returned to the contributing departments, and re-transferred in 2018, when the expense is incurred.

** - The Utility Addition has not yet been finished, but there is a debt payment due (mortgage) in 2018. It is being paid by future tenants in their 2018 Budget. The actual amount of debt service on an annual basis will be twice as much beginning in 2019. This budget also includes part-year operating expenses for the building addition.

*** - In 2018, the Administrative Services Fund intends on spending the balance of the construction line if credit opened for \$9.75 million in 2017. It is anticipated that \$6.5 million of this project will fall in 2018.

The Chambersburg Administrative Services Department is the home of:

- Clerical Pool Office: The shared secretaries leased to each department
- The Personnel & Payroll Office: The human resources office
- Information Technology: Computers, software, and utility invoicing
- City Hall & Customer Service: The custodians, meter readers, and front counter
- Finance & Accounting: Accounting and financial management for all departments

Most municipalities do not own and operate large scale utility operations so whatever back office operations they manage, they are often in their General Fund. In Chambersburg, most of employees, equipment, personnel, and financial work involve our utilities and therefore putting all the back office operations in a fund that bills back its costs to other departments makes much more sense. In doing so, the utilities, the largest users of these services, also pay the largest share of these back office operations.

Who supervises the employees of the Administrative Services Department?

- Clerical Pool Office: Borough Manager
- The Personnel & Payroll Office: Borough Manager
- Information Technology: Borough Manager
- City Hall & Customer Service: Finance Director
- Finance & Accounting: Finance Director

The position of Borough Manager is established by State and Local Law. The Borough Manager is the Chief Administrative Officer of the municipality. He serves at the pleasure of the Town Council and manages all the day-to-day operations of the organization on their behalf. In addition, he is the Personnel Officer of the Borough, responsible for management of the employees.

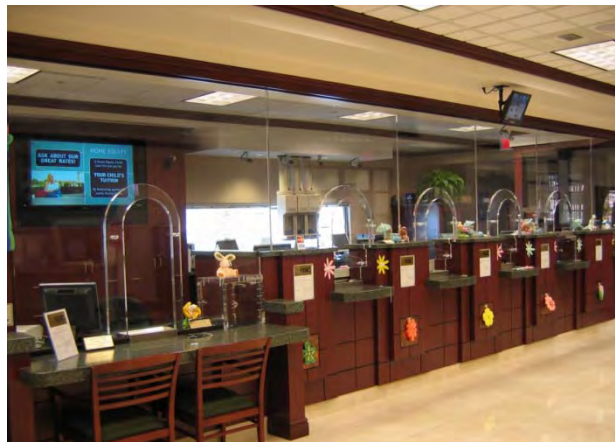
The position of Finance Director is established by Local Law. However, the position of Treasurer is established by State Law. In Chambersburg, the Finance Director is also the Borough Treasurer. That person is responsible for the fiscal and fiduciary management of the Borough operations. In addition, he is the fiduciary in charge of the Borough's independent pension plans.

The current Finance Director is Jason H. Cohen, MPA. Jason serves at the pleasure of the Borough Manager but was appointed as Treasurer by Town Council in 2013.

Finally, Town Council appoints an independent auditor to confirm that the fiscal operations are being handled in accordance with generally accepted accounting principles for local government and State Law. The current independent auditor is Smith Elliott and Kearns & Company of Chambersburg, Pennsylvania.

The Chambersburg Administrative Services Department has significant equity invested in most of the buildings and office equipment of the Borough. The management of personnel and systems drives the fiscal performance of the department. In general, it is just a pass-through operation, consolidating administrative functions for the utilities and covering all its expenses.

All expenses are billed directly back to all the other departments of the Borough. Any surplus is for non-cash items and is equity from capital equipment.



Inspiration for the design of the new teller stations in the Utility Departments' Addition to City Hall

In 2018, these departments will all be relocating into the Utility Departments' Addition to City Hall. Finance and Accounting will be on the first and second floor. The Information Technology office and the new data center will be on the third floor. Finally, the new Personnel office will be on the fourth floor.

This will be a significant change for the Administrative Services Department and will result in new work flow, new challenges, and exciting new changes in 2018.

Personnel Office and Payroll Services

Under the supervision of the Borough Manager, this office has three full time staff members who process payroll for over 300 full time, part time, and season employees; does benefit administration such as health insurance, life insurance, disability insurance, workers compensation claims processing; does recruitment and retention of personnel such as job descriptions, maintaining the Pay Plan, administering the disciplinary processes, keeping paperwork on collective bargaining and labor relations issues; and, handles the travel and training of all personnel.

In 2015, the Borough added a Health and Safety Program Manager position. Since then, we've been auditing and observing Safety Practices at various Department locations throughout the Borough. The primary objective is Safety and Wellness. Utilizing and instituting policy objectives, through communication with Supervisors and Department Heads, and the implementation of practices and procedures for the improvement of our current Safety Policies. In summary, this employee assists the Personnel Supervisor by managing the day to day operations of the Borough's Health and Safety Programs including, but not limited to, overseeing management of the Borough's self administered workers compensation, loss prevention, and safety programs; and, ensuring the proper and timely compliance with personnel policies and departmental standard operating procedures pertaining to employee safety. He insures the maintenance of an appropriate level of training, awareness, knowledge and preparedness across all Borough Departments to assist in creating a culture that prioritizes effective employee safety and health while balancing overall associated costs.

The 2018 Budget includes enough resources to grow the Personnel and Payroll Services Office by one employee sometime in mid to late 2018. That new employee would be a Diversity, Outreach and Employment Resources (DOER) Coordinator. The DOER is a new position envisioned to strategically execute a strategy to reach out into the community to expand the pool of future municipal workers; the next generation (Next Gen) of Borough employees. How Do We Grow Future Talent?

Everyone who works for the Borough now will someday separate from employment – hopefully retire

- A Next Gen strategy develops the next generation of municipal workers
- A Next Gen strategy encourages young people to consider careers in local government
- A Next Gen strategy creates home grown talent from today's youth that reflects the gender and ethnic makeup of our community

The DOER would audit the existing the workforce of the Borough to determine what future needs are coming up and develop plans and programs to encourage:

- Young people
- Women
- People of color – fluent in other languages
- Young people without municipal employees in their families

The DOER will promote the Borough as an employer through dissemination of information and holding programs and activities in order to encourage targets to someday be the Borough's future workforce.

Examples of DOER run programming would include:

- Junior Firefighter Program
- Civilian Police Academy
- Youth Map Makers Club by Planning & Zoning
- Summer Recreation Maintenance Program
- Diversity Outreach
- Targeted Mentorship in School Program
- Police Athletic League Participation
- Heavy Motorized Equipment Rodeo (no horses)



City of Vancouver, Washington

Benefits Management

The Personnel Office manages relationships with the various consultants that provide the Borough benefits. For health insurance, the Borough is a member of the Pennsylvania Municipal Health Insurance Cooperative run by Benecon. For 20 years, Benecon has responded to the common healthcare issues faced by municipalities, authorities, and regional municipal entities in Pennsylvania through the PMHIC Program. This unique healthcare purchasing cooperative allows many municipalities to come together and joint purchase health insurance at a lower cost than they would pay individually. Benecon has 184 member municipalities totaling over 6,000 covered employees. The self-funding arrangement is based on achieving sustainable and competitive pricing without the financial risk encountered when smaller entities self-fund individually. In fact, members actually get money back in a refund check if they pay in more than is needed to cover their claim liability (less any Cross Share commitment). As a result, Benecon has returned over \$117,745,469 in surplus to individual cooperative members since 2006. Or, if you have a 'bad' claim year, a maximum risk for paying claims is capped off.

“As Chairman of PMHIC, I have seen first hand the value the PMHIC program provides to our members. Our members receive stability in pricing along with an annual return of surplus funds. Our members are engaged in their health care program and find that the PMHIC program is the most cost effective method to provide health benefits to their employees”. -Mark Kunkle, Manager – Ferguson Township

Chambersburg is one of the top two or three largest members of PMHIC.

The Personnel Office also manages relationships with the ICMA Retirement Corporation, AFLAC, Davis Vision, and many other health and wellness program providers.

Finally, the Personnel Office provides a place where employees can bring their confidential issues. The Personnel Office provides our Health Insurance Portability and Accountability Act of 1996 (HIPAA) compliance, as well as our confidential Employee Assistance Program (EAP). The EAP provides anonymous counseling for our employees on a variety of life, family, and health issues through a third-party provider: Access EAP.



Chief Camacho leads Situational Awareness Staff Training

Information Technology Office

Under the supervision of the Borough Manager, this office has three full time IT staff members who do computer helpdesk, programming, hardware and software installation, backup, and maintenance, and special projects/reports programming and publishing for all the departments of the Borough. In addition, this Office has two full time data processing employees who take the utility meter reading data and transpose it digitally into the utility billing system. This office provides direct support to the Customer Service/City Hall Maintenance Office and helps do everything from run cables to move furniture. Finally, in 2014, the Office added a full time employee who is doing cell phone, tablet and telephone account management and customer service. This is a part of the organizational initiative to use technology throughout the organization and improve our work flow and document management processes through technology.

- 15 servers
- 130 Desktops
- 25 Laptops
- 75 Smart Phones
- 22 Tablets
- Server Disk Used Total 12.13 TB
- Total Server Disk Available 25.2 TB
- Average 55 support tickets a week
- Fire, Police, Service Center, Water, Sewer, Electric Plants – all supported 24x7
- 112 IP Videos Cameras
- 12 NVR camera system
- 11 Police In car camera / wireless
- 2 External Websites

2017 Accomplishments

- Implemented IP based telephone system at temporary office space at Kerrstown Square
- Implemented fixes that came out regarding our penetration test from previous year
- Numerous updates/change requests/error fixes of day-to-day operations to various departments' programming needs
- Upgraded physical network to PoE switches for the rest of the Borough buildings
- Upgraded from Power7 to Power8 technology
- Expand current Active Directory controls for better security
- Added shelf to backup Nimble device increasing space by 10 TB
- Added an additional Domain Virtual Server
- Replaced 1/3 Windows 7 computers with new Windows 10 computers
- Installed ASA Firepower server for better ingress and egress security over the Borough network

2018 Projects

- Continue exploration into new Borough-wide (ERP) software (financial, accounting, billing and human resource management) package
- Begin implementation into new Borough-wide IP based redundant telephone system starting at Service Center
- Establish defensive penetration testing for weaknesses in current Borough network
- Move Water Plant off T1 connection to a Comcast connection back to City Hall through a site to site VPN connection
- Move from Kaspersky AV to USA based AV provider
- Upgrade and explore duplication of internet service providers
- Implement more Active Directory controls for better security
- Design and migrate to new Datacenter in new City Hall

2018 Challenges

Staffing: The work force at the Borough has changed significantly over the last 5 years. Employees used to only have one device, that being a computer. Now, most employees have a computer, a laptop, a smart phone, and a tablet or any combination of those devices. Regardless, all these devices need to be supported. The workload and technology demand has grown significantly over the last 5 years and is getting worse, with no additional IT personnel. This causes concern as there is only so much time in a day. As technology makes our life easier, it is making the IT office more complex and time demanding. We need to evaluate personnel.

IT Security is a growing concern for every organization. There are both internal and external threats of growing concern. Every day more and more companies are being exposed and data compromised. Patching and software updates have become an everyday job, one that could be considered a job in itself. Having employees understand the risks of cyber-attacks when using Borough networked computers/devices is crucial to the integrity of our data network. All software/hardware now has to be tested for any possible exploits before integrating into the Borough's network which takes time to do. The end user is still the last person that can mitigate the problem. We handle financial and billing data for thousands of individuals and customers daily in addition to police and other law enforcement access issues.

New Enterprise (ERP) Software in 2018: The Administrative Services Department is going to embark on the single most significant upgrade of mission critical software in the Borough's history sometime in 2018. This budget includes \$600,000 set aside for this purchase. The purchase and implementation of a new financial, accounting, billing and human resource management software package is of great concern to the IT Office. Implementing a whole new way of operating Borough business with minimal disruption of daily operation has been a critical challenge in 2017 and will be in 2018. Employees will need to move away from their current mindset: "This is how it has to be done" and "This is how we've always done it". Many customized features of the existing software, although overall poor and outdated, were customized specifically for the Borough and may not be easily done in the replacement software. The IT Office will need to be invested heavily into the planning and implementation of this project with a huge time commitment.

Fiber Network: Over the last 5 years, the Borough has become more and more dependent on our Borough-wide fiber network. Currently we are not performing any preventative maintenance on our fiber lines. A recent issue involving fiber going down due to a rodent chewing through cables is evidence that preventative maintenance isn't being completed. Now that we are sharing fiber with other organizations, it is crucial that we maintain our fiber networks to ensure high levels of up-time. Once the traffic signals are fully integrated into this network, as well as County facility data, the network becomes even more critical to maintain this network going forward. Commitment takes resources, personnel and time.

Multiple Departments' Software & Website Integration Project

In 2018, the Manager's Office, Finance and Accounting, and the IT Office sought to address two technology items that cross all departments:

1. A new Point of Sale (POS)/Accounting/Utility Billing/Code Enforcement/HR systems integrated software package
2. A new Borough-wide telephone system

A substantial discovery process was undertaken, in lieu of an RFP process, to explore multiple software packages/vendors, in order to identify the package/vendor that staff determined to be the most beneficial to Borough operations. In 2018, the Borough will begin implementation of new Borough-wide enterprise (ERP) software, with a planned completion date in 2020.

Finance and Accounting

2017 was a year of moderate personnel changes for the Finance and Accounting, Customer Service and City Hall Maintenance and Personnel and Payroll Services Offices:

- Creation of the Account Clerk II position
 - This position was created to bring the administration of utility service order responsibilities under the Finance cost center, thereby improving communication, timeliness, data sharing, accountability and accuracy in the utility billing process
- Hiring of three new Account Clerks, upon promotion of two, and the resignation of another

In 2017, Finance and Accounting saw the continued cross-training of several employees to mitigate department staffing issues and to continue to provide an increasingly skilled workforce. Finance Director Jason Cohen and Assistant Director Rachel Krum are proud to receive the Government Finance Offices Award for the publication of the 2016 Comprehensive Annual Financial Report (CAFR).

The needs analysis for a new Borough-wide telephone system and Point of Sale (POS)/Accounting/Utility Billing/Code Enforcement/HR systems has continued throughout 2017, bringing the Borough closer to the reality of a new Enterprise Resource Planning software implementation, planned to begin in 2018. Throughout 2017, two potential ERP software vendors were closely examined via a discovery process that consisted of hundreds of questions and answers being exchanged, in order for Borough staff to best determine which software was capable of meeting our complex requirements, and subsequently narrowing the field down to the top candidates.

Borough staff anticipates providing a recommendation to Council with respect to which software package to purchase, by the end of 2017, or very early in 2018. As such, this budget includes an allotment to begin purchasing and implementation of the software in 2018.

Finance and Accounting continues to work with Sterling Advisors toward the goal of maximizing the Borough's return on investments. Currently, the Borough has \$44.3 million under management and are realizing an average yield of 1.40% with an average maturity of only 2.79 years, and estimated annual income of \$616,440 (as of 7/31/2017).

Finance and Accounting continues to administer a prescribed collections process, staffed by the Collections/Tenants Rights Clerk, as a result of the creation of the position in 2015. Customer Service has realized year-to-date collections (as of 7/31/2017) of 39% (\$34,790) of delinquent merchandise and jobbing debt identified as collectible, as of January 1, 2017. The total year-to-date collections (as of 7/31/2017) of delinquent merchandise and jobbing debts equal \$299,279.

The 2018 budget includes the purchase of no new vehicles.

The 2018 budget includes the hiring of a Reception Clerk/Account Clerk I, intended to act as the Borough's dedicated switchboard operator, as well as to greet, direct, and grant access to Borough Hall visitors. This position will also be trained as an Account Clerk I in order to take transactions as necessary, fulfill other administrative tasks, and for any handicapped patrons, as the reception counter is designed with the intent of providing handicapped accessibility. In 2018, Administrative Services is eliminating the Secretary II position assigned to the FD, due to a retirement, so the addition of the Reception Clerk/Account Clerk I will require no additional budget allocation!

The 2018 budget also includes the hiring of a Staff Accountant/Key Accounts Manager, intended to provide a level of oversight to the accounting group, act as a liaison to our large industrial/commercial utility customers, administer monthly & annual closing, etc. This position was approved and budgeted for in 2017, so no additional budget allocation is being requested!

Finance and Accounting goals for 2018 include:

- Using technology to increase the efficiency & effectiveness of services provided; Particularly a POS/Accounting/Utility Billing/Codes Enforcement/Human Resources functions, via the implementation of new ERP software. This is a Borough-wide endeavor as all departments will be affected in some manner.
- Improve availability of all data to other departments & ensure that departments are tutored on how to access
- Improved inter-departmental communication and efficiency through real-time reporting technology
- Chipping away at supply costs due to increased use of technology
- Improving customer service while maintaining efficiency
- Improving collections process/results to achieve a success rate commensurate with private debt collection agencies
- Improve meter reading operation efficiency and safety in conjunction with the utilities staff – particularly via technology integration
- Continued cross-training of department personnel to ensure that each position has at least one viable back-up

Customer Service and City Hall Maintenance

Under the supervision of the Finance Director, this office has all of the full time Meter Readers and Technicians, the Parking Enforcement Officer, the front desk customer Account Clerks and Customer Service Representatives, the Buildings, Grounds, & Maintenance Supervisor, the Live-In Residence Downtown Custodian & Maintenance Worker, and the custodians. Responsibilities in this office include the successful reading of over 11,000 electric meters, 5,000 gas meters, and 9,000 water meters every month. The office receives payments for utilities, accounts receivables, and processes claims, complaints, challenges, and disconnections. The Buildings, Grounds, & Maintenance Supervisor maintains City Hall plumbing, electrical, and HVAC systems, while Custodians clean City Hall and other facilities, run errands, and do deliveries. This office also supervises the parking enforcement program: writing tickets, maintaining the parking meters, accepting payments, and being involved with the logistics of Borough parking.

The Downtown Custodian & Adding an Aquatic Center Custodian/Maintenance Worker

2016 saw the renovation of Borough-owned house at 38 W. Queen St., making it habitable for our Live-In Residence Downtown Custodian & Maintenance Worker. An experienced landscaper – was hired to fill this position, working under the direction of Building, Grounds, & Maintenance Supervisor

This employee lives and works in Downtown Chambersburg and is responsible for a variety of public maintenance tasks involving cleaning, sweeping and general maintenance duties. Mr. Jeff Ziegler works with local civic agencies such as DCI and the DBC, as well as maintenance contractors assigned by the Borough and DCI. This employee is responsible to perform general, regular and light maintenance and repair tasks necessary to provide safe streets, alleys, walkways, plazas, parks and municipal facilities for the public. Previously, there was not one go-to maintenance person for these complex tasks. Many of the tasks performed are of a skilled nature such as maintenance and landscaping equipment operation, installing signs and fixing posts, light masonry, painting, sanding and scowling of municipal street furniture, and seeding and fertilizing grassy areas, flower boxes, and dealing with accumulated waste, vectors, and other regular nuisances in the rights of way and municipal walkways; use of advanced maintenance and repair as needed and this employee will be responsible for contacting others as needed through the chain of command. Every workday this employee does a series of walking inspections of the various public spaces downtown, the creek, Memorial Square and the side streets and alleys.

The work also requires that the Downtown Custodian & Maintenance worker live at a Borough provided downtown residence (as his primary residence) and serve as the lead downtown maintenance worker for daily events, street fairs and street events within Borough streets and rights of way.

This employee is scheduled to work during street fairs and other holiday and weekend events. Work includes clearing snow, ice, debris and obstructions prior to and during downtown events. The work also requires that the Downtown Custodian & Maintenance worker maintain, fix, repair, and provide upkeep and service to the Borough owned downtown properties including, but not exclusively, the Borough provided residence at 38 W Queen Street. Clean and maintain other public buildings including interior spaces, City Hall and public bathrooms; maintain and water outside flower boxes; pull debris from the creek bank; request needed supplies and materials; and clear garbage and debris from Borough owned pathways and sidewalks. They schedule some construction activities and other duties requiring use of advanced knowledge, including major repairs and utilities, which may be performed by vendors or other borough employees. Knowledge of landscaping and use of cleaning, fertilizing, and vector extermination chemicals required (under the direction of licensed employees).

Like a caretaker or lighthouse keeper, this employee (and their family) lives at 38 W. Queen Street (as a part of their compensation) and takes care of the downtown core and nearby Elm Street neighborhood public areas and projects. This is in line with our clean and green downtown objective of the downtown's Keystone Communities Project.

The 2018 Budget contemplates adding a similar position to help at the new Chambersburg Aquatic Center at Memorial Park. There will be no requirement that this employee live in Borough housing.

This new employee will assist in maintaining the Aquatic Center and adjoining facilities in Memorial Park. They will do light maintenance on buildings, picnic tables and other operating amenities within the Aquatic Center and adjoining facilities. For example, they will sweep, mop, and power wash or clean public areas around the Aquatic Center and in the bathhouse. They will be responsible for trash collection in the facility. They will be responsible for landscape maintenance and grass mowing. In addition, they will learn how to backwash the pool filter system, clean the pool filters, test pool water chemicals, balance chemicals, and maintain and service the water features according to manufacturer's recommendations.

This employee will be able to create and follow regular maintenance procedures and keep accurate records. They will inspect and perform necessary maintenance on all accessory furniture and equipment required for daily operations located within the Aquatic Center. Finally, they must be able to work independently without supervision to perform required maintenance and work responsibilities.

We anticipate hiring this new Aquatic Center Custodian/Maintenance Worker at the beginning of 2018.



Downtown Custodian Cleaning Street Lights

Richard Kasher Fire Tax Fund

Beginning in 2018, with the end date of the Richard Kasher arbitration decision and replacement with a new labor pact, the Borough will no longer refer to this tax as the Richard Kasher Fire Tax.

Beginning in 2013, Town Council decided to **begin the levy of a separate fire tax**. This decision was unavoidable given the Town Council's failure to convince an arbitrator to reduce benefits, increase employee contributions to benefits, or prevent annual wage increases awarded these employees. The budget now includes **both a police tax and a fire tax**.

Prior to 2018, as the fire tax was used only for equipment and vehicles for the Emergency Services Department, it had no direct impact on the General Fund. Proceeds from the fire tax were given to the Motor Equipment Fund; the motor pool of the Borough, which is a separate fund. However, in the Motor Equipment Fund, all those proceeds are be used for the motorized equipment fleet; fire apparatus and ambulances. In turn, this action allowed a rebate on its contribution to support fire apparatus and ambulances; representing an indirect benefit for the General Fund. Beginning in 2018, an additional 0.5 mils (for a total of 3 mils) are being levied in order to assist with the funding of Emergency Services Department salaries, which does represent a direct benefit to the General Fund.

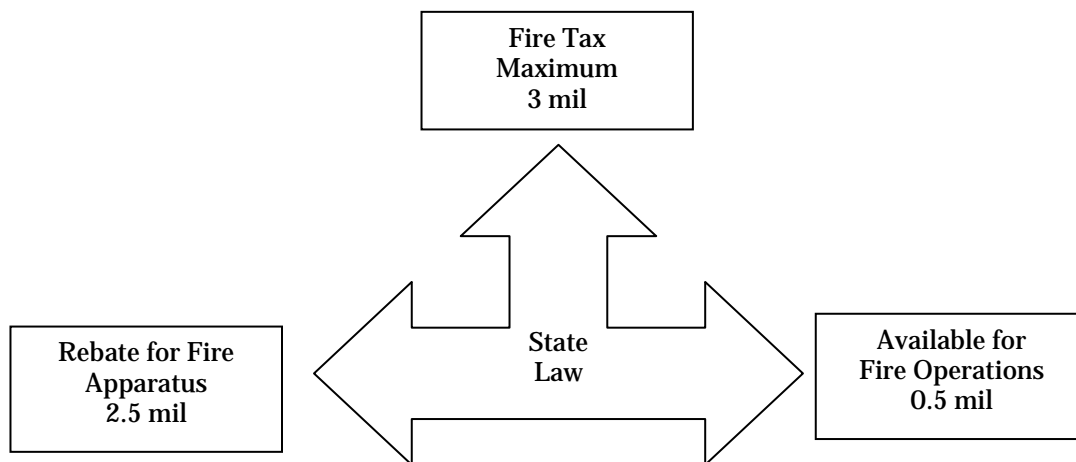
The Fire Tax Fund will be the pass through account for the Fire Tax and the Ambulance Tax; and, be managed by the Finance Department.

Recreation Bond Tax Fund

Beginning in 2018, Town Council decided to **begin the levy of a separate recreation tax**. This decision was tied to the sale of the Recreation Bond that occurred in 2016. Town Council's decision to fund replacement of the Memorial Park Pool, as well as a package of other Recreation Department improvements, necessitates the levying of a new tax of 3 mil, beginning in 2018.

In the 2017 Budget, the fund was created and the first debt service payment was due. The proceeds to pay this first payment came from a transfer from the Recreation Department in lieu of swimming pool operations. This was only the case for 2017. Beginning in 2018, the tax will provide the resources to pay future debt service payments.

The Recreation Bond Tax Fund will be the pass through account for the Fire Tax and the Ambulance Tax; and, be managed by the Finance Department.



Clerical Pool

Under the supervision of the Borough Manager, this office provides the secretaries and the office managers for Emergency Services, Police, Land Use and Development, Recreation, and the Borough Secretary/Assistant Borough Secretary.

Miscellaneous Expenses

Administrative Services miscellaneous expenses include the cost of collective bargaining legal assistance, credit card service fees, mutual reimbursement of ambulance receipts to other ambulance companies, and facility and capital equipment purchases and reserves.



1921



1961



2005

Charge Back Calculation to Other Departments

As with all internal service funds, other Borough departments provide all the funding for the Administrative Services Department. In order to complete the 2018 proposed budget, the Administrative Services Department is proposing the enclosed charge-back formula for its expenditures. The formula results in the following shared expenses:

ELECTRIC	31.61%
GENERAL FUND	18.75%
SEWER	15.65%
GAS	9.08%
WATER	8.83%
MOTOR EQUIPMENT	8.02%
SANITATION	4.01%
PARKING TRAFFIC STREET LIGHTS	2.13%
STORES/WAREHOUSE	0.78%
ENGINEERING	0.70%
STORM SEWER (MS4)	0.44%
	100.0%

Based upon actual 2016 expenditures by department

Motor Equipment Department



The Motor Equipment Department maintains and repairs the Borough’s vehicle fleet, and manages as an internal service to Chambersburg Borough departments the savings program designed to make sure that funds are available to replace all Borough vehicles when it becomes necessary to do so. Further, it is the Motor Equipment Department’s intention to provide these services in an efficient, economical, and safe work environment for Borough employees.

Department Head: David Finch, Assistant Borough Manager

	2016 Actual	2017 Budget	2018 Budget
Revenue	\$3,098,081	\$2,986,700	\$3,217,740
Expenses	\$4,199,885	\$3,884,550	\$2,259,800
Excess (Deficit)	(\$1,101,804) Deficit	(\$877,850) Deficit	\$957,940 Surplus

The 2016 Fiscal Year produced a major deficit that was the result of purchasing a new aerial ladder truck for the Chambersburg Emergency Services Department; and some other vehicles. That purchase, from accumulated savings, was planned.

A deficit was also planned in the Motor Equipment Fund in 2017 in response to purchases of a new fire engine for the Chambersburg Emergency Services Department; and other vehicles for the utilities. These purchases are to be from accumulated saving and were planned.

In 2018, it is planned to return to a pattern of accumulating savings for future purchases. As such, a healthy surplus is scheduled.

The Chambersburg Motor Equipment Department has significant equity invested in all of the motorized equipment of the Borough including some very large and expensive pieces of equipment (i.e. fire apparatus, dump trucks, digger derricks, etc.). The management of these assets drives the fiscal performance of the department. In general, it is just a repository operation, consolidating assets for the utilities and covering their maintenance and fuel expenses. It is the motor pool.

The Borough does not use credit to buy vehicles, we accumulate resources.

In 2017, the Borough replaced garage doors and even replaced one wall as part of a fix up of the facility.



In 2013, the Assistant Borough Manager developed a new system to determine the correct amount that each department should be paying for their motorized equipment:

Up until now, there was not a set of procedures to describe how much money should be set aside; it has mostly been done as “educated guesses” and oral tradition of how it was done in the past. Working with staff and the Finance Office, a working formula was developed, dubbed the RENO formula:

“Where R is the cost to replace a vehicle, E is the equity, or how much has been retained so far, N is the number of bi-weekly payments until the anticipated replacement date, and O is operation and maintenance (such as fuel) that is also paid for by the rental rate”

$$X = ((R-E) / N) + O$$

So, if a vehicle costs \$20,000 to replace, and we’ve already saved \$10,000, and there are 50 bi-weekly payments left until its projected replacement date, and it costs \$100 in fuel and maintenance to operate every two weeks, the formula looks like this:

$$X = ((\$20,000-\$10,000) / 50) + \$100$$

$$X = (\$10,000/50) + \$100$$

$$X = \$200 + \$100$$

$$X = \$300$$

The department will have to set aside \$300 dollars every two weeks if it wants to replace the vehicle on its expected replacement date. This formula will have to be re-calculated every year for every vehicle to account for variables, such as a vehicle wearing out more quickly than expected, etc; and the rental rate will then be adjusted accordingly.

Finally, the RENO formula is advisory only to the Borough Manager, who has final purchase authority.

The RENO formula was very successful in accounting for money to replace vehicles; however, it did not account for other departmental costs, such as tools, training, or building maintenance. To make up for these extra costs, vehicle rental rates for all departments are increased by at least 10% this year. Additionally, all Departments were told to defer any new vehicle purchases, with the only exceptions being a vehicle for the new Police Lieutenant, and a vehicle that was approved for 2017 but will be delayed to 2018 due to time required to build the vehicle. As is the established by the RENO formula, this money has been accumulated and is on-account for this purpose.

No borrowing or leasing is necessary to accomplish the following purchases:

Department	New Purchase	Replacing Vehicle	Cost
Admin Services	None in 2018		
Codes	None in 2018		
Electric	2017 Service Bucket Truck	#421: 2004 Ford F-750 Bucket Truck	\$148,000
Emergency Services	None in 2018		
Engineering	None in 2018		
Gas	None in 2018		
Highway	None in 2018		
Parking and Traffic	None in 2018		
Police	2018 Ford Explorer Police Interceptor	<i>Addition to Recreation Fleet</i>	\$30,000
Recreation	None in 2018		
Sanitation	None in 2018		
Storm Sewer	None in 2018		
Water/Sewer	None in 2018		
<i>TOTAL</i>			\$178,000

Engineering Department



The Engineering Department reviews the design process and inspection of all public works and utility projects. Such projects include, but are not limited to storm sewers, streets, and sidewalks. In general, the Engineering Department provides support services to all Borough departments from preliminary layout to final completion, construction inspections services and guidance for proposed internal development. In conjunction with the Borough’s Land Use and Community Development Department, the Engineering Department maintains a record of all assets within the public right of way.

Department Head: Phil Wolgemuth, Assistant to the Borough Manager

	2016 Actual	2017 Budget	2018 Budget
Revenue	\$471,863	\$425,755	\$476,600
Expenses	\$390,419	\$425,755	\$476,600
Excess (Deficit)	\$81,444 Surplus	- Balanced -	- Balanced -

The 2016 Fiscal Year produced a minor surplus that was the result of adding some additional savings for future surveying and digital mapping equipment.

The Engineering Department has significant equity invested in most of the GIS, surveying, and engineering equipment of the Borough. The management of utility engineering and construction drives the fiscal performance of the department. In general, it is just a pass-through operation, consolidating engineering functions for the utilities and covering its expenses.

The Engineering Department goals and challenges for 2018 include:

- Hire and coordinate company to provide aerial photography for Storm Sewer Utility impervious coverage analysis;
- Implement web-based Geographic Information System for use by all Borough departments;
- Work closely with Director of Finance to ensure forthcoming software relates to Geographic Information System tax parcel data;
- Continue work associated with the North Chambersburg Improvements Project implementation;
- Prepare plans and bid specifications for Elder Street Improvements Project;
- Work with Town Council, Curb and Sidewalk Policy Compliance Committee and Solicitor to facilitate Curb and Sidewalk Installation Program public input process;
- Work with Solicitor to prepare Ordinance to regulate obstructions within Borough street right-of-way.

Sidewalk and Curb Construction

The Borough of Chambersburg requires property owners to maintain curbs and sidewalks along their property frontages on public streets. For example, in addition to clearing snow and ice from sidewalks, property owners must keep sidewalks and curbs in good repair, safe condition and free of vegetation or other obstructions. Maintenance standards are enforced by the Borough on a complaint basis or when a street is scheduled for reconstruction, at which time property owners are notified that curb and/or sidewalk repairs are necessary.

Properties in the Borough without curbs and sidewalks are required to install those improvements in several ways. Land being developed with new residential, commercial or manufacturing uses is in most instances required to install curbs and sidewalks as part of the approved land development plan. Land that is already developed, but lacks curbs and/or sidewalks, is required to install those improvements when adjacent public streets are scheduled for reconstruction. Also, in certain instances, curb and sidewalk installation is required even when a street is not scheduled for reconstruction.

The noted curb and sidewalk maintenance and installation standards are authorized by state and local laws that also permit the Borough to hold property owners accountable for associated costs. As such, the Borough does not pay for curb and sidewalk maintenance or installation on private property but rather requires property owners to pay those costs.

In January 2017, at the recommendation of the Curb and Sidewalk Policy Compliance Committee, Town Council instructed the Engineering Department and Solicitor to develop a Curb and Sidewalk Installation Program to identify where curb and sidewalk networks are necessary Borough-wide and to determine whether the existing policy requiring those improvements to be installed when streets are scheduled for reconstruction should be changed.

In October 2017, staff and the Solicitor unveiled to the Committee and Council a website for the Curb and Sidewalk Installation Program that explains the program and includes a series of DRAFT maps depicting where curbs and sidewalks are currently located and where they may or may not be required in the future.

The website will serve as a resource for those who would like to participate in development of the Curb and Sidewalk Installation Program; to allow review and comment on the DRAFT maps and policy decisions, to announce public meeting and Committee meeting dates, times and locations and to provide any other information as the program is developed.

To offer plenty of time for property owners, and the general public, to review and comment on the DRAFT maps and associated policy decisions, the Committee and Council authorized release of the website and to schedule a series of public meetings in 2018.

Comments received through the website and public meetings will be shared with the Committee sometime in 2018 so they can consider those comments before making any recommendations to Council about the DRAFT maps and policy decisions. The Committee meets quarterly in January, April, July and October so any recommendations to Council will likely be made in July or October 2018. Ultimately, it is up to Council to make final decisions regarding the Curb and Sidewalk Installation Program, including the DRAFT maps and policies.



ENGINEERING PERMITS

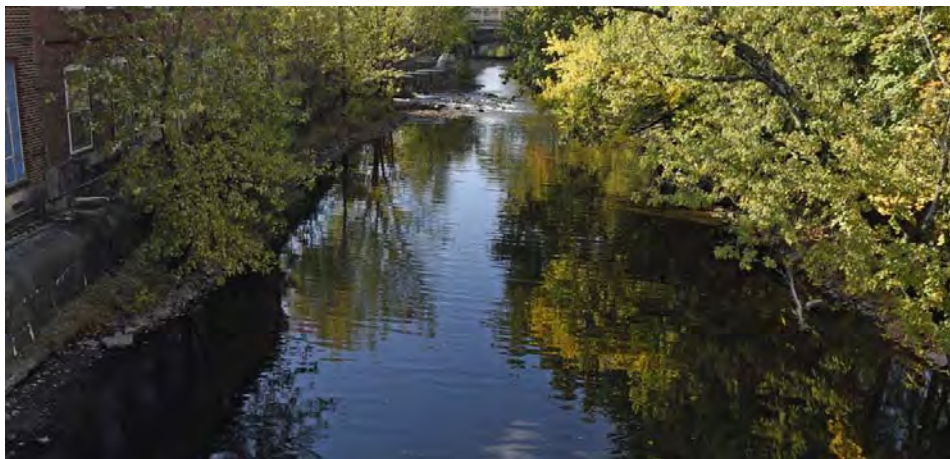
Year	Curb & Sidewalk	Excavation
2015	164	233
2016	71	131
7/31/17	59	52

UTILITY LOCATOR CALLS

Year	Calls
2015	3,137
2016	3,333
7/31/17	2,048

Storm Water Engineering

In an attempt to fully comply with the responsibilities under the Municipal Separate Storm Sewer System (MS4) regulations, in 2017 the Borough engaged consulting engineer Herbert, Rowland and Grubic (HRG) to design storm sewer system projects and review drainage plans on the Borough's behalf.



2018-2021 Street Improvements

The Engineering Department, with assistance from engineering consultant Geo-Technology Associates, will conduct a street condition evaluation, laboratory testing and recommendations to determine the appropriate construction methods to be used when preparing bid specifications and contract documents for the 2018 street improvements projects:

- **Cold-In-Place Recycling (CIR):** An eco-friendly pavement rehabilitation process performed without the use of heat. 2 to 5 inches of the current road surface are pulverized down to a specific aggregate size, mixed with a rejuvenating asphalt emulsion, and then reused to pave that same road.
- **Full Depth Reclamation (FDR):** Another eco-friendly process which pulverizes the existing pavement materials and mixes a specified depth of underlying materials to create a new sub base. A recycling method where all of the asphalt pavement section and a predetermined amount of underlying materials are treated to produce a stabilized base course. Both CIR and FDR are especially efficient in saving costs on labor and transportation and finalized with a standard asphalt wearing course application.
- **Ultra-Thin Friction Course:** One of the most versatile tools in the road maintenance arsenal, Ultra-Thin Friction Course is a polymer-modified cold-mix paving system that can remedy a broad range of problems on streets and highways. Ultra-Thin Friction Course is made and applied to existing pavements by a specialist machine, which carries all components, mixes them on site, and spreads the mixture onto the road surface. Materials are continuously and accurately measured, and then thoroughly combined in the surfacing machine's mixer. As the machine moves forward, the mixture is continuously fed into a full-width "surfacing" box which spreads the width of a traffic lane in a single pass. Or specially engineered "rut" boxes, designed to deliver the largest aggregate particles into the deepest part of the rut to give maximum stability in the wheel path, may be used. The new surface is initially a dark brown color and changes to the finished black surface as the water is chemically ejected and the surface cures, permitting traffic within one hour in most cases.

In 2017 Town Council approved street improvements lists for 2018-2021, which allows Borough utility departments time to plan and complete facility improvements before streets are reconstructed. Also, Council delayed decisions regarding new curb and sidewalk construction notices for streets to be reconstructed 2018-2021 until after the pending Curb and Sidewalk Installation Program is finalized and approved; however, they upheld the policy requiring curb and sidewalk repair notices to be issued for those streets, to be enforced by the Engineering Department.

2018	Estimated Cost
Liquid Fuels: Alexander Ave. (Roland Ave. to Norland Ave.)	\$266,136
Liquid Fuels: Hollywell Ave. (Industrial Dr. to South St.)	\$259,111
Liquid Fuels/General Fund: Orchard Dr. Ultra-Thin Friction Course (S. Main St. to Wayne Ave.)	\$207,910
General Capital Reserve: Park Ave. (Scotland Ave. to Edgar Ave.)	\$179,822
General Capital Reserve: Mill Rd. Mill/Overlay (Hollywell Ave. to Delano Dr.)/Ultra-Thin Friction Course (Delano Dr. to Main St.)	\$136,645
General Capital Reserve: Sheffler Dr. Ultra-Thin Friction Course (North End to South End)	\$120,209
General Capital Reserve: Bedington Boulevard Mill/Overlay	\$34,970
General Capital Reserve: Phoenix Drive (Walker first block) Mill/Overlay	\$42,845
General Capital Reserve: Hollywell Ave./Industrial Dr. Intersection Reconstruction	\$28,264
General Capital Reserve: Elm Ave. (Sixth St. to Seventh St.)	\$4,785
Bill to Adjacent Property Owners: Garfield St. (Middle St. to S. Sixth St.)	\$52,880
Bill to Adjacent Property Owners: Middle St. (McKinley St. to Bender Ave.)	\$32,050
Chambersburg Health Services MTF: Fifth Ave. Extension	\$1,514,784
Borough CDBG: Elder St. (Hood St. to Terminus)	\$700,000
Borough MTF: Rhodes Dr. BMP Project	\$408,749
Borough MTF: Burkhart Ave. (Harrison Ave. to Central Ave.)	\$35,600
Borough MTF: Central Ave. (Lincoln Way East to Queen St.)	<u>\$34,100</u>
<i>Total</i>	\$4,058,860

By Funding Source

Liquid Fuels	\$613,465
General Capital Reserve	\$667,232
Bill to Adjacent Property Owners	\$84,930
Chambersburg Health Services MTF	\$1,514,784
Borough CDBG	\$700,000
Borough MTF	\$478,449
<i>Total</i>	\$4,058,860

2019	Estimated Cost
Martina Dr. (Elrock Dr. to Hollywell Ave.)	\$428,885
S. Fifth St. (Stanley Ave. to Maryland Ave.)	\$248,840
E. Liberty St. (S. Fourth St. to S. Seventh St.)	\$210,273
Guilford Ave. (S. Fourth St. to S. Seventh St.)	\$162,600
Kraiss Ave. (S. Fourth St. to Coldbrook Ave.)	\$112,573
Blanchard Ave. (Highland Ave. to Garfield St.)	\$111,483
Elrock Dr. (Hollywell Ave. to Mill Rd.)	\$105,498
S. Fourth St. (Wayne Ave. to Maryland Ave.)	\$78,350
S. Seventh St. (Wayne Ave. to Maryland Ave.)	\$67,844
Garfield St. (S. Fourth St. to Cleveland Ave.)	\$63,892
Paul Ave. (S. Fourth St. to Fifth St.)	\$57,263
Overlea Court	<u>\$44,209</u>
<i>Total</i>	\$1,691,710

2020	Estimated Cost
Stouffer Ave. (Wayne Ave. to McKinley St.)	\$473,894
Cosell Dr. (Martina Dr. to Martina Dr.)	\$161,299
Rose Ann Dr. (Martina Dr. to Martina Dr.)	\$139,504
Suelinn Dr. (Martina Dr. to Cosell Dr.)	\$138,907
Wellslee Dr. (Martina Dr. to Cosell Dr.)	\$117,997
Coldbrook Ave. Ultra-Thin Friction Course (Lincoln Way East to McKinley St.)	\$109,673
Fairground Ave. (Derbyshire Ave. to McKinley St.)	\$104,077
Brookview Ave. (W. King St. to High St.)	\$54,792
Debrina Court	\$52,145
Harrison Dr. (Grandview Ave. to municipal boundary)	\$51,345
S. Fifth St. (E. Liberty St. to E. Catherine St.)	\$49,415
Hamilton Ave. (Franklin St. to municipal boundary)	\$49,327
W. King St. (Grandview Ave. Brookview Ave.)	\$41,818
<i>Total</i>	\$1,544,193

<u>2021</u>	<u>Estimated Cost</u>
Stouffer Ave. (McKinley St. to Wayne Ave.)	\$274,099
Brandon Dr. (Stanley Ave. to Stouffer Ave.)	\$271,656
Edgelea Dr. (Weaver Ave. to Clinton Ave.)	\$171,289
Clinton Ave. (Edgelea Dr. to Woodstock Rd.)	\$168,520
Coldbrook Ave. Ultra-Thin Friction Course (McKinley St. to Wayne Ave.)	\$153,017
Carlton Ave. (Clinton Ave. to Alexander Ave.)	\$98,710
Weaver Ave. (Clinton Ave. to Railroad Highline)	\$98,099
Geyer Dr. (Brandon Dr. to Brandon Dr.)	\$97,163
Mentzer Ave. (Clinton Ave. to Edgelea Dr.)	\$64,248
Hudson Ave. (Scotland Rd. to Clinton Ave.)	\$51,073
Laurel Ave. (Clinton Ave. to Edgelea Dr.)	\$44,460
Clover Circle	\$22,088
Geyer Circle	\$20,509
<i>Total</i>	<i>\$1,534,931</i>

With a reasonable contingency, it is anticipated that the 2018 paving budget will be \$ 1,272,822.

Highway construction projects are done with Highway Aid grant money (a grant from the State created by the sale of Liquid Fuels) and whatever money is left over from the previous fiscal year. Our Highway Aid grant only pays for street construction made to Borough owned streets and not much of that at all. Keeping up with all highway maintenance on Borough streets without a dedicated funding source has always been very challenging.

In 2018, we will again be able to scrape together some balances to have a street maintenance program, but once again not enough money to either keep up with the growing needs or to address any of the Borough-owned alleys. Town Council is asked to consider for 2019 authorizing the Engineering Department to analyze and map all alleys in the Borough to establish a plan and funding strategy for alley ownership and maintenance.

Walker Road

In 2017 the Engineering Department worked with the Solicitor and PennDOT Engineering District 8-0 to widen the shoulder on Walker Road (S.R. 1010), from Norland Avenue to the driveway entrance to the Chambersburg Crossing shopping center. Thanks to outstanding support and cooperation from PennDOT, this relatively simple and inexpensive project greatly enhances vehicle movements at this intersection and alleviates vehicle stacking on southbound Walker Road, which during peak travel times used to extend onto the southbound exit ramp at I-81, Exit 17.



North Chambersburg Transportation Improvements Project

In October 2014 PennDOT granted \$2.4 million from the state Multimodal Transportation Fund to Chambersburg Health Services for the North Chambersburg Transportation Improvements Project to make improvements at the Norland Avenue and Fifth Avenue intersection, extend St. Paul Drive to connect with Parkwood Drive, extend Parkwood Drive to connect with the Kohler Road and Grand Point Road intersection in Greene Township and to extend Fifth Avenue to connect with Parkwood Drive in Greene Township.

Chambersburg Health Services hired Fayetteville Contractors to complete all construction work associated with the project. In 2017 they completed all components except the extension of Fifth Avenue to connect with Parkwood Drive in Greene Township, which will be finished in 2018.

The Engineering Department, Electric Department and Storm Sewer Utility provided in-kind support for components of the North Chambersburg Transportation Improvements Project in the Borough.



Construction has already begun on the extension of Fifth Avenue northward into Greene Township.

11/6/2017

Charts and Tables

As Proposed for 2018 by Jeffrey Stonehill, Borough Manager

The Borough of Chambersburg

Charts and Tables

As Proposed for 2018

Income Statement 2018

Total Revenues, Deposits, Transfers by Fund

<u>Utility Operating Fund Revenue</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
Electric Operating	\$31,461,998	\$29,883,553	\$30,937,420	\$30,079,131
Gas Operating	\$7,760,633	\$6,102,736	\$7,580,100	\$7,781,000
Sewer Operating	\$5,615,422	\$5,706,950	\$5,744,100	\$6,346,475
Water Operating	\$3,085,348	\$3,117,974	\$2,947,808	\$3,148,180
Sanitation Operating	\$2,490,289	\$3,628,920	\$2,981,600	\$3,159,840
Storm Sewer	\$446,483	\$297,791	\$392,800	\$443,625
Swimming Pool	-	\$9,780,056	\$199,312	\$1,018,795
<u>Governmental Taxes, Fines & Fees</u>				
General Fund	\$12,984,999	\$14,421,211	\$13,960,225	\$14,950,500
<u>Internal Services Fees</u>				
Administrative Services	\$4,412,350	\$4,806,248	\$15,961,795	\$13,022,855
Motor Equipment	\$3,077,571	\$3,098,081	\$2,986,700	\$3,217,740
Parking Traffic Street Lights	\$985,244	\$1,170,946	\$1,864,150	\$1,869,965
Stores/Warehouse	\$746,706	\$629,560	\$1,006,800	\$1,182,650
Engineering	\$406,536	\$471,863	\$425,755	\$476,600
<u>Special Revenue Receiving</u>				
Special Revenue Receiving Acct	\$227,155	\$996,292	\$784,217	\$771,385
Fire & Ambulance Tax Receiving Account	\$479,120	\$510,381	\$487,400	\$689,000
Recreation Bond Tax Receiving Account	-	-	\$68,725	\$571,500
Highway Aide Receiving Account	\$487,808	\$569,844	\$582,905	\$613,466
<u>Deposits to Self Insurance</u>				
Workers Comp Holding Account	\$45,037	\$177,162	\$305,150	\$189,150
Self Insurance Holding Account	\$1,182,174	\$708,443	\$882,455	\$1,168,270
<u>Deposits for Capital Projects</u>				
Sewer Capital Reserve	\$10,243,680	\$7,054,815	\$3,259,900	\$1,761,500
Gas Capital Reserve	\$1,052,949	\$1,509,928	\$1,499,200	\$1,414,750
Sanitation Capital Reserve	\$901,797	\$254,883	\$3,300	\$600
Electric Capital Reserve	\$2,708,072	\$2,701,794	\$1,307,600	\$845,350
General Capital Reserve	\$3,352,162	\$3,499,527	\$936,755	\$1,768,186
Parking Capital Reserve	\$88,122	\$131,526	\$4,411,446	\$3,852,944
Water Capital Reserve	\$212,883	\$351,947	\$117,300	\$225,400
Storm Sewer Capital Reserve	\$282,119	\$21,331	\$381,400	\$476,464

The Borough of Chambersburg

2018 REVENUES & EXPENDITURES BY FUND

2018 Revenues Proposed Budget		2018 Expenditures Proposed Budget	
Gen Operating Fund:		Gen Operating Fund:	
Gen Borough Operating Income	\$14,088,475	Gen Borough Operating Expenses	\$1,493,630
Interfund Transfers to Gen Borough	\$862,025	Interfund Transfers from Gen Borough	\$850
		Highway	\$1,184,635
		Emergency Services	\$4,612,540
		Police	\$5,295,920
		Recreation	\$1,481,715
		Planning	\$215,305
		Zoning	\$29,205
		Property Maintenance Code	\$412,855
		Miscellaneous	\$173,845
		Special Interfund Transfers	\$50,000
Total Gen Operating Fund Revenues	\$14,950,500	Total Gen Operating Fund Expenditures	\$14,950,500
Gen Capital Reserve Fund:	\$1,768,186	Gen Capital Reserve Fund:	\$3,501,686
Other Gen Fund:		Other Gen Fund:	
Special Revenue Fund	\$771,385	Special Revenue Fund	\$771,385
Fire & Ambulance Tax Fund	\$689,000	Fire & Ambulance Tax Fund	\$689,000
Recreation Bond Tax Fund	\$571,500	Recreation Bond Tax Fund	\$571,500
Liquid Fuels Tax	\$613,466	Liquid Fuels Tax	\$613,466
Surplus Operating Fund	\$250	Surplus Operating Fund	\$250
Total	\$2,645,601	Total	\$2,645,601
Total Trust and Agency Funds:	\$18,247,355	Total Trust and Agency Funds:	\$18,232,405
Enterprise Operating Funds:		Enterprise Operating Funds:	
Electric Department	\$30,079,131	Electric Department	\$30,079,131
Gas Department	\$7,781,000	Gas Department	\$7,781,000
Water Department	\$3,148,180	Water Department	\$3,148,180
Sewer Department	\$6,346,475	Sewer Department	\$6,346,475
Sanitation Department	\$3,159,840	Sanitation Department	\$3,159,840
Parking, Traffic & St. Lighting	\$1,869,965	Parking, Traffic & St. Lighting	\$1,869,965
Storm Sewer	\$443,625	Storm Sewer	\$443,625
Swimming Pool	\$1,018,795	Swimming Pool	\$1,739,795
Total	\$53,847,011	Total	\$54,568,011
Enterprise Capital Reserve Funds:		Enterprise Capital Reserve Funds:	
Electric Capital Reserve	\$845,350	Electric Capital Reserve	\$1,363,350
Gas Capital Reserve	\$1,414,750	Gas Capital Reserve	\$1,100,750
Water Capital Reserve	\$225,400	Water Capital Reserve	\$2,599,400
Sewer Capital Reserve	\$1,761,500	Sewer Capital Reserve	\$3,521,500
Sanitation Capital Reserve	\$600	Sanitation Capital Reserve	\$600
Parking Capital Reserve	\$3,852,944	Parking Capital Reserve	\$3,825,006
Storm Sewer Capital Reserve	\$476,464	Storm Sewer Capital Reserve	\$476,464
Total	\$8,577,008	Total	\$12,887,070
Internal Service Funds:		Internal Service Funds:	
Stores	\$1,182,650	Stores	\$1,182,650
Motor Equipment	\$3,217,740	Motor Equipment	\$2,259,800
Engineering	\$476,600	Engineering	\$476,600
Workers Compensation Fund	\$189,150	Workers Compensation Fund	\$229,150
Administrative Services	\$13,022,855	Administrative Services	\$13,022,855
Self Insurance Fund	\$1,168,270	Self Insurance Fund	\$1,318,270
Total	\$19,257,265	Total	\$18,489,325
Total 2018 Budget Revenues	\$119,292,926	Total 2018 Budget Expenditures	\$125,274,598
		Difference between Rev & Exp	(\$5,981,672)

Notes:

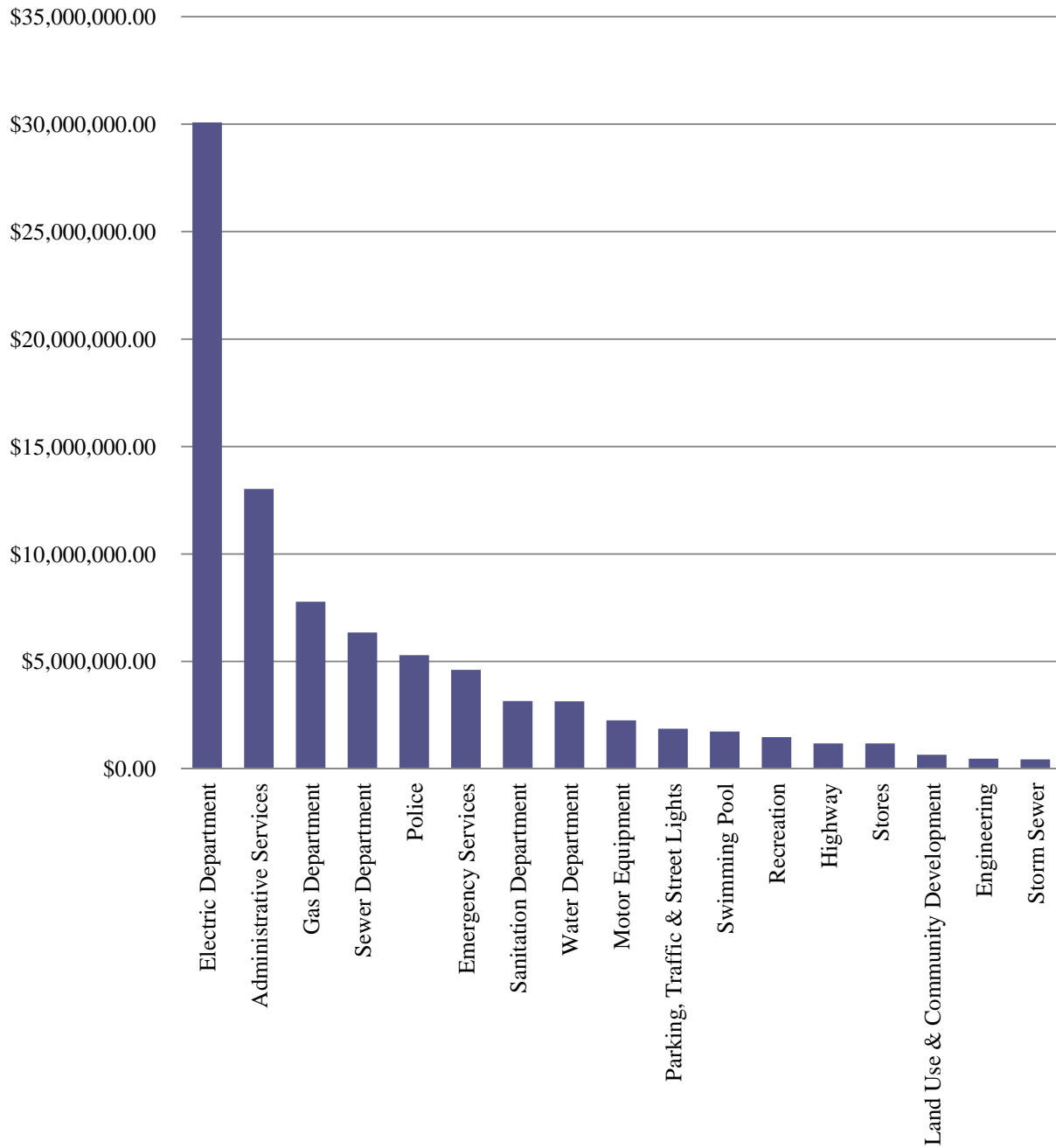
1. Gen Capital Reserve Fund: \$1.507 million from end-of-year transfer; \$262,242 use of proceeds from 2016 Recreation Bond Sale; and \$35,742 use of accumulated fund balance
2. Swimming Pool: \$721,000 use of proceeds from 2016 Recreation Bond Sale
3. Electric Capital Reserve, Water Capital Reserve and Sewer Capital Reserve: \$4,562,000 use of accumulated fund balance
4. Self Insurance and Workers Compensation Trust Accounts: \$190,000 claims anticipated to exceed deposits
5. Net difference between Rev & Exp: \$5,981,672 of \$125,274,598 budget or 4.8%

Use of Fund Balance 2018

	2018 Revenue	2018 Expenditures	Withdrawal/Deposit from Fund Balance	
General Fund	14,950,500			Balanced with increases in Fire/EMS Tax of 1 Mil (TOT 3.5 Mil) and Police Tax of 1 Mil (TOT 24 Mil)
General		1,494,480		
Highway		1,184,635		
Fire/Ambulance		4,612,540		
Police		5,295,920		
Recreation		1,481,715		
Land Use & Community Dev		657,365		
Misc Functions		223,845		
General Fund		14,950,500	-	Balanced
Electric	30,079,131	30,079,131	-	Balanced
Gas	7,781,000	7,781,000	-	Balanced
Water	3,148,180	3,148,180	-	Balanced with 1 cent rate increase
Sewer	6,346,475	6,346,475	-	Balanced
Sanitation	3,159,840	3,159,840	-	Balanced
Parking Traffic	1,869,965	1,869,965	-	Balanced
Storm Sewer	443,625	443,625	-	Balanced
Swimming Pool	1,018,795	1,739,795	-721,000	Use of proceeds from 2016 Rec Bond Remaining Aquatic Center Project (\$721k Balance Remaining)
Motor Equipment	3,217,740	2,259,800	+957,940	Addition to fund balance for future motorized equipment purchases
Engineering	476,600	476,600	-	Balanced
Stores/Warehouse	1,182,650	1,182,650	-	Balanced
Admin Services Dept	13,022,855			
Utility Addition Operations		434,690		
Personnel & Payroll		368,775		
Info Technology		939,675		
Finance/Customer Service		2,282,050		
Clerical Pool		1,097,790		
General Admin & Supplies		771,075		
Admin Cap Projects		7,128,800		Includes funds to complete construction of the New Utility Addition to City Hall
Admin Services Dept		13,022,855	-	Balanced
General Capital Reserve	1,768,186	3,501,686	-1,733,500	End of 2017 transfer scheduled: \$907k for streets, \$600k for software; plus \$262,242 from recreation bond proceeds for playground projects; and the addition of two new anticipated grants (300k + \$240k)
Storm Sewer Capital	476,464	476,464	-	Balanced
Electric Capital	845,350	1,363,350	-518,000	Use of accumulated fund balance from previous years to pay for capital improvements
Gas Capital	1,414,750	1,100,750	+314,000	Addition to fund balance for future projects
Water Capital	225,400	2,599,400	-2,374,000	Use of accumulated fund balance from previous years to pay for capital improvements
Sewer Capital	1,761,500	3,521,500	-1,760,000	Use of accumulated fund balance from previous years to pay Borough share of capital improvements
Sanitation Capital	600	600	-	Balanced
Parking Capital	3,852,944	3,825,006	+27,938	Includes extensive grant projects (CMAQ Traffic Signals) and MTF Downtown Improvements
Self Insurance Trust	1,168,270	1,318,270	-150,000	Use of accumulated fund balance from previous years to pay for anticipated claims in 2018
Workers Comp Trust	189,150	229,150	-40,000	Use of accumulated fund balance from previous years to pay for anticipated claims in 2018
Special Revenue Trust	771,385	771,385	-	Balanced
Security Deposits Trust	653,700	472,750	+180,950	Additional customers/projects added versus those deducted
Recreation Tax Fund Holding	571,500	571,500	-	First year of new Recreation Tax (3 mil) Dedicated to Paying Costs of Recreation Bond Issue
Fire/Ambulance Tax Holding	689,000	689,000	-	Includes 2.5mil for Fire Apparatus, 0.5mil for Fire Wages, and 0.5mil for EMS Wages
Liquid Fuels Holding	613,466	613,466	-	All grant proceeds forwarded to the General Fund Capital Reserve for Street Paving
Sister City	1,185	1,185	-	Balanced
Project H.E.A.T.	24,700	40,700	-16,000	Use of accumulated fund balance from previous year

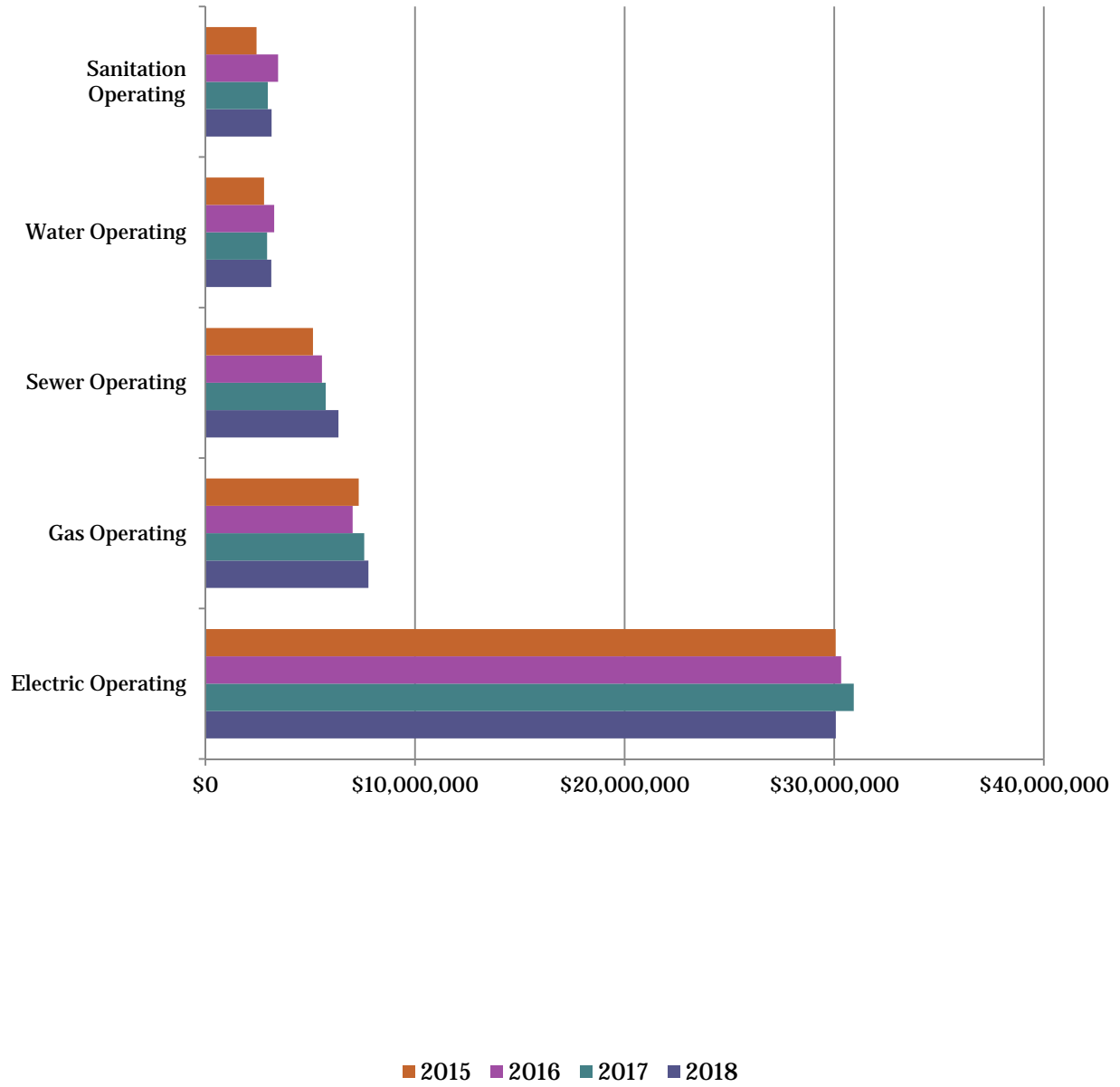
Relative Size of Departments 2018

Relative Size of Borough Departments



* - Administrative Services to have an unusual year in 2017 as the construction of the new City Hall Utility Departments' Addition and all associated costs are contemplated and budgeted (\$9.75 million)

Utility Fund Operations Relative Size 2015 - 2018

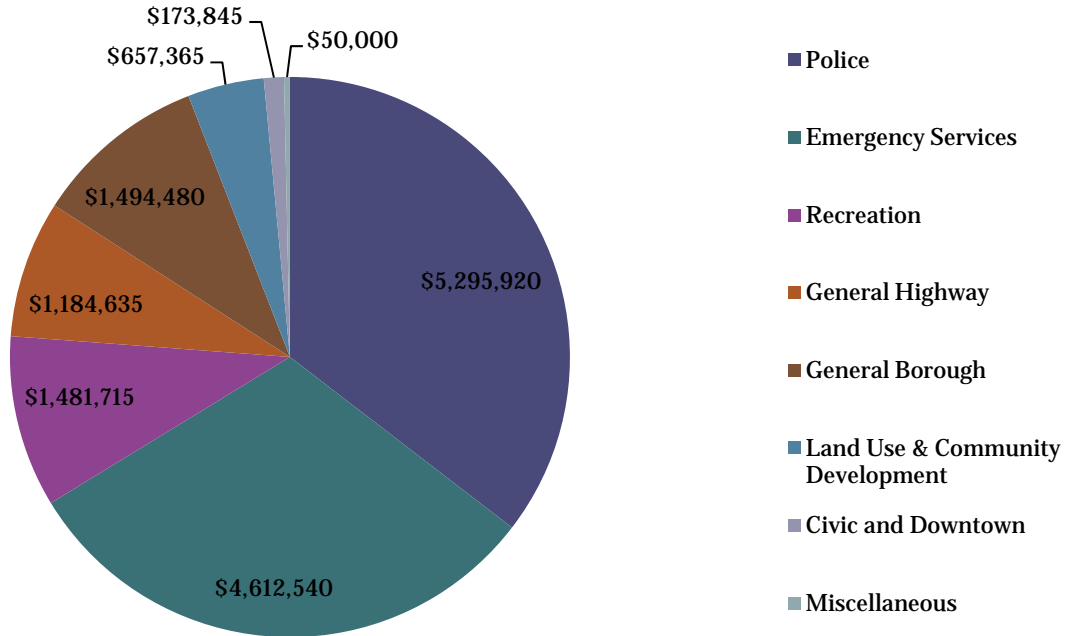


General Fund 2018

General Fund Revenue

<u>Police Tax Revenue (70002, 70003, 70008, 70011)</u>	2018	\$ 4,931,000.00	24 mil
	Budget Estimate 2017	\$ 4,632,500.00	23 mil
	2016	\$ 4,714,503.30	23 mil
	2015	\$ 4,137,871.94	21 mil
	2014	\$ 4,233,886.98	21 mil
	2013	\$ 3,986,144.13	20 mil
	2012	\$ 3,780,101.93	20 mil
<u>Deed Transfer Tax Revenue (70009)</u>	2018	\$ 450,000.00	
	Budget Estimate 2017	\$ 550,000.00	
	2016	\$ 860,004.15	
	2015	\$ 230,000.00	
	2014	\$ 283,627.43	
	2013	\$ 248,949.95	
	2012	\$ 305,466.46	
<u>Earned Income Tax Revenue (70010)</u>	2018	\$ 2,000,000.00	
	Budget Estimate 2017	\$ 2,100,000.00	
	2016	\$ 2,043,473.14	
	2015	\$ 1,750,000.00	
	2014	\$ 1,836,343.95	
	2013	\$ 1,789,578.50	
	2012	\$ 1,715,736.15	
<u>LST (or EMST) Tax Revenue (70005)</u>	2018	\$ 832,500.00	
	Budget Estimate 2017	\$ 832,500.00	
	2016	\$ 825,062.53	
	2015	\$ 725,000.00	
	2014	\$ 789,709.81	
	2013	\$ 732,085.80	
	2012	\$ 748,585.79	
<u>Police Fines Revenue (70031, 70034)</u>	2018	\$ 176,500.00	
	Budget Estimate 2017	\$ 173,500.00	
	2016	\$ 162,140.11	
	2015	\$ 154,000.00	
	2014	\$ 173,245.33	
	2013	\$ 176,261.66	
	2012	\$ 136,237.66	
<u>Ambulance Billing Revenue (70046, 70047)</u>	2018	\$ 1,710,865.00	
	Budget Estimate 2017	\$ 1,291,000.00	
	2016	\$ 1,193,437.80	
	2015	\$ 1,175,000.00	
	2014	\$ 1,166,039.85	
	2013	\$ 1,041,177.13	
	2012	\$ 966,135.39	

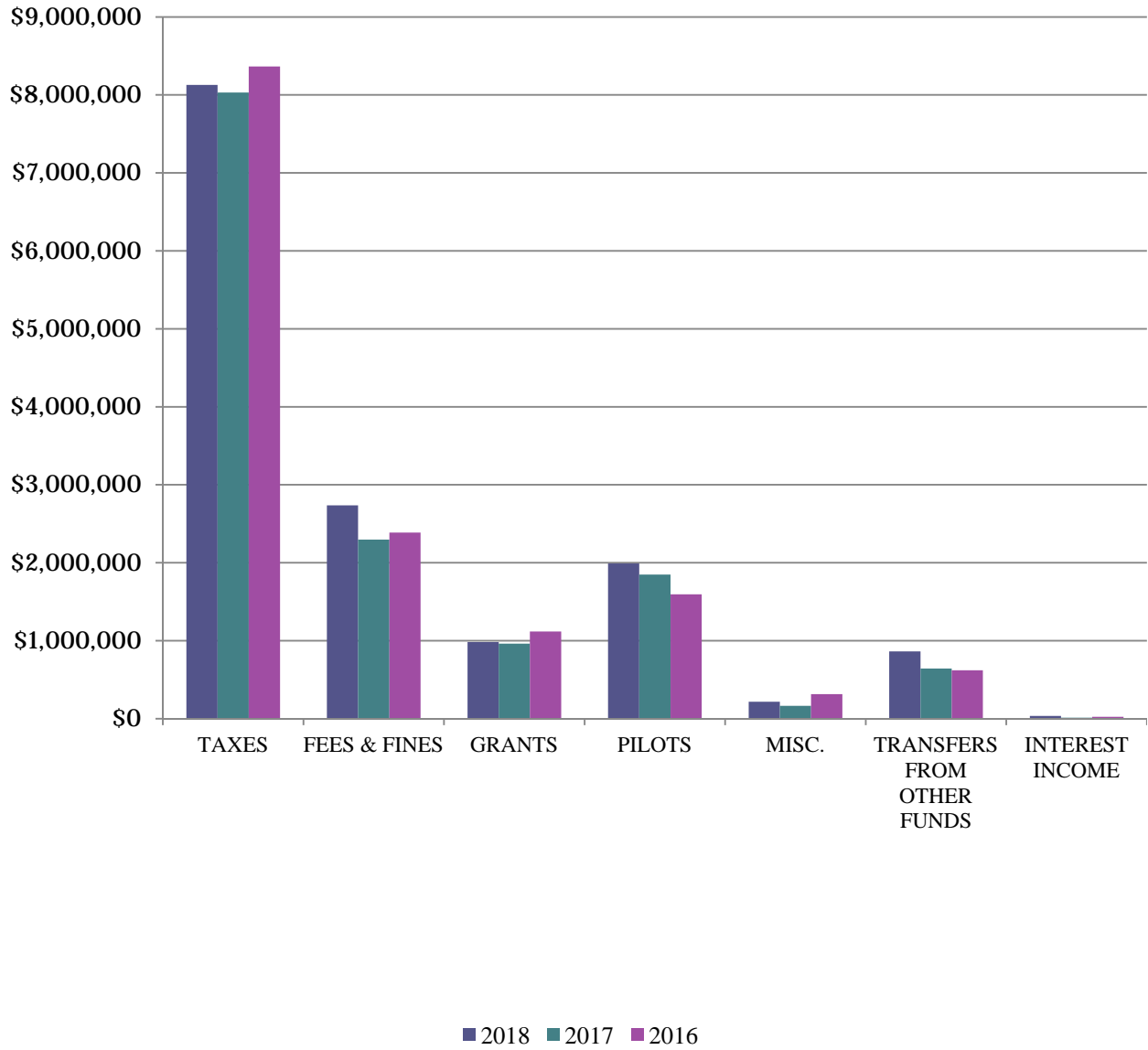
General Fund 2018 Proposed Expenditures



2018 Budget

Police	\$	5,295,920	35.4%
Emergency Services	\$	4,612,540	30.9%
Recreation	\$	1,481,715	9.9%
General Highway	\$	1,184,635	7.9%
General Borough	\$	1,494,480	10.0%
Land Use & Community Development	\$	657,365	4.4%
Civic and Downtown	\$	173,845	1.2%
Miscellaneous	\$	50,000	0.3%
Total Expenditures	\$	14,950,500	
Total Revenue	\$	14,950,500	

General Fund Revenue By Type 2016 Actual to 2018 Budget



Police Tax	Total Per Year	
2017	4,696,244	Growth rate
2016	4,714,503	Since 2012
2015	4,137,872	24.2%
2014	4,233,887	
2013	3,986,144	
2012	3,780,102	

Deed Transfer Tax	Total Per Year	
2017	367,221	Growth rate
2016	860,004	Since 2012
2015	607,440	20.2%
2014	283,627	
2013	248,950	
2012	305,466	

Earned Income Tax	Total Per Year	
2017	1,942,583	Growth rate
2016	2,043,473	Since 2012
2015	1,930,546	13.2%
2014	1,836,344	
2013	1,789,579	
2012	1,715,736	

Local Services Tax	Total Per Year	
2017	822,613	Growth rate
2016	825,063	Since 2012
2015	803,150	9.9%
2014	789,710	
2013	732,086	
2012	748,586	

Which seems quite good except...

Police Wages Growth Rate since 2013 = 39%

Fire Wages Growth Rate since 2013 = 33%

The Value of 1 mil of Real Estate Tax

Average Single Family House Inside The Borough	<u>2017</u>	<u>Per Day</u>	<u>2018</u>	<u>Per Day</u>
Police Tax (to the General Fund)	\$388.01	\$1.06	\$409.23	\$1.12
Fire Tax (2.5 mil to the Motor Equipment Fund)	\$42.18	\$0.12	\$42.62	\$0.12
Fire Tax (0.5 mil to the General Fund)			\$8.53	\$0.02
Ambulance Tax (to the General Fund)	-	-	\$8.53	\$0.02
Recreation Bond Tax (to the Swimming Pool Fund & General Fund)	-	-	\$51.15	\$0.14
Total (per year)	\$430.18	\$1.18	\$520.06	\$1.42

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Estimated</u>	<u>2018</u> <u>Estimated</u>
Police Tax Yield	\$4,599,628	\$4,714,503	\$4,700,000	\$4,931,000
Mil	21	23	23	24
Fire Tax Yield	\$478,947	\$509,604	\$504,898	\$589,900
Mil	2.5	2.5	2.5	3
Ambulance Tax	-	-	-	\$95,100
Mil	-	-	-	0.5
Recreation Bond Tax	-	-	-	\$570,900
Mil	-	-	-	3
Value of 1 Mil	\$216,110	\$204,867	\$204,114	\$202,849
Est. Single Family House Tax				
Police Tax	\$351.45	\$388.63	\$388	\$409
Fire Tax	\$41.84	\$42.24	\$42	\$51
Ambulance Tax	-	-	-	\$9
Recreation Tax	-	-	-	\$51

The rebate will be at least \$487,000 regardless of how much actual tax revenue is collected – We generally only collect 93% of levy

Not a precise measure as the value changes every year due to the assessed value of real estate – use for planning only

Police Tax Rate	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Mil	20	20	20	20	20	20	20	21	21	23	23	24

Fire Tax Rate	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Mil	0	0	0	0	0	0	0	2.5	2.5	2.5	2.5	3.0

Ambulance Tax	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Mil	0	0	0	0	0	0	0	0	0	0	0	0.5

Recreation Bond Tax	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Mil	0	0	0	0	0	0	0	0	0	0	0	3.0

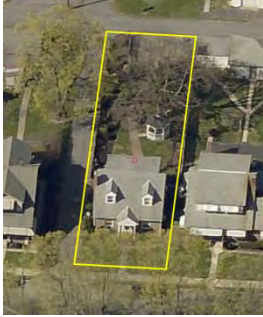
Borough Taxes	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Mil	20	20	20	20	20	20	20	23.5	23.5	25.5	25.5	30.5

Chambersburg Borough real estate taxes have risen 52.5% in 11 years

Or about 4.7% per year

Total assessed value of taxable real estate inside the Borough for 2018 is estimated to be \$202,214,800; up very slightly. Therefore, the cash value of 1 mil would equal \$202,215. However, when factoring in our average collection rate for any given year, we should expect that same mil to yield \$188,060. This difference is a result of the average amount of taxes remitted on time, annually, versus the total that is levied.

So for budget purposes, **1 mil is equal to approximately \$202,000 in cash.** As explained, if you assume the standard percentage of tax payers will fail to pay their taxes, 1 mil would equal \$188,000 in cash. If you assume some old outstanding tax liens from previous years may pay their debts in 2018, 1 mil might equal \$202,849 in cash. In 2017, due to old tax liens from previous years, the Borough anticipates earning \$204,114 in cash per 1 mil. The value of a mil is therefore not precise.



Real example of average Borough home:
 0.15 acre lot single family home
 Estimated value: \$154,500

Assessed value: \$16,974

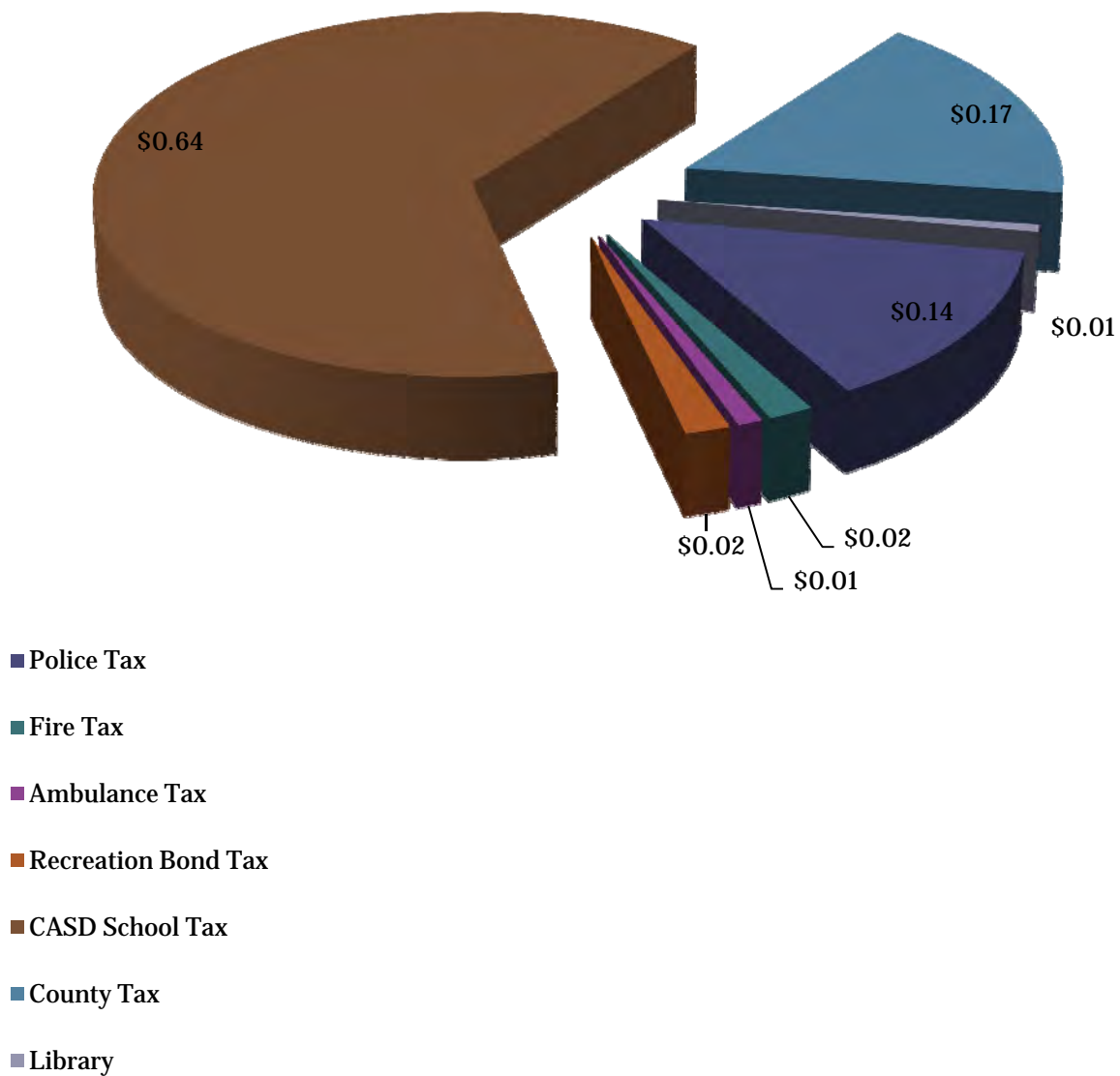
	<u>2017</u>	<u>2018</u>
Police Tax	\$388.01	\$409.23
Fire Tax	\$42.18	\$51.15
Ambulance Tax	-	\$8.53
Recreation Bond Tax	-	\$51.15
Total	\$430.18	\$520.84

The change of the value of 1 mil based upon total assessed real estate has no impact on an existing property whose individual real estate assessment does not otherwise change during the year.

Total Tax Burden

2018			
Franklin County	27.60 mil	\$470.61	16.72%
Library	1.05 mil	\$17.90	0.64%
Chambersburg Area School District	105.94 mil	\$1,806.40	64.17%
Police Tax	24 mil	\$409.23	14.53%
Fire Tax	3.0 mil	\$51.15	1.82%
Ambulance tax	0.5 mil	\$8.53	0.30%
Recreation Bond Tax	3.0 mil	\$51.15	1.82%
Total	165.09 mil	\$2,814.97	100%

Only 19¢ of every \$1 paid in real estate taxes will go to the Borough of Chambersburg. The balance, 81¢ will go to support the school district, the county, and the library. In fact 64¢ of every dollar goes to the Chambersburg Area School District.



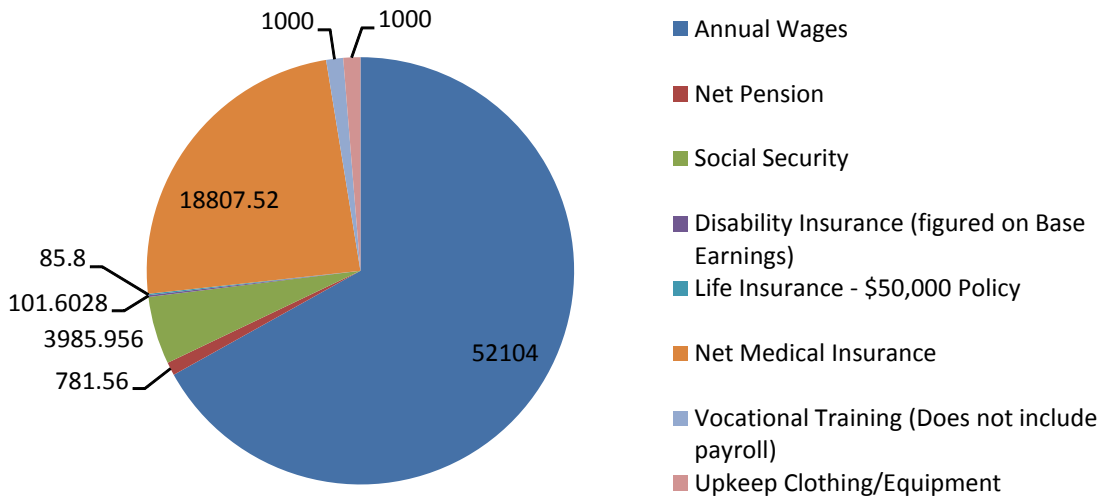
Personnel

**Schedule 20
Borough of Chambersburg, PA
Full-Time Equivalent Municipal Employees by Function/Program
Last Ten Years**

Year	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Function/Program										
General Government										
Administration	2	2	2	2	2	2	2	2	2	3
Clerical	13	13	14	14	12	11	10	11	11	11
Code Enforcement	1	1	1	1	1	2	2	2	4	4
Community Development	1	1	1	1	1	1	1	1	1	1
Engineering	5	5	5	4	4	4	4	4	4	4
Finance & City Hall	24	24	22	22	19	19	20	20	22	20
Information Technology	5	5	5	5	5	5	5	5	5	5
Personnel	4	4	3	3	2	2	2	2	2	2
Planning/Zoning	1	1	1	1	1	1	1	1	1	1
Public Works										
Administration	3	3	3	3	3	3	2	2	2	2
Central Garage (Motor Equip.)	4	4	4	3	3	3	3	4	4	4
Labor/Maintenance (Highways)	6	6	6	6	6	5	6	6	6	6
Sanitation	10	10	12	12	12	11	11	11	11	11
Recreation										
Administration	3	2	2	2	2	2	2	2	2	2
Labor/Maintenance	4	3	3	3	3	3	3	3	4	4
Public Safety										
Fire Administration	2	2	2	2	2	2	2	2	2	2
Fire Personnel	24	24	21	21	21	21	21	21	21	21
Police Administration	1	1	1	1	1	1	1	1	1	1
Police Personnel	34	35	34	34	32	33	31	31	33	33
Utilities										
Administration	6	6	6	6	6	6	6	6	6	6
Electric Distribution	9	9	9	9	9	9	9	9	9	9
Electric Generation Plant	12	12	12	11	11	11	11	9	9	9
Electric System Maintenance	1	1	1	1	1	1	1	1	0	0
Gas Distribution	8	8	8	8	8	8	8	8	8	8
Stores/Warehouse/Call Center	6	6	6	6	6	6	6	6	6	6
Water Distribution	2	2	2	2	2	3	3	3	4	3
Water Treatment Plant	7	7	7	7	7	6	6	7	7	8
Sewer Collection/Conveyance	7	7	5	5	5	5	4	4	4	4
Sewer Treatment Plant	13	13	11	11	11	10	10	10	10	10
Traffic Signal/Street Lights	2	2	2	1	1	1	0	0	0	0
Storm Water Department	1	1	1	0	0	0	0	0	0	0
Totals	215	212	208	199	197	193	194	201	200	202

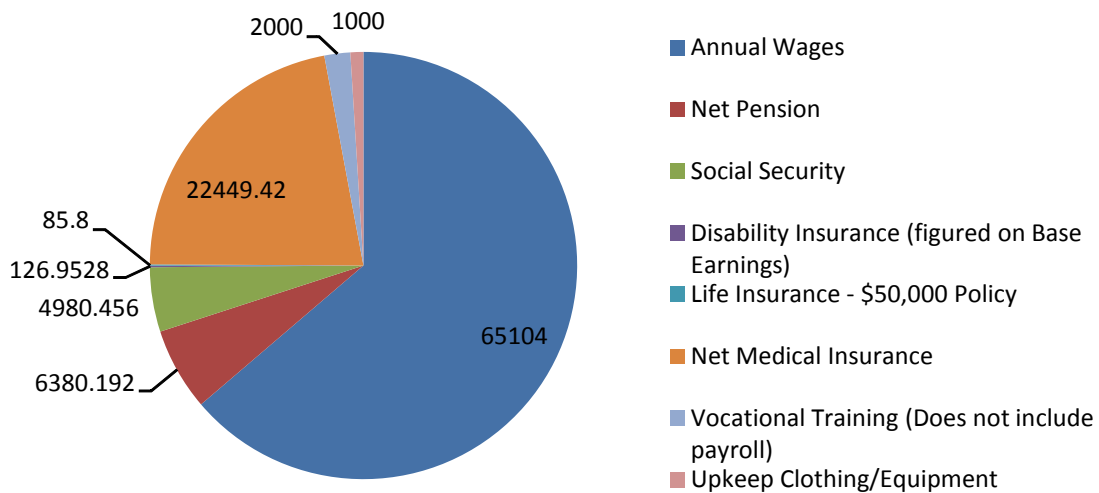
AVERAGE AFSCME EMPLOYEE
2018
Estimate Based Upon Council Action

Pay Rate		\$	25.05
Annual Wages	2080	\$	52,104.00
<u>Benefits</u>			
Pension	7.50%	\$	3,907.80
Employee Pension Contribution	6.00%	\$	(3,126.24)
Net Pension		\$	781.56
Social Security	7.65%	\$	3,985.96
Disability Insurance (figured on Base Earnings)		\$	101.60
Life Insurance - \$50,000 Policy		\$	85.80
Medical Insurance		\$	19,867.57
Medical Insurance Contribution		\$	(1,060.05)
Net Medical Insurance		\$	18,807.52
Vocational Training (Does not include payroll)		\$	1,000.00
Upkeep Clothing/Equipment		\$	1,000.00
Total Benefits		\$	25,762.44
Total Earnings and Benefits		\$	77,866.44



AVERAGE POLICE OFFICER
2018
Estimate Based Upon Council Action

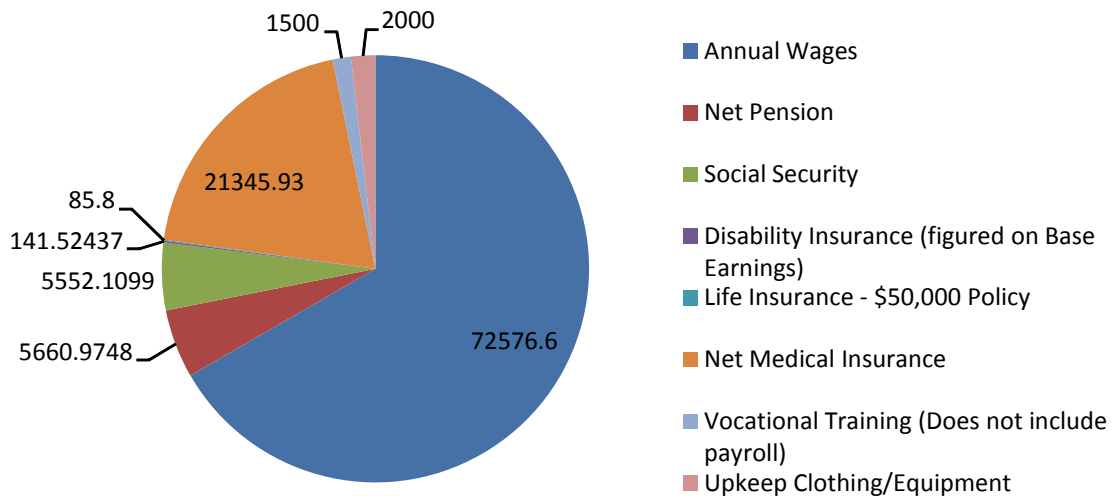
Pay Rate		\$ 31.30
Annual Wages	2080	\$ 65,104.00
 <u>Benefits</u>		
Pension	13.80%	\$ 8,984.35
Employee Pension Contribution	4.00%	\$ (2,604.16)
Net Pension		\$ 6,380.19
Social Security	7.65%	\$ 4,980.46
Disability Insurance (figured on Base Earnings)		\$ 126.95
Life Insurance - \$50,000 Policy		\$ 85.80
Medical Insurance		\$ 24,463.82
Medical Insurance Contribution		\$ (2,014.40)
Net Medical Insurance		\$ 22,449.42
Vocational Training (Does not include payroll)		\$ 2,000.00
Upkeep Clothing/Equipment		\$ 1,000.00
 Total Benefits		 \$ 37,022.82
Total Earnings and Benefits		\$ 102,126.82



AVERAGE FIRE FIGHTER
2018

Estimate Based Upon Council Action

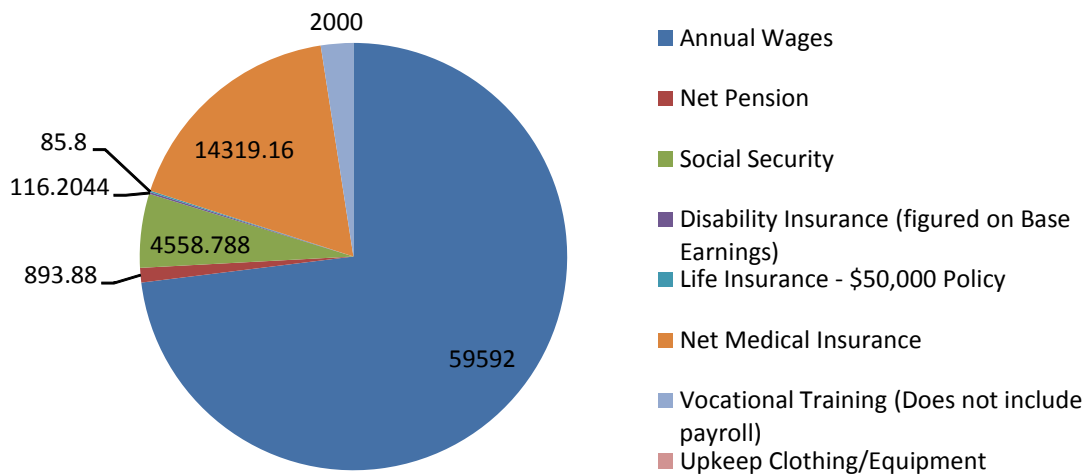
Pay Rate		\$	33.14
Annual Wages	2190	\$	72,576.60
Benefits			
Pension	12.80%	\$	9,289.80
Employee Pension Contribution	5.00%	\$	(3,628.83)
Net Pension		\$	5,660.97
Social Security	7.65%	\$	5,552.11
Disability Insurance (figured on Base Earnings)		\$	141.52
Life Insurance - \$50,000 Policy		\$	85.80
Medical Insurance		\$	23,213.66
Medical Insurance Contribution		\$	(1,867.73)
Net Medical Insurance		\$	21,345.93
Vocational Training (Does not include payroll)		\$	1,500.00
Upkeep Clothing/Equipment		\$	2,000.00
Total Benefits		\$	36,286.34
Total Earnings and Benefits		\$	108,862.94



AVERAGE CLERICAL/TECHNICAL EMPLOYEE
2018

Estimate Based Upon Council Action

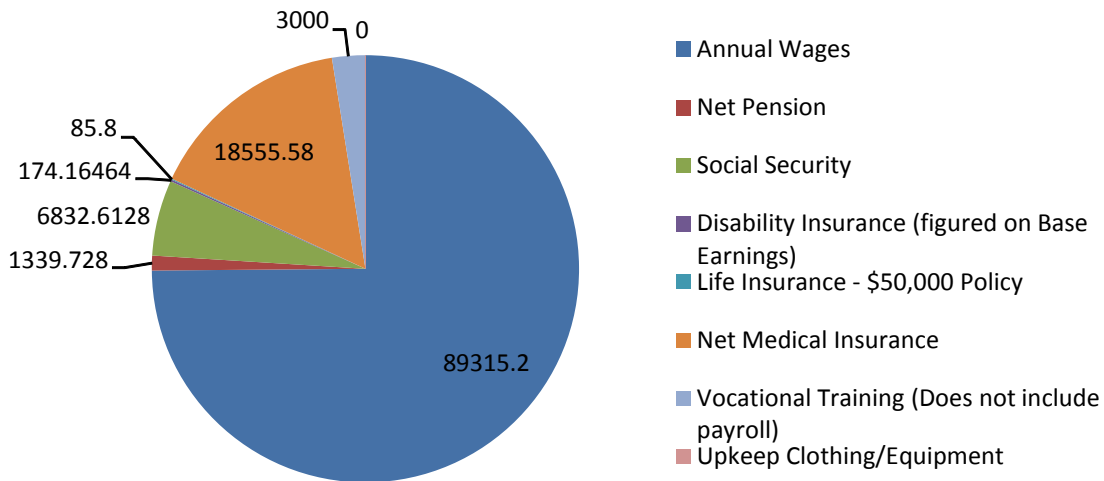
Pay Rate		\$ 28.65
Annual Wages	2080	\$ 59,592.00
 <u>Benefits</u>		
Pension	7.50%	\$ 4,469.40
Employee Pension Contribution	6.00%	\$ (3,575.52)
Net Pension		\$ 893.88
Social Security	7.65%	\$ 4,558.79
Disability Insurance (figured on Base Earnings)		\$ 116.20
Life Insurance - \$50,000 Policy		\$ 85.80
Medical Insurance		\$ 15,029.05
Medical Insurance Contribution		\$ (709.89)
Net Medical Insurance		\$ 14,319.16
Vocational Training (Does not include payroll)		\$ 2,000.00
Upkeep Clothing/Equipment		
 Total Benefits		 \$ 21,973.83
Total Earnings and Benefits		\$ 81,565.83



AVERAGE ADMINISTRATIVE/SUPERVISORY EMPLOYEE
2018

Estimate Based Upon Council Action

Pay Rate		\$	42.94
Annual Wages	2080	\$	89,315.20
<u>Benefits</u>			
Pension	7.50%	\$	6,698.64
Employee Pension Contribution	6.00%	\$	(5,358.91)
Net Pension		\$	1,339.73
Social Security	7.65%	\$	6,832.61
Disability Insurance (figured on Base Earnings)		\$	174.16
Life Insurance - \$50,000 Policy		\$	85.80
Medical Insurance		\$	19,433.06
Medical Insurance Contribution		\$	(877.48)
Net Medical Insurance		\$	18,555.58
Vocational Training (Does not include payroll)		\$	3,000.00
Upkeep Clothing/Equipment		\$	-
Total Benefits		\$	29,987.89
Total Earnings and Benefits		\$	119,303.09



Personnel Changes 2018

1. **Add 1 new position to the Administrative Services – Finance and Accounting Department:** Due to the increasing need for a switchboard operator and coordination of visitors, a Reception Clerk/Account Clerk I is being added, upon moving the Finance and Accounting operations to the Utility Addition
2. **Add 1 new position to the Administrative Services - City Hall and Customer Services Department;** Due to the opening of the Chambersburg Aquatic Center, a full time grounds and maintenance employee will be added to work as the custodian and light mechanic at the facility.
3. **Add 1 new position to the Personnel & Payroll Office:** Due to demands on next generation recruitment, a new Diversity, Outreach, and Employment Resources (DOER) Coordinator is included in this budget
4. **Add 2 new positions to the Recreation Department in the General Fund;** There has been an identified need of additional maintenance help and therefore a new full time Parks Maintenance Supervisor position is being created and a fourth Parks Maintenance Worker position is being added.
5. **Add 1 new position, half in the Swimming Pool Fund and half in the Recreation Department in the General Fund;** Due to the opening of the Chambersburg Aquatic Center, three part time positions are being consolidated into one new full time position: the Part Time Pool Manager, Part Time Soccer Program Manager, and Part Time Basketball Program Manager are now one full time Pool and Athletic Leagues Program Manager position.
6. **Cost of living increases pursuant to existing collective bargaining agreements:** Employees represented by AFSCME Local #246, the International Association of Fire Fighters (IAFF) Local #1813, and the Chambersburg Police Officers Association, are due to receive 1.95% cost of living increases. It is anticipated in this budget that non-bargaining employees will receive the same 1.95% cost of living increases.

2018 Budget Final Worksheets

2018 Budget Final Worksheets

2018

DEPARTMENT	ACCOUNT NO	DESCRIPTION	2016 ADOPT	ROLLING 12 MONTH		2017 ADOPT	PROPOSED 2018	SUM	Gen Fund - Admin Svcs
			BUDGET	2016 ACTUAL	TOTAL	TOTAL	BUDGET		TOTAL
									2017 - 2018
REVENUES -									
STORES	10011	SALE OF INVENTORY	\$755,000	\$599,961	\$650,464	\$772,150	\$675,000	<<<	
STORES	10013	STATE GRANTS	\$2,400	\$3,809	\$3,809	\$2,000	\$15,500	<<<	
STORES	10015	MERCHANDISING & JOBBING	\$1,000	\$291	\$481	\$500	\$500	<<<	
STORES	10016	MARKUP ON EXEMPT ITEMS	\$20,000	\$21,423	\$15,343	\$20,000	\$10,000	<<<	
STORES	10017	STATE SALES TAX	\$50	\$5	\$0	\$50	\$50	<<<	
STORES	10018	OTHER OPERATING INCOME	\$100	\$1,183	\$137	\$1,000	\$200	<<<	
STORES	10019	INTEREST INCOME	\$3,200	\$2,887	\$3,503	\$3,100	\$6,400	<<<	
STORES	10028	UNREALIZED GAINS	\$0	\$0	(\$2,451)	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$781,750	\$629,559	\$671,286	\$798,800	\$707,650	TOTAL	
REVENUES - INTERFUND TRANSFERS									
STORES	10030	INTERFUND TRANSFERS	\$0	\$0	\$208,000	\$208,000	\$475,000	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$0	\$0	\$208,000	\$208,000	\$475,000	TOTAL	\$ 1,182,650
EXPENDITURES - WAREHOUSE EXPENSES									
STORES	11111	SALARIES - WAREHOUSE STAFF	\$98,000	\$98,700	\$109,073	\$122,000	\$125,000	<<<	
STORES	11112	SALARIES - FULL TIME DISPATCHER	\$0	\$0	\$92,824	\$133,000	\$203,000	<<<	
STORES	11113	SALARIES - PART TIME DISPATCHER	\$0	\$0	\$4,322	\$9,500	\$9,500	<<<	
STORES	11114	SALARIES - LEAD DISPATCHER	\$0	\$0	\$28,366	\$45,500	\$0	<<<	
STORES	11115	OPERATING SUPPLIES AND EXPENSES	\$0	\$0	\$0	\$0	\$0	<<<	
STORES	11125	MAINTENANCE OF WAREHOUSE EQUIPMENT	\$100	\$0	\$0	\$100	\$500	<<<	
STORES	11147	PAID LEAVE	\$14,000	\$16,140	\$24,858	\$20,000	\$35,000	<<<	
STORES	11150	WAREHOUSE BUILDING OPERATION	\$0	\$0	\$0	\$0	\$0	<<<	
STORES	11151	WAREHOUSE BUILDING MAINTENANCE	\$2,100	\$104	\$0	\$1,250	\$1,000	<<<	
STORES	11173	MISCELLANEOUS WAREHOUSE EXPENSE	\$500	\$0	\$0	\$500	\$500	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$114,700	\$114,944	\$259,443	\$331,850	\$374,500	TOTAL	

2018

Gen Fund - Admin Svcs

DEPARTMENT	ACCOUNT NO	DESCRIPTION	2016 ADOPT	ROLLING 12 MONTH		2017 ADOPT	PROPOSED 2018	SUM	Gen Fund - Admin Svcs
			BUDGET	2016 ACTUAL	TOTAL	TOTAL	BUDGET		TOTAL
									2017 - 2018
EXPENDITURES - GENERAL AND ADMINISTRATIVE EXPENSES									
STORES	17101	GENERAL ADMINISTRATIVE SALARIES	\$0	\$0	\$0	\$0	\$0	\$0	<<<
STORES	17106	ADMINISTRATIVE SERVICES DEPT. EXPENSES	\$42,000	\$38,497	\$37,574	\$45,000	\$41,000	\$41,000	<<<
STORES	17110	COMMUNICATION EXPENSE	\$100	\$5	\$3	\$100	\$100	\$100	<<<
STORES	17111	GENERAL OFFICE SUPPLIES AND EXPENSES	\$1,000	\$66	\$0	\$1,000	\$1,000	\$1,000	<<<
STORES	17114	GENERAL OFFICE TRANSPORTATION	\$0	\$0	\$0	\$0	\$0	\$0	<<<
STORES	17350	UNREALIZED LOSSES	\$0	\$0	\$0	\$0	\$0	\$0	<<<
STORES	17360	RESEARCH AND DEVELOPMENT	\$0	\$0	\$0	\$0	\$0	\$0	<<<
STORES	17361	PROPERTY INSURANCE	\$425	\$440	\$454	\$425	\$500	\$500	<<<
STORES	17362	WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	<<<
STORES	17363	GENERAL LIABILITY INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	<<<
STORES	17364	BOILER & MACHINERY INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	<<<
STORES	17365	COMPUTER FRAUD/CYBER SECURITY INSURANCE	\$225	\$223	\$224	\$225	\$250	\$250	<<<
STORES	17366	COMPREHENSIVE CRIME INSURANCE	\$50	\$30	\$115	\$25	\$30	\$30	<<<
STORES	17485	LIFE INSURANCE AND LTD PREMIUMS	\$350	\$337	\$844	\$400	\$1,155	\$1,155	<<<
STORES	17486	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	\$9,000	\$8,735	\$19,550	\$8,600	\$27,000	\$27,000	<<<
STORES	17487	PENSION COSTS	\$8,300	\$8,258	\$8,258	\$5,000	\$19,100	\$19,100	<<<
STORES	17488	VOCATIONAL TRAINING	\$3,200	\$137	\$0	\$1,000	\$1,250	\$1,250	<<<
STORES	17489	HEALTH INSURANCE	\$12,000	\$7,280	\$56,254	\$8,200	\$100,000	\$100,000	<<<
STORES	17490	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	\$0	\$0	<<<
STORES	17491	OTHER HEALTH COSTS	\$100	\$352	\$0	\$250	\$250	\$250	<<<
STORES	17541	PURCHASE/REPAIR GENERAL TOOLS & WORK EQUIPT.	\$1,000	\$0	\$0	\$500	\$500	\$500	<<<
STORES	17571	SPECIAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	<<<
STORES	17573	MISCELLANEOUS GENERAL EXPENSES	\$200	\$0	\$0	\$200	\$200	\$200	<<<
STORES	17575	SAFETY EXPENSES	\$200	\$311	\$120	\$500	\$500	\$500	<<<
STORES	17578	EMPLOYEE RELATIONS EXPENSES	\$100	\$0	\$0	\$0	\$100	\$100	<<<
STORES	17580	SOLICITOR EXPENSES & FEES	\$1,500	\$1,360	\$1,360	\$2,100	\$2,200	\$2,200	<<<
>>>>>>>> TOTAL >>>>>>>>			\$79,750	\$66,031	\$124,756	\$73,525	\$195,135	TOTAL	
EXPENDITURES - NON-OPERATING EXPENSES									
STORES	18808	INVENTORY PURCHASES	\$586,600	\$457,169	\$513,623	\$600,000	\$530,000	\$530,000	<<<
STORES	18811	MERCHANDISE & JOBBING WORK EXPENSE	\$650	\$756	\$621	\$500	\$900	\$900	<<<
STORES	18822	STATE SALES & USE TAX	\$50	\$5	\$0	\$50	\$50	\$50	<<<
STORES	18828	REFUNDS TO CONSUMERS - MERCHANDISE & JOBBING	\$0	\$0	\$0	\$0	\$0	\$0	<<<
STORES	18829	REFUNDS TO CONSUMERS - SALES TAX	\$0	\$0	\$0	\$0	\$0	\$0	<<<
STORES	18831	OTHER NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	<<<
>>>>>>>> TOTAL >>>>>>>>			\$587,300	\$457,930	\$514,244	\$600,550	\$530,950	TOTAL	
EXPENDITURES - INTERFUND TRANSFERS									
STORES	18891	TRANSFERS TO WORKER'S COMPENSATION FUND	\$0	\$0	\$875	\$875	\$1,050	\$1,050	<<<
STORES	18893	TRANSFERS TO SELF INSURANCE FUND	\$0	\$0	\$0	\$0	\$0	\$0	<<<
STORES	18895	TRANSFER TO ELECTRIC CAPITAL RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	<<<
>>>>>>>> TOTAL >>>>>>>>			\$0	\$0	\$875	\$875	\$1,050	TOTAL	
EXPENDITURES - CAPITAL OUTLAY									
STORES	19721	PURCHASE WAREHOUSE OFFICE EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	<<<
STORES	19731	PURCHASE WAREHOUSE EQUIPMENT	\$0	\$0	\$1,618	\$0	\$1,000	\$1,000	<<<
STORES	19751	CONSTRUCTION WAREHOUSE STRUCTURES	\$0	\$0	\$0	\$0	\$80,015	\$80,015	<<<
STORES	19771	OTHER CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	\$0	<<<
>>>>>>>> TOTAL >>>>>>>>			\$0	\$0	\$1,618	\$0	\$81,015	TOTAL	\$ 1,182,650

2018

DEPARTMENT	ACCOUNT NO	DESCRIPTION	2016 ADOPT	ROLLING 12 MONTH		2017 ADOPT	PROPOSED 2018	SUM	Gen Fund - Admin Svcs
			BUDGET	2016 ACTUAL TOTAL	TOTAL	BUDGET	TOTAL		Subtotals 2017 - 2018
EXPENDITURES - TRANSMISSION SYSTEM OPERATION AND MAINTENANCE									
ELECTRIC	22101	SUPERVISION TRANSMISSION SYSTEM	\$0	\$0	\$0	\$0	\$0	<<<	
ELECTRIC	22104	ROW - TRANSMISSIONS RENTALS & MAINTENANCE EXP	\$4,300	\$1,508	\$1,962	\$1,150	\$1,900	<<<	
ELECTRIC	22111	OPERATION OF TRANSMISSION SYSTEM	\$30,000	\$27,225	\$26,852	\$29,500	\$29,100	<<<	
ELECTRIC	22112	TRANSMISSION SYSTEM ENGINRG/TECH EXPENSES	\$10,000	\$3,575	\$6,956	\$3,000	\$10,000	<<<	
ELECTRIC	22114	TRANSMISSION SYSTEMS VEHICLE RENTAL EXPENSE	\$28,000	\$17,915	\$22,446	\$25,900	\$35,000	<<<	
ELECTRIC	22147	PAID LEAVE	\$19,000	\$12,737	\$13,660	\$13,000	\$14,000	<<<	
ELECTRIC	22211	MAINTENANCE TRANSMISSION POLES AND HARDWARE	\$90,000	\$505	\$623	\$35,000	\$16,000	<<<	
ELECTRIC	22212	CONTRACT TREE TRIMMING	\$40,000	\$17,220	\$180	\$35,000	\$40,000	<<<	
ELECTRIC	22221	MAINTENANCE TRANSMISSION CONDUCTORS	\$12,500	\$4,497	\$3,301	\$0	\$1,500	<<<	
ELECTRIC	22231	MAINTENANCE OF TRANSMISSION SUBSTATIONS	\$20,000	\$769	\$91	\$60,000	\$10,100	<<<	
>>>>>>>>> TOTAL >>>>>>>>>			\$253,800	\$85,951	\$76,071	\$202,550	\$157,600	TOTAL	
EXPENDITURES - DISTRIBUTION SYSTEM OPERATION									
ELECTRIC	23101	DISTRUBUTION SYSTEM OPERATION, SUPV. & ENGR.	\$2,000	\$1,779	\$1,650	\$2,100	\$1,000	<<<	
ELECTRIC	23104	ROW - DISTRIBUTION RENTALS & MAINTENANCE EXP	\$6,000	\$2,833	\$6,048	\$3,400	\$5,500	<<<	
ELECTRIC	23105	ELECTRIC SYSTEM MAPS AND RECORDS	\$60,000	\$73,049	\$75,214	\$77,000	\$80,000	<<<	
ELECTRIC	23106	DISTRIBUTION SYSTEM ENGINRG/TECH EXPENSES	\$10,000	\$7,535	\$6,515	\$2,500	\$2,500	<<<	
ELECTRIC	23111	OPERATION OF ELECTRIC DISTRIBUTION SYSTEM	\$60,000	\$66,370	\$102,942	\$65,100	\$123,400	<<<	
ELECTRIC	23112	CONTRACT TREE TRIMMING	\$85,000	\$85,319	\$91,712	\$80,000	\$85,000	<<<	
ELECTRIC	23114	DISTRIBUTION SYSTEM VEHICLE RENTAL EXPENSE	\$107,492	\$113,488	\$130,418	\$141,000	\$210,000	<<<	
ELECTRIC	23140	RENEWABLE ENERGY PROGRAM	\$0	\$0	\$0	\$0	\$0	<<<	
ELECTRIC	23141	REMOVE AND RESET ELECTRIC METERS	\$76,000	\$64,322	\$67,118	\$70,500	\$71,000	<<<	
ELECTRIC	23143	TESTING ELECTRIC METERS	\$25,000	\$2,404	\$3,919	\$1,500	\$3,000	<<<	
ELECTRIC	23147	PAID LEAVE	\$112,500	\$110,194	\$92,090	\$112,500	\$91,000	<<<	
ELECTRIC	23150	METERS	\$25,000	\$15,473	\$11,534	\$16,000	\$13,000	<<<	
ELECTRIC	23151	METER INSTALLATIONS	\$24,000	\$7,307	\$7,913	\$8,100	\$9,250	<<<	
ELECTRIC	23153	PURCHASE & REPAIR OF SMALL TOOLS & EQUIPMENT	\$15,000	\$6,499	\$3,162	\$10,000	\$10,000	<<<	
ELECTRIC	23161	REMOVE AND RESET TRANSFORMERS	\$20,000	\$16,970	\$23,202	\$18,000	\$25,000	<<<	
ELECTRIC	23171	SERVICING CUSTOMERS EQUIPMENT	\$17,000	\$1,478	\$13,034	\$2,000	\$22,000	<<<	
ELECTRIC	23173	EXPENSES FOR STREET EVENTS AND ACTIVITIES	\$4,000	\$7,911	\$7,794	\$6,100	\$6,200	<<<	
ELECTRIC	23181	OPERATION OF DUSK TO DAWN LIGHTS	\$350	\$292	\$402	\$300	\$600	<<<	
>>>>>>>>> TOTAL >>>>>>>>>			\$659,342	\$583,223	\$644,667	\$616,100	\$758,450	TOTAL	
EXPENDITURES - DISTRIBUTION SYSTEM MAINTENANCE									
ELECTRIC	23201	DISTRIBUTION MAINTENANCE SUPERVISION AND ENGR	\$1,000	\$66	\$102	\$2,000	\$100	<<<	
ELECTRIC	23211	MAINTENANCE DISTRIBUTION POLES AND HARDWARE	\$120,000	\$67,167	\$166,930	\$98,000	\$187,000	<<<	
ELECTRIC	23213	MAINTENANCE OVERHEAD DISTRIBUTION CONDUCTORS	\$80,000	\$86,168	\$116,931	\$103,000	\$136,000	<<<	
ELECTRIC	23215	MAINTENANCE OVERHEAD ELECTRICAL DEVICES	\$33,000	\$10,986	\$18,549	\$13,100	\$13,100	<<<	
ELECTRIC	23221	MAINTENANCE UNDERGROUND DISTRIBUTION CONDUITS	\$15,000	\$5,750	\$5,139	\$5,700	\$5,700	<<<	
ELECTRIC	23223	MAINTENANCE UNDERGROUND DISTRI. CONDUCTORS	\$110,000	\$12,264	\$12,421	\$12,000	\$10,000	<<<	
ELECTRIC	23225	MAINTENANCE UNDERGROUND ELECTRICAL DEVICES	\$50,000	\$33,727	\$4,472	\$48,500	\$29,100	<<<	
ELECTRIC	23226	MAINTENANCE TO UNDERGROUND VAULTS & MANHOLES	\$17,500	\$4,591	\$2,393	\$6,500	\$5,500	<<<	
ELECTRIC	23231	MAINTENANCE OVERHEAD SERVICES	\$45,000	\$39,816	\$48,597	\$46,600	\$58,600	<<<	
ELECTRIC	23233	MAINTENANCE UNDERGROUND SERVICES	\$35,000	\$15,294	\$22,136	\$20,100	\$24,000	<<<	
ELECTRIC	23241	MAINTENANCE METER AND METER DEVICES	\$20,000	\$11,750	\$9,286	\$12,900	\$8,250	<<<	
ELECTRIC	23261	MAINTENANCE TRANSFORMERS	\$30,000	\$44,502	\$30,531	\$38,000	\$23,000	<<<	
ELECTRIC	23265	MAINTENANCE DISTRIBUTION SUBSTATIONS	\$140,000	\$81,536	\$71,045	\$104,000	\$80,000	<<<	
ELECTRIC	23266	SUBSTATION ENGINEERING/TECHNICAL EXPENSES	\$40,000	\$40,415	\$49,268	\$50,000	\$40,000	<<<	
ELECTRIC	23281	MAINTENANCE OF DUSK TO DAWN LIGHTS	\$20,000	\$1,744	\$1,594	\$2,500	\$3,750	<<<	
>>>>>>>>> TOTAL >>>>>>>>>			\$756,500	\$455,776	\$559,394	\$562,900	\$624,100	TOTAL	

2018

DEPARTMENT	ACCOUNT NO	DESCRIPTION	2016 ADOPT	ROLLING 12 MONTH		2017 ADOPT	PROPOSED 2018	SUM	Gen Fund - Admin Svcs
			BUDGET	2016 ACTUAL	TOTAL	TOTAL	BUDGET		TOTAL
REVENUES - OPERATING INCOME									
GAS	30011	SALE OF GAS	\$7,518,000	\$5,173,504	\$6,111,075	\$6,571,600	\$7,136,600	<<<	
GAS	30012	PURCHASE OF GAS REFUNDS	\$0	\$0	\$0	\$0	\$0	<<<	
GAS	30013	FEDERAL, STATE AND LOCAL GRANTS	\$17,100	\$27,481	\$27,481	\$15,000	\$26,400	<<<	
GAS	30014	ENERGY EFFICIENCY FINANCING PROGRAM	\$500,000	\$546,595	\$465,989	\$500,000	\$300,000	<<<	
GAS	30015	MERCHANDISE & JOBBING	\$7,000	\$9,847	\$7,245	\$7,500	\$7,500	<<<	
GAS	30016	SALES TAX ON SALE OF GAS	\$128,500	\$80,865	\$97,811	\$107,000	\$122,100	<<<	
GAS	30017	STATE SALES TAX ON MDSE. & JOBBING	\$100	\$38	\$0	\$0	\$0	<<<	
GAS	30018	OTHER OPERATING INCOME	\$300,000	\$237,296	\$186,080	\$350,000	\$150,000	<<<	
GAS	30019	INTEREST INCOME	\$30,000	\$25,563	\$21,509	\$28,000	\$36,400	<<<	
GAS	30020	BILLED REVENUE - PENALTY	\$0	\$0	\$0	\$0	\$0	<<<	
GAS	30021	DELINQUENT COLLECTION CHARGES	\$0	\$0	\$0	\$0	\$0	<<<	
GAS	30022	MISCELLANEOUS SERVICE REVENUES	\$0	\$0	\$0	\$0	\$0	<<<	
GAS	30024	OTHER INTEREST INCOME	\$1,000	\$1,047	\$5,387	\$500	\$1,000	<<<	
GAS	30025	SALE OF SCRAP	\$500	\$539	\$1,477	\$500	\$1,000	<<<	
GAS	30028	UNREALIZED GAINS	\$0	\$0	(\$24,250)	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$8,502,200	\$6,102,775	\$6,899,804	\$7,580,100	\$7,781,000	TOTAL	
REVENUES - INTERFUND TRANSFERS									
GAS	30030	INTERFUND TRANSFERS	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$0	\$0	\$0	\$0	\$0	TOTAL	\$ 7,781,000
EXPENDITURES - PURCHASE GAS OPERATION AND MAINTENANCE									
GAS	31141	PURCHASE OF NATURAL GAS	\$3,513,000	\$2,054,710	\$2,899,407	\$2,536,000	\$2,552,300	<<<	
GAS	31142	PURCHASE OF STORED NATURAL GAS	\$333,000	\$353,122	\$373,416	\$292,000	\$565,100	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$3,846,000	\$2,407,832	\$3,272,823	\$2,828,000	\$3,117,400	TOTAL	
EXPENDITURES - TRANSMISSION OPERATION									
GAS	32101	GAS TRANSMISSION SUPERVISION AND ENGINEERING	\$0	\$0	\$122	\$0	\$0	<<<	
GAS	32111	OPERATION OF GAS TRANSMISSION SYSTEM	\$1,300	\$1,358	\$1,533	\$1,400	\$1,500	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$1,300	\$1,358	\$1,655	\$1,400	\$1,500	TOTAL	
EXPENDITURES - TRANSMISSION MAINTENANCE									
GAS	32211	MAINTENANCE OF GAS TRANSMISSION MAINS	\$1,500	\$280	\$286	\$900	\$1,000	<<<	
GAS	32214	TRANSMISSION VEHICLE RENTAL EXPENSE	\$5,000	\$4,354	\$4,124	\$4,000	\$4,580	<<<	
GAS	32221	MAINTENANCE OF GAS TRANSMISSION EQUIPMENT	\$1,600	\$6,993	\$12,346	\$3,500	\$9,000	<<<	
GAS	32251	MAINTENANCE OF GAS TRANSMISSION STRUCTURES	\$500	\$629	\$550	\$750	\$500	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$8,600	\$12,256	\$17,306	\$9,150	\$15,080	TOTAL	
EXPENDITURES - DISTRIBUTION OPERATION									
GAS	33101	GAS DISTRIBUTION SUPERVISION AND ENGINEERING	\$72,000	\$82,955	\$78,928	\$83,000	\$83,000	<<<	
GAS	33105	GAS SYSTEM MAPS AND RECORDS	\$75,000	\$88,248	\$106,839	\$75,000	\$108,000	<<<	
GAS	33111	OPERATION OF GAS DISTRIBUTION SYSTEM	\$55,000	\$50,337	\$50,662	\$61,000	\$60,000	<<<	
GAS	33141	REMOVE AND RESET GAS METERS AND REGULATORS	\$3,200	\$2,732	\$6,473	\$4,100	\$11,500	<<<	
GAS	33143	TESTING AND CALIBRATING METERS	\$1,000	\$1,405	\$659	\$500	\$1,500	<<<	
GAS	33147	PAID LEAVE	\$62,000	\$89,192	\$84,530	\$83,000	\$66,000	<<<	
GAS	33150	METERS AND REGULATORS	\$52,000	\$55,476	\$68,564	\$47,000	\$65,000	<<<	
GAS	33151	METERS AND REGULATORS INSTALLATION	\$13,000	\$12,251	\$23,814	\$13,000	\$17,000	<<<	
GAS	33171	SERVICING GAS CUSTOMERS' EQUIPMENT	\$33,000	\$19,353	\$16,681	\$30,000	\$22,500	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$366,200	\$401,949	\$437,150	\$396,600	\$434,500	TOTAL	
EXPENDITURES - DISTRIBUTION MAINTENANCE									
GAS	33211	MAINTENANCE OF GAS DISTRIBUTION MAINS	\$18,000	\$26,906	\$21,979	\$40,000	\$21,000	<<<	
GAS	33214	DISTRIBUTION VEHICLE RENTAL EXPENSE	\$60,000	\$61,623	\$76,913	\$85,000	\$90,000	<<<	
GAS	33221	MAINTENANCE OF GAS DISTRIBUTION EQUIPMENT	\$4,000	\$5,457	\$1,781	\$7,000	\$5,000	<<<	
GAS	33231	MAINTENANCE OF GAS SERVICES	\$15,000	\$11,343	\$9,700	\$12,600	\$11,500	<<<	
GAS	33241	MAINTENANCE OF GAS METERS AND REGULATORS	\$10,000	\$13,786	\$9,985	\$17,000	\$12,000	<<<	
GAS	33251	MAINTENANCE OF GAS DISTRIBUTION STRUCTURES	\$1,500	\$968	\$11	\$2,000	\$1,200	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$108,500	\$120,083	\$120,369	\$163,600	\$140,700	TOTAL	
EXPENDITURES - CUSTOMER ACCOUNTING AND COLLECTING									
GAS	36106	ADMINISTRATIVE SERVICES DEPT. EXPENSES	\$0	\$0	\$0	\$0	\$0	<<<	
GAS	36111	SERVICE CENTER DISPATCHING	\$58,000	\$54,649	\$21,388	\$0	\$3,500	<<<	
GAS	36135	ENERGY EFFICIENCY FINANCING PROGRAM	\$500,000	\$467,139	\$472,210	\$500,000	\$300,000	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$558,000	\$521,788	\$493,598	\$500,000	\$303,500	TOTAL	

2018

DEPARTMENT	ACCOUNT NO	DESCRIPTION	2016 ADOPT	ROLLING 12 MONTH		2017 ADOPT	PROPOSED 2018	SUM	Gen Fund - Admin Svcs
			BUDGET	2016 ACTUAL TOTAL	TOTAL	BUDGET	TOTAL		Subtotals
EXPENDITURES - GENERAL AND ADMINISTRATIVE									
GAS	37101	GENERAL ADMINISTRATIVE SALARIES	\$245,000	\$237,694	\$244,206	\$260,000	\$266,000	<<<	
GAS	37104	COUNCILMEN COMPENSATION	\$9,000	\$8,550	\$8,550	\$8,900	\$9,500	<<<	
GAS	37105	SPECIAL COUNSEL LEGAL FEES	\$1,500	\$253	\$1,426	\$500	\$1,500	<<<	
GAS	37106	ADMINISTRATIVE SERVICES DEPT. EXPENSES	\$514,000	\$473,142	\$417,412	\$470,000	\$478,000	<<<	
GAS	37108	UTILITY BUILDING EXPENSES	\$0	\$0	\$0	\$53,608	\$86,940	<<<	
GAS	37110	COMMUNICATION EXPENSE	\$10,000	\$8,017	\$9,126	\$8,500	\$9,500	<<<	
GAS	37111	GENERAL OFFICE SUPPLIES AND EXPENSES	\$25,000	\$17,871	\$14,291	\$25,000	\$25,000	<<<	
GAS	37114	GENERAL OFFICE TRANSPORTATION	\$30,050	\$28,781	\$21,741	\$19,500	\$28,000	<<<	
GAS	37137	GENERAL ENGINEERING EXPENSE	\$63,000	\$63,626	\$63,005	\$65,000	\$87,000	<<<	
GAS	37350	UNREALIZED LOSSES	\$0	\$0	\$0	\$0	\$0	<<<	
GAS	37360	RESEARCH AND DEVELOPMENT	\$0	\$0	\$0	\$0	\$0	<<<	
GAS	37361	PROPERTY INSURANCE	\$750	\$771	\$795	\$750	\$875	<<<	
GAS	37362	WORKER'S COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<	
GAS	37363	GENERAL LIABILITY INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<	
GAS	37364	BOILER AND MACHINERY INSURANCE	\$4,800	\$5,044	\$4,969	\$4,975	\$5,175	<<<	
GAS	37365	COMPUTER FRAUD/CYBER SECURITY INSURANCE	\$2,525	\$2,590	\$2,602	\$2,600	\$2,700	<<<	
GAS	37366	COMPREHENSIVE CRIME INSURANCE	\$125	\$123	\$478	\$125	\$125	<<<	
GAS	37485	LIFE INSURANCE AND LTD PREMIUMS	\$2,350	\$2,343	\$2,267	\$2,650	\$2,345	<<<	
GAS	37486	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	\$44,000	\$46,655	\$44,087	\$46,000	\$45,000	<<<	
GAS	37487	PENSION COSTS	\$63,700	\$63,714	\$67,114	\$55,000	\$47,700	<<<	
GAS	37488	VOCATIONAL TRAINING	\$22,200	\$16,078	\$21,220	\$23,000	\$27,000	<<<	
GAS	37489	HEALTH INSURANCE	\$275,000	\$242,152	\$220,286	\$280,000	\$255,000	<<<	
GAS	37490	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	\$0	<<<	
GAS	37491	OTHER HEALTH COSTS	\$2,000	\$1,968	\$2,280	\$2,000	\$2,000	<<<	
GAS	37541	PURCHASE/REPAIR OF GENERAL TOOLS & EQUIPT.	\$20,000	\$36,254	\$32,827	\$25,000	\$33,000	<<<	
GAS	37543	MAINTENANCE OF GENERAL EQUIPMENT	\$3,200	\$3,918	\$5,587	\$4,500	\$5,500	<<<	
GAS	37550	OPERATION OF GENERAL SERVICE BUILDING	\$26,000	\$22,049	\$23,402	\$22,000	\$25,500	<<<	
GAS	37551	MAINTENANCE OF GENERAL SERVICE BUILDING	\$5,000	\$2,701	\$5,419	\$2,800	\$4,500	<<<	
GAS	37571	SPECIAL SERVICES	\$2,000	\$2,000	\$2,000	\$2,200	\$2,000	<<<	
GAS	37573	MISCELLANEOUS GENERAL EXPENSES	\$61,700	\$400	\$1,706	\$49,392	\$25,000	<<<	
GAS	37575	SAFETY EXPENSES	\$5,100	\$6,515	\$6,159	\$6,000	\$7,000	<<<	
GAS	37578	EMPLOYEE RELATIONS EXPENSES	\$2,000	\$1,966	\$173	\$1,000	\$500	<<<	
GAS	37580	SOLICITOR EXPENSES & FEES	\$35,000	\$34,138	\$46,001	\$36,000	\$61,300	<<<	
GAS	37590	PAYMENTS IN LIEU OF GROSS RECEIPTS TAX	\$415,000	\$415,000	\$481,096	\$514,000	\$555,000	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$1,890,000	\$1,744,313	\$1,750,225	\$1,991,000	\$2,098,660	TOTAL	
EXPENDITURES - NON-OPERATING EXPENSES									
GAS	38811	MERCHANDISE AND JOBBING WORK EXPENSES	\$2,000	\$255	\$228	\$2,000	\$700	<<<	
GAS	38812	SERVICE ORDER WORK	\$1,100	\$854	\$1,060	\$1,000	\$1,000	<<<	
GAS	38813	JOB ORDER AND SERVICE ORDER ACCOUNTING	\$0	\$0	\$0	\$0	\$0	<<<	
GAS	38822	PA SALES AND USE TAX	\$128,500	\$80,195	\$97,921	\$107,000	\$122,100	<<<	
GAS	38826	REFUNDS TO STATE FOR FUEL SUBSIDY	\$0	\$0	\$0	\$0	\$0	<<<	
GAS	38827	REFUNDS TO CONSUMERS FROM SALE OF GAS	\$6,000	\$9,625	\$9,823	\$7,000	\$8,000	<<<	
GAS	38828	REFUNDS TO CONSUMERS FROM MDSE. AND JOBBING	\$0	\$0	\$0	\$0	\$0	<<<	
GAS	38829	REFUNDS TO CONSUMERS - PA. SALES TAX	\$0	\$0	\$0	\$0	\$0	<<<	
GAS	38831	OTHER NON-OPERATING EXPENSES	\$4,000	\$0	\$6,870	\$1,000	\$2,000	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$141,600	\$90,929	\$115,902	\$118,000	\$133,800	TOTAL	
EXPENDITURES - INTERFUND TRANSFERS									
GAS	38877	TRANSFERS TO GAS CAPITAL RESERVE	\$1,500,000	\$1,500,000	\$1,493,360	\$1,490,000	\$1,386,150	<<<	
GAS	38890	TRANSFERS TO STORES - DISPATCHERS	\$0	\$0	\$52,000	\$52,000	\$118,750	<<<	
GAS	38891	TRANSFERS TO WORKER'S COMPENSATION FUND	\$0	\$0	\$6,350	\$6,350	\$6,050	<<<	
GAS	38892	TRANSFERS TO GENERAL FUND	\$0	\$0	\$0	\$0	\$0	<<<	
GAS	38893	TRANSFERS TO SELF INSURANCE	\$22,000	\$22,000	\$14,000	\$14,000	\$14,910	<<<	
GAS	38895	TRANSFERS - OTHER	\$60,000	\$210,000	\$160,000	\$10,000	\$10,000	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$1,582,000	\$1,732,000	\$1,725,710	\$1,572,350	\$1,535,860	TOTAL \$	7,781,000

2018

DEPARTMENT	ACCOUNT NO	DESCRIPTION	2016 ADOPT	ROLLING 12 MONTH		2017 ADOPT	PROPOSED 2018	SUM	Gen Fund - Admin Svcs
			BUDGET	2016 ACTUAL	TOTAL	TOTAL	BUDGET		TOTAL
REVENUES - OPERATING INCOME									
WATER	40011	SALE OF WATER	\$2,962,765	\$2,895,781	\$2,908,093	\$2,794,508	\$2,947,980	<<<	
WATER	40013	HYDRANT RENTALS	\$0	\$0	\$0	\$0	\$0	<<<	
WATER	40014	STATE GRANTS	\$19,500	\$31,449	\$31,449	\$0	\$34,700	<<<	
WATER	40015	MERCHANDISE AND JOBBING	\$10,000	\$23,169	\$28,347	\$10,000	\$10,000	<<<	
WATER	40016	PLUMBING PERMITS	\$6,000	\$22,975	\$31,180	\$10,000	\$10,000	<<<	
WATER	40017	STATE SALES TAX	\$0	\$0	\$0	\$0	\$0	<<<	
WATER	40018	OTHER OPERATING INCOME	\$90,000	\$98,528	\$98,580	\$90,000	\$84,000	<<<	
WATER	40019	INTEREST INCOME	\$19,700	\$23,794	\$24,086	\$24,800	\$43,000	<<<	
WATER	40022	MISCELLANEOUS SERVICE REVENUES	\$0	\$310	\$120	\$0	\$0	<<<	
WATER	40024	OTHER INTEREST INCOME	\$500	\$664	\$935	\$500	\$500	<<<	
WATER	40025	SALE OF SCRAP	\$3,000	\$2,295	\$3,803	\$3,000	\$3,000	<<<	
WATER	40026	WATER ANALYSIS TESTS	\$15,000	\$19,009	\$19,964	\$15,000	\$15,000	<<<	
WATER	40028	UNREALIZED GAINS	\$0	\$0	(\$26,445)	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$3,126,465	\$3,117,974	\$3,120,112	\$2,947,808	\$3,148,180	TOTAL	
REVENUES - INTERFUND TRANSFERS									
WATER	40030	INTERFUND TRANSFERS	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$0	\$0	\$0	\$0	\$0	TOTAL	\$ 3,148,180
EXPENDITURES - SUPPLY SYSTEM									
WATER	41101	WATER SUPPLY SUPERVISION AND ENGINEERING	\$17,500	\$16,126	\$1,982	\$25,000	\$100	<<<	
WATER	41102	RENTS PAID FOR WATER SUPPLY LAND	\$15,000	\$15,381	\$15,409	\$15,000	\$15,000	<<<	
WATER	41111	OPERATION OF WATER SUPPLY SYSTEM	\$34,000	\$29,463	\$31,643	\$33,000	\$33,000	<<<	
WATER	41147	PAID LEAVE	\$9,000	\$20,560	\$14,094	\$26,000	\$15,500	<<<	
WATER	41214	SUPPLY SYSTEM VEHICLE RENTAL EXPENSE	\$7,000	\$3,548	\$3,019	\$2,700	\$3,000	<<<	
WATER	41221	MAINTENANCE OF WATER SUPPLY SYSTEM EQUIPMENT	\$2,000	\$288	\$0	\$2,000	\$2,000	<<<	
WATER	41222	ANNUAL DAM INSPECTION	\$45,000	\$22,571	\$15,831	\$25,000	\$25,000	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$129,500	\$107,937	\$81,978	\$128,700	\$93,600	TOTAL	
EXPENDITURES - TRANSMISSION SYSTEM									
WATER	42101	WATER TRANSMISSION SUPERVISION AND ENGR.	\$34,000	\$32,780	\$32,681	\$36,000	\$35,000	<<<	
WATER	42104	RENTS PAID FOR WATER TRANSMISSION RGTS-OF-WAY	\$5,000	\$500	\$500	\$500	\$500	<<<	
WATER	42111	OPERATION WATER TRANSMISSION SYSTEM	\$58,000	\$53,802	\$52,586	\$56,000	\$62,000	<<<	
WATER	42147	PAID LEAVE	\$7,000	\$16,980	\$8,131	\$20,000	\$6,000	<<<	
WATER	42211	MAINTENANCE OF WATER TRANSMISSION MAINS	\$5,300	\$7,000	\$9,255	\$8,100	\$9,500	<<<	
WATER	42214	TRANSMISSION SYSTEM VEHICLE RENTAL EXPENSE	\$13,000	\$11,163	\$11,045	\$11,000	\$35,000	<<<	
WATER	42221	MAINTENANCE OF WATER TRANSMISSION RESERVOIRS	\$2,000	\$90	\$90	\$2,000	\$2,000	<<<	
WATER	42251	MAINTENANCE OF WATER TRANSMISSION STRUCTURES	\$1,000	\$0	\$0	\$1,000	\$1,000	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$125,300	\$122,315	\$114,288	\$134,600	\$151,000	TOTAL	
EXPENDITURES - DISTRIBUTION SYSTEM									
WATER	43101	WATER DISTRIBUTION SUPERVISION AND ENGR.	\$31,000	\$24,230	\$27,802	\$30,600	\$32,000	<<<	
WATER	43104	RENTS PAID FOR WATER DISTRIBUTION RGTS-OF-WAY	\$0	\$0	\$0	\$0	\$0	<<<	
WATER	43105	WATER SYSTEM MAPS AND RECORDS	\$44,000	\$57,153	\$59,565	\$62,000	\$62,000	<<<	
WATER	43111	OPERATION OF WATER DISTRIBUTION SYSTEM	\$24,000	\$20,440	\$19,004	\$23,000	\$21,000	<<<	
WATER	43123	OPERATION OF FIRE HYDRANTS	\$550	\$10,424	\$10,170	\$9,400	\$500	<<<	
WATER	43131	MAINT. OUT-OF-TOWN CONSUMERS WATER SERV. FACLT	\$0	\$0	\$0	\$0	\$0	<<<	
WATER	43141	REMOVE AND RESET WATER METERS	\$0	\$0	\$0	\$0	\$0	<<<	
WATER	43143	TEST AND CALIBRATION OF WATER METERS	\$0	\$0	\$0	\$0	\$0	<<<	
WATER	43147	PAID LEAVE	\$12,000	\$12,470	\$15,599	\$11,500	\$15,000	<<<	
WATER	43150	METERS	\$20,000	\$26,025	\$31,298	\$25,000	\$25,000	<<<	
WATER	43151	METER INSTALLATIONS	\$6,000	\$4,239	\$6,940	\$5,000	\$8,000	<<<	
WATER	43171	SERVICING CUSTOMERS EQUIPMENT	\$13,000	\$17,221	\$17,286	\$19,000	\$19,500	<<<	
WATER	43173	PLUMBING INSPECTION - WATER	\$20,000	\$19,348	\$17,705	\$22,000	\$21,000	<<<	
WATER	43211	MAINTENANCE OF WATER DISTRIBUTION MAINS	\$90,000	\$189,164	\$336,656	\$127,000	\$223,000	<<<	
WATER	43214	DISTRIBUTION SYSTEM VEHICLE RENTAL EXPENSE	\$85,000	\$87,867	\$95,314	\$100,000	\$151,100	<<<	
WATER	43221	MAINTENANCE OF WATER DISTRIBUTION EQUIPMENT	\$3,000	\$19,594	\$21,349	\$2,000	\$2,250	<<<	
WATER	43223	MAINTENANCE OF FIRE HYDRANTS	\$8,000	\$22,316	\$32,801	\$13,000	\$17,000	<<<	
WATER	43231	MAINTENANCE DISTRIBUTION SERVICES	\$71,000	\$112,340	\$70,966	\$134,000	\$89,000	<<<	
WATER	43241	MAINTENANCE OF WATER METERS	\$10,000	\$9,701	\$10,084	\$10,000	\$10,000	<<<	
WATER	43251	MAINTENANCE OF WATER DISTRIBUTION STRUCTURES	\$19,000	\$0	\$850	\$19,000	\$19,000	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$456,500	\$632,532	\$773,389	\$612,500	\$715,350	TOTAL	

2018

DEPARTMENT	ACCOUNT NO	DESCRIPTION	2016 ADOPT	ROLLING 12 MONTH		2017 ADOPT	PROPOSED 2018	SUM	Gen Fund - Admin Svcs
			BUDGET	2016 ACTUAL TOTAL	TOTAL	BUDGET	TOTAL		Subtotals
									2017 - 2018
EXPENDITURES - TREATMENT SYSTEM									
WATER	44101	WATER TREATMENT SUPERVISION AND ENGINEERING	\$69,000	\$73,182	\$88,343	\$76,000	\$92,500	<<<	
WATER	44111	OPERATION OF WATER TREATMENT SYSTEM	\$405,000	\$395,540	\$417,094	\$430,000	\$436,000	<<<	
WATER	44114	TREATMENT SYSTEM VEHICLE RENTAL EXPENSE	\$48,365	\$36,702	\$30,045	\$31,000	\$28,000	<<<	
WATER	44135	ANALYSIS OF WATER	\$75,000	\$40,779	\$25,451	\$52,000	\$30,000	<<<	
WATER	44141	CHEMICALS FOR WATER TREATMENT	\$170,000	\$147,929	\$142,071	\$170,000	\$140,000	<<<	
WATER	44147	PAID LEAVE	\$25,000	\$27,500	\$28,523	\$24,000	\$25,000	<<<	
WATER	44221	MAINTENANCE OF WATER TREATMENT EQUIPMENT	\$30,200	\$54,716	\$18,781	\$40,000	\$30,300	<<<	
WATER	44251	MAINTENANCE OF WATER TREATMENT STRUCTURES	\$55,400	\$48,085	\$43,827	\$10,150	\$10,250	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$877,965	\$824,433	\$794,135	\$833,150	\$792,050	TOTAL	
EXPENDITURES - CUSTOMER ACCOUNTING AND COLLECTING									
WATER	46106	ADMINISTRATIVE SERVICES DEPT. EXPENSES	\$0	\$0	\$0	\$0	\$0	<<<	
WATER	46111	SERVICE CENTER DISPATCHING	\$45,000	\$41,600	\$17,110	\$0	\$3,000	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$45,000	\$41,600	\$17,110	\$0	\$3,000	TOTAL	
EXPENDITURES - GENERAL AND ADMINISTRATIVE									
WATER	47101	GENERAL ADMINISTRATIVE SALARIES	\$120,000	\$126,577	\$131,886	\$132,000	\$140,000	<<<	
WATER	47104	COUNCILMEN COMPENSATION	\$9,000	\$8,550	\$8,550	\$8,900	\$9,500	<<<	
WATER	47105	SPECIAL COUNSEL LEGAL FEES	\$2,000	\$0	\$0	\$2,000	\$2,000	<<<	
WATER	47106	ADMINISTRATIVE SERVICES DEPT. EXPENSES	\$663,000	\$610,361	\$458,418	\$451,000	\$465,000	<<<	
WATER	47108	UTILITY BUILDING EXPENSES	\$0	\$0	\$0	\$53,608	\$86,940	<<<	
WATER	47110	COMMUNICATION EXPENSE	\$20,000	\$22,538	\$15,756	\$25,000	\$25,000	<<<	
WATER	47111	GENERAL OFFICE SUPPLIES AND EXPENSES	\$10,000	\$5,049	\$5,868	\$5,000	\$10,000	<<<	
WATER	47114	GENERAL OFFICE TRANSPORTATION	\$15,600	\$17,321	\$19,430	\$23,000	\$15,000	<<<	
WATER	47137	GENERAL ENGINEERING EXPENSES	\$62,000	\$65,147	\$67,346	\$62,500	\$70,000	<<<	
WATER	47350	UNREALIZED LOSSES	\$0	\$0	\$0	\$0	\$0	<<<	
WATER	47360	RESEARCH AND DEVELOPMENT	\$25,000	\$0	\$0	\$0	\$0	<<<	
WATER	47361	PROPERTY INSURANCE	\$4,500	\$3,635	\$3,749	\$4,525	\$5,050	<<<	
WATER	47362	WORKER'S COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<	
WATER	47363	GENERAL LIABILITY INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<	
WATER	47364	BOILER AND MACHINERY INSURANCE	\$3,700	\$3,893	\$3,835	\$3,850	\$4,000	<<<	
WATER	47365	COMPUTER FRAUD/CYBER SECURITY INSURANCE	\$2,950	\$3,038	\$3,051	\$3,050	\$3,150	<<<	
WATER	47366	COMPREHENSIVE CRIME INSURANCE	\$125	\$124	\$488	\$125	\$125	<<<	
WATER	47485	LIFE INSURANCE AND LTD PREMIUMS	\$2,800	\$2,676	\$2,623	\$3,000	\$2,705	<<<	
WATER	47486	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	\$66,000	\$76,688	\$75,485	\$74,100	\$73,000	<<<	
WATER	47487	PENSION COSTS	\$67,200	\$68,287	\$75,087	\$0	\$52,900	<<<	
WATER	47488	VOCATIONAL TRAINING	\$8,000	\$8,759	\$10,854	\$10,000	\$12,000	<<<	
WATER	47489	HEALTH INSURANCE	\$220,000	\$188,457	\$182,181	\$210,000	\$207,000	<<<	
WATER	47490	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	\$0	<<<	
WATER	47491	OTHER HEALTH COSTS	\$1,000	\$878	\$1,055	\$1,000	\$900	<<<	
WATER	47541	PURCHASE/REPAIR GENERAL TOOLS & WORK EQUIPT.	\$6,000	\$10,047	\$9,198	\$9,000	\$10,000	<<<	
WATER	47543	MAINTENANCE GENERAL EQUIPMENT	\$500	\$352	\$266	\$500	\$500	<<<	
WATER	47550	OPERATION GENERAL SERVICE BUILDING	\$3,500	\$2,574	\$2,000	\$3,600	\$3,200	<<<	
WATER	47551	MAINTENANCE GENERAL SERVICE BUILDING	\$1,000	\$715	\$2,744	\$1,000	\$3,500	<<<	
WATER	47571	SPECIAL SERVICES	\$2,000	\$2,000	\$2,000	\$2,500	\$2,500	<<<	
WATER	47572	REGULATORY COMMISSION EXPENSES	\$0	\$0	\$0	\$0	\$0	<<<	
WATER	47573	MISCELLANEOUS GENERAL EXPENSES	\$10,600	\$4,120	\$1,700	\$8,000	\$12,000	<<<	
WATER	47575	SAFETY EXPENSES	\$5,000	\$4,155	\$5,138	\$5,000	\$5,000	<<<	
WATER	47578	EMPLOYEE RELATIONS EXPENSES	\$700	\$124	\$0	\$500	\$500	<<<	
WATER	47580	SOLICITOR EXPENSES & FEES	\$60,000	\$44,854	\$55,129	\$50,000	\$35,000	<<<	
WATER	47590	PAYMENTS IN LIEU OF GROSS RECEIPTS TAX	\$0	\$0	\$0	\$0	\$0	<<<	
WATER	47610	LOAN PRINCIPAL PAYMENT (2002 PENNVEST LOAN)	\$0	\$0	\$0	\$0	\$0	<<<	
WATER	47620	LOAN INTEREST EXPENSE (2002 PENNVEST LOAN)	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$1,392,175	\$1,280,919	\$1,143,837	\$1,152,758	\$1,256,470	TOTAL	
EXPENDITURES - NON-OPERATING EXPENSES									
WATER	48811	MERCHANDISE AND JOBBING WORK EXPENSE	\$2,200	\$23,198	\$16,264	\$14,500	\$10,000	<<<	
WATER	48812	SERVICE ORDER WORK	\$0	\$0	\$0	\$0	\$0	<<<	
WATER	48822	PA SALES AND USE TAX	\$0	\$0	\$0	\$0	\$0	<<<	
WATER	48827	REFUNDS TO CONSUMERS FROM SALE OF WATER	\$4,000	\$4,672	\$3,250	\$5,000	\$5,000	<<<	
WATER	48828	REFUNDS TO CONSUMERS FROM MERCHANDISE & JOBB.	\$0	\$1,145	\$0	\$1,000	\$1,000	<<<	
WATER	48831	OTHER NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$6,200	\$29,015	\$19,514	\$20,500	\$16,000	TOTAL	
EXPENDITURES - INTERFUND TRANSFERS									
WATER	48887	TRANSFERS TO WATER CAPITAL RESERVE	\$0	\$10,000	\$0	\$0	\$0	<<<	
WATER	48890	TRANSFERS TO STORES - DISPATCHERS	\$0	\$0	\$41,600	\$41,600	\$95,000	<<<	
WATER	48891	TRANSFERS TO WORKER'S COMPENSATION FUND	\$11,775	\$14,575	\$10,000	\$10,000	\$10,800	<<<	
WATER	48892	TRANSFERS TO GENERAL FUND	\$0	\$0	\$0	\$0	\$0	<<<	
WATER	48893	TRANSFERS TO SELF INSURANCE	\$22,000	\$22,000	\$14,000	\$14,000	\$14,910	<<<	
WATER	48895	TRANSFERS - OTHER	\$60,000	\$210,000	\$170,000	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$93,775	\$256,575	\$235,600	\$65,600	\$120,710	TOTAL	\$ 3,148,180

2018

DEPARTMENT	ACCOUNT NO	DESCRIPTION	2016 ADOPT	ROLLING 12 MONTH		2017 ADOPT	PROPOSED 2018	SUM	Gen Fund - Admin Svcs
			BUDGET	2016 ACTUAL	TOTAL	TOTAL	BUDGET		TOTAL
									2017 - 2018
REVENUES - OPERATING INCOME									
SEWER	50011	SEWER SERVICE CHARGE	\$5,500,000	\$5,601,767	\$6,015,756	\$5,675,000	\$6,200,000	<<<	
SEWER	50012	WASTE DISPOSAL FEES	\$0	\$0	\$0	\$0	\$0	<<<	
SEWER	50013	STATE GRANTS	\$22,400	\$35,984	\$35,984	\$0	\$45,100	<<<	
SEWER	50015	MERCHANDISE & JOBBING	\$10,000	\$5,499	\$14,352	\$5,000	\$5,475	<<<	
SEWER	50016	PLUMBING PERMITS	\$2,000	\$2,090	\$1,890	\$2,000	\$2,000	<<<	
SEWER	50017	STATE SALES TAX	\$0	\$0	\$0	\$0	\$0	<<<	
SEWER	50018	OTHER OPERATING INCOME	\$8,000	\$6,116	\$12,745	\$8,000	\$8,000	<<<	
SEWER	50019	INTEREST INCOME	\$24,500	\$30,584	\$33,917	\$31,600	\$60,400	<<<	
SEWER	50024	OTHER INTEREST INCOME	\$500	\$1,179	\$1,768	\$500	\$500	<<<	
SEWER	50025	SALE OF SCRAP	\$2,000	\$2,295	\$9,840	\$2,000	\$5,000	<<<	
SEWER	50026	PRETREATMENT PERMITS	\$60,000	\$21,438	\$19,398	\$20,000	\$20,000	<<<	
SEWER	50028	UNREALIZED GAINS	\$0	\$0	(\$28,321)	\$0	\$0	<<<	
>>>>>>>>> TOTAL >>>>>>>>>>			\$5,629,400	\$5,706,952	\$6,117,329	\$5,744,100	\$6,346,475	TOTAL	
REVENUES - INTERFUND TRANSFERS									
SEWER	50030	INTERFUND TRANSFERS	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>>> TOTAL >>>>>>>>>>			\$0	\$0	\$0	\$0	\$0	TOTAL	\$ 6,346,475
EXPENDITURES - TREATMENT PLANT									
SEWER	51101	TREATMENT PLANT SUPERVISION AND ENGINEERING	\$73,000	\$70,611	\$73,510	\$75,500	\$80,000	<<<	
SEWER	51105	SPECIAL COUNSEL LEGAL FEES	\$0	\$0	\$0	\$0	\$0	<<<	
SEWER	51111	TREATMENT PLANT OPERATION	\$1,200,000	\$1,402,469	\$1,370,411	\$1,460,000	\$1,553,000	<<<	
SEWER	51114	TREATMENT SYSTEM VEHICLE RENTAL EXPENSE	\$81,000	\$84,793	\$67,286	\$58,000	\$78,000	<<<	
SEWER	51121	CHEMICALS FOR TREATMENT	\$150,000	\$44,795	\$146,502	\$90,000	\$200,000	<<<	
SEWER	51131	FUEL FOR TREATMENT PLANT	\$30,000	\$223	\$1,600	\$7,000	\$2,500	<<<	
SEWER	51135	OPERATION OF SEWER PLANT LABORATORY	\$137,000	\$126,462	\$133,418	\$169,000	\$151,000	<<<	
SEWER	51141	SLUDGE DISPOSAL	\$556,000	\$521,282	\$554,052	\$532,000	\$565,000	<<<	
SEWER	51147	PAID LEAVE	\$54,000	\$77,989	\$93,527	\$58,000	\$82,000	<<<	
SEWER	51181	SOLICITOR EXPENSES & FEES	\$10,000	\$0	\$0	\$10,000	\$10,000	<<<	
SEWER	51211	MAINTENANCE TREATMENT PLANT EQUIPMENT	\$130,000	\$45,447	\$37,695	\$101,000	\$50,250	<<<	
SEWER	51251	MAINTENANCE TREATMENT PLANT BUILDINGS	\$95,000	\$37,437	\$34,211	\$50,000	\$25,100	<<<	
>>>>>>>>> TOTAL >>>>>>>>>>			\$2,516,000	\$2,411,508	\$2,512,212	\$2,610,500	\$2,796,850	TOTAL	
EXPENDITURES - COLLECTION SYSTEM									
SEWER	52101	COLLECTION SYSTEM SUPERVISION AND ENGINEERING	\$55,000	\$57,459	\$63,954	\$60,500	\$73,000	<<<	
SEWER	52104	RENTS PAID FOR COLLECTION SYS. RIGHTS-OF-WAY	\$2,000	\$1,925	\$2,475	\$2,000	\$3,000	<<<	
SEWER	52105	SEWER SYSTEM ENGINEERING STUDIES & MAPPING	\$29,500	\$41,240	\$34,159	\$43,000	\$35,000	<<<	
SEWER	52111	OPERATION COLLECTION SYSTEM	\$144,500	\$34,924	\$42,115	\$32,500	\$43,000	<<<	
SEWER	52114	COLLECTION SYSTEM VEHICLE RENTAL EXPENSE	\$105,150	\$110,089	\$118,348	\$122,950	\$122,500	<<<	
SEWER	52121	OPERATION SEWAGE LIFT STATIONS	\$14,500	\$13,932	\$16,912	\$17,500	\$18,000	<<<	
SEWER	52122	OPER & ADMIN OF NURSERY SUPPLY PRETREATMENT	\$5,000	\$841	\$816	\$3,000	\$1,000	<<<	
SEWER	52123	OPER & ADMIN OF BWISE TRAILERS PRETREATMENT	\$2,000	\$1,436	\$1,393	\$2,000	\$2,000	<<<	
SEWER	52124	OPER & ADMIN OF BRI MAR PRETREATMENT	\$0	\$0	\$0	\$0	\$0	<<<	
SEWER	52125	OPER & ADMIN OF WIPRO PRETREATMENT	\$2,000	\$1,274	\$0	\$0	\$0	<<<	
SEWER	52126	OPER & ADMIN OF KNOUSE PRETREATMENT	\$5,000	\$1,750	\$1,203	\$3,000	\$2,500	<<<	
SEWER	52127	OPER & ADMIN OF VENTURA PRETREATMENT	\$5,000	\$2,579	\$3,558	\$3,000	\$4,000	<<<	
SEWER	52128	OPER & ADMIN OF IESI PRETREATMENT	\$2,000	\$3,815	\$3,770	\$3,000	\$3,000	<<<	
SEWER	52129	OPER & ADMIN OF EDGE RUBBER PRETREATMENT	\$2,000	\$45	\$553	\$0	\$1,000	<<<	
SEWER	52130	OPER & ADMIN OF MARTIN PASTRY PRETREATMENT	\$5,000	\$1,689	\$1,619	\$3,000	\$3,000	<<<	
SEWER	52131	OPER & ADMIN OF INDUSTRIAL USER PRETREATMENT	\$15,000	\$1,622	\$5,133	\$5,900	\$8,100	<<<	
SEWER	52132	MANAGEMENT OF INDUSTRIAL PRETREATMENT	\$2,500	\$392	\$160	\$2,150	\$0	<<<	
SEWER	52135	ANALYSIS OF SEWAGE	\$1,000	\$0	\$0	\$1,000	\$500	<<<	
SEWER	52141	OPERATION OF SEWAGE METERS & SAMPLING DEVICES	\$5,000	\$1,804	\$1,221	\$2,000	\$1,000	<<<	
SEWER	52147	PAID LEAVE	\$13,000	\$11,407	\$15,295	\$10,000	\$15,000	<<<	
SEWER	52171	SERVICING CUSTOMERS EQUIPMENT	\$13,500	\$15,923	\$14,873	\$18,000	\$17,000	<<<	
SEWER	52173	PLUMBING INSPECTION - SEWER	\$14,000	\$13,832	\$16,948	\$16,500	\$22,500	<<<	
SEWER	52211	MAINTENANCE COLLECTION SYSTEM	\$246,000	\$499,056	\$445,584	\$347,000	\$396,000	<<<	
SEWER	52212	MAINTENANCE COLLECTION SYSTEM-INFLOW & INFLTR	\$50,000	\$0	\$0	\$5,000	\$5,000	<<<	
SEWER	52221	MAINTENANCE SEWAGE LIFT STATIONS	\$10,000	\$0	\$0	\$10,000	\$10,000	<<<	
>>>>>>>>> TOTAL >>>>>>>>>>			\$748,650	\$817,125	\$790,180	\$713,000	\$786,100	TOTAL	

2018

DEPARTMENT	ACCOUNT NO	DESCRIPTION	2016 ADOPT	ROLLING 12 MONTH		2017 ADOPT	PROPOSED 2018	SUM	Gen Fund - Admin Svcs
			BUDGET	2016 ACTUAL TOTAL	TOTAL	BUDGET	TOTAL		Subtotals
									2017 - 2018
EXPENDITURES - CUSTOMER ACCOUNTING AND COLLECTING									
SEWER	56106	ADMINISTRATIVE SERVICES DEPT. EXPENSES	\$0	\$0	\$0	\$0	\$0	<<<	
SEWER	56111	SERVICE CENTER DISPATCHING	\$45,000	\$40,275	\$15,815	\$0	\$2,500	<<<	
>>>>>>>>> TOTAL >>>>>>>>>			\$45,000	\$40,275	\$15,815	\$0	\$2,500	TOTAL	
EXPENDITURES - GENERAL AND ADMINISTRATIVE									
SEWER	57101	GENERAL ADMINISTRATIVE SALARIES	\$116,000	\$121,193	\$131,157	\$127,000	\$145,000	<<<	
SEWER	57104	COUNCILMEN COMPENSATION	\$9,000	\$8,550	\$8,550	\$8,900	\$9,500	<<<	
SEWER	57105	SPECIAL COUNSEL LEGAL FEES	\$1,000	\$90	\$0	\$1,000	\$1,000	<<<	
SEWER	57106	ADMINISTRATIVE SERVICES DEPT. EXPENSES	\$776,230	\$714,847	\$794,696	\$1,031,000	\$824,000	<<<	
SEWER	57108	UTILITY BUILDING EXPENSES	\$0	\$0	\$0	\$53,608	\$86,940	<<<	
SEWER	57110	COMMUNICATION EXPENSE	\$9,000	\$9,396	\$10,499	\$10,000	\$15,000	<<<	
SEWER	57111	GENERAL OFFICE SUPPLIES AND EXPENSES	\$3,000	\$2,639	\$3,921	\$3,000	\$10,000	<<<	
SEWER	57114	GENERAL OFFICE TRANSPORTATION	\$14,000	\$12,591	\$12,240	\$12,000	\$11,800	<<<	
SEWER	57137	GENERAL ENGINEERING EXPENSES	\$48,500	\$44,562	\$47,864	\$49,000	\$51,000	<<<	
SEWER	57350	UNREALIZED LOSSES	\$0	\$0	\$0	\$0	\$0	<<<	
SEWER	57360	RESEARCH AND DEVELOPMENT	\$71,500	\$0	\$0	\$0	\$0	<<<	
SEWER	57361	PROPERTY INSURANCE	\$8,025	\$8,372	\$8,633	\$8,100	\$9,325	<<<	
SEWER	57362	WORKER'S COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<	
SEWER	57363	GENERAL LIABILITY INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<	
SEWER	57364	BOILER AND MACHINERY INSURANCE	\$3,850	\$4,034	\$3,974	\$3,975	\$4,150	<<<	
SEWER	57365	COMPUTER FRAUD/CYBER SECURITY INSURANCE	\$2,450	\$2,506	\$2,516	\$2,525	\$2,600	<<<	
SEWER	57366	COMPREHENSIVE CRIME INSURANCE	\$100	\$113	\$440	\$100	\$115	<<<	
SEWER	57485	LIFE INSURANCE AND LTD PREMIUMS	\$3,400	\$3,339	\$3,266	\$3,775	\$3,385	<<<	
SEWER	57486	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	\$74,000	\$75,067	\$77,764	\$75,000	\$79,000	<<<	
SEWER	57487	PENSION COSTS	\$77,700	\$77,734	\$77,734	\$0	\$64,000	<<<	
SEWER	57488	VOCATIONAL TRAINING	\$12,000	\$7,648	\$7,284	\$10,000	\$10,000	<<<	
SEWER	57489	HEALTH INSURANCE	\$275,000	\$246,286	\$227,079	\$280,000	\$256,000	<<<	
SEWER	57490	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	\$0	<<<	
SEWER	57491	OTHER HEALTH COSTS	\$3,000	\$2,050	\$2,224	\$3,000	\$3,000	<<<	
SEWER	57541	PURCHASE/REPAIR GENERAL TOOLS & WORK EQUIPT.	\$5,000	\$3,613	\$1,514	\$5,000	\$5,000	<<<	
SEWER	57543	MAINTENANCE GENERAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	<<<	
SEWER	57550	OPERATION GENERAL SERVICE BUILDING	\$4,000	\$1,418	\$1,661	\$2,000	\$2,000	<<<	
SEWER	57551	MAINTENANCE GENERAL SERVICE BUILDING	\$200	\$0	\$0	\$200	\$200	<<<	
SEWER	57571	SPECIAL SERVICES	\$2,000	\$2,000	\$2,000	\$2,500	\$2,500	<<<	
SEWER	57573	MISCELLANEOUS GENERAL EXPENSES	\$1,500	\$879	\$879	\$1,500	\$12,000	<<<	
SEWER	57575	SAFETY EXPENSES	\$3,000	\$3,782	\$4,259	\$3,617	\$5,000	<<<	
SEWER	57578	EMPLOYEE RELATIONS EXPENSES	\$250	\$25	\$0	\$200	\$250	<<<	
SEWER	57580	SOLICITOR EXPENSES & FEES	\$40,000	\$37,086	\$30,332	\$50,000	\$50,000	<<<	
SEWER	57611	BOND PRICIPAL PAYMENT (2009 G O)	\$175,560	\$175,560	\$182,726	\$182,750	\$0	<<<	
SEWER	57612	BANK LOAN PRINCIPAL PAYMENT (2012 F&M)	\$260,000	\$259,666	\$259,666	\$260,000	\$260,000	<<<	
SEWER	57621	BOND INTEREST EXPENSE (2009 G O)	\$10,485	\$10,485	\$5,482	\$5,500	\$0	<<<	
SEWER	57622	BANK LOAN INTEREST EXPENSE (2012 F&M)	\$150,000	\$147,918	\$143,190	\$150,000	\$136,000	<<<	
>>>>>>>>> TOTAL >>>>>>>>>			\$2,159,750	\$1,983,449	\$2,051,550	\$2,345,250	\$2,058,765	TOTAL	
EXPENDITURES - NON-OPERATING EXPENSES									
SEWER	58811	MERCHANDISE AND JOBBING EXPENSE	\$12,000	\$11,577	\$13,690	\$5,500	\$5,250	<<<	
SEWER	58812	SERVICE ORDER WORK	\$0	\$0	\$0	\$0	\$0	<<<	
SEWER	58822	PA SALES AND USE TAX	\$0	\$0	\$0	\$0	\$0	<<<	
SEWER	58827	REFUNDS TO CONSUMERS FROM SEWER SERVICE	\$3,000	\$2,067	\$0	\$3,000	\$1,000	<<<	
SEWER	58828	REFUNDS TO CONSUMERS FROM MERCHANDISE & JOBB.	\$1,000	\$375	\$0	\$1,000	\$1,000	<<<	
>>>>>>>>> TOTAL >>>>>>>>>			\$16,000	\$14,019	\$13,690	\$9,500	\$7,250	TOTAL	
EXPENDITURES - INTERFUND TRANSFERS									
SEWER	58877	TRANSFERS TO SEWER CAPITAL RESERVE	\$0	\$0	\$0	\$0	\$572,000	<<<	
SEWER	58890	TRANSFERS TO STORES - DISPATCHERS	\$0	\$0	\$41,600	\$41,600	\$95,000	<<<	
SEWER	58891	TRANSFERS TO WORKER'S COMPENSATION	\$0	\$0	\$10,250	\$10,250	\$13,100	<<<	
SEWER	58893	TRANSFERS TO SELF INSURANCE	\$22,000	\$22,000	\$14,000	\$14,000	\$14,910	<<<	
SEWER	58895	TRANSFERS - OTHER	\$122,000	\$272,000	\$190,600	\$0	\$0	<<<	
>>>>>>>>> TOTAL >>>>>>>>>			\$144,000	\$294,000	\$256,450	\$65,850	\$695,010	TOTAL	\$ 6,346,475

2018

Gen Fund - Admin Svcs

DEPARTMENT	ACCOUNT NO	DESCRIPTION	2016 ADOPT	ROLLING 12 MONTH		2017 ADOPT	PROPOSED 2018	SUM	Gen Fund - Admin Svcs
			BUDGET	2016 ACTUAL TOTAL	TOTAL	BUDGET	TOTAL		Subtotals
REVENUES - OPERATING INCOME									
SANITATION	60008	2.A GREEN YARD WASTE PERMITS	\$5,000	\$5,388	\$5,664	\$4,200	\$5,000	<<<	
SANITATION	60009	2.B GREEN YARD WASTE PERMITS	\$500	\$0	\$0	\$0	\$0	<<<	
SANITATION	60010	2.C GREEN YARD WASTE PERMITS	\$500	\$0	\$0	\$0	\$0	<<<	
SANITATION	60011	COLLECTION & DISPOSAL FEES	\$2,760,710	\$2,859,851	\$2,971,765	\$2,887,000	\$3,026,140	<<<	
SANITATION	60012	SALE OF TAGS	\$18,000	\$16,704	\$16,184	\$18,000	\$16,000	<<<	
SANITATION	60013	GREEN WASTE RECYCLING CENTER USER FEES	\$500	\$110	\$138	\$500	\$200	<<<	
SANITATION	60014	STATE GRANTS	\$15,900	\$40,387	\$46,539	\$30,000	\$62,800	<<<	
SANITATION	60015	MERCHANDISE AND JOBBING	\$25,000	\$27,834	\$20,212	\$25,000	\$23,000	<<<	
SANITATION	60016	FEES FOR USE OF BOROUGH LANDFILL	\$0	\$0	\$0	\$0	\$0	<<<	
SANITATION	60017	STATE SALES TAX	\$0	\$0	\$0	\$0	\$0	<<<	
SANITATION	60018	OTHER OPERATING INCOME	\$6,000	\$3,503	\$5,166	\$3,000	\$5,000	<<<	
SANITATION	60019	INTEREST INCOME	\$6,500	\$6,922	\$8,304	\$6,900	\$15,500	<<<	
SANITATION	60022	SPECIAL REFUSE COLLECTIONS	\$2,800	\$6,435	\$4,896	\$5,800	\$5,000	<<<	
SANITATION	60023	UNREALIZED GAINS	\$0	\$0	(\$7,992)	\$0	\$0	<<<	
SANITATION	60024	OTHER INTEREST INCOME	\$300	\$1,558	\$1,289	\$1,200	\$1,200	<<<	
SANITATION	60025	SALE OF ALUMINUM FOR RECYCLING	\$0	\$246	\$246	\$0	\$0	<<<	
SANITATION	60026	SALE OF GLASS FOR RECYCLING	\$0	\$0	\$0	\$0	\$0	<<<	
SANITATION	60027	SALE OF CARDBOARD/NEWSPAPERS FOR RECYCLING	\$2,800	\$438	\$0	\$0	\$0	<<<	
SANITATION	60028	SALE OF RECYCLE CONTAINERS	\$200	\$170	\$0	\$0	\$0	<<<	
>>>>>>>>> TOTAL >>>>>>>>>			\$2,844,710	\$2,969,546	\$3,072,411	\$2,981,600	\$3,159,840	TOTAL	
REVENUES - INTERFUND TRANSFERS									
SANITATION	60030	INTERFUND TRANSFERS	\$225,000	\$659,545	\$75,000	\$0	\$0	<<<	
>>>>>>>>> TOTAL >>>>>>>>>			\$225,000	\$659,545	\$75,000	\$0	\$0	TOTAL	\$ 3,159,840
EXPENDITURES - DISPOSAL SYSTEM									
SANITATION	61114	DISPOSAL SYSTEM VEHICLE RENTAL EXPENSE	\$625	\$1,406	\$2,346	\$2,872	\$3,990	<<<	
SANITATION	61141	PAYMENTS TO PRIVATE LANDFILL - RESIDENTAL	\$255,000	\$245,397	\$231,470	\$245,500	\$240,000	<<<	
SANITATION	61142	PAYMENTS TO PRIVATE LANDFILL - COMMERCIAL	\$240,000	\$231,588	\$234,342	\$225,822	\$240,000	<<<	
SANITATION	61145	MAINTENANCE OF BOROUGH FARM	\$2,500	\$3,746	\$6,273	\$4,750	\$7,300	<<<	
>>>>>>>>> TOTAL >>>>>>>>>			\$498,125	\$482,137	\$474,431	\$478,944	\$491,290	TOTAL	
EXPENDITURES - COLLECTION SYSTEM									
SANITATION	62101	COLLECTION SUPERVISION	\$53,000	\$50,236	\$46,877	\$51,000	\$46,000	<<<	
SANITATION	62111	COLLECTION LABOR	\$347,000	\$285,099	\$286,216	\$310,000	\$303,000	<<<	
SANITATION	62112	COMMERCIAL COLLECTION LABOR	\$103,000	\$94,835	\$97,179	\$104,000	\$108,000	<<<	
SANITATION	62114	COLLECTION EQUIPMENT RENTAL	\$548,000	\$499,920	\$285,381	\$219,000	\$303,000	<<<	
SANITATION	62121	MAINTENANCE TO REFUSE CONTAINERS	\$46,300	\$48,480	\$66,940	\$43,000	\$70,000	<<<	
SANITATION	62131	PURCHASE OR RENTAL OF WORKING APPAREL	\$3,000	\$4,384	\$5,087	\$4,000	\$5,100	<<<	
SANITATION	62140	PURCHASE OF TRUCK TYPE CONTAINERS	\$0	\$0	\$0	\$0	\$0	<<<	
SANITATION	62141	PAYMENTS TO CONTRACTOR FOR REFUSE COLLECTION	\$0	\$0	\$0	\$0	\$0	<<<	
SANITATION	62147	PAID LEAVE	\$60,000	\$42,494	\$41,863	\$40,000	\$38,000	<<<	
SANITATION	62150	OPERATION & MAINTENANCE OF STRUCTURES	\$1,250	\$260	\$1,242	\$2,000	\$1,750	<<<	
SANITATION	62151	BULKY ITEM COLLECTION	\$68,000	\$79,107	\$66,207	\$78,000	\$90,000	<<<	
SANITATION	62153	CHRISTMAS TREE COLLECTION	\$11,350	\$9,461	\$8,435	\$12,700	\$11,000	<<<	
SANITATION	62161	PURCHASE OF REFUSE TAGS	\$600	\$553	\$553	\$700	\$700	<<<	
SANITATION	62162	PAYMENT OF COMMISSION FOR SALE OF TAGS	\$800	\$336	\$305	\$700	\$600	<<<	
SANITATION	62163	CONSTRUCTION OF REFUSE CONTAINER PADS	\$0	\$0	\$0	\$0	\$0	<<<	
SANITATION	62164	DEAD ANIMAL DISPOSAL	\$500	\$0	\$0	\$0	\$0	<<<	
SANITATION	62171	OTHER COLLECTION SYSTEM EXPENSES	\$1,200	\$2,941	\$1,813	\$5,600	\$2,000	<<<	
>>>>>>>>> TOTAL >>>>>>>>>			\$1,244,000	\$1,118,106	\$908,098	\$870,700	\$979,150	TOTAL	
EXPENDITURES - RECYCLING PROGRAM									
SANITATION	63101	RECYCLING SUPERVISION	\$0	\$837	\$0	\$1,200	\$0	<<<	
SANITATION	63111	RECYCLING COLLECTION LABOR	\$0	\$15,329	\$1,655	\$20,500	\$1,800	<<<	
SANITATION	63114	RECYCLING COLLECTION EQUIPMENT RENTAL	\$25,500	\$24,664	\$30,366	\$33,500	\$46,000	<<<	
SANITATION	63116	PURCHASE OF RECYCLING BINS & CONTAINERS	\$0	\$1,373	\$0	\$0	\$0	<<<	
SANITATION	63121	MAINTENANCE OF RECYCLING CONTAINERS	\$0	\$125	\$0	\$0	\$0	<<<	
SANITATION	63131	PURCHASE OF WORKING APPAREL	\$0	\$216	\$0	\$0	\$0	<<<	
SANITATION	63141	PAYMENTS TO CONTRACTOR FOR RECYCLING COLLECT.	\$80,000	\$442,371	\$454,442	\$502,506	\$480,000	<<<	
SANITATION	63142	PAYMENTS FOR DISPOSAL OF RECYCLABLE MATERIALS	\$1,000	\$2,776	\$0	\$0	\$0	<<<	
SANITATION	63147	PAID LEAVE	\$0	\$5,006	\$3,263	\$3,000	\$3,000	<<<	
SANITATION	63150	OPERATION & MAINTENANCE OF STRUCTURES	\$250	\$210	\$210	\$250	\$250	<<<	
SANITATION	63160	PUBLIC EDUCATION FOR RECYCLING	\$1,000	\$4,632	\$1,225	\$2,000	\$1,800	<<<	
SANITATION	63165	LEAF COLLECTION	\$26,500	\$12,020	\$13,806	\$11,700	\$18,500	<<<	
SANITATION	63170	COMPOSTING OF LEAVES	\$3,000	\$0	\$0	\$0	\$0	<<<	
SANITATION	63173	MISCELLANEOUS EXPENSE	\$1,000	\$434	\$223	\$500	\$1,000	<<<	
SANITATION	63201	GREEN YARD WASTE FACILITY MANAGER	\$28,000	\$32,202	\$33,351	\$36,000	\$37,000	<<<	
SANITATION	63215	PYMT FOR DISPOSAL OF GREEN WASTE MATERIALS	\$9,000	\$16,150	\$16,425	\$17,000	\$17,000	<<<	
SANITATION	63220	OPERATION & MAINTENANCE OF GREEN YD WASTE CTR	\$5,200	\$10,353	\$4,684	\$12,500	\$7,000	<<<	
SANITATION	63247	PAID LEAVE	\$500	\$782	\$268	\$1,100	\$500	<<<	
SANITATION	63270	MISCELLANEOUS EXPENSE	\$100	\$625	\$695	\$1,000	\$1,000	<<<	
>>>>>>>>> TOTAL >>>>>>>>>			\$181,050	\$570,105	\$560,613	\$642,756	\$614,850	TOTAL	

2018

DEPARTMENT	ACCOUNT NO	DESCRIPTION	2016 ADOPT	ROLLING 12 MONTH		2017 ADOPT	PROPOSED 2018	SUM	Gen Fund - Admin Svcs	
			BUDGET	2016 ACTUAL	TOTAL	TOTAL	BUDGET		TOTAL	Subtotals
EXPENDITURES - OPERATING EXPENSES										
GENERAL BOROUGH	70101	SALARIES, SUPERVISORY PERSONNEL	\$9,000	\$8,043	\$8,286	\$8,900	\$9,500	<<<		
GENERAL BOROUGH	70104	COUNCILMEN COMPENSATION	\$17,000	\$16,593	\$11,961	\$17,500	\$17,500	<<<		
GENERAL BOROUGH	70105	SPECIAL COUNSEL LEGAL FEES	\$21,000	\$24,276	\$24,649	\$28,000	\$25,000	<<<		
GENERAL BOROUGH	70106	ADMINISTRATIVE SERVICES DEPT. EXPENSES	\$793,000	\$730,853	\$704,066	\$842,000	\$987,000	<<<		
GENERAL BOROUGH	70108	UTILITY BUILDING EXPENSES	\$0	\$0	\$0	\$26,804	\$43,470	<<<		
GENERAL BOROUGH	70109	COMMUNICATION EXPENSE	\$7,000	\$6,130	\$5,966	\$6,500	\$6,500	<<<		
GENERAL BOROUGH	70111	GENERAL OFFICE SUPPLIES AND EXPENSES	\$15,000	\$22,257	\$22,149	\$17,000	\$20,000	<<<		
GENERAL BOROUGH	70114	GENERAL OFFICE TRANSPORTATION	\$5,500	\$4,332	\$4,318	\$5,000	\$5,000	<<<		
GENERAL BOROUGH	70115	EXP. ASSOC. WITH ORDINANCES, CODING, ADVERTIZ	\$25,000	\$10,317	\$15,587	\$20,000	\$16,000	<<<		
GENERAL BOROUGH	70149	MISCELLANEOUS ENGINEERING STUDIES	\$0	\$0	\$0	\$0	\$0	<<<		
GENERAL BOROUGH	70150	UNREALIZED LOSSES	\$0	\$0	\$0	\$0	\$0	<<<		
GENERAL BOROUGH	70160	RESEARCH AND DEVELOPMENT	\$0	\$0	\$0	\$0	\$0	<<<		
GENERAL BOROUGH	70161	PROPERTY INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<		
GENERAL BOROUGH	70162	WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<		
GENERAL BOROUGH	70163	GENERAL LIABILITY INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<		
GENERAL BOROUGH	70164	BOILER & MACHINERY INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<		
GENERAL BOROUGH	70165	COMPUTER FRAUD/CYBER SECURITY INSURANCE	\$75	\$72	\$72	\$75	\$75	<<<		
GENERAL BOROUGH	70166	COMPREHENSIVE CRIME INSURANCE	\$1,175	\$1,335	\$5,016	\$1,125	\$1,350	<<<		
GENERAL BOROUGH	70168	LOCAL SERVICES TAX COLLECTION EXPENSE	\$46,500	\$41,484	\$41,589	\$48,000	\$49,950	<<<		
GENERAL BOROUGH	70170	MUNICIPAL ASSOCIATION DUES & CONVENTION EXP	\$15,000	\$7,228	\$7,102	\$13,000	\$7,000	<<<		
GENERAL BOROUGH	70171	DEED TRANSFER TAX COLLECTION EXPENSE	\$7,000	\$17,200	\$8,867	\$8,000	\$8,000	<<<		
GENERAL BOROUGH	70172	REAL ESTATE TAX COLLECTION EXPENSE	\$27,000	\$18,298	\$18,234	\$27,000	\$21,000	<<<		
GENERAL BOROUGH	70174	WAGE TAX COLLECTION EXPENSES	\$57,000	\$56,905	\$62,450	\$84,000	\$60,000	<<<		
GENERAL BOROUGH	70175	SAFETY EXPENSES	\$1,000	\$444	\$410	\$1,000	\$500	<<<		
GENERAL BOROUGH	70176	SPECIAL SERVICES	\$10,000	\$0	\$0	\$5,000	\$1,000	<<<		
GENERAL BOROUGH	70177	MISCELLANEOUS GENERAL EXPENSES	\$30,000	\$83,485	\$12,833	\$90,000	\$25,000	<<<		
GENERAL BOROUGH	70178	EMPLOYEE RELATIONS EXPENSE	\$0	\$0	\$0	\$0	\$0	<<<		
GENERAL BOROUGH	70180	SOLICITOR EXPENSES & FEES	\$100,000	\$162,710	\$153,137	\$100,000	\$150,000	<<<		
GENERAL BOROUGH	70185	LIFE INSURANCE AND LTD PREMIUMS	\$100	\$79	\$80	\$100	\$85	<<<		
GENERAL BOROUGH	70186	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	\$4,500	\$3,229	\$2,961	\$4,500	\$4,000	<<<		
GENERAL BOROUGH	70187	PENSION COSTS	\$1,700	\$1,734	\$1,734	\$1,900	\$1,700	<<<		
GENERAL BOROUGH	70188	VOCATIONAL TRAINING EXPENSES	\$13,000	\$12,738	\$11,353	\$6,900	\$10,000	<<<		
GENERAL BOROUGH	70189	HEALTH INSURANCE	\$7,500	\$15,128	\$15,383	\$17,500	\$18,000	<<<		
GENERAL BOROUGH	70190	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	\$0	<<<		
GENERAL BOROUGH	70191	OTHER HEALTH COSTS	\$2,500	\$1,098	\$1,323	\$2,500	\$2,000	<<<		
GENERAL BOROUGH	70822	PA SALES AND USE TAX	\$0	\$0	\$0	\$0	\$0	<<<		
GENERAL BOROUGH	70834	MERCHANDISE AND JOBBING WORK EXPENSE	\$5,000	\$4,243	\$664	\$6,000	\$4,000	<<<		
>>>>>>>> TOTAL >>>>>>>>			\$1,221,550	\$1,250,211	\$1,140,190	\$1,388,304	\$1,493,630	TOTAL		
EXPENDITURES - INTERFUND TRANSFERS										
GENERAL BOROUGH	70891	TRANSFERS TO WORKER'S COMPENSATION	\$0	\$0	\$750	\$750	\$850	<<<		
GENERAL BOROUGH	70893	TRANSFERS TO SELF INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<		
GENERAL BOROUGH	70894	TRANSFERS TO GENERAL CAPITAL RESERVE	\$0	\$0	\$0	\$0	\$0	<<<		
>>>>>>>> TOTAL >>>>>>>>			\$0	\$0	\$750	\$750	\$850	TOTAL	\$1,389,054	\$1,494,480

2018

DEPARTMENT	ACCOUNT NO	DESCRIPTION	2016 ADOPT	ROLLING 12 MONTH		2017 ADOPT	PROPOSED 2018	SUM	Gen Fund - Admin Svcs	
			BUDGET	2016 ACTUAL	TOTAL	TOTAL	BUDGET		TOTAL	Subtotals
EXPENDITURES - OPERATING EXPENSES										
HIGHWAY	72101	SALARIES, SUPERVISORY PERSONNEL	\$52,000	\$50,869	\$53,011	\$53,000	\$57,000	<<<		
HIGHWAY	72110	COMMUNICATION EXPENSE	\$600	\$715	\$647	\$660	\$700	<<<		
HIGHWAY	72111	OFFICE SUPPLIES & EXPENSES	\$1,900	\$135	\$195	\$1,000	\$500	<<<		
HIGHWAY	72114	TRANSPORTATION EXPENSE	\$185,000	\$185,000	\$235,505	\$255,000	\$307,000	<<<		
HIGHWAY	72122	INSPECTION FOR SNOW/ICE REMOVAL FROM SIDEWALK	\$3,000	\$728	\$338	\$1,700	\$700	<<<		
HIGHWAY	72124	SNOW & ICE REMOVAL FROM BOROUGH SIDEWALKS	\$10,100	\$5,601	\$6,695	\$10,000	\$7,000	<<<		
HIGHWAY	72125	SNOW & ICE REMOVAL FROM STREETS	\$190,000	\$417,269	\$85,550	\$180,000	\$146,000	<<<		
HIGHWAY	72126	OVERLAYING STREETS	\$90,000	\$16,639	\$23,436	\$90,000	\$50,000	<<<		
HIGHWAY	72127	SNOW & ICE REMOVAL FROM ALLEYS	\$6,000	\$11,599	\$3,982	\$11,000	\$11,000	<<<		
HIGHWAY	72128	OVERLAYING ALLEYS	\$0	\$191	\$240	\$100	\$200	<<<		
HIGHWAY	72129	PATCHING PAVED STREETS	\$46,000	\$24,278	\$42,145	\$127,500	\$137,000	<<<		
HIGHWAY	72130	SEAL COATING STREETS	\$0	\$88	\$88	\$10,000	\$0	<<<		
HIGHWAY	72131	PATCHING ALLEYS	\$5,100	\$2,317	\$1,417	\$85,000	\$83,000	<<<		
HIGHWAY	72132	SEAL COATING ALLEYS	\$2,000	\$0	\$0	\$1,000	\$0	<<<		
HIGHWAY	72135	STORM WATER MANAGEMENT	\$8,000	\$72	\$72	\$10	\$100	<<<		
HIGHWAY	72137	MAINTENANCE STORM WATER DRAINS	\$30,000	\$28,454	\$21,055	\$39,000	\$26,000	<<<		
HIGHWAY	72138	CLEANING STORM DRAINS	\$2,000	\$323	\$181	\$550	\$300	<<<		
HIGHWAY	72139	MAINTENANCE BRIDGES	\$1,100	\$878	\$426	\$2,300	\$25,000	<<<		
HIGHWAY	72140	MISCELLANEOUS ENGINEERING STUDIES	\$13,000	\$8,532	\$15,281	\$10,500	\$16,000	<<<		
HIGHWAY	72141	CURB AND SIDEWALK ENGINEERING	\$66,000	\$42,024	\$46,754	\$49,000	\$28,000	<<<		
HIGHWAY	72142	STREET EXCAVATION PERMIT REFUNDS	\$350	\$155	\$721	\$100	\$0	<<<		
HIGHWAY	72143	CURB & SIDEWALK PERMIT REFUNDS	\$600	\$185	\$0	\$100	\$0	<<<		
HIGHWAY	72144	ERECTION & MAINTENANCE STREET NAME SIGNS	\$400	\$43	\$172	\$400	\$400	<<<		
HIGHWAY	72145	PURCHASE & REPAIR MINOR WORK TOOLS & EQUIPT.	\$7,000	\$10,908	\$5,636	\$21,400	\$18,000	<<<		
HIGHWAY	72149	GENERAL ENGINEERING EXPENSES	\$2,600	\$2,472	\$809	\$3,400	\$2,300	<<<		
HIGHWAY	72150	OPERATION HIGHWAY SERVICE BUILDING	\$9,100	\$5,767	\$5,958	\$6,100	\$7,200	<<<		
HIGHWAY	72151	MAINTENANCE HIGHWAY SERVICE BUILDING	\$3,500	\$1,069	\$1,478	\$2,400	\$1,700	<<<		
HIGHWAY	72153	MISCELLANEOUS EXPENSES	\$3,500	\$1,353	\$618	\$4,000	\$800	<<<		
HIGHWAY	72154	MISCELLANEOUS GENERAL ADMINISTRATIVE EXPENSES	\$300	\$192	\$192	\$200	\$200	<<<		
HIGHWAY	72157	PAID LEAVE	\$31,000	\$32,072	\$30,901	\$31,000	\$30,000	<<<		
HIGHWAY	72160	RESEARCH AND DEVELOPMENT	\$0	\$0	\$0	\$0	\$0	<<<		
HIGHWAY	72161	PROPERTY INSURANCE	\$1,375	\$1,433	\$1,478	\$1,400	\$1,600	<<<		
HIGHWAY	72162	WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<		
HIGHWAY	72163	GENERAL LIABILITY INSURANCE	\$400	\$345	\$401	\$350	\$50	<<<		
HIGHWAY	72164	BOILER & MACHINERY INSURANCE	\$2,750	\$2,894	\$2,851	\$2,850	\$2,975	<<<		
HIGHWAY	72165	COMPUTER FRAUD/CYBER SECURITY INSURANCE	\$200	\$191	\$192	\$200	\$200	<<<		
HIGHWAY	72167	FLOOD INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<		
HIGHWAY	72173	EXPENSES FOR STREET EVENTS AND ACTIVITIES	\$1,000	\$508	\$0	\$0	\$2,000	<<<		
HIGHWAY	72175	SAFETY EXPENSES	\$0	\$1,568	\$2,017	\$1,400	\$3,700	<<<		
HIGHWAY	72176	SPECIAL SERVICES	\$700	\$360	\$0	\$0	\$400	<<<		
HIGHWAY	72178	EMPLOYEE RELATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	<<<		
HIGHWAY	72180	SOLICITOR EXPENSES & FEES	\$12,000	\$2,431	\$6,732	\$4,000	\$7,000	<<<		
HIGHWAY	72185	LIFE INSURANCE AND LTD PREMIUMS	\$1,275	\$1,228	\$1,240	\$1,400	\$1,310	<<<		
HIGHWAY	72186	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	\$0	\$18,651	\$15,414	\$22,000	\$17,000	<<<		
HIGHWAY	72187	PENSION COSTS	\$27,600	\$29,280	\$39,480	\$24,100	\$32,300	<<<		
HIGHWAY	72188	VOCATIONAL TRAINING EXPENSES	\$200	\$6,703	\$337	\$10,500	\$1,000	<<<		
HIGHWAY	72189	HEALTH INSURANCE	\$120,000	\$115,569	\$113,119	\$135,000	\$135,000	<<<		
HIGHWAY	72190	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	\$0	<<<		
HIGHWAY	72191	OTHER HEALTH COSTS	\$800	\$485	\$194	\$600	\$200	<<<		
>>>>>>>> TOTAL >>>>>>>>			\$938,450	\$1,031,574	\$766,958	\$1,200,220	\$1,160,835	TOTAL		
EXPENDITURES - NON-OPERATING EXPENSES										
HIGHWAY	72822	PA SALES AND USE TAX	\$0	\$0	\$0	\$0	\$0	<<<		
HIGHWAY	72834	MERCHANDISE AND JOBBING WORK EXPENSE	\$34,000	\$40,090	\$15,734	\$50,500	\$21,000	<<<		
>>>>>>>> TOTAL >>>>>>>>			\$34,000	\$40,090	\$15,734	\$50,500	\$21,000	TOTAL		
EXPENDITURES - INTERFUND TRANSFERS										
HIGHWAY	72891	TRANSFERS TO WORKER'S COMPENSATION	\$6,375	\$9,800	\$22,825	\$22,825	\$1,550	<<<		
HIGHWAY	72892	TRANSFERS TO GENERAL CAPITAL RESERVE	\$100,000	\$100,000	\$33,200	\$0	\$0	<<<		
HIGHWAY	72893	TRANSFERS TO SELF INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<		
HIGHWAY	72894	TRANSFERS TO SELF INSURANCE - FLOOD INSURANCE	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	<<<		
HIGHWAY	72895	TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$0	<<<		
>>>>>>>> TOTAL >>>>>>>>			\$107,625	\$111,050	\$57,275	\$24,075	\$2,800	TOTAL	\$1,274,795	\$1,184,635

2018

DEPARTMENT	ACCOUNT NO	DESCRIPTION	2016 ADOPT	ROLLING 12 MONTH		2017 ADOPT	PROPOSED 2018	SUM	Gen Fund - Admin Svcs	
			BUDGET	2016 ACTUAL TOTAL	TOTAL	BUDGET	TOTAL		Subtotals	Subtotals
									2017 - 2018	
EXPENDITURES - FIRE										
FIRE	73114	OPERATION & MAINTENANCE OF FIRE APPARATUS	\$250,000	\$239,986	\$246,580	\$250,000	\$324,500	<<<		
FIRE	73121	PURCHASE AND REPAIR FIRE HOSE AND COUPLINGS	\$12,000	\$743	\$2,717	\$12,000	\$12,000	<<<		
FIRE	73123	PURCHASE & REPAIR MINOR FIRE FIGHTING EQUIP.	\$12,000	\$56,973	\$46,347	\$12,000	\$14,000	<<<		
FIRE	73133	OPERATION MCKINLEY STREET STATION	\$40,000	\$13,377	\$12,446	\$30,000	\$30,000	<<<		
FIRE	73136	OPERATION HEADQUARTERS STATION	\$50,500	\$31,953	\$31,009	\$50,000	\$40,000	<<<		
FIRE	73143	MAINTENANCE MCKINLEY STREET STATION	\$12,250	\$13,012	\$5,071	\$16,500	\$16,500	<<<		
FIRE	73146	MAINTENANCE HEADQUARTERS STATION	\$15,250	\$15,942	\$16,188	\$20,000	\$20,000	<<<		
FIRE	73153	CIVIL SERVICE COMMISSION EXPENSES	\$8,000	\$11,749	\$7,666	\$8,000	\$16,400	<<<		
FIRE	73194	FIRE HYDRANT RENTAL TO WATER DEPARTMENT	\$0	\$0	\$0	\$0	\$0	<<<		
FIRE	73195	PAYMENTS TO FIREMENS RELIEF ASSOCIATION	\$72,500	\$69,725	\$69,725	\$69,725	\$62,100	<<<		
>>>>>>> TOTAL >>>>>>>			\$472,500	\$453,460	\$437,749	\$468,225	\$535,500	TOTAL		
EXPENDITURES - AMBULANCE										
FIRE	73212	SUBSCRIPTION EXPENSES	\$15,000	\$11,205	\$11,270	\$15,000	\$15,000	<<<		
FIRE	73214	OPERATION & MAINTENANCE OF AMBULANCES	\$165,000	\$148,550	\$159,461	\$165,000	\$170,000	<<<		
FIRE	73221	AMBULANCE SUPPLIES	\$20,000	\$31,141	\$42,337	\$20,000	\$50,000	<<<		
FIRE	73227	REFUNDS FOR AMBULANCE SERVICE	\$6,000	\$2,964	\$2,082	\$6,000	\$4,000	<<<		
FIRE	73234	MERCHANDISE & JOBBING WORK EXPENSE	\$5,000	\$2,618	\$2,670	\$2,500	\$3,000	<<<		
FIRE	73256	SPECIAL COLLECTION COSTS	\$5,000	\$3,612	\$2,690	\$5,000	\$5,000	<<<		
FIRE	73257	MISCELLANEOUS AMBULANCE EXPENSE	\$35,000	\$28,704	\$30,000	\$35,000	\$35,000	<<<		
FIRE	73258	EXPENSES FOR VOLUNTEERS AND MUTUAL AID	\$1,000	\$200	\$102	\$1,000	\$1,000	<<<		
>>>>>>> TOTAL >>>>>>>			\$252,000	\$228,994	\$250,612	\$249,500	\$283,000	TOTAL		
EXPENDITURES - FIRE CODE										
FIRE	73341	FIRE PREVENTION EXPENSE	\$17,000	\$16,100	\$8,166	\$17,000	\$17,000	<<<		
>>>>>>> TOTAL >>>>>>>			\$17,000	\$16,100	\$8,166	\$17,000	\$17,000	TOTAL		
EXPENDITURES - GENERAL & ADMINISTRATIVE										
FIRE	73501	SALARIES - ES CHIEF	\$153,000	\$161,773	\$167,038	\$173,000	\$200,000	<<<		
FIRE	73503	SALARIES - PERSONNEL	\$1,500,000	\$1,453,984	\$1,480,419	\$1,600,000	\$1,650,000	<<<		
FIRE	73504	SALARIES - PART TIME FIREFIGHTERS	\$0	\$0	\$0	\$0	\$415,750	<<<		
FIRE	73505	SPECIAL COUNSEL LEGAL FEES	\$10,000	\$2,025	\$734	\$10,000	\$4,000	<<<		
FIRE	73510	COMMUNICATION EXPENSE	\$20,000	\$16,026	\$14,441	\$20,000	\$20,000	<<<		
FIRE	73511	OFFICE SUPPLIES & EXPENSES	\$51,000	\$25,605	\$21,948	\$40,000	\$40,000	<<<		
FIRE	73515	TRANSPORTATION EXPENSE	\$55,000	\$83,126	\$62,338	\$85,000	\$65,000	<<<		
FIRE	73534	MERCHANDISE & JOBBING WORK EXPENSE	\$0	\$0	\$0	\$500	\$500	<<<		
FIRE	73552	PURCHASE, OPR & MAINTENANCE OF RADIOS	\$20,000	\$1,929	\$3,284	\$20,000	\$10,000	<<<		
FIRE	73554	PURCHASE/UPKEEP OF PERSONNEL UNIFORMS & EQUIP	\$40,600	\$29,014	\$32,400	\$40,000	\$133,880	<<<		
FIRE	73556	MISCELLANEOUS EXPENSES	\$10,000	\$2,618	\$1,922	\$10,000	\$5,000	<<<		
FIRE	73558	EXPENSE FOR VOLUNTEER & MUTUAL AID ACTIVITIES	\$4,000	\$22	\$79	\$4,000	\$1,000	<<<		
FIRE	73560	RESEARCH AND DEVELOPMENT	\$0	\$0	\$0	\$0	\$0	<<<		
FIRE	73561	PROPERTY INSURANCE	\$1,900	\$1,986	\$2,048	\$1,925	\$2,225	<<<		
FIRE	73562	WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<		
FIRE	73563	GENERAL LIABILITY INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<		
FIRE	73564	BOILER & MACHINERY INSURANCE	\$7,675	\$8,074	\$7,954	\$7,975	\$8,275	<<<		
FIRE	73565	COMPUTER FRAUD/CYBER SECURITY INSURANCE	\$800	\$823	\$826	\$825	\$875	<<<		
FIRE	73575	SAFETY EXPENSES	\$11,000	\$17,940	\$19,585	\$11,000	\$35,000	<<<		
FIRE	73576	SPECIAL SERVICES	\$1,500	\$1,000	\$1,150	\$1,500	\$2,000	<<<		
FIRE	73578	EMPLOYEE RELATIONS EXPENSES	\$1,500	\$931	\$0	\$1,500	\$1,500	<<<		
FIRE	73580	SOLICITOR EXPENSES & FEES	\$10,000	\$1,016	\$2,307	\$10,000	\$5,000	<<<		
FIRE	73585	LIFE INSURANCE AND LTD PREMIUMS	\$4,900	\$4,865	\$4,997	\$5,500	\$5,305	<<<		
FIRE	73586	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	\$115,000	\$122,224	\$124,180	\$123,000	\$125,500	<<<		
FIRE	73587	PENSION COSTS	\$286,500	\$286,496	\$286,496	\$289,700	\$296,800	<<<		
FIRE	73588	CONFERENCE & VOCATIONAL TRAINING	\$59,000	\$34,901	\$32,684	\$43,000	\$122,730	<<<		
FIRE	73589	HEALTH INSURANCE	\$511,000	\$469,932	\$467,405	\$531,000	\$540,000	<<<		
FIRE	73590	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	\$0	<<<		
FIRE	73591	OTHER HEALTH COSTS	\$27,000	\$29,497	\$34,083	\$28,000	\$35,000	<<<		
>>>>>>> TOTAL >>>>>>>			\$2,901,375	\$2,755,807	\$2,768,318	\$3,057,425	\$3,725,340	TOTAL		
EXPENDITURES - INTERFUND TRANSFERS										
FIRE	73891	TRANSFERS TO WORKER'S COMPENSATION	\$15,000	\$24,600	\$67,725	\$67,725	\$21,700	<<<		
FIRE	73893	TRANSFERS TO SELF INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<		
FIRE	73894	TRANSFERS TO GENERAL CAPITAL RESERVE	\$10,000	\$10,000	\$23,320	\$30,000	\$30,000	<<<		
>>>>>>> TOTAL >>>>>>>			\$25,000	\$34,600	\$91,045	\$97,725	\$51,700	TOTAL	\$3,889,875	\$4,612,540

2018

DEPARTMENT	ACCOUNT NO	DESCRIPTION	2016 ADOPT	ROLLING 12 MONTH		2017 ADOPT	PROPOSED 2018	SUM	Gen Fund - Admin Svcs	
			BUDGET	2016 ACTUAL	TOTAL	TOTAL	BUDGET		TOTAL	Subtotals
EXPENDITURES - OPERATING EXPENSES										
POLICE	74101	SALARIES - SUPERVISORY PERSONNEL	\$110,000	\$54,543	\$89,161	\$100,000	\$100,000	<<<		
POLICE	74102	SALARIES - REGULAR POLICE OFFICERS	\$2,500,000	\$2,145,211	\$2,184,790	\$2,300,000	\$2,560,000	<<<		
POLICE	74103	SALARIES - CIVILIAN RESOURCE OFFICERS	\$45,000	\$43,064	\$44,776	\$46,000	\$50,000	<<<		
POLICE	74104	SALARIES - PART-TIME POLICE OFFICERS	\$5,000	\$76	\$393	\$2,500	\$500	<<<		
POLICE	74105	COMPENSATION - MAYOR	\$6,000	\$5,625	\$5,625	\$6,000	\$6,500	<<<		
POLICE	74106	SPECIAL COUNSEL LEGAL FEES	\$5,100	\$0	\$0	\$0	\$0	<<<		
POLICE	74107	SET TEAM TRAINING	\$0	\$4,783	\$0	\$0	\$0	<<<		
POLICE	74108	CRIME PREVENTION	\$12,000	\$7,836	\$5,100	\$16,000	\$9,000	<<<		
POLICE	74109	DOG LAW ENFORCEMENT	\$19,800	\$19,800	\$19,800	\$19,800	\$19,800	<<<		
POLICE	74110	COMMUNICATION EXPENSE	\$35,000	\$21,989	\$20,817	\$35,000	\$25,000	<<<		
POLICE	74111	SUPPLIES & EXPENSES	\$30,000	\$21,093	\$22,491	\$30,000	\$25,000	<<<		
POLICE	74114	TRANSPORTATION EXPENSES	\$180,000	\$151,650	\$179,446	\$224,500	\$159,000	<<<		
POLICE	74115	OTHER TRANSPORTATION EXPENSE	\$19,000	\$30,220	\$6,019	\$20,000	\$20,000	<<<		
POLICE	74116	D.U.I. PROCESSING	\$16,000	\$19,100	\$20,485	\$22,000	\$22,000	<<<		
POLICE	74117	FORENSIC TESTING/SUPPLIES	\$3,500	\$2,933	\$3,947	\$3,500	\$3,500	<<<		
POLICE	74121	PURCHASE & UPKEEP OF OFFICERS UNIFORMS/EQUIP.	\$98,000	\$76,210	\$100,986	\$110,000	\$87,500	<<<		
POLICE	74150	OPERATION POLICE HEADQUARTERS/ANNEX BUILDING	\$60,000	\$54,201	\$58,566	\$61,100	\$61,000	<<<		
POLICE	74151	MAINTENANCE POLICE HEADQUARTER/ANNEX BUILDING	\$15,000	\$18,960	\$9,705	\$17,500	\$15,000	<<<		
POLICE	74152	OPERATION & MAINTENANCE COMMUNICATION EQUIP.	\$0	\$88	\$45	\$100	\$200	<<<		
POLICE	74153	CIVIL SERVICE COMMISSION EXPENSES	\$24,300	\$13,040	\$11,883	\$52,200	\$18,000	<<<		
POLICE	74156	MISCELLANEOUS EXPENSES	\$28,425	\$16,845	\$34,906	\$42,500	\$35,000	<<<		
POLICE	74160	RESEARCH AND DEVELOPMENT	\$0	\$0	\$0	\$0	\$0	<<<		
POLICE	74161	PROPERTY INSURANCE	\$2,025	\$2,092	\$2,157	\$2,025	\$2,325	<<<		
POLICE	74162	WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<		
POLICE	74163	POLICE PROFESSIONAL LIABILITY INSURANCE	\$35,150	\$35,427	\$34,903	\$35,450	\$36,300	<<<		
POLICE	74164	BOILER & MACHINERY INSURANCE	\$3,850	\$4,034	\$3,974	\$3,975	\$4,150	<<<		
POLICE	74165	COMPUTER FRAUD/CYBER SECURITY INSURANCE	\$1,175	\$1,203	\$1,208	\$1,225	\$1,250	<<<		
POLICE	74170	SCHOOL CROSSING GUARD EXPENSE	\$53,000	\$32,350	\$43,575	\$44,000	\$53,000	<<<		
POLICE	74175	SAFETY EXPENSES	\$650	\$490	\$142	\$750	\$750	<<<		
POLICE	74176	SPECIAL SERVICES	\$1,000	\$1,000	\$1,000	\$2,000	\$2,000	<<<		
POLICE	74178	EMPLOYEE RELATIONS EXPENSES	\$1,000	\$0	\$0	\$0	\$1,000	<<<		
POLICE	74180	SOLICITOR EXPENSES & FEES	\$17,000	\$3,141	\$7,331	\$10,000	\$10,000	<<<		
POLICE	74185	LIFE INSURANCE AND LTD PREMIUMS	\$7,425	\$7,403	\$7,445	\$8,325	\$7,795	<<<		
POLICE	74186	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	\$180,000	\$183,206	\$197,249	\$178,000	\$200,000	<<<		
POLICE	74187	PENSION COSTS	\$509,000	\$509,013	\$509,013	\$505,600	\$514,400	<<<		
POLICE	74188	CONFERENCE AND VOCATIONAL TRAINING EXPENSES	\$230,000	\$215,003	\$365,928	\$252,000	\$400,000	<<<		
POLICE	74189	HEALTH INSURANCE	\$800,000	\$732,602	\$694,770	\$900,000	\$800,000	<<<		
POLICE	74190	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	\$0	<<<		
POLICE	74191	OTHER HEALTH COSTS	\$55,000	\$31,867	\$35,100	\$15,000	\$20,000	<<<		
>>>>>>>> TOTAL >>>>>>>>			\$5,108,400	\$4,466,098	\$4,722,736	\$5,067,050	\$5,269,970	TOTAL		
EXPENDITURES - NON-OPERATING EXPENSES										
POLICE	74822	PA SALES AND USE TAX	\$0	\$0	\$0	\$0	\$0	<<<		
POLICE	74834	MERCHANDISE & JOBBING WORK EXPENSE	\$19,000	\$14,494	\$10,119	\$18,750	\$12,000	<<<		
>>>>>>>> TOTAL >>>>>>>>			\$19,000	\$14,494	\$10,119	\$18,750	\$12,000	TOTAL		
EXPENDITURES - INTERFUND TRANSFERS										
POLICE	74891	TRANSFERS TO WORKER'S COMPENSATION	\$36,325	\$60,600	\$71,475	\$71,475	\$8,950	<<<		
POLICE	74893	TRANSFERS TO SELF INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<		
POLICE	74894	TRANSFERS TO GENERAL CAPITAL RESERVE	\$0	\$5,000	\$0	\$0	\$0	<<<		
POLICE	74895	TRANSFER TO SPECIAL REVENUE FUND	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	<<<		
>>>>>>>> TOTAL >>>>>>>>			\$41,325	\$70,600	\$76,475	\$76,475	\$13,950	TOTAL	\$5,162,275	\$5,295,920

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DEPARTMENT	ACCOUNT NO	DESCRIPTION	2016 ADOPT	ROLLING 12 MONTH		2017 ADOPT	PROPOSED 2018	SUM	Gen Fund - Admin Svcs	
			BUDGET	2016 ACTUAL	TOTAL	TOTAL	BUDGET		TOTAL	Subtotals
EXPENDITURES - OPERATING EXPENSES										
RECREATION	75101	SALARIES - SUPERVISORY	\$188,000	\$189,611	\$192,353	\$200,500	\$243,000	<<<		
RECREATION	75104	LEADERSHIP	\$5,000	\$10,354	\$4,239	\$12,000	\$23,000	<<<		
RECREATION	75105	SPECIAL COUNSEL LEGAL FEES	\$0	\$0	\$0	\$0	\$0	<<<		
RECREATION	75109	COMMUNICATION EXPENSE	\$7,000	\$6,372	\$6,413	\$7,000	\$8,000	<<<		
RECREATION	75110	PROGRAM SUPPLIES & EXPENSES	\$125,000	\$114,770	\$108,097	\$80,000	\$113,000	<<<		
RECREATION	75111	OFFICE SUPPLIES & EXPENSES	\$18,000	\$13,624	\$17,572	\$18,000	\$18,000	<<<		
RECREATION	75114	GENERAL TRANSPORTATION EXPENSE	\$1,500	\$565	\$696	\$1,500	\$1,000	<<<		
RECREATION	75115	VEHICLE RENTAL EXPENSE	\$63,000	\$63,164	\$71,500	\$76,000	\$86,000	<<<		
RECREATION	75120	OPERATION RECREATION CENTER	\$125,000	\$103,196	\$72,966	\$127,000	\$127,000	<<<		
RECREATION	75121	MAINTENANCE RECREATION CENTER	\$63,000	\$83,631	\$64,158	\$60,500	\$60,500	<<<		
RECREATION	75125	MAINTENANCE AREAS AND FACILITIES	\$148,000	\$146,092	\$146,932	\$145,000	\$163,000	<<<		
RECREATION	75140	SPECIAL ACTIVITIES	\$13,500	\$10,335	\$10,399	\$13,500	\$13,000	<<<		
RECREATION	75141	CULTURAL PROGRAMS	\$8,000	\$3,875	\$3,825	\$8,000	\$5,000	<<<		
RECREATION	75142	VENDING, CONCESSION & CONSIGNMENT PURCHASES	\$55,000	\$43,264	\$2,468	\$0	\$0	<<<		
RECREATION	75143	ACTIVITY REFUNDS	\$9,000	\$10,630	\$8,193	\$10,000	\$8,000	<<<		
RECREATION	75145	MAINTENANCE & OPERATION OF RAIL / TRAIL	\$15,000	\$11,269	\$28,194	\$15,000	\$15,000	<<<		
RECREATION	75147	PAID LEAVE	\$19,000	\$26,033	\$52,034	\$21,000	\$65,000	<<<		
RECREATION	75149	MISCELLANEOUS ENGINEERING STUDIES	\$0	\$0	\$0	\$1,000	\$1,000	<<<		
RECREATION	75150	INTRA-BOROUGH REPAIRS & SERVICES	\$6,200	\$7,544	\$6,139	\$7,000	\$9,000	<<<		
RECREATION	75153	SWIMMING INSTRUCTION CLASSES	\$25,000	\$23,109	\$17,189	\$25,000	\$0	<<<		
RECREATION	75154	OPERATION OF MUNICIPAL SWIMMING POOL	\$135,000	\$148,149	\$1,694	\$0	\$0	<<<		
RECREATION	75155	MAINTENANCE OF MUNICIPAL SWIMMING POOL	\$70,000	\$44,202	\$3,600	\$0	\$0	<<<		
RECREATION	75157	PARK GUARDS	\$78,000	\$59,577	\$62,175	\$78,000	\$70,000	<<<		
RECREATION	75158	MAINTENANCE OF MUNICIPAL PARK	\$135,000	\$119,954	\$118,959	\$150,000	\$135,000	<<<		
RECREATION	75160	RESEARCH AND DEVELOPMENT	\$0	\$0	\$0	\$0	\$0	<<<		
RECREATION	75161	PROPERTY INSURANCE	\$10,975	\$11,457	\$11,814	\$20,000	\$7,200	<<<		
RECREATION	75162	WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<		
RECREATION	75163	GENERAL LIABILITY INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<		
RECREATION	75164	BOILER & MACHINERY INSURANCE	\$6,025	\$6,342	\$6,248	\$6,250	\$3,425	<<<		
RECREATION	75165	COMPUTER FRAUD/CYBER SECURITY INSURANCE	\$175	\$175	\$176	\$175	\$200	<<<		
RECREATION	75170	ASSOCIATION AND CONFERENCE EXPENSES	\$3,000	\$3,824	\$3,247	\$4,000	\$4,000	<<<		
RECREATION	75175	SAFETY EXPENSES	\$1,500	\$1,501	\$758	\$2,500	\$2,500	<<<		
RECREATION	75176	SPECIAL SERVICES	\$0	\$43,564	\$43,564	\$0	\$0	<<<		
RECREATION	75177	MISCELLANEOUS EXPENSES	\$3,000	\$1,594	\$1,384	\$2,000	\$3,000	<<<		
RECREATION	75178	EMPLOYEE RELATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	<<<		
RECREATION	75180	SOLICITOR EXPENSES & FEES	\$10,000	\$3,074	\$2,659	\$10,000	\$4,000	<<<		
RECREATION	75185	LIFE INSURANCE AND LTD PREMIUMS	\$1,200	\$1,240	\$1,199	\$1,425	\$1,240	<<<		
RECREATION	75186	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	\$53,000	\$50,244	\$41,349	\$0	\$60,000	<<<		
RECREATION	75187	PENSION COSTS	\$30,000	\$29,968	\$29,968	\$25,400	\$23,300	<<<		
RECREATION	75188	VOCATIONAL TRAINING EXPENSE	\$3,000	\$419	\$205	\$3,000	\$3,000	<<<		
RECREATION	75189	HEALTH INSURANCE	\$88,000	\$80,725	\$70,566	\$0	\$175,000	<<<		
RECREATION	75190	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	\$0	<<<		
RECREATION	75191	OTHER HEALTH COSTS	\$4,000	\$3,413	\$3,077	\$4,000	\$4,000	<<<		
>>>>>>>> TOTAL >>>>>>>>			\$1,526,075	\$1,476,860	\$1,216,009	\$1,134,750	\$1,454,365	TOTAL		
EXPENDITURES - NON-OPERATING EXPENSES										
RECREATION	75822	PA SALES AND USE TAX	\$3,500	\$2,350	\$463	\$3,500	\$0	<<<		
RECREATION	75834	MERCHANDISE & JOBBING WORK EXPENSE	\$0	\$0	\$96	\$0	\$200	<<<		
>>>>>>>> TOTAL >>>>>>>>			\$3,500	\$2,350	\$559	\$3,500	\$200	TOTAL		
EXPENDITURES - INTERFUND TRANSFERS										
RECREATION	75891	TRANSFERS TO WORKER'S COMPENSATION	\$0	\$175	\$3,025	\$3,025	\$2,150	<<<		
RECREATION	75893	TRANSFERS TO SELF INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<		
RECREATION	75895	TRANSFERS TO SWIMMING POOL FUND	\$0	\$0	\$199,312	\$199,312	\$0	<<<		
RECREATION	75896	TRANSFERS TO SPECIAL REVENUE FUND	\$0	\$0	\$0	\$0	\$0	<<<		
RECREATION	75897	TRANSFERS TO MOTOR EQUIPMENT	\$0	\$0	\$0	\$0	\$0	<<<		
RECREATION	75898	TRANSFERS TO GENERAL CAPITAL RESERVE	\$30,000	\$30,000	\$26,800	\$25,000	\$25,000	<<<		
>>>>>>>> TOTAL >>>>>>>>			\$30,000	\$30,175	\$229,137	\$227,337	\$27,150	TOTAL	\$1,365,587	\$1,481,715

2018

Gen Fund - Admin Svcs

DEPARTMENT	ACCOUNT NO	DESCRIPTION	2016 ADOPT	ROLLING 12 MONTH		2017 ADOPT	PROPOSED 2018	SUM	Gen Fund - Admin Svcs
			BUDGET	2016 ACTUAL TOTAL	TOTAL	BUDGET	TOTAL		Subtotals 2017 - 2018
EXPENDITURES - OPERATING EXPENSES									
PLANNING	76001	SALARIES - SUPERVISORY PERSONNEL	\$31,000	\$31,840	\$33,843	\$33,500	\$36,000	<<<	
PLANNING	76010	COMMUNICATION EXPENSE	\$800	\$732	\$281	\$1,000	\$1,000	<<<	
PLANNING	76011	OFFICE SUPPLIES AND EXPENSES	\$3,000	\$543	\$1,229	\$500	\$2,000	<<<	
PLANNING	76014	TRANSPORTATION EXPENSES	\$0	\$0	\$0	\$0	\$0	<<<	
PLANNING	76060	RESEARCH AND DEVELOPMENT	\$0	\$0	\$0	\$0	\$0	<<<	
PLANNING	76062	WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<	
PLANNING	76065	COMPUTER FRAUD/CYBER SECURITY INSURANCE	\$25	\$11	\$11	\$25	\$25	<<<	
PLANNING	76070	ENGINEERING EXPENSES - BOROUGH DEPARTMENT	\$8,000	\$15,425	\$53,905	\$12,000	\$31,000	<<<	
PLANNING	76071	SPECIAL COUNSEL LEGAL FEES	\$6,000	\$4,305	\$3,391	\$5,000	\$4,000	<<<	
PLANNING	76075	SAFETY EXPENSES	\$0	\$29	\$0	\$0	\$100	<<<	
PLANNING	76076	SPECIAL SERVICES	\$43,500	\$41,381	\$43,225	\$76,000	\$76,000	<<<	
PLANNING	76077	MISCELLANEOUS EXPENSES	\$0	\$974	\$894	\$120	\$0	<<<	
PLANNING	76080	SOLICITOR EXPENSES & FEES	\$0	\$594	\$904	\$0	\$1,400	<<<	
PLANNING	76085	LIFE INSURANCE AND LTD PREMIUMS	\$50	\$27	\$27	\$50	\$30	<<<	
PLANNING	76086	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	\$2,800	\$3,294	\$4,493	\$3,200	\$5,000	<<<	
PLANNING	76087	PENSION COSTS	\$800	\$784	\$784	\$700	\$600	<<<	
PLANNING	76088	CONFERENCE AND VOCATIONAL TRAINING EXPENSES	\$3,000	\$617	\$1,630	\$400	\$2,000	<<<	
PLANNING	76089	HEALTH INSURANCE	\$2,000	\$867	\$847	\$1,000	\$1,000	<<<	
PLANNING	76090	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	\$0	<<<	
PLANNING	76093	MERCHANDISE & JOBBING WORK EXPENSE	\$34,000	\$60,310	\$64,608	\$55,000	\$55,000	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$134,975	\$161,733	\$210,072	\$188,495	\$215,155	TOTAL	
EXPENDITURES - INTERFUND TRANSFERS									
PLANNING	76096	TRANSFERS TO SELF INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<	
PLANNING	76097	TRANSFERS TO WORKER'S COMPENSATION	\$0	\$0	\$125	\$125	\$150	<<<	
PLANNING	76098	TRANSFERS TO GENERAL CAPITAL RESERVE	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$0	\$0	\$125	\$125	\$150	TOTAL	
EXPENDITURES - OPERATING EXPENSES									
ZONING	76101	SALARIES - SUPERVISORY PERSONNEL	\$10,000	\$9,336	\$9,638	\$10,000	\$11,000	<<<	
ZONING	76102	SALARIES - ZONING ENFORCEMENT OFFICER	\$0	\$0	\$0	\$0	\$0	<<<	
ZONING	76110	COMMUNICATION EXPENSE	\$0	\$0	\$0	\$0	\$100	<<<	
ZONING	76111	OFFICE SUPPLIES & EXPENSES	\$3,500	\$3,164	\$2,666	\$4,000	\$3,500	<<<	
ZONING	76114	TRANSPORTATION EXPENSES	\$0	\$0	\$0	\$0	\$0	<<<	
ZONING	76160	RESEARCH AND DEVELOPMENT	\$0	\$0	\$0	\$0	\$0	<<<	
ZONING	76162	WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<	
ZONING	76163	GENERAL LIABILITY INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<	
ZONING	76165	COMPUTER FRAUD/CYBER SECURITY INSURANCE	\$25	\$11	\$11	\$25	\$25	<<<	
ZONING	76170	ENGINEERING EXPENSES - BOROUGH DEPARTMENT	\$2,700	\$2,896	\$4,293	\$2,100	\$2,500	<<<	
ZONING	76171	SPECIAL COUNSEL LEGAL FEES	\$8,000	\$7,132	\$7,274	\$8,000	\$8,000	<<<	
ZONING	76175	SAFETY EXPENSES	\$0	\$259	\$0	\$400	\$300	<<<	
ZONING	76176	SPECIAL ENGINEERING SERVICES	\$0	\$0	\$0	\$0	\$0	<<<	
ZONING	76177	MISCELLANEOUS EXPENSES	\$300	\$62	\$16	\$150	\$0	<<<	
ZONING	76180	SOLICITOR EXPENSES & FEES	\$0	\$594	\$594	\$900	\$1,000	<<<	
ZONING	76185	LIFE INSURANCE AND LTD PREMIUMS	\$50	\$27	\$27	\$50	\$30	<<<	
ZONING	76186	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	\$800	\$802	\$862	\$800	\$1,000	<<<	
ZONING	76187	PENSION COSTS	\$800	\$784	\$784	\$700	\$600	<<<	
ZONING	76188	CONFERENCE AND VOCATIONAL TRAINING EXPENSES	\$0	\$0	\$0	\$0	\$0	<<<	
ZONING	76189	HEALTH INSURANCE	\$2,000	\$867	\$847	\$1,000	\$1,000	<<<	
ZONING	76190	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	\$0	<<<	
ZONING	76192	MERCHANDISE & JOBBING WORK EXPENSE	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$28,175	\$25,934	\$27,012	\$28,125	\$29,055	TOTAL	
EXPENDITURES - INTERFUND TRANSFERS									
ZONING	76196	TRANSFERS TO SELF INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<	
ZONING	76197	TRANSFERS TO WORKER'S COMPENSATION	\$0	\$0	\$125	\$125	\$150	<<<	
ZONING	76198	TRANSFERS TO GENERAL CAPITAL RESERVE	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$0	\$0	\$125	\$125	\$150	TOTAL	

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Gen Fund - Admin Svcs

DEPARTMENT	ACCOUNT NO	DESCRIPTION	2016 ADOPT	ROLLING 12 MONTH		2017 ADOPT	PROPOSED 2018	SUM	Subtotals
			BUDGET	2016 ACTUAL TOTAL	TOTAL	BUDGET	TOTAL		2017 - 2018
REVENUES - OPERATING INCOME									
MOTOR EQUIPMENT	81011	VEHICLE EARNINGS - RENTALS	\$2,325,000	\$2,410,172	\$2,242,378	\$2,295,100	\$2,533,340	<<<	
MOTOR EQUIPMENT	81012	VEHICLE EARNINGS - OTHER	\$7,000	\$5,508	\$15,476	\$13,000	\$14,000	<<<	
MOTOR EQUIPMENT	81013	SALE OF EQUIPMENT	\$20,000	\$22,088	\$11,288	\$35,000	\$0	<<<	
MOTOR EQUIPMENT	81014	FEDERAL & STATE GRANTS	\$4,600	\$7,369	\$7,369	\$10,100	\$11,900	<<<	
MOTOR EQUIPMENT	81015	MERCHANDISE & JOBBING	\$0	\$208	\$0	\$500	\$100	<<<	
MOTOR EQUIPMENT	81017	STATE SALES TAX	\$0	\$0	\$0	\$0	\$0	<<<	
MOTOR EQUIPMENT	81018	OTHER OPERATING INCOME	\$40,000	\$41,954	\$29,667	\$40,000	\$30,000	<<<	
MOTOR EQUIPMENT	81019	INTEREST INCOME	\$48,500	\$53,178	\$46,251	\$57,600	\$85,500	<<<	
MOTOR EQUIPMENT	81028	UNREALIZED GAINS	\$0	\$0	(\$63,145)	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$2,445,100	\$2,540,477	\$2,289,284	\$2,451,300	\$2,674,840	TOTAL	
REVENUES - INTERFUND TRANSFERS									
MOTOR EQUIPMENT	81030	INTERFUND TRANSFERS	\$48,000	\$48,000	\$48,000	\$48,000	\$50,000	<<<	
MOTOR EQUIPMENT	81031	TRANSFERS FROM RICHARD KASHER FIRE TAX FUND	\$480,500	\$509,604	\$509,604	\$487,400	\$492,900	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$528,500	\$557,604	\$557,604	\$535,400	\$542,900	TOTAL	\$ 3,217,740
EXPENDITURES - GARAGE OPERATION									
MOTOR EQUIPMENT	81101	SUPERVISION OF GARAGE	\$75,000	\$68,815	\$71,554	\$72,000	\$76,000	<<<	
MOTOR EQUIPMENT	81103	SALARIES - MOTOR EQUIPMENT ATTENDANT	\$0	\$0	\$0	\$0	\$0	<<<	
MOTOR EQUIPMENT	81114	GARAGE TRANSPORTATION EXPENSE	\$500	\$293	\$185	\$900	\$500	<<<	
MOTOR EQUIPMENT	81121	PURCHASE AND REPAIRS OF TOOLS & EQUIPMENT	\$6,200	\$7,133	\$8,006	\$3,000	\$9,000	<<<	
MOTOR EQUIPMENT	81125	PURCHASE OR RENTAL OF WORKING APPAREL	\$2,800	\$3,198	\$3,322	\$2,800	\$3,400	<<<	
MOTOR EQUIPMENT	81131	MISCELLANEOUS GARAGE EXPENSES	\$250	\$653	\$65	\$1,000	\$500	<<<	
MOTOR EQUIPMENT	81147	PAID LEAVE	\$25,000	\$25,705	\$27,937	\$27,000	\$32,000	<<<	
MOTOR EQUIPMENT	81150	OPERATION OF VEHICLE REPAIR GARAGE BUILDING	\$12,500	\$9,892	\$7,637	\$12,100	\$9,000	<<<	
MOTOR EQUIPMENT	81151	MAINTENANCE OF VEHICLE REPAIR GARAGE BUILDING	\$1,600	\$2,339	\$45,888	\$50,000	\$7,800	<<<	
MOTOR EQUIPMENT	81152	OPERATION BUILDINGS OTHER THAN REPAIR GARAGE	\$1,300	\$2,846	\$2,539	\$1,200	\$2,700	<<<	
MOTOR EQUIPMENT	81153	MAINTENANCE BUILDINGS OTHER THAN REPAIR GARAG	\$2,000	\$3,836	\$52,462	\$50,000	\$7,500	<<<	
MOTOR EQUIPMENT	81154	MAINTENANCE OF FUEL DISPENSING SYSTEMS	\$10,000	\$2,591	\$3,562	\$2,700	\$10,000	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$137,150	\$127,301	\$223,157	\$222,700	\$158,400	TOTAL	
EXPENDITURES - MOTOR VEHICLE UPKEEP									
MOTOR EQUIPMENT	81203	WAGES OF MECHANICS	\$143,000	\$194,547	\$203,944	\$206,000	\$220,000	<<<	
MOTOR EQUIPMENT	81204	WAGES OF OTHER THAN MECHANICS	\$1,000	\$644	\$0	\$1,000	\$0	<<<	
MOTOR EQUIPMENT	81211	VEHICLE PARTS, ACCESSORIES AND SUPPLIES	\$140,000	\$150,194	\$151,050	\$165,000	\$150,000	<<<	
MOTOR EQUIPMENT	81221	TIRES, TUBES AND TIRE REPAIRS	\$42,000	\$29,125	\$29,125	\$32,143	\$35,000	<<<	
MOTOR EQUIPMENT	81231	GASOLINE	\$110,000	\$64,033	\$71,793	\$96,000	\$90,000	<<<	
MOTOR EQUIPMENT	81232	DIESEL FUEL	\$180,000	\$81,541	\$95,356	\$101,000	\$110,000	<<<	
MOTOR EQUIPMENT	81233	MOTOR OIL	\$4,000	\$4,680	\$5,964	\$4,000	\$6,100	<<<	
MOTOR EQUIPMENT	81234	OTHER OILS, GREASES, ANTIFREEZE, ETC.	\$5,500	\$5,619	\$6,203	\$5,500	\$6,500	<<<	
MOTOR EQUIPMENT	81241	OUTSIDE WORK ON VEHICLES	\$71,000	\$102,024	\$82,556	\$100,000	\$100,000	<<<	
MOTOR EQUIPMENT	81243	RENTAL OF VEHICLES FROM PRIVATE SOURCES	\$9,000	\$8,738	\$0	\$4,000	\$4,000	<<<	
MOTOR EQUIPMENT	81251	PURCHASE/MAINTENANCE MOBILE RADIOS	\$1,000	\$2,187	\$1,965	\$2,000	\$2,000	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$706,500	\$643,332	\$650,974	\$719,500	\$723,600	TOTAL	
EXPENDITURES - GENERAL AND ADMINISTRATIVE									
MOTOR EQUIPMENT	81701	GENERAL AND ADMINISTRATIVE SALARIES	\$0	\$0	\$0	\$0	\$0	<<<	
MOTOR EQUIPMENT	81705	SPECIAL COUNSEL LEGAL FEES	\$0	\$0	\$0	\$500	\$500	<<<	
MOTOR EQUIPMENT	81706	ADMINISTRATIVE SERVICES DEPT. EXPENSES	\$358,000	\$329,300	\$317,726	\$380,000	\$422,000	<<<	
MOTOR EQUIPMENT	81710	COMMUNICATION EXPENSE	\$2,500	\$3,125	\$1,262	\$3,500	\$2,500	<<<	
MOTOR EQUIPMENT	81711	GENERAL OFFICE SUPPLIES AND EXPENSES	\$500	\$1,256	\$4,387	\$1,400	\$2,000	<<<	
MOTOR EQUIPMENT	81714	GENERAL OFFICE TRANSPORTATION	\$3,007	\$2,005	\$3,251	\$9,000	\$3,300	<<<	
MOTOR EQUIPMENT	81721	MISCELLANEOUS GENERAL EXPENSES	\$200	\$425	\$663	\$300	\$700	<<<	
MOTOR EQUIPMENT	81750	UNREALIZED LOSSES	\$0	\$0	\$0	\$0	\$0	<<<	
MOTOR EQUIPMENT	81760	RESEARCH AND DEVELOPMENT	\$0	\$0	\$0	\$0	\$0	<<<	
MOTOR EQUIPMENT	81761	PROPERTY INSURANCE	\$645	\$661	\$682	\$650	\$750	<<<	
MOTOR EQUIPMENT	81762	WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<	
MOTOR EQUIPMENT	81763	GENERAL LIABILITY INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<	
MOTOR EQUIPMENT	81764	BOILER & MACHINERY INSURANCE	\$1,650	\$1,737	\$1,711	\$1,725	\$1,800	<<<	
MOTOR EQUIPMENT	81765	AUTOMOBILE LIABILITY INSURANCE	\$56,675	\$60,339	\$68,382	\$59,250	\$69,900	<<<	
MOTOR EQUIPMENT	81766	COMPREHENSIVE CRIME INSURANCE	\$25	\$24	\$95	\$25	\$25	<<<	
MOTOR EQUIPMENT	81767	FLOOD INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<	
MOTOR EQUIPMENT	81768	COMPUTER FRAUD/CYBER SECURITY INSURANCE	\$1,725	\$1,755	\$1,762	\$1,775	\$1,825	<<<	
MOTOR EQUIPMENT	81771	SPECIAL SERVICES	\$0	\$0	\$0	\$0	\$0	<<<	
MOTOR EQUIPMENT	81775	SAFETY EXPENSES	\$1,000	\$1,588	\$512	\$2,500	\$1,000	<<<	
MOTOR EQUIPMENT	81778	EMPLOYEE RELATIONS EXPENSES	\$0	\$0	\$0	\$600	\$0	<<<	
MOTOR EQUIPMENT	81780	SOLICITOR EXPENSES & FEES	\$10,500	\$9,520	\$9,520	\$15,000	\$15,000	<<<	
MOTOR EQUIPMENT	81785	LIFE INSURANCE AND LTD PREMIUMS	\$750	\$862	\$899	\$975	\$950	<<<	
MOTOR EQUIPMENT	81786	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	\$17,000	\$21,607	\$22,496	\$21,000	\$23,000	<<<	
MOTOR EQUIPMENT	81787	PENSION COSTS	\$15,400	\$15,396	\$15,396	\$18,100	\$16,800	<<<	
MOTOR EQUIPMENT	81788	VOCATIONAL TRAINING	\$3,200	\$1,902	\$3,274	\$1,050	\$2,600	<<<	
MOTOR EQUIPMENT	81789	HEALTH INSURANCE	\$70,000	\$76,639	\$77,777	\$86,000	\$88,000	<<<	
MOTOR EQUIPMENT	81790	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	\$0	<<<	
MOTOR EQUIPMENT	81791	OTHER HEALTH COSTS	\$300	\$580	\$291	\$750	\$300	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$543,077	\$528,721	\$530,086	\$604,100	\$652,950	TOTAL	

2018

DEPARTMENT	ACCOUNT NO	DESCRIPTION	2016 ADOPT	ROLLING 12 MONTH		2017 ADOPT	PROPOSED 2018	SUM	Gen Fund - Admin Svcs
			BUDGET	2016 ACTUAL	TOTAL	TOTAL	BUDGET		TOTAL
EXPENDITURES - NON-OPERATING EXPENSES									
MOTOR EQUIPMENT	81811	MERCHANDISE & JOBBING EXPENSES	\$0	\$0	\$0	\$0	\$0	<<<	
MOTOR EQUIPMENT	81822	PA. SALES AND USE TAX	\$0	\$0	\$0	\$0	\$0	<<<	
MOTOR EQUIPMENT	81831	OTHER NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$0	\$0	\$0	\$0	\$0	TOTAL	
EXPENDITURES - INTERFUND TRANSFERS									
MOTOR EQUIPMENT	81845	TRANSFERS TO GENERAL FUND	\$520,000	\$520,000	\$531,480	\$537,400	\$542,900	<<<	
MOTOR EQUIPMENT	81891	TRANSFERS TO WORKER'S COMPENSATION	\$0	\$0	\$1,350	\$1,350	\$1,450	<<<	
MOTOR EQUIPMENT	81892	TRANSFERS TO SELF INSURANCE - FLOOD INSURANCE	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	<<<	
MOTOR EQUIPMENT	81893	TRANSFERS TO SELF INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<	
MOTOR EQUIPMENT	81894	TRANSFERS TO GENERAL CAPITAL RESERVE	\$0	\$100,000	\$0	\$0	\$0	<<<	
MOTOR EQUIPMENT	81895	TRANSFERS TO OTHER DEPARTMENTS	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$522,500	\$622,500	\$535,330	\$541,250	\$546,850	TOTAL	
EXPENDITURES - CAPITAL OUTLAY									
MOTOR EQUIPMENT	81902	PURCHASE OF LAND	\$0	\$0	\$0	\$0	\$0	<<<	
MOTOR EQUIPMENT	81911	PURCHASE OF OFFICE EQUIPMENT	\$2,000	\$0	\$0	\$0	\$0	<<<	
MOTOR EQUIPMENT	81921	PURCHASE OF AUTOMOTIVE EQUIPMENT	\$1,189,523	\$2,275,277	\$2,250,548	\$1,781,000	\$178,000	<<<	
MOTOR EQUIPMENT	81931	PURCHASE MAJOR COMMUNICATION EQUIPMENT	\$3,000	\$2,754	\$0	\$0	\$0	<<<	
MOTOR EQUIPMENT	81941	PURCHASE MAJOR GARAGE EQUIPMENT	\$5,000	\$0	\$0	\$16,000	\$0	<<<	
MOTOR EQUIPMENT	81951	CONSTRUCTION AND IMPROVEMENT OF BUILDING	\$2,000	\$0	\$0	\$0	\$0	<<<	
MOTOR EQUIPMENT	81961	OTHER CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$1,201,523	\$2,278,031	\$2,250,548	\$1,797,000	\$178,000	TOTAL	\$ 2,259,800
REVENUES - OPERATING INCOME									
ENGINEERING	83008	SALE OF PRINTS AND STREET MAPS	\$0	\$2	\$2	\$0	\$0	<<<	
ENGINEERING	83009	REVIEW FEES - STORM WATER MANAGEMENT PLANS	\$0	\$662	\$770	\$0	\$0	<<<	
ENGINEERING	83011	RECEIPTS FROM VARIOUS DEPTS. FOR SERVICES	\$366,000	\$446,068	\$472,551	\$406,455	\$450,000	<<<	
ENGINEERING	83012	CURB & SIDEWALK PERMITS	\$3,500	\$1,724	\$2,204	\$3,500	\$3,500	<<<	
ENGINEERING	83013	STATE GRANTS	\$6,600	\$10,657	\$10,657	\$12,400	\$15,400	<<<	
ENGINEERING	83015	MERCHANDISE AND JOBBING	\$0	\$0	\$0	\$0	\$0	<<<	
ENGINEERING	83017	PA SALES AND USE TAX	\$0	\$0	\$0	\$0	\$0	<<<	
ENGINEERING	83018	OTHER OPERATING INCOME	\$0	\$9,306	\$8,814	\$0	\$0	<<<	
ENGINEERING	83019	INTEREST INCOME	\$2,500	\$3,444	\$4,198	\$3,400	\$7,700	<<<	
ENGINEERING	83028	UNREALIZED GAINS	\$0	\$0	(\$3,607)	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$378,600	\$471,863	\$495,589	\$425,755	\$476,600	TOTAL	
REVENUES - INTERFUND TRANSFERS									
ENGINEERING	83030	INTERFUND TRANSFERS	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$0	\$0	\$0	\$0	\$0	TOTAL	\$ 476,600
EXPENDITURES - FIELD EXPENSES									
ENGINEERING	83106	UTILITY LOCATER SALARIES	\$0	\$0	\$200	\$0	\$300	<<<	
ENGINEERING	83107	SURVEY CORPS SALARIES	\$0	\$0	\$0	\$0	\$0	<<<	
ENGINEERING	83110	FIELD SUPPLIES & EXPENSES	\$2,000	\$1,854	\$2,449	\$0	\$0	<<<	
ENGINEERING	83115	GPS RELATED SERVICES	\$0	\$0	\$0	\$0	\$0	<<<	
ENGINEERING	83147	PAID LEAVE	\$26,000	\$40,874	\$40,549	\$35,000	\$36,000	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$28,000	\$42,728	\$43,198	\$35,000	\$36,300	TOTAL	

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DEPARTMENT	ACCOUNT NO	DESCRIPTION	2016 ADOPT	ROLLING 12 MONTH		2017 ADOPT	PROPOSED 2018	SUM	Gen Fund - Admin Svcs
			BUDGET	2016 ACTUAL	TOTAL	TOTAL	BUDGET		TOTAL
EXPENDITURES - METERED PARKING OPERATION & MAINTENANCE									
PARKING DEPT	84101	SALARIES - SUPERVISORY PERSONNEL	\$50,000	\$48,161	\$49,522	\$51,000	\$51,500	<<<	
PARKING DEPT	84102	SALARIES - PARKING METER PERSONNEL	\$33,000	\$36,362	\$37,419	\$41,500	\$38,000	<<<	
PARKING DEPT	84114	METERED PARKING VEHICLE RENTAL EXPENSE	\$12,000	\$11,109	\$6,471	\$4,000	\$11,390	<<<	
PARKING DEPT	84121	OPERATION OF PARKING METERS	\$2,000	\$862	\$1,508	\$2,000	\$2,000	<<<	
PARKING DEPT	84122	MAINTENANCE OF PARKING METERS	\$2,500	\$2,563	\$795	\$3,200	\$2,165	<<<	
PARKING DEPT	84125	PURCHASE OR RENTAL OF WORKING APPAREL	\$1,000	\$0	\$0	\$1,000	\$1,000	<<<	
PARKING DEPT	84127	PURCHASE OF SMALL TOOLS AND EQUIPMENT	\$1,000	\$7	\$16	\$1,000	\$1,000	<<<	
PARKING DEPT	84147	PAID LEAVE	\$3,000	\$4,710	\$4,275	\$3,000	\$2,500	<<<	
PARKING DEPT	84150	PURCHASE AND INSTALLATION OF PARKING METERS	\$3,000	\$0	\$0	\$1,000	\$1,000	<<<	
PARKING DEPT	84151	SNOW REMOVAL FROM METERED PARKING AREAS	\$28,500	\$5,494	\$9,657	\$26,000	\$25,000	<<<	
PARKING DEPT	84152	SWEEPING & CLEANING OF PARKING LOTS	\$2,000	\$373	\$0	\$1,000	\$1,000	<<<	
PARKING DEPT	84153	RENTAL OF PARKING LOTS	\$3,000	\$2,318	\$2,318	\$3,000	\$3,000	<<<	
PARKING DEPT	84154	LIGHTING AND SECURITY OF PARKING LOTS	\$6,000	\$4,727	\$4,187	\$4,650	\$4,700	<<<	
PARKING DEPT	84155	OTHER OPERATING EXPENSE OF PARKING LOTS	\$15,300	\$7,391	\$7,580	\$8,300	\$8,000	<<<	
PARKING DEPT	84162	WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<	
PARKING DEPT	84178	EMPLOYEE RELATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	<<<	
PARKING DEPT	84185	LIFE INSURANCE & LTD PREMIUMS	\$200	\$192	\$194	\$225	\$210	<<<	
PARKING DEPT	84186	EMPLOYERS SOCIAL SECURITY CONTRIBUTIONS	\$7,000	\$6,721	\$6,853	\$6,300	\$7,000	<<<	
PARKING DEPT	84187	PENSION COSTS	\$0	\$0	\$0	\$0	\$3,600	<<<	
PARKING DEPT	84188	CONFERENCE AND VOCATIONAL TRAINING EXPENSES	\$0	\$50	\$0	\$0	\$0	<<<	
PARKING DEPT	84189	HEALTH INSURANCE	\$15,000	\$12,565	\$15,393	\$14,500	\$20,000	<<<	
PARKING DEPT	84190	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	\$0	<<<	
PARKING DEPT	84191	OTHER HEALTH COSTS	\$0	\$0	\$0	\$0	\$500	<<<	
>>>>>>>>> TOTAL >>>>>>>>>			\$184,500	\$143,605	\$146,188	\$171,675	\$183,565	TOTAL	
EXPENDITURES - PARKING & TRAFFIC									
PARKING DEPT	84201	SALARIES - SUPERVISORY PERSONNEL	\$5,000	\$4,489	\$9,496	\$5,000	\$14,000	<<<	
PARKING DEPT	84214	STREET LINE AND MARKINGS	\$30,000	\$28,889	\$28,820	\$15,000	\$45,000	<<<	
PARKING DEPT	84215	PARKING & TRAFFIC VEHICLE RENTAL EXPENSE	\$17,000	\$17,556	\$17,214	\$17,000	\$48,980	<<<	
PARKING DEPT	84222	PA SALES AND USE TAX	\$0	\$0	\$0	\$0	\$0	<<<	
PARKING DEPT	84234	MERCHANDISE & JOBBING WORK EXPENSE	\$42,500	\$17,657	\$14,767	\$24,000	\$20,000	<<<	
PARKING DEPT	84236	OPER & MAINT OF UNMETERED PARKING LOTS/AREAS	\$0	\$0	\$630	\$0	\$0	<<<	
PARKING DEPT	84241	OPERATION OF TRAFFIC SIGNALS	\$25,100	\$21,346	\$22,389	\$25,000	\$25,200	<<<	
PARKING DEPT	84242	MAINTENANCE OF TRAFFIC SIGNALS	\$50,000	\$109,321	\$78,592	\$130,000	\$1,035,000	<<<	
PARKING DEPT	84243	PURCHASE, ERECTION & MAINT. OF TRAFFIC SIGNS	\$37,000	\$29,945	\$44,963	\$917,750	\$45,000	<<<	
PARKING DEPT	84251	SNOW REMOVAL FROM UNMETERED PARKING LOTS	\$3,000	\$0	\$0	\$0	\$0	<<<	
PARKING DEPT	84252	SWEEPING & CLEANING UNMETERED PARKING LOTS	\$3,000	\$0	\$0	\$0	\$0	<<<	
PARKING DEPT	84255	MAINTENANCE OF WALKWAYS, BENCHES, TREES, ETC.	\$254,000	\$113,792	\$10,079	\$157,000	\$5,000	<<<	
PARKING DEPT	84256	ENGINEERING TRAFFIC STUDIES	\$5,000	\$18,632	\$19,899	\$22,200	\$32,500	<<<	
PARKING DEPT	84262	WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<	
PARKING DEPT	84278	EMPLOYEE RELATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	<<<	
PARKING DEPT	84285	LIFE INSURANCE AND LTD PREMIUMS	\$200	\$173	\$338	\$200	\$445	<<<	
PARKING DEPT	84286	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	\$4,000	\$6,361	\$6,539	\$6,000	\$6,500	<<<	
PARKING DEPT	84287	PENSION COSTS	\$10,500	\$10,539	\$10,539	\$17,400	\$9,900	<<<	
PARKING DEPT	84288	CONFERENCE AND VOCATIONAL TRAINING EXPENSES	\$0	\$722	\$974	\$0	\$1,000	<<<	
PARKING DEPT	84289	HEALTH INSURANCE	\$17,000	\$14,837	\$28,930	\$17,000	\$40,000	<<<	
PARKING DEPT	84290	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>>> TOTAL >>>>>>>>>			\$503,300	\$394,259	\$294,169	\$1,353,550	\$1,328,525	TOTAL	
EXPENDITURES - STREET LIGHTING									
PARKING DEPT	84314	STREET LIGHTING VEHICLE RENTAL EXPENSE	\$13,000	\$13,274	\$15,989	\$17,450	\$18,100	<<<	
PARKING DEPT	84322	PA SALES AND USE TAX	\$0	\$0	\$0	\$0	\$0	<<<	
PARKING DEPT	84334	MERCHANDISE & JOBBING WORK EXPENSE	\$8,500	\$2,788	\$74	\$4,300	\$1,300	<<<	
PARKING DEPT	84347	OPERATION OF ST., ALLEY, & PARK LOT LIGHTING	\$135,000	\$133,018	\$134,214	\$124,000	\$130,000	<<<	
PARKING DEPT	84348	INSTAL & MNT. STREET, ALLEY & PARK LOT LIGHTS	\$48,000	\$46,861	\$44,594	\$48,000	\$40,000	<<<	
PARKING DEPT	84385	LIFE INSURANCE & LTD INSURANCE	\$0	\$0	\$112	\$0	\$100	<<<	
PARKING DEPT	84386	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	\$2,000	\$2,486	\$2,492	\$2,500	\$3,000	<<<	
PARKING DEPT	84389	HEALTH INSURANCE	\$0	\$0	\$12,606	\$0	\$20,000	<<<	
>>>>>>>>> TOTAL >>>>>>>>>			\$206,500	\$198,427	\$210,081	\$196,250	\$212,500	TOTAL	

2018

DEPARTMENT	ACCOUNT NO	DESCRIPTION	2016 ADOPT	ROLLING 12 MONTH		2017 ADOPT	PROPOSED 2018	SUM	Gen Fund - Admin Svcs
			BUDGET	2016 ACTUAL TOTAL	TOTAL	BUDGET	TOTAL		Subtotals 2017 - 2018
EXPENDITURES - GENERAL & ADMINISTRATIVE									
PARKING DEPT	84701	GENERAL & ADMINISTRATIVE SALARIES	\$9,000	\$8,356	\$11,538	\$9,000	\$15,000	<<<	
PARKING DEPT	84706	ADMINISTRATIVE SERVICES DEPARTMENT EXPENSE	\$105,000	\$97,197	\$95,658	\$116,000	\$112,000	<<<	
PARKING DEPT	84710	COMMUNICATION EXPENSE	\$0	\$0	\$0	\$0	\$0	<<<	
PARKING DEPT	84711	GENERAL OFFICE SUPPLIES AND EXPENSES	\$1,000	\$1,486	\$1,509	\$1,000	\$1,000	<<<	
PARKING DEPT	84714	TRANSPORTATION EXPENSES	\$1,400	\$1,502	\$1,993	\$2,300	\$2,350	<<<	
PARKING DEPT	84750	UNREALIZED LOSSES	\$0	\$0	\$0	\$0	\$0	<<<	
PARKING DEPT	84760	RESEARCH AND DEVELOPMENT	\$0	\$0	\$0	\$0	\$0	<<<	
PARKING DEPT	84762	WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<	
PARKING DEPT	84763	GENERAL LIABILITY INSURANCE	\$200	\$175	\$175	\$200	\$185	<<<	
PARKING DEPT	84765	COMPUTER FRAUD/CYBER SECURITY INSURANCE	\$450	\$448	\$450	\$450	\$475	<<<	
PARKING DEPT	84766	COMPREHENSIVE CRIME INSURANCE	\$50	\$42	\$173	\$50	\$50	<<<	
PARKING DEPT	84771	SPECIAL SERVICES	\$0	\$0	\$0	\$0	\$0	<<<	
PARKING DEPT	84775	SAFETY EXPENSES	\$0	\$0	\$0	\$0	\$0	<<<	
PARKING DEPT	84778	EMPLOYEE RELATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	<<<	
PARKING DEPT	84780	SOLICITOR EXPENSES & FEES	\$5,500	\$8,392	\$2,040	\$6,000	\$3,500	<<<	
PARKING DEPT	84785	LIFE INSURANCE & LTD PREMIUMS	\$25	\$20	\$30	\$25	\$40	<<<	
PARKING DEPT	84786	EMPLOYERS SOCIAL SECURITY CONTRIBUTIONS	\$1,700	\$616	\$862	\$650	\$1,000	<<<	
PARKING DEPT	84787	PENSION COSTS	\$0	\$0	\$0	\$0	\$800	<<<	
PARKING DEPT	84788	VOCATIONAL TRAINING EXPENSES	\$1,000	\$463	\$448	\$450	\$450	<<<	
PARKING DEPT	84789	HEALTH INSURANCE	\$1,500	\$1,197	\$2,045	\$1,400	\$3,250	<<<	
PARKING DEPT	84790	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	\$0	<<<	
PARKING DEPT	84791	OTHER HEALTH COSTS	\$0	\$0	\$0	\$0	\$0	<<<	
PARKING DEPT	84793	MISCELLANEOUS EXPENSES	\$3,000	\$3,581	\$1,543	\$4,500	\$4,500	<<<	
>>>>>>>>> TOTAL >>>>>>>>>			\$129,825	\$123,475	\$118,464	\$142,025	\$144,600	TOTAL	
EXPENDITURES - NON-OPERATING EXPENSES									
PARKING DEPT	84811	MERCHANDISE AND JOBBING	\$0	\$0	\$0	\$0	\$0	<<<	
PARKING DEPT	84822	PA. SALES AND USE TAX	\$0	\$0	\$0	\$0	\$0	<<<	
PARKING DEPT	84827	REFUNDS OF PARKING FINES	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>>> TOTAL >>>>>>>>>			\$0	\$0	\$0	\$0	\$0	TOTAL	
EXPENDITURES - INTERFUND TRANSFERS									
PARKING DEPT	84891	TRANSFERS TO WORKER'S COMPENSATION	\$0	\$0	\$650	\$650	\$775	<<<	
PARKING DEPT	84893	TRANSFERS TO SELF INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<	
PARKING DEPT	84895	TRANSFERS TO OTHER DEPARTMENTS	\$0	\$0	\$0	\$0	\$0	<<<	
PARKING DEPT	84898	TRANSFERS TO PARKING CAPITAL RESERVE	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>>> TOTAL >>>>>>>>>			\$0	\$0	\$650	\$650	\$775	TOTAL	\$ 1,869,965
REVENUES - OPERATING INCOME									
STORM SEWER FUND	85011	STORM SEWER MANAGEMENT FEES	\$300,000	\$294,459	\$356,749	\$390,000	\$390,000	<<<	
STORM SEWER FUND	85012	STORM SEWER EDUCTION FEES	\$0	\$0	\$0	\$0	\$0	<<<	
STORM SEWER FUND	85013	STORM SEWER FINES	\$0	\$0	\$0	\$0	\$0	<<<	
STORM SEWER FUND	85014	FEDERAL, STATE AND LOCAL GRANTS	\$1,400	\$2,267	\$2,267	\$2,200	\$2,600	<<<	
STORM SEWER FUND	85015	MERCHANDISE AND JOBBING	\$0	\$0	\$0	\$0	\$0	<<<	
STORM SEWER FUND	85016	STORM SEWER MANAGEMENT CONSULTING FEES	\$0	\$0	\$0	\$0	\$50,000	<<<	
STORM SEWER FUND	85018	OTHER OPERATING INCOME	\$0	\$544	\$178	\$0	\$0	<<<	
STORM SEWER FUND	85019	INTEREST INCOME	\$1,000	\$481	\$543	\$600	\$1,000	<<<	
STORM SEWER FUND	85020	BILLED REVENUE-PENALTY	\$0	\$0	\$0	\$0	\$0	<<<	
STORM SEWER FUND	85021	DELINQUENT COLLECTION CHARGES	\$18,950	\$0	\$0	\$0	\$0	<<<	
STORM SEWER FUND	85022	MISCELLANEOUS SERVICE REVENUES	\$0	\$0	\$0	\$0	\$0	<<<	
STORM SEWER FUND	85023	RENTS FROM OPERATING PRIVATE SYSTEMS	\$0	\$0	\$0	\$0	\$0	<<<	
STORM SEWER FUND	85024	OTHER INTEREST INCOME	\$0	\$38	\$78	\$0	\$25	<<<	
STORM SEWER FUND	85028	UNREALIZED GAINS	\$0	\$0	(\$163)	\$0	\$0	<<<	
>>>>>>>>> TOTAL >>>>>>>>>			\$321,350	\$297,789	\$359,652	\$392,800	\$443,625	TOTAL	
REVENUES - INTERFUND TRANSFERS									
STORM SEWER FUND	85030	TRANSFERS FROM OTHER DEPARTMENTS	\$0	\$169,000	\$0	\$0	\$0	<<<	
>>>>>>>>> TOTAL >>>>>>>>>			\$0	\$169,000	\$0	\$0	\$0	TOTAL	\$ 443,625

2018

DEPARTMENT	ACCOUNT NO	DESCRIPTION	2016 ADOPT	ROLLING 12 MONTH		2017 ADOPT	PROPOSED 2018	SUM	Gen Fund - Admin Svcs
			BUDGET	2016 ACTUAL TOTAL	TOTAL	BUDGET	TOTAL		Subtotals 2017 - 2018
EXPENDITURES - OPERATING EXPENSES									
STORM SEWER FUND	85102	SALARIES - STORM SEWER SYSTEM MANAGER	\$70,000	\$61,989	\$66,289	\$65,000	\$72,000	<<<	
STORM SEWER FUND	85112	SUBSCRIPTIONS	\$0	\$0	\$0	\$0	\$0	<<<	
STORM SEWER FUND	85121	FIELD SUPPLIES	\$2,500	\$21	\$0	\$0	\$0	<<<	
STORM SEWER FUND	85147	PAID LEAVE	\$5,000	\$241	\$0	\$400	\$400	<<<	
STORM SEWER FUND	85156	PUBLIC INFORMATION EDUCATION EXPENSES	\$1,000	\$1,262	\$1,330	\$2,100	\$2,000	<<<	
STORM SEWER FUND	85176	M54 REPORTING AND MONITORING	\$1,000	\$185	\$500	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$79,500	\$63,698	\$68,119	\$67,500	\$74,400	TOTAL	
EXPENDITURES - COLLECTION SYSTEM									
STORM SEWER FUND	85201	COLLECTION SYSTEM SUPERVISION AND ENGINEERING	\$0	\$0	\$0	\$0	\$0	<<<	
STORM SEWER FUND	85204	RENTS PAID FOR COLLECTION SYS. RIGHTS-OF-WAY	\$0	\$0	\$0	\$0	\$0	<<<	
STORM SEWER FUND	85205	STORM SEWER ENGINEERING STUDIES & MAPPING	\$25,500	\$219	\$39,743	\$78,675	\$50,000	<<<	
STORM SEWER FUND	85211	OPERATION COLLECTION SYSTEM	\$0	\$0	\$0	\$0	\$0	<<<	
STORM SEWER FUND	85212	COLLECTION SYSTEM VEHICLE RENTAL EXPENSE	\$13,400	\$13,400	\$15,035	\$15,900	\$10,600	<<<	
STORM SEWER FUND	85221	OPERATION STORM SEWER MANAGEMENT BASINS	\$0	\$0	\$0	\$0	\$0	<<<	
STORM SEWER FUND	85235	ANALYSIS OF STORMWATER	\$0	\$0	\$0	\$0	\$0	<<<	
STORM SEWER FUND	85241	OPERATION OF SAMPLING DEVICES	\$1,000	\$48	\$54	\$0	\$0	<<<	
STORM SEWER FUND	85247	PAID LEAVE	\$0	\$0	\$0	\$0	\$0	<<<	
STORM SEWER FUND	85271	SERVICING EQUIPMENT	\$0	\$0	\$0	\$0	\$0	<<<	
STORM SEWER FUND	85273	STORM SEWER INSPECTION - SYSTEM	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$39,900	\$13,667	\$54,832	\$94,575	\$60,600	TOTAL	
EXPENDITURES -									
STORM SEWER FUND	85311	MAINTENANCE COLLECTION SYSTEM	\$26,000	\$56,939	\$50,316	\$60,000	\$60,000	<<<	
STORM SEWER FUND	85312	MAINTENANCE ELIMINATION CROSS CONNECTIONS	\$0	\$0	\$0	\$0	\$0	<<<	
STORM SEWER FUND	85321	MAINTENANCE FACILITIES	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$26,000	\$56,939	\$50,316	\$60,000	\$60,000	TOTAL	
EXPENDITURES - GENERAL AND ADMINISTRATIVE									
STORM SEWER FUND	85701	GENERAL ADMINISTRATIVE SALARIES	\$0	\$0	\$0	\$0	\$0	<<<	
STORM SEWER FUND	85706	ADMINISTRATIVE SERVICES DEPARTMENT EXPENSE	\$0	\$0	\$14,592	\$29,000	\$23,000	<<<	
STORM SEWER FUND	85710	COMMUNICATION EXPENSE	\$2,000	\$804	\$727	\$900	\$1,000	<<<	
STORM SEWER FUND	85711	GENERAL OFFICE SUPPLIES & EXPENSES	\$2,500	\$43	\$43	\$2,500	\$2,500	<<<	
STORM SEWER FUND	85712	UNIFORMS	\$0	\$0	\$0	\$0	\$0	<<<	
STORM SEWER FUND	85714	TRANSPORTATION EXPENSES	\$0	\$133	\$252	\$0	\$0	<<<	
STORM SEWER FUND	85737	ENGINEERING DEPARTMENT EXPENSES	\$75,000	\$62,570	\$34,717	\$69,000	\$50,000	<<<	
STORM SEWER FUND	85741	PURCHASE/REPAIR GENERAL TOOLS & WORK EQUIPT.	\$2,000	\$311	\$93	\$1,000	\$1,000	<<<	
STORM SEWER FUND	85743	MAINTENANCE GENERAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	<<<	
STORM SEWER FUND	85750	UNREALIZED LOSSES	\$0	\$0	\$0	\$0	\$0	<<<	
STORM SEWER FUND	85760	RESEARCH AND DEVELOPMENT	\$0	\$0	\$0	\$0	\$0	<<<	
STORM SEWER FUND	85761	PROPERTY INSURANCE	\$0	\$0	\$0	\$1,000	\$550	<<<	
STORM SEWER FUND	85762	WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<	
STORM SEWER FUND	85763	GENERAL LIABILITY INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<	
STORM SEWER FUND	85765	COMPUTER FRAUD/CYBER SECURITY INSURANCE	\$50	\$51	\$51	\$50	\$75	<<<	
STORM SEWER FUND	85766	COMPREHENSIVE CRIME INSURANCE	\$25	\$0	\$0	\$25	\$30	<<<	
STORM SEWER FUND	85771	SPECIAL SERVICES	\$40,000	\$2,048	\$1,271	\$2,600	\$12,500	<<<	
STORM SEWER FUND	85773	MISCELLANEOUS EXPENSES	\$3,000	\$901	\$349	\$1,000	\$1,000	<<<	
STORM SEWER FUND	85775	SAFETY EXPENSES	\$500	\$103	\$112	\$0	\$500	<<<	
STORM SEWER FUND	85778	EMPLOYEE RELATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	<<<	
STORM SEWER FUND	85780	SOLICITOR EXPENSES & FEES	\$15,000	\$19,676	\$26,651	\$17,000	\$27,500	<<<	
STORM SEWER FUND	85785	LIFE INSURANCE AND LTD PREMIUMS	\$125	\$211	\$215	\$250	\$230	<<<	
STORM SEWER FUND	85786	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	\$4,500	\$7,320	\$6,656	\$7,800	\$7,000	<<<	
STORM SEWER FUND	85787	PENSION COSTS	\$5,300	\$5,309	\$5,309	\$4,600	\$4,300	<<<	
STORM SEWER FUND	85788	CONFERENCE AND VOCATIONAL TRAINING EXPENSES	\$4,700	\$3,983	\$1,362	\$6,000	\$5,000	<<<	
STORM SEWER FUND	85789	HEALTH INSURANCE	\$20,000	\$23,930	\$23,436	\$27,000	\$27,500	<<<	
STORM SEWER FUND	85790	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	\$0	<<<	
STORM SEWER FUND	85791	OTHER HEALTH COSTS	\$250	\$162	\$0	\$0	\$250	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$174,950	\$127,555	\$115,836	\$169,725	\$163,935	TOTAL	

2018

DEPARTMENT	ACCOUNT NO	DESCRIPTION	2016 ADOPT	ROLLING 12 MONTH		2017 ADOPT	PROPOSED 2018	SUM	Gen Fund - Admin Svcs
			BUDGET	2016 ACTUAL TOTAL	TOTAL	BUDGET	TOTAL		Subtotals 2017 - 2018
EXPENDITURES - NON-OPERATING EXPENSES									
STORM SEWER FUND	85811	MERCHANDISE AND JOBBING	\$1,000	\$934	\$0	\$1,000	\$0	<<<	
STORM SEWER FUND	85822	PA. SALES AND USE TAX	\$0	\$0	\$0	\$0	\$0	<<<	
STORM SEWER FUND	85827	REFUNDS OF STORM SEWER FEES	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$1,000	\$934	\$0	\$1,000	\$0	TOTAL	
EXPENDITURES - INTERFUND TRANSFERS									
STORM SEWER FUND	85891	TRANSFERS TO WORKER'S COMPENSATION	\$0	\$0	\$0	\$0	\$50	<<<	
STORM SEWER FUND	85893	TRANSFERS TO SELF INSURANCE	\$0	\$5,000	\$0	\$0	\$0	<<<	
STORM SEWER FUND	85895	TRANSFERS TO OTHER DEPARTMENTS	\$0	\$0	\$0	\$0	\$0	<<<	
STORM SEWER FUND	85898	TRANSFERS TO STORM SEWER CAPITAL RESERVE	\$0	\$20,000	\$20,000	\$0	\$84,640	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$0	\$25,000	\$20,000	\$0	\$84,690	TOTAL	\$ 443,625
REVENUES - OPERATING INCOME									
SWIMMING POOL FUND	86009	DRAWDOWN FROM BOND	\$0	\$9,780,056	\$9,780,056	\$0	\$0	<<<	
SWIMMING POOL FUND	86010	SWIMMING POOL ENTRY FEES	\$0	\$0	\$0	\$0	\$355,125	<<<	
SWIMMING POOL FUND	86011	CONCESSIONS, VENDING, CONSIGNMENT FEES	\$0	\$0	\$0	\$0	\$80,000	<<<	
SWIMMING POOL FUND	86012	RENTAL FEES	\$0	\$0	\$0	\$0	\$10,000	<<<	
SWIMMING POOL FUND	86013	PROGRAM FEES	\$0	\$0	\$0	\$0	\$50,000	<<<	
SWIMMING POOL FUND	86014	FEDERAL, STATE AND LOCAL GRANTS	\$0	\$0	\$0	\$0	\$1,000	<<<	
SWIMMING POOL FUND	86015	MERCHANDISE AND JOBBING	\$0	\$0	\$0	\$0	\$5,000	<<<	
SWIMMING POOL FUND	86016	TAXABLE RECEIPTS	\$0	\$0	\$0	\$0	\$59,000	<<<	
SWIMMING POOL FUND	86017	STATE SALES TAX	\$0	\$0	\$0	\$0	\$3,000	<<<	
SWIMMING POOL FUND	86018	OTHER OPERATING INCOME	\$0	\$0	\$0	\$0	\$45,000	<<<	
SWIMMING POOL FUND	86019	INTEREST INCOME	\$0	\$0	\$43,448	\$0	\$1,500	<<<	
SWIMMING POOL FUND	86022	MISCELLANEOUS SERVICE REVENUES	\$0	\$0	\$0	\$0	\$0	<<<	
SWIMMING POOL FUND	86023	CONTRIBUTIONS FROM PRIVATE SOURCES	\$0	\$0	\$0	\$0	\$0	<<<	
SWIMMING POOL FUND	86024	OTHER INTEREST INCOME	\$0	\$0	\$0	\$0	\$0	<<<	
SWIMMING POOL FUND	86028	UNREALIZED GAINS	\$0	\$0	\$947	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$0	\$9,780,056	\$9,824,451	\$0	\$609,625	TOTAL	
REVENUES -									
SWIMMING POOL FUND	86030	TRANSFERS FROM OTHER DEPARTMENTS	\$0	\$0	\$0	\$0	\$0	<<<	
SWIMMING POOL FUND	86031	TRANSFERS FROM GENERAL FUND	\$0	\$0	\$199,312	\$199,312	\$0	<<<	
SWIMMING POOL FUND	86032	TRANSFERS FROM RECREATION TAX	\$0	\$0	\$0	\$0	\$409,170	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$0	\$0	\$199,312	\$199,312	\$409,170	TOTAL	\$ 1,018,795
EXPENDITURES - FACILITY OPERATING EXPENSES									
SWIMMING POOL FUND	86101	SALARIES - SWIMMING POOL	\$0	\$0	\$0	\$0	\$160,000	<<<	
SWIMMING POOL FUND	86102	SALARIES - CONCESSIONS	\$0	\$0	\$0	\$0	\$25,000	<<<	
SWIMMING POOL FUND	86103	SALARIES - SWIM PROGRAMS	\$0	\$0	\$0	\$0	\$25,000	<<<	
SWIMMING POOL FUND	86110	SUPPLIES - SWIMMING POOL	\$0	\$0	\$0	\$0	\$10,000	<<<	
SWIMMING POOL FUND	86111	SUPPLIES - CONCESSIONS	\$0	\$0	\$0	\$0	\$20,000	<<<	
SWIMMING POOL FUND	86112	SUPPLIES - SWIM PROGRAMS	\$0	\$0	\$0	\$0	\$1,000	<<<	
SWIMMING POOL FUND	86115	UTILITIES - SWIMMING POOL	\$0	\$0	\$0	\$0	\$40,000	<<<	
SWIMMING POOL FUND	86116	UTILITIES - CONCESSIONS	\$0	\$0	\$0	\$0	\$2,000	<<<	
SWIMMING POOL FUND	86117	UTILITIES - MISC. (INDOOR A/C PAVILION)	\$0	\$0	\$0	\$0	\$3,000	<<<	
SWIMMING POOL FUND	86120	MAINTENANCE - SWIMMING POOL	\$0	\$0	\$0	\$0	\$10,000	<<<	
SWIMMING POOL FUND	86121	MAINTENANCE - CONCESSIONS	\$0	\$0	\$0	\$0	\$2,000	<<<	
SWIMMING POOL FUND	86125	OPERATING EQUIPMENT - SWIMMING POOL	\$0	\$0	\$0	\$0	\$20,000	<<<	
SWIMMING POOL FUND	86126	OPERATING EQUIPMENT - CONCESSIONS	\$0	\$0	\$0	\$0	\$5,000	<<<	
SWIMMING POOL FUND	86130	FACILITY LICENSES/TESTING	\$0	\$0	\$0	\$0	\$500	<<<	
SWIMMING POOL FUND	86131	ADVERTISING	\$0	\$0	\$0	\$0	\$1,000	<<<	
SWIMMING POOL FUND	86147	PAID LEAVE	\$0	\$0	\$0	\$0	\$15,000	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$0	\$0	\$0	\$0	\$339,500	TOTAL	

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DEPARTMENT	ACCOUNT NO	DESCRIPTION	2016 ADOPT	ROLLING 12 MONTH		2017 ADOPT	PROPOSED 2018	SUM	Gen Fund - Admin Svcs
			BUDGET	2016 ACTUAL TOTAL	TOTAL	BUDGET	TOTAL		Subtotals 2017 - 2018
REVENUES - OPERATING INCOME									
WORKERS COMP	87001	WORKERS COMP PREMIUMS - STORES	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87002	WORKERS COMP PREMIUMS - ELECTRIC	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87003	WORKERS COMP PREMIUMS - GAS	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87004	WORKERS COMP PREMIUMS - WATER	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87005	WORKERS COMP PREMIUMS - SEWER	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87006	WORKERS COMP PREMIUMS - SANITATION	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87007	WORKERS COMP PREMIUMS - GENERAL BOROUGH	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87008	WORKERS COMP PREMIUMS - HIGHWAY	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87009	WORKERS COMP PREMIUMS - EMERGENCY SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87010	WORKERS COMP PREMIUMS - POLICE	\$0	\$1,649	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87011	WORKERS COMP PREMIUMS - RECREATION	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87012	WORKERS COMP PREMIUMS - PLANNING	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87013	WORKERS COMP PREMIUMS - ZONING	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87014	WORKERS COMP PREMIUMS - BUILDING	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87015	WORKERS COMP PREMIUMS - PROPERTY MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87022	WORKERS COMP PREMIUMS - MOTOR EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87024	WORKERS COMP PREMIUMS - ENGINEERING	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87025	WORKERS COMP PREMIUMS - ADM. SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87026	WORKERS COMP PREMIUMS - PARKING, TRAFFIC & ST	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87027	WORKERS COMP PREMIUMS - STORM SEWER	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87028	UNREALIZED GAINS	\$0	\$0	(\$1,004)	\$0	\$0	\$0	<<<
WORKERS COMP	87031	INTEREST INCOME - STORES	\$100	\$128	\$148	\$175	\$300	\$300	<<<
WORKERS COMP	87032	INTEREST INCOME - ELECTRIC	\$50	\$88	\$256	\$100	\$400	\$400	<<<
WORKERS COMP	87033	INTEREST INCOME - GAS	\$400	\$638	\$726	\$875	\$1,300	\$1,300	<<<
WORKERS COMP	87034	INTEREST INCOME - WATER	\$100	\$138	\$150	\$175	\$300	\$300	<<<
WORKERS COMP	87035	INTEREST INCOME - SEWER	\$350	\$531	\$549	\$775	\$1,000	\$1,000	<<<
WORKERS COMP	87036	INTEREST INCOME - SANITATION	\$50	\$7	\$7	\$50	\$10	\$10	<<<
WORKERS COMP	87037	INTEREST INCOME - GEN. & ADM.	\$50	\$46	\$54	\$75	\$100	\$100	<<<
WORKERS COMP	87038	INTEREST INCOME - HIGHWAY	\$10	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87039	INTEREST INCOME - EMERGENCY SERVICES	\$50	\$7	\$16	\$0	\$30	\$30	<<<
WORKERS COMP	87040	INTEREST INCOME - POLICE	\$10	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87041	INTEREST INCOME - RECREATION	\$25	\$23	\$32	\$50	\$50	\$50	<<<
WORKERS COMP	87042	INTEREST INCOME - PLANNING	\$25	\$26	\$30	\$50	\$50	\$50	<<<
WORKERS COMP	87043	INTEREST INCOME - ZONING	\$25	\$26	\$29	\$50	\$50	\$50	<<<
WORKERS COMP	87045	INTEREST INCOME - PROPERTY MAINTENANCE	\$25	\$14	\$30	\$25	\$50	\$50	<<<
WORKERS COMP	87052	INTEREST INCOME - MOTOR EQUIPMENT	\$25	\$22	\$24	\$50	\$50	\$50	<<<
WORKERS COMP	87054	INTEREST INCOME - ENGINEERING	\$50	\$76	\$85	\$100	\$150	\$150	<<<
WORKERS COMP	87055	INTEREST INCOME - ADM. SERVICES	\$50	\$116	\$128	\$125	\$200	\$200	<<<
WORKERS COMP	87056	INTEREST INCOME - PARKING, TRAFFIC & ST. LGTG	\$100	\$157	\$180	\$200	\$300	\$300	<<<
WORKERS COMP	87057	INTEREST INCOME - STORM SEWER	\$10	\$0	\$0	\$0	\$10	\$10	<<<
WORKERS COMP	87058	INTEREST INCOME - SWIMMING POOL	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87061	MISCELLANEOUS INCOME - STORES	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87062	MISCELLANEOUS INCOME - ELECTRIC	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87063	MISCELLANEOUS INCOME - GAS	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87064	MISCELLANEOUS INCOME - WATER	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87065	MISCELLANEOUS INCOME - SEWER	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87066	MISCELLANEOUS INCOME - SANITATION	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87067	MISCELLANEOUS INCOME - GEN & ADM	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87068	MISCELLANEOUS INCOME - HIGHWAY	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87069	MISCELLANEOUS INCOME - EMERGENCY SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87070	MISCELLANEOUS INCOME - POLICE	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87071	MISCELLANEOUS INCOME - RECREATION	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87072	MISCELLANEOUS INCOME - PLANNING	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87073	MISCELLANEOUS INCOME - ZONING	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87075	MISCELLANEOUS INCOME - PROPERTY MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87082	MISCELLANEOUS INCOME - MOTOR EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87084	MISCELLANEOUS INCOME - ENGINEERING	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87085	MISCELLANEOUS INCOME - ADM. SERVICES	\$0	\$224	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87086	MISCELLANEOUS INCOME - PARKING, TRAFFIC & ST	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87087	MISCELLANEOUS INCOME - STORM SEWER	\$0	\$0	\$0	\$0	\$0	\$0	<<<
WORKERS COMP	87088	MISCELLANEOUS INCOME - SWIMMING POOL	\$0	\$0	\$0	\$0	\$0	\$0	<<<
>>>>>>>> TOTAL >>>>>>>>			\$1,505	\$3,916	\$1,440	\$2,875	\$4,350	TOTAL	
REVENUES - INTERFUND TRANSFERS									
WORKERS COMP	87090	TRANSFERS FROM OTHER DEPARTMENTS	\$130,375	\$175,125	\$302,275	\$302,275	\$184,800	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$130,375	\$175,125	\$302,275	\$302,275	\$184,800	TOTAL	\$ 189,150

2018 Budget Final Worksheets

2018

DEPARTMENT	ACCOUNT NO	DESCRIPTION	2016 ADOPT	ROLLING 12 MONTH		2017 ADOPT	PROPOSED 2018	SUM	Gen Fund - Admin Svcs
			BUDGET	2016 ACTUAL	TOTAL	TOTAL	BUDGET		TOTAL
EXPENDITURES - CLAIMS AND ADMINISTRATION									
WORKERS COMP	87101	CLAIM PAYMENTS - STORES	\$0	\$0	\$0	\$1,000	\$0	<<<	
WORKERS COMP	87102	CLAIM PAYMENTS - ELECTRIC	\$1,500	\$235	\$2,148	\$1,000	\$3,650	<<<	
WORKERS COMP	87103	CLAIM PAYMENTS - GAS	\$2,200	\$4,269	\$4,269	\$3,000	\$2,500	<<<	
WORKERS COMP	87104	CLAIM PAYMENTS - WATER	\$5,000	\$5,058	\$4,683	\$4,300	\$5,000	<<<	
WORKERS COMP	87105	CLAIM PAYMENTS - SEWER	\$1,000	\$21,000	\$6,335	\$30,700	\$8,900	<<<	
WORKERS COMP	87106	CLAIM PAYMENTS - SANITATION	\$1,000	\$7,834	\$32,535	\$10,300	\$45,875	<<<	
WORKERS COMP	87107	CLAIM PAYMENTS - GEN & ADM	\$1,000	\$704	\$0	\$1,000	\$0	<<<	
WORKERS COMP	87108	CLAIM PAYMENTS - HIGHWAY	\$16,500	\$25,157	\$14,706	\$19,000	\$2,800	<<<	
WORKERS COMP	87109	CLAIM PAYMENTS - EMERGENCY SERVICES	\$30,500	\$25,976	\$25,880	\$29,000	\$30,350	<<<	
WORKERS COMP	87110	CLAIM PAYMENTS - POLICE	\$35,200	\$44,408	\$9,830	\$64,000	\$12,500	<<<	
WORKERS COMP	87111	CLAIM PAYMENTS - RECREATION	\$100	\$73	\$185	\$1,000	\$300	<<<	
WORKERS COMP	87112	CLAIM PAYMENTS - PLANNING	\$0	\$0	\$0	\$1,000	\$0	<<<	
WORKERS COMP	87113	CLAIM PAYMENTS - ZONING	\$0	\$0	\$0	\$1,000	\$0	<<<	
WORKERS COMP	87115	CLAIM PAYMENTS - PROPERTY MAINTENANCE	\$0	\$560	\$0	\$1,000	\$0	<<<	
WORKERS COMP	87122	CLAIM PAYMENTS - MOTOR EQUIPMENT	\$0	\$0	\$0	\$1,000	\$0	<<<	
WORKERS COMP	87124	CLAIM PAYMENTS - ENGINEERING	\$0	\$270	\$0	\$1,000	\$0	<<<	
WORKERS COMP	87125	CLAIM PAYMENTS - ADM. SERVICES	\$5,500	\$4,409	\$3,286	\$5,500	\$3,600	<<<	
WORKERS COMP	87126	CLAIM PAYMENTS - PARKING, TRAFFIC & ST LGTNG	\$0	\$0	\$0	\$1,000	\$0	<<<	
WORKERS COMP	87127	CLAIM PAYMENTS - STORM SEWER	\$0	\$0	\$0	\$1,000	\$0	<<<	
WORKERS COMP	87128	CLAIM PAYMENTS - SWIMMING POOL	\$0	\$0	\$0	\$0	\$0	<<<	
WORKERS COMP	87131	PARTIAL DISABILITY REIMB - STORES	\$0	\$0	\$0	\$500	\$0	<<<	
WORKERS COMP	87132	PARTIAL DISABILITY REIMB - ELECTRIC	\$0	\$0	\$0	\$500	\$0	<<<	
WORKERS COMP	87133	PARTIAL DISABILITY REIMB - GAS	\$0	\$0	\$0	\$500	\$0	<<<	
WORKERS COMP	87134	PARTIAL DISABILITY REIMB - WATER	\$0	\$1,890	\$270	\$500	\$0	<<<	
WORKERS COMP	87135	PARTIAL DISABILITY REIMB - SEWER	\$0	\$0	\$0	\$500	\$0	<<<	
WORKERS COMP	87136	PARTIAL DISABILITY REIMB - SANITATION	\$0	\$0	\$0	\$500	\$0	<<<	
WORKERS COMP	87137	PARTIAL DISABILITY REIMB - GEN & ADM	\$0	\$0	\$0	\$500	\$0	<<<	
WORKERS COMP	87138	PARTIAL DISABILITY REIMB - HIGHWAY	\$0	\$0	\$0	\$500	\$0	<<<	
WORKERS COMP	87139	PARTIAL DISABILITY REIMB - EMERGENCY SERVICES	\$0	\$0	\$0	\$500	\$0	<<<	
WORKERS COMP	87140	PARTIAL DISABILITY REIMB - POLICE	\$0	\$0	\$0	\$500	\$0	<<<	
WORKERS COMP	87141	PARTIAL DISABILITY REIMB - RECREATION	\$0	\$0	\$0	\$500	\$0	<<<	
WORKERS COMP	87142	PARTIAL DISABILITY REIMB - PLANNING	\$0	\$0	\$0	\$500	\$0	<<<	
WORKERS COMP	87143	PARTIAL DISABILITY REIMB - ZONING	\$0	\$0	\$0	\$500	\$0	<<<	
WORKERS COMP	87144	PARTIAL DISABILITY REIMB - PROPERTY MAINT	\$0	\$0	\$0	\$500	\$0	<<<	
WORKERS COMP	87145	PARTIAL DISABILITY REIMB - MOTOR EQUIPMENT	\$0	\$0	\$0	\$500	\$0	<<<	
WORKERS COMP	87146	PARTIAL DISABILITY REIMB - ENGINEERING	\$0	\$0	\$0	\$500	\$0	<<<	
WORKERS COMP	87147	PARTIAL DISABILITY REIMB - ADM. SERVICES	\$0	\$0	\$0	\$500	\$0	<<<	
WORKERS COMP	87148	PARTIAL DISABILITY REIMB - PARK, TRF & ST.LGT	\$0	\$0	\$0	\$500	\$0	<<<	
WORKERS COMP	87149	PARTIAL DISABILITY REIMB - STORM SEWER	\$0	\$0	\$0	\$500	\$0	<<<	
WORKERS COMP	87150	PARTIAL DISABILITY REIMB - SWIMMING POOL	\$0	\$0	\$0	\$0	\$0	<<<	
WORKERS COMP	87151	ADMINISTRATION FEES - STORES	\$150	\$131	\$490	\$150	\$500	<<<	
WORKERS COMP	87152	ADMINISTRATION FEES - ELECTRIC	\$7,000	\$7,078	\$5,611	\$7,100	\$7,100	<<<	
WORKERS COMP	87153	ADMINISTRATION FEES - GAS	\$700	\$704	\$2,448	\$725	\$2,500	<<<	
WORKERS COMP	87154	ADMINISTRATION FEES - WATER	\$1,200	\$1,161	\$1,206	\$1,200	\$1,200	<<<	
WORKERS COMP	87155	ADMINISTRATION FEES - SEWER	\$875	\$864	\$2,078	\$875	\$2,100	<<<	
WORKERS COMP	87156	ADMINISTRATION FEES - SANITATION	\$2,200	\$2,159	\$1,482	\$2,200	\$2,200	<<<	
WORKERS COMP	87157	ADMINISTRATION FEES - GEN & ADM	\$125	\$120	\$229	\$125	\$250	<<<	
WORKERS COMP	87158	ADMINISTRATION FEES - HIGHWAY	\$850	\$864	\$593	\$875	\$875	<<<	
WORKERS COMP	87159	ADMINISTRATION FEES - EMERGENCY SERVICES	\$4,500	\$4,615	\$3,214	\$4,650	\$4,650	<<<	
WORKERS COMP	87160	ADMINISTRATION FEES - POLICE	\$1,500	\$1,624	\$1,115	\$1,650	\$1,650	<<<	
WORKERS COMP	87161	ADMINISTRATION FEES - RECREATION	\$400	\$389	\$355	\$400	\$400	<<<	
WORKERS COMP	87162	ADMINISTRATION FEES - PLANNING	\$50	\$28	\$101	\$50	\$125	<<<	
WORKERS COMP	87163	ADMINISTRATION FEES - ZONING	\$50	\$28	\$98	\$50	\$100	<<<	
WORKERS COMP	87165	ADMINISTRATION FEES - PROPERTY MAINTENANCE	\$100	\$74	\$136	\$100	\$150	<<<	
WORKERS COMP	87172	ADMINISTRATION FEES - MOTOR EQUIPMENT	\$300	\$308	\$277	\$325	\$325	<<<	
WORKERS COMP	87174	ADMINISTRATION FEES - ENGINEERING	\$100	\$92	\$293	\$100	\$300	<<<	
WORKERS COMP	87175	ADMINISTRATION FEES - ADM. SERVICES	\$10,000	\$4,104	\$5,080	\$8,000	\$5,100	<<<	
WORKERS COMP	87176	ADMINISTRATION FEES - PARKING, TRAFFIC & ST	\$250	\$230	\$644	\$250	\$650	<<<	
WORKERS COMP	87177	ADMINISTRATION FEES - STORM SEWER	\$200	\$0	\$0	\$200	\$200	<<<	
WORKERS COMP	87178	ADMINISTRATION FEES - SWIMMING POOL	\$0	\$0	\$0	\$0	\$200	<<<	
WORKERS COMP	87201	EXCESS INSURANCE & BONDING - STORES	\$475	\$486	\$511	\$475	\$500	<<<	
WORKERS COMP	87202	EXCESS INSURANCE & BONDING - ELECTRIC	\$25,500	\$26,296	\$27,602	\$26,175	\$27,775	<<<	
WORKERS COMP	87203	EXCESS INSURANCE & BONDING - GAS	\$2,550	\$2,616	\$2,746	\$2,600	\$2,775	<<<	
WORKERS COMP	87204	EXCESS INSURANCE & BONDING - WATER	\$4,200	\$4,313	\$4,527	\$4,300	\$4,575	<<<	
WORKERS COMP	87205	EXCESS INSURANCE & BONDING - SEWER	\$3,125	\$3,208	\$3,367	\$3,200	\$3,400	<<<	
WORKERS COMP	87206	EXCESS INSURANCE & BONDING - SANITATION	\$7,800	\$8,020	\$8,419	\$8,000	\$8,475	<<<	
WORKERS COMP	87207	EXCESS INSURANCE & BONDING - GEN & ADM	\$450	\$447	\$469	\$450	\$475	<<<	
WORKERS COMP	87208	EXCESS INSURANCE & BONDING - HIGHWAY	\$3,125	\$3,208	\$3,367	\$3,200	\$3,400	<<<	
WORKERS COMP	87209	EXCESS INSURANCE & BONDING - EMERGENCY SERV	\$16,600	\$17,092	\$17,941	\$17,000	\$18,050	<<<	
WORKERS COMP	87210	EXCESS INSURANCE & BONDING - POLICE	\$5,875	\$6,035	\$6,335	\$6,000	\$6,375	<<<	
WORKERS COMP	87211	EXCESS INSURANCE & BONDING - RECREATION	\$1,425	\$1,446	\$1,518	\$1,450	\$800	<<<	
WORKERS COMP	87212	EXCESS INSURANCE & BONDING - PLANNING	\$125	\$105	\$110	\$125	\$125	<<<	
WORKERS COMP	87213	EXCESS INSURANCE & BONDING - ZONING	\$125	\$105	\$110	\$100	\$125	<<<	
WORKERS COMP	87215	EXCESS INSURANCE & BONDING - PROPERTY MAINT.	\$275	\$276	\$290	\$275	\$300	<<<	
WORKERS COMP	87222	EXCESS INSURANCE & BONDING - MOTOR EQUIPMENT	\$1,125	\$1,144	\$1,201	\$1,150	\$1,225	<<<	
WORKERS COMP	87224	EXCESS INSURANCE & BONDING - ENGINEERING	\$350	31	\$342	\$350	\$375	<<<	

2018 Budget Final Worksheets

2018

DEPARTMENT	ACCOUNT NO	DESCRIPTION	2016 ADOPT	ROLLING 12 MONTH		2017 ADOPT	PROPOSED 2018	SUM	Gen Fund - Admin Svcs
			BUDGET	2016 ACTUAL	TOTAL	TOTAL	BUDGET		TOTAL
									2017 - 2018
WORKERS COMP	87225	EXCESS INSURANCE & BONDING - ADM. SERVICES	\$2,775	\$2,840	\$2,899	\$2,825	\$3,000	<<<	
WORKERS COMP	87226	EXCESS INSURANCE & BONDING - PARKING, TRAFFIC	\$450	\$447	\$469	\$450	\$475	<<<	
WORKERS COMP	87227	EXCESS INSURANCE & BONDING - STORM SEWER	\$200	\$0	\$0	\$200	\$125	<<<	
WORKERS COMP	87228	EXCESS INSURANCE & BONDING - SWIMMING POOL	\$0	\$0	\$0	\$0	\$750	<<<	
WORKERS COMP	87251	SPECIAL SERVICES - STORES	\$50	\$0	\$0	\$25	\$0	<<<	
WORKERS COMP	87252	SPECIAL SERVICES - ELECTRIC	\$1,600	\$0	\$0	\$25	\$0	<<<	
WORKERS COMP	87253	SPECIAL SERVICES - GAS	\$200	\$0	\$0	\$25	\$0	<<<	
WORKERS COMP	87254	SPECIAL SERVICES - WATER	\$300	\$0	\$0	\$25	\$0	<<<	
WORKERS COMP	87255	SPECIAL SERVICES - SEWER	\$200	\$0	\$0	\$25	\$0	<<<	
WORKERS COMP	87256	SPECIAL SERVICES - SANITATION	\$500	\$0	\$0	\$25	\$0	<<<	
WORKERS COMP	87257	SPECIAL SERVICES - GEN ADM	\$50	\$0	\$0	\$25	\$0	<<<	
WORKERS COMP	87258	SPECIAL SERVICES - HIGHWAY	\$200	\$0	\$0	\$25	\$0	<<<	
WORKERS COMP	87259	SPECIAL SERVICES - EMERGENCY SERVICES	\$1,100	\$0	\$0	\$25	\$0	<<<	
WORKERS COMP	87260	SPECIAL SERVICES - POLICE	\$400	\$0	\$0	\$25	\$0	<<<	
WORKERS COMP	87261	SPECIAL SERVICES - RECREATION	\$100	\$0	\$0	\$25	\$0	<<<	
WORKERS COMP	87262	SPECIAL SERVICES - PLANNING	\$25	\$0	\$0	\$25	\$0	<<<	
WORKERS COMP	87263	SPECIAL SERVICES - ZONING	\$25	\$0	\$0	\$25	\$0	<<<	
WORKERS COMP	87265	SPECIAL SERVICES - PROPERTY MAINTENANCE	\$25	\$0	\$0	\$25	\$0	<<<	
WORKERS COMP	87272	SPECIAL SERVICES - MOTOR EQUIPMENT	\$100	\$0	\$0	\$25	\$0	<<<	
WORKERS COMP	87274	SPECIAL SERVICES - ENGINEERING	\$25	\$0	\$0	\$25	\$0	<<<	
WORKERS COMP	87275	SPECIAL SERVICES - ADM. SERVICES	\$200	\$0	\$0	\$25	\$0	<<<	
WORKERS COMP	87276	SPECIAL SERVICES - PARKING, TRAFFIC & ST LGTG	\$50	\$0	\$0	\$25	\$0	<<<	
WORKERS COMP	87277	SPECIAL SERVICES - STORM SEWER	\$25	\$0	\$0	\$25	\$0	<<<	
WORKERS COMP	87278	SPECIAL SERVICES - SWIMMING POOL	\$0	\$0	\$0	\$0	\$0	<<<	
WORKERS COMP	87350	UNREALIZED LOSSES	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>>>>	TOTAL	>>>>>>>>>>	\$211,775	\$244,842	\$211,817	\$294,125	\$229,150	TOTAL	\$ 229,150

2018

DEPARTMENT	ACCOUNT NO	DESCRIPTION	2016 ADOPT	ROLLING 12 MONTH		2017 ADOPT	PROPOSED 2018	SUM	Gen Fund - Admin Svcs	
			BUDGET	2016 ACTUAL TOTAL	TOTAL	BUDGET	TOTAL		Subtotals	2017 - 2018
REVENUES - OPERATING INCOME										
ADMIN SERVICES	88010	DRAWDOWN FROM BOND/LOAN	\$0	\$0	\$1,732,376	\$9,750,000	\$6,459,300	<<<		
ADMIN SERVICES	88011	RECEIPTS FROM VARIOUS DEPTS. FOR SERVICES	\$4,924,230	\$4,534,643	\$4,299,166	\$5,086,105	\$5,258,265	<<<		
ADMIN SERVICES	88012	RECEIPTS FROM DEPTS FOR UTILITY BUILDING	\$0	\$0	\$0	\$268,040	\$434,690	<<<		
ADMIN SERVICES	88013	FEDERAL & STATE GRANTS	\$57,100	\$91,808	\$91,808	\$89,000	\$105,500	<<<		
ADMIN SERVICES	88014	ALS/AMBULANCE BILLING SERVICE FEES	\$0	\$3,581	\$3,581	\$0	\$0	<<<		
ADMIN SERVICES	88015	MERCHANDISE AND JOBBING WORK	\$4,500	\$3,808	\$3,936	\$4,500	\$4,000	<<<		
ADMIN SERVICES	88016	ADVANCED LIFE SUPPORT RECEIPTS - CHAMBERSBURG	\$14,000	\$15,259	\$16,528	\$14,000	\$16,000	<<<		
ADMIN SERVICES	88017	ADVANCED LIFE SUPPORT MEMBERSHIP RECEIPTS	\$125,000	\$123,480	\$126,240	\$125,000	\$112,400	<<<		
ADMIN SERVICES	88018	OTHER INCOME	\$15,000	\$28,466	\$29,105	\$20,000	\$29,000	<<<		
ADMIN SERVICES	88019	INTEREST INCOME	\$0	\$0	\$0	\$0	\$0	<<<		
ADMIN SERVICES	88020	ADVANCED LIFE SUPPORT RECEIPTS - FAYETTEVILLE	\$4,000	\$5,083	\$2,520	\$5,000	\$3,500	<<<		
ADMIN SERVICES	88021	ADVANCED LIFE SUPPORT RECEIPTS - WAYNESBORO	\$0	\$0	\$0	\$0	\$0	<<<		
ADMIN SERVICES	88025	CASH OVERAGES	\$0	\$120	\$172	\$150	\$200	<<<		
ADMIN SERVICES	88026	CREDIT CARD USER FEES	\$0	\$0	\$0	\$0	\$0	<<<		
>>>>>>>>> TOTAL >>>>>>>>>			\$5,143,830	\$4,806,248	\$6,305,432	\$15,361,795	\$12,422,855	TOTAL		
REVENUES - INTERFUND TRANSFERS										
ADMIN SERVICES	88300	INTERFUND TRANSFERS	\$0	\$0	\$600,000	\$600,000	\$600,000	<<<		
>>>>>>>>> TOTAL >>>>>>>>>			\$0	\$0	\$600,000	\$600,000	\$600,000	TOTAL	\$	13,022,855
EXPENDITURES - UTILITY BUILDING										
ADMIN SERVICES	88150	OPERATION OF UTILITY BUILDING	\$0	\$0	\$208	\$0	\$60,000	<<<		
ADMIN SERVICES	88151	MAINTENANCE OF UTILITY BUILDING	\$0	\$0	\$0	\$0	\$80,000	<<<		
ADMIN SERVICES	88161	PROPERTY INSURANCE	\$0	\$0	\$0	\$0	\$5,000	<<<		
ADMIN SERVICES	88166	COMPREHENSIVE CRIME INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<		
ADMIN SERVICES	88193	BANK LOAN PRINCIPAL PAYMENT (2017 F&M)	\$0	\$0	\$0	\$5,000	\$92,080	<<<		
ADMIN SERVICES	88194	BANK LOAN INTEREST EXPENSE (2017 F&M)	\$0	\$0	\$7,951	\$263,040	\$197,610	<<<		
>>>>>>>>> TOTAL >>>>>>>>>			\$0	\$0	\$8,159	\$268,040	\$434,690	TOTAL	\$268,040	\$434,690
EXPENDITURES - PERSONNEL AND PAYROLL										
ADMIN SERVICES	88201	SALARIES - SUPERVISORY PERSONNEL	\$0	\$0	\$0	\$0	\$0	<<<		
ADMIN SERVICES	88205	SALARIES - PERSONNEL & PAYROLL	\$105,000	\$106,741	\$107,510	\$120,000	\$120,000	<<<		
ADMIN SERVICES	88211	HEALTH & SAFETY PRGM MGR SUPPLIES & EXPENSES	\$0	\$1,644	\$1,541	\$500	\$2,000	<<<		
ADMIN SERVICES	88214	OFFICE TRANSPORTATION	\$9,300	\$10,553	\$12,166	\$13,000	\$16,000	<<<		
ADMIN SERVICES	88247	PAID LEAVE	\$15,000	\$16,522	\$17,284	\$25,000	\$25,000	<<<		
ADMIN SERVICES	88262	WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<		
ADMIN SERVICES	88278	EMPLOYEE RELATIONS EXPENSE	\$0	\$1,000	\$275	\$2,000	\$450	<<<		
ADMIN SERVICES	88280	SOLICITOR EXPENSES & FEES	\$200,000	\$130,990	\$112,491	\$141,000	\$113,500	<<<		
ADMIN SERVICES	88285	LIFE INSURANCE AND LTD PREMIUMS	\$400	\$409	\$416	\$450	\$425	<<<		
ADMIN SERVICES	88286	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	\$9,000	\$9,490	\$9,542	\$9,500	\$10,000	<<<		
ADMIN SERVICES	88287	PENSION COSTS	\$10,200	\$10,719	\$14,119	\$8,700	\$11,400	<<<		
ADMIN SERVICES	88288	CONFERENCE & VOCATIONAL TRAINING	\$9,000	\$10,792	\$7,874	\$13,500	\$7,500	<<<		
ADMIN SERVICES	88289	HEALTH INSURANCE	\$26,000	\$23,930	\$40,890	\$54,000	\$55,000	<<<		
ADMIN SERVICES	88290	UNEMPLOYMENT COMPENSATION	\$0	\$2,785	\$4,054	\$0	\$5,500	<<<		
ADMIN SERVICES	88291	OTHER HEALTH COSTS	\$1,500	\$1,699	\$2,268	\$900	\$2,000	<<<		
>>>>>>>>> TOTAL >>>>>>>>>			\$385,400	\$327,274	\$330,430	\$388,550	\$368,775	TOTAL	\$388,550	\$368,775
EXPENDITURES - IT										
ADMIN SERVICES	88301	SALARIES - SUPERVISORY PERSONNEL	\$72,000	\$70,858	\$74,538	\$76,500	\$77,000	<<<		
ADMIN SERVICES	88305	SALARIES - COMPUTER DIVISION	\$230,000	\$227,988	\$236,187	\$251,000	\$265,000	<<<		
ADMIN SERVICES	88309	MAINTENANCE OF SECURITY CAMERAS	\$0	\$0	\$578	\$0	\$41,000	<<<		
ADMIN SERVICES	88310	NETWORK SECURITY	\$17,000	\$16,350	\$16,094	\$17,000	\$20,000	<<<		
ADMIN SERVICES	88311	COMPUTERS & SOFTWARE FOR BORO WIDE OPERATION	\$87,000	\$65,178	\$48,522	\$84,000	\$88,000	<<<		
ADMIN SERVICES	88312	PURCHASE & MAINTENANCE OF COMPUTER SYSTEM	\$156,000	\$180,695	\$150,664	\$152,000	\$155,000	<<<		
ADMIN SERVICES	88313	COMPUTER SUPPLIES	\$35,000	\$11,476	\$14,083	\$20,000	\$16,000	<<<		
ADMIN SERVICES	88314	OFFICE TRANSPORTATION	\$800	\$370	\$476	\$600	\$600	<<<		
ADMIN SERVICES	88347	PAID LEAVE	\$42,000	\$47,969	\$62,177	\$45,000	\$65,000	<<<		
ADMIN SERVICES	88362	WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<		
ADMIN SERVICES	88378	EMPLOYEE RELATIONS EXPENSE	\$0	\$0	\$0	\$0	\$0	<<<		
ADMIN SERVICES	88380	SOLICITOR EXPENSES & FEES	\$0	\$218	\$0	\$0	\$0	<<<		
ADMIN SERVICES	88385	LIFE INSURANCE AND LTD PREMIUMS	\$1,000	\$1,131	\$1,116	\$1,150	\$1,075	<<<		
ADMIN SERVICES	88386	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	\$25,000	\$26,210	\$28,092	\$26,000	\$30,000	<<<		
ADMIN SERVICES	88387	PENSION COSTS	\$28,300	\$28,289	\$28,289	\$24,200	\$24,500	<<<		
ADMIN SERVICES	88388	CONFERENCE & VOCATIONAL TRAINING	\$15,500	\$14,288	\$11,608	\$14,000	\$16,000	<<<		
ADMIN SERVICES	88389	HEALTH INSURANCE	\$120,000	\$113,396	\$118,930	\$127,000	\$140,000	<<<		
ADMIN SERVICES	88390	UNEMPLOYMENT COMPENSATION	\$0	(\$24)	\$0	\$0	\$0	<<<		
ADMIN SERVICES	88391	OTHER HEALTH COSTS	\$500	\$96	\$96	\$500	\$500	<<<		
>>>>>>>>> TOTAL >>>>>>>>>			\$830,100	\$804,488	\$791,450	\$838,950	\$939,675	TOTAL	\$838,950	\$939,675

2018

DEPARTMENT	ACCOUNT NO	DESCRIPTION	2016 ADOPT	ROLLING 12 MONTH		2017 ADOPT	PROPOSED 2018	SUM	Gen Fund - Admin Svcs	
			BUDGET	2016 ACTUAL	TOTAL	TOTAL	BUDGET		TOTAL	Subtotals
EXPENDITURES - FINANCE AND ACCOUNTING										
ADMIN SERVICES	88401	SALARIES - SUPERVISORY PERSONNEL	\$178,000	\$181,621	\$185,929	\$195,000	\$205,000	<<<		
ADMIN SERVICES	88405	SALARIES - ACCOUNTING	\$245,000	\$245,199	\$241,581	\$268,000	\$325,000	<<<		
ADMIN SERVICES	88414	OFFICE TRANSPORTATION	\$500	\$160	\$443	\$250	\$0	<<<		
ADMIN SERVICES	88447	PAID LEAVE	\$45,000	\$45,089	\$53,783	\$45,000	\$60,000	<<<		
ADMIN SERVICES	88462	WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<		
ADMIN SERVICES	88478	EMPLOYEE RELATIONS EXPENSE	\$0	\$0	\$0	\$0	\$0	<<<		
ADMIN SERVICES	88480	SOLICITOR EXPENSES & FEES	\$30,000	\$1,040	\$1,311	\$10,000	\$10,000	<<<		
ADMIN SERVICES	88485	LIFE INSURANCE AND LTD PREMIUMS	\$1,400	\$1,514	\$1,534	\$1,600	\$1,490	<<<		
ADMIN SERVICES	88486	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	\$34,000	\$35,155	\$35,897	\$35,000	\$36,000	<<<		
ADMIN SERVICES	88487	PENSION COSTS	\$39,800	\$41,210	\$51,410	\$34,200	\$34,300	<<<		
ADMIN SERVICES	88488	CONFERENCE & VOCATIONAL TRAINING	\$6,000	\$3,855	\$6,273	\$6,000	\$6,000	<<<		
ADMIN SERVICES	88489	HEALTH INSURANCE	\$160,000	\$143,578	\$140,618	\$177,000	\$163,000	<<<		
ADMIN SERVICES	88490	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	\$0	<<<		
ADMIN SERVICES	88491	OTHER HEALTH COSTS	\$750	\$322	\$316	\$250	\$250	<<<		
>>>>>>>> TOTAL >>>>>>>>			\$740,450	\$698,743	\$719,095	\$772,300	\$841,040	TOTAL	\$772,300	\$841,040
EXPENDITURES - CUSTOMER SERVICE & CITY HALL										
ADMIN SERVICES	88501	SALARIES - SUPERVISORY PERSONNEL	\$78,000	\$113,818	\$116,495	\$122,000	\$127,000	<<<		
ADMIN SERVICES	88502	SALARIES - CUSTOMER COLLECTING & SERVICES	\$310,000	\$304,179	\$298,637	\$319,000	\$321,000	<<<		
ADMIN SERVICES	88503	SALARIES - METER READERS	\$140,000	\$171,637	\$174,315	\$191,000	\$194,000	<<<		
ADMIN SERVICES	88504	SALARIES - CUSTODIANS	\$120,000	\$122,302	\$133,744	\$129,500	\$150,000	<<<		
ADMIN SERVICES	88505	CASH SHORTAGES	\$0	\$78	\$191	\$100	\$200	<<<		
ADMIN SERVICES	88510	METER READING EXPENSES	\$54,000	\$49,234	\$56,549	\$65,075	\$55,000	<<<		
ADMIN SERVICES	88514	OFFICE TRANSPORTATION	\$11,500	\$11,301	\$12,393	\$17,000	\$17,000	<<<		
ADMIN SERVICES	88547	PAID LEAVE	\$65,000	\$81,723	\$92,566	\$72,000	\$112,000	<<<		
ADMIN SERVICES	88550	OPERATION OF CITY HALL	\$150,100	\$51,036	\$52,004	\$80,000	\$60,000	<<<		
ADMIN SERVICES	88551	MAINTENANCE OF CITY HALL	\$167,000	\$118,199	\$42,113	\$103,200	\$80,000	<<<		
ADMIN SERVICES	88561	PROPERTY INSURANCE	\$5,075	\$5,287	\$5,452	\$5,125	\$5,900	<<<		
ADMIN SERVICES	88562	WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<		
ADMIN SERVICES	88564	BOILER AND MACHINERY INSURANCE	\$5,000	\$5,244	\$5,166	\$5,175	\$5,375	<<<		
ADMIN SERVICES	88566	COMPREHENSIVE CRIME INSURANCE	\$525	\$599	\$2,218	\$500	\$600	<<<		
ADMIN SERVICES	88578	EMPLOYEE RELATIONS EXPENSE	\$0	\$900	\$0	\$2,000	\$2,000	<<<		
ADMIN SERVICES	88580	SOLICITOR EXPENSES & FEES	\$0	\$0	\$0	\$0	\$100	<<<		
ADMIN SERVICES	88585	LIFE INSURANCE AND LTD PREMIUMS	\$2,725	\$2,691	\$2,724	\$3,200	\$3,235	<<<		
ADMIN SERVICES	88586	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	\$50,000	\$60,472	\$61,875	\$60,000	\$62,000	<<<		
ADMIN SERVICES	88587	PENSION COSTS	\$60,100	\$60,148	\$60,148	\$52,200	\$50,500	<<<		
ADMIN SERVICES	88588	CONFERENCE & VOCATIONAL TRAINING	\$5,000	\$3,148	\$5,306	\$6,000	\$6,000	<<<		
ADMIN SERVICES	88589	HEALTH INSURANCE	\$130,000	\$170,790	\$165,110	\$207,000	\$188,000	<<<		
ADMIN SERVICES	88590	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	\$0	<<<		
ADMIN SERVICES	88591	OTHER HEALTH COSTS	\$3,000	\$1,014	\$1,062	\$1,100	\$1,100	<<<		
>>>>>>>> TOTAL >>>>>>>>			\$1,357,025	\$1,333,809	\$1,288,077	\$1,441,175	\$1,441,010	TOTAL	\$1,441,175	\$1,441,010
EXPENDITURES - CLERICAL POOL										
ADMIN SERVICES	88601	SALARIES - SUPERVISORY PERSONNEL	\$0	\$0	\$0	\$0	\$0	<<<		
ADMIN SERVICES	88602	SALARIES - BOROUGH SECRETARY/ASST SECRETARY	\$115,000	\$116,091	\$114,948	\$122,000	\$118,000	<<<		
ADMIN SERVICES	88603	SALARIES - CLERKS	\$506,000	\$506,594	\$501,394	\$550,000	\$538,000	<<<		
ADMIN SERVICES	88614	OFFICE TRANSPORTATION	\$100	\$247	\$307	\$250	\$0	<<<		
ADMIN SERVICES	88647	PAID LEAVE	\$110,000	\$112,702	\$129,383	\$112,000	\$139,000	<<<		
ADMIN SERVICES	88662	WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0	\$0	<<<		
ADMIN SERVICES	88678	EMPLOYEE RELATIONS EXPENSE	\$0	\$0	\$0	\$0	\$0	<<<		
ADMIN SERVICES	88680	SOLICITOR EXPENSES & FEES	\$0	\$0	\$0	\$0	\$0	<<<		
ADMIN SERVICES	88685	LIFE INSURANCE AND LTD PREMIUMS	\$2,450	\$2,412	\$2,444	\$2,825	\$2,440	<<<		
ADMIN SERVICES	88686	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	\$54,000	\$55,056	\$55,915	\$55,000	\$57,000	<<<		
ADMIN SERVICES	88687	PENSION COSTS	\$62,700	\$64,423	\$74,623	\$53,600	\$54,900	<<<		
ADMIN SERVICES	88688	CONFERENCE & VOCATIONAL TRAINING	\$3,000	\$3,400	\$4,864	\$3,500	\$6,000	<<<		
ADMIN SERVICES	88689	HEALTH INSURANCE	\$176,000	\$156,191	\$157,588	\$190,000	\$182,000	<<<		
ADMIN SERVICES	88690	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	\$0	<<<		
ADMIN SERVICES	88691	OTHER HEALTH COSTS	\$2,000	\$1,201	\$1,126	\$1,000	\$450	<<<		
>>>>>>>> TOTAL >>>>>>>>			\$1,031,250	\$1,018,317	\$1,042,592	\$1,090,175	\$1,097,790	TOTAL	\$1,090,175	\$1,097,790

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DEPARTMENT	ACCOUNT NO	DESCRIPTION	2016 ADOPT	ROLLING 12 MONTH		2017 ADOPT	PROPOSED 2018	SUM	Gen Fund - Admin Svcs
			BUDGET	2016 ACTUAL TOTAL	TOTAL	BUDGET	TOTAL		Subtotals 2017 - 2018
EXPENDITURES - CAPITAL OUTLAY - DISTRIBUTION SYSTEM									
ELECTRIC CAPITAL	92302	DISTRIBUTION LAND	\$0	\$0	\$0	\$0	\$0	<<<	
ELECTRIC CAPITAL	92304	DISTRIBUTION RIGHTS-OF-WAY	\$0	\$51	\$51	\$0	\$0	<<<	
ELECTRIC CAPITAL	92311	DISTRIBUTION POLES AND HARDWARE	\$100,000	\$97,199	\$58,503	\$90,000	\$90,000	<<<	
ELECTRIC CAPITAL	92313	OVERHEAD CONDUCTORS	\$60,000	\$98,523	\$40,916	\$95,000	\$95,000	<<<	
ELECTRIC CAPITAL	92315	OVERHEAD DEVICES	\$40,000	\$30,008	\$17,029	\$40,000	\$50,000	<<<	
ELECTRIC CAPITAL	92321	UNDERGROUND CONDUIT	\$30,000	\$30,549	\$9,096	\$21,100	\$21,100	<<<	
ELECTRIC CAPITAL	92323	UNDERGROUND CONDUCTORS	\$55,000	\$56,540	\$49,808	\$46,000	\$46,000	<<<	
ELECTRIC CAPITAL	92325	UNDERGROUND DEVICES	\$75,000	\$17,346	\$11,169	\$78,000	\$78,000	<<<	
ELECTRIC CAPITAL	92331	OVERHEAD SERVICES	\$20,000	\$3,630	\$1,298	\$12,600	\$12,600	<<<	
ELECTRIC CAPITAL	92332	DISTRIBUTION ENGINEERING SERVICES	\$10,000	\$0	\$0	\$5,000	\$5,000	<<<	
ELECTRIC CAPITAL	92333	UNDERGROUND SERVICES	\$15,000	\$27,432	\$18,301	\$21,500	\$21,300	<<<	
ELECTRIC CAPITAL	92341	METERS	\$13,000	\$0	\$0	\$20,000	\$20,000	<<<	
ELECTRIC CAPITAL	92343	METER INSTALLATIONS	\$5,000	\$0	\$0	\$5,000	\$5,000	<<<	
ELECTRIC CAPITAL	92351	DISTRIBUTION STRUCTURES	\$15,000	\$0	\$3,943	\$10,000	\$10,000	<<<	
ELECTRIC CAPITAL	92361	TRANSFORMERS - DISTRIBUTION	\$60,000	\$127,796	\$62,439	\$36,000	\$36,000	<<<	
ELECTRIC CAPITAL	92362	TRANSFORMERS - POWER	\$0	\$0	\$0	\$0	\$0	<<<	
ELECTRIC CAPITAL	92363	TRANSFORMER INSTALLATIONS	\$18,000	\$12,476	\$16,558	\$5,000	\$5,000	<<<	
ELECTRIC CAPITAL	92365	DISTRIBUTION SUBSTATIONS	\$118,000	\$52,580	\$0	\$63,000	\$83,000	<<<	
ELECTRIC CAPITAL	92366	SUBSTATION ENGINEERING SERVICES	\$15,000	\$0	\$0	\$25,000	\$25,000	<<<	
ELECTRIC CAPITAL	92381	DUSK TO DAWN LIGHTS	\$7,000	\$1,003	\$47	\$50,000	\$0	<<<	
>>>>>>>>	TOTAL	>>>>>>>>	\$656,000	\$555,133	\$289,158	\$623,200	\$603,000	TOTAL	
EXPENDITURES - CAPITAL OUTLAY - GENERAL EQUIPMENT									
ELECTRIC CAPITAL	92702	GENERAL LAND	\$0	\$0	\$0	\$0	\$0	<<<	
ELECTRIC CAPITAL	92721	GENERAL OFFICE EQUIPMENT	\$18,000	\$7,153	\$7,153	\$12,000	\$12,301	<<<	
ELECTRIC CAPITAL	92735	TOOLS AND EQUIPMENT	\$15,000	\$9,492	\$0	\$15,000	\$15,000	<<<	
ELECTRIC CAPITAL	92736	TEST EQUIPMENT	\$0	\$6,885	\$0	\$15,000	\$15,000	<<<	
ELECTRIC CAPITAL	92737	INTANGIBLE ASSETS	\$14,500	\$0	\$0	\$0	\$0	<<<	
ELECTRIC CAPITAL	92741	COMMUNICATION EQUIPMENT	\$50,000	\$0	\$0	\$50,000	\$50,000	<<<	
ELECTRIC CAPITAL	92751	GENERAL STRUCTURES	\$75,000	\$31,092	\$64,557	\$79,500	\$93,000	<<<	
ELECTRIC CAPITAL	92761	PROFESSIONAL STUDIES	\$0	\$0	\$0	\$0	\$10,000	<<<	
ELECTRIC CAPITAL	92780	SOLICITOR EXPENSES & FEES	\$15,000	\$0	\$0	\$16,400	\$15,000	<<<	
>>>>>>>>	TOTAL	>>>>>>>>	\$187,500	\$54,622	\$71,710	\$187,900	\$210,301	TOTAL	

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DEPARTMENT	ACCOUNT NO	DESCRIPTION	2016 ADOPT	ROLLING 12 MONTH		2017 ADOPT	PROPOSED 2018	SUM	Gen Fund - Admin Svcs
			BUDGET	2016 ACTUAL TOTAL	TOTAL	BUDGET	TOTAL		Subtotals 2017 - 2018
EXPENDITURES - INTERFUND TRANSFERS									
ELECTRIC CAPITAL	92895	TRANSFERS TO ELECTRIC DEPARTMENT	\$0	\$0	\$0	\$0	\$0	<<<	
ELECTRIC CAPITAL	92896	TRANSFERS TO GENERAL CAPITAL RESERVE	\$0	\$100,000	\$0	\$0	\$0	<<<	
ELECTRIC CAPITAL	92897	TRANSFERS TO PARKING, TRAFFIC & ST. LIGHTS	\$90,000	\$90,000	\$372,369	\$513,549	\$213,549	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$90,000	\$190,000	\$372,369	\$513,549	\$213,549	TOTAL	\$ 1,363,350
REVENUES - OPERATING INCOME									
GAS CAPITAL	93005	MAIN CONSTRUCTION CONTRIBUTIONS	\$1,500	\$2,500	\$0	\$0	\$0	<<<	
GAS CAPITAL	93013	STATE GRANTS	\$0	\$0	\$0	\$0	\$0	<<<	
GAS CAPITAL	93016	BANK LOAN F&M DRAWDOWN	\$0	\$0	\$0	\$0	\$0	<<<	
GAS CAPITAL	93018	OTHER INCOME	\$0	\$0	\$0	\$0	\$0	<<<	
GAS CAPITAL	93019	INTEREST INCOME	\$5,500	\$9,928	\$15,199	\$9,200	\$28,600	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$7,000	\$12,428	\$15,199	\$9,200	\$28,600	TOTAL	
REVENUES - INTERFUND TRANSFERS									
GAS CAPITAL	93030	TRANSFERS FROM GAS DEPARTMENT	\$1,500,000	\$1,500,000	\$1,493,360	\$1,490,000	\$1,386,150	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$1,500,000	\$1,500,000	\$1,493,360	\$1,490,000	\$1,386,150	TOTAL	\$ 1,414,750
EXPENDITURES - CAPITAL OUTLAY - TRANSMISSION SYSTEM									
GAS CAPITAL	93202	TRANSMISSION LAND	\$0	\$0	\$0	\$0	\$0	<<<	
GAS CAPITAL	93204	TRANSMISSION RIGHTS-OF-WAY	\$0	\$0	\$0	\$0	\$0	<<<	
GAS CAPITAL	93211	TRANSMISSION MAINS	\$35,000	\$0	\$0	\$5,000	\$5,000	<<<	
GAS CAPITAL	93221	TRANSMISSION EQUIPMENT	\$0	\$0	\$0	\$0	\$0	<<<	
GAS CAPITAL	93251	TRANSMISSION STRUCTURES	\$35,000	\$0	\$0	\$5,000	\$5,000	<<<	
GAS CAPITAL	93261	TRANSMISSION ENGINEERING	\$10,000	\$0	\$0	\$5,000	\$5,000	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$80,000	\$0	\$0	\$15,000	\$15,000	TOTAL	
EXPENDITURES - CAPITAL OUTLAY - DISTRIBUTION SYSTEM									
GAS CAPITAL	93302	DISTRIBUTION LAND	\$0	\$0	\$0	\$0	\$50,000	<<<	
GAS CAPITAL	93304	DISTRIBUTION RIGHTS-OF-WAY	\$0	\$0	\$0	\$0	\$0	<<<	
GAS CAPITAL	93311	DISTRIBUTION MAINS	\$445,000	\$431,727	\$330,085	\$470,000	\$575,000	<<<	
GAS CAPITAL	93321	DISTRIBUTION EQUIPMENT	\$50,000	\$0	\$0	\$0	\$0	<<<	
GAS CAPITAL	93331	SERVICE	\$470,000	\$210,053	\$365,664	\$325,000	\$328,000	<<<	
GAS CAPITAL	93341	METERS AND REGULATORS	\$25,000	\$0	\$0	\$0	\$0	<<<	
GAS CAPITAL	93343	METERS AND REGULATORS INSTALLATION	\$40,000	\$0	\$0	\$0	\$0	<<<	
GAS CAPITAL	93351	DISTRIBUTION STRUCTURES	\$25,000	\$0	\$0	\$0	\$22,000	<<<	
GAS CAPITAL	93361	DISTRIBUTION ENGINEERING	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$1,055,000	\$641,780	\$695,749	\$795,000	\$975,000	TOTAL	
EXPENDITURES - CAPITAL OUTLAY - GENERAL EQUIPMENT									
GAS CAPITAL	93702	GENERAL LAND	\$0	\$0	\$0	\$0	\$0	<<<	
GAS CAPITAL	93721	GENERAL OFFICE EQUIPMENT	\$35,000	\$7,153	\$7,153	\$5,000	\$20,750	<<<	
GAS CAPITAL	93735	TOOLS AND EQUIPMENT	\$10,000	\$21,800	\$0	\$5,000	\$20,000	<<<	
GAS CAPITAL	93737	INTANGIBLE ASSETS	\$20,000	\$0	\$0	\$0	\$0	<<<	
GAS CAPITAL	93741	COMMUNICATION EQUIPMENT	\$5,000	\$0	\$0	\$0	\$10,000	<<<	
GAS CAPITAL	93751	GENERAL STRUCTURES	\$30,000	\$0	\$0	\$0	\$50,000	<<<	
GAS CAPITAL	93761	PROFESSIONAL STUDIES	\$0	\$0	\$0	\$0	\$10,000	<<<	
GAS CAPITAL	93780	SOLICITOR EXPENSES & FEES	\$20,000	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$120,000	\$28,953	\$7,153	\$10,000	\$110,750	TOTAL	
EXPENDITURES - NON-OPERATING EXPENSES									
GAS CAPITAL	93836	REFUNDS FOR GAS MAIN CONSTR. CONTRIBUTIONS	\$5,000	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$5,000	\$0	\$0	\$0	\$0	TOTAL	
EXPENDITURES - INTERFUND TRANSFERS									
GAS CAPITAL	93895	TRANSFER TO GAS DEPARTMENT	\$0	\$0	\$0	\$0	\$0	<<<	
GAS CAPITAL	93896	TRANSFERS TO GENERAL CAPITAL RESERVE	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$0	\$0	\$0	\$0	\$0	TOTAL	\$ 1,100,750
REVENUES - OPERATING INCOME									
WATER CAPITAL	94005	MAIN CONSTRUCTION ASSESSMENTS	\$500	\$487	\$974	\$0	\$500	<<<	
WATER CAPITAL	94011	ACT-57 WATER CHARGES	\$75,000	\$311,897	\$681,201	\$75,000	\$150,000	<<<	
WATER CAPITAL	94012	FEDERAL GRANTS	\$0	\$0	\$0	\$0	\$0	<<<	
WATER CAPITAL	94013	STATE GRANTS	\$0	\$0	\$0	\$0	\$0	<<<	
WATER CAPITAL	94018	OTHER INCOME	\$0	\$0	\$0	\$0	\$0	<<<	
WATER CAPITAL	94019	INTEREST INCOME	\$40,000	\$39,563	\$40,992	\$42,300	\$74,900	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$115,500	\$351,947	\$723,167	\$117,300	\$225,400	TOTAL	
REVENUES - INTERFUND TRANSFERS									
WATER CAPITAL	94030	TRANSFERS FROM WATER DEPARTMENT	\$0	\$0	\$0	\$0	\$0	<<<	
WATER CAPITAL	94031	TRANSFERS FROM OTHER DEPARTMENTS	\$0	\$10,000	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$0	\$10,000	\$0	\$0	\$0	TOTAL	\$ 225,400

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DEPARTMENT	ACCOUNT NO	DESCRIPTION	2016 ADOPT	ROLLING 12 MONTH		2017 ADOPT	PROPOSED 2018	SUM	Gen Fund - Admin Svcs
			BUDGET	2016 ACTUAL	TOTAL	TOTAL	BUDGET		TOTAL
EXPENDITURES - OPERATING EXPENSES									
	98360	REWARDS PAID FOR CRIME INFORMATION	\$200	\$0	\$0	\$200	\$300	<<<	
	98362	CITIZEN'S REWARD OTHER EXPENSES	\$0	\$0	\$0	\$0	\$0	<<<	
	98365	CITIZEN'S REWARD UNREALIZED LOSSES	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$200	\$0	\$0	\$200	\$300	TOTAL \$	300
REVENUES - OPERATING INCOME									
	98410	PAYROLL FUND OTHER INCOME	\$43,000	\$15,912	\$21,889	\$20,000	\$0	<<<	
	98411	PAYROLL FUND FROM VARIOUS BOROUGH DEPARTMENTS-GROSS P/R	\$15,427,125	\$14,272,796	\$14,610,649	\$14,525,050	\$15,000,000	<<<	
	98419	PAYROLL FUND INTEREST INCOME	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$15,470,125	\$14,288,708	\$14,632,538	\$14,545,050	\$15,000,000	TOTAL	
REVENUES - INTERFUND TRANSFERS									
	98435	PAYROLL FUND INTERFUND TRANSFERS	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$0	\$0	\$0	\$0	\$0	TOTAL \$	15,000,000
EXPENDITURES - OPERATING EXPENSES									
	98461	PAYROLL FUND PAYROLL EXPENSE - NET PAYROLL	\$10,797,005	\$9,269,386	\$9,365,000	\$9,500,000	\$9,500,000	<<<	
	98462	PAYROLL FUND FEDERAL INCOME TAX WITHHELD	\$1,800,000	\$1,864,216	\$1,931,664	\$1,900,000	\$2,000,000	<<<	
	98463	PAYROLL FUND F.I.C.A. (SOCIAL SECURITY) TAX WITHHELD	\$810,000	\$861,218	\$880,950	\$900,000	\$1,000,000	<<<	
	98464	PAYROLL FUND MEDICARE PORTION OF F.I.C.A. TAX WITHHELD	\$189,000	\$202,275	\$206,890	\$200,000	\$250,000	<<<	
	98466	PAYROLL FUND STATE INCOME TAX WITHHELD	\$400,000	\$428,022	\$437,202	\$450,000	\$450,000	<<<	
	98467	PAYROLL FUND STATE UNEMPLOYMENT TAX WITHHELD	\$7,000	\$9,944	\$10,195	\$7,500	\$8,000	<<<	
	98468	PAYROLL FUND LOCAL WAGE TAX WITHHELD	\$160,000	\$221,524	\$226,345	\$165,000	\$172,000	<<<	
	98469	PAYROLL FUND OCCUPATIONAL PRIVILEGE TAX WITHHELD	\$120	\$80	\$10	\$250	\$200	<<<	
	98470	PAYROLL FUND EMERGENCY & MUNICIPAL SERVICES TAX WITHHELD	\$10,000	\$12,276	\$12,443	\$9,500	\$9,500	<<<	
	98471	PAYROLL FUND DENTAL PREMIUMS WITHHELD	\$88,000	\$79,296	\$82,515	\$80,000	\$85,000	<<<	
	98474	PAYROLL FUND NON BARG/BARG PENSION CONTRIBUTIONS WITHHELD	\$347,000	\$395,531	\$465,932	\$390,000	\$486,000	<<<	
	98475	PAYROLL FUND FIRE PENSION CONTRIBUTIONS WITHHELD	\$61,000	\$81,310	\$83,424	\$85,000	\$86,000	<<<	
	98476	PAYROLL FUND POLICE PENSION CONTRIBUTIONS WITHHELD	\$89,000	\$90,345	\$95,813	\$89,000	\$98,000	<<<	
	98477	PAYROLL FUND LIFE INSURANCE PREMIUMS WITHHELD	\$18,000	\$17,366	\$16,632	\$17,500	\$17,000	<<<	
	98478	PAYROLL FUND HEALTH INSURANCE PREMIUMS WITHHELD	\$177,000	\$247,479	\$264,111	\$241,000	\$266,000	<<<	
	98479	PAYROLL FUND PHYSICAL FITNESS PROGRAM FEES WITHHELD	\$15,000	\$15,343	\$16,483	\$14,500	\$17,000	<<<	
	98480	PAYROLL FUND A.F.S.C.M.E. UNION DUES WITHHELD	\$56,000	\$59,308	\$61,108	\$58,000	\$61,000	<<<	
	98481	PAYROLL FUND INT'L FIREFIGHTER'S UNION DUES WITHHELD	\$42,000	\$44,171	\$45,043	\$45,000	\$47,000	<<<	
	98482	PAYROLL FUND POLICE UNION DUES WITHHELD	\$4,200	\$4,200	\$4,240	\$4,200	\$4,500	<<<	
	98483	PAYROLL FUND U. S. SAVINGS BONDS WITHHELD	\$0	\$0	\$0	\$0	\$0	<<<	
	98484	PAYROLL FUND DEFERRED COMPENSATION WITHHELD	\$240,000	\$254,842	\$287,708	\$246,000	\$296,000	<<<	
	98485	PAYROLL FUND LETTERKENNY FEDERAL CREDIT UNION DEPOSITS	\$0	\$0	\$0	\$0	\$0	<<<	
	98486	PAYROLL FUND UNITED WAY CONTRIBUTIONS WITHHELD	\$1,800	\$416	\$357	\$600	\$500	<<<	
	98487	PAYROLL FUND VOCATIONAL TRAINING COSTS WITHHELD	\$0	\$0	\$0	\$0	\$0	<<<	
	98488	PAYROLL FUND DOMESTIC RELATIONS COLLECTIONS WITHHELD	\$60,000	\$88,175	\$90,468	\$86,000	\$90,000	<<<	
	98489	PAYROLL FUND GARNISHMENTS OF WAGES WITHHELD	\$0	\$0	\$0	\$0	\$0	<<<	
	98490	PAYROLL FUND BANK SAVINGS/LOANS WITHHELD	\$0	\$0	\$0	\$0	\$0	<<<	
	98491	PAYROLL FUND TUITION ACCOUNT PLAN (TAP) WITHHELD	\$5,000	\$5,070	\$5,070	\$5,000	\$5,000	<<<	
	98495	PAYROLL FUND MISCELLANEOUS DEDUCTIONS WITHHELD	\$50,000	\$20,378	\$21,744	\$21,000	\$23,000	<<<	
	98496	PAYROLL FUND PAYMENT TO BLUE CROSS/BLUE SHIELD (COBRA)	\$43,000	\$24,867	\$11,063	\$30,000	\$28,300	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$15,470,125	\$14,297,038	\$14,622,410	\$14,545,050	\$15,000,000	TOTAL \$	15,000,000
REVENUES - OPERATING INCOME									
	98811	RECREATION TAX RECREATION TAX - CURRENT YEAR	\$0	\$0	\$0	\$0	\$567,000	<<<	
	98812	RECREATION TAX RECREATION TAX - PRIOR YEAR	\$0	\$0	\$0	\$0	\$0	<<<	
	98815	RECREATION TAX TAX LIENS	\$0	\$0	\$0	\$0	\$0	<<<	
	98819	RECREATION TAX INTEREST INCOME	\$0	\$0	\$349	\$0	\$600	<<<	
	98820	RECREATION TAX PAYMENTS IN LIEU OF RECREATION TAXES	\$0	\$0	\$0	\$0	\$3,900	<<<	
	98828	RECREATION TAX UNREALIZED GAINS	\$0	\$0	\$310	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$0	\$0	\$659	\$0	\$571,500	TOTAL	
REVENUES - INTERFUND TRANSFERS									
	98830	RECREATION TAX TRANSFERS FROM OTHER DEPARTMENTS	\$0	\$0	\$68,725	\$68,725	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$0	\$0	\$68,725	\$68,725	\$0	TOTAL \$	571,500
EXPENDITURES - OPERATING EXPENSE									
	98861	RECREATION TAX BOND PRINCIPAL PAYMENT (2016 GO)	\$0	\$0	\$0	\$1,282	\$79,500	<<<	
	98862	RECREATION TAX BOND INTEREST EXPENSE (2016 GO)	\$0	\$0	\$36,631	\$67,443	\$61,600	<<<	
	98865	RECREATION TAX UNREALIZED LOSSES	\$0	\$0	\$0	\$0	\$0	<<<	
	98870	RECREATION TAX MISCELLANEOUS EXPENSES	\$0	\$0	\$0	\$0	\$21,230	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$0	\$0	\$36,631	\$68,725	\$162,330	TOTAL	
EXPENDITURES - INTERFUND TRANSFERS									
	98892	RECREATION TAX TRANSFERS TO SWIMMING POOL FUND	\$0	\$0	\$0	\$0	\$409,170	<<<	
	98893	RECREATION TAX TRANSFERS TO GENERAL CAPITAL RESERVE	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$0	\$0	\$0	\$0	\$409,170	TOTAL \$	571,500

2018

DEPARTMENT	ACCOUNT NO	DESCRIPTION	2016 ADOPT	ROLLING 12 MONTH		2017 ADOPT	PROPOSED 2018	SUM	Gen Fund - Admin Svcs
			BUDGET	2016 ACTUAL TOTAL	TOTAL	BUDGET	TOTAL		Subtotals 2017 - 2018
REVENUES - OPERATING INCOME									
FIRE TAX	98901	AMBULANCE TAX - CURRENT YEAR	\$0	\$0	\$0	\$0	\$94,500	<<<	
FIRE TAX	98902	AMBULANCE TAX - PRIOR YEAR	\$0	\$0	\$0	\$0	\$0	<<<	
FIRE TAX	98905	AMBULANCE TAX - TAX LIENS	\$0	\$0	\$0	\$0	\$0	<<<	
FIRE TAX	98911	FIRE TAX - CURRENT YEAR	\$462,000	\$468,055	\$474,479	\$470,000	\$567,000	<<<	
FIRE TAX	98912	FIRE TAX - PRIOR YEAR	\$8,000	\$9,787	\$6,323	\$8,000	\$11,000	<<<	
FIRE TAX	98915	FIRE TAX - TAX LIENS	\$5,000	\$27,087	\$32,457	\$5,000	\$8,000	<<<	
FIRE TAX	98919	INTEREST INCOME	\$3,000	\$2,108	\$3,412	\$1,400	\$4,000	<<<	
FIRE TAX	98920	PAYMENTS IN LIEU OF FIRE TAXES	\$2,500	\$3,344	\$4,170	\$3,000	\$3,900	<<<	
FIRE TAX	98921	PAYMENTS IN LIEU OF AMBULANCE TAXES	\$0	\$0	\$0	\$0	\$600	<<<	
FIRE TAX	98928	UNREALIZED GAINS	\$0	\$0	\$981	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$480,500	\$510,381	\$521,822	\$487,400	\$689,000	TOTAL	
REVENUES - INTERFUND TRANSFERS									
FIRE TAX	98930	TRANSFERS FROM OTHER DEPARTMENTS	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$0	\$0	\$0	\$0	\$0	TOTAL	\$ 689,000
EXPENDITURES - OPERATING EXPENSE									
FIRE TAX	98965	UNREALIZED LOSSES	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$0	\$0	\$0	\$0	\$0	TOTAL	
EXPENDITURES - INTERFUND TRANSFERS									
FIRE TAX	98995	TRANSFERS TO MOTOR EQUIPMENT FUND	\$480,500	\$509,604	\$509,604	\$487,400	\$492,900	<<<	
FIRE TAX	98996	TRANSFERS TO GENERAL FUND	\$0	\$0	\$0	\$0	\$196,100	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$480,500	\$509,604	\$509,604	\$487,400	\$689,000	TOTAL	\$ 689,000
REVENUES - OPERATING INCOME									
LIQUID FUELS	99012	STATE ALLOCATION	\$549,637	\$564,191	\$590,386	\$578,005	\$608,466	<<<	
LIQUID FUELS	99019	INTEREST INCOME	\$7,000	\$5,653	\$4,920	\$4,900	\$5,000	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$556,637	\$569,844	\$595,306	\$582,905	\$613,466	TOTAL	
REVENUES - INTERFUND TRANSFERS									
LIQUID FUELS	99030	TRANSFERS FROM GENERAL CAPITAL RESERVE	\$0	\$0	\$0	\$0	\$0	<<<	
LIQUID FUELS	99035	TRANSFERS FROM GENERAL FUND	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$0	\$0	\$0	\$0	\$0	TOTAL	\$ 613,466
EXPENDITURES - INTERFUND TRANSFERS									
LIQUID FUELS	99095	TRANSFERS TO GENERAL FUND - HIGHWAY	\$0	\$0	\$0	\$0	\$0	<<<	
LIQUID FUELS	99096	TRANSFERS TO GENERAL CAPITAL RESERVE	\$1,000,000	\$989,134	\$989,134	\$582,905	\$613,466	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$1,000,000	\$989,134	\$989,134	\$582,905	\$613,466	TOTAL	\$ 613,466
REVENUES - OPERATING INCOME									
BARGAINING & ADMIN	99111	RECEIPTS FROM VARIOUS DEPARTMENTS	\$0	\$0	\$0	\$0	\$0	<<<	
BARGAINING & ADMIN	99112	STATE ALLOCATION	\$727,100	\$727,254	\$727,254	\$641,600	\$588,000	<<<	
BARGAINING & ADMIN	99119	INTEREST INCOME	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$727,100	\$727,254	\$727,254	\$641,600	\$588,000	TOTAL	
REVENUES - INTERFUND TRANSFERS									
>>>>>>>> TOTAL >>>>>>>>			\$0	\$0	\$0	\$0	\$0	TOTAL	\$ 588,000

2018

DEPARTMENT	ACCOUNT NO	DESCRIPTION	2016 ADOPT	ROLLING 12 MONTH		2017 ADOPT	PROPOSED 2018	SUM	Gen Fund - Admin Svcs
			BUDGET	2016 ACTUAL TOTAL	TOTAL	BUDGET	TOTAL		Subtotals 2017 - 2018
EXPENDITURES - OPERATING EXPENSE									
BARGAINING & ADMIN	99160	PAYMENT TO INVESTORS - STATE ALLOCATION	\$204,325	\$328,775	\$328,775	\$329,100	\$395,530	<<<	
BARGAINING & ADMIN	99161	PAYMENT TO INVESTORS - BOROUGH CONTRIBUTIONS	\$523,000	\$398,479	\$398,479	\$312,500	\$192,470	<<<	
BARGAINING & ADMIN	99163	PAYMENT TO INVESTORS - SPECIAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$727,325	\$727,254	\$727,254	\$641,600	\$588,000	TOTAL	\$ 588,000
REVENUES - OPERATING INCOME									
FIRE PENSION	99212	STATE ALLOCATION	\$286,500	\$286,496	\$286,496	\$289,700	\$296,800	<<<	
FIRE PENSION	99213	SALARY DEDUCTIONS	\$0	\$0	\$0	\$0	\$0	<<<	
FIRE PENSION	99219	INTEREST INCOME	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$286,500	\$286,496	\$286,496	\$289,700	\$296,800	TOTAL	
REVENUES - INTERFUND TRANSFERS									
FIRE PENSION	99231	TRANSFERS FROM EMERGENCY SERVICES DEPARTMENT	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$0	\$0	\$0	\$0	\$0	TOTAL	\$ 296,800
EXPENDITURES - OPERATING EXPENSES									
FIRE PENSION	99261	PAYMENTS TO INVESTORS - PAYROLL DEDUCTION	\$0	\$0	\$0	\$0	\$0	<<<	
FIRE PENSION	99262	PAYMENTS TO INVESTORS - STATE ALLOCATION	\$286,500	\$286,496	\$286,496	\$289,700	\$296,800	<<<	
FIRE PENSION	99263	PAYMENTS TO INVESTORS - SPECIAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$286,500	\$286,496	\$286,496	\$289,700	\$296,800	TOTAL	\$ 296,800
REVENUES - OPERATING INCOME									
POLICE PENSION	99312	STATE ALLOCATION	\$509,000	\$509,013	\$509,013	\$505,600	\$514,400	<<<	
POLICE PENSION	99313	SALARY DEDUCTIONS	\$0	\$0	\$0	\$0	\$0	<<<	
POLICE PENSION	99319	INTEREST INCOME	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$509,000	\$509,013	\$509,013	\$505,600	\$514,400	TOTAL	
REVENUES - INTERFUND TRANSFERS									
>>>>>>>> TOTAL >>>>>>>>			\$0	\$0	\$0	\$0	\$0	TOTAL	\$ 514,400
EXPENDITURES - OPERATING EXPENSES									
POLICE PENSION	99360	PAYMENTS TO INVESTORS - STATE ALLOCATION	\$509,000	\$509,013	\$509,013	\$505,600	\$514,400	<<<	
POLICE PENSION	99361	PAYMENTS TO INVESTORS - SALARY DEDUCTIONS	\$0	\$0	\$0	\$0	\$0	<<<	
POLICE PENSION	99363	PAYMENTS TO INVESTORS - SPECIAL PAYMENTS	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$509,000	\$509,013	\$509,013	\$505,600	\$514,400	TOTAL	\$ 514,400
REVENUES - OPERATING INCOME									
SISTER CITY	99611	CONTRIBUTIONS	\$2,000	\$1,081	\$0	\$1,000	\$1,000	<<<	
SISTER CITY	99612	MEMBERSHIP FEES	\$0	\$0	\$0	\$0	\$0	<<<	
SISTER CITY	99614	SALE OF MERCHANDISE	\$0	\$0	\$0	\$0	\$0	<<<	
SISTER CITY	99618	MISCELLANEOUS INCOME	\$0	\$0	\$0	\$0	\$0	<<<	
SISTER CITY	99619	INTEREST INCOME	\$150	\$168	\$214	\$150	\$185	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$2,150	\$1,249	\$214	\$1,150	\$1,185	TOTAL	
REVENUES - INTERFUND TRANSFERS									
>>>>>>>> TOTAL >>>>>>>>			\$0	\$0	\$0	\$0	\$0	TOTAL	\$ 1,185
EXPENDITURES - OPERATING EXPENSES									
SISTER CITY	99660	SISTER CITY COMMITTEE EXPENSES	\$2,100	\$14,234	\$0	\$1,150	\$1,185	<<<	
SISTER CITY	99662	EXPENSES ON SALE OF MERCHANDISE	\$0	\$0	\$0	\$0	\$0	<<<	
SISTER CITY	99664	SCHOLARSHIP FUND EXPENDITURES	\$0	\$0	\$0	\$0	\$0	<<<	
SISTER CITY	99666	OTHER EXPENSES	\$0	\$0	\$0	\$0	\$0	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$2,100	\$14,234	\$0	\$1,150	\$1,185	TOTAL	\$ 1,185
REVENUES - OPERATING INCOME									
PROJECT HEAT	99710	CONTRIBUTIONS FROM CITIZENS	\$8,000	\$4,375	\$4,782	\$5,000	\$4,000	<<<	
PROJECT HEAT	99719	INTEREST INCOME	\$25	\$499	\$538	\$300	\$700	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$8,025	\$4,874	\$5,320	\$5,300	\$4,700	TOTAL	
REVENUES - INTERFUND TRANSFERS									
PROJECT HEAT	99730	INTERFUND TRANSFERS	\$120,000	\$120,000	\$20,000	\$20,000	\$20,000	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$120,000	\$120,000	\$20,000	\$20,000	\$20,000	TOTAL	\$ 24,700
EXPENDITURES - OPERATING EXPENSES									
PROJECT HEAT	99760	PAYMENTS TO ADMINISTRATOR	\$900	\$1,593	\$2,569	\$2,250	\$2,000	<<<	
PROJECT HEAT	99761	PLEDGE PAYMENTS TO CUSTOMERS	\$60,000	\$39,492	\$53,587	\$45,000	\$38,650	<<<	
PROJECT HEAT	99762	OTHER EXPENSES	\$50	\$41	\$0	\$50	\$50	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$60,950	\$41,126	\$56,156	\$47,300	\$40,700	TOTAL	\$ 40,700
REVENUES - OPERATING INCOME									
SURPLUS OPERATING FUND	99811	CASH OVERAGES	\$200	\$105	\$100	\$300	\$250	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$200	\$105	\$100	\$300	\$250	TOTAL	
REVENUES - INTERFUND TRANSFERS									
>>>>>>>> TOTAL >>>>>>>>			\$0	\$0	\$0	\$0	\$0	TOTAL	\$ 250
EXPENDITURES - OPERATING EXPENSES									
SURPLUS OPERATING FUND	99860	CASH SHORTAGES	\$200	\$176	\$0	\$300	\$250	<<<	
>>>>>>>> TOTAL >>>>>>>>			\$200	\$176	\$0	\$300	\$250	TOTAL	\$ 250

		REV	EXP	DIF	WITHDRAWAL FUND BAL	
GEN FUND	TOTAL	\$ 14,950,500				<i>Balanced with increases in Fire/EMS Tax of 1 Mil (TOT 3.5 Mil) and Police Tax of 1 Mil (TOT 24 Mil)</i>
	GENERAL		\$ 1,494,480			
	HIGHWAY		\$ 1,184,635			
	FIRE		\$ 4,612,540			
	POLICE		\$ 5,295,920			
	RECREATION		\$ 1,481,715			
	LAND USE		\$ 657,365			
	MISC		\$ 223,845			
GEN FUND	TOTAL	\$ 14,950,500	\$ -	\$ -		Balanced
ELECTRIC	TOTAL	\$ 30,079,131	\$ 30,079,131	\$ -	\$ -	Balanced
GAS	TOTAL	\$ 7,781,000	\$ 7,781,000	\$ -	\$ -	Balanced
WATER	TOTAL	\$ 3,148,180	\$ 3,148,180	\$ -	\$ -	Balanced
SEWER	TOTAL	\$ 6,346,475	\$ 6,346,475	\$ -	\$ -	Balanced
SANITATION	TOTAL	\$ 3,159,840	\$ 3,159,840	\$ -	\$ -	Balanced
PARKING TRAFFIC	TOTAL	\$ 1,869,965	\$ 1,869,965	\$ -	\$ -	Balanced
STORM SEWER	TOTAL	\$ 443,625	\$ 443,625	\$ -	\$ -	Balanced
SWIMMING POOL	TOTAL	\$ 1,018,795	\$ 1,739,795	\$ (721,000)	\$ 721,000	<i>Use of proceeds from 2016 Rec Bond to Complete Remaining Aquatic Center Project (\$721k Balance Remaining)</i>
MOTOR EQUIP	TOTAL	\$ 3,217,740	\$ 2,259,800	\$ 957,940	\$ (957,940)	<i>Addition to fund balance for future projects</i>
ENGINEERING	TOTAL	\$ 476,600	\$ 476,600	\$ -	\$ -	Balanced
STORES	TOTAL	\$ 1,182,650	\$ 1,182,650	\$ -	\$ -	Balanced
ADMIN SERVICES	TOTAL	\$ 13,022,855				
	UTILITY ADDITION OPERATIONS		\$ 434,690			
	PERSONNEL PAYROLL		\$ 368,775			
	INFO TECHNOLOGY		\$ 939,675			
	FINANCE/ACCOUNTING/CUST SERVICE		\$ 2,282,050			
	CLERICAL POOL		\$ 1,097,790			
	GENERAL ADMIN & SUPPLIES		\$ 771,075			
	ADMIN CAP PROJECTS		\$ 7,128,800			<i>Includes funds to complete construction of the New Utility Addition to City Hall</i>
ADMIN SERVICES	TOTAL	\$ 13,022,855	\$ -	\$ -	\$ -	Balanced
GEN FUND CAP RESERVE	TOTAL	\$ 1,768,186	\$ 3,501,686	\$ (1,733,500)	\$ 1,733,500	<i>End of 2017 transfer scheduled: \$907k for streets, \$600k for software; plus \$262,242 from recreation bond proceeds for playground projects And an addition of two new anticipated grants (300k + \$240k)</i>
STORM SEWER CAPITAL	TOTAL	\$ 476,464	\$ 476,464	\$ -	\$ -	Balanced
ELECTRIC CAPITAL	TOTAL	\$ 845,350	\$ 1,363,350	\$ (518,000)	\$ 518,000	<i>Use of accumulated fund balance from previous years to pay for capital improvements</i>
GAS CAPITAL	TOTAL	\$ 1,414,750	\$ 1,100,750	\$ 314,000	\$ (314,000)	<i>Addition to fund balance for future projects</i>
WATER CAPITAL	TOTAL	\$ 225,400	\$ 2,599,400	\$ (2,374,000)	\$ 2,374,000	<i>Use of accumulated fund balance from previous years to pay for capital improvements</i>
SEWER CAPITAL	TOTAL	\$ 1,761,500	\$ 3,521,500	\$ (1,760,000)	\$ 1,760,000	<i>Use of accumulated fund balance from previous years to pay Borough share of capital improvements</i>
SANITATION CAPITAL	TOTAL	\$ 600	\$ 600	\$ -	\$ -	Balanced
PARKING CAPITAL	TOTAL	\$ 3,852,944	\$ 3,825,006	\$ 27,938	\$ (27,938)	<i>Includes extensive grant projects (CMAQ Traffic Signals) and MTF Downtown Improvements</i>
SELF INSURANCE TRUST	TOTAL	\$ 1,168,270	\$ 1,318,270	\$ (150,000)	\$ 150,000	<i>Use of accumulated fund balance from previous years to pay for anticipated claims in 2018</i>
WORKERS COMP TRUST	TOTAL	\$ 189,150	\$ 229,150	\$ (40,000)	\$ 40,000	<i>Use of accumulated fund balance from previous years to pay for anticipated claims in 2018</i>
SPECIAL REVENUE TRUST	TOTAL	\$ 771,385	\$ 771,385	\$ -	\$ -	Balanced
SECURITY DEPOSITS TRUST	TOTAL	\$ 653,700	\$ 472,750	\$ 180,950	\$ (180,950)	<i>Additional customers/projects added versus those deducted</i>
RECREATION TAX FUND HOLDING	TOTAL	\$ 571,500	\$ 571,500	\$ -	\$ -	<i>First year of new Recreation Tax (3 mil) Dedicated to Paying Costs of Recreation Bond Issue</i>
FIRE TAX/AMBULANCE TAX HOLDING	TOTAL	\$ 689,000	\$ 689,000	\$ -	\$ -	<i>Includes 2.5mil for Fire Apparatus, 0.5mil for Fire Wages, and 0.5mil for EMS Wages</i>
LIQUID FUELS STATE GRANT HOLDING	TOTAL	\$ 613,466	\$ 613,466	\$ -	\$ -	<i>All grant proceeds forwarded to the General Fund Capital Reserve for Street Paving</i>
SISTER CITY	TOTAL	\$ 1,185	\$ 1,185	\$ -	\$ -	Balanced
PROJECT H.E.A.T.	TOTAL	\$ 24,700	\$ 40,700	\$ (16,000)	\$ 16,000	<i>Use of accumulated fund balance from previous year</i>

	<u>2017</u>	<u>2018</u>	<u>Maximum Allowed</u>
Police Tax	23	24	30
Recreation Bond Tax	0	3	N/A
<i>Fire Tax - Apparatus Only</i>	2.5	2.5	2.5
<i>Fire Tax - Firefighter Wages</i>	0	0.5	0.5
<i>Ambulance Tax</i>	<u>0</u>	<u>0.5</u>	0.5
Total Fire/Ambulance Tax	2.5	3.5	
Total Mil Rate	25.5	30.5	