

11/7/2016

Charts and Tables

As Proposed for 2017 by Jeffrey Stonehill, Borough Manager

The Borough of Chambersburg

Charts and Tables

As Proposed for 2017

Income Statement 2017

Total Revenues, Deposits, Transfers by Fund

<u>Utility Operating Fund Revenue</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2017 Budget</u>
Electric Operating	\$32,599,853	\$31,461,998	\$30,553,800	\$30,937,420
Gas Operating	\$10,282,551	\$7,760,633	\$8,502,200	\$7,580,100
Sewer Operating	\$5,396,216	\$5,615,422	\$5,629,400	\$5,744,100
Water Operating	\$5,391,887	\$3,085,348	\$3,126,465	\$2,947,808
Sanitation Operating	\$2,521,091	\$2,490,289	\$3,069,710	\$2,981,600
Storm Sewer	\$0	\$446,483	\$321,350	\$392,800
Swimming Pool	-	-	-	\$199,312
<u>Governmental Taxes, Fines & Fees</u>				
General Fund	\$13,355,577	\$12,984,999	\$13,466,105	\$13,960,225
<u>Internal Services Fees</u>				
Administrative Services	\$4,141,028	\$4,412,350	\$5,143,830	\$15,961,795
Motor Equipment	\$3,080,103	\$3,077,571	\$2,973,600	\$2,986,700
Parking Traffic Street Lights	\$1,101,081	\$985,244	\$1,024,125	\$1,864,150
Stores/Warehouse	\$771,397	\$746,706	\$781,750	\$1,006,800
Engineering	\$381,248	\$406,536	\$378,600	\$425,755
<u>Special Revenue Receiving</u>				
Special Revenue Receiving Acct	\$1,342,952	\$227,155.02	\$894,994	\$784,217
SAFER Grant Receiving Account	\$622,143	\$0	\$0	\$0
Fire Tax Receiving Account	\$460,161	\$479,120	\$480,500	\$487,400
Recreation Tax Receiving Account	-	-	-	\$68,725
Highway Aide Receiving Account	\$438,928	\$487,808	\$556,637	\$582,905
<u>Deposits to Self Insurance</u>				
Workers Comp Holding Account	\$713,862	\$45,037	\$131,880	\$305,150
Self Insurance Holding Account	\$644,528	\$1,182,174	\$395,885	\$882,455
<u>Deposits for Capital Projects</u>				
Sewer Capital Reserve	\$18,490,950	\$10,243,680	\$8,023,200	\$3,259,900
Gas Capital Reserve	\$610,271	\$1,052,949	\$1,507,000	\$1,499,200
Sanitation Capital Reserve	\$629,431	\$901,797	\$252,700	\$3,300
Electric Capital Reserve	\$2,603,142	\$2,708,072	\$2,025,000	\$1,307,600
General Capital Reserve	\$2,560,800	\$3,352,162	\$2,211,150	\$936,755
Parking Capital Reserve	\$189,323	\$88,122	\$4,245,000	\$4,411,446
Water Capital Reserve	\$1,231,628	\$212,883	\$115,500	\$117,300
Storm Sewer Reserve	-	\$282,119	\$200	\$381,400

The Borough of Chambersburg

2017 REVENUES & EXPENDITURES BY FUND

2017 Revenues Proposed Budget		2017 Expenditures Proposed Budget	
Gen Operating Fund:		Gen Operating Fund:	
Gen Borough Operating Income	\$13,316,825	Gen Borough Operating Expenses	\$1,389,054
Interfund Transfers to Gen Borough	\$643,400	Interfund Transfers from Gen Borough	\$0
		Highway	\$1,274,795
		Emergency Services	\$3,889,875
		Police	\$5,162,275
		Recreation	\$1,365,587
		Planning	\$188,620
		Zoning	\$28,250
		Property Maintenance Code	\$413,250
		Miscellaneous	\$200,519
		Special Interfund Transfers	\$48,000
Total Gen Operating Fund Revenues	\$13,960,225	Total Gen Operating Fund Expenditures	\$13,960,225
Gen Capital Reserve Fund:	\$936,755	Gen Capital Reserve Fund ¹ :	\$2,964,425
Other Gen Fund:		Other Gen Fund:	
Special Revenue Fund	\$784,217	Special Revenue Fund	\$847,050
Richard Kasher Fire Tax Fund	\$487,400	Richard Kasher Fire Tax Fund	\$487,400
Recreation Tax Fund	\$68,725	Recreation Tax Fund	\$68,725
Liquid Fuels Tax	\$582,905	Liquid Fuels Tax	\$582,905
Surplus Operating Fund	\$300	Surplus Operating Fund	\$300
Total	\$1,923,547	Total	\$1,986,380
Total Trust and Agency Funds:	\$16,469,600	Total Trust and Agency Funds:	\$16,426,350
Enterprise Operating Funds:		Enterprise Operating Funds:	
Electric Department	\$30,937,420	Electric Department	\$30,937,420
Gas Department	\$7,580,100	Gas Department	\$7,580,100
Water Department	\$2,947,808	Water Department	\$2,947,808
Sewer Department	\$5,744,100	Sewer Department	\$5,744,100
Sanitation Department	\$2,981,600	Sanitation Department	\$2,981,600
Parking, Traffic & St. Lighting	\$1,864,150	Parking, Traffic & St. Lighting	\$1,864,150
Storm Sewer	\$392,800	Storm Sewer	\$392,800
Swimming Pool	\$199,312	Swimming Pool ²	\$7,324,312
Total	\$52,647,290	Total	\$59,772,290
Enterprise Capital Reserve Funds:		Enterprise Capital Reserve Funds:	
Electric Capital Reserve	\$1,307,600	Electric Capital Reserve ³	\$1,721,149
Gas Capital Reserve	\$1,499,200	Gas Capital Reserve	\$820,000
Water Capital Reserve	\$117,300	Water Capital Reserve ³	\$629,000
Sewer Capital Reserve	\$3,259,900	Sewer Capital Reserve	\$4,002,000
Sanitation Capital Reserve	\$3,300	Sanitation Capital Reserve	\$0
Parking Capital Reserve	\$4,411,446	Parking Capital Reserve	\$4,411,446
Storm Sewer Capital Reserve	\$381,400	Storm Sewer Capital Reserve ³	\$480,000
Total	\$10,980,146	Total	\$12,063,595
Internal Service Funds:		Internal Service Funds:	
Stores	\$1,006,800	Stores	\$1,006,800
Motor Equipment	\$2,986,700	Motor Equipment	\$3,884,550
Engineering	\$425,755	Engineering	\$425,755
Workers Compensation Fund	\$305,150	Workers Compensation Fund	\$294,125
Administrative Services	\$15,961,795	Administrative Services	\$15,961,795
Self Insurance Fund	\$882,455	Self Insurance Fund	\$404,300
Total	\$21,568,655	Total	\$21,977,325
Total 2017 Budget Revenues	\$118,486,218	Total 2017 Budget Expenditures	\$129,150,590
		Difference between Rev & Exp⁴	(\$10,664,372)

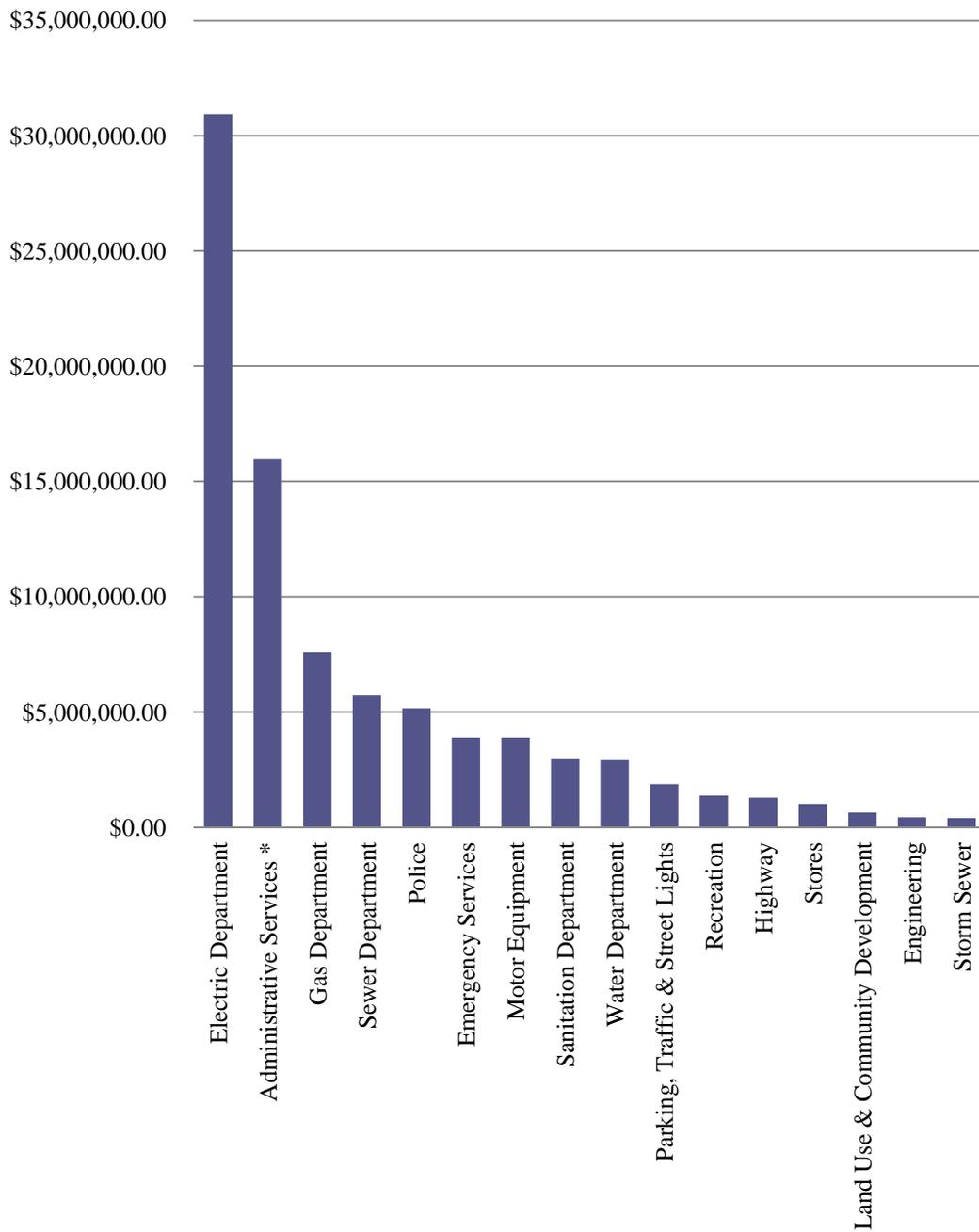
Notes:

1. Gen Capital Reserve Fund: \$1.6 Million from 2016 end-of-year transfer; \$262,242 use of proceeds from 2016 Recreation Bond Sale; \$165,428 use of accumulated fund balance
2. Swimming Pool: Use of proceeds from 2016 Recreation Bond Sale
3. Electric Capital Reserve, Water Capital Reserve, Motor Equipment, and Storm Sewer Capital Reserve: Use of accumulated fund balance
4. Difference between Rev & Exp: \$7,387,242 of \$10,663,222 use of proceeds from 2016 Recreation Bond Sale

Use of Fund Balance 2017

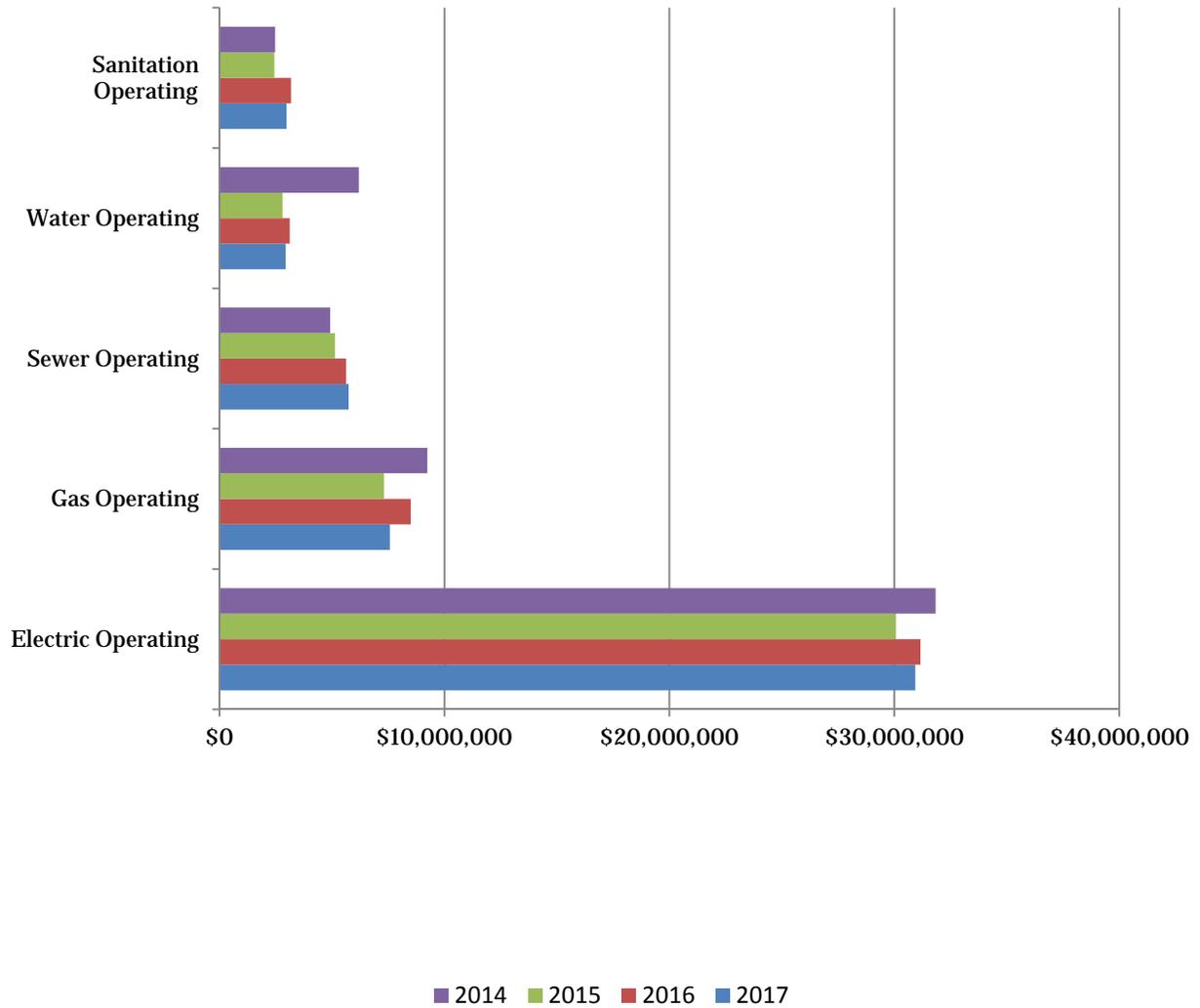
	Revenue	Expenditure	Use of Fund Balance
GENERAL FUND	TOTAL	\$13,960,225	
GENERAL GOVERNMENT		\$1,389,054	
HIGHWAY		\$1,274,795	
FIRE		\$3,889,875	
POLICE		\$5,162,275	
RECREATION		\$1,365,587	
LAND USE		\$630,120	
CIVIC & DOWNTOWN		\$248,519	
GENERAL FUND	TOTAL	\$13,960,225	No use
. ELECTRIC	TOTAL	\$30,937,420	\$30,937,420 No use
GAS	TOTAL	\$7,580,100	\$7,580,100 No use
WATER	TOTAL	\$2,947,808	\$2,947,808 No use
SEWER	TOTAL	\$5,744,100	\$5,744,100 No use
SANITATION	TOTAL	\$2,981,600	\$2,981,600 No use
PARKING TRAFFIC	TOTAL	\$1,864,150	\$1,864,150 No use
STORM SEWER	TOTAL	\$392,800	\$392,800 No use
SWIMMING POOL	TOTAL	\$199,312	\$7,324,312 Deduct \$7,125,000
. MOTOR EQUIPMENT	TOTAL	\$2,986,700	\$3,884,550 Deduct \$897,850
ENGINEERING	TOTAL	\$425,755	\$425,755 No use
STORES	TOTAL	\$1,006,800	\$1,006,800 No use
. ADMINISTRATIVE SERVICES	TOTAL	\$15,961,795	
UTILITY ADDITION OPERATIONS		\$268,040	
PERSONNEL PAYROLL		\$388,550	
INFO TECHNOLOGY		\$838,950	
CUSTOMER SERVICE/FINANCE		\$2,213,475	
CLERICAL POOL		\$1,090,175	
GENERAL ADMIN & SUPPLIES		\$712,605	
ADMIN CAPITAL PROJECTS		\$10,450,000	
ADMINISTRATIVE SERVICES	TOTAL	\$15,961,795	No use
. GENERAL FUND CAPITAL RESERVE	TOTAL	\$936,755	\$2,964,425 Deduct \$2,027,670
. STORM SEWER CAPITAL	TOTAL	\$381,400	\$480,000 Deduct \$98,600
ELECTRIC CAPITAL	TOTAL	\$1,307,600	\$1,721,149 Deduct \$413,549
GAS CAPITAL	TOTAL	\$1,499,200	\$820,000 Add \$679,200
WATER CAPITAL	TOTAL	\$117,300	\$629,000 Deduct \$511,700
SEWER CAPITAL	TOTAL	\$3,259,900	\$4,002,000 Deduct \$742,100
SANITATION CAPITAL	TOTAL	\$3,300	\$ - Add \$3,300
PARKING CAPITAL	TOTAL	\$4,411,446	\$4,411,446 No use
. SELF INSURANCE TRUST	TOTAL	\$882,455	\$404,300 Add \$478,155
WORKERS COMP TRUST	TOTAL	\$305,150	\$294,125 Add \$11,025
SPECIAL REVENUE TRUST	TOTAL	\$784,217	\$847,050 Deduct \$62,833
SECURITY DEPOSITS TRUST	TOTAL	\$461,000	\$395,750 Add \$65,250
RECREATION TAX FUND HOLDING	TOTAL	\$68,725	\$68,725 No use
RICHARD KASHER FIRE TAX HOLDING	TOTAL	\$487,400	\$487,400 No use
LIQUID FUELS STATE GRANT HOLDING	TOTAL	\$582,905	\$582,905 No use
SISTER CITY	TOTAL	\$1,150	\$1,150 No use
PROJECT H.E.A.T.	TOTAL	\$25,300	\$47,300 Deduct \$22,000

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 2014 - 2017

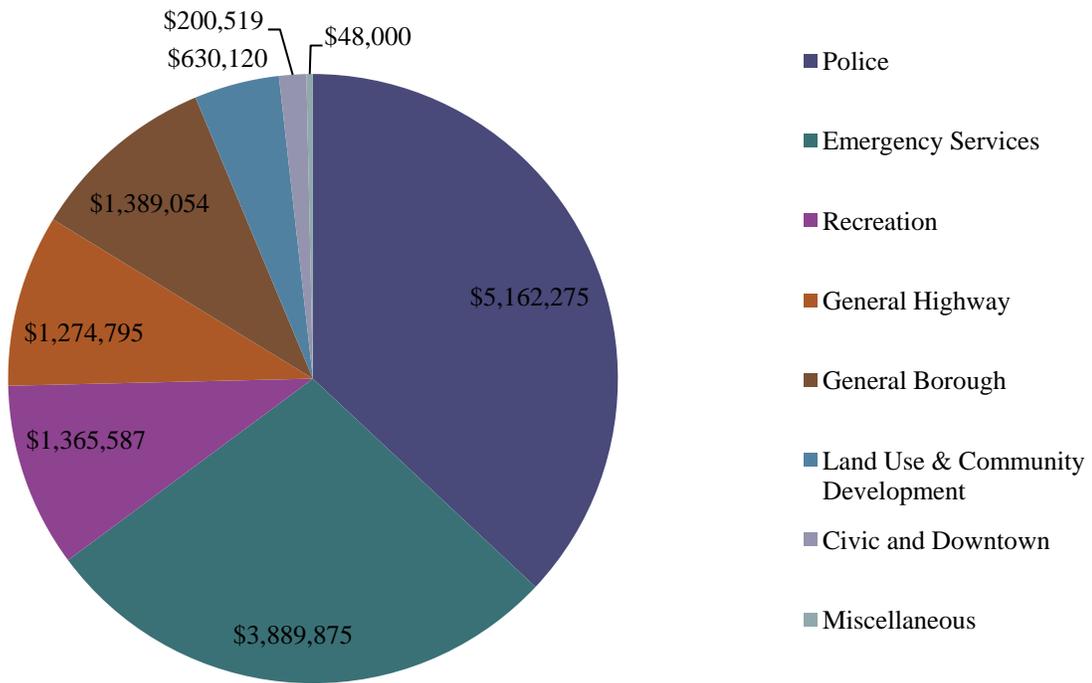


General Fund 2017

General Fund Revenue

<u>Police Tax Revenue</u> (70002, 70003, 70008, 70011)	2017	\$	4,632,500.00	23 mil
	Budget Estimate 2016	\$	4,509,500.00	23 mil
	2015	\$	4,085,000.00	21 mil
	2014	\$	4,233,886.98	21 mil
	2013	\$	3,986,144.13	20 mil
	2012	\$	3,780,101.93	20 mil
	2011	\$	3,731,680.91	20 mil
<u>Deed Transfer Tax Revenue</u> (70009)	2017	\$	550,000.00	
	Budget Estimate 2016	\$	450,000.00	
	2015	\$	230,000.00	
	2014	\$	283,627.43	
	2013	\$	248,949.95	
	2012	\$	305,466.46	
	2011	\$	251,816.17	
<u>Earned Income Tax Revenue</u> (70010)	2017	\$	2,100,000.00	
	Budget Estimate 2016	\$	2,000,000.00	
	2015	\$	1,750,000.00	
	2014	\$	1,836,343.95	
	2013	\$	1,789,578.50	
	2012	\$	1,715,736.15	
	2011	\$	1,578,209.64	
<u>LST (or EMST) Tax Revenue</u> (70005)	2017	\$	832,500.00	
	Budget Estimate 2016	\$	875,000.00	
	2015	\$	725,000.00	
	2014	\$	789,709.81	
	2013	\$	732,085.80	
	2012	\$	748,585.79	
	2011	\$	691,808.66	
<u>Police Fines Revenue</u> (70031, 70034)	2017	\$	173,500.00	
	Budget Estimate 2016	\$	154,500.00	
	2015	\$	154,000.00	
	2014	\$	173,245.33	
	2013	\$	176,261.66	
	2012	\$	136,237.66	
	2011	\$	118,412.99	
<u>Ambulance Billing Revenue</u> (70046, 70047)	2017	\$	1,291,000.00	
	Budget Estimate 2016	\$	1,248,000.00	
	2015	\$	1,175,000.00	
	2014	\$	1,166,039.85	
	2013	\$	1,041,177.13	
	2012	\$	966,135.39	
	2011	\$	935,822.00	

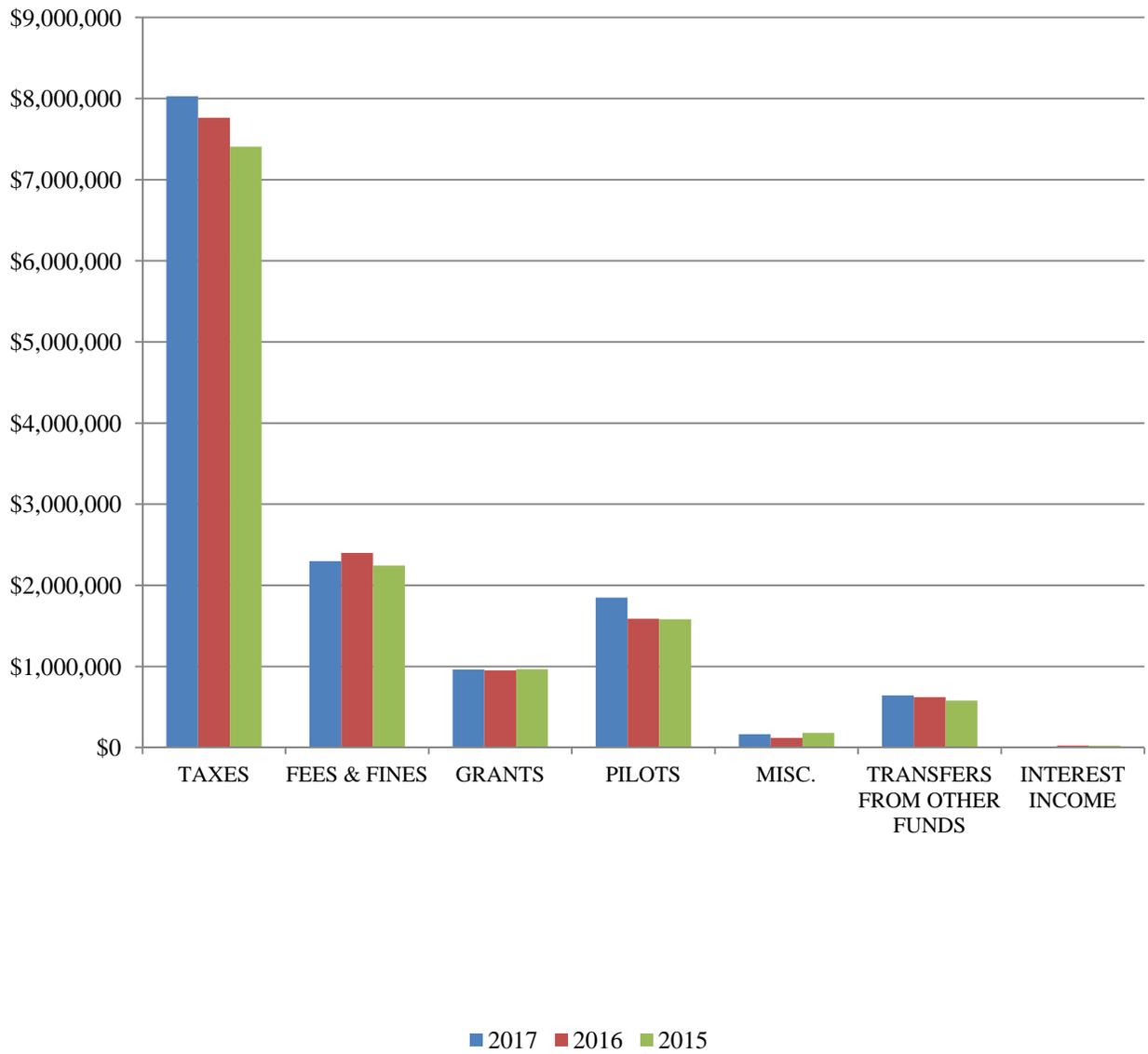
General Fund 2017 Proposed Expenditures



**2017
Budget**

Police	\$	5,162,275	37.0%
Emergency Services	\$	3,889,875	27.9%
Recreation	\$	1,365,587	9.8%
General Highway	\$	1,274,795	9.1%
General Borough	\$	1,389,054	10%
Land Use & Community Development	\$	630,120	4.5%
Civic and Downtown	\$	200,519	1.4%
Miscellaneous	\$	48,000	0.3%
Total Expenditures	\$	13,960,225	
Total Revenue	\$	13,960,225	

General Fund Revenue By Type 2015 Actual to 2017 Budget



Police Tax		Total Year	
2016	Est	\$	4,645,825
2015		\$	4,137,872
2014		\$	4,233,887
2013		\$	3,986,144
2012		\$	3,780,102
2011		\$	3,731,681

Growth Rate
Since 2011
24.5%

Deed Transfer Tax		Total Year	
2016	Est	\$	675,000
2015		\$	607,440
2014		\$	283,627
2013		\$	248,950
2012		\$	305,466
2011		\$	251,816

Growth Rate
Since 2011
168%

Earned Income Tax		Total Year	
2016	Est	\$	1,968,500
2015		\$	1,930,546
2014		\$	1,836,344
2013		\$	1,789,579
2012		\$	1,715,736
2011		\$	1,578,210

Growth Rate
Since 2011
24.7%

Local Services Tax		Total Year	
2016	Est	\$	790,795
2015		\$	803,153
2014		\$	789,710
2013		\$	732,086
2012		\$	748,586
2011		\$	691,809

Growth Rate
Since 2011
14.3%

Police Wages	Growth Rate Since 2012 = 21%
Fire Wages	Growth Rate Since 2012 = 34%

The Value of 1 mil of Real Estate Tax

Average Single Family House Inside The Borough	2016	Per Day	2017	Per Day
Police Tax (to the General Fund)	\$388.63	\$1.06	\$390.18	\$1.07
Fire Tax (to the Motor Equipment Fund)	\$42.24	\$0.12	\$42.41	\$0.12
Total (per year)	\$430.87	\$1.18	\$432.59	\$1.19
	2014 Actual	2015 Actual	2016 Estimated	2017 Estimated
Police Tax Yield	\$4,233,887	\$4,599,628	\$4,723,663	\$4,632,500
Mil	21	21	23	23
Fire Tax Yield	\$480,000	\$478,947	\$496,490 ¹	\$486,000
Mil	2.5	2.5	2.5	2.5
Value of 1 Mil	\$200,591	\$216,110	\$204,712 ²	\$200,725
Est. Single Family House Tax				
Police Tax	\$346.84	\$351.45	\$389	\$390
Fire Tax	\$41.29	\$41.84	\$42	\$42
	2017			
Franklin County	27.60 mil	\$468.22	17.75%	
Library	1.05 mil	\$17.81	0.67%	
Chambersburg Area School District	101.378 mil	\$1,719.83	65.18%	
Police Tax	23 mil	\$390.18	14.79%	
Fire Tax	2.5 mil	\$42.41	1.61%	
Total	155.528 mil	\$2,638.45	100%	

¹ The rebate will be at least \$480,000 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

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

Fire Tax Rate	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Mil	0	0	0	0	0	0	0	0	2.5	2.5	2.5	2.5

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

Borough Taxes	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Mil	17	20	20	20	20	20	20	20	23.5	23.5	25.5	25.5

Chambersburg Borough real estate taxes have risen 50% in 11 years

Or about 4.5% per year

Total assessed value of taxable real estate inside the Borough for 2017 is estimated to be \$200,967,140. Therefore, the cash value of 1 mil would equal \$200,967. However, when factoring in our average collection rate for any year, we should expect that same mil to yield \$186,899. 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 \$201,000 in cash.** As explained, if you assume the standard percentage of tax payers will fail to pay their taxes, 1 mil would equal \$187,000 in cash. If you assume some old outstanding tax liens from previous years may pay their debts in 2017, 1 mil might equal \$200,725 in cash. In 2016, due to old tax liens from previous years, the Borough anticipates earning \$\$204,712 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

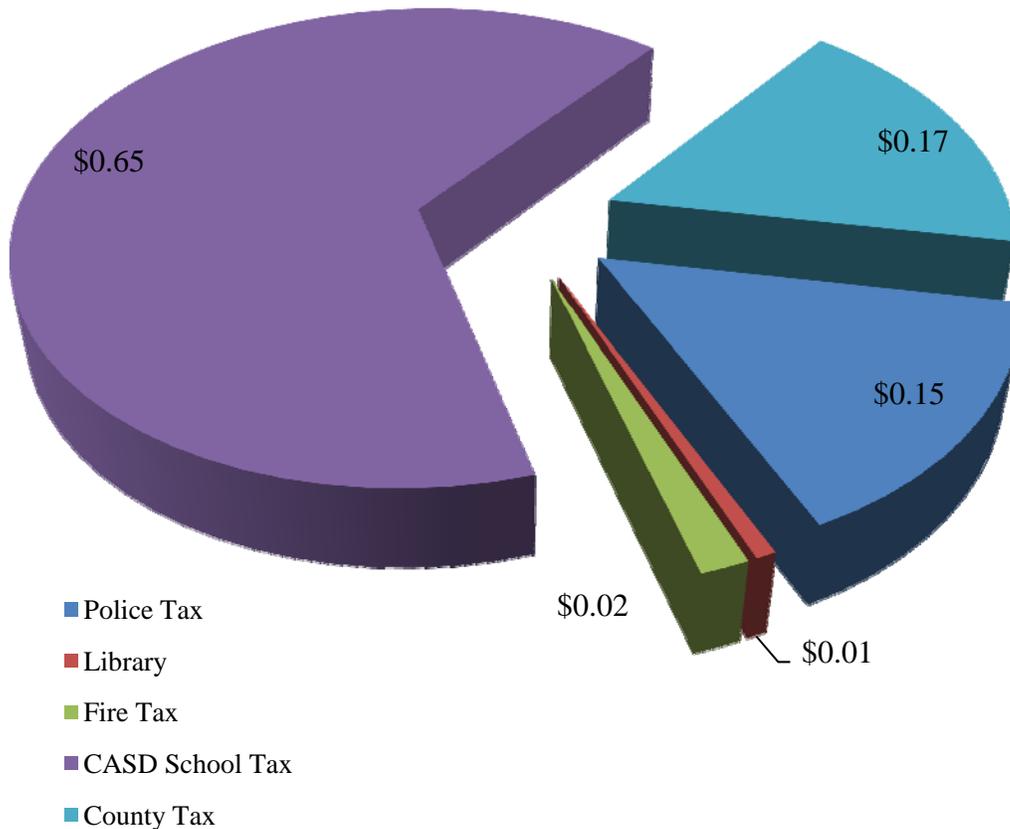
Assessed value: \$16,850

	2016	2017
Police Tax	\$387.55	\$387.55
Fire Tax	\$42.13	\$42.13
Total	\$429.68	\$429.68

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

	2017		
Franklin County	27.60 mil	\$468.22	17.75%
Library	1.05 mil	\$17.81	0.67%
Chambersburg Area School District	101.378 mil	\$1,719.83	65.18%
Police Tax	23 mil	\$390.18	14.79%
Fire Tax	2.5 mil	\$42.41	1.61%
Total	155.528 mil	\$2,638.45	100%



Only 17¢ of every \$1 paid in real estate taxes will go to the Borough of Chambersburg. The balance, 83¢ will go to support the school district, the county, and the library. In fact 65¢ of every dollar goes to the Chambersburg Area School District.

Personnel

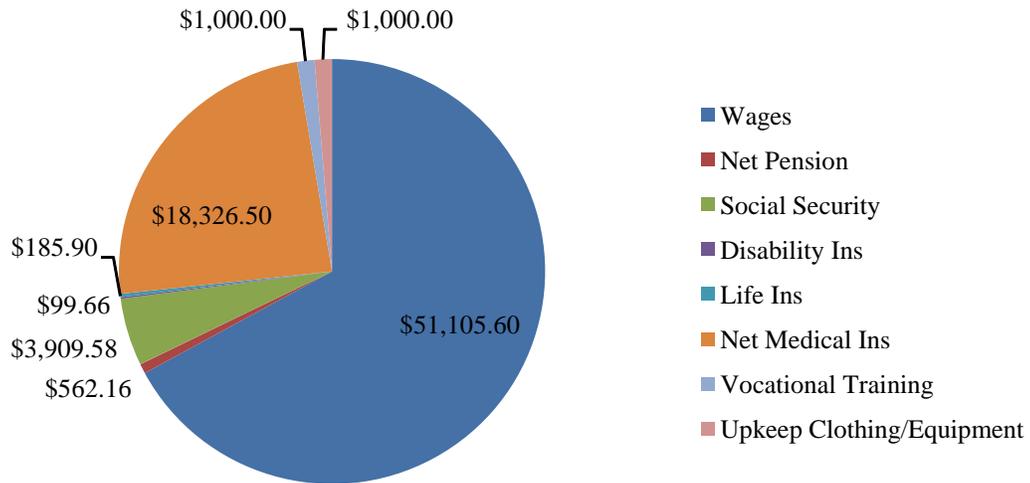
**Schedule 20
Borough of Chambersburg, PA
Full-Time Equivalent Municipal Employees by Function/Program
Last Ten Years**

Function/Program	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General Government										
Administration	2	2	2	2	2	2	2	2	3	2
Clerical	14	14	14	12	11	10	11	11	11	11
Code Enforcement	1	1	1	1	2	2	2	4	4	4
Community Development	1	1	1	1	1	1	1	1	1	1
Engineering	5	5	4	4	4	4	4	4	4	4
Finance & City Hall	22	22	22	19	19	20	20	22	20	20
Information Technology	5	5	5	5	5	5	5	5	5	5
Personnel	4	3	3	2	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	2	2	2	2	2
Central Garage (Motor Equip.)	4	4	3	3	3	3	4	4	4	4
Labor/Maintenance (Highways)	6	6	6	6	5	6	6	6	6	6
Sanitation	10	12	12	12	11	11	11	11	11	11
Recreation										
Administration	2	2	2	2	2	2	2	2	2	2
Labor/Maintenance	3	3	3	3	3	3	3	4	4	4
Public Safety										
Fire Administration	2	2	2	2	2	2	2	2	2	2
Fire Personnel	21	21	21	21	21	21	21	21	21	22
Police Administration	1	1	1	1	1	1	1	1	1	1
Police Personnel	35	34	34	32	33	31	31	33	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	11	11	11	11	9	9	9	8
Electric System Maintenance	1	1	1	1	1	1	1	0	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	3	3	3	4	3	3
Water Treatment Plant	7	7	7	7	6	6	7	7	8	8
Sewer Collection/Conveyance	5	5	5	5	5	4	4	4	4	4
Sewer Treatment Plant	12	11	11	11	10	10	10	10	10	13
Traffic Signal/Street Lights	2	2	1	1	1	0	0	0	0	0
Storm Water Department	1	1	1	0	0	0	0	0	0	0
Totals	213	212	208	199	197	193	194	201	200	202

AVERAGE AFSCME EMPLOYEE
2017

Estimate Based Upon Collective Bargaining Agreement

Pay Rate	\$ 24.57	
Total Time Worked	2080	\$ 51,105.60
 Benefits		
Pension (6.6%)		\$ 3,372.97
Employee Pension Contribution (5.5%)		\$ (2,810.81)
Social Security (7.65%)		\$ 3,909.58
Disability Insurance (figured on Base Earnings)		\$ 99.66
Life Insurance - \$50,000 Policy		\$ 185.90
Medical Insurance		\$ 19,265.48
Medical Insurance Contribution		\$ (938.98)
Vocation Training (does not include payroll)		\$ 1,000.00
Upkeep Clothing/Equipment		\$ 1,000.00
 Total Benefits		 \$ 25,083.80
Total Earnings and Benefits		\$ 76,189.40

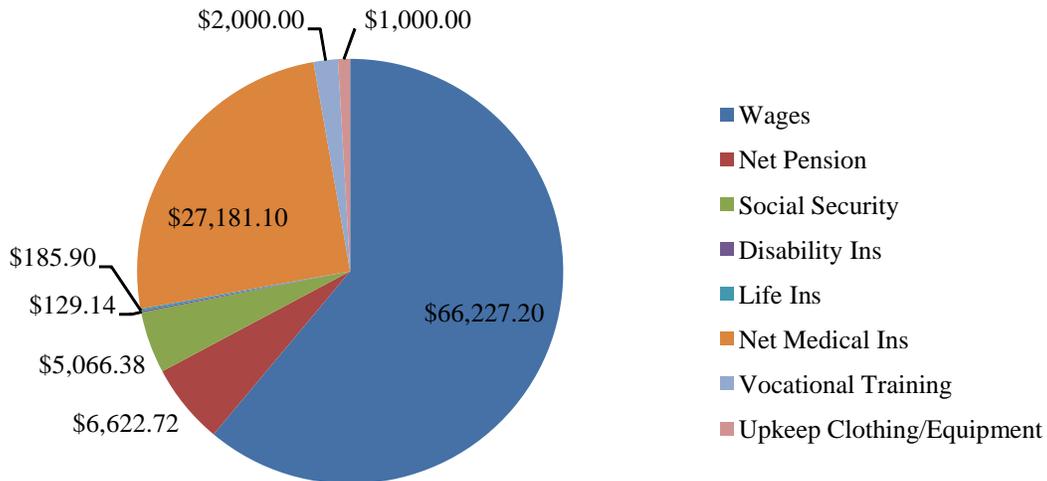


AVERAGE POLICE EMPLOYEE

2017

Estimate Based Upon Collective Bargaining Agreement

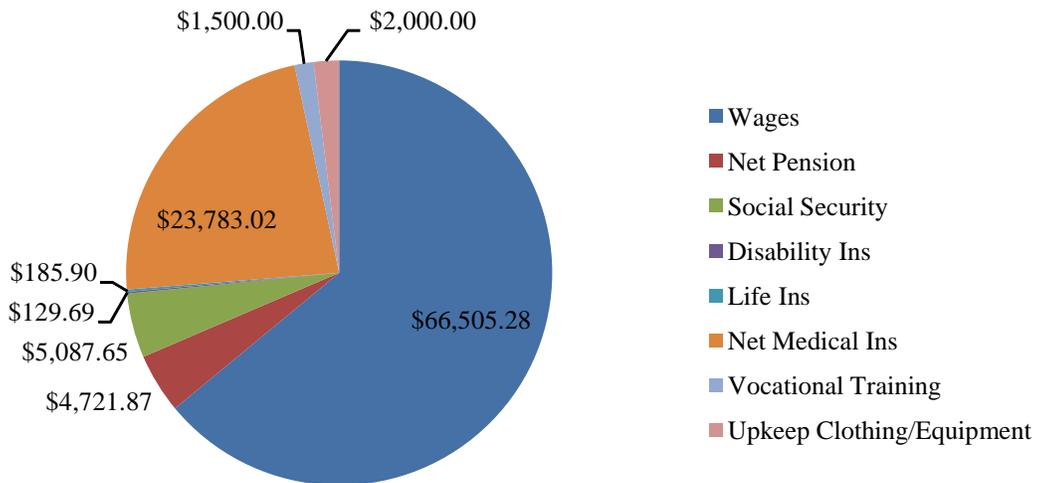
Pay Rate	\$	31.84	
Total Time Worked		2080	\$ 66,227.20
 Benefits			
Pension (14.0%)	\$		9,271.81
Employee Pension Contribution (4%)	\$		(2,649.09)
Social Security (7.65%)	\$		5,066.38
Disability Insurance (figured on Base Earnings)	\$		129.14
Life Insurance - \$50,000 Policy	\$		185.90
Medical Insurance	\$		29,743.92
Medical Insurance Contribution	\$		(2,562.82)
Vocation Training (does not include payroll)	\$		2,000.00
Upkeep Clothing/Equipment	\$		1,000.00
 Total Benefits	\$		 42,185.24
Total Earnings and Benefits	\$		108,412.44



AVERAGE FIRE/EMS EMPLOYEE
2017

Estimate Based Upon Collective Bargaining Agreement

Pay Rate	\$ 21.92	
Total Time Worked	3034	\$ 66,505.28
Benefits		
Pension (12.1%)		\$ 8,047.14
Employee Pension Contribution (5%)		\$ (3,325.26)
Social Security (7.65%)		\$ 5,087.65
Disability Insurance (figured on Base Earnings)		\$ 129.69
Life Insurance - \$50,000 Policy		\$ 185.90
Medical Insurance		\$ 25,190.69
Medical Insurance Contribution		\$ (1,407.67)
Vocation Training (does not include payroll)		\$ 1,500.00
Upkeep Clothing/Equipment		\$ 2,000.00
Total Benefits		\$ 37,408.13
Total Earnings and Benefits		\$ 103,913.41

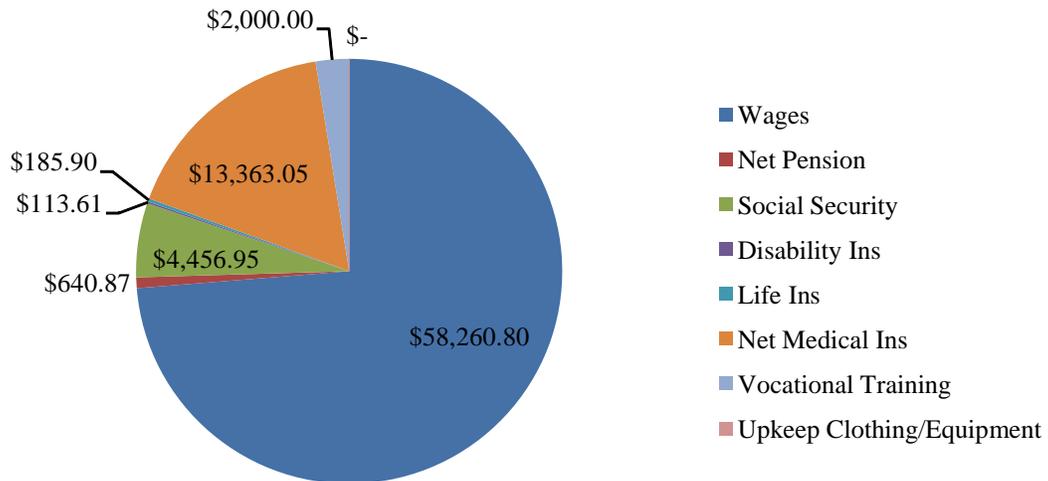


AVERAGE CLERICAL/TECHNICAL EMPLOYEE

2017

Estimate Based Upon Council Action

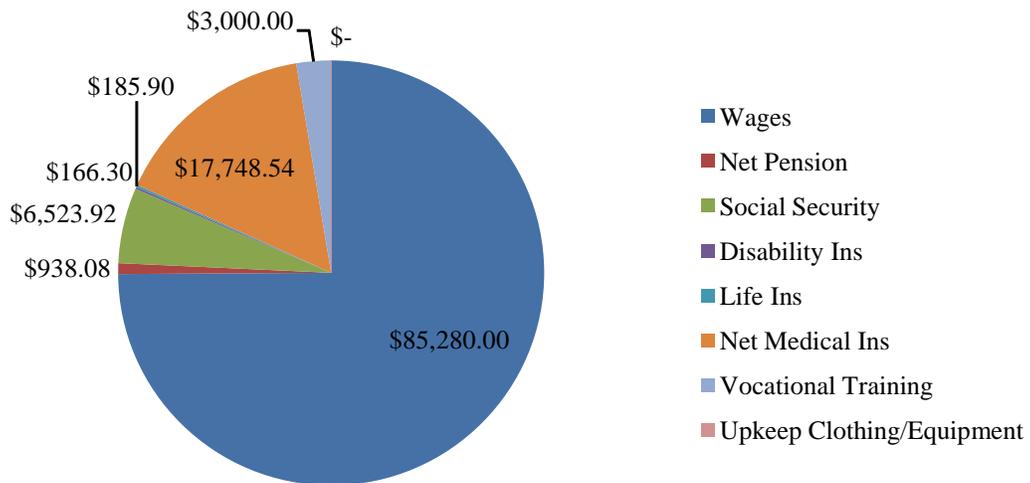
Pay Rate	\$ 28.01	
Total Time Worked	2080	\$ 58,260.80
 Benefits		
Pension (6.6%)		\$ 3,845.21
Employee Pension Contribution (5.5%)		\$ (3,204.34)
Social Security (7.65%)		\$ 4,456.95
Disability Insurance (figured on Base Earnings)		\$ 113.61
Life Insurance - \$50,000 Policy		\$ 185.90
Medical Insurance		\$ 14,215.49
Medical Insurance Contribution		\$ (852.44)
Vocation Training (does not include payroll)		\$ 2,000.00
 Total Benefits		 \$ 20,760.38
Total Earnings and Benefits		\$ 79,021.18



AVERAGE SUPERVISORY/MANAGERIAL EMPLOYEE
2017

Estimate Based Upon Council Action

Pay Rate	\$ 41.00	
Total Time Worked	2080	\$ 85,280.00
 Benefits		
Pension (6.6%)		\$ 5,628.48
Employee Pension Contribution (5.5%)		\$ (4,690.40)
Social Security (7.65%)		\$ 6,523.92
Disability Insurance (figured on Base Earnings)		\$ 166.30
Life Insurance - \$50,000 Policy		\$ 185.90
Medical Insurance		\$ 18,600.98
Medical Insurance Contribution		\$ (852.44)
Vocation Training (does not include payroll)		\$ 3,000.00
 Total Benefits		 \$ 28,562.74
Total Earnings and Benefits		\$ 113,842.74



Personnel Changes 2017

- 1. Eliminate 2 open positions in the Sanitation Department:** Two open positions created by the elimination of recycling operations internally are being deleted from the budget
- 2. Eliminate 1 open position in the Water Treatment Plant:** One open position created by the retirement of the Water Treatment Plant Supervisor and the temporary training of a successor, has been eliminated from the budget
- 3. Add 1 new position to the Sewer Treatment Plant:** Due to expanded regulations, the Sewer Department is adding a second Sewer Plant Lab Technician position in the budget
- 4. 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 being added in this budget
- 5. Reorganize supervisory employees in the Police Department:** This budget includes resources to promote one sergeant to a newly created lieutenant's position, promote one corporal to sergeant, and to eliminate the currently open corporal's position.
- 6. Part year funding for three police officers who have submitted letters of retirement that were approved by Town Council.**
- 7. Cost of living increases pursuant to existing collective bargaining agreements:** Employees represented by AFSCME Local #246 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. There is no collective bargaining agreement in place for employees represented by the International Association of Fire Fighters (IAFF) Local #1813. Therefore, for budget purposes, this budget assumes 1.95% cost of living increases for those personnel as well.