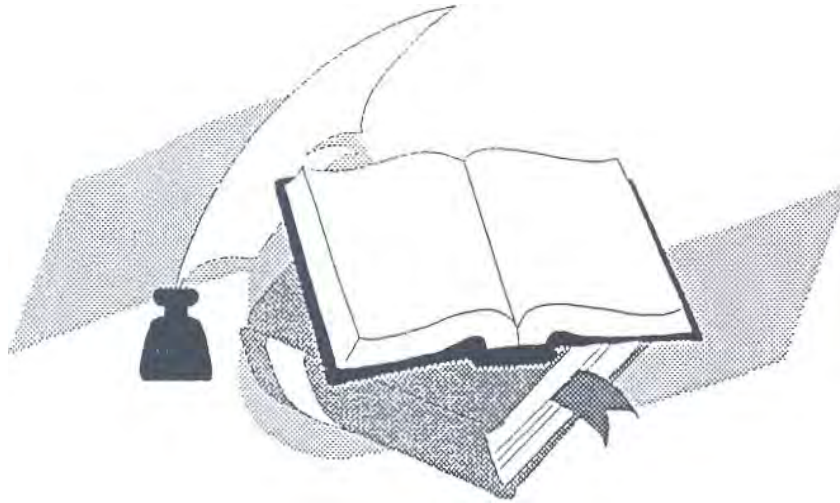


THE
MUNICIPAL
SECRETARY
DESKTOP
REFERENCE MANUAL



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SOUTHWESTERN PENNSYLVANIA COMMISSION

THE MUNICIPAL SECRETARY DESKTOP REFERENCE MANUAL



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Richard DePietress
Manager, Local Government Projects

Robert Kochanowski
Executive Director

PREFACE

THE MUNICIPAL SECRETARY'S DESKTOP REFERENCE MANUAL is a new addition to the series of hands-on handbooks which have been published, within the past several years, by the Southwestern Pennsylvania Commission's Local Government Projects Committee.

The initial publication in the handbook series was one on intergovernmental relations - Guide to Lower Costs and Better Services Through Cooperation, Fall 1984. It offers "nuts and bolts" information about various intergovernmental cooperative arrangements, with emphasis on councils of government and joint purchasing plans.

Another manual in the series sets forth a number of guidelines for developing a municipal public works safety program. The handbook, Guidelines for a Municipal Public Works Safety Program, April 1985, is specifically designed for the small jurisdiction which cannot afford a full-time safety officer. The recommended policy matters and guidelines propose the assignment of safety duties as an additional duty to an employee who has other municipal duties.

A third issue in the series discusses factors to consider in obtaining comprehensive insurance coverage. The manual, An Analysis of Insurance Coverages, Summer 1985, evaluates municipal insurance coverage against a number of specifications similar to those used by the insurance industry. Also included are a number of specific recommendations dealing with securing appropriate insurance coverage.

The Committee's fourth publication deals with ways and means to institute a municipal risk management program, a program often ignored by many boroughs and townships. The handbook, Risk Management Program - What is it? - A Guide for Elected Municipal Officials, 1986, describes risk management as a broad three-step process: identifying risks, controlling risks and evaluating the risk management process.

Publication number five, Cooperative Purchasing Options: A Guide and Handbook, 1986, explores various kinds of intergovernmental purchasing plans. Of particular importance in this handbook is the section suggesting factors which municipal policy officials should consider before making a commitment to participate in any intergovernmental purchasing plan.

The Projects Committee expects to publish during fiscal year 1997-1998 a building inspector's handbook for small boroughs and townships. The publication will address the administrative aspects of the inspection and enforcement processes, with emphasis on the importance of employee competence and cost savings through intergovernmental building inspection programs.

Also to be published in fiscal year 1997-1998 is A Municipal Accounting Manual for Small Pennsylvania Boroughs and Townships. This manual is a hands-on handbook dealing with basic accounting principles and procedures.

Additionally, the Commission's Local Government Projects Committee has prepared and published standards for effective local government. Areas addressed by these standards are those most common to local governments, including: general governance and leadership, financial management, personnel management, police, fire, parks and recreation, public works, planning and land use control, emergency medical service and emergency management, ethics in government, records management and risk management. In recognition of the many small boroughs and townships in the Commonwealth, the Projects Committee has prepared special standards in the areas of general governance, finance and personnel.

To accompany the standards, the Committee has prepared a series of reference manuals, whose purpose is to assist local government officials in implementing the standards. Each manual provides illustrations, models, suggested readings and contracts related to several areas covered by the standards. The standards for each area are made an integral part of the Reference Manual for the particular function or administrative activity.

These works are available from the Southwestern Pennsylvania Commission, 425 Sixth Avenue, Suite 2500, Pittsburgh, PA 15219-1852. Local officials are urged to obtain these publications for their libraries.

INTRODUCTION

THE MUNICIPAL SECRETARY'S DESKTOP REFERENCE MANUAL is a product of the Southwestern Pennsylvania Commission, whose Local Government Projects Committee developed this handbook to provide assistance to municipal secretaries. The primary focus of the project was to create a desktop reference book, addressing many of the primary functions and activities encountered by municipal secretaries in the annual work cycle.

The manual is designed to assist the local government secretary in the performance of everyday as well as periodic duties. Municipal secretaries, with varied levels of experience, suggested that this tool would be a great asset to novice secretaries, as they “find their way,” as well as to the veteran who continually improves her/his proficiency. Studying and adopting the various techniques, forms and other information presented in this manual which address the responsibilities of the position will help supplement and reinforce the skills and capabilities of the municipal administrator who will become a more valuable asset to the governing body she/he serves.

In recognition of the importance of securing the governing body’s agreement to adopt new policies or implement policy changes, a series of policy discussion papers are included in Section I which should be copied, distributed to the governing body and acted upon prior to changing day-to-day operations. Each includes the advantages of adopting and implementing a policy, how the new policy will affect government operations, and assign responsibility for policy implementation. Entitled RESPONSIBILITIES OF THE GOVERNING BODY, Section I can provide the support needed to formalize or standardize municipal operations.

This reference manual puts practical information at the fingertips of the user, eliminating the need to search through the municipality’s library of handbooks, if one exists, for informational needs. A section on NETWORKING, for example, highlights the various professional affiliations that are available to municipal secretaries. It also provides a comprehensive listing of state and county agencies that can be called upon for assistance. The TRAINING section details the different programs that are available to obtain in-depth local government training, and the certifications that can be achieved through training programs.

One of the major objectives of this work was to assemble the most commonly required forms, and provide a “tip sheet” for the completion or use of each. These can be found in the FILING REQUIREMENTS section. Helpful information on various aspects of FINANCIAL MANAGEMENT, THE BUDGET, ADVERTISING REQUIREMENTS, ENTITLEMENT GRANTS, RISK MANAGEMENT, PURCHASING, MEETINGS, PERSONNEL and RECORDS MANAGEMENT are included in the section’s bearing those respective titles. Several sections include timesaving checklists for cumbersome tasks such as budget preparation, contract purchasing and preparing advertisements. The MUNICIPAL REFERENCE LIBRARY section includes a compilation of useful materials on various subjects that can enhance a local government’s collection of publications.

APPENDIX A, STANDARDS FOR EFFECTIVE LOCAL GOVERNMENT, provides a tool which can be employed to determine how well a local government is performing in the areas of general governance, financial management, and personnel management. These standards can be applied to determine whether or not local governments are operating as efficiently and effectively as possible. If these standards are not being met, it is recommended that the governing body adopt the relevant policy or policies needed to improve any noted deficiencies.

It is suggested that the user take time to review the TABLE OF CONTENTS to become familiar with the topics that are covered in this handbook, so that help will be easily accessible when needed.

SECTION I

RESPONSIBILITIES OF THE GOVERNING BODY

This section includes background or discussion papers which address policies or procedures which could improve local government operations. They are to be copied and distributed to members of the governing body to support and reinforce the position of a secretary seeking changes in a specific policy or procedure.



SECTION I

POLICIES TO EXPEDITE AND HELP ENSURE LOCAL GOVERNMENT EFFICIENCY AND EFFECTIVENESS

Foreword

Local government functions and operations, over time, tend to change for any number of reasons. In some instances growth through development can cause new services or functions to evolve; a loss of a primary employer can severely affect the tax base causing a cut-back in operations; mandates can necessitate changes in the way business is conducted; and, from time-to-time auditors' recommendations can bring about change.

As secretaries gain experience in their positions and wish to improve operations or adopt new methods, the governing body should be consulted to gain formal approval for implementing new methods or policies.

Secretaries, as municipal administrators, often oversee the implementation of new policies or procedures necessitated by any of the aforementioned situations.

Policy discussions in this section include:

- A. Expanding the powers and duties of municipal secretaries or administrators
- B. Investment policies and procedures
- C. Budgeting
- E. Capital improvement programming and budgeting
- F. Risk Management
- G. Training
- H. Purchasing
- I. Personnel Records and Personnel Files
- J. Records Management
- K. Meeting Agenda

Support of the governing body should be gained before any of these policies or procedures are implemented.

Copies of model policies, resolutions or ordinances for any of these topics are available from SPC.

**A. RESPONSIBILITIES OF THE
MUNICIPAL SECRETARY/
MUNICIPAL ADMINISTRATOR**

Pennsylvania's several municipal codes define various duties and responsibilities which clerks and secretaries must perform. The codes also authorize local governing bodies to give additional responsibilities to these positions. As a result, many secretaries and clerks are functioning as municipal administrators, possessing a broad scope of authority over the jurisdiction's day-to-day operations.

The powers and duties of these administrators should include the following:

1. To prepare and submit to the governing body, before the close of each fiscal year, a budget for the next fiscal year and an explanatory budget message.
2. To be responsible for the administration of the budget after its adoption by the governing body.
3. To develop, in conjunction with the preparation of the yearly budget, long-range fiscal plans for the municipality, such plans to be presented annually to the governing body for its review and adoption.
4. To hold such other municipal offices and to head such municipal departments as the governing body may from time to time direct.
5. To attend all meetings of the governing body and its committees with the right to take part in the discussions.
6. To prepare the agenda for each meeting of the governing body and supply facts pertinent thereto.
7. To keep the governing body informed as to the conduct of municipal affairs; submit periodic reports on the condition of the municipal finances and such other reports as the governing body requests; and to make such recommendations to the governing body as he/she deems advisable.
8. To submit to the governing body, as soon as possible after the close of the fiscal year, a comprehensive report on the finances and the administrative activities of the municipality for the preceding year.
9. To see that all money owed the municipality is promptly paid and that proper proceedings are taken for the security and collection of all the municipality's claims.
10. To serve as purchasing officer and to purchase all supplies and equipment for the agencies, boards, departments, and other offices of the municipality. To issue rules and regulations, subject to the approval of the governing body, regulating the procurement of all municipal supplies and equipment.

11. To make recommendations to the governing body regarding the wages and salaries of all personnel under his/her supervision.

By granting the secretary/administrator these duties and responsibilities, members of the governing body would no longer be concerned with day-to-day operations. Rather, the members' roles would become ones of management oversight and program evaluation, policy determination and goal setting.

To realize maximum benefits from the secretary/administrator, two criteria are essential:

- appointment of a qualified individual, and
- delegation of proper authority to that individual.

B. MUNICIPAL INVESTMENT POLICIES AND PROCEDURES

A jurisdiction's governing body should take seriously its obligation to maximize the earning power of "idle monies" by designating an investment officer, preferably the secretary. Idle monies are those funds which are not needed immediately to finance a local government's day-to-day operations. Such monies exist in any municipality because of the uneven flows of fiscal resources into and out of a municipal treasury.

To be a prudent investor of this available money, the appointed investment officer need not be a seasoned stock market participant, but does need to be aware of the types of investments that are permissible by law, or at the very least, the various programs that make those permissible investments for the municipal government unit. Regardless of the method used, the critical concern is a return on the investment as well as a return of the investment - Safety First.

To maximize its investment opportunities, a local governing body should adopt and adhere to an investment policy which establishes a means to determine:

- the amount of money which may be available for investment purposes,
- when this money may be available, and
- the length of time the money may be available.

To arrive at these conclusions and maintain the maximum investment capabilities, the administration must:

- develop a cash flow (budget) plan,
- adopt regulations to control the cash flow, and
- develop a portfolio plan which relates to those cash flow projections.

In budgets that total less than \$500,000.00, it may be determined that the largest amount of "idle monies" does not qualify, at any given time, for high-yield investments. Investment rates, comparable to those of locally available certificates of deposit, are usually offered by investment pools and are available on an everyday basis, without the requirements of a minimum initial investment or balance. Information on these types of investment programs is included in this Manual.

C. MUNICIPAL INTERNAL CONTROL POLICIES AND PROCEDURES

A system of internal controls consists of measures used by a municipal government (or any institution for that matter) for the purposes of:

- safeguarding a jurisdiction's resources from waste, fraud and abuse;
- promoting accuracy and reliability in a jurisdiction's accounting and operating data;
- judging the effectiveness and efficiency of the jurisdiction's operations; and
- ensuring a jurisdiction's compliance with applicable procedures and laws.

The control measures within the system are of two types:

- administrative controls which are concerned with procedures and records that are used to ensure that management decisions are being properly executed and that the municipality's objectives are being fulfilled; and
- accounting controls which encompass procedures and processes concerned with safeguarding a municipality's assets and the reliability of its financial records.

The types of procedures and records which are considered as administrative control are those which deal with such matters as the:

- acquisition or disposition of assets;
- investment of assets;
- administration of personnel program; and
- existence and use of performance measures.

Accounting controls are concerned procedures involving the authorization of expenditures, recording of economic transactions, access to assets and asset accountability and comparability.

An important consideration in the development of an internal control system is one of balance. The cost of the control system must be weighed-balanced against the benefits gained from its existence. If an imbalance exists, the functioning of the organization would be adversely affected.

The materials which are a part of these comments include a resolution for implementing an internal control system and a "framework" which can be used to develop accounting controls. The appropriate administrative controls (e.g. purchasing plans, personnel systems and administrative codes) are provided in other sections.

D. MUNICIPAL BUDGETING

Developing and implementing the municipal budget is the most important function undertaken during the year. And, it is an error to believe that anyone can prepare the municipal budget. Skill and knowledge on the part of the budget preparer are essential if elected officials are to have a budget that will provide accurate information, in a format that will clearly let them assess the fiscal condition of the municipality and spending priorities. Therefore budget preparation is the responsibility of an individual, whether elected or appointed, who has been trained in the area of budgeting, and financial management, in general.

The budget is the only legal means which a municipality can use to determine resource needs, and which it can use to allocate these resources among competing community needs. Succinctly, the budget addresses and answers a most fundamental political question: “who gets what at what cost”?

The “at what cost” part of the budget equation is represented by the local revenues, such as general revenues, state and federal grants, fees and service charges and any other special revenue sources.

Given this dependency relationship, it is critical that revenue estimates be sound and conservative. To make reliable estimates, one must have an understanding of factors which affect various revenue flows. For each revenue source, there are two essential components: a base, which is the economic entity to be taxed or assessed a fee and a revenue rate, which is the amounts levied against the base. Yield from a revenue source is a product of these two figures: $\text{Base} \times \text{Rate} = \text{Revenue Yield} - \text{Estimate of uncollectables}$.

The “who gets what” element is the estimated expenditure program proposed in the annual fiscal plan. In developing operating expenditure estimates, the most important, and costly, factor is consideration of the number and types of personnel and expenditures for them. Fiscal data from this category, together with information from numerous object expenditures, form the basis for estimating proposed programs or functional expenditures. Under most circumstances, historical cost plus adjustments to reflect current economic environment factors can be used to make these estimates. However, the magnitude and nature of past expenditures must be analyzed to determine whether they should be challenged as being adequate and appropriate.

There should be established procedures, including a budget calendar, which guide budget preparation and adoption. It is recommended that these procedures also include as least one public hearing on the budget, after the budget is advertised as publicly available, and held at least one week prior to its adoption.

E. CAPITAL IMPROVEMENT PROGRAMMING AND BUDGETING

Capital improvement programming and budgeting involves the development of a long-term plan for municipal investment in buildings, land, major equipment, and other commodities which are of significant value and have a useful life of several years.

The capital improvement program includes each proposed capital item to be undertaken, the year in which it will be started, the amount expected to be expended in each year, the proposed method of financing these expenditures, and the impacts these projects will have upon the operating budget. The capital improvement budget is enacted annually based on the capital improvement program. It encompasses enacting appropriations for the projects in the first year of the capital improvement program, and authorizing necessary bond issues or other financing methods to fund these improvements. The capital program must be updated after the enactment of the capital budget to:

- make any adjustments in future program years arising from changes in the current amount funded; and,
- add a year of programming to replace the year funded.

A systematic, organized approach to planning capital facilities provides a number of real and practical advantages. By planning in advance, the effort put into deliberating a community's needs, objectives, growth potential and financial capability helps to develop a prioritized list of projects.

By encouraging public participation in these deliberations, community support for the high priority project is more easily realized for related bond issues, rate increases or other funding methods. Keeping planned projects within the financial capacity of a community helps preserve its credit and bond rating and makes the community more attractive for economic development.

Further, a well-planned capital improvements program places a community in a better position to take advantage of federal and state grant programs which may require matching funds, or prior facilities planning.

F. MUNICIPAL RISK MANAGEMENT

A municipality's exposure to losses and risks exists due to:

- owning of real estate,
- engaging in contractual arrangements,
- providing public services, and
- possessing highly liquid assets.

Risk management is the process of identifying the risk associated with each type of exposure and controlling those risks to the greatest extent possible.

Protecting the local government solely through the purchase of insurance policies does not constitute risk management. A better strategy is to eliminate or control the exposure in the first place. A comprehensive risk management plan involves four major components:

- identification of risks/potential losses
- evaluation of the scope of that loss
- control over manageable factors influencing potential losses, and
- purchase of coverage or pledging assets to cover losses.

Five principal developments within the past several years mandate that local governments of all sizes pay increasing attention to risk management:

- erosion of traditional tort immunity has expanded governmental officials' and employees' exposures to claims.
- increasing inclination of the general public to litigate grievances against government in an attempt to adjust alleged wrongs.
- awards by the judiciary for wrongs are often based upon the concept of "deep pockets" or that a government has unlimited capacity to generate revenues to compensate those wronged.
- costs for insurance coverages are dynamic and can increase significantly from time to time.
- assumption by many local governments of new or expanded services responsibilities results in an ever increasing exposure to risk.

G. MUNICIPAL TRAINING PROGRAM

If municipal employees are to be viewed as important and highly valued assets and investments, the adoption of a formal training program is one way to preserve and further improve the quality of these assets and investments. The adoption of a training program should not take place in a void. The program needs to be part and parcel of the municipality's personnel system. In particular, training should be a means to address issues raised as a result of an employee's performance evaluation.

Inasmuch as the principal or initial benefactors of a formally adopted municipal training program is the jurisdiction itself, costs associated with training should be borne by the local governmental unit. Since it is considered a municipal expenditure, training costs should be budgeted items in each departmental fiscal program, with appropriate budgetary controls, established by the manager or secretary.

Given the "people orientation" of training activities, it seems most logical that potential participants in municipal training activities should be involved in the development and monitoring of the program. The participation element suggests a need to devise an administrative arrangement whereby employees or their representatives participate in the decision making process involving the training program.

Thus, selective training is an essential element for everyone on a municipality's payroll because it provides the opportunity for employees to stay abreast of new ideas, techniques and mandates. As local government operations evolve and become more complex and demanding, training often provides networks for informal consultation and assistance.

All employees should be made aware of the elected official's commitment to employee training through inclusive language in job descriptions, and line item amounts for training in annual budgets.

Except for police personnel and for employees involved with various environmental protection programs, there are no state or national mandates in the municipal training area. However, various professional associations and programmatic groups have accreditation program requirements or training guides and suggestions which merit consideration in developing training activities.

H. MUNICIPAL PURCHASING

Effective and efficient management and/or an environment of declining or no growth revenue sources appear to dictate that municipal officials would seek a way to make their municipal operations and processes more cost-effective. If this assumption is correct, then local government officials should evaluate the processes used to obtain goods and services, which represent the second largest items in their municipal budgets. It is most likely that their evaluation would indicate that this function requires improvement and change.

Two broad policy considerations are available to those officials who want a purchasing system designed to obtain goods and services at the least possible or most economical cost to the local government.

One is external in nature and involves the municipality's participation in some form of cooperative or intergovernmental purchasing. The other consideration is internal in nature. It involves the centralization of purchasing authority in an individual and the adoption, by the governing body, of rules and regulations controlling the centralized purchasing operation. These considerations or options are not mutually exclusive. They are both critical to improving the cost-effectiveness of the purchasing operation.

A centralized purchasing function encompasses the following steps or processes:

- developing standards and specifications
- soliciting bids
- obtaining price inquiries
- preparing requisitions and purchase orders
- encumbering accounts
- inspecting or testing goods
- making payment for goods
- providing exceptions in emergencies

Regulations involving these several steps should be adopted in an ordinance.

The preparation and use of a purchasing manual is an effective way to provide details or added guides to this process. To facilitate involvement in cooperative or intergovernmental operations, the purchasing ordinances should authorize the jurisdiction's participation in one or more types of cooperative plans.

The ordinances, manual and intergovernmental purchasing materials which are a part of these comments are available through the Southwestern Pennsylvania Commission.

I. PERSONNEL RECORDS AND PERSONNEL FILES

Aside from the need to comply with national and state laws, the enclosed regulations dealing with personnel records show what can and should be done to protect individuals and records associated with their hirings, performances and related matters. Of importance in this regard is the controlled or limited access provided to personnel records—with access being restricted to the employee. Also of importance are the prohibitions and restrictions involving examinations and similar records.

One individual should be appointed personnel officer to oversee and perform the following activities:

- Maintain a personnel record file for each municipal employee consisting of substantive materials; correspondence, and records pertaining to each employee and his or her employment. Employees should be permitted to review their personnel records upon request; however, all personnel records, except as they deal with compensation and benefits, must be confidential and not be a matter of public record. An employee's file should also include such materials as an employee's award certificates, employment history records, written reprimands, commendations, and, leave record.

In accord with the Federal Wage-Hour Law, the minimum payroll records required for each employee are:

- Name in full
- Home address
- Date of birth
- Occupation in which employed
- When the employee's work week begins
- Regular hourly rate of pay
- Hours worked each workday
- Total daily or weekly straight time earnings or wages
- Total weekly overtime excess earnings
- Total additions to or deductions from wages paid for each pay period
- Total wages paid for each pay period
- Date of wage payment and period it covered

All new employees must sign and complete necessary personnel, payroll, and benefit forms.

J. MUNICIPAL RECORDS MANAGEMENT

The administration of local government has grown steadily more complex in recent times. Public demands for increased efficiency, improved services, and greater accountability and expanded reporting requirements from state and federal government confront public officials regularly. To meet these challenges, increasingly sophisticated techniques must be applied to the management of local government.

Better information is one such tool, such as, information to prepare responsible budgets, to compile reports, to levy taxes and to pay bills. To a large extent, that information is collected and reported in the municipality's own public records. Consequently, the efficient management of such records is essential to the successful administration of local government.

A municipality's records are also of concern to its citizens whose legal and financial interests they protect. Records of building inspections and property assessments are of equal interest to the public involved as to the office which created them. In sum, the records of a local government are a valuable asset to its officers and employees and to its citizens.

Just *keeping* records, however, is not enough.

- Records must be accessible.
A record which cannot be found is useless to everyone.
- Record-keeping must be efficient.
Businesses have learned that poor record-keeping is expensive. Good records management is a cost-effective program, not a frill.

To achieve these objectives, records must be created, organized, and disposed of systematically. Otherwise, municipal records become a burden to the local government.

K. MEETING AGENDA

The adoption and use of an order of business-commonly called an agenda- will facilitate the conduct of a meeting in a systematic fashion. The agenda provides a framework of what is to take place during a meeting and in what sequence. An agenda for a meeting differs from this general framework in that it includes specific items to be considered together with supporting data.

The preparation of the agenda is a staff responsibility. In most jurisdictions, this responsibility is delegated to the manager or secretary, the one official who is normally in contact with the jurisdiction's day to day operations.

The question of what belongs on an agenda is somewhat difficult to answer because the wants and desires of elected officials vary considerably. However, as a rule it is suggested that the agenda items should include instruments for legislative action, such as ordinances or resolutions. The one exception would be public hearings which necessarily do not require legislative action.

Some municipalities have addressed the "what to include question" by instituting a "consent agenda" (also called a consent calendar in some jurisdictions). It is viewed as an excellent means to expedite the conduct of a meeting. This device includes all routine and non-controversial items which do not require discussion by the legislative members. This agenda is generally considered early in a meeting and all items are to be approved with one motion and one roll call vote. Generally, items may be removed from the consent agenda by appropriate action of the governing body.

MUNICIPAL HIRING POLICY

For local government, the message should be: The largest portion of any municipal budget goes to support employees' salaries and benefits. Once hired, whether through merit or patronage, most employees will be with the municipality for the long term. Building a case for dismissal is difficult. Unionized environments provide protection. Once hired, court decisions make it illegal to dismiss most "political" appointments, except for cause related to performance. The employment management goal, then, should be to hire "winners" in the first place. If the government cannot find or afford winners, hire individuals with potential, and turn them into winners through coaching and training.

A good place to start assessing the municipality's effectiveness in recruiting and hiring is to ask the following questions:

1. Have specific qualification requirements been set for all jobs?
2. Is there a policy in effect on how vacancies will be advertised and who may apply?
3. Is an application form used to gather data from applicants? If so, does the form only ask for job-related information?
4. Is a system used to examine applicants for their ability to perform the job to be filled?
How are examination results used in choosing a person to fill a job?
5. Is there a policy on eligibility of current employees to apply for vacant positions?
Under what conditions are current employees given preference in filling vacancies?

If the answer to any of the above questions is "no," the municipality obviously does not have a written hiring policy. To ensure that the best possible staff is assembled for a local government unit, it is imperative that the governing body adopts and adheres to such a policy. A jurisdiction's hiring policy should include specific language that outlines the procedures of advertising for positions, application review process, actual hiring process, and the probationary period. A sample of an acceptable hiring policy follows.

MODEL MUNICIPAL RECRUITING/HIRING ORDINANCE

An ordinance of the _____¹ of _____², _____
County, Pennsylvania, creating a municipal personnel system based on merit.

1. INTRODUCTION

Establishment of Rules -In accordance with the _____ of the municipality,² the following rules and regulations and administrative provisions for personnel administration (hereinafter called "Rules") are established.

2. GENERAL PROVISIONS

Merit System -In accordance with the provisions of this ordinance, the Township's personnel system shall be based on merit.

The municipality will, in its selection and hiring of new employees for positions, identify and employ the best available qualified candidates. The selection shall be based on merit and made through a job-related examination process. Examinations may be competitive or non- competitive; and written or non-written, depending on the qualifications of the position and at the discretion of the governing body and or chief administrator.

General Personnel Policy -It shall be the policy of the Township that the following principles shall apply to the recruiting/hiring.

- a. Employment shall be free of political consideration.
- b. The municipality is an equal opportunity employer. There shall be no discrimination in employment on the basis of race, color, creed, religion, sex, age, national origin, political affiliation or physical condition.
- c. Positions having similar duties and responsibilities shall be classified and compensated for on a uniform basis.
- d. Just and equitable conditions of employment shall be established and maintained to promote efficiency and economy in Township government.

1 Municipal classification -borough, first class or second class township, third class city, home rule municipality.

2 Name of municipality.

General Qualification - In order to be eligible to submit an application for municipal employment, an applicant shall meet the following requirements:

- a. Be a citizen of the United States of America or provide evidence that the applicant is actively involved in applying for citizenship. Applicable standards and procedures of the U.S. Immigration and Naturalization Service must be met.
- b. Be at least (18) years of age at the time of employment, provided that this will not apply to part-time or temporary applicants.
- c. Agree, upon request, to submit to physical examination by a physician selected by the municipality.
- d. Authorize the municipality to investigate the character and employment references supplied by the applicant.

Residency Requirement - Applicants - for a position with the _____¹ are not required to be residents of the municipality at the time of employment, but within six months of hire and during employment with the municipality, shall reside within a fifteen-mile radius of the municipal building.

In addition, department heads including manager, secretary, chief of police, highway superintendent and code enforcement officer j while not required to be residents of the _____¹ at the time of initial employment, shall within six months of employment become residents of the _____¹.

Nepotism - The following relatives of any member of the municipal governing body and the municipal manager are disqualified from paid employment with the local government; spouse, child, parent, grandchild, grandparent, brother, sister or the spouses of any of them. This prohibition shall not apply to any person presently working for the, _____¹ or who was working for the _____¹ prior to the election or appointment of a relative.

_____ **TOWNSHIP/BOROUGH**
_____ County, Pennsylvania

RESOLUTION NO.

A RESOLUTION ESTABLISHING PURCHASING POLICIES AND GUIDELINES FOR THE TOWNSHIP OF _____.

WHEREAS, the Board of Supervisors/Council is desirous of having invoices for expenditures processed and paid prior to penalty charges being incurred; and

WHEREAS, the Board of Supervisors/Council wish to ensure the timely, orderly and cost effective purchase of goods and services for the Township/Borough; and

WHEREAS, Resolution _____ appointed the Township/Borough Manager as the Purchasing Officer for the Township/Borough and further states that the Manager shall issue rules and regulations, subject to approval of the Board of Supervisors/Council, governing the procurement of municipal supplies and equipment.

NOW THEREFORE, be it hereby resolved that the Board of Supervisors/Council of the Township/Borough of _____ adopts the following policies and guidelines and shall be hereafter referred to as the _____ Township/Borough Purchasing Policies and Guidelines:

- 1) Purchases of all goods and/or services of \$500 and below may be made at the discretion of Department Heads within budgeted parameters. Authorization for such purchases must first be made by the Department Head. Receiving more than one quote prior to purchase and use of the Preferred Vendor Program is highly recommended. The Township/Borough Manager, Bookkeeper and Department Heads shall monitor expenditure levels to ensure conformance to the annual budget approved by the Board of Supervisors/Council.
- 2) Budget line items may not be over-expended without prior discussion on the matter with the Township/Borough Manager. The Department Head shall provide written information to the Manager detailing why the line item will be over-expended and how the expenditure, along with future line item expenditures, will be handled within the Department's budget, particularly the category in which the line item is located. The Manager may approve such inter-category shifts so long as the category is not projected to be over-expended. The Manager will then provide the information to the Board of Supervisors/Council in the monthly Treasurer's Report. Categories may not be over-expended without prior approval of the Board of Supervisors/Council. If it appears that shifts of expenditures, including cuts in planned expenditures, within the budget are necessary, the Manager shall submit a plan to the Board of Supervisors/Council detailing the changes for their review and action.
- 3) Purchases of all goods and/or services greater than \$500 but less than \$5,000 must seek at least three quotes. Documentation of the quotes shall be submitted with a completed Township/Borough Purchase Order to the Township/Borough Manager for review and

action. All such purchases, except emergency expenditures, shall be accompanied by a Township/Borough Purchase Order (PO) signed by the Manager prior to ordering or making purchase. (Current state law requires purchases between \$4,000 and \$9,999 to receive three documented quotes and exempts professional services.)

- 4) Purchases of all goods and/or services \$5,000 and greater but less than \$10,000 must seek at least three quotes and shall be brought before the Board of Supervisors/Council by the Manager for prior approval. Documentation of the quotes shall be submitted to the Township/Borough Manager along with product/service information. If approved by the Board/Council, all such purchases, except emergency expenditures, shall be accompanied by a Township/Borough PO signed by the Manager.
- 5) Purchases of \$10,000 or greater shall be brought before the Board of Supervisors/Council for action prior to bidding, particularly to ensure adequate cash flow and income and expenditure budgets are on target. Purchases equal to or greater than \$10,000 must be publicly bid per state law (with the exception of professional services).

TOWNSHIP/BOROUGH PURCHASING CHART

DOLLAR AMOUNT	REQUIRED APPROVAL	REQUIRED DOCUMENTATION		
		QUOTES	BIDS	P.O.
<= \$500	Dept. Head	Preferred	No	No
\$501 - \$4,999	Twp. Mgr.	3	No	Yes
\$5,000 - \$9,999	BOS	3	No	Yes
>= \$10,000	BOS	N.A.	Yes	Yes

- 6) Purchasing on other municipal, COG, county, state or federal ("government") contracts is strongly encouraged. In many cases, these contracts represent the lowest price and will save the Township/Borough time and funds. If items are not on such contracts or are found not to be at the lowest cost (including delivery time, transportation or shipping charges), purchases may be made outside of these contracts.
- 7) The Township/Borough may institute, at its discretion, a "Preferred Vendor Program." Such a program involves seeking quotes for services or discounts for goods for the more basic and routine goods and services the Township/Borough purchases or may utilize throughout the year. These quotes and/or discounts are solicited from as many Township/Borough and/or County businesses (e.g. hardware stores, office supplier, printers, etc.) or tradespersons (e.g. plumbers, electricians, mechanics, etc.) as practical on at least a bi-annual basis. Those vendors that provide the best price or discount shall be "Preferred Vendors" and are notified of said status. Goals of the program are to:
 - A) take advantage of the Township's/Borough's purchasing volume to realize savings,
 - B) make purchasing more efficient by limiting the time needed in research and paperwork (credit reports, tax exemption etc), and
 - C) encourage the patronage of community businesses.

Purchases made outside of government contracts, as described in #5 above, shall be made through this program as practical. Whenever the Township/Borough requires a particular

service or product that a Preferred Vendor offers, the Township/Borough shall first contact that Vendor for said service or product. The Township/Borough shall evaluate the program from time to time to ensure that it is working as anticipated by comparing prices from similar vendors. The Program is to be administered by the Township/Borough Bookkeeper with assistance of the Department Heads and oversight by the Manager.

- 8) Emergencies and repairs of essential equipment are not necessarily subject to these policies and guidelines. Depending on the severity of the situation, need, cost, and current time constraints, such purchases may be made immediately. The Township/Borough Manager shall be consulted on emergency purchases and repairs between \$4,000 and \$10,000 to discuss state purchasing law compliance issues. In any event, such emergency purchases shall be reported to the Township/Borough Manager as soon as possible and in turn the Board of Supervisors/Council at the next scheduled meeting.
- 9) Invoices for goods and services shall be reviewed for accuracy, budget coded and initialed for payment by the appropriate Department Head prior to being placed on the Accounts Payable list.
- 10) A list of invoices paid during each month shall be presented to the Board of Supervisors/Council at their regular monthly meetings.

DULY ADOPTED this _____ day of _____, _____ by the Board of Supervisors/Council of _____, _____ County, Pennsylvania, in lawful session duly assembled.

ATTEST:

BY:

Township/Borough Secretary

Chairman, Board of Supervisors
President, Council

TOWNSHIP/BOROUGH SEAL

SECTION II

SECRETARY'S CALENDAR

REFERENCES

A Calendar of Reporting Deadlines and Functions



SECTION II

REPORTING CALENDAR

Foreword

The first key to being organized is to have a schedule and follow it. The SECRETARY'S CALENDAR is a basic outline of the primary requirements of the Municipal Secretary's position. Use it as a starting point to create a "personalized" version by adding regularly-performed tasks, such as monthly financial reports, if customary. Also add any entitlement grants (see ENTITLEMENT GRANTS section) that are applied for annually. For further information on specific forms and "user guides" for them, refer to the FORMS section.

The municipal secretary who can organize what must be done throughout the year into a manageable system will greatly increase their productivity. A simple, yet effective, way to enhance the following calendar is to use it to organize a set of file folders, one for each month of the year, and in them place:

- reminders of what is due during that month
- the actual reports that are due during that particular month, as they arrive
- pre-addressed envelopes to other entities (i.e. tax collector, assessment office, etc.) to which copies of paperwork (building permits for example) are sent monthly
- pre-addressed envelopes to vendors/contractors to which periodic payments are made, for which no invoice is generated (as in the case of a leased building or other contract). Include a copy of the document authorizing this payment for reference.

ANNUAL SECRETARY'S CALENDAR

DATE	FUNCTION
January-First Monday	Re-organization (See XIII-17 for further information) <i>Note: If newly appointed Secretary, submit Secretary Name/Address form to PENNDOT immediately!</i>
Following day 15 th	Re-organization of elected Auditors Following forms are due: DCED-CLGS-522: Tax Information Form (or 15 days after adoption of budget) 18 th Federal and State Withholding Payments² 31 st Following forms due: MS-965 Actual Use and Record of Checks DCED-CLGS -19: Elected and Appointed Officials Election Certification (13th Tuesday before election) Fourth Quarter Withholding³ W-2s to Employees Copies of W-2s and Transmittal to Pa. Dept. of Revenue and Local Earned Income Tax Collector 1099s to contractors and certain vendors

February 28th Following forms are due:

W-3 and W-2s to IRS
1096 and 1099s to IRS

March-first Monday **Sewage Facilities Reimbursement Application**
1st **DCED-CLGS-30: Annual Audit & Financial Report (cities)**
15th **DCED-CLGS-69: Survey of Financial Condition**
31st **Liquid Fuel Tax Reimbursement Claim**
AG-385: Foreign Fire/Pension Reimbursement
DCED-SPO-57: Flood Plain Management Activities

April 1st Liquid Fuels payments distributed

Following forms are due:

DCED-CLGS-30: Annual Audit & Financial Report (boroughs and townships)
AG-490: Reimbursement for Uniformed Pension Payments
RCT-900 AFP: Public Utility Real Estate Tax Act

1 Notifies PENNDOT to send important material to new person. See sample in Section VI.

2 Bi-weekly filers are required to deposit taxes by the third business day following the 15th and 31st of each month. Monthly filers must deposit by the 15th of each following month for the previous month for Federal taxes and by the last day of the following month for Pennsylvania income tax withheld.

3 Quarterly forms typically include: IRS Form 941/941E; Pa. Dept. of Revenue Form PA-W3; PA UC-2/UC2A; Local Earned Income Tax Withholding; Unemployment Compensation Employer's Report; Pension Withholding.

ANNUAL SECRETARY'S CALENDAR (continued)

DATE	FUNCTION
April 30 th	Following forms are due: First Quarter Withholding Statement of Financial Interest (Ethics Form) Unpaid Real Estate Taxes (filed by tax collector or First Class Township Treasurer)
July 31 st	Following form is due: Second Quarter Withholding
August 15 th	Following form is due: Winter Maintenance Agreement with PENNDOT
September	Begin budget preparations (if following calendar(s) on pgs. VIII 10-12
1 st	Following forms are due: MS-990: Certification of new mileage to PENNDOT
18 th	Certification of vacancies in office to County
30 th	Minimum Municipal Obligation for Pension
October 31 st	Following form is due: Third Quarter Withholding
December	Prepare for reorganization meeting (if required in following year)
31 st	Have coming year's budget adopted

SECTION III

NETWORKING

REFERENCES

Professional Affiliations

Pennsylvania Local Government Secretaries Association

International Institute of Municipal Clerks

International City/County Management Association

Association for Pennsylvania Municipal Management

The Government Finance Officers Association of the USA and Canada

The Government Finance Officers Association of Pennsylvania

State Agencies and Offices - Main offices, alphabetized by office

District Offices:

Center for Local Government Services

Department of Community and Economic Development

Department of Environmental Protection

Department of Transportation

State Agencies and Offices - alphabetized by function

Federal Agencies

Regional Agencies

County Agencies

Municipal Associations



SECTION III

NETWORKING

Foreword

Successful municipal secretaries are those who can effectively network, or exchange ideas, with their peers. They are able to draw on the experiences of others in their field of work who have had problems comparable to their own. The municipal secretary, especially in smaller offices, must become acquainted with local colleagues - exchange phone numbers with them, and visit other offices to draw on their experiences and observe procedures. Eventually, each municipal secretary will be able to assist others who will need advice in the future.

Networking can also be accomplished through membership in the several professional affiliations that are available, listed in the first of the following sections on networking. Some have local chapters that meet periodically to socialize or hold seminars. The state and national organizations have annual conferences that offer useful seminars combined with opportunities to network and learn from others.

Another good form of networking is utilizing the various county, regional and state agencies that are included in the second and third sections of this section of the manual. The agencies are indexed alphabetically by name, and then again by function, so that it is possible to locate which particular agency can assist with a particular function.

PROFESSIONAL AFFILIATIONS

This portion of the NETWORKING section contains information on the major professional affiliations that are available to the municipal secretary in Pennsylvania. Primarily, membership is a vehicle to network with other persons in similar positions. In addition to providing the secretary with opportunities to exchange information about their problems and experiences, these affiliations offer a permanent resource center to call upon for assistance. Some of the organizations' dues entitle members to receive publications (some free, some at reduced rates) which contain useful articles and advertisements or enable the member to purchase exclusive reading material produced by that organization.

Municipal secretaries choose to become active participants within the various affiliations for a variety of reasons. Among them:

- bringing recognition and advancement to the profession,
- encouraging the scholarship and certification programs offered through the affiliation, and
- associating and networking with the competent individuals who form the affiliation's officers and staff.

Membership can be a pre-requisite to becoming certified through that particular organization, although many members choose not to achieve certification. While certification is not, at this time, required for the municipal secretary in Pennsylvania, it is thought to add to the professionalization of the office. The various certification programs are outlined in *THE MUNICIPAL SECRETARY'S DESKTOP REFERENCE MANUAL'S* section on TRAINING.

PENNSYLVANIA LOCAL GOVERNMENT SECRETARIES ASSOCIATION

2941 Front Street
Harrisburg, PA 17110
(717) 236-9526
(800) 232-7722 Ext. 26

The Pennsylvania Local Government Secretaries Association is an organization of municipal secretaries and clerks interested in better public administration at the local level. Its purposes are to bring about enlistment and training of qualified public officials and employees, maintain facilities for study and research to improve methods and procedures of duties, and the exchange of ideas relating to the profession.

Membership services include:

- Reference, research and advisory services.
- Legislative activity to promote professionalization for local government administrators.
- Materials and publications useful in conduct of duties.
- Annual conference with educational seminars, opportunities to interface with colleagues; honors program for decennial anniversaries of public service.
- Certified Government Secretaries program (see Section IV-16).

THE INTERNATIONAL INSTITUTE OF MUNICIPAL CLERKS

8331 Utica Avenue, Suite 200
Rancho Cucamonga, CA 91730
1-800-251-1639
(909) 944-8545
Email: hq@iimc.com
Website: www.iimc.com

The International Institute of Municipal Clerks is a professional association of city, town, township, village, borough and county clerks, secretaries and recorders from all of the United States, Canadian provinces and 15 other countries. The organization's statement of purpose is "*Professionalism in Local Government through Education.*"

Membership services include:

- A monthly publication containing articles on new technology and methodology.
- An extensive library of sample ordinances and policies.
- An annual conference held in major cities, which incorporates educational seminars with opportunities to network with peers.
- Automatic membership in regional divisions, with periodic meetings and conferences.
- Certified Municipal Clerk and Master Municipal Clerk programs (see Section IV-16).

INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION
777 North Capital Street N.E. Suite 500
Washington, D.C. 20002-4201
(202) 289-4262

The International City/County Management Association is the professional and educational organization of more than 8,200 appointed administrators and assistant administrators serving cities, counties, other local governments, and regional entities. Its membership also includes directors of the state associations of local governments, other local government employees, members of the academic community, and concerned citizens who share the goal of improving local government. The purposes of the Association are to enhance the quality of local government through professional management and to support and assist professional local government administrators internationally.

The Association offers:

- technical assistance for local government professionals to help them improve their skills and increase their knowledge.
- publications on various subjects.
- a clearinghouse for the collection, analysis, and dissemination of information and data about local government.

ASSOCIATION FOR PENNSYLVANIA MUNICIPAL MANAGEMENT
414 North Second Street
Harrisburg PA 17101
(717) 236-9469/1-800-352-APMM

The Association for Pennsylvania Municipal Management is an organization of professional township, borough, city, home rule and county managers, administrators and Council of Government directors. Its purposes are to improve the effectiveness of municipal managers and administrators, maintain high ethical standards of the profession, promote professional administration in communities, and provide a means whereby those professionals may interchange ideas, experiences and obtain expert advice.

The Association offers:

- a handbook, quarterly newsletter, and a monthly employment opportunities listing.
- a series of one day professional training opportunities on the topics and issues of immediate importance to municipal managers.
- an annual conference which provides a forum for the exchange of ideas and presentations by experts.
- a program to assist members who find themselves out of a job through no fault of their own.

THE GOVERNMENT FINANCE OFFICERS ASSOCIATION
of the United States and Canada
180 N. Michigan Avenue Suite 800
Chicago IL 60601-7476
(312) 977-9700

The GFOA's main focus is on information and skill-building, educational opportunities, and peer contact and professional recognition. Their staff administers a range of services and programs in the major functional areas of government financial management.

GFOA offerings include:

- an inventory of more than 75 books on government finance topics.
- a twice-monthly membership newsletter and bimonthly professional magazine.
- specialty newsletters on cash management, accounting, auditing and financial reporting, and on pension and benefits issues.
- more than 40 national seminars at various professional levels offering year-round learning opportunities for finance managers.
- an annual conference which draws nearly five thousand people for a three and a half day professional meeting.

THE GOVERNMENT FINANCE OFFICERS ASSOCIATION OF PENNSYLVANIA
P.O. Box 3691
Allentown PA 18106
(610)398-2503

A state-wide branch of the Government Finance Officers Association of the United States and Canada, the association's purposes echo that of the central organization.

Membership offers:

- an annual membership directory.
- invitation to attend annual State conference
- regional chapter meeting and training sessions.

GOVERNMENTAL AGENCIES DIRECTORY

Although networking with peers can often result in obtaining sufficient information, the premier authorities on government regulations and procedures are found in the various federal, state, county and regional agency offices. Recognizing that it is often difficult to determine which particular agency handles the function in question, this section of *THE MUNICIPAL SECRETARY'S DESKTOP REFERENCE MANUAL* will help unscramble the puzzle that is sometimes called "bureaucracy".

Each portion of this section contains a listing of the most commonly contacted agencies, listed first with the agency's name in alphabetical order, followed by an alphabetical list of the various functions and the agency or agencies that perform them. There may be some agencies listed that are called frequently, in which case they probably belong in a rolodex or other type of desk top directory.

There are numerous regional offices for several major state agencies. In those cases, a listing of the regions/districts with their office numbers follows. In the case of the Pennsylvania Department of Transportation, a complete telephone directory for the proper district can usually be obtained from the municipal services regional office. To locate regional offices, you will find maps that detail the breakdown of the various regions of the Commonwealth's departments that are significant to the local government office.

STATE AGENCIES AND OFFICES

ATTORNEY GENERAL

As the States chief law enforcement office, the Attorney General office has several programs relating to local police operations: child abuse protection assistance, drug law enforcement training, and civil rights investigation involving police abuse and misconduct.

Telephone: (717) 787-3391

AUDITOR GENERAL

In addition to post-auditing state fiscal records, this office also post-audits municipal liquid fuels tax fund allocations, and municipal pension funds for non-uniformed employees where state moneys are allocated to these pension funds. The Auditor General also administers state grants to volunteer and paid firefighters and supplemental state assistance to pension funds maintained by fiscally distressed municipalities.

Telephone: (717) 787-1381

CENTER FOR LOCAL GOVERNMENT SERVICES

This agency is the successor to the former Department of Community Affairs' Bureau of Local Government Services. The Center, a branch of the Department of Community and Economic Development, is to serve as the principal advocate for local governments, provide programs and services to local officials and municipal employees, and expeditiously solve problems at the local level. Among the services provided are:

- Training
- Publications
- Maintenance of statistical data on local government officials and finances.
- Technical assistance in all aspects of governmental operations.

Telephone: (888) 223-6837 NOTE: See appended page of regional office telephone numbers.

CENTER FOR RURAL PENNSYLVANIA

The Center, an agency of the General Assembly, is a place for municipalities to a search for grant or loan programs for community needs. The Center:

- maintains an extensive data base of state and other funding resources that can help communities with grant applications and studies of municipal problems.
- provides census and other data for community and regional statistical analysis, another helpful tool for grant seeking.
- provides technical assistance on a variety of rural community concerns.
- helps communities develop a strategic vision of their future.
- presents seminars and workshops on rural community problems.

Telephone: (717) 787-9555

CIVIL SERVICE COMMISSION

The Commission will assist local governments in the implementation of their merit personnel systems. Services include preparation and administration of examinations, recruitment, technical assistance, certification of eligible candidates, and consultation in the operation of a merit system. Local governments using this service must reimburse the Commission for its assistance.

Telephone: (717) 787-7811

STATE AGENCIES AND OFFICES (continued)

COMMISSION ON CRIME AND DELINQUENCY

The Commission awards monies provided through federal grants to eligible municipalities in the areas of Juvenile Delinquency, Crime victims and Drug Control. The Commission also manages the statewide crime prevention program known as Pennsylvania Crime Watch.

Telephone: (717) 787-2040

COUNCIL ON THE ARTS

The Council provides grants to municipal governments to assist them in supporting non-profit arts organizations.

Telephone: (717) 787-6883

DEPARTMENT OF AGRICULTURE

In addition to its activities in agriculture, the Department:

- regulates and maintains uniform standards of legal weights and measures.
- inspects amusement rides.
- provides training programs for local police on proper use of scales and procedures used in vehicle weight enforcement.
- provides technical assistance to exempt agricultural lands from sewer and water assessments and zoning regulations.

Telephone: (717) 787-5085

DEPARTMENT OF COMMUNITY & ECONOMIC DEVELOPMENT (DCED)

This Department houses the Center for Local Government Services, as well as the Strategic Planning & Operations Office, which offers technical assistance in community planning and zoning, strategic planning, and floodplain management. The department's Community Development and Housing Office offers technical assistance in Community Development Block Grants and State Community Development programs and Main Street and Downtown Revitalization Programs. Other services of the department are too numerous to mention in this publication. Full details are contained in their brochures.

Telephone:

Strategic Planning: (717) 787-7400

Community Development block Grants: (717) 787-6399

Main Street and Downtown Revitalization Programs (717) 787-5327

Note: See appended page for map of regions and regional office telephone numbers.

DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES (DCNR)

The Department of Conservation and Natural Resources is responsible for managing the state's natural resources, including the protection and management of the state's parks and forests. The department also provides financial assistance to municipalities in acquiring and rehabilitating parks, open space and community center buildings.

The Bureau of Recreation and Conservation offers:

- a wide variety of technical assistance tools to local governments to help improve recreation, park and community conservation programs, and facilities and services.

STATE AGENCIES AND OFFICES (continued)

- a consulting service by the Bureau's central and regional offices on subjects including personnel management, developing citizen boards, intergovernmental cooperation, facility design, feasibility studies, finance and budgeting, and risk management/liability issues, among others.
- workshops and conferences on recreation grant funding, swimming pool management and playground design and safety, with special topics offered as requested.
- Keystone Planning and Technical Assistance Grants to help municipalities plan recreation projects, hire circuit rider professionals, and develop "rails to trails" projects.
- publications and sample ordinances, concession arrangements, and surveys to help municipalities further their recreation and park efforts.

Telephone: (717) 787-2869

DEPARTMENT OF EDUCATION

Although the Department's primary mission is the maintenance and improvement of the state's public school system, the Department has programs effecting local governments. Its division of Academic Programs sponsors training classes in the protection and apprehension of persons driving while under the influence of alcohol. This program is designed for municipal police officers.

The Library Development Division of the Department has programs which fiscally support eligible public libraries. These programs were designed to encourage local libraries to improve and broaden their delivery system.

Telephone: (717) 783-6788

DEPARTMENT OF ENVIRONMENTAL PROTECTION (DEP)

The Department of Environmental Protection is responsible for enforcing laws and regulations which prevent environmental pollution and degradation and acting as a trustee to guarantee the rights to a clean environment for all Pennsylvanians, including future generations. Programs of this department previously resided in the Department of Environmental Resources.

In its capacity as protector of the environment, the Department has numerous programs impacting local government's operations, including:

- enforcing water quality standards.
- regulating public water systems and new landfills.
- training or certification programs for food inspectors and sewage and waterworks officers.
- regulation of public bathing facilities.
- grant programs for such as: flood control; rodent elimination; use of alternative vehicle fuels; sewage plant construction and operations; storm water and solid waste management.

Telephone: See appended page of regional office telephone numbers.

DEPARTMENT OF GENERAL SERVICES

As the State's purchasing agent, the Department is responsible for three procurement programs involving local governments: State-local cooperative purchasing; distribution of federal surplus property; and the sale of surplus state property. Details about these programs appear in the "PURCHASING" section of this *MANUAL*.

Telephone:

Local Piggyback Purchasing Program
(800) 438-5370

Bureau of Supplies and Surplus Operations
(717) 787-6753 (federal surplus)
(717)787-4085 (state surplus)

STATE AGENCIES AND OFFICES (continued)

DEPARTMENT OF HEALTH

Through a system of regional offices, this Department provides a variety of outreach, education, prevention, and treatment services and programs. Of particular interest to municipalities is the Department's program to assist in establishing and maintaining training programs for emergency medical personnel. (If the municipality is in a county which has a health department, contact the county department of health to determine the nature and scope of its programs).

Telephone: (717) 783-8770

DEPARTMENT OF LABOR AND INDUSTRY

The Department has responsibility for enforcing numerous laws which impact upon a local government's operation, such as the:

- Fire and Panic Law, regulating certain classes of building construction.
- Prevailing Wage Law.
- Universal Accessibility Act, dealing with building access by disabled persons.
- Workers compensation, providing certain employee benefits.

The State's Public Employee Relations Laws (Acts 88 and 111) are enforced by the Department's Labor Relations Board. For example, it determines collective bargaining representatives, prevents and discourages unfair practices and in the public sector, contributes to the resolution of bargaining disputes by the issuance of arbitration panels and the appointment of fact finders.

Telephone: (717) 787-5279

DEPARTMENT OF REVENUE

In addition to its tax and fee collection responsibilities, the Department is responsible for distributing the public utility realty tax to all reporting local taxing authorities.

Telephone: Tax List Sharing (717) 787-8333

DEPARTMENT OF STATE POLICE

In addition to its state-wide responsibilities, the State Police provides-at no cost- traffic patrol and enforcement activities in municipalities not having full-time police departments. The Department also sponsors training programs for municipal police personnel and provides technical assistance to local police departments interested in establishing a Crime Stopper Program.

Telephone: (717) 783-5599

DEPARTMENT OF TRANSPORTATION

The Department provides a number of fiscal and administrative programs for assisting municipalities with their street/road programs. The largest fiscal program is the liquid fuels tax allocation to local governments. Others include programs for highway turnback (accepting the ownership and maintenance of state-owned roads), bridge inspection, and mass transit assistance.

In the area of street/road administration, the Department assists various classes of jurisdictions with their accounting/bookkeeping functions and the design and construction of safe streets and roads. It also has been vested with responsibility for distributing each municipality's share of State Police fines and penalties.

Telephone:

Bureau of Motor Vehicles: 1-800-932-4600

Publication Sales: 1-717-787-6746

See appended page of district office telephone numbers.

STATE AGENCIES AND OFFICES (continued)

DEPARTMENT OF TREASURY

As well as custodian of receipts and revenues, the Treasury Department provides these programs of interest to local governments:

- an investment program which can be used by municipalities (see MUNICIPAL INVESTMENT section for more details).
- a refunding program whereby municipalities, volunteer fire companies and ambulance services can be reimbursed for Pennsylvania liquid fuels taxes which they have paid.
- processing unemployment compensation checks.
- refunding of taxes (717) 787-6534.
- processing unemployment checks 1-(977) 869-1956

Telephone: (717) 787-2991

EMERGENCY MANAGEMENT AGENCY (PEMA)

During periods of emergency, the agency coordinates state, county, and local emergency services. The management agency also has a program which provides operating funds for the Fire Commissioner to coordinate and organize State-level fire safety functions; for the administration and operation of the Volunteer Loan Assistance Program which provides low-interest loans to fire, ambulance and rescue companies; and for the administration and operation of the State Fire Academy which provides training classes to paid as well as volunteer personnel.

Telephone: (717) 651-2002

ETHICS COMMISSION

The Commission's powers and duties include the following:

- Render opinions to present or former public officials and public employees as to their obligations under the Ethics Act
- Investigate alleged violations of the Ethics Act
- Receive and review Financial Interest Statements of persons required to file
- Prescribe rules and regulations to implement the provisions of the Ethics Act
- Prescribe forms for filing
- Make statements available for public inspection and copying
- Maintain a master index of statements filed with the commission
- Prepare and publish an annual report
- Accept and file information voluntarily supplied that exceeds the requirements of the Act

Telephone: 1-(800) 932-0936 or 1-(717) 783-1610

HERITAGE AFFAIR COMMISSION

The Commission addresses cultural heritage issues in Pennsylvania's diverse ethnic communities, working with federal, state, and local government; professional and provider organizations; ethnic communities; and the public-at-large to identify, conserve, and promote the varied cultural traditions that characterize the Commonwealth.

Telephone: (717) 783-8680

STATE AGENCIES AND OFFICES (continued)

HISTORICAL AND MUSEUM COMMISSION

The Commission is responsible for the conservation and preservation of Pennsylvania's historic heritage. One of the Commission's programs is the administration of local public records through the State Archives. It is responsible for the evaluation of municipal records to determine administrative, legal or historical value, records disposition requests and the development of appropriate records management and archival programs.

Telephone: (717) 783-9873 or (717) 787-3913

HUMAN RELATIONS COMMISSION

The Commission offers a program to provide local government officials with information, technical assistance, and educational opportunities regarding fair housing and lending matters, and the responsibilities of local governments to comply with fair housing laws. The program's purpose is to achieve voluntary compliance by local governing units through educational and technical assistance seminars.

Telephone: (717) 787-4410

INFRASTRUCTURE INVESTMENT AUTHORITY

The authority administers the PENNVEST Programs. PENNVEST funds are used for loans and grants to municipalities, municipal authorities and private firms to improve water, sewage and stormwater systems they own.

Telephone: (717) 787-8137

LEGISLATIVE REFERENCE BUREAU

The Bureau publishes the Pennsylvania Bulletin which serves as the temporary update for the Pennsylvania Code. Each municipality is entitled to one complimentary subscription.

Telephone: (717) 787-4223

LOCAL GOVERNMENT COMMISSION

The Commission serves as a vehicle through which local governments, via their elected legislators and professional associations, may have their legislative recommendations evaluated and/or sponsored. The publication of the Commonwealth's several municipal codes and their distribution to all local governments is the responsibility of the Commission.

Telephone: (717) 787-7680

PENNSYLVANIA LIQUOR CONTROL BOARD

The Board is responsible for distributing the major portion of license fees from hotel, restaurant, and club liquor licenses. Retail dispenser (malt and brewed beverages) fees are automatically returned to those municipalities where the licensed premises are located.

Telephone: (717) 783-7637

PENNSYLVANIA MUNICIPAL RETIREMENT BOARD

The Board is responsible for administering the State's Municipal Retirement System.

Telephone: (717) 787-2065

PUBLIC EMPLOYEE RETIREMENT COMMISSION

Municipalities are required to submit pension plan actuarial reports to this commission every two years. The Retirement Commission is also responsible for establishing criteria for the determination of the actuarial soundness of municipal pension plans and of the amount of State financial support that will be provided to each qualified municipal retirement plan.

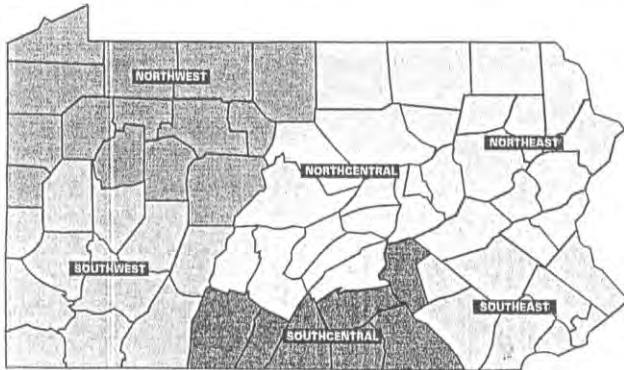
Telephone: (717) 783-6100

PUBLIC UTILITY COMMISSION

An independent, quasi-judicial agency created by the Legislature to establish and maintain reasonable rates and safe, adequate service in the regulation of the state's public utilities. Services include the structural inspection of railroad bridges and underpasses, and processing consumer complaints and questions about such things as size of bills, fuel surcharges, billing procedures, late payments, penalties, meter readings and general service problems.

Telephone: 1-800-379-7448

Governor's Center for Local Government Services



Commonwealth Keystone Building
 400 North Street, 4th Floor
 Harrisburg, PA 17120-0225
 888-2CENTER (888-223-6837)
 717-787-8169 | Fax: 717-783-1402
 newPA.com

Frederick A. Reddig, Executive Director
 Vacant, Deputy Director

Dean Fernsler, Local Government Policy Manager
 Mitch Hoffman, Local Government Policy Manager
 John Mizerak, Local Government Policy Manager

Local Government Policy Specialists

Georgia Earp
 Elizabeth Hansburg
 Harry Krot
 Sean E. Sanderson
 Colton S. Weber

Thomas Fee
 Neil R. Kinsey
 Ed LeClear
 Ron Stern

Sharon L. Grau
 Timothea Kirchner
 Phillip E. Robbins
 Wendy Sweigart
 Kerry Wilson

Governor's Center for Local Government Services Regional Offices

Southeast Regional Office

State Office Building
 1400 Spring Garden Street, 18th Floor
 Philadelphia, PA 19130
 Ronald K. Bednar 215-560-2259
 Fax: 215-560-6722

Northcentral Regional Office

200 Innovation Blvd.
 Suite 117F, Technology Center
 University Park, PA 16802
 Kenneth P. Johnson 814-689-8102
 Fax: 814-689-8104

Northeast Regional Office

Oppenheim Building, 3rd Floor
 409 Lackawanna Avenue
 Scranton, PA 18503
 Matthew P. Domines 570-963-4166
 Fax: 570-963-3439

Southwest Regional Office

1403A State Office Building
 300 Liberty Avenue
 Pittsburgh, PA 15222
 Michael S. Foreman 412-565-5199
 Deborah Grass 412-565-2552
 Denny Puko 412-565-5005
 Markos Xenakis 412-565-2550
 Fax: 412-565-7983

Southcentral Regional Office

Commonwealth Keystone Building
 400 North Street, 4th Floor
 Harrisburg, PA 17120-0225
 Harry Krot 888-223-6837
 Fax: 717-783-1402

Northwest Regional Office

100 State Street, Suite 205
 Erie, PA 16507
 Denny Puko 814-871-4241
 Phil Scrimenti 814-871-4189
 Fax: 814-871-4896

Kelly A. Burch, Regional Director
James Rozakis, Assistant Reg. Director
Northwest (Meadville) Regional Office
230 Chestnut St.
Meadville, PA 16335-3481
814-332-6945
FAX: 814-332-6125
24 Hour: 800-373-3398

Community Relations Coordinator
Freda Tarbell
814-332-6816

Local Government Liaison
Jennifer Mongera
814-332-6918

Service Representative
Kim Yeakle
814-332-6839

Robert C. Yowell, Regional Director
Gary Byron, Assistant Reg. Director
Northcentral (Williamsport) Regional Office
208 W. 3rd St., Suite 101
Williamsport, PA 17701-6448
570-327-3636
FAX: 570-327-3565
24 Hour: 570-327-3636

Community Relations Coordinator
Dan Spadoni
570-327-3659

Local Government Liaison
Dan Vilello
570-327-3763

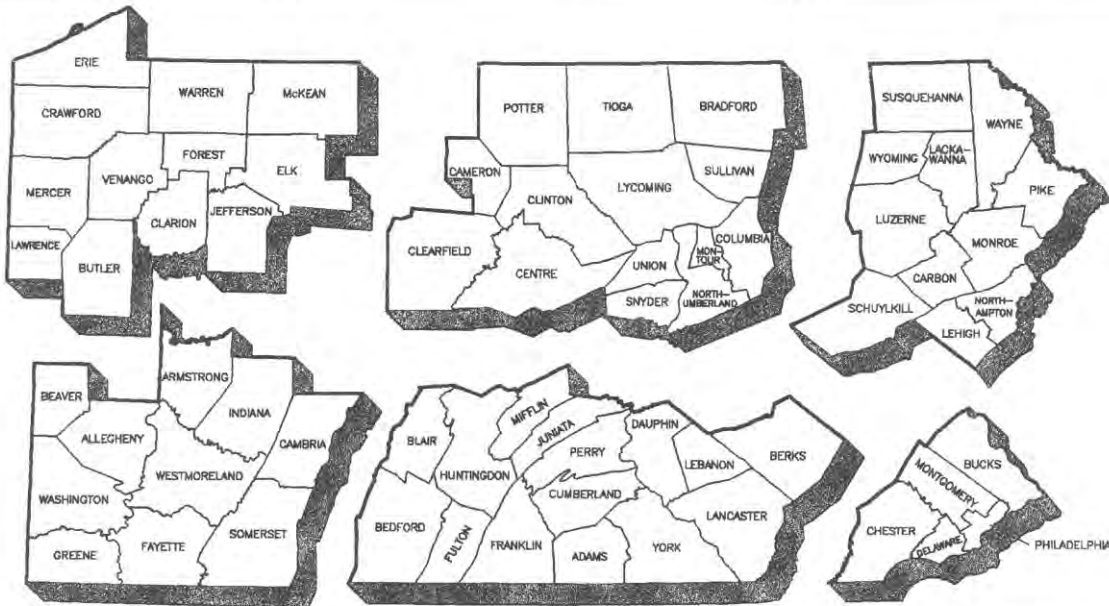
Service Representative
Barb Santonico
570-327-0549

Michael Bedrin, Regional Director
Gary Greenfield, Assistant Reg. Director
Northeast (Wilkes-Barre) Regional Office
2 Public Square
Wilkes-Barre, PA 18711-0790
570-826-2511
FAX: 570-830-3054
24 Hour: 570-826-2511

Community Relations Coordinator
Mark Carmon
570-826-2511

Local Government Liaison
Bob Pitcavage
570-826-2471

Service Representative
Maribeth Nestor
570-820-4854



Kenneth Bowman, Regional Director
Ron Schwartz, Acting Assist. Reg. Director
Southwest (Pittsburgh) Regional Office
400 Waterfront Drive
Pittsburgh, PA 15222-4745
412-442-4000
FAX: 412-442-4194
24 Hour: 412-442-4000

Community Relations Coordinator
Betsy Mallison Helen Humphreys
412-442-4182 412-442-4183

Local Government Liaison
Wayne Kucich
412-442-4199

Service Representative
Sandra Anderson
412-442-4184

Rusty Diamond, Regional Director
Lynn Langer, Assistant Reg. Director
Southcentral (Harrisburg) Regional Office
909 Elmerton Avenue
Harrisburg, PA 17110-8200
717-705-4704
FAX: 717-705-4930
24 Hour: 877-333-1904

Community Relations Coordinators

Sandy Roderick John Repetz
717-705-4931 717-705-4904

Local Government Liaison
Denise Brinley
717-705-4921

Service Representative
Jeff Minskey
717-705-4709
Environmental Justice
Marcus Kohl
717-705-4903

Joseph A. Feola, Regional Director
John Kennedy, Assistant Reg. Director
Southeast (Conshohocken) Regional Office
2 East Main Street
Norristown, PA 19401
484-250-5900
FAX: 484-250-5914 (main)
24 Hour: 484-250-5900

Community Relations Coordinators

Deborah Fries Alice Wright
484-250-5808 484-250-5818

Lynda Rebarchak
484-250-5820

Local Government Liaison
Kevin Gallagher
484-250-5817
Service Representative
Joann Ache
484-250-5991

District Office Contact Information

Southwest Regional Office 400 Waterfront Drive, Pittsburgh 15222-4745

Beaver Falls phone: 724 847-5270 fax: 724 847-5281
206 Municipal Building, 8th Avenue and 15th Street, Beaver Falls 15010

California phone: 724 941-7100 fax: 724 941-7258
25 Technology Drive, California Technology Park, Coal Center 15423

Cambria phone: 814 472-5500 fax: 814 472-1898
286n Industrial Park Road, Ebensburg 15931-4119

Greensburg phone: 724 925-5500 fax: 724 925-5557
Armbrust Professional Center, 8205 Route 819, Greensburg, 15601

Uniontown phone: 724 439-7431 fax: 724 439-7324
100 New Salem Road, Uniontown 15401

Northwest Regional Office 230 Chestnut Street, Meadville 16335-3481

Knox phone: 814 797-1191 fax: 814 797-2706
White Memorial Building, Knox 16232

New Castle phone: 724 656-3160 fax: 724 656-3267
121 North Mill Street, New Castle 16101

Warren phone: 814 723-3273 fax: 814 723-0964
321 North State Street, North Warren 16365

Southcentral Regional Office 909 Elmerton Avenue, Harrisburg 17110-8200

Altoona phone: 814 946-7290 fax: 814 949-7938
3001 Fiarway Drive, Altoona 16602

Chambersburg phone: 267-3364 fax: 267-3740
Suite 6, 1331 South Seventh Street, Chambersburg 17201-3852

Lancaster phone: 299-7601 fax: 396-7178
1661 Old Philadelphia Pike, Lancaster 17602

Reading phone: 610 916-0100 fax: 610 916-0110
1005 Cross Roads Boulevard, Reading 19605

York phone: 771-4481 fax: 845-3496
150 Roosevelt Avenue, York 17404-3333

Northcentral Regional Office

Suite 101, 208 West Third Street, Williamsport 17701

Hawk Run/Moshannon phone: 814 342-8200 fax: 814-342-8216
186 Enterprise Drive, Philipsburg 16866

Mansfield phone: 570 662-0830 fax: 570-662-0843
Gateway Drive, Mansfield 16933

Sunbury phone: 570 988-5500 fax: 570-988-5507
Suite D, 309 North Fifth Avenue, Sunbury 17801

Northeast Regional Office

2 Public Square, Willkes-Barre 18711-0790

Bethlehem phone: 610 861-2070 fax: 610-861-2072
4530 Bath Pike, Bethlehem 18071

Pocono phone: 570 895-4040 fax: 570-895-4041
HC 1, Box 95 B, Swiftwater 18370-9723

Pottsville phone: 570 621-3118 fax: 750-621-3110
West Laurel Boulevard, Pottsville 17901-2454

Scranton phone: 570 963-4521 fax: 570-963-3421
Room 400, 101 Penn Avenue, Scranton 18503-2025

Dept. of Transportation District Offices

(Use following map to determine your district)

**Bureau of
Municipal Services**
710 T & S Bldg.
Harrisburg, PA 17120
Phone: (717)787-2183
Fax: (717)772-5936

District 1-0
1140 Liberty Street
Franklin, PA 16323
Phone: (814)437-4387
Fax: (814)437-4424

District 2-0
1924-30 Daisy Street
PO Box 342
Clearfield, PA 16830
Phone: (814)765-0583
Fax: (814)765-0424

District 3-0
715 Jordan Avenue
Montoursville, PA 17754
Phone: (717)368-4239
Fax: (717)368-4321

District 4-0
O'Neil Highway
Dunmore, PA 18512
Phone: (717)963-4052
Fax: (717)963-4014

District 5-0
2460 Parkwood Drive
Allentown, PA 18103
Phone: (610)791-6025
Fax: (610)791-6032

District 6-0
200 Radnor-Chester Rd.
St. Davids, PA 19087
Phone: (610)768-3030
Fax: (610)768-3017

District 8-0
2140 Herr Street
Harrisburg, PA 17103-1699
Phone: (717)787-4839
Fax: (717)787-6662

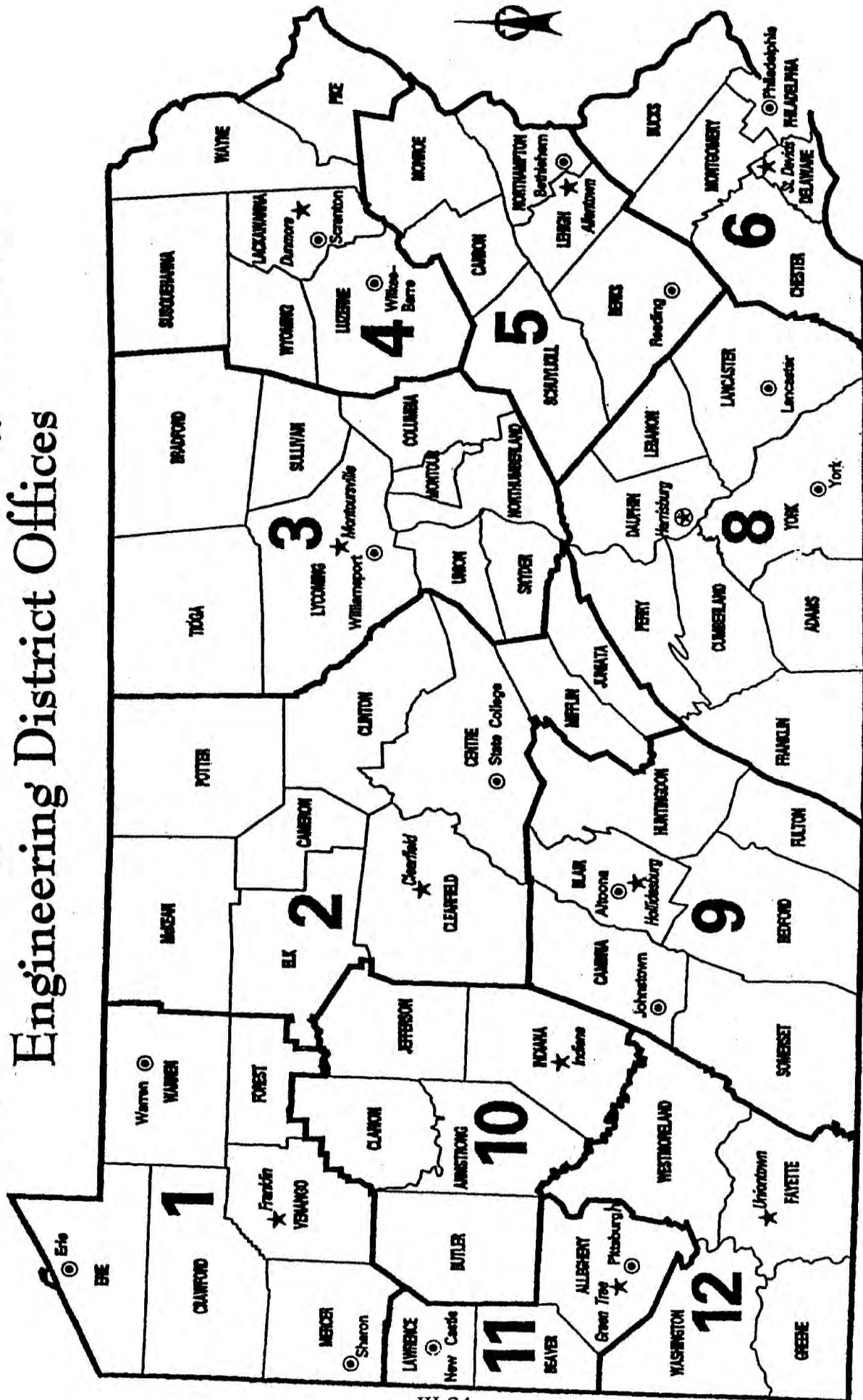
District 9-0
1620 N Juniata Street
Holidaysburg, PA 16648
Phone: (814)696-7221
Fax: (814)696-7103

District 10-0
Route 286 South
PO Box 429
Indiana, PA 15701
Phone: (412)357-7986
Fax: (412)357-1905

District 11-0
45 Thoms Run Road
Bridgeville, PA 15017
Phone: (412)429-4813
Fax: (412)429-5069

District 12-0
PO Box 459
N. Gallatin Ave. Ext.
Uniontown, PA 15401
Phone: (412)439-7288
Fax: (412)439-7381

Pennsylvania Department of Transportation Engineering District Offices



STATE AGENCIES AND DEPARTMENTS - BY FUNCTION

FUNCTION	AGENCY
Amusement Ride Inspection	Dept. of Agriculture
Arts Programs/Grants	Council on the Arts
Block Grants - Assistance	Dept. of Community & Economic Development
Bridge Inspection	Dept. of Transportation
Child Abuse Protection Assistance	Attorney General's Office
Civil Service Exams, etc.	State Civil Service Commission
Civil Rights - Police Misconduct	Attorney General's Office
Collective Bargaining	Dept. of Labor & Industry
Crime Watch Programs	Commission on Crime
"	PA State Police
Cultural Heritage Preservation	Heritage Affair Commission
Disabilities Act Compliance	Dept. of Labor and Industry
Downtown Revitalization Programs	Dept. of Community & Economic Development
Drug Law Enforcement Training	Attorney General's Office
D.U.I. Apprehension Training	Dept. of Education

STATE AGENCIES AND DEPARTMENTS - BY FUNCTION

FUNCTION	AGENCY
Emergency Medical Personnel Training	Dept. of Health
Energy Conservation/Management	Energy Center
Fair Housing/Lending Laws	Human Relations Commission
Financial Interest Statement	State Ethics Commission
Fire Academy	Emergency Management Agency
Fire and Panic Law Regulations	Dept. of Labor & Industry
Fiscally Distressed Municipalities	Center for Local Government Services
Floodplain Management Assistance	Dept. of Community & Economic Development
Foreign Fire Fund Distribution	Auditor General
Gasoline Tax-Reimbursement of Tax Paid	Dept. of Treasury
Grant Programs	Center for Local Government Services
Intergovernmental Cooperation Assistance	Center for Local Government Services
Legislation, Proposing	Local Government Commission
Libraries-Funding Programs	Dept. of Education

STATE AGENCIES AND DEPARTMENTS - BY FUNCTION

FUNCTION	AGENCY
Liquid Fuels Tax Monies -Management	Dept. of Transportation
Liquor License Fee Distribution	PA Liquor Control Board
Main Street Programs	Dept. of Community & Economic Development
Manuals for Elected/Appointed Officials	Center for Local Government Services
Municipal Codes-Copies of	Local Government Commission
P.A. CODE/PA. BULLETIN	Legislative Reference Bureau
Parks-State Parks; Park Grants	Dept. of Conservation & Natural Resources
PENNVEST Funds	Infrastructure Investment Authority
Pension Fund Reimbursement	Auditor General
Pension Plan-Actuarial Reports	Public Employee Retirement Commission
Piggyback Purchasing Program	Dept. of General Services
Planning/Zoning Issues Assistance	Dept. of Community & Economic Development
Police Misconduct (Municipal)	Attorney General's Office
Pollution	Dept. of Environmental Protection

STATE AGENCIES AND DEPARTMENTS - BY FUNCTION

FUNCTION	AGENCY
Prevailing Wage Law/Rates	Dept. of Labor & Industry
Public Utility Realty Tax Act Distribution	Dept. of Revenue
Rails to Trails Programs	Dept. of Conservation & Natural Resources
Records - Preservation of	Historic & Museum Commission
Recreation Grants/Planning	Dept. of Conservation & Natural Resources
Rodent Control Grants	Dept. of Environmental Protection
Rural Programs/Issues	Center for Rural PA
Sewage Enforcement	Dept. of Environmental Protection
Solid Waste Management Grants	Dept. of Environmental Protection
State Police Fines-Distribution of	Dept. of Transportation
Statistics	Center for Local Government Services
“	Center for Rural PA
Storm Water Management Grants	Dept. of Environmental Protection
Surplus Property Distribution	Dept. of General Services
Swimming Pool Management (Municipal)	Dept. of Conservation & Natural Resources

STATE AGENCIES AND DEPARTMENTS - BY FUNCTION

FUNCTION	AGENCY
Swimming Pool, Public-Regulation	Dept. of Environmental Protection
Unemployment Compensation Payments	Dept. of Treasury
Vehicle Weight Enforcement Training	Dept. of Agriculture
Volunteer Loan Assistance Program (Fire Dept.)	Emergency Management Agency
Water Quality	Dept. of Environmental Protection
Waterworks Workers Training	Dept. of Environmental Protection
Weights/Measures	Dept. of Agriculture
Worker's Compensation Checks	Dept. of Labor & Industry

FEDERAL AGENCIES

BUREAU OF MINES

A branch of the Department of the Interior that is concerned with the nation's non-fuel mineral resources.

Telephone: 202-634-1004

FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA)

Provides a single point of accountability for all Federal emergency preparedness, mitigation, and response activities.

Telephone: 215-931-5502

FEDERAL FLOOD INSURANCE ADMINISTRATION

Administers the National Flood Insurance Program, which makes flood insurance available in participating communities and works with local government officials to reduce future flood damage through floodplain management.

Telephone:

For maps and flood manuals call: 1-800-358-9616

For forms and public awareness materials call: 1-800-480-2520

GEOLOGICAL SURVEY

Publication, sale and distribution of topographical maps.

Telephone: 703-648-4460

INTERNAL REVENUE SERVICE

Responsible for administering and enforcing and internal revenue laws and related statutes, except those relating to alcohol, tobacco, firearms and explosives.

Telephone

Filing Information: 1-800-829-1040

Forms: 1-800-829-3676

General Information: 1-202-566-5000

U.S. ARMY CORPS OF ENGINEERS

Their Civil Works Programs include research and development, planning, design, construction, operation and maintenance, and real estate activities related to rivers, harbors, and waterways. This branch of the federal government will, as a service, do an assessment to determine the existence of a wetland site.

Telephone: 412-395-7153 (Southwestern PA)

1-202-272-0001

FEDERAL COMMUNICATIONS COMMISSION

Mass Media Bureau, Enforcement Division, Complaints and Investigations Branch -

Telephone: 1-888-225-5322

1-202-632-6460

U.S. FISH AND WILDLIFE

Wetland maps can be obtained from this agency of the federal government.

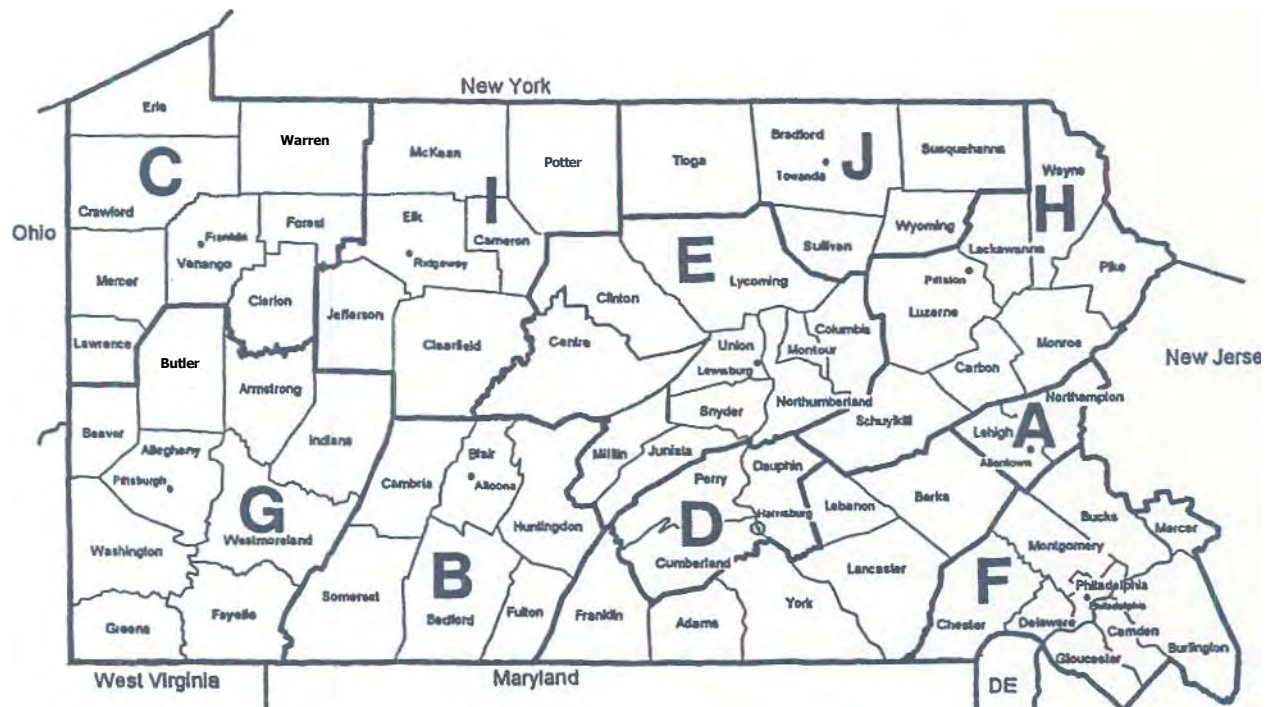
(570) 726-6611

REGIONAL AGENCIES

REGIONAL PLANNING COMMISSIONS/COUNCILS

Regional planning commissions and councils provide conferences, workshops, publications, information and data for local governments within their territories. The various commissions and councils are a valuable source of technical assistance on various area problems that cross municipal bounds. The primary focus of these regional agencies is transportation planning and the oversight of federal highway funds appropriated to the region.

Use the map below to determine the relevant region, then refer to the listings that follow for address and telephone number.



Pennsylvania Regional Planning Commissions/Councils

- A** Lehigh Valley Planning Commission
961 Marcon Blvd., Suite 310
ALLENTOWN PA 18109
Tele: (610) 264-4544, FAX: (610) 264-2616
E-mail: lvpc@lvpc.org
Executive Director: Michael N. Kaiser, AICP
Chair: Nils Hovik
Number of local jurisdictions served: 64
Region's size: 729 sq. mi.; Population: 554,634
Staff: 19
- B** Southern Alleghenies
Planning and Development Commission
541 58th St.
ALTOONA PA 16602
Tele: (814) 949-6520, FAX: (814) 949-6505
E-mail: sapdc@sapdc.org
Web site: <http://www.sapdc.org/>
Executive Director: Edward M. Silvetti
Chair: Harold L. Lockhoff
Number of local jurisdictions served: 248
Region's size: 4,617 sq. mi.; Population: 477,709
Staff: 55; EDD, SDA for JTPA, RTPO, LDD, RLF, IRP
- C** Northwest Pennsylvania Regional
Planning and Development Commission
395 Seneca Street
P.O. Box 1127
Oil City, PA 16301
Tele: (814) 677.4800, FAX: (814) 677.7663
E-mail: nwinfo@nwcommission.org
Executive Director: Denise McCloskey
Chair: Basil Huffman
Number of local jurisdictions served: 262
Region's size: 5,432 sq. mi.; Population: 729,922
Staff: 21; EDD, LDD, RTPO, RLF, IRP
- D** Tri-County Regional Planning Commission
112 Market St., 7th Floor
HARRISBURG PA 17101-2015
Tele: (717) 234-2639
Executive Director: James W. Szymborski, AICP
Chair: Dorsey Fry
Number of local jurisdictions served: 107
Region's size: 1,624 sq. mi.; Population: 493,294
Staff: 16; MPO
- E** SEDA Council of Governments
201 Furnace Road
LEWISBURG PA 17837
Tele: (570) 524-4491, FAX: (570) 524-9190
E-mail: Admin@seda-cog.org
Web site: <http://www.seda-cog.org/>
Executive Director: Dennis E. Robinson
President: John Amsler
Number of local jurisdictions served: 192
Region's size: 6,314 sq. mi.; Population: 638,236
Staff: 65; EDD, LDD, CDC, RLF
- F** Delaware Valley Regional Planning Commission
The ACP Building
190 N. Independence Mall West, 8th Floor
PHILADELPHIA PA 19106
Tele: (215) 592-1800, FAX: (215) 592-9125
Executive Director: Barry Seymour, AICP
Chair: Joanne R. Denworth
Number of local jurisdictions served: 352
Staff: 80; MPO, Water Quality Planning Agency
- G** Southwestern Pennsylvania Commission
Regional Enterprise Tower
425 Sixth Avenue, Suite 2500
PITTSBURGH PA 15219-1852
Tele: (412) 391-5590, FAX: (412) 391-9160
E-mail: jhassinger@spcregion.org
Web site: <http://www.spcregion.org>
Executive Director: James R. Hassinger, Ph.D., AICP
Chair: J. Bracken Burns
Number of local jurisdictions served: 415
Region's size: 4,500 sq. mi.; Population: 2,400,000
Staff: 49; EDD, LDD, MPO
- H** Economic Development Council
of Northeastern Pennsylvania
1151 Oak St.
PITTSBURGH PA 15219-1852
Tele: (570) 655-5581, FAX: (717) 654-5137
Web site: [HTTP://WWW.MICROSERVENET/EDCNP](http://WWW.MICROSERVENET/EDCNP)
Executive Director: Howard J. Grossman
President: John Luciani
Number of local jurisdictions served: 274
Region's size: 4,500 sq. mi.; Population: 920,000
Staff: 25; EDD, LDD, CDC, RLF, IRP
- I** North Central Pennsylvania
Regional Planning and Development Commission
PO Box 488
651 Montmorenci Ave.
RIDGEWAY PA 15853
Tele: (814) 773-3162, FAX: (814) 772-7045
E-mail: ncprpdc@ncentral.com
Web site: <http://www.ncentral.com>
Executive Director: Ronald W. Kuleck
Chair: Michael Lytle
Number of local jurisdictions served: 158
Region's size: unavailable; Population: 228,819
Staff: 40; EDD, SDA for JTPA, LDD, RTPO, IRP, RLF
- J** Northern Tier Regional
Planning and Development Commission
312 Main Street
TOWANDA, PA 18848
Tele: 570-265-9103, FAX: 570-265-7585
E-mail: abrams@northerntier.org
Web site: <http://www.northerntier.org/>
Executive Director: Kevin D. Abrams
Chair: Jeffrey Loomis
Number of local jurisdictions served: 162
Region's size: 4,000 sq. mi.; Population: 180,000
Staff: 30; RTPO, EDD, LDD, SDA for JTPA, RLF

REGIONAL DEVELOPMENT COMMISSIONS/COUNCILS

Each of the regional councils develops its own work program based upon federal and state funding support, as well as local determination as to the needs of the region. In almost every case, the work program includes technical assistance provided by the regional council to local governments or the private sector. Furthermore, each of the local development districts carries out what Pennsylvania calls an enterprise development program, which includes direct assistance to the business and industry community including low interest revolving loan funds, small business procurement, export promotion, and import substitution services. The enterprise development program is administered through the Pennsylvania Department of Community and Economic Development. These agencies are also involved in the implementation of funds provided by the Appalachian Regional Commission, a federal agency.

Northwest Pennsylvania Regional
Planning and Development Commission
395 Seneca Street
P.O. Box 1127
Oil City, PA 16301
(814) 677-4800

North Central Pennsylvania Regional
Planning and Development Commission
PO Box 488
651 Montmorenci Ave.
Ridgeway PA 15853
(814) 773-3162

Northern Tier Regional Planning and
Development Commission
312 Main Street
Towanda PA 18848
(570) 265-9103

Economic Development Council
of Northeastern Pennsylvania
1151 Oak Street
Pittston PA 18640-3795
(570) 655-5581

Southwestern Pennsylvania Commission
Regional Enterprise Tower
425 Sixth Avenue, Suite 2500
Pittsburgh PA 15219-1852
(412) 391-5590

Southern Alleghenies Planning
and Development Commission
541 58th Street
Altoona PA 16602
(814) 949-6500

SEDA-Council of Governments
201 Furnace Road
Lewisburg PA 17837
(570) 524-4491

Economic Planning and Development
Council of Pennsylvania
Mary Sachs Building
208 North Third Street, Suite 120
Harrisburg PA 17101
(717) 238-7419

OTHER REGIONAL ASSISTANCE (not public entities)

PENNSYLVANIA ECONOMY LEAGUE

A non-profit research organization that conducts management, finance, intergovernmental, and other studies for municipalities and public agencies. They are privately financed, so there may be a charge for service.

Regional offices are:

Central (Wilkes-Barre area)
(717) 824-3559

Northwest (Erie area)
(814) 454-7156

Eastern (Philadelphia area)
(215) 864-9562

Western (Pittsburgh area)
(412) 471-1477

CenPenn (Altoona area)
(814) 942-1776

WestCen (Sharon area)
(412) 342-3074

COUNTY AGENCIES

NOTE

Because of the various classes of counties, and their codes and numerous environmental factors, counties will not always have the same government organization. The county agencies listed are viewed as “representative” of a county organization. Space is provided for the insertion of the appropriate county’s telephone numbers.

DIRECTOR OF ADMINISTRATION/CHIEF CLERK

Supervises the county’s administrative office. In general, this office serves as the central point of information and services for the public.

Telephone:

DEPARTMENT OF DEED AND ASSESSMENT REGISTRY

Records the ownership, improvements, changes in boundaries, and valuations of land within the county. The department makes available to municipalities information on the ownership, size, and location land value of all taxable properties.

Telephone:

DEPARTMENT OF ELECTIONS

Conducts elections for all governmental levels, provides information for voters and candidates, and maintains and updates the records of registered county voters.

Telephone:

DEPARTMENT OF DEVELOPMENT

Concerned with economic development and of interest to municipalities is the department’s administration of the Federal Community Development Block Grant.

Telephone:

DEPARTMENT OF ENGINEERING AND CONSTRUCTION - DEPARTMENT OF SPECIAL SERVICES AND MAINTENANCE OPERATIONS (County Engineer)

Constructs, repairs, and maintains county-owned roads, bridges, and other facilities.

Telephone:

DEPARTMENT OF HEALTH

Responsible for protecting the health of county citizens by controlling communicable diseases and enforcing health regulations, and for the compilation of public health statistics. Its environmental health activities include: the inspection and licensing of restaurants and food stores, the investigation of complaints about housing, and the regulation of drinking water plants, sewage treatment facilities, landfills, swimming pools, and air pollution.

Telephone:

DEPARTMENT OF LABORATORIES

Provide laboratory services, technical assistance and consultation to local and county police departments, municipal officials and other county agencies.

Telephone:

DEPARTMENT OF PLANNING

Advises county commissioners and the planning commission on activities which would contribute to a county's physical, social, and economic improvement. Provides research and physical planning of land, buildings, airports, highways, parks, housing and social services. Concern to municipalities is the department's involvement in administration of State's Municipal Planning Codes, storm water management and sewage facilities planning.

Telephone:

EMERGENCY MANAGEMENT

Coordinates emergency activities for the commissioners and is available to assist local municipalities upon request.

Telephone:

FIRE TRAINING ACADEMY

Offers a variety of training courses on fire services and fire fighting tactics to county firemen and municipal fire companies.

Telephone:

POLICE

Provides law enforcement at all county facilities and offers assistance to municipal police departments.

Telephone:

POLICE TRAINING ACADEMY

Trains county and municipal police officials and security guards.

Telephone:

PROPERTY ASSESSMENT, APPEALS, REVIEW AND REGISTRY

Assesses real and personal property for county, local, and school taxation, hears assessment appeals from taxpayers, updates and maintains the county real estate property files and maps, and prepares tax blotters for each municipality and all school districts.

Telephone:

PROTHONOTARY

Has the administrative control over the responsibility for all official documents and records of the civil division and family division of the court of common pleas. In addition this office maintains mechanics' liens claims, municipal claims, federal and state tax liens and municipal audits and tax collection reports.

Telephone:

RECORDER OF DEEDS

To be binding on third parties, all mortgages, deeds, and real estate transfers must be officially recorded in this office. The recorder of deeds also collects the Pennsylvania realty tax for the commonwealth and local realty taxes.

Telephone:

SHERIFF

Is the chief peace officer of the county. As such, the sheriff has broad police powers and may make arrests for any and all violations of criminal statutes and ordinances. The sheriff also serves all writs and injunctions issued by the courts, guards prisoners, and issues permits for firearms.

Telephone:

TAX CLAIM BUREAU

A tax claim bureau has the authority to receive and collect delinquent taxes from all municipalities and school districts, and to distribute proceeds to these taxing districts.

Telephone:

TREASURER

Is the custodian of all county moneys. The office is also the agent for the commonwealth for the sale of dog, hunting, fishing, and boating licenses, and for firearm permits.

Telephone:

WASTE MANAGEMENT

Prepares and updates county waste management plans as required by law and assists local governments in the development and implementation of solid waste management recycling programs.

Telephone:

MUNICIPAL ASSOCIATIONS

Municipal associations serve many functions, including, but not limited to:

- providing sample ordinances,
- publication of municipal periodicals,
- answering questions on the various municipal codes,
- interpretation of effect of new or proposed legislation, and
- annual conventions/conferences.

PENNSYLVANIA STATE ASSOCIATION OF BOROUGHES	1-(717) 236-9526
PENNSYLVANIA STATE ASSOCIATION OF TOWNSHIP COMMISSIONERS	1-(717) 232-6540
PENNSYLVANIA STATE ASSOCIATION OF TOWNSHIP SUPERVISORS	1-(717) 763-0930
PENNSYLVANIA MUNICIPAL AUTHORITIES ASSOCIATION	1-(717) 233-7696

SECTION IV

TRAINING AND CERTIFICATION PROGRAMS

REFERENCES

Contracted Agencies and Subjects

Training Program Outlines

Pa. State Association of Township Supervisors

Pa. Municipal Training Partnership

Institute for Municipal Secretaries, Clerks and Administrators

International City/County Management Association University

Government Finance Officers Association of USA/Canada Government

Finance Officers Association of Pennsylvania Local Government Academy

Albright College Center for Local Government

Shippensburg University Center for Local and State Government

Penn State University's Pa. Rural Leadership Program Pennsylvania Local

Roads Program

Certification Program Outlines

Certified Government Secretary

Certified Municipal Clerk

A Comparison of CGS and CMC Designations

Certified Borough Official



SECTION IV

TRAINING AND CERTIFICATION

Foreword

Municipal secretaries who began their careers in the private sector will recognize major differences in the two roles. Once appointed, a municipal secretary finds basic skills such as typing, filing, and bookkeeping to be essential. However, these skills alone hardly prepare one for the unique duties of the municipal secretary.

Not all appointing governing bodies recognize the importance of an adequately trained secretary. However, various agencies who provide training can list numerous reasons why the annual budget should contain funding for training at all staff levels, and why provisions should be made to enable staff members to attend classes at whatever time or location they are scheduled.

A secretary with a specialized education in local government acquires the knowledge to:

- Improve productivity by providing efficient office management.
- Generate revenue through knowledge regarding investments and tax revenue collection.
- Increase revenue from state refund programs by improving reporting techniques.
- Increasing odds of successfully applying for grant money.
- Effectively lower insurance rates through knowledge of liability issues and risk management principles.
- Improve the relationship between the government body and the media.
- Cultivate volunteer participation in community projects.
- Foster better relationship between the governing body and the various appointed boards and citizen groups.

Training can ultimately lead to various certifications through programs that are outlined in this section. While not currently required as a condition of employment in Pennsylvania local governments, certification designations do serve to add to the professionalization of the municipal secretary. The education obtained through the required courses improves the municipality's ability to offer an efficient administration.

**Center for Local Government Services
State Contracted Municipal Training**

The Department of Community and Economic Development's Center for Local Government Services has awarded statewide training contracts to the following State Municipal Associations to provide training in the areas listed below:

PENNSYLVANIA STATE ASSOCIATION OF TOWNSHIP SUPERVISORS:

Local Government:
Municipal Secretaries
Meeting Management
Municipal Insurance & Public
Risk Management
Bidding, Purchasing & Contracting
Regional Police
Administering Small Police Departments

Finance:
Basic Budgeting
Basic Bookkeeping
Auditors
Tax Collectors
Municipal Financial Practices

Management:
Effective Supervision
Working with Volunteer Fire Departments
Collective Bargaining
Time and Stress Management (Road & Street)
Dealing with the Angry Public (Road & Street)

Recreation:
Swimming Pool Management
Playground Safety
Fund Raising/Grant Writing
Risk Management and Liability

Code Enforcement:
Administering a Codes Agency
Building Code Enforcement
National Fire Code
Plumbing and Electrical Codes

Rural Leadership:
Leadership for Elected Officials in Rural
Communities
Growth Management
Conflict Management
Decisions in Land Use Issues
Community and Economic Development
- Understanding Your Local Economy
- Small Town Strategies
Identifying & Recruiting Community Resources
Understanding and Managing Change

PENNSYLVANIA STATE ASSOCIATION OF BOROUGHES FOR PENNSYLVANIA MUNICIPAL TRAINING PARTNERSHIP:

Planning and Zoning:
Basic Course for Planning Commissioners
Basic Course for Zoning Officials

Assessors Training Programs:
Fundamentals & Theory of Assessment
Site and Market Data Analysis
Cost Approach
Income Approach

Downtown Revitalization:
Design Assistance
Economic Restructuring
Market Analysis

Intergovernmental Cooperation:
Sharing Services in the Public Sector
Identifying Intergovernmental Projects
Intergovernmental Cooperation

Local Government:
Police Civil Service Issues

PENNSYLVANIA LEAGUE OF CITIES AND MUNICIPALITIES FOR THE CENTER FOR MUNICIPAL DEVELOPMENT

Municipal Managers Training:
Training associated with the Municipal Management Development Program

**PENNSYLVANIA STATE ASSOCIATION OF TOWNSHIP SUPERVISORS'
ONE SOURCE TRAINING PROGRAM**

The One Source Municipal Training Program is a partnership of the Pennsylvania State Association of Township Supervisors and the Governor's Center for Local Government Services. Their mission is "helping today's municipal officials meet tomorrow's challenges." In 1996, PSATS was chosen by the Center to carry on the commonwealth's great tradition of providing quality training at an affordable cost to Pennsylvania's municipal officials. Since that time, the Association's One Source Municipal Training Program has trained tens of thousands of elected and appointed officials and other local leaders at hundreds of sites around the state. Course announcements are mailed periodically to all local government offices. For information or for upcoming course catalogs, contact:

PSATS One Source Municipal Training Program
4855 Woodland Drive
Enola, PA 17025-1291
(717) 763-0930
www.psats.org

THE PENNSYLVANIA MUNICIPAL TRAINING PARTNERSHIP

Nine local government organizations have joined together to address the training needs of local officials and staff. This organization, the Pennsylvania Municipal Training Partnership (PMTP), offers training by professionals on a variety of municipal subjects. The Pennsylvania State Association of Boroughs has taken a leadership role in developing PMTP, and serves as administrator of the service.

PMTP offers training in the broad areas of:

- Local Government Structure and Operations
- Municipal Finance
- Municipal Management
- Community Planning and Development

Courses generally are offered in a one evening or one day format at various sites across the Commonwealth. For information contact:

Pennsylvania Municipal Training Partnership
2941 North Front Street
Harrisburg, PA 17110
(717)- 236-9526

INSTITUTE FOR MUNICIPAL SECRETARIES, CLERKS AND ADMINISTRATORS

Shippensburg University's Frehn Center for Professional and Organizational Development provides local government education through the Institute for Municipal Secretaries, Clerks and Administrators. The Institute program is designed to help municipal secretaries, clerks and administrators meet their professional needs and fulfill the educational requirements of the International Institute for Municipal Clerks (IIMC) certification program. The 100-hour curriculum is offered as a three-year program, with classes conducted for one week each June, and one day in the fall and spring. Upon completion of the program, which includes a research paper, certification is awarded. Courses apply toward the certification program detailed on page IV-16.

Courses are grouped in the following areas:

- Core subjects, dealing with the duties and responsibilities of the municipal clerk
- Professional achievement subjects, dealing with personal development.
- Contemporary issues, which will affect the future of municipal governance.

For information, contact:

Shippensburg University
Frehn Center for Professional and Organizational Development
1871 Old Main Drive
Shippensburg, PA 17257
(717) 477-1430
email: frehn@ship.edu
website: <http://www.ship.edu/extended/frehn>

INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION UNIVERSITY

The International City/County Management Association (ICMA) University encompasses programs and resources offered by universities, institutes of governments, state and regional associations, national organizations, private consultants, and other providers of professional development for local government managers and staff. It is a university without walls, grades, or graduation, based on a commitment to lifelong learning. Professional development opportunities available through the ICMA University include:

- Self-study and group courses, in specific management areas,
- Training packages, self-study materials providing in-house training on specific topics,
- Handbooks and workbooks,
- Workshops and seminars, offered at state association meetings and regional seminars, and
- Pre-conference workshops at each ICMA annual conference.

For information, contact:

International City/County Management Association
777 North Capitol Street, N.E. Suite 500
Washington DC 20002-4201
(202) 289-4262

GOVERNMENT FINANCE OFFICERS ASSOCIATION TRAINING PROGRAM

The Government Finance Officers Association of the United States and Canada sponsors on average, 40 national seminars for finance managers at introductory, intermediate and advanced levels. Courses are offered in various geographic locations. Programs include:

- accounting,
- budgeting,
- cash management,
- debt financing,
- pension/benefits administration and
- technology.

For information contact:

Government Finance Officers Association
180 North Michigan Avenue - Suite 800
Chicago, Illinois 60601
(312) 977-9700

GOVERNMENT FINANCE OFFICERS ASSOCIATION OF PENNSYLVANIA TRAINING PROGRAM

The Government Finance Officers Association of Pennsylvania sponsors training seminars at its annual conference. With a focus on contemporary issues, subject areas include:

- Advanced accounting subjects, such as pension programs
- Intermediate financial issues, such as banking
- Employment related issues such as supervising and motivating employees

The regional chapters endeavor to schedule annually three-hour seminars. Contacts for information vary with the current slate of officers. For current state representatives, contact the above listed number for the National GFOA.

LOCAL GOVERNMENT ACADEMY

The Local Government Academy, sponsored by Allegheny County and other entities, offers educational programs for elected and appointed officials and employees of municipalities in Allegheny and surrounding counties. Courses offerings include, among others, civil service, computer systems, economic development, environment, and planning and zoning.

For the current curriculum contact:

Local Government Academy
800 Allegheny Avenue, Suite 402
Pittsburgh PA 15233-1894
(412) 237-3171

ALBRIGHT COLLEGE CENTER FOR LOCAL GOVERNMENT

Located in Reading, Albright College's Center for Local Government offers, in conjunction with various municipal associations, a training program for elected and appointed officials which attempts to:

- Expedite the new officials' understanding of local government operating procedures;
- Develop skills and provide timely information for the efficient delivery of public services and identification of policy alternatives; and
- Enhance communication among municipalities for addressing issues of common concern.

For information contact:

Albright College - Center for Continuing Education
P.O. Box 15234
Reading PA 19612-5234
(610) 921-7246

**SHIPPENSBURG UNIVERSITY'S
CENTER FOR LOCAL AND STATE GOVERNMENT**

Known by municipal secretaries for their annual weeklong summer Institute, Shippensburg also offers other educational programs for local government officials. They periodically offer a Community Planning series and a course for newly elected officials, which is conducted following municipal elections.

The Center for Local and State Government also serves as a resource center for local officials and for full-time students.

For information contact:

Shippensburg University
Office of Extended Studies
1871 Old Main Drive
Shippensburg, PA 17257
(717) 477-1348
email: frehn@ship.edu
website: <http://www.ship.edu/extended/frehn>

**PENN STATE UNIVERSITY'S
PENNSYLVANIA RURAL LEADERSHIP PROGRAM**

Pennsylvania State University sponsors a long term training and development program for future leaders in rural communities. Referred to as RULE, the program is conducted in a participatory environment, with emphasis on:

- leadership skills,
- community problem solving, and
- contemporary rural issues.

The course is offered every two years, with recruitment occurring during the spring of odd-numbered years.

For details, contact

Penn State University
Rural Leadership Program
(814) 863-8649

THE PENNSYLVANIA LOCAL ROADS PROGRAM

The Pennsylvania Local Roads Program, commonly referred to as LTAP (Local Technical Assistance Program) is the only organization in Pennsylvania whose sole function is to transfer road and bridge technology to Pennsylvania municipalities. LTAP is sponsored by the Pennsylvania Department of Transportation, the Federal Highway Administration and the Pennsylvania State University, and operates in partnership with the Center for Local Government Services.

LTAP offers a variety of services to assist local governments. Services are provided at no charge to the municipality. These services include, but are not limited to:

- An extensive lending library of videotapes, printed material and computer CDS
- On-Site Assessments
- On-Site Training
- Technical Assistance
- Technology Transfer
- Quarterly newsletter

For further information contact:

LTAP
The Pennsylvania Local Roads Program
Penn State Eastgate Center
1010 North 7th Street, Suite 304
Harrisburg, PA 17102-1410
1-800-FOR-LTAP (1-800-367-5827)

CERTIFIED GOVERNMENTAL SECRETARY

The Pennsylvania Local Government Secretaries Association sponsors a certification program which is based upon the following four components:

- Membership in the Association for a minimum of three years.
- Attendance at three Association annual conferences, commencing with the August 1993 conference.
- Academic achievement, i.e. completion of 100 hours of course studies as designed by the Association.
- 70% or better score on a competency-based test administered by the Association's certification board.

Secretaries holding the "Certified Municipal Clerk" designation through the International Institute of Municipal Clerks will be grandfathered. Contact the Association's office for further details.

For more information contact:

Pennsylvania Local Government Secretaries Association
Executive Director
2941 Front Street
Harrisburg, PA 17110
(717) 236-9526
(800) 232-7722 Ext. 26

CERTIFIED MUNICIPAL CLERK

The International Institute of Municipal Clerks sponsors a certification program for municipal clerks/secretaries/administrators based upon the following criteria:

- Serving as a municipal clerk/secretary or deputy/assistant to a municipal clerk/secretary
- Membership in Institute for three years
- Minimum age of 18 years
- Belief in and practice of the Institute's Code of Ethics
- Submission of an approved application form with appropriate documentation and fee
- Furnishing of letter from a fellow clerk/secretary as a sponsor with CMC designation.

To qualify, applicants must attain a total of 100 points that are generated by attaining required levels of education and experience.

For information contact:

The International Institute Of Municipal Clerks
8331 Utica Avenue, Suite 200
Rancho Cucamonga, CA 91730
1-800-251-1639
(909) 944-8545

Email: hq@iimc.com Website: www.iimc.com

**A COMPARISON OF
INSTITUTE AND CERTIFICATION
PROGRAM REQUIREMENTS**

PROGRAM REQUIREMENTS	EDUCATION	EXPERIENCE	MEMBERSHIP	ANNUAL CONFERENCE	TESTING	PA STATE MANDATED
<p>INSTITUTE FOR MUNICIPAL SECRETARIES, CLERKS & ADMINISTRATORS</p> <p>Program sponsors: Shippensburg University Center for Local and State Government; PA Local Governmental Secretaries Association</p>	<p>100 hrs. of course work offered over a 3 year period. Courses are scheduled for one week in the summer and one day in the spring & fall. Satisfies the Educational Requirement for the "CMC" and 60 of these hrs. can be used as part of the "CGS" program.</p>	NO	NO	NO	NO Final Paper Required	NO
<p>"CERTIFIED GOVERNMENT SECRETARY:(CGS)PROGRAM</p> <p>Program Sponsors; PA Local Governmental Secretaries Association</p>	<p>100 hrs. of course work required; Contemporary Issues (CI). Eight hrs. (*) of CI to be offered during PLGSA's Annual Conference. BA/BS may be substituted for "credit hours."</p>	NO	YES Three (3) years of membership required	YES Attendance at three (3) PLGSA annual conferences required	YES Pass, with a 70% or better, a competency-based test administered by PLGSA's Certification Board	NO
<p>"CERTIFIED MUNICIPAL CLERK" (CMC)</p> <p>Program Sponsors; ILMC sponsors or "certifies" statewide programs offered through university and state association sponsors.</p>	<p>100 hours of course work offered through an Institute that has been certified by ILMC AA or BA/BS can be substituted for Institute hours.</p>	YES Points are given for years of service as part of the Experience Requirement	YES Three (3) years of membership required	NO Not required but Points are earned for Experience	NO	NO

Prepared by:
Mary C. Lehman, Director
Center for Local & State Government
Shippensburg University of Pennsylvania

CERTIFIED BOROUGH OFFICIAL

The Pennsylvania State Association of Boroughs sponsors a certification program for borough officials who attain specific goals through the training courses offered through the PSAB and Pennsylvania Municipal Training Partnership program. Participants who complete a set of required training courses, meet official leadership requirements, and further demonstrate their commitment to growth as a borough official by attending accredited PSAB conferences can then attain the designation of the Certified Borough Official (CBO).

To earn a CBO, completion of 66 hours in selected courses is required. There are no special enrollment charges to officials of PSAB member communities, however training registration fees are charged for classes offered at regional sites. CBOs may maintain their certification by attending 36 hours of approved training over successive four-year periods and at least one PSAB annual conference and two PSAB fall or spring conferences over that same four-year period.

For more information contact:

Pennsylvania State Association of Boroughs
2941 North Front Street
Harrisburg PA 17110
(717) 236-9526 or (800) 232-7722.

SECTION V

FILING REQUIREMENTS: FORMS AND ORDINANCES

REFERENCES

Special Required Submissions

Ordinance Filing Requirements

Notes: Local Government Debt Actions

Forms - with cover sheets

Name and Address Change Form for Municipal Secretaries

Actual Use Report of State Funds

Report of Elected and Appointed Officials

Survey of Financial Condition

Municipal Pension State Aid/Foreign Fire Distribution Certification

Statement of Financial Interests

Floodplain Management Activities Annual Report

Sewage Facilities Act Enforcement Reimbursement

Certification of New Mileage

State Sales Tax Reimbursement

Uniform Construction Code

Employment Eligibility Verification

Request for Tax Payer Identification Number and Certification



SECTION V

FILING REQUIREMENTS: FORMS AND ORDINANCES

Foreword

Failure to file, or to incorrectly file, required forms or documents can possibly result in the temporary withholding, or the loss of funds. Therefore, a primary responsibility of the municipal secretary is the timely and accurate filing of all pertinent forms and documents.

Section II of *THE MUNICIPAL SECRETARY'S DESKTOP REFERENCE MANUAL* contains a calendar listing by their due dates most of the forms to be filed by most municipalities. However, there are various other forms/submissions that are required for certain situations not normally encountered, or that didn't fit into the calendar's format. These are found at the very beginning of this section under the heading of "Special Required Submissions." The filing requirements for ordinances, as well as for actions required following, or during, the course of indebtedness proceedings, are also detailed in this section.

SPECIAL REQUIRED SUBMISSIONS

SUBJECT	REQUIREMENT
Assessment (special) Claims	File with county prothonotary office
Boundary Changes	Report to Center for Local Government Services within 10 days of effective date of change
County Highway Aid	Form MS339-submit to county commissioners (contact county commissioner's office or PennDOT Municipal Services Representative for information)
Gasoline Tax Refund	Submit form to State Treasurer Office by March 31 for taxes paid on fuel the previous year.
Indebtedness Actions	Certified copy of debt approval proceedings, resolutions and proof of publication to be filed with Center for Local Government Services
Intergovernmental Agreement	File proposed copy of agreement with Local Government Commission for review and recommendation, who will comment within 60 days. Its failure to respond within 60 days will constitute its approval.
Referenda Questions	Submit to county board of elections (contact board of elections for due date and available forms)
Road/Street Mileage Addition	Form 990 to PennDOT by September 1 for inclusion in upcoming year's Liquid Fuels allocation.
Road/Street Project Approval	Form 329 to PennDOT prior to spending Liquid Fuels funding on certain road/street projects.
Sewer Connections	In boroughs property owners must be given at least 45 days notice of ordinance requiring sewer connection.
Street and Special Sewer Assessments	In boroughs and first class townships assessment notice to be sent to each party assessed within 30 days.
Vacancy in Elected Office	Notify county bureau of elections in writing immediately.
Winter Maintenance Agreement	Notify PennDOT of municipality's interest in performing winter maintenance on State-owned roads. The Department will provide forms.

ORDINANCE FILING REQUIREMENTS

TYPE	FILING REQUIREMENT
TO IMPLEMENT GENERAL POWERS	Following adoption, a full copy must be filed with the agency designated by the county commissioners (usually a county law library).
COMPREHENSIVE PLAN	Within 30 days of adoption submit a copy of the plan or any amendment to the county's planning agency, or if none exists, to the county commissioners.
FIRE ESCROW LAW	File immediately with Department of Community and Economic Development Center for Local Government Services. File with cover letter indicating contact person in municipality.
HOME RULE REFERENDUM	Within five days of enactment of ordinance authorizing vote on home rule study commission, submit copy plus copy of question to be submitted to electorate to county board of elections.
OFFICIAL MAP	Following adoption of the ordinance adopting the map or amending it, submit the map to the recorder of deeds, who must record the map within 60 days of the effective date of the ordinance or amendment.
SUBDIVISION/LAND DEVELOPMENT	Within 30 days of adoption, forward a copy of ordinance or amendment to the county planning agency, or if none exists, to the county commissioners.
ZONING ORDINANCE CURATIVE AMENDMENT PLANNED RESIDENTIAL DEVELOPMENT	Within 30 days of adoption, forward a copy of ordinance or amendment to the county planning agency, or if none exists, to the county commissioners.

REQUIRED LOCAL GOVERNMENT DEBT ACTIONS

(Note: Department is the Department of Community and Economic Development)

- Certified copy of a resolution for change in non-electoral debt to electoral debt, proof of advertisement of election and certified copy of election - filed with the Department
- Certified copy of materials relating for the exclusion of subsidized debt from non-electoral debt - to Department
- Certified copy of materials relating for the exclusion of self-liquidating debt from non-electoral debt - to Department
- Notice of election relative to securing electoral approval for debt notice in two newspapers circulating in municipality and in legal journal-published in daily newspapers at intervals of not less than three days-weekly newspaper-once a week for two successive weeks-first notice published not less than 14 and not more than 21 days before election
- Certified copy of resolution to increase electoral debt and form of election question - to county election board
- Certified copy of election results from county board recorded in municipal minutes
- Certified copies of materials relating to election-if question approved-to Department
- File debt statement and related materials with Department relative to issuance of general obligation or guaranteed revenue bonds
- Certified copy of estimated tax yields relative to tax anticipation notes - to Department
- File with Department copies of resolutions authorizing and awarding tax anticipation notes
- Resolution for the private sale of bonds
- Public notice and advertisement for the public sale of bonds-published in one or not more than two newspapers of general circulation in the county-published not less than ten nor more than 30 days prior to date of sale
- Certified copies of proceedings and materials relating to incurring debt to Department-copies to be sent prior to delivery of instruments of debt
- Public notice of intention to extend terms of refunding debt
- General Advertisement and Notice Requirement - an ordinance relating to indebtedness advertised not less than three nor more than 30 days prior to enactment-in newspaper of general circulation in municipality-summary to be advertised-full copy available for citizen review in office of secretary-after enactment ordinance advertised once in newspaper of general circulation-notice must state, in brief, the substance of any amendments and where full text may be examined

FORMS

The following forms are the most important of those required to be filed by the municipal secretary. Some that are included do not have a high degree of difficulty, but can be filed more easily or with a greater reimbursement return if the “Helpful Hints” are followed.

Each form comes with a cover sheet which details:

- \$ the form’s official title
- \$ its official number
- \$ due date
- \$ where to send completed form
- \$ number of copies required
- \$ where to get assistance
- \$ consequences of NOT filing
- \$ what to assemble prior to beginning
- \$ some helpful hints

FORM TITLE: **Name and Address Change Form for Municipal Secretaries**

OFFICIAL NUMBER: **None**

DUE DATE: **Immediately upon appointment to position**

WHERE TO SEND COMPLETED FORM: **Bureau of Municipal Services
PennDOT
400 North Street-8th Floor
Harrisburg PA 17120**

NUMBER OF COPIES REQUIRED: **ONE**

FOR ASSISTANCE: **Municipal services representative in your district PennDOT office.**

FAILURE TO SUBMIT FORM RESULTS IN: **Untimely receipt or failure to receive communications and/or revenues from PennDOT.**

PRIOR TO COMPLETING, ASSEMBLE THE FOLLOWING INFORMATION: **None needed.**

HELPFUL HINTS:

- **Make several extra copies of this form for ease in notifying other entities of your new appointment to the position.**
- **Mail as material is received that is incorrectly addressed.**
- **Municipal Services Employees are available year-round to assist with any forms questions.**



PENNSYLVANIA DEPARTMENT OF TRANSPORTATION
BUREAU OF MUNICIPAL SERVICES
NAME AND ADDRESS CHANGE FORM
FOR MUNICIPAL SECRETARIES

DOT CODE

County: Municipality:

Change Secretary Name To:

Change Secretary Address To (use the address where all official correspondence is received):

Telephone Number:

Fax Number:

E-Mail Address (if applicable):

Office Hours:

Home: Municipal Office :

Secretary: (SECRETARY'S SIGNATURE) (DATE)

CHANGE OF CERTIFICATION OF MUNICIPAL TREASURER'S BOND

We the undersigned, certify that, Secretary-Treasurer or Treasurer of has been duly bonded in the amount of by the company for the year ending December 31, (YEAR)

SIGNATURES:

(Majority of Supervisors must sign, if Township of Second Class. Otherwise, Chairman, Mayor or Council President only.)

(Affix original with Municipal Seal)



Complete this section ONLY if a change in Bonding occurred.

DOT USE ONLY:

Central Office:

District Office:

Return this form to:

BUREAU OF MUNICIPAL SERVICES
PENNDOT
PO BOX 8211
HARRISBURG, PA 17105-8211
FAX NUMBER: (717) 705-1328

FORM TITLE: Actual Use Report of State Funds

OFFICIAL NUMBER: MS-965

DUE DATE: **January 31st of each year**

WHERE TO SEND COMPLETED FORM: **District PennDOT Municipal Services office**

NUMBER OF COPIES REQUIRED: **FOUR (One original and three copies)**

FOR ASSISTANCE: **Municipal Services Representative in your District PennDOT office**


FAILURE TO SUBMIT FORM RESULTS IN: **Withholding of Liquid Fuels funding**

PRIOR TO COMPLETING, ASSEMBLE THE FOLLOWING INFORMATION:

- **Prior year's ledger**
- **Prior year's MS-965**
- **Current year's budget**
- **Notice of pending Liquid Fuels allocation (usually mailed in November)**
- **In addition, you will need to know the amount of the bond for the Treasurer for the coming year**

HELPFUL HINTS:

- **The Record of Checks portion of the form can be completed as the checks are written during the year.**
- **Some municipalities pay for everything out of their General Fund, then reimburse the General Fund for large line-item expenses out of the Liquid Fuels Fund, such as their street lighting or their entire Road Department payroll. Suggested by PennDOT auditors, this simplifies preparation for the PennDOT audit and the preparation of this particular form.**
- **Local Municipal Service Representatives can now provide the forms on a floppy disk.**
- **This form may now be completed on-line as well as hard-copy.**
- **For information on e-filing, or help with the MS-965, contact your Municipal Services Representative (page III-23).**

DOT CODE: MUNICIPAL NAME: COUNTY NAME:	ACTUAL USE REPORT OF STATE FUNDS Year Ending, December 31, _____ YEAR	MS-965 	(8-01)
--	--	---	--------

SECTION 1

EXPENDITURE SUMMARY			DOT USE ONLY
TYPE OF WORK	BUDGET ITEM	AMOUNT	
Major Equipment Purchases	430.74	\$ -	
Minor Equipment Purchases	430.26	\$ -	
Agility Projects	430.99	\$ -	*
Cleaning Streets & Gutters	431	\$ -	
Winter Maintenance Services	432	\$ -	
Traffic Control Devices	433	\$ -	
Street Lighting	434	\$ -	
Storm Sewers & Drains	436	\$ -	
Repairs of Tools and Machinery	437	\$ -	
Maint. & Repairs Roads & Bridges	438	\$ -	
Highway Construction and Rebuilding Projects	439	\$ -	**
Miscellaneous	MISC	\$ -	
TOTAL (Carry to Line 5, Section 2)		\$ -	

SECTION 2

1. UNEXPENDED BALANCE AS OF DECEMBER 31 PREVIOUS YEAR					\$
RECEIPTS	2. STATE FUNDS CURRENT YEAR (ACT 655)			\$	
	2-A. TURNBACK ALLOCATION (ACT 32)			\$	***
	2-B. INTEREST ON INVESTMENTS			\$	
	2-C. MISCELLANEOUS RECEIPTS	<i>(Itemize in Section 5)</i>	-	\$	
	3. TOTAL RECEIPTS	<i>(Add Lines 2, 2-A, 2-B and 2-C)</i>		\$	-
4. TOTAL FUNDS AVAILABLE CURRENT YEAR		<i>(Add Lines 1 and 3)</i>		\$	-
EXPENDITURES	5. HIGHWAY MAINTENANCE, HIGHWAY CONSTRUCTION AND REBUILDING, AND AGILITY PROJECTS	<i>(From Expenditure Summary)</i>		\$	-
	6. BALANCE DECEMBER 31, _____ YEAR		<i>(SUBTRACT LINE 5 FROM 4)</i>	\$	- *****

SECTION 3

1. EQUIPMENT BALANCE FROM PREVIOUS YEAR'S REPORT			\$	
2. ADD: THIS YEAR'S EQUIPMENT ALLOCATION	<i>(20% of Lines 2 & 2-A of Section 2)</i>	(+)	\$	-
3. PENNDOT APPROVED ADJUSTMENTS	(a) _____	(b) (+)	\$	-
4. TOTAL MONIES AVAILABLE		(=)	\$	-
5. AMOUNT EXPENDED FOR MAJOR EQUIPMENT	<i>(Item 430.74, SECTION 1)</i>	(-)	\$	-
6. REMAINDER	<i>(Subtract Line 5 From Line 4)</i>	(=)	\$	-
COMPARE LINE 6 ABOVE TO THE FUND BALANCE (Section 2, Line 6) AND ENTER THE LESSER OF THE TWO AMOUNTS ON LINE 7 BELOW				
7. EQUIPMENT BALANCE CARRIED FORWARD TO NEXT YEAR'S REPORT			\$	- *****

- * REPORTED EXPENDITURE MUST AGREE WITH TOTAL ON PROJECT AND REFUNDS CONT'D. SHEET, BUDGET ITEM 430.99 SECTION
- ** REPORTED EXPENDITURE MUST AGREE WITH TOTAL ON PROJECT AND REFUNDS CONT'D. SHEET, BUDGET ITEM 439 SECTION
- *** APPLICABLE ONLY TO THOSE MUNICIPALITIES WHO TOOK OVER STATE ROADS UNDER TURNBACK PROGRAM
- **** TOTAL MUST BE SAME AS BANK BALANCES LESS UNCASHED CHECKS PLUS INVESTMENTS AT COST
- ***** THIS IS THE MAXIMUM CARRY OVER FOR MAJOR EQUIPMENT FOR NEXT YEAR

SECTION 4

MUNICIPAL PLANNED USE REPORT FOR <u>1</u>		DOT CODE	
1. BALANCE FROM PREVIOUS YEAR.....	(Use Amount from Line 6 Section 2	\$	-
2. ALLOCATION YEAR <u>1</u>	(See Notice of Allocation Act 655		
3. ALLOCATION YEAR <u>1</u>	(Turnback Allocation Act 32	\$	-
4. TOTAL - TO BE BUDGETED IN STATE FUNDS COLUMN BELOW.....	(**** Columns Must Agree)	\$	- ****

ITEM	0.01 GENERAL FUNDS	.35 STATE FUNDS ****	TOTAL
Expenditure Summary Total (Items 430 to 439)		\$ -	\$ -

Tax Levied for Roads and General Municipal Purpose _____ mills or other source _____.

SECTION 5

COMPLETE THIS SECTION FOR ALL AMOUNTS THAT WILL BE REFLECTED IN SECTION 2, LINE 2-C, MISCELLANEOUS RECEIPTS.
For over 6 Refunds continue to list in Attachment to Section 5 of Actual Use Report.


DATE OF DEPOSIT	AMOUNT	REASON AND FROM WHAT SOURCE
1.		
2.		
3.		
4.		
5.		
6.		
TOTAL (CARRY TO LINE 2-C)	\$ -	Total includes lines 1 thru 6 above and total from Attachment to Section 5.

SECTION 6

We certify that the above reported State Fund receipts and expenditures are correct.

We the undersigned further Certify that _____ (NAME) Secretary-Treasurer
or Treasurer of _____ (MUNICIPALITY NAME) _____ (COUNTY NAME)
has been duly bonded in the amount of _____ by the _____ (SURETY COMPANY - NOT AGENCY) Company
for the year ending December 31, 1 _____ YEAR

SIGNATURES:
(Majority of Supervisors must sign, if Township of Second Class.
Otherwise, Chairman, Mayor or Council President only.)



SEAL

SECRETARY (SIGNATURE)

(PRINT NAME OF SECRETARY AS IT APPEARS ABOVE)

ADDRESS

CITY STATE ZIP CODE

INSTRUCTIONS:

- List all checks paid from the state funds on supplement MS-965S and MS-965P, include any bank service charges.
- This report shall be prepared in four (4) copies and forwarded to the District Municipal Services Supervisor in your District no later than January 15.
- One copy of report will be returned for your file.
- Sign and Seal all copies.

TELEPHONE NUMBER(S): _____
E-MAIL ADDRESS: _____ @ _____
FAX NUMBERS(S): _____

Office Hours:
Home: _____ Municipal Office: _____

Check here if secretary name and/or address changed this year.

FORM TITLE: **Report of Elected and Appointed Officials**

OFFICIAL NUMBER: **DCED-CLGS-19-1/MS 915**

DUE DATE: **January 31 of each year**

WHERE TO SEND COMPLETED FORM:

**Department of Community and Economic Development
400 North Street
Harrisburg PA 17120**

NUMBER OF COPIES REQUIRED: **THREE (One original and two copies are acceptable)**

FOR ASSISTANCE: **Governor's Center for Local Government Services
1-888-223-6837**

FAILURE TO SUBMIT FORM RESULTS IN: **Possible withholdings of Liquid Fuels allocation**

PRIOR TO COMPLETING, ASSEMBLE THE FOLLOWING INFORMATION:

- **Prior year's form**

HELPFUL HINTS:

- **Compare the form received with the corrections that were submitted on the prior year's form to verify they were documented.**
- **File municipal copy with all of the forms required for Liquid Fuels allocation for future verification.**
- **Document when the form was actually mailed out (if filed on line, document date submitted).**

INSTRUCTIONS: Review all information provided and make corrections in the space provided on the right side of the report. List other offices not shown on report in spaces provided in the last page of this report. Return three copies to the PA Department of Transportation, Bureau of Municipal Services, Transportation and Safety Building, Harrisburg, PA 17120. One original copy and office machine copies are acceptable. Mail immediately after first meeting of the year. Do not hold because of vacancies. Advise us when vacancies are filled and when changes occur during the year. The April check for your township's share of Liquid Fuels Taxes will not be mailed until this form and all other required forms are received.

Federal EIN (Employers Identification Number): 25- (Insert Fed. EIN if not shown)

Days of Month of Regular Meeting of Supervisors:

Please show contact person for business and telephone number - 8 AM to 5 PM:

A1 CONTACT PERSON

A1 CONTACT PERSON

Telephone Number () _____ - _____
Fax Number () _____ - _____

Telephone Number () _____ - _____
Fax Number () _____ - _____

A2 MUNICIPAL BUILDING ADDRESS (If Any)
TOWNSHIP

A2 MUNICIPAL BUILDING ADDRESS (If Any)

P. O.
TOWN, PA

31 SECRETARY

31 SECRETARY

P. O. BOX
TOWN, PA

Telephone Number () _____ - _____
Sex: M ___ F ___ (If Applicable)

Telephone Number () _____ - _____
Sex: M ___ F ___ (If Applicable)

02 CHAIRMAN

02 CHAIRMAN

ROAD
TOWN, PA
Telephone Number () _____ - _____
Political Affiliation R
Year Term Ends: 00 Sex: M ___ F ___

Telephone Number () _____ - _____
Political Affiliation _____
Year Term Ends: 00 Sex: M ___ F ___

03 SUPERVISOR

03 SUPERVISOR

TOWN, PA
Telephone Number () _____ - _____
Political Affiliation R
Year Term Ends: 98 Sex: M ___ F ___

Telephone Number () _____ - _____
Political Affiliation _____
Year Term Ends: ___ Sex: M ___ F ___

IMPORTANT! SIGN AND DATE LAST PAGE OF REPORT BEFORE FILING

04 SUPERVISOR

RD.
TOWN, PA
Telephone Number () _____ - _____
Political Affiliation R
Year Term Ends: 02 Sex: M ___ F ___

34 TAX COLLECTOR

P. O. BOX
TOWN, PA
Telephone Number () _____ - _____
Political Affiliation R
Year Term Ends: 98 Sex: M ___ F ___

51 CHAIR AUDITORS

RD.
TOWN, PA
Telephone Number () _____ - _____
Political Affiliation R
Year Term Ends: 98 Sex: M ___ F ___

52 SEC AUDITORS

TOWN, PA
Telephone Number () _____ - _____
Political Affiliation R
Year Term Ends: 02 Sex: M ___ F ___

53 AUDITOR

ROAD
TOWN, PA
Telephone Number () _____ - _____
Political Affiliation R
Year Term Ends: 00 Sex: M ___ F ___

29 ROADMASTER

TOWN, PA
Telephone Number () _____ - _____
Sex: M ___ F ___ (If Applicable)

04 SUPERVISOR

Telephone Number (_____) _____ - _____
Political Affiliation _____
Year Term Ends: ___ Sex: M ___ F ___

34 TAX COLLECTOR

Telephone Number (_____) _____ - _____
Political Affiliation _____
Year Term Ends: ___ Sex: M ___ F ___

51 CHAIR AUDITORS

Telephone Number (_____) _____ - _____
Political Affiliation _____
Year Term Ends: ___ Sex: M ___ F ___

52 SEC AUDITORS

Telephone Number (_____) _____ - _____
Political Affiliation _____
Year Term Ends: ___ Sex: M ___ F ___

53 AUDITOR

Telephone Number (_____) _____ - _____
Political Affiliation _____
Year Term Ends: ___ Sex: M ___ F ___

29 ROADMASTER

Telephone Number (_____) _____ - _____
Sex: M ___ F ___ (If Applicable)

35 APPTD EIT COLL

PITTSBURGH, PA
 Telephone Number () _____ - _____
 Sex: M ___ F ___ (If Applicable)

40 SOLICITOR

_____, PA
 Telephone Number () _____ - _____
 Sex: M ___ F ___ (If Applicable)

41 ENGINEER

_____, PA
 Telephone Number () _____ - _____
 Sex: M ___ F ___ (If Applicable)

35 APPTD EIT COLL

 Telephone Number (_____) _____ - _____
 Sex: M ___ F ___ (If Applicable)

40 SOLICITOR

 Telephone Number (_____) _____ - _____
 Sex: M ___ F ___ (If Applicable)

41 ENGINEER

 Telephone Number (_____) _____ - _____
 Sex: M ___ F ___ (If Applicable)

 IF DIFFERENT THAN INDICATED, PLEASE CIRCLE THE APPROPRIATE Y OR N

DO YOU HAVE?

Comprehensive Plan	Y	N	Planning Commission	Y	N
Zoning Ordinance	Y	N	Building Code	Y	N
(If No, is your municipality subject to County Zoning?)	Y	N	(If Yes, Name of Code and year of Edition _____)		
Subdivision Ordinance	Y	N	Local Amendments to Code?	Y	N
(If No, is your municipality subject to County subdivision ordinance?)	Y	N			

 If you have additional elected or appointed officials not shown on this report, please list on the following page. Show title of official, name, address, phone number and sex. If elected, also show political affiliation and year term expires.

Additional Elected and Appointed Officials not Included in Pre-Printed Report:

Title _____
Name _____
Address _____

Telephone Number (_____) _____ - _____
If Elected: Political Affiliation _____
Year Term Ends _____
Elected and Appointed: Sex: M ___ F ___

Title _____
Name _____
Address _____

Telephone Number (_____) _____ - _____
If Elected: Political Affiliation _____
Year Term Ends _____
Elected and Appointed: Sex: M ___ F ___

Title _____
Name _____
Address _____

Telephone Number (_____) _____ - _____
If Elected: Political Affiliation _____
Year Term Ends _____
Elected and Appointed: Sex: M ___ F ___

Title _____
Name _____
Address _____

Telephone Number (_____) _____ - _____
If Elected: Political Affiliation _____
Year Term Ends _____
Elected and Appointed: Sex: M ___ F ___

Title _____
Name _____
Address _____

Telephone Number (_____) _____ - _____
If Elected: Political Affiliation _____
Year Term Ends _____
Elected and Appointed: Sex: M ___ F ___

Title _____
Name _____
Address _____

Telephone Number (_____) _____ - _____
If Elected: Political Affiliation _____
Year Term Ends _____
Elected and Appointed: Sex: M ___ F ___

Title _____
Name _____
Address _____

Telephone Number (_____) _____ - _____
If Elected: Political Affiliation _____
Year Term Ends _____
Elected and Appointed: Sex: M ___ F ___

Title _____
Name _____
Address _____

Telephone Number (_____) _____ - _____
If Elected: Political Affiliation _____
Year Term Ends _____
Elected and Appointed: Sex: M ___ F ___

Title _____
Name _____
Address _____

Telephone Number (_____) _____ - _____
If Elected: Political Affiliation _____
Year Term Ends _____
Elected and Appointed: Sex: M ___ F ___

Title _____
Name _____
Address _____

Telephone Number (_____) _____ - _____
If Elected: Political Affiliation _____
Year Term Ends _____
Elected and Appointed: Sex: M ___ F ___

HAVE YOU COMPLETED ALL ITEMS?

Signature of Township Secretary:

Date Signed:

FORM TITLE: **Survey of Financial Condition**

OFFICIAL NUMBER: **DCED-CLGS-69**

DUE DATE: **March 15 of each year**

WHERE TO SEND COMPLETED FORM: **Center for Local Government Services
Department of Community & Economic
Development
325 Forum Building
Harrisburg, PA 17120-0025**

NUMBER OF COPIES REQUIRED: **ONE**

FOR ASSISTANCE: **Center for Local Government Services
1-888-223-6837**

FAILURE TO SUBMIT FORM RESULTS IN: **Withholding of liquid fuels funds**

PRIOR TO COMPLETING, ASSEMBLE THE FOLLOWING INFORMATION:

- **Audit reports for previous three years**

HELPFUL HINTS:

- **Deficit should be calculated by lumping all municipal funds together (except trust and pension funds) as explained in the instructions sheet. If expenditures have exceeded revenues, follow the following formula to determine the percentage of deficit: Total all expenditures, subtract the total of all revenues, then divide the difference by the total revenues. If this figure is 1% or greater, the municipality is operating with a deficit for the purpose of this form.**

Act 47 of 1987 provides that each municipality shall complete and file with the Department of Community and Economic Development, a Survey of Financial Condition which applies to the municipality's prior fiscal year on or before March 15 of each year. Please complete and file one copy of the Survey and have it certified by the presiding officer of your municipality's governing body.

1. Has your municipality maintained a deficit over a three-year period, with a deficit of 1% or more in each of the previous fiscal years? Yes _____ No _____
2. Have your municipality's expenditures exceeded revenues for a period of three years or more? Yes _____ No _____
3. Has your municipality defaulted in payment of principal or interest on any of its bonds or notes or in payment of rentals due any authority? Yes _____ No _____
4. Has your municipality missed a payroll for 30 days? Yes _____ No _____
5. Has your municipality failed to make required payments to judgment creditors for 30 days beyond the date of the recording of the judgment? Yes _____ No _____
6. Has your municipality, for a period of at least 30 days beyond the due date, failed to forward taxes withheld on the income of employees or failed to transfer employer or employee contributions for social security? Yes _____ No _____
7. Has your municipality accumulated and operated for each of two successive years a deficit equal to 5% or more of its revenues? Yes _____ No _____
8. Has your municipality failed to make the budgeted payment of its minimum municipal obligation as required by section 302 of the act of December 18, 1984 (P.L.1005. No.205), known as the Municipal Pension Plan Funding Standard and Recovery Act, with respect to a pension fund during the fiscal year for which the payment was budgeted and failed to take action within that time period to make required payments? Yes _____ No _____
9. Has your municipality sought to negotiate resolution or adjustment of a claim in excess of 30% against a fund or budget and failed to reach an agreement with creditors? Yes _____ No _____
10. Has your municipality filed a municipal debt readjustment plan pursuant to Chapter 9 of the Bankruptcy Code (11 U.S.C. Sec 901 et seq)? Yes _____ No _____
- 11a. Were you at your maximum general purpose real estate tax limit as of the last municipal fiscal year? Yes _____ No _____
- 11b. If yes, have you reduced police, highway or other services this fiscal year because of your inability to raise general purpose real estate taxes? Yes _____ No _____
12. Have you borrowed funds this year, other than tax anticipation borrowing, to meet current operating expenditures? Yes _____ No _____

(TURN PAGE AND COMPLETE REVERSE SIDE OF FORM)

- 13a. Has the basis of accounting used by your municipality been changed during the past three years? Yes _____ No _____
- 13b. What basis of accounting is used by your municipality? Cash Basis _____
Modified/Full Accrual Basis _____
- 13c. Has your auditor, in the most recent management letter, raised doubts about the ability of the municipality to function as a going concern? If Yes, attach a copy of the letter. Yes _____ No _____
- 14a. How many municipal employees were on your payroll at the beginning of the fiscal year? Full-Time _____ Part-Time _____
- 14b. How many municipal employees were on your payroll at the end of the fiscal year? Full-Time _____ Part-Time _____
- 15a. If you answered "Yes" to any question from 1 to 12, please explain why you responded yes. (If extra space is needed attach additional 8 1/2 x 11 sheets.)
- 15b. (Optional) - If you answered "Yes" to any question from 1 to 12 and you do not feel your municipality is financially distressed, please explain. (If extra space is needed attach additional 8 1/2 x 11 sheets.)
16. (Optional) - Are you aware of circumstances in or affecting your municipality that indicate to you that your municipality is in a condition of financial distress? If yes, what are those circumstances? (If extra space is needed attach additional 8 1/2 x 11 sheets.)

Certification of PRESIDING OFFICER of governing body (See Instructions)

I hereby certify that I have reviewed the information contained in this reporting form and that the information provided is to the best of my knowledge true and accurate.

_____ (Signature) _____ (Date) _____ (Telephone)

_____ (Name)

Title
 President of Council - Boroughs
 Chairman of Board - Counties/Townships
 Mayor/President of Council - Cities
 Presiding Officer - Home Rule
 (Please Check)

FORM TITLE: Municipal Pension State Aid/Foreign Fire Distribution Certification

OFFICIAL NUMBER: AG-385

DUE DATE: March 31st of each year

**WHERE TO SEND COMPLETED FORM: Department of the Auditor General
Municipal Pensions and Fire Relief Programs Unit
400 North Street, 4th Floor
Harrisburg PA 17120**

NUMBER OF COPIES REQUIRED: ONE

**FOR ASSISTANCE: Office of the Auditor General
1-800-882-5073 or 1-717-783-3030**

FAILURE TO SUBMIT FORM RESULTS IN: Withholding of Foreign Fire distribution and Pension System State Aid reimbursement

PRIOR TO COMPLETING, ASSEMBLE THE FOLLOWING INFORMATION:

- **Prior year's payroll totals for police, paid firefighters and full-time municipal pension employees (or W-2s)**
- **Previous year's form for date of Pension Plan's establishment date and employee information**
- **Most recent pension report with accumulated totals of pension funds for enrolled individuals**

HELPFUL HINTS:

- **This information is obtained easily while employee W-2 forms are being prepared, or by using the W-2s after they are completed, but prior to filing them away.**

**DEPARTMENT OF THE AUDITOR GENERAL
MUNICIPAL PENSIONS AND FIRE RELIEF PROGRAMS UNIT**

FORM AG-385

**CERTIFICATION FOR FOREIGN FIRE INSURANCE TAX DISTRIBUTION & GENERAL MUNICIPAL PENSION
SYSTEM STATE AID**

THIS CERTIFICATION MUST BE RETURNED ON OR BEFORE MARCH 31, 2003

IMPORTANT: PLEASE READ INSTRUCTIONS BEFORE COMPLETING THIS CERTIFICATION!!!

SECTION A: CERTIFICATION OF FIRE PROTECTION

THE RESPONSES PROVIDED IN THIS SECTION MUST BE VALIDATED BY SUPPORTING DOCUMENTATION WHICH MUST BE MAINTAINED BY THE MUNICIPALITY AND WILL BE SUBJECT TO AUDIT BY THE DEPARTMENT.

1. Our municipality is serviced SOLELY by VOLUNTEER FIREFIGHTERS.
2. Our municipality is serviced SOLELY by PAID FULL-TIME FIREFIGHTERS.
3. Our municipality is serviced by both PAID FULL-TIME FIREFIGHTERS and VOLUNTEER FIREFIGHTERS. (You must indicate the proportion of the actual fire protection provided by each on a percentage basis.) **Must equal 100%.**

PAID PROTECTION % VOLUNTEER PROTECTION % TOTAL

SECTION B: CERTIFICATION OF FULL-TIME EMPLOYEES PARTICIPATING IN MUNICIPAL PENSION PLANS

(Totals must agree with personnel roster.) If none, write "NONE."

POLICE

FIREFIGHTER

NONUNIFORMED

1a. Number of working, active, full-time police officers who are members of a police pension plan.

IF NONE, WRITE "NONE."

2a. Number of working, active, full-time firefighters who are members of a paid firefighters pension plan.

IF NONE, WRITE "NONE."

3a. Number of working, active, full-time nonuniformed employees who are members of a nonuniformed pension plan.

IF NONE, WRITE "NONE."

1b. Was this police pension plan established on or before 12/31/84? If no, please indicate date police pension plan was established:

Yes ___ No ___ Date: _____

2b. Was this paid firefighters pension plan established on or before 12/31/84? If no, please indicate date firefighters pension plan was established:

Yes ___ No ___ Date: _____

3b. Was this nonuniformed pension plan(s) established on or before 12/31/84? If no, please indicate date nonuniformed pension plan(s) was established:

Yes ___ No ___ Date: _____

1c. Total full-time payroll for calendar year 2002 for police officers reported in 1a.

\$

2c. Total full-time payroll for calendar year 2002 for firefighters reported in 2a.

\$

3c. Number of working, active, full-time police officers or firefighters who are members of this pension plan and NOT reported in 1a., 2a., or 3a.

Police _____ Firefighters _____

3d. Total full-time payroll for calendar year 2002 for members of all nonuniformed pension plans reported in 3a. and 3c.

\$

SECTION C: CERTIFICATION OF MUNICIPAL OFFICERS

**AFFIX
MUNICIPAL
SEAL**

In witness whereof, the (city, borough, township) of _____ in the county of _____ has caused this certification to be made and executed by its Chief Administrative Officer, and has affixed its Official Seal, this _____ day of _____, 2003.

(Signature of Secretary/City Clerk)

(Signature of Chief Administrative Officer)

Telephone Number

Telephone Number

False statements made herein are punishable under 18 P.S. § 4904 (relating to unsworn falsification to authorities).

**RETURN ORIGINAL COMPLETED FORMS TO:
DEPARTMENT OF THE AUDITOR GENERAL
MUNICIPAL PENSIONS AND FIRE RELIEF PROGRAMS UNIT
500 SAMTERS BUILDING
101 PENN AVENUE
SCRANTON, PENNSYLVANIA 18503-2025**

NOTE: AG-385 FORM WILL BE RETURNED IF MUNICIPAL SEAL AND SIGNATURES ARE NOT PRESENT!!!

2002 POLICE PERSONNEL ROSTER

NAME OF MUNICIPALITY _____

COUNTY _____

Type of Plan

Defined Benefit
 Defined Contribution

Name of Plan _____
 Date Plan Established _____

If your municipality has multiple plans, you must prepare a separate roster for each eligible plan.

You may use computer-generated forms instead of this form. You must indicate all information requested. If you need additional forms you may copy this one.

** For former employees eligible for certification, please indicate status and date of release: T=TERMINATION, D=DEATH, R=RETIREMENT

	EMPLOYEE NAME	W-2 FULL-TIME WAGES ONLY	DATE OF BIRTH	DATE OF HIRE	DATE OF RELEASE	REPORT EMPLOYEE CONTRIBUTIONS ONLY	
						2002	ACCUMULATED
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
13.							
14.							
15.							
16.							
17.							
18.							
19.							
20.							
21.							
22.							
TOTALS							
MUST AGREE WITH COVER PAGE \$							\$

RETURN FORM WITH AG-385 CERTIFICATION

 (SIGNATURE OF CHIEF ADMINISTRATIVE OFFICER)

2002 FIRE PERSONNEL ROSTER

NAME OF MUNICIPALITY _____ COUNTY _____

Type of Plan Defined Benefit Defined Contribution

Name of Plan _____
Date Plan Established _____

If your municipality has multiple plans, you must prepare a separate roster for each eligible plan.

You may use computer-generated forms instead of this form. You must indicate all information requested. If you need additional forms you may copy this one.

**** For former employees eligible for certification, please indicate status and date of release: T=TERMINATION, D=DEATH, R=RETIREMENT**

	EMPLOYEE NAME	2002 EMPLOYEE W-2 FULL-TIME WAGES ONLY	DATE OF BIRTH	DATE OF HIRE	DATE OF RELEASE	REPORT EMPLOYEE CONTRIBUTIONS ONLY	
						2002	ACCUMULATED
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
13.							
14.							
15.							
16.							
17.							
18.							
19.							
20.							
21.							
22.							
TOTALS							
MUST AGREE WITH COVER PAGE \$							\$

RETURN FORM WITH AG-385 CERTIFICATION

(SIGNATURE OF CHIEF ADMINISTRATIVE OFFICER)

2002 NONUNIFORMED PERSONNEL ROSTER

NAME OF MUNICIPALITY _____ COUNTY _____

Type of Plan Defined Benefit

Defined Contribution

Name of Plan _____
Date Plan Established _____

If your municipality has multiple plans, you must prepare a separate roster for each eligible plan.

You may use computer-generated forms instead of this form. You must indicate all information requested. If you need additional forms you may copy this one.
 ** For former employees eligible for certification, please indicate status and date of release: T=TERMINATION, D=DEATH, R=RETIREMENT
 *** PLEASE INDICATE "P" FOR EACH POLICE OFFICER OR "F" FOR EACH FIREFIGHTER THAT ARE MEMBERS OF THIS NONUNIFORMED PENSION PLAN

*** P/F	EMPLOYEE NAME	W-2 FULL-TIME WAGES ONLY	2002 EMPLOYEE EMPLOYEE WAGES ONLY	DATE OF BIRTH	DATE OF HIRE	DATE OF RELEASE	REPORT EMPLOYEE		
							CONTRIBUTIONS ONLY	ACCUMULATED	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									
16.									
17.									
18.									
19.									
20.									
21.									
22.									
TOTALS									\$
MUST AGREE WITH COVER PAGE \$									\$

RETURN FORM WITH AG-385 CERTIFICATION

(SIGNATURE OF CHIEF ADMINISTRATIVE OFFICER)

FORM TITLE: **Statement of Financial Interests**

OFFICIAL NUMBER: **None**

DUE DATE: **Public Officials-May 1st of each year a position is held and of the year after leaving such position.**

Nominees-10 days before official or body approves or rejects the nomination.

Candidates-On or before the last day for filing a petition to appear on the ballot for election.

Write-ins- Within 30 days of official certification of having been nominated or elected unless such person resigns.

WHERE TO SEND COMPLETED FORM: **Follow guide on form for various requirements.**

NUMBER OF COPIES REQUIRED: **ONE**

FOR ASSISTANCE: **State Ethics Commission at 1-800-932-0936**

FAILURE TO SUBMITE FORM RESULTS IN: **Person required to file may be found guilty of a misdemeanor and may be fined not more than \$1,000.00 or imprisoned for not more than one year, or both. Failure by a candidate to file shall be a fatal defect to petition to appear on the ballot. Failure of a public official or employee who is required to file (or filing deficient statement) may be penalized \$25.00 per day for each day said statement is delinquent or deficient up to \$250.00.**

PRIOR TO COMPLETING, ASSEMBLE THE FOLLOWING INFORMATION: **List of all current municipal officials and employees required to file (see pg. V-43).**

HELPFUL HINTS: **Refer to prior statements for county code reference number.**

NOTICE

SPC provides the form on the following page as an example of how to record the disposition and receipt of Financial Interest Statements. Because of possible potential variances in elected and appointed officials and employment from municipality to municipality, it is highly recommended that the State Ethics Commission be contacted to verify inclusions and exclusions.

FINANCIAL INTEREST STATEMENT CHECKLIST FOR THE YEAR _____

The following positions are required to file a Financial Interest (Ethics) Statement. Record the date on the line on the left when you've mailed or handed out a statement for the prior year. Check the line on the right when completed forms are received. Stamp the form with a "received" stamp and record the date received. On May 1 close the file and attach this form. File with prior year's records.

SENT	NAME	RECEIVED
_____ Secretary/Treasurer	_____	_____
_____ Supervisor (Councilman)	_____	_____
_____ Supervisor (Councilman)	_____	_____
_____ Supervisor (Councilman)	_____	_____
_____ Supervisor (Councilman)	_____	_____
_____ Supervisor (Councilman)	_____	_____
_____ (Councilman)	_____	_____
_____ (Councilman)	_____	_____
_____ Auditor	_____	_____
_____ Auditor	_____	_____
_____ Auditor	_____	_____
_____ Real Estate Tax Collector	_____	_____
_____ Solicitor	_____	_____
_____ Engineer	_____	_____
_____ Zoning Officer	_____	_____
_____ Sewage Officer	_____	_____
_____ Alt. Sewage Officer	_____	_____
_____ Public Works Director	_____	_____
_____ Zoning Hearing Board	_____	_____
_____ Zoning Hearing Board	_____	_____
_____ Zoning Hearing Board	_____	_____
_____ Zoning Hearing Board	_____	_____
_____ Zoning Hearing Board	_____	_____
_____ Z.H.B. Solicitor	_____	_____
_____ Emerg. Mgmt.Co-ordinator	_____	_____
_____ Vacancy Board Chairman	_____	_____
_____ Constable	_____	_____
_____ Chief of Police	_____	_____
_____ Administrative Assistant	_____	_____
_____ Assistant Treasurer	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Completed by: _____

Name and Title

FILING A FINANCIAL INTEREST STATEMENT

The Public Official and Employee Ethics Law requires public officials, employees, candidates and nominees to file statements of their personal financial interests for the prior calendar year.

1. **WHO MUST FILE:** All public employees employed by the Commonwealth or by a political subdivision who are responsible for taking or recommending official non-ministerial (requiring judgment and discretion) action concerning contracting or procurement; administering or monitoring grants or subsidies; planning or zoning; inspecting, licensing, regulating or auditing any person; or any other activity of official action. Refer to the Pennsylvania Code, Title 51 for more information.

Gubernatorial nominees who need Senate confirmation.

State, county and local level nominees.

Candidates for state, county and local public office.

Elected state, county and local public officials.

Appointed state, county and local public officials who have the authority to expend public funds or otherwise exercise the power of the state or a political subdivision.

NOTE: Public officials shall not include members of advisory boards having no authority to expend public funds or to otherwise exercise the power of the state or a political subdivision.

Persons who serve as full or part-time solicitors are required to file a Statement of Financial Interests.

2. **WHERE TO FILE:** Employees of the Commonwealth file ONLY with their respective agency, department or bureau personnel office.

Employees of county and local political subdivisions (i.e., township, borough, city, school district, municipal authority) file ONLY with the governing authority of their political subdivision.

Incumbent county and local public officials (who are NOT candidates) including authority members file ONLY with their political subdivision.

Incumbent Commonwealth Executive Branch public officials file with the State Ethics Commission, with the Governor's Office, and with the Department or Agency to which they are appointed or elected.

Incumbent Commonwealth Legislative Branch public officials file with the State Ethics Commission and with the Chief Clerk of the House of Representatives or the Secretary of the Senate, whichever applies.

Incumbent Commonwealth public officials of independent state agencies file with the State Ethics Commission AND with the agency with which they are associated.

State level board and commission members file with the State Ethics Commission and the board or commission on which they serve. Members appointed by the Governor also file a photocopy with the Governor's Office of Administration.

Other public officials file with the State Ethics Commission and their agency; other public employees file only with their agency.

Gubernatorial and state-level nominees file with the State Ethics Commission and with the Senate Caucus Secretary in charge of Executive Nominations.

County and local-level nominees file with the governing authority of the political subdivision and, if different, with the official or body vested with the power of confirmation.

Candidates for a state-level public office file with the State Ethics Commission and append a copy to the petition to appear on the ballot.

Candidates for county or local-level public office file with the governing authority of the political subdivision in which he is a candidate AND append a copy to the petition to appear on the ballot.

Write-in candidates (including winners) not seeking office through the nomination petition process shall file ONLY with the State Ethics Commission for state-level office and ONLY with the governing authority of the political subdivision for county or local-level office.

3. **WHEN TO FILE:** Public employees and public officials, who are not candidates - NO later than May 1 of each year a position is held and of the year after leaving a position.

Officials appointed between January 1 and May 1 file NO later than May 1.

Gubernatorial nominees file NO LATER THAN 10 days before confirmation.

Candidates file on or before the last day for filing a petition to appear on the ballot for election.

Write-in winners of nominations or elections shall file within 30 days of official certification of having been nominated or elected unless such person resigns such nomination or elected office within that period of time.

NOTE: Only one (1) financial statement is required for each year. If multiple positions are held, a copy of the form must be filed for each position in the appropriate locale.

WHERE TO OBTAIN FORMS: The State Ethics Commission, 309 Finance Building, P.O. Box 11470, Harrisburg, PA 17108-1470; the County Board of Election Offices, and local political subdivisions. Also other sources announced at time of the distribution of forms.

PENALTY FOR FAILURE TO FILE: Any person who is required to file a statement of financial interests and fails to do so may be found guilty of a misdemeanor and may be fined not more than \$1,000.00 or imprisoned for not more than one year or be both fined and imprisoned.

Failure by a candidate to file shall be a fatal defect to a petition to appear on the ballot.

No public official shall be allowed to take the oath of office, continue upon his duties or be compensated from public funds unless such statement has been filed.

Any public official or employee who is required to file a statement and does not do so or files a deficient statement may be penalized \$25 per day for each day said statement is delinquent or deficient up to \$250.

PUBLIC INSPECTION OF FINANCIAL INTEREST STATEMENTS: Financial Interest Statements on file with the State Ethics Commission will be available for public inspection and copying between the hours of 8:00 A.M. and 5:00 P.M. Monday through Friday (excluding Legal Holidays). There is a charge of 25¢ per page.

All statements must be made available for public inspection and copying at an amount not to exceed actual costs.

Public employe -

(I) The term includes an individual who is employed by the Commonwealth of a political subdivision and who is responsible for taking or recommending official action of a nonministerial nature with regard to one or more of the following:

- (A) Contracting or procurement.
- (B) Administering or monitoring grants or subsidies.
- (C) Planning or zoning.
- (D) Inspecting, licensing, regulating or auditing a person.
- (E) Other activities in which the official action has greater than a de minimis economic impact.

(II) The following criteria will be used, in part, to determine whether an individual is within the definition of "public employe":

- (A) The individual normally performs his responsibility in the field without onsite supervision.
- (B) The individual is the immediate supervisor of a person who normally performs his responsibility in the field without onsite supervision.
- (C) The individual is the supervisor of a highest level field office.
- (D) The individual has the authority to make final decisions.
- (E) The individual has the authority to forward or stop recommendations from being sent to the person or body with the authority to make final decisions.
- (F) The individual prepares or supervises the preparation of final recommendations.
- (G) The individual makes final technical recommendations.
- (H) The individual's recommendations or actions are an inherent and recurring part of his position.
- (I) The individual's recommendations or actions affect organizations other than his own organization.

(III) The term does not include individuals who are employed by the Commonwealth or a political subdivision of the Commonwealth in a teaching as distinguished from administrative duties.

(iv) Persons in the following positions are generally considered public employes:

- (A) Executive and special directors or assistants reporting directly to the agency head or governing body.
- (B) Commonwealth bureau directors, division chiefs or heads of equivalent organization elements and other governmental body department heads.
- (C) Staff attorneys engaged in representing the department, agency or other governmental bodies.
- (D) Engineers, managers and secretary-treasurers acting as managers, police chiefs, chief clerks, chief purchasing agents, grant and contract managers, administrative officers, housing and building inspectors, investigators, auditors, sewer enforcement officers and zoning officer in all governmental bodies.
- (E) Court administrators, assistants for fiscal affairs and deputies for the minor judiciary.
- (F) School superintendents, assistant superintendents, school business managers and principals.
- (G) Persons who report directly to heads of executive, legislative and independent agencies, boards and commissions except clerical personnel.

(v) Persons in the following positions are generally not considered public employes:

- (A) City clerks, other clerical staff, road masters, secretaries, police officers, maintenance workers, construction workers, equipment operators and recreation directors.
- (B) Law clerks, court criers, court reporters, probation officers, secretary guards and writ servers.
- (C) School teachers and clerks of the schools.

Public official -

A person elected by the public or elected or appointed by a governmental body, or an appointed official in the Executive, Legislative or Judicial Branch of the Commonwealth or a political subdivision thereof. The term does not include members of advisory boards that have no authority to expend public funds other than reimbursement for personal expense, or to exercise otherwise the power of the Commonwealth or a political subdivision thereof.

(I) The following criteria will be used to determine if the exception in this paragraph is applicable:

(A) The body will be deemed to have the power to expend public funds if the body may commit funds or may otherwise make payment of monies, enter into contracts, invest funds held in reserves, make loans or grants, borrow money, issue bonds, employ staff, purchase, lease, acquire or sell real or personal property without the consent or approval of the governing body and the effect of the power to expend public funds has a greater than de minimis economic impact on the interest of a person.

(B) The body will be deemed to have the authority to otherwise exercise the power of the Commonwealth or a political subdivision if one of the following exists:

(I) The body makes binding decisions or orders adjudicating substantive issues which are appealable to a body or person other than the governing authority.

(II) The body exercises a basic power of government and performs essential governmental functions.

(III) The governing authority is bound by statute or ordinance to accept and enforce the rulings of the body.

(IV) The body may compel the governing authority to act in accordance with the body's decisions or restrain the governing authority from acting contrary to the body's decisions.

(V) The body makes independent decisions which are effective without approval of the governing authority.

(VI) The body may adopt, amend and repeal resolutions, rules, regulations or ordinances.

(VII) The body has the power of eminent domain or condemnation.

(VIII) The enabling legislation of the body indicates that the body is established for exercising public powers of the Commonwealth or a political subdivision.

(II) The term does not include judges and inspectors of elections, notary publics and political party officers.

(III) The term generally includes persons in the following offices:

(A) Incumbents of offices filled by nomination of the Governor and confirmation of the Senate.

(B) Heads of executive, legislative and independent agencies, boards and commissions.

(C) Members of agencies, boards and commissions appointed by the General Assembly or its officers.

(D) Persons appointed to positions designated as officers by the Commonwealth or its political subdivisions.

(E) Members of municipal, industrial development, housing, parking and similar authorities.

(F) Members of zoning hearing boards and similar quasi-judicial bodies.

(G) Members of the public bodies meeting the criteria in paragraph (I)(A).

Citation -

Public Official and Employee Ethics Law,
Act 170 of 1978, P.L. 883, as amended by
Act 9 of 1989, P.L. 26, 65 P.S. §401, et seq.
Regulations, 51 Pa.Code §11.1, et seq.

NOTE: Constables must file with the State Ethics Commission.

COMMONWEALTH OF PENNSYLVANIA
STATE ETHICS COMMISSION



STATEMENT OF FINANCIAL INTERESTS

This Form must be completed and filed by:

- A** Candidates for elected state, county and local public office, including incumbents seeking re-election.
- B** Persons nominated for public office subject to confirmation.
- C** Persons currently serving as state/county/local public officials (Elected or Appointed), persons who served as public officials during the reporting year, members of boards or commissions, except those that are advisory.
- D** Persons currently serving as state/county/local public employees as defined in the Ethics Law or who served as public employees during the reporting year.
- E** Former public officials and public employees must file for the year after they terminate public service.

Instructionspage 2

Formpage 3

County Code Table and Filing Location Chartpage 4

IMPORTANT: Please read all instructions carefully prior to completion of form. Also, review the filing chart (pg. 4) for proper filing location. Any questions may be directed to the State Ethics Commission 1-800-932-0936.

This Form is required to be filed pursuant to the provisions of the Public Official and Employee Ethics Law, Act 170 of 1978 as amended by Act 9 of 1989.

INSTRUCTIONS FOR COMPLETING FINANCIAL INTEREST STATEMENT

Items 01 through 08 are for current information.

- 01 Public office candidates should use the exact name used on official nomination petition or papers.
- 02 List either your work or residence address. List phone where you can be reached during the day.
- 03 **STATUS:** Check the appropriate block(s)
NOTE: if you are filing in more than one capacity, check all applicable blocks.
- Block A:** Candidate – Mark this block if you are a candidate for public office. (election or re-election)
- Block B:** Nominee – Mark this block if you have been nominated by the Governor, other public officials or governmental body, subject to confirmation.
- Block C:** Public Official – Mark this block if you are/were an elected or appointed official. (Board and commission members included.)
- Block D:** Public Employee – Mark this block if you are/were a public employee as defined in the Ethics Law or the regulations of the State Ethics Commission.
- 04 **CANDIDATES or NOMINEES:** List position or office you are seeking.
- 05 **CANDIDATES or NOMINEES:** List name of political subdivision, agency, board or commission in which you are seeking office.
- 06 **PUBLIC OFFICIALS and PUBLIC EMPLOYEES:** List the position or office you hold or held.
- 07 **PUBLIC OFFICIALS and PUBLIC EMPLOYEES:** List name of political subdivision/agency, board or commission in which you are or were an official or employee.
- 08 List your occupation or profession.

SPECIAL INSTRUCTIONS: Items 09 through 16 – All information concerns the *prior calendar year*. No dollar amounts are required, except in items 12 and 13.

- 09 **REAL ESTATE INTERESTS:** List **ONLY** the names and addresses of any direct or indirect interests in real estate which were sold or leased to, purchased or leased from, or which were the subject of any condemnation proceedings by the Commonwealth, its agencies, or any political subdivisions.
- 10 **CREDITORS:** List **ONLY** those loans/debts which at any time during prior year were over \$5,000 and their interest rates. The mortgages or loans on your primary or secondary residence need NOT be listed. Loans or credit between the person required to file and a spouse, child, parent or sibling are also excluded.
- 11 **DIRECT or INDIRECT SOURCES OF INCOME:** List Employers and all other sources of \$1,000 or more (gross income). Include any payment, fee, salary, expense, allowance, forbearance, forgiveness, interest, dividend, royalty, rent, capital gain, reward, severance payment, prize winning, including tax exempt income. **DO NOT INCLUDE:** gifts, governmentally mandated payments, retirement, pension or annuity payments funded totally by contributions of the official.
- 12 **GIFT:** List the name and address of the source of anything received valued in the aggregate at \$200 or more without consideration of equal or greater value. Do not include reported political contributions, commercially reasonable loans made in the ordinary course of business and gifts from family members or friends. (Friend shall not include registered lobbyist.) The circumstances and value of a reportable gift must be noted.
- 13 **EXPENSE/REIMBURSEMENT:** List the name and address of the source and amount of payment exceeding \$500 in the course of a single occurrence for transportation, lodging or hospitality received in connection with public office. Do not list expense reimbursements from a governmental body or associations of public officials/employees in which you serve.
- 14 **OFFICE, DIRECTORSHIP, or EMPLOYMENT IN ANY BUSINESS ENTITY.**
- 15 **FINANCIAL INTERESTS:** List any interest which is more than 5% of the equity in a business for profit or is more than 5% of the assets of the economic interest in indebtedness.
- 16 **TRANSFERRED BUSINESS INTERESTS:** List the name and address of any business in which the filer transferred a financial interest (as defined in Item 15) to a parent, spouse, child, brother or sister.)

The State Ethics Commission
P.O. Box 11470
Room 309 Finance Bldg.
Harrisburg, PA 17108-1470
(717) 783-1610 • Toll Free 1-800-932-0936

STATEMENT OF FINANCIAL INTEREST

INSTRUCTIONS: Please type or print legibly. Attach additional 8½" x 11" sheets if necessary and indicate each item by number. Read instructions on pages 2 and 4.

01 Last Name First Name Middle Initial County of Residence County Code

02 Street Address (Work or Residence) City State Zip Code Area Code Phone
()

03 STATUS Check applicable block or blocks (See instructions on page 2)
 A Candidate (including write-in) B Nominee C Public Official (current/former) (circle one) D Public Employee (current/former) (circle one)

04 Public Position or Public Office you are seeking 05 Political Subdivision (Twp., Boro., Board, Commission, Agency, etc.) in which you are seeking office

06 Public Position or Public Office you hold/hold (circle one) 07 Political Subdivision/Agency (Twp., Boro., Board, Commission, Agency, etc.) in which you are/were an Official or Employee

08 Occupation or Profession The information listed below represents financial interests for the prior calendar year.
19 _____ (indicate year)

09 REAL ESTATE INTERESTS: (if NONE, check this box)

10 CREDITORS: (if NONE, check this box)

Creditor	Address	Interest Rate
----------	---------	---------------

11 DIRECT OR INDIRECT SOURCES OF INCOME: (if NONE, check this box)

Name	Address	(OFFICIAL USE ONLY)

12 GIFTS: (if NONE, check this box)

Source of gift	Address of Source of Gift
Value of gift	Reason for gift

13 TRANSPORTATION, LODGING, HOSPITALITY: (if NONE, check this box)

Source (Name and Address)	Value
---------------------------	-------

14 OFFICE, DIRECTORSHIP OR EMPLOYMENT IN ANY BUSINESS: (if NONE, check this box)

Business Entity	Position Held
-----------------	---------------

15 FINANCIAL INTEREST IN ANY LEGAL ENTITY IN BUSINESS FOR PROFIT: (if NONE, check this box)

Name and Address of Business	Interest Held
------------------------------	---------------

16 BUSINESS INTERESTS TRANSFERRED TO IMMEDIATE FAMILY MEMBER (if NONE, check this box)

Business (Name and Address)	Interest Held
Transferee (Name and Address)	Relationship: Date Transferred:

The undersigned hereby affirms that the foregoing information is true and correct to the best of said persons knowledge, information and belief; said affirmation being made subject to the penalties prescribed by 18 Pa. C.S.A. §4904 (unsworn falsifications to authorities) and The Public Official and Employees Ethics Law 65 P.S. §409(b).

Signature _____ Date _____
ALL Statements of Financial Interest are available for public inspection and copying during regular office hours.

LOCAL OFFICE CANDIDATES AND LOCAL ELECTED OFFICIALS: INSERT THE COUNTY CODE WHERE YOU FILE(D), YOUR NOMINATION PETITIONS, NOMINATION PAPERS OR NOMINATION CERTIFICATE.

STATEWIDE, STATE SENATE AND HOUSE CANDIDATES, PUBLIC EMPLOYEES, APPOINTED OFFICIALS AND GUBERNATORIAL NOMINEES: INSERT THE COUNTY CODE WHERE YOU RESIDE.

COUNTY CODES (Use One Only)

01 Adams	10 Butler	19 Columbia	28 Franklin	37 Lawrence	46 Montgomery	55 Snyder	64 Wayne
02 Allegheny	11 Cambria	20 Crawford	29 Fulton	38 Lebanon	47 Montour	56 Somerset	65 Westmoreland
03 Armstrong	12 Cameron	21 Cumberland	30 Greene	39 Lehigh	48 Northampton	57 Sullivan	66 Wyoming
04 Beaver	13 Carbon	22 Dauphin	31 Huntingdon	40 Luzerne	49 Northumberland	58 Susquehanna	67 York
05 Bedford	14 Centre	23 Delaware	32 Indiana	41 Lycoming	50 Perry	59 Tioga	
06 Berks	15 Chester	24 Elk	33 Jefferson	42 McKean	51 Philadelphia	60 Union	
07 Blair	16 Clarion	25 Erie	34 Juniata	43 Mercer	52 Pike	61 Venango	
08 Bradford	17 Clearfield	26 Fayette	35 Lackawanna	44 Mifflin	53 Potter	62 Warren	
09 Bucks	18 Clinton	27 Forest	36 Lancaster	45 Monroe	54 Schuylkill	63 Washington	

WHO MUST FILE	WHERE TO FILE		WHEN TO FILE
	WHITE COPY (Orig.)	YELLOW COPY	
A. STATUS BLOCK A – CANDIDATES Statewide State Senate State House Supreme Court Superior Court Common Pleas Court Traffic Court Municipal Court Commonwealth Court } non-incumbents only	State Ethics Commission 309 Finance Bldg. P.O. Box 11470 Harrisburg, PA 17108-1470.	Append to nomination petition when filed with the State Bureau of Elections	ON OR BEFORE THE LAST DAY FOR FILING A PETITION TO APPEAR ON THE BALLOT FOR ELECTION
Constables	State Ethics Commission	Append to nomination petition when filed with County Board of Elections	
Countywide City Borough Township Municipality (home rule charter)	File with the Clerk/Secretary in the Municipality in which you are a candidate		
District Justice (non-incumbents only)	File with the County in the district in which you are a candidate		
School Director	File in the School District where you are a candidate		
Announced Write-In	For state office file with Ethics Commission. For county or local office file with governing authority of political subdivision.	This copy is not required to be filed.	Within 30 days of official certification of having been nominated or elected unless such person resigns.
Unannounced Write-In Winners of Nominations			
Unannounced Write-In Winners of Elections			
B. STATUS BLOCK B – NOMINEE State Level	State Ethics Commission	File with the Official or Body vested with the power of confirmation	10 days before official or body approved or rejects the nomination.
County/Local Level	Governing authority for political subdivision		
C. STATUS BLOCK C – PUBLIC OFFICIAL Commonwealth Public Officials such as: Members, Heads, Deputies of Executive Agencies, Departments, Boards and Commissions.	State Ethics Commission	File with the agency, department, body, or board in which employed or appointed and with Secretary of Administration, Room 207 Finance Building, Harrisburg, PA 17120	FILE NO LATER THAN MAY 1 OF EACH YEAR A POSITION IS HELD AND OF THE YEAR AFTER LEAVING SUCH A POSITION.
State House Member State Senate Member		File with the House Chief Clerk or Senate Secretary (Whichever Applies)	
Other State Officials such as: Members, Heads, Deputies of Legislative and Independent Agencies, Boards and Commissions.		File with the Agency, Department, Body or Board in which employed or appointed.	
Constables	State Ethics Commission	This copy is not required to be filed	
Local Public Officials such as: County City Borough Township Municipal (home rule) Municipal Authority School District (Judges, District Magistrates do not file)	File only in your Political Subdivision		
D. STATUS BLOCK D – PUBLIC EMPLOYEE Commonwealth PUBLIC EMPLOYEE (Executive, Leg. & Judicial & Independent Agencies)	File only with your Employer	This copy is not required to be filed	
County City Borough Township Municipal (home rule) Municipal Authority School District } EMPLOYEE	File only in your Political Subdivision		

FORM TITLE: **Floodplain Management Activities Annual Report**

OFFICIAL NUMBER: **DCED-SPO-57**

DUE DATE: **March 31**

WHERE TO SEND COMPLETED FORM: **Department of Community and
Economic Development
Flood Plain Management Division
Forum Building
Harrisburg, PA 17120**

NUMBER OF COPIES REQUIRED: **ONE**

FOR ASSISTANCE: **Flood Plain Management Division
(717) 787-7403**

FAILURE TO SUBMIT FORM RESULTS IN: **Loss of any possible reimbursement for cost of
administration and enforcement of required regulation of flood-prone municipalities.**

PRIOR TO COMPLETING, ASSEMBLE THE FOLLOWING INFORMATION:

- **All building permits for reporting year.**

HELPFUL HINTS:

- **If the reimbursement application is requested, make certain to include ALL related costs when completing the second form. Do not neglect to include the cost of payroll-related expenditures, such as: secretary's time preparing payroll, postage to mail any posted checks, copying expenses incurred in mailing required submissions, etc.**

FLOODPLAIN MANAGEMENT ACTIVITIES ANNUAL REPORT FORM

SECTION A - MUNICIPAL INFORMATION

Secretary/Clerk Name	Area Code/Telephone	Hours	Municipality
Ordinance Administrator's Name	Area Code/Telephone	Hours	County
Municipal Address			Year Filed For 201

SECTION B - GENERAL

1. Has any floodplain development occurred during the past year?

No Yes — please provide following information:

Building Permits For Development In Floodplain Areas

Type of Building	# of apps.	# of permits	# of inspections	fees collected
Single-family				
Multi-family				
Commercial				
Industrial				
Other				
TOTAL				

2. Has your municipality enacted any new or revised floodplain management regulations during the past year?

No Yes — please attach a copy to this report.

3. Complete if your municipality has incurred costs relative to its floodplain management activities as required by Act 166 and wishes to apply for reimbursement. Forward the application form to:

Same as above Name/Title: _____
 Street Address: _____
 City, State, Zip Code: _____

4. Complete if you have any questions, or need information or assistance regarding your floodplain management responsibilities?

Same as above Name/Title: _____
 Street Address: _____
 City, State, Zip Code: _____
 Phone No. _____ Best Time to Contact: _____

SECTION C - CERTIFICATION

I swear that the information provided on this form is correct to the best of my knowledge.

SEAL

 Signature

 Title

 Date

FORM TITLE: Sewage Facilities Act Enforcement Reimbursement

OFFICIAL NUMBER: 3640-FM-WQ0280

DUE DATE: Early March

**WHERE TO SEND COMPLETED FORM: Bureau of Water Quality Management
Division of Municipal Planning and Finance
PA Dept. of Environmental Protection
P.O. Box 8466
Harrisburg, PA 17105-8466**

NUMBER OF COPIES REQUIRED: Two copies with original signatures and seals; one copy of supporting documents

FOR ASSISTANCE: Bureau of Water Quality Management (717) 787-6744

FAILURE TO SUBMIT FORM RESULTS IN: Loss of reimbursement of eligible expenditures

PRIOR TO COMPLETING, ASSEMBLE THE FOLLOWING INFORMATION:

- **Report from Sewage Enforcement Officer on reporting year's activity**
- **Report on all applications taken by municipality**
- **Payroll records and W-2s for municipal personnel involved in permits and payroll functions**
- **Federal 1099 form issued to Sewage Enforcement Officer, if treated as contractor**

HELPFUL HINTS:

Include ALL costs associated with processing any related payroll or vendor expenses, such as:

- **personnel involved in the sale of applications,**
- **building permit official (who must also verify that permit was issued to applicant),**
- **time and cost of copying applications and mailing to permit officer,**
- **time preparing annual reimbursement form,**
- **fax requests,**
- **time involved in answering permit-related questions,**
- **cost associated with violations, and**
- **cost of copying records for reimbursement application.**



COMMONWEALTH OF PENNSYLVANIA
 DEPARTMENT OF ENVIRONMENTAL PROTECTION
 BUREAU OF WATER SUPPLY AND WASTEWATER MANAGEMENT

Department Use Only
Date Stamp

**APPLICATION FOR REIMBURSEMENT FOR ENFORCING
 THE PENNSYLVANIA SEWAGE FACILITIES ACT OF 1966 (P.L. 1535) AS AMENDED, ACT 537.
 FOR APPLICATION YEAR ENDING December 31, 20__**

READ ALL INSTRUCTIONS BEFORE COMPLETING. APPLICATION MUST BE RECEIVED BY THE DEPARTMENT NO LATER THAN MARCH 1 FOR ALL DUTIES PERFORMED FROM JANUARY 1 THROUGH DECEMBER 31 OF PRECEDING YEAR.

SECTION A

1. Applicant (Local Agency)		
2. Address		
3. City	Zip	
4. Name and Title of Local Agency Official		
3. Daytime Telephone Number	4. County	5. Federal I.D. No.

SECTION B - REIMBURSEMENT REQUEST

1. TOTAL EXPENSES	\$	
2. NET REVENUE	\$	
3. PROGRAM DEFICIT (subtract 2 from 1)	\$	
4. REIMBURSEMENT REQUESTED (This is the program deficit, shown on Line 3, but never more than 1/2 of the total expenses, shown on Line 1)	\$	

DEPARTMENT USE ONLY

5. Reviewer's Initials and Approval Date _____ / ____ / ____
6. Paid V.T. No. _____ Check No. _____ Date of Check _____

(Submit in Duplicate)

Applicant _____

County _____

SECTION C - ITEMIZED EXPENSES

Copies of activity records or itemized invoices AND proof of payment for these expenses must be submitted.

COST OBJECT	AMOUNT	OBJECT TOTAL
Sewage Enforcement Officer Expenses	\$	
		\$
Administrative & Clerical Expenses		
		\$
Sewage Management Program Expenses		
Official Plan Approved - Insert Date		
		\$
Consultant Services		
		\$
Materials & Supplies		
		\$

Applicant _____

County _____

Legal Services		
		\$
Auto Expense _____ miles @ _____ ¢/mile		
		\$
Social Security and Medicare Expense		
		\$
Other Expenses		
		\$
	Total Expenses:	\$

Enter Total in Section B.1.

NOTE: Expenses are subject to audit by the Department or its authorized representative.

SECTION D - REVENUE		
1. Total Revenue from Permit Fees	\$	
2. Other Money Received - Specify, i.e., assessments, money from municipalities and other agencies, fines, interest, sewage management program fees, etc.	\$	
	\$	
3. Uncollected Revenue - specify, i.e., Accounts Receivable, to include local agency assessments to member municipalities and Revenue from Applicants	\$	
	\$	
Total Revenue		\$
Less Refunds		\$
Net Revenue (Enter total in Section B.2.)		\$

Applicant _____

County _____

SECTION E - SCHEDULE OF PERMIT FEES

	SEO Fees/Charges to the Local Agency*			Permit Application Fees (Local Agency Income)*		
	Single Family	Other		Single Family	Other	
Permit Application	-	-		-	-	
1. In-Ground						
New						
Repair						
2. Mound						
New						
Repair						
Site Inspection/Consultation						
Evaluate Probes						
Conduct Probe						
Observe Perc						
Conduct Perc						
Review Design						
Issue Permit	-	-		-	-	
1. In-Ground						
New						
Repair						
2. Mound						
New						
Repair						
Final Inspection	-	-		-	-	
1. In-Ground						
New						
Repair						
2. Mound						
New						
Repair						
Reissue Expired Permit Using Prior Tests and Design	-	-		-	-	
Rate for Other Work (Specify) (Hourly or Flat Rate)						

* This section must be consistent with the local agency's current fee schedule.

Applicant _____

County _____

SECTION F

List the primary and alternate Sewage Enforcement Officers for the local agency. Provide dates of employment for each. (Use additional sheets if necessary)

Primary		Alternate	
Name _____	_____	Name _____	_____
Address _____	_____	Address _____	_____
Telephone _____	_____	Telephone _____	_____
Certificate No. _____	_____	Certificate No. _____	_____
Employed from _____ to _____	_____	Employed from _____ to _____	_____

SECTION G - SUMMARY OF PERMIT ACTIVITY FROM JANUARY 1 THROUGH DECEMBER 31 OF PRECEDING YEAR

	A APPLICATIONS TAKEN	B PERMITS ISSUED	C PERMITS DENIED	D FINAL INSPECTIONS	E PERMITS EXPIRED
1. SINGLE FAMILY - IN GROUND					
2. SINGLE FAMILY - MOUND					
3. COMMERCIAL - IN GROUND					
4. COMMERCIAL - MOUND					
5. REPAIRS / ALTERATIONS					
6. OTHER					
TOTAL					

SECTION H

Affidavit must be completed and signed before a Notary Public by the Local Agency Official named in Section A.4. In the case of townships of the second class, the township seal may be affixed hereto with the official's signature in lieu of the seal of a Notary Public. Is applicant a Township of the Second Class? (Mark the appropriate box with an X) Yes No

AFFIDAVIT

COMMONWEALTH OF PENNSYLVANIA
COUNTY OF _____

I, _____ being duly sworn according to law, depose and say that I am an Official of the Applicant and that the information included in the Application and Documents submitted as a part of the Application are true and correct to the best of my knowledge and belief.

Sworn to and subscribed before me this _____ day of _____, 20____.

_____ Signature of Notary Public	_____ Signature of Local Agency Official
MY COMMISSION EXPIRES _____	_____ Title

SEAL

SECTION H - Schedule of Permit Fees (Attach a copy of the ordinances or resolutions)

In accordance with Subsections 72.44(d)(4) and 72.44(d)(5), the current local agency ordinance which establishes the permit fees must be submitted with your application.

This section must summarize your current approved ordinance or resolution.

	SEO Fees *			Permit Fee to be Paid by Applicant *		
	Single Family	Other		Single Family	Other	
Permit Application	-	-		-	-	
1. In-Ground						
<u>New</u>						
<u>Repair</u>						
2. Mound						
<u>New</u>						
<u>Repair</u>						
Site Inspection/Consultation						
Evaluate Probes						
Conduct Probe						
Observe Perc						
Conduct Perc						
Review Design						
Issue Permit	-	-		-	-	
1. In-Ground						
<u>New</u>						
<u>Repair</u>						
2. Mound						
<u>New</u>						
<u>Repair</u>						
Final Inspection	-	-		-	-	
1. In-Ground						
<u>New</u>						
<u>Repair</u>						
2. Mound						
<u>New</u>						
<u>Repair</u>						
Reissue Expired Permit Using Prior Tests and Design	-	-		-	-	
Rate for Other Work (Specify) (Hourly or Flat Rate)						

* This section must be consistent with the local agency's current fee schedule.

FORM TITLE: **Certification of New Mileage**
OFFICIAL NUMBER: **990**

DUE DATE: **September 1**

WHERE TO SEND COMPLETED FORM: **District PennDOT Office**

NUMBER OF COPIES REQUIRED: **This form is completed by your municipal services representative with materials that you submit. See listing on following page.**

FOR ASSISTANCE: **Municipal services representative.**

FAILURE TO SUBMIT FORM RESULTS IN: **No additional funding for roads officially adopted by the municipality for ownership and maintenance.**

PRIOR TO COMPLETING, ASSEMBLE THE FOLLOWING INFORMATION: **See following page.**

HELPFUL HINTS: **If not already established in filing system, create file folder for each road/street on the liquid fuels inventory of roads/streets owned and maintained by the municipality. A copy of this docket liquid fuels inventory can be obtained from the municipal services representative. These folders should contain:**

- **copies of the material submitted to PennDOT for additional mileage,**
- **copies of major renovations to the road/street,**
- **copies of complaints pertaining to the road/street's condition and action taken, and**
- **communication to/from PennDOT when requesting permission to install signage on the road/street.**

MILEAGE ADDITION GUIDELINES

To assist your municipality in having mileage additions credited for Act 655 liquid fuels tax allocations, the Bureau of Municipal Services requires the following information in order to process the additions.

TOWNSHIPS OF THE SECOND CLASS

1. A copy of the ordinance or resolution passed by the township to adopt the road as a public highway, and a copy of plot plan or sketch showing road location. (Deed of Dedication should be on file in the municipality.)
2. Proof that the ordinance or resolution has been recorded in the County Courthouse showing court seal, page and document number where recorded.
3. Road must have a minimum right-of-way of 33 feet.
4. Road must have a minimum cartway of 16 feet, paved or unpaved. (Necessary shoulder widths are excluded.)
5. Road must be capable of being driven safely at 15 miles per hour.
6. All dead end roads must be at least 250 feet in length measured from last intersection and be provided with a cul-de-sac having at least a 40 foot radius.
7. Roadway must be accessible from an existing public roadway.

CITIES, BOROUGHES, TOWNS AND TOWNSHIPS OF THE FIRST CLASS

1. A copy of the ordinance showing that the municipality has adopted the street as a public highway, and a copy of borough or city map showing street location. (Deed of Dedication should be on file with the municipality.)
2. A copy of the ordinance must be on file in the municipality's ordinance book.
3. In cities, boroughs, and towns, street must have a right-of-way of at least 16 feet. In townships of the first class, street must have a right-of way of at least 33 feet, with the exception of built-up areas where the right-of-way can be reduced to 24 feet.
4. Street must have a cartway of at least 16 feet, paved or unpaved.
5. Street must be capable of being driven safely at 15 miles per hour.
6. Dead end streets must be at least 250 feet in length measured from last intersection and provided with a cul-de-sac having at least a 40 foot radius.
7. Street must be accessible from existing public street or roadway.

NOTE: In following the above mentioned guidelines and by submitting the necessary documents to your Municipal Services district office before September 1 of each year, the Department will be able to process your mileage addition in a timely manner.

Tax Forms

The following listing is an explanation of commonly referenced federal employment forms.

- W-2:** Reports total earnings, along with total Social Security, Medicare, State and Local Income Tax withheld.
- W-3:** Tallies all W-2 forms.
- W-4:** Employee's declaration of number of dependants claimed for withholding of Federal Income Tax, or an exemption to withholding.
- W-9:** Vendor or contractor reports their Federal Tax Identification Number to payee, or declares an exemption from withholding. Without completed form, municipality is required by Federal law to withhold taxes from payments in excess of \$600.00 in any given calendar year.
- 1096:** Tallies all like 1099 forms.
- 1099 MISC:** Reports total compensation to a contractor or vendor.
- I-9:** Required by the Department of Immigration and Naturalization Services to verify that every newly hired employee is legal to work in the United States. To get forms, call 1-800-970-3676. For questions, call 1-800-357-2099
- New Hire:** Required to report all newly hired employees to federal government.

Note: *A helpful publication, FEDERAL-STATE REFERENCE GUIDE-Social Security coverage and FICA reporting by state and local government employers is available from the Internal Revenue Service by calling 1-800-829-3676*

STATE SALES TAX REIMBURSEMENT

If your municipality has paid sales tax, even though you are exempt, you can file for a refund of sales tax by completing a Form REV-65 BA. This can be obtained on the Department's website or by contacting the Pa. Department of the Treasury (see III-17). Municipal Treasurer's should note that all local governments are exempt from sales tax on utility bills. These companies do not automatically flag your account as exempt, from state OR federal excise tax (which you can also get refunded if you're being charged). It is important to have your tax status changed, as you can only go back and claim three years of taxes paid in error.

COMMONWEALTH OF PENNSYLVANIA
BOARD OF APPEALS
 DEPT. 281021
 HARRISBURG, PA 17128-1021

PETITION FORM



INSTRUCTIONS: Please type or print in ink. Attach a copy of the notice being appealed. Mail this petition to the above address. Petitions filed via U.S. Postal Service are considered filed as of the postmark date. Petitions filed via any other method are considered filed on the date received.

1 TYPE OF TAX

IS THIS A PETITION FOR REFUND? NO YES, IF YES, PLEASE INDICATE: 1. CASH OR CREDIT 2. AMOUNT: \$ _____

3. HAS THIS REFUND REQUEST BEEN INCLUDED IN ANY **PETITION FOR REFUND** OR REQUESTED IN A CURRENT OR PRIOR AUDIT? NO YES, IF YES, PLEASE PROVIDE THE RELEVANT DOCKET AND/OR ASSESSMENT NUMBERS.

TAX IDENTIFICATION NUMBER	ASSESSMENT/DETERMINATION NUMBER
TAX PERIOD FROM _____ TO _____	NOTICE MAILING DATE
COUNTY (LOCAL SALES TAX ONLY)	

2 PETITIONER

CORPORATION INDIVIDUAL OTHER _____

PARTNERSHIP (Attach list of Partners and Addresses) Note: Date of Death Required for Estates & Personal Income Tax Fiduciary Appeals

ESTATE NAME DATE OF DEATH: _____

LAST NAME	FIRST	M.I.	SOCIAL SECURITY NUMBER
BUSINESS NAME			EMPLOYER IDENTIFICATION NUMBER
TRADE NAME			EMPLOYER IDENTIFICATION NUMBER
STREET ADDRESS			
CITY	STATE	COUNTRY	ZIP CODE + 4
TELEPHONE NUMBER ()	FAX NUMBER ()	CONTACT PERSON	TELEPHONE NUMBER ()
PETITIONER'S WEB SITE ADDRESS		CONTACT PERSON'S E-MAIL ADDRESS	

3 CORRESPONDENCE

SEND ALL CORRESPONDENCE TO: REPRESENTATIVE PETITIONER VIA US MAIL E-MAIL

SEND FINAL ORDER VIA US MAIL E-MAIL

4 REPRESENTATIVE INDEX NUMBER (IF KNOWN)

LAST NAME	FIRST	M.I.	
BUSINESS NAME			
STREET ADDRESS			
CITY	STATE	COUNTRY	ZIP CODE + 4
TELEPHONE NUMBER ()	FAX NUMBER ()		
CONTACT PERSON	TELEPHONE NUMBER ()	FAX NUMBER ()	E-MAIL ADDRESS

5 SCHEDULING

HEARING REQUESTED.

NO HEARING DESIRED. PLEASE DECIDE ON BASIS OF PETITION AND RECORD.

THIS CASE TO BE HELD PENDING ACTION OF COURT ON THE SAME ISSUE(S).

CASE NUMBER _____

COURT CITATION _____

(FOR INTERNAL USE ONLY)

DOCKET NUMBER	TAX TYPE CODE	INSTANT
EXAMINER	REVIEWER	AUDIT
PETITION FILED		

6 ISSUES AND ARGUMENTS. Itemize the issue(s) involved in part "A" then provide argument(s) in part "B".

A. ISSUE(S)

B. ARGUMENT(S)

Explain in detail why the relief requested above should be granted. Attach additional pages if necessary. Enclose copies of any documents you feel will support your arguments. Petitions for Refund must be accompanied by proof of payment of the tax to the Commonwealth and any copies of invoices, credit memoranda, exemption certificates, etc. where relevant. When appealing a Sales and Use Tax audit assessment, complete and attach APPEAL SCHEDULE (REV-39). Appeal schedules can be submitted on computer disk; however, prior approval is required. For information and instructions call (717) 783-3664. (Appeal forms & Schedules are available on the Board's online Petition Center at www.boardofappeals.state.pa.us.)

7 NOTIFICATIONS

Communications with the Board: Communications, including the Board's Final Order, may be transmitted to you or your representative via e-mail by making the election on the petition form. Electronic communications via e-mail are unsecured. If you elect to receive communications via e-mail, you and your representative assume the responsibility for the confidentiality of the information contained in the e-mail both sent to and from the Board of Appeals. The Commonwealth will not be held liable for the disclosure of any confidential information sent via e-mail.

*** Privacy Notification:** The Department is authorized under federal law, 42 U.S.C. § 405 (c), to use your Social Security Number in administering this state tax law. The Department uses your Social Security Number to establish your identity and to process your appeal.

8 SIGNATURES

All Petitions must be signed by Petitioner or authorized representative. If signed by an authorized representative, written authorization must accompany the Petition. If Petitioner is a corporation, a corporate officer must sign.

Under penalties prescribed by law, I hereby certify that this Petition has been examined by me and that to the best of my knowledge, information and belief, the facts contained in the Petition are true, correct and complete and the Petition is not made for the purposes of delay. Also, if this is a Petition for Refund, I hereby certify that the refund requested has not been granted in an audit report nor has it been included in any other Petition for Refund.

TYPE PETITIONER'S NAME	TITLE	SIGNATURE	DATE

UNIFORM CONSTRUCTION CODE FORM

The following form must be filed by those municipalities who have elected to enforce the Uniform Construction Code. Each building permit issued under the UCC must be surcharged with a \$2.00 Education Fee, which is to be remitted quarterly by using the following report. You must insert the Building Code Officials' name and license number. However, the Secretary/Treasurer completing the form need not be a licensed BCO.

**PENNSYLVANIA
 UNIFORM CONSTRUCTION CODE**

ACT 13 OF 2004 - MUNICIPAL CODE OFFICIAL TRAINING ACCOUNT

Section 703 of Act 13 amended Act 45 of 1999, the Uniform Construction Code Act (UCC), to require that municipalities administering and enforcing the UCC and third-party agencies providing services under the UCC shall assess a fee of \$2 on each construction or building permit issued under the authority of this Act. The fee shall be in addition to any other fee imposed for the permit. The Act further provides that all funds collected shall be transmitted quarterly to the Commonwealth to be used for education and training purposes associated with the UCC.

Name of Municipality _____ County _____

Reporting Period (Please Check)

Year: _____ January - March April - June July - September October - December

SECTION B - GENERAL

- | | |
|--|--|
| 1. Number of construction/building permits issued for new single family residential housing units (single-family detached and townhouse units not exceeding 3-stories in height): | |
| 2. Number of permits issued for all other residential projects; including additions, accessory structures, demolitions, electrical, mechanical, plumbing, etc: | |
| 3. Number of permits issued for new commercial (non-residential) projects: | |
| 4. Number of permits issued for all other commercial (non-residential) projects; including additions, alterations, accessory structures, demolitions, change of use, electrical, mechanical, plumbing, etc: | |

TOTAL number permits issued: _____

TOTAL number of permits X \$2.00: _____

SECTION C - BUILDING CODE OFFICIAL

Individual appointed by municipality to serve as BCO (please print):

Name: _____ L&I License Number: _____

Address: _____

City: _____ State: _____ Zip Code: _____

E-mail (if applicable): _____ Phone: _____

SECTION D - CERTIFICATION

I hereby certify that I have reviewed the information contained in this report and that the information provided is, to the best of my knowledge, true and correct.

 Signature

 Title

 Date

Please make check payable to "DCED" and remit form and check(s) to:

Pennsylvania Department of Community & Economic Development
 Governor's Center for Local Government Services
 Commonwealth Keystone Building
 400 North Street, 4th Floor
 Harrisburg, PA 17120-0225
 1-888-223-6837

EMPLOYMENT ELIGIBILITY VERIFICATION

FORM 1-9

The following form must be completed and filed for every person hired with NO exceptions. You must document a combination of two items (one from List A or List B; one from List C) that you have reviewed as proof of employment eligibility in the United States. It is a good idea to photocopy and attach the proofs used. This form must be filed in the employee's permanent Employment File and retained permanently.

Employment Eligibility Verification

Please read instructions carefully before completing this form. The instructions must be available during completion of this form. ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work eligible individuals. Employers CANNOT specify which document(s) they will accept from an employee. The refusal to hire an individual because of a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Verification. To be completed and signed by employee at the time employment begins.

Print Name: Last	First	Middle Initial	Maiden Name
Address (Street Name and Number)		Apt. #	Date of Birth (month/day/year)
City	State	Zip Code	Social Security #
I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.		I attest, under penalty of perjury, that I am (check one of the following): <input type="checkbox"/> A citizen or national of the United States <input type="checkbox"/> A Lawful Permanent Resident (Alien # A _____) <input type="checkbox"/> An alien authorized to work until ___/___/___ (Alien # or Admission #) _____	
Employee's Signature			Date (month/day/year)

Preparer and/or Translator Certification. (To be completed and signed if Section 1 is prepared by a person other than the employee.) I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.

Preparer's/Translator's Signature	Print Name
Address (Street Name and Number, City, State, Zip Code)	
Date (month/day/year)	

Section 2. Employer Review and Verification. To be completed and signed by employer. Examine one document from List A OR examine one document from List B and one from List C, as listed on the reverse of this form, and record the title, number and expiration date, if any, of the document(s)

List A	OR	List B	AND	List C
Document title: _____		_____		_____
Issuing authority: _____		_____		_____
Document #: _____		_____		_____
Expiration Date (if any): ___/___/___		___/___/___		___/___/___
Document #: _____		_____		_____
Expiration Date (if any): ___/___/___		_____		_____

CERTIFICATION - I attest, under penalty of perjury, that I have examined the document(s) presented by the above-named employee, that the above-listed document(s) appear to be genuine and to relate to the employee named, that the employee began employment on (month/day/year) ___/___/___ and that to the best of my knowledge the employee is eligible to work in the United States. (State employment agencies may omit the date the employee began employment.)

Signature of Employer or Authorized Representative	Print Name	Title
Business or Organization Name		Date (month/day/year)
Address (Street Name and Number, City, State, Zip Code)		

Section 3. Updating and Reverification. To be completed and signed by employer.

A. New Name (if applicable)	B. Date of rehire (month/day/year) (if applicable)
C. If employee's previous grant of work authorization has expired, provide the information below for the document that establishes current employment eligibility.	
Document Title: _____ Document #: _____ Expiration Date (if any): ___/___/___	
I attest, under penalty of perjury, that to the best of my knowledge, this employee is eligible to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.	
Signature of Employer or Authorized Representative	Date (month/day/year)

LISTS OF ACCEPTABLE DOCUMENTS

LIST A	LIST B	LIST C
Documents that Establish Both Identity and Employment Eligibility	Documents that Establish Identity	Documents that Establish Employment Eligibility
OR		AND
<ol style="list-style-type: none"> 1. U.S. Passport (unexpired or expired) 2. Certificate of U.S. Citizenship (<i>INS Form N-560 or N-561</i>) 3. Certificate of Naturalization (<i>INS Form N-550 or N-570</i>) 4. Unexpired foreign passport, with <i>I-551 stamp</i> or attached <i>INS Form I-94</i> indicating unexpired employment authorization 5. Alien Registration Receipt Card with photograph (<i>INS Form I-151 or I-551</i>) 6. Unexpired Temporary Card (<i>INS Form I-688</i>) 7. Unexpired Employment Authorization Card (<i>INS Form I-688A</i>) 8. Unexpired Reentry Permit (<i>INS Form I-327</i>) 9. Unexpired Refugee Travel Document (<i>INS Form I-571</i>) 10. Unexpired Employment Authorization Document issued by the INS which contains a photograph (<i>INS Form I-688B</i>) 	<ol style="list-style-type: none"> 1. Driver's license or ID card issued by a state or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, sex, height, eye color and address 2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, sex, height, eye color and address 3. School ID card with a photograph 4. Voter's registration card 5. U.S. Military card or draft record 6. Military dependent's ID card 7. U.S. Coast Guard Merchant Mariner Card 8. Native American tribal document 9. Driver's license issued by a Canadian government authority <p style="text-align: center;">For persons under age 18 who are unable to present a document listed above:</p> <ol style="list-style-type: none"> 10. School record or report card 11. Clinic, doctor or hospital record 12. Day-care or nursery school record 	<ol style="list-style-type: none"> 1. U.S. social security card issued by the Social Security Administration (<i>other than a card stating it is not valid for employment</i>) 2. Certification of Birth Abroad issued by the Department of State (<i>Form FS-545 or Form DS-1350</i>) 3. Original or certified copy of a birth certificate issued by a state, county, municipal authority or outlying possession of the United States bearing an official seal 4. Native American tribal document 5. U.S. Citizen ID Card (<i>INS Form I-197</i>) 6. ID Card for use of Resident Citizen in the United States (<i>INS Form I-179</i>) 7. Unexpired employment authorization document issued by the INS (<i>other than those listed under List A</i>)

Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274)

**REQUEST FOR TAXPAYER IDENTIFICATION NUMBER
AND CERTIFICATION**

Commonly known as an I-9, this form must be completed by any business or individual to whom you pay \$600.00 or more in a calendar year for services, or a combination of goods AND services. If payment is for goods AND services, it will be up to the business owner to prove to the federal government how much you paid for their services. If you do not obtain the Taxpayer Identification Number and a signature on this form, you must withhold Backup Withholding for Federal Tax purposes. You will then prepare an appropriate Form 1099 for all Individual/Sole Proprietor businesses to whom you paid \$600.00 or more. The business need only file once with your office, but you must retain the W-9 as proof of their tax status.

Request for Taxpayer Identification Number and Certification

**Give form to the
 requester. Do not
 send to the IRS.**

Print or type
See Specific Instructions on page 2.

Name	
Business name, if different from above	
Check appropriate box: <input type="checkbox"/> Individual/ Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶	
<input type="checkbox"/> Exempt from backup withholding	
Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code	
List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. For individuals, this is your social security number (SSN). **However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3.** For other entities, it is your employer identification number (EIN). If you do not have a number, see **How to get a TIN** on page 3.

Social security number								
or								
Employer identification number								

Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), **and**
2. I am not subject to backup withholding because: **(a)** I am exempt from backup withholding, or **(b)** I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or **(c)** the IRS has notified me that I am no longer subject to backup withholding, **and**
3. I am a U.S. person (including a U.S. resident alien).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 4.)

Sign Here

Signature of U.S. person ▶

Date ▶

Purpose of Form

A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

U.S. person. Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee.

Note: If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Foreign person. If you are a foreign person, use the appropriate Form W-8 (see **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien.

Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a **nonresident alien or a foreign entity** not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 30% of such payments (29% after December 31, 2003; 28% after December 31, 2005). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will **not** be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester, or
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate **Instructions for the Requester of Form W-9**.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of Federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your **individual** name as shown on your social security card on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, **enter the owner's name on the "Name" line.** Enter the LLC's name on the "Business name" line.

Other entities. Enter your business name as shown on required Federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Note: You are requested to check the appropriate box for your status (*individual/sole proprietor, corporation, etc.*).

Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note: If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

Exempt payees. Backup withholding is **not required** on any payments made to the following payees:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2);
2. The United States or any of its agencies or instrumentalities;
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities;
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities; or
5. An international organization or any of its agencies or instrumentalities.

Other payees that **may be exempt** from backup withholding include:

6. A corporation;
7. A foreign central bank of issue;
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States;

9. A futures commission merchant registered with the Commodity Futures Trading Commission;

10. A real estate investment trust;

11. An entity registered at all times during the tax year under the Investment Company Act of 1940;

12. A common trust fund operated by a bank under section 584(a);

13. A financial institution;

14. A middleman known in the investment community as a nominee or custodian; or

15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, 1 through 15.

If the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt recipients 1 through 7 ²

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments; attorneys' fees; and payments for services paid by a Federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a **resident alien** and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see **How to get a TIN** below.

If you are a **sole proprietor** and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-owner **LLC** that is disregarded as an entity separate from its owner (see **Limited liability company (LLC)** on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

Note: See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get **Form SS-5**, Application for a Social Security Card, from your local Social Security Administration office or get this form on-line at www.ssa.gov/online/ss5.html. You may also get this form by calling 1-800-772-1213. Use **Form W-7**, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or **Form SS-4**, Application for Employer Identification Number, to apply for an EIN. You can get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS Web Site at www.irs.gov.

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 3, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see **Exempt from backup withholding** on page 2.

Signature requirements. Complete the certification as indicated in 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA or Archer MSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or single-owner LLC	The owner ³
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner ³
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name, but you may also enter your business or "DBA" name. You may use either your SSN or EIN (if you have one).

⁴ List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA or Archer MSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

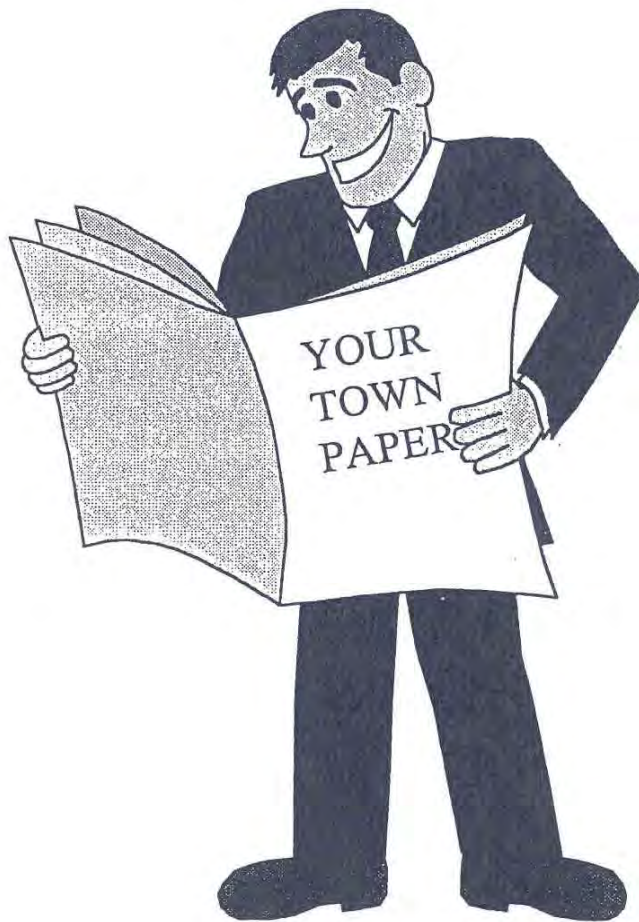
You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 30% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

SECTION VI

ADVERTISING REQUIREMENTS

REFERENCES

Advertising Requirement Chart
Americans with Disabilities Act Accessibility Notice



SECTION VI

ADVERTISING REQUIREMENTS

Foreword

The Commonwealth's various municipal codes specify the content, the frequency and the time frame of advertisements that are required, by law, prior to, or in some cases following, certain municipal actions. The person responsible for writing the advertisement, usually the municipal secretary, must ascertain that all required information is included. Additional data will need to be supplied when writing a purchasing advertisement. Specific instructions on writing purchasing advertisements can be found in the *MUNICIPAL PURCHASING POLICIES AND PROCEDURES* section.

ADVERTISING REQUIREMENTS

FUNCTION BOROUGHS FIRST CLASS TWPS. SECOND CLASS TWPS.

ANNUAL AUDIT

What:	The financial statement	The financial statement	The financial statement
Frequency:	Once in local paper.	Once in local paper.	Once in local paper.
When:	Within 10 days of completion.	Within 10 days of completion.	On or before March 10.
Exception:			Under 500 population may post in five public places in Twp.

ANNUAL BUDGET

What:	The proposed budget is available for public inspection, listing place and hours.		
Frequency:	Once in local paper.	Once in local paper.	Once in local paper.
When:	At least 10 days prior to adoption.	At least 20 days prior to adoption.	At least 20 days prior to adoption.

Note: Although not required, it is suggested that the rates of various taxes to be levied in the forthcoming year be included in the public notice announcing the budget's inspection.

ADVERTISING REQUIREMENTS (continued)

FUNCTION	BOROUGH	FIRST CLASS TWPS.	SECOND CLASS TWPS.
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AMENDED BUDGET

What:	The proposed amended budget is available for inspection, listing place and hours.
Frequency:	Once in local paper. Once in local paper.
When:	At least 10 days prior to adoption. At least 10 days prior to adoption.

CIVIL SERVICE EXAMS

What:	Time and place for police and fire positions and description of positions to be filled.	Does not apply.
Frequency:	Once in local paper.	Does not apply.
When:	Two weeks prior to exam.	Does not apply.

ADVERTISING REQUIREMENTS (continued)

FUNCTION BOROUGH FIRST CLASS TWPS. SECOND CLASS TWPS.

HEARINGS and MEETINGS with respect to Planning and Zoning actions

What: Date, time and location of meeting or hearing, and the particular nature of the matter to be considered.

Frequency: ALL---Once each week, for two successive weeks in a newspaper of general circulation.

When: The first notice must not be more than 30 days and the second not less than seven days from date of hearing.

MEETINGS (Regular and committee)

What: Date, time and location of meeting. Regularly scheduled meetings are generally advertised in one all-inclusive advertisement prior to the beginning of the calendar year.

Frequency/When: ALL - Once, at least three days prior to the first meeting of the year.

Note: See appended ADA compliance notice which should be inserted into all meeting notices.

MEETINGS (Recessed or reconvened)

ALL- No publication required, post only.

ADVERTISING REQUIREMENTS (continued)

FUNCTION **BOROUGHS** **FIRST CLASS TWPS.** **SECOND CLASS TWPS.**

MEETINGS (Special or rescheduled regular meetings)

What: Date, time, location and reason for meeting.

Frequency/When: ALL---Once, at least 24 hours prior to the meeting.

ORDINANCES (To enact general powers)

What: Either the entire text, or the title and a summary of the Ordinance and where the full text may be examined.

Frequency: Once.

When: Not more than 60 days nor less than seven days prior to passage.

NOTE: *A copy of the full text of the Ordinance must be filed with the publishing newspaper, and after enactment, a copy of the full text must be filed with the agency designated by the county commissioners.*

ADVERTISING REQUIREMENTS (continued)

FUNCTION	BOROUGH	FIRST CLASS TWPS. SECOND CLASS TWPS.
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ORDINANCES (to adopt Standard Codes)

Note: Standards, in this case, are uniform guidelines that must be followed by all, such as a building code. Boroughs and townships may adopt these nationally recognized standards, which have been developed by professional experts, by reference. This means that the code need not be advertised in full.

- | | |
|-------------------|--|
| What: | The intent to consider a code, a brief summary of the code, and where copies of the complete code may be examined or obtained. |
| Frequency: | ALL---Once in newspaper of general circulation. |
| When: | At least seven days and no more than three weeks prior to adoption. |
| | At least seven and no more than 60 days before passage. |

ADVERTISING REQUIREMENTS (continued)

FUNCTION BOROUGH FIRST CLASS TWPS. SECOND CLASS TWPS.

PURCHASING (Contracts for items or services in excess of \$10,000)

What: See PURCHASING CHAPTER for example of good advertisement content.

Frequency:

OPTION 1 DAILY NEWSPAPERS: Two times at intervals of not less than three days. First advertisement must appear not more than 45 days and second advertisement not less than ten days prior to the date fixed for the opening of bids. Notice must also be posted at meeting place or prominent place in the municipality.

OPTION 2 WEEKLY NEWSPAPERS: Once a week for two consecutive weeks. Again, first advertisement must be published not more than 45 days and the second advertisement not less than ten days prior to the date fixed for the opening of the bids. Notice must also be posted at meeting place or prominent place in the municipality.

NOTE: *Exceptions to the requirement to advertise are found in various codes.*

ADVERTISING REQUIREMENTS (continued)

FUNCTION BOROUGHS FIRST CLASS TWPS. SECOND CLASS TWPS.

SHADE TREE REGULATIONS/ACTIONS

What:	Meetings on proposals to plant, transplant or remove trees	Regulations	Regulations
Frequency:	Twice, one time per week	Twice, in two newspapers	Once
When:	Immediately preceding time of meeting	No requirement	No requirement

STREETS, OPENING AND VACATING

What:	Same as General Powers Ordinances.	Same as General Powers Ordinances.	Same as General Powers Ordinances.
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Note: Refer to municipal code for specific requirements to notify affected property owners.

ADVERTISING REQUIREMENTS (continued)

FUNCTION BOROUGHS FIRST CLASS TWPS. SECOND CLASS TWPS.

TAXATION: (NEW ACT 511 TAXES)

Note: Act 511 taxes are Per Capita, Occupation (a flat rate or millage rate), Occupation Privilege, Earned Income, Real Estate Transfer, Mechanical Devices or Amusement.

What: Ad should state the intention to adopt the tax, the reason for imposing the tax and the estimated amount of revenue to be derived.

Frequency: Once a week in a local newspaper for three consecutive weeks. Also, the entire Ordinance or Resolution, or a summary thereof, must be published once, not more than 60 days or less than seven days before passage.

ADA COMPLIANCE STATEMENT

In order to be in compliance with the federal Americans with Disabilities Act, the public notice for any meeting should include an accessibility notice. Suggested wording is included below.

Any person with a disability requiring a special accommodation to attend a meeting of the _____ of _____ should notify the secretary at _____ (phone no.)
(governing body) (municipality)

as early as possible, but not later than _____ working days prior to the meeting. The
(3 - 5)
_____ will make every effort to provide a reasonable accommodation.
(governing body)

SECTION VII
NON COMPETITIVE ENTITLEMENT GRANTS

REFERENCES

Brief Descriptions of Entitlement Grants

Notes: Department of Community and Economic
Developments New Grant Process



SECTION VII

NON-COMPETITIVE - ENTITLEMENT GRANTS

Foreword

The several grant or revenue programs which are described are non-competitive, entitlement programs. These are grant moneys which flow automatically to eligible jurisdictions, provided they file appropriate forms if required and comply with such other conditions as are established for the various grant programs.

For the most part, the grants are earmarked revenues which must be used for the specific identified purpose. Of the fourteen described programs, nine are in this category:

- Community/Individual Sewage System Administration
- Emergency Medical Services
- Liquid Fuels Allocation
- Municipal Pension
- Public Library
- Sewage Treatment Plant Operations
- Storm Water Management
- Urban Public Transportation
- Volunteer Firemen's Relief

Four other entitlement moneys are general fund revenues and may be used for any legitimate purpose, as determined by the local governing body. These moneys are:

- County Shared Sales Tax (Allegheny County only)
- Public Utility Tax Rebate
- State Liquor License
- State Police Fines/Penalties

The last fiscal program—Community Development Block Grant—is a combination type program—both non-competitive and entitlement, and competitive. To determine which type applies to a specific municipality, the Department of Community and Economic Development should be consulted.

Of these several grants, the one which probably has the greatest impact upon a municipal budget is the state money allocated to local governments for road and street purposes. For jurisdictions in Allegheny County, the revenue received from the County sales tax can be another important revenue source.

Also included with these notes, is a brief explanation of the Department of Community and Economic Development's grant process. Further information about these and other grants the Commonwealth has available can be obtained from the publication: Catalog of State Resources for Local Government. It is published by the Department of Community and Economic Development.

NOTES

NON-COMPETITIVE ENTITLEMENT GRANTS

GRANT

CONTACT AGENCY

FILING DATE

FORM REQUIRED

COMMUNITY DEVELOPMENT

A program of financial and technical assistance to aid communities in their community and economic development efforts.

By law, certain cities, boroughs and townships are considered as eligible for non-competitive entitlement grants. Also, various jurisdictions in urban counties, such as Allegheny, are viewed as eligible for these types of community development block grants. Jurisdictions who are not in these eligible categories, may apply for community development grants which are awarded on a competitive basis.

Small Communities Program
Division, Bureau of
Community Development and
Housing Office
Department of Community
and Economic Development
353 Forum Building
Harrisburg, PA 17120
Telephone: 717-783-6399

April 24

CD

GRANT

Community/Individual Sewage Disposal Systems Administration-Cost Reimbursement - Act 537

This program provides reimbursement to a municipality or groups of municipalities for part of the costs incurred in issuing permits for individual and community sewage disposal systems, and administration of the sewage program.

Bureau of Water Quality Management, Department of Environmental Protection
Rachael Carson State Office Building
P.O. Box 8466
Harrisburg, PA 17105-8465
Telephone: 717-787-8184

March 3

No: 3640 - FM
WQ 0280

FILING DATE

CONTACT AGENCY

FORM REQUIRED

COUNTY SHARED SALES TAXES
(Allegheny County only)

Cities, boroughs and townships share 25 percent of the annual yield from the county's one percent sales tax. A jurisdiction's share of the tax is based upon a formula similar to the one the national government used to distribute revenue- sharing money.

Department of Revenue
P.O. Box 8911
Harrisburg, PA 17128-1100
Telephone: 717-787-8211

None
(Payment is made monthly by the Department of Revenue)

None

EMERGENCY MEDICAL SERVICES

A program to assist in establishment and maintenance of training programs for emergency medical technicians, paramedics and public safety officers.

Division of Emergency Medical Services, Health Department
Health and Welfare Building
Harrisburg, PA 17108
Telephone: 717-787-8741

*

*NOTE: The funding is provided through regional emergency medical services agencies.

GRANT

LIQUID FUELS ALLOCATION

A grant program allocating monies received from the Commonwealth's tax on liquid fuels. The money must be utilized for construction and/or maintenance of roads, streets and bridges owned by the local government.

NOTE: The Liquid Fuels Grant will be withheld unless the following reports are filed by the due dates: Certification of Pension Costs, Survey of Fiscal Distress, Annual Financial Report and Audit, and Certification of Treasurer's Bond.

MUNICIPAL PENSION FUND

A program allocating monies received from the Commonwealth's two percent tax paid on premiums to foreign casualty insurance companies. Municipalities must use these monies for pensions for full-time employees.

CONTACT AGENCY

Bureau of Municipal Services
Department of Transportation
Harrisburg, PA 17120
Telephone: 717-787-2183

FILING DATE

Payment made in April

FORM REQUIRED

Varies - see Calendar Section

AG385
AGPF 490*
AGPF 5N*

March 31
April 11

Bureau of Municipal Pension
and Fire Relief Audits
Department of Auditor
General
100 N. Cameron St.
Harrisburg, PA 17110
Telephone: 717-787-1159

*Post retirement benefits

GRANT

CONTACT AGENCY

FILING DATE

FORM REQUIRED

PUBLIC LIBRARY

A funding program to help support public libraries in meeting the informational, educational and recreational needs of the community.

Library Development Division
State Library of Pennsylvania
Department of Education
P.O. Box 1601
Harrisburg, PA 17105
Telephone: 717-783-5743

Various

Various

NOTE: Under certain conditions, certain public libraries in Allegheny County receive yearly grants via the Allegheny County Asset District and the Allegheny County Library Association.

PUBLIC UTILITY REALTY TAX DISTRIBUTION

Under the provisions of Act No. 66 of March 10, 1970, the Pennsylvania Department of Revenue distributes to local taxing authorities the Realty Tax Equivalent.

Specialty Taxes Division
PURTA, Bureau of
Corporation Taxes
Department of Revenue
7th Floor Strawberry Sq.
P.O. Box 8911
Harrisburg, PA 17128-1100
Telephone: 717-787-8211

April 1

RCT-900

GRANT

FILING DATE

CONTACT AGENCY

FORM REQUIRED

SEWAGE TREATMENT PLANTS' OPERATIONS

A program provided by Act 339 to assist applicants in offsetting the annual expenses of operating and maintaining their sewage treatment facilities.

January 31

Bureau of Water Supply
Department of Environmental Protection
10th Floor
Rachael Carson
State Office Building
P.O. Box 8465
Harrisburg, PA 17105-8465
Telephone: 717-787-6744

No: 3600-SM
WQ0160 or
3600-SM -WQ0160A
(short form)

STATE LIQUOR LICENSE ALLOCATION

The major portion of state license fees for hotel, restaurant, and club liquor licenses and for retail dispenser (malt and brewed beverages) licenses are automatically returned to those municipalities where the licensed premises are located.

Payments made on February 1 and August 1

None

GRANT

STATE POLICE FINES AND PENALTIES

A funding program which distributes to municipalities 50 percent of the fines and penalties collected from State Police arrests.

CONTACT AGENCY

Bureau of Municipal Services
Department of Transportation
Harrisburg, PA 17120
Telephone: 717-787-2183

FILING DATE

Payment is made twice a year

FORM REQUIRED

None

STORM WATER MANAGEMENT

Financial grants are available to counties and local governments for planning and management costs incurred in the administration of the State's storm water management planning mandate.

Bureau of Watershed
Conservation
Department of Environmental
Protection
11th Floor
Rachel Carson State Office
Building
P.O. Box 8467
Harrisburg, PA 17105-8467
Telephone: 717-787-7577

Open

BCP 57

GRANT

CONTACT AGENCY

FILING DATE

FORM REQUIRED

URBAN PUBLIC TRANSPORTATION

A program to subsidize the operation of mass transportation service, to permit improvements in service which are not self-supporting, and to permit socially desirable but economically unjustified service.

Department of Transportation
Urban Transit Division
Transportation Safety Building
Harrisburg, PA 17120
Telephone: 717-787-7540

Monday following Labor Day

NK

VOLUNTEER FIREMEN'S RELIEF

A program allocating monies received from the Commonwealth's two percent tax paid on premiums to foreign fire insurance companies. The monies must be used for relief fund associations, volunteer firefighters and/or pension funds of paid firefighters.

Bureau of Municipal Pension and Fire Relief Audits
Department of Auditor General
100 N. Cameron Street
Harrisburg, PA 17110
Telephone: 717-787-1159

March 31
April 1

AG385
AG490*

*Post Retirement benefits

NOTES

DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT'S NEW GRANT PROCESS

As of July 1, 1997, making applications for grants administered by the Department of Community and Economic Development will be much simpler. The Department has initiated a single application process for the 30 grant programs it administers. See Exhibit I for a listing of these grants.

According to the Department's Deputy Secretary, the new single application procedure is to work as follows:

An application made by a local government is received by DCED's customer service center. After an initial assessment, the project is referred to an account manager with the appropriate expertise. After a more in-depth assessment, a funding package is recommended, and the local government is notified of the proposed solution in a timely manner.

The account manager will remain active throughout the entire process, assisting the local government in the completion of the application, ensuring that the completed application moves through the approval process quickly, and remaining involved throughout the contracting and invoicing process. The account manager will be available to coordinate technical assistance on project implementation as required.

EXHIBIT I

DEPARTMENT OF COMMUNITY AND ECONOMIC GRANT PROGRAMS AFFECTED BY SINGLE APPLICATION PROCESS

Appalachian Regional Commission
Communities of Opportunity
Community Development Block Grant
Community Revitalization Program
Community Services Block Grant
Customized Job Training
Emergency Shelter Grant Program
Employment and Community Conservation
Enterprise Zone Program
Enterprise Zone Tax Credits
Home Investment Partnerships Program Industrial Development Assistance Fund
Industrial Site Reuse Program
Infrastructure Development Program
Job Creation Tax Credits
Job Training Partnership Act
Local Economic Revitalization Tax Assistance
Local Government Capital Projects Loan Program
Machinery and Equipment Loan Fund
Municipalities Financial Recovery Program
Neighborhood Assistance Program
PA Economic Development Financing Authority
PA Industrial Development Authority
PA Minority Business Development Authority
Rail Freight Assistance
Section 108 Loan Guarantees
Shared Municipal Services Program
Small Business First
Small Communities Planning Assistance
State Planning Assistance Grant Program
Strategic Community Partnership Program
Weatherization Program

Source:

PA Department of Community & Economic Development

SECTION VIII

MUNICIPAL BUDGET

REFERENCES

The Do's and Don'ts of Municipal Fiscal Planning
Notes: Municipal Budget Calendar
Two Budget Calendar Examples
Estimation of Revenues-Factors to Consider
Working Budget Form
Checklist-Expenditure Data Required to Develop an
Operating Budget
Basic Personal Services Worksheet
Expenditure Estimates
Capital Improvement Worksheet
Borough and Township Real Estate Tax Rates
Non-Real Property Tables-Borough and Township
Notes: Use of Fees and Service Charges
Annual Budget Message Example



SECTION VIII

MUNICIPAL BUDGET

Foreword

Developing and implementing the municipal budget is the most important operation municipal officials undertake during the year. The budget is the only legal means which a municipality can use to determine resource needs, and which it can use to allocate these resources among competing community needs. Succinctly, the budget addresses and answers a most fundamental political question: “who gets what at what cost”?

The “at what cost” part of the budget equation is represented by the local revenues, such as taxes and fees, collected by the municipality during the fiscal period. These revenues are the major sources of moneys to finance the annual budget.

Given this dependency relationship, it is critical that revenue estimates be sound and conservative. To make reliable estimates, one must have an understanding of factors which affect various revenue flows. For each revenue source, there are two essential components: a base, which is the economic entity to be taxed or assessed a fee and a revenue rate, which is the amounts levied against the base. Yield from a revenue source is a product of these two figures: $\text{Base} \times \text{Rate} = \text{Revenue Yield} - \text{Estimate of uncollectables}$.

The “who gets what” element is the estimated expenditure program proposed in the annual fiscal plan. In developing operating expenditure estimates, the most important, and costly, factor is consideration of the number and types of personnel and expenditures for them. Fiscal data from this category, together with information from numerous object expenditures, form the basis for estimating proposed programs or functional expenditures. Under most circumstances, historical cost plus adjustments to reflect current economic environment factors can be used to make these estimates. However, the magnitude and nature of past expenditures must be analyzed to determine whether they should be challenged as being adequate and appropriate.

THE DO'S AND DON'TS OF MUNICIPAL FISCAL PLANNING

Budget/Fiscal Planning Policies

DON'T budget nonexistent revenues

DON'T inflate municipal revenue estimates

DON'T adopt a "once-a-year" budget -- use it throughout the year

DON'T fail to budget for the repayment of short and long term debt

DON'T omit proposed expenditures in the annual budget

DO prepare and use a working budget

DO follow through on budget cuts by making appropriate revenue and expenditure adjustments

DO adopt a budget calendar

DO begin your budget preparation long before December 1

DON'T fail to face up to a tax increase when the alternative is postponing needed services

DON'T do long-term borrowing for short-lived facilities

DON'T count too much on grants or other intergovernmental revenues to balance the budget

DO adequately fund public employee pension trust funds

DO know what the municipality's long-term debt situation is, and prepare and follow a repayment schedule

DON'T try to avoid following the Local Government Unit Debt Act when the jurisdiction borrows money

Budget/Fiscal Planning Policies

DO enact an annual capital budget based on the multi-year capital improvement plan

DO make all capital expenditures in accordance with an adopted capital program and budget

DO update the capital plan annually

DON'T use debt financing to pay for current expenditures

DO budget for the adequate maintenance of capital plant and equipment and for their orderly replacement

DO maintain a budgetary control system to facilitate adherence to the budget

DO periodically determine the most cost effective modes for delivering various public services

DO project revenues and expenditures for the next five years and update these projections annually

Revenue Policy

DON'T levy an inefficient tax - one that is difficult and expensive to collect

DO maintain tax and service charge roles based upon a master housing and business directory created by the municipality

DO audit randomly selected non-real property tax returns to determine their correctness

DO revise fees and charges with review of the governing board to adjust for the effects of inflation and cost increases

DO establish all user charges and fees at levels related to the costs of providing the services

DO follow an aggressive policy of collecting and enforcing the payment of all tax and utility revenues

DO establish a permanent commission to monitor revenue yields and to make recommendations to improve these yields

DO make a cash-flow analysis of all funds on a regular basis to determine cash availability

DO invest temporarily idle money

DO pool money for investing but DON'T co-mingle it

DO make certain that the earned income or other non-property tax collector is a collector, not a receiver

DO check the real estate assessments as furnished by the appropriate county official to ensure all properties are shown

DO insist the real estate tax collector settles the prior year's duplicate prior to being furnished with the current year's duplicate

DO have all tax and utility rolls regularly reviewed to be certain that all taxables or users are on these rolls

Fiscal Management Control Policies

DO have bank statements promptly reconciled every month

DO have journals and ledgers promptly posted

DO deposit receipts intact on a regular basis - preferably daily

DO use prenumbered receipts and keep the blank ones under tight security

DO have the governing body authorize the opening of all bank accounts

DON'T sign checks in advance

DON'T draw checks to the order of "cash"

DO have interim audits made whenever anyone who has handled finances retires, resigns, dies, or otherwise vacates that position

DO be certain that the bonds on officials with access to cash and fiscal records are sufficient

DO establish and maintain an accounting system which is capable of revealing the municipality's true fiscal position

DO have an independent public accounting firm perform the annual audit in accordance with generally accepted auditing principles and standards

DO take corrective actions or modify the budget when revenue flows are not going as planned when the budget was prepared and adopted

DO make federal, state and local tax withholding payments promptly to appropriate officials

DO study the jurisdiction's Social Security contract with the Department of Labor and Industry and follow it

DON'T forget actuarial studies for the public employee pension trust funds

DO determine the least costly financing method for all new projects and major equipment acquisitions

Fiscal Management Control Policies

DO maintain all its assets at a level adequate to protect the municipality's capital investment and to minimize future maintenance and replacement costs

DO establish an equipment reserve fund and appropriate funds to it annually to provide for timely replacement of equipment

DON'T use bonds to finance capital projects and equipment which will exceed the useful life of the project or equipment

DO retire tax anticipation debt annually

DON'T let anyone but the treasurer become the custodian of the municipality's money -- no private cigar boxes for police departments, parks and recreation departments, etc.

DO make certain that the jurisdiction receives copies of the annual financial report from municipal authorities created by the municipality and the annual financial and compliance audit of the jurisdiction's earned income tax collector

DO provide monthly reports to the governing body on income and expenditure flows compared with budget estimates

DO give serious consideration to the auditor's management letter recommendations

DO fix the mileage rate for all municipal officials or employees required to use their vehicles for municipal business

DO exercise control over employee overtime

DO consider cooperative purchasing, with state, county, or councils of government

DO use competition in purchasing regardless of the legal limit and the professional services exemptions

MUNICIPAL BUDGET CALENDAR OPERATING BUDGET

To avoid a panic situation often associated with the budget preparation process and to provide sufficient time for those persons who have responsibilities for budget development, a budget calendar is a must.

Established by the official vested with overall authority for budget preparation, the calendar is a tool which deals with times or dates. This tool identifies:

- when work sheets and instructions are to be distributed,
- persons responsible for various types of information and flows,
- when departmental expenditure requests are to be submitted,
- when the final budget is to be prepared,
- when the budget is to be submitted the legislative body and when public hearing are to be held, and
- when the budget is to be adopted.

Budget calendars may require more-or less-flow information, depending upon the needs and complexities of a local government's budgetary operation.

TYPICAL BUDGET CALENDAR FOR A MEDIUM SIZED MUNICIPALITY

Due Date	Budget Activity	Responsible Person	Due Date	Budget Activity	Responsible Person
Sept. 15	Post current year expenditures and revenues or estimates to the budget form	Manager/Secretary	Nov. 20	Conduct full review of budget	Governing body
Sept. 30	Municipal pension obligation submitted to governing body	Chief administrative officer of pension plan	Nov. 20-30	Tentative adoption	Governing body
Oct. 1	Project revenue estimates for the next budget year	Manager/Secretary consulting other officers	Nov. 30	Submit advertisement to newspaper	Governing body
Oct. 30	Submit activity expenditure estimates to manager/secretary	Departments heads	Dec. 3-23	Make budget available	Manager/Secretary
Nov. 15	Enter expenditure request and revenue estimates in annual budget form	Manager/Secretary	Dec. 27	Adopt budget	Governing body
			Jan. 1	Create budget accounts and enter amounts in ledgers	Manager/Secretary
			Jan. 15	Mail budget and tax ordinance to DCED	Manager/Secretary

A BUDGET CALENDAR FOR THE SECRETARY

MONTH	TASK
SEPTEMBER	<ol style="list-style-type: none">1. <u>Prepare</u> to complete the Third Quarter Budget Statement with revenue and expenditure projections for the remaining quarter. (Keeping the ledger up to date is helpful.)2. Research wage and benefit information for like municipalities to justify increases.3. Update equipment inventory of road department and project repair and/or replacement costs.4. Hold workshop with governing body to determine if any R.F.P.s (Request for Proposals) are needed for services such as solicitor, engineer, sewage officer, and accountant, if contracts will not be renewed. If contracts will renew, contact the firm or individual to determine any projected rate increases. If RFPs are needed, solicit in time to submit to governing body by mid to end October.5. Notify boards, commissions and department heads to begin budget requests and return to office by October 31.
OCTOBER	<ol style="list-style-type: none">1. Have governing body schedule workshop with employees to discuss wage/benefit packages.2. Begin to assemble the budget history, including the final figures from prior year. Begin message on current year's financial picture.3. Research Social Security/Medicare and unemployment with holding rates to determine if increases are planned.4. Contact insurance carrier and vendors for any projected increases in product and coverage rates.5. Using projected Liquid Fuels year-end balance, contact PennDOT Municipal Services Representative for upcoming year's equipment purchase allowance.
NOVEMBER	<ol style="list-style-type: none">1. At monthly meeting, schedule budget workshops and advertise.2. Complete preliminary budget based on reasonable revenue projections and researched expenditure projections.3. Submit supervisors as employees wage/benefit request, along with supporting data, to elected auditors for their consideration.

4. Hold workshops to finalize the budget.

5. Set budget adoption date.

DECEMBER

1. Advertise the budget and the adoption meeting date.

Estimation of Revenues Factors to Consider

The estimate of real property tax collections will be based upon:

- Assessed value for tax purposes
- Millage rate
- Past collection experience.

Earned income tax estimate will be based on:

- Tax collector's files for the number of taxables and the collection experience
- Correlation with state income tax information
- Relationship to inflation and local economy

Per capita tax will be based on:

- Tax collector's files for the number of taxables
- Tax collector's files for collection experience
- Correlation with population growth.

Real estate transfer tax will be based on:

- Review of municipal records on building permits filed
- Review of building activity
- Discussion with county recorder of deeds.

Occupation privilege tax estimate will consider:

- Tax collector's records for experience
- Local job market (available jobs).

Admissions tax estimate will consider:

- Tax Collector's files for experience
- Contact with businesses.

Licenses & Permits estimates will:

- Review each revenue source
- Establish a separate account number and budget estimate for each revenue source
- Review each permit rate for adequacy.

Intergovernmental Revenues (Grants) will:

- Review past history
- Consider nature of grants as to whether they are fixed amounts or subject to annual increases
- Depend upon nature of grant - whether it is an entitlement grant or a competitive grant.

In determining revenue estimates:

- Review and understand your recent experience
- Develop confirming sources of information, people or records, to provide further evidence on tax receipts
- Keep track of this information in a "database" you can update throughout the year.

When estimating revenues, avoid:

- Taking last year's figure and simply adding to it
- Adjusting revenue estimates to "fit" expenditure levels.

SCHEDULE W

WORKING BUDGET FUND

Account No.	Classification	Two Years Prior	One Year Prior	Current Budget	Year to Date Actual	Estimated Remainder	Total Actual Estimated	Proposed Budget
1	FOR EXAMPLE							
2								
3								
4	Cash-Regular Checking Account							
5								
6								
7								
8	Accounts Payable							
9								
10								
11	Real Estate Taxes-Current Yr's Levy							
12	Real Estate Taxes-Prior Yr's Levy							
13	Real Estate Taxes-Delinquent Levies							
14								
15								
16	Highways-General Services							
17	Personal Services							
18	Supplies							
19	Other Services and Charges							
20	Capital Construction							
21	Capital Purchases							
22								
23								
24								
25								

Secretaries interested in using Schedule W for budget preparation purposes can develop their own forms by using seven columnar ruled paper. Separate forms should be used for each fund in the accounting system. It should also be used to develop the fiscal data classification scheme.

CHECKLIST
EXPENDITURE DATA REQUIRED
TO DEVELOP AN OPERATING BUDGET *

Collective bargaining agreements	Utility Rates
salary/wage rates	Water
fringe benefit costs	Gas
medical/hospitalization insurance	Electric
dental insurance	Sewer
other medical insurance	Telephone
life insurance	
workers compensation	Training/Conferences
unemployment insurance	Professional Associations/Dues
pension	Postage
Non-union employees	Printing/Reproduction Paper/Supplies
salary/wage rates	Travel Expenses
fringe benefit costs	Books/Subscriptions
medical/hospitalization insurance	Office/Operating Supplies
dental insurance	Computer Paper/Supplies
other medical insurance	
life insurance	Road Materials
workers compensation	Salt
unemployment insurance	Cinders/Sand
pension	Bituminous
Insurance	Sewer Pipes
fire	Cement
vehicle	Small Tools
liability	Street/Traffic Signs/Markings
Professional Services	Street Paint
Engineer	Gasoline/Oil
Solicitor	Vehicle Parts
Auditor	Vehicle Repairs
Tax Collector	Equipment/Machinery Repairs
Other consulting service	Vehicle Tires
Maintenance Service Agreements	Equipment/Machine Rental
Traffic signals	
Computer	
Printing equipment	
Communication	

* THIS EXPENDITURE CHECKLIST SHOULD BE SENT TO THE PERSONNEL RESPONSIBLE FOR PREPARING DEPARTMENTAL BUDGETS. THE LIST SHOULD ACCOMPANY THE BUDGET CALENDAR.

Basic Personal Services Worksheet

DEPARTMENT: Police

(1) Position Number	(2) Position Title	(3) Employee Name	(4) Current Pay Period Rate (or hourly rate)	(5) No. of Pay Periods/ Year (or hours)	(6) Current Annual Salary (Wages) (4 x 5 budgeted)	(7) Expected Salary Adj/ Pay Period	(8) No. of Pay Periods For Adjustment	(9) Total Adjustment (7 x 8)	(10) Total Budgeted Salary (6 + 9)	Salary Distribution		
										(11) Activity Investigation	(12) Activity Patrol	(13) Activity Youth Services
POSITIONS ASSIGNED TO ONE ACTIVITY												
001	Patrolman I	Tom James	\$423.08	26	\$11,000	\$21.15	14	\$296.16	\$11,296			
002	Patrolman II	Mike White	461.54	26	12,000	23.08	9	207.69	12,208			\$12,208
003	Detective Sgt.	Ray Pomerleau	576.92	26	15,000	28.85	10	288.50	15,289	\$15,289		\$12,208
	3 Positions		\$1,461.54	26	\$38,000	73.08		\$792.35	\$38,793	\$15,299	\$11,296	\$12,208
POSITIONS DISTRIBUTED TO MORE THAN ONE ACTIVITY												
001	Patrolman I	Tom James	\$423.08	26	\$11,000	\$21.15	14	\$296.16	\$11,296	\$3,369	\$5,648	\$2,259
002	Patrolman II	Mike White	461.54	26	12,000	23.08	9	207.69	12,208	1,221	2,441	8,546
003	Detective Sgt.	Ray Pomerleau	576.92	26	15,000	28.85	10	288.50	15,289	13,760	0	1,529
	3 Positions		\$1,461.54	26	\$38,000	\$73.08		\$792.35	\$38,793	\$18,370	\$8,089	\$12,334

EXPENDITURE ESTIMATES*

EXHIBIT L

BUDGET REQUEST AND JUSTIFICATION FORM

FUND: 01 FUNCTION: GENERAL GOV'T OBJECT: LEGISLATIVE

ACCOUNT NO.	DESCRIPTION	ACTUAL 1989	ACTUAL 1990	BUDGET 1991	Y-T-D 8-31	EST 12-31	RE-QUEST 1992	RE-VIEWED - -
400.11	SALARY OF SUPERVISORS	37031	45412	46000	28717	43679	45000	
400.21	OFFICE SUPPLIES							
400.22	OPERATING SUPPLIES							
400.31	CONSULTING SERVICES							
400.33	TRAVEL EXPENSES	149	208	175	153	200	200	
400.42	DUES, SUBSCRIPTIONS, ETC	908	1095	1200	857	1100	1100	
400.46	MEETINGS & CONFERENCES	1320	1688	1500	777	1500	1500	
400.53	CONTRIBUTIONS	1000	450	1000	--	200	700	
	TOTAL LEGISLATIVE	40794	50252	53200	30858	47190	48700	

The fiscal data on these several budget sheets are dated. However, what is important and of interest are the justification's explanations.

ACCT NO.	AMOUNT	JUSTIFY EACH LINE ITEM (ATTACH EXTRA PAPER AS NEEDED)
400.11	45,000	REFLECTS SALARIES OF (3) OFFICIALS @ \$15,000 EACH; \$333 LESS THAN PRIOR OFFICIALS
400.21	70	REFLECTS BUSINESS CARDS AND NAME PLATES FOR OFFICIALS. OTHER OFFICE SUPPLIES TO BE CENTRALLY CHARGED TO THE TOWN SECRETARY'S BUDGET FOR 1989. OFFICE SUPPLY LEVELS ARE AMPLE SINCE THE PRIOR SECRETARY'S PRACTICE WAS TO "KEEP THE CUPBOARD FULL".
400.22	130	FOR (2) POCKET CALCULATORS (\$25), (1) ELECTRIC PENCIL SHARPENER AND (1) OFFICE CALCULATOR (\$80)
400.33	200	NEEDED TO REIMBURSE OFFICIALS AT .21/MI FOR USE OF THEIR PRIVATE VEHICLES ON TOWN BUSINESS NOT OTHERWISE CHARGED TO MEETINGS & CONFERENCES
400.42	1100	FOR: PA TOWN NEWS (\$150), STATE ASSOC. DUES (\$450), COUNTY ASSOC. DUES (\$200), NEWSPAPER SUBSCRIPTIONS (\$200), MISCELLANEOUS SUBSCRIPTIONS (\$100)
400.46	1500	ESTIMATE ANNUAL CONVENTION EXPENSE \$400 EACH (\$1200), ESTIMATE OF \$300 FOR MISC. MUNICIPAL TRAINING SEMINARS
400.53	700	REPRESENTS THE TOWN'S SHARE OF THE REGIONAL COUNCIL OF GOVERNMENTS HIRING OF CONSULTANT TO DEVELOP MUNICIPAL INSURANCE POOL TO LOWER INSURANCE COST TO COG MEMBERS

*Department of Community and Economic Development, Basic Budget Preparation, 1992.

An example of a completed budget form reviewed by the governing body.

EXHIBIT M

BUDGET REQUEST AND JUSTIFICATION FORM

FUND: 01 FUNCTION: GENERAL GOV'T OBJECT: BUILDINGS & PLANT

ACCOUNT NO.	DESCRIPTION	ACTUAL 1989	ACTUAL 1990	BUDGET 1991	Y-T-D 8-31	EST 12-31	RE-QUEST 1992	RE-VIEWED - -
409.14	WAGES OF CUSTODIAN	--	1348	200		2036	2100	2080
409.22	OPERATING SUPPLIES	797	714	800		882	850	750
409.25	REPAIR & MAINT.SUPPLIES	840	383	500		196	500	400
409.26	SM.TOOLS & MINOR EQUIP.	191	56	150		156	200	200
409.36	UTILITIES	7656	7916	8400		8322	8900	8800
409.37	REPAIR & MAINT.SVCS	477	1004	800		756	900	850
409.75	PURCH OF MACH & EQUIP	<u>4616</u>	<u>808</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
		14577	12229	12650		12320	13450	13080

John compiled this narrative after reaching the reviewed result.

<u>ACCT NO.</u>	<u>AMOUNT</u>	<u>JUSTIFY EACH LINE ITEM (ATTACH EXTRA PAPER AS NEEDED)</u>
<u>409.14</u>	<u>2,080</u>	<u>REPRESENTS A \$4/HR WAGE PAID TO HENRY CARPENTER FOR 520 HOURS OF WORK (2 HRS/DAY) AS JANITOR/MAINT. MAN. HENRY IS A RETIREE WHO LIVES NEAR THE MUNICIPAL BLDG. HE IS WILLING TO DO PART-TIME WORK AND IS EXPERIENCED IN BUILDING MAINTENANCE.</u>
<u>409.22</u>	<u>750</u>	<u>ESTIMATE BASED ON LAST YEAR'S EXPERIENCE FOR BUILDING SUPPLIES INCLUDES CLEANING & BATHROOM SUPPLIES, MOP HEADS, SWEEPER & TRASH BAGS, BROOMS, BUCKETS, ETC.</u>
<u>409.25</u>	<u>400</u>	<u>ESTIMATE BASED ON NORMAL REPLACEMENT OF FLUORESCENT LIGHT BULBS, ROUTINE PLUMBING, HEATING & ELECTRICAL SUPPLIES AS USED BY MAINT. MAN. INCLUDES MINOR PAINTING & MATERIALS TO REPAIR BROKEN WINDOW & BROKEN LOCK IN TAX COLLECTOR'S OFFICE</u>
<u>409.26</u>	<u>200</u>	<u>SINCE WORKING FOR TOWN PART-TIME, HENRY CARPENTER HAS BEEN USING HIS PERSONAL TOOLS. THIS AMOUNT IS TO BUY A CORDLESS DRILL, A POWER SAW & ASSORTED TOOLS & SAFETY EQUIPMENT (GOGGLES & GLOVES)</u>

EXHIBIT M (CONT)

<u>ACCT NO.</u>	<u>AMOUNT</u>	<u>JUSTIFY EACH LINE ITEM (ATTACH EXTRA PAPER AS NEEDED)</u>
<u>409.36</u>	<u>8800</u>	<u>THIS ESTIMATE, INCLUDING UTILITY INCREASES CONFIRMED</u> <u>BY THE UTILITY COMPANIES IS AS FOLLOWS:</u> <u>FUEL OIL - OVER THE PAST 2 YEARS THE TOWN HAS USED AN</u> <u>AVERAGE OF 3050 GAL OF FUEL OIL/YEAR. IT IS EXPECTED</u> <u>THAT 3050 GAL WILL AGAIN BE USED, AT AN ESTIMATED</u> <u>COST OF 88.5 CENTS/GAL DELIVERED.</u> <u>3000 X \$0.885 = \$2700</u> <u>ELECTRICITY - THE AVERAGE MONTHLY ELECTRIC BILL LAST</u> <u>YEAR WAS \$395. THE UTILITY COMPANY HAS ESTIMATED A</u> <u>9% INCREASE IN APPLICABLE ELECTRIC RATES.</u> <u>\$395 X 12 MONTHS X 1.09% = \$5170</u> <u>WATER - THE WATER BILL THIS PAST YEAR WAS \$86/QUARTER.</u> <u>THE WATER AUTHORITY SUGGESTS BUDGETING AN 8% INCREASE</u> <u>\$86 X 4 X 1.08% = \$372</u> <u>SEWAGE - SEWAGE IS 1.5 TIMES THE WATER BILL.</u> <u>1.5 X \$372 = \$558</u>
<u>409.37</u>	<u>850</u>	<u>THIS FIGURE REFLECTS THE COST OF CONTRACTED MAINTENANCE</u> <u>ON THE HVAC SYSTEM (\$600), MAINTENANCE & INSPECTIONS</u> <u>OF THE FIRE ALARM SYSTEM (\$200), BOTH THE SAME AS LAST</u> <u>YEAR, AND \$75 FOR PEST CONTROL, UP \$15 FROM LAST YEAR</u> <u>DUE TO A REQUIRED CHANGE IN PESTICIDES.</u>
<u>409.74</u>	<u>--</u>	<u>NO MONEY IS REQUESTED THIS YEAR FOR THE PURCHASE OF</u> <u>MACHINERY OR EQUIPMENT FOR THE MUNICIPAL BUILDING.</u> <u>HOWEVER, THE ENGINEER HAS OFFERED TO DO A STUDY TO</u> <u>DETERMINE IF IT WOULD BE DESIRABLE TO SWITCH FROM OIL</u> <u>TO GAS FOR BASIC HEATING. SHOULD THE NUMBERS LOOK</u> <u>GOOD, THIS CONVERSION MIGHT BE PART OF A 1993 CAPITAL</u> <u>IMPROVEMENTS PLAN.</u>

EXHIBIT N

PUBLIC WORKS BUDGET SUMMARY
ALLOCATION BY FUNDING SOURCE

	HIGHWAY EXPENDITURES	GENERAL FUND	HIGHWAY AID FUND	CAPITAL PROJECTS FUND	TOTAL PUBLIC WORKS
	GENERAL SERVICES (430)				
430.14	WAGES	162,000	--	--	162,000
430.18	OVERTIME	21,000	--	--	21,000
430.23	FUEL, OIL & GREASE	7,287	--	--	7,287
430.24	OTHER OPERATING SUPPLIES	1,800	--	--	1,800
430.25	REPAIR & MAINT. SUPPLIES	7,500	--	--	7,500
430.26	SMALL TOOLS & MINOR EQUIP	--	496	--	496
430.32	TELEPHONE	1,724	--	--	1,724
430.36	UTILITIES	3,242	--	--	3,242
430.37	REPAIR & MAINT SERVICES	4,500	--	--	4,500
430.74	CAPITAL PURCHASES -EQUIP	--	<u>16,000</u>	--	<u>16,000</u>
	TOTAL 430:	209,053	16,496	--	225,549
	SNOW REMOVAL (432)				
432.24	MATERIALS & SUPPLIES	16,000	--	--	16,000
	SIGNS & MARKINGS (433)				
433.24	OTHER OPERATING SUPPLIES	--	650	--	650
	MAINT & REPAIR OF ROADS & BRIDGES (438)				
438.24	MATERIALS & SUPPLIES	12,000	34,000	--	46,000
438.38	RENTAL OF MACH & EQUIP	--	<u>3,000</u>	--	<u>3,000</u>
	TOTAL 438:	12,000	37,000	--	49,000
	CONST'N & REBUILDING OF ROADS & BRIDGES (439)				
439.67	CAPITAL CONSTRUCTION	<u>40,000</u>	<u>64,000</u>	<u>40,000</u>	<u>144,000</u>
	TOTAL PUBLIC WORKS:	277,053	118,146	40,000	435,199

EXHIBIT N (CONT)

PUBLIC WORKS BUDGET AND JUSTIFICATION

<u>ACCT #</u>	<u>AMOUNT REQUESTED</u>	<u>JUSTIFICATION</u>
<u>430.14</u>	<u>\$ 162,000</u>	<u>BASED ON 1991 WAGES OF THE (9) MAN ROAD CREW WITH THE 5% UNION INCREASE. ALL IN GENERAL FUND.</u>
<u>430.18</u>	<u>21,000</u>	<u>OVERTIME BASED ON AN AVERAGE OF 180 HOURS PER MAN (PAST EXPERIENCE). NOTE, NO SUMMER HELP WILL BE RECOMMENDED THIS YEAR. ALL IN GENERAL FUND.</u>
<u>430.23</u>	<u>7,287</u>	<u>BASED ON UTILIZATION OF THE PAST (2) YEARS, IT IS ESTIMATED THAT THE PUBLIC WORKS DEPARTMENT WILL USE 350 GAL.PER MONTH OF UNLEADED GASOLINE AND 790 GAL.PER MONTH OF #2 DIESEL FUEL. WE PROPOSED TO REDUCE THIS AMOUNT SOMEWHAT BY USING HALF OF THE STORAGE TANK FUEL ON HAND. LATEST BID PRICES ARE \$.59/GAL FOR GASOLINE & \$.57/GAL FOR DIESEL.</u> <u>GAS: 350 GAL X 12 MO = 4200 GAL</u> <u>LESS HALF OF RESERVE (1000)</u> <u>3200 GAL X .59 = \$1888</u> <u>DIESEL: 790 GAL X 12 MO = 9480 GAL</u> <u>LESS HALF OF RESERVE (1500)</u> <u>7980 GAL X .57 = \$4549</u> <u>TOTAL FUEL NEEDS: \$6437</u> <u>IT IS ALSO ESTIMATED THAT \$600 IS NEEDED FOR LUBRICATING OIL AND GREASE AND \$250 FOR HYDRAULIC OIL AND RELATED PETROLEUM PRODUCTS, OR \$850. GENERAL FUND.</u>
<u>430.24</u>	<u>1,800</u>	<u>REFLECTS PAST EXPERIENCE ESTIMATE OF GENERAL MATERIALS AND SUPPLIES INCLUDING: NUTS, BOLTS, NAILS, LUMBER FOR BARRICADES, BATTERIES, PAINT, SOLVENT, LIGHT BULBS, TRASH BAGS, RAGS, SANDING DISCS, SAFETY SUPPLIES, AND OXYGEN AND ACETYLENE. GENERAL FUND.</u>
<u>430.25</u>	<u>7,500</u>	<u>\$4000 IS REQUESTED FOR TIRES FOR THE ROAD DEPT. VEHICLES. THIS FIGURE IS HIGHER THAN LAST YEAR DUE TO THE NEED TO REPLACE (3) TIRES ON THE ROAD GRADER AND OBTAIN RECAPS FOR (20) DUMP TRUCKS. IT IS ALSO REQUESTED THAT \$3500 BE ALLOCATED FOR POSSIBLE VEHICLE REPAIR AS NO NEW VEHICLES ARE BEING PURCHASED THIS YEAR. GENERAL FUND.</u>

EXHIBIT N (CONT)

<u>ACCT #</u>	<u>AMOUNT REQUESTED</u>	<u>JUSTIFICATION</u>
<u>430.26</u>	<u>496</u>	<u>FOR THE PURCHASE OF SHOVELS (\$100), RAKES (\$80), A GAS CHAIN SAW (\$216) AND \$100 TO REPLACE BROKEN TOOLS. HIGHWAY AID.</u>
<u>430.32</u>	<u>1,724</u>	<u>THE TELEPHONE BILL FOR THE ROAD GARAGE AVERAGED \$42 PER MONTH LAST YEAR. THE PHONE COMPANY SUGGESTS A 4% INCREASE. THUS, \$42 MO X 12 MO X 1.04% = \$524. ALSO, \$1200 IS NEEDED FOR THE MAINTENANCE CONTRACT ON THE RADIOS IN THE ROAD DEPT. VEHICLES. GENERAL FUND.</u>
<u>430.36</u>	<u>3,242</u>	<u>UTILITY COSTS, INCLUDING RATE INCREASES SUGGESTED BY UTILITY COMPANIES ARE: FUEL OIL: THE GARAGE IS HEATED BY OIL. FUEL CONSUMPTION OVER THE PAST (2) YEARS AVERAGED 2010 GAL. PER YEAR. THE SUPPLIER SUGGESTS A 12% INCREASE OVER LAST YEAR'S \$.80 PER GAL. DELIVERED COST. THUS, 2010 GAL X \$.80 GAL X 1.12% = \$ 1800 ELECTRIC: THE GARAGE ELECTRIC BILL AVERAGED \$75/MO LAST YEAR, AND A 9% INCREASE IS SUGGESTED BY THE UTILITY COMPANY. THUS, \$75 MO X 12 MO X 1.09% = \$ 981 WATER: WATER USAGE FOR THE GARAGE AVERAGED \$42.50 PER QUARTER LAST YEAR. THE WATER AUTHORITY SUGGESTS AN 8% INCREASE. THUS, \$42.50 X 4 X 1.08% = \$ 184 SEWAGE: SEWAGE IS CHARGED AT 1.5 TIMES WATER, OR 150% X \$184 OR \$276 NOTE: THE SEWAGE AUTHORITY CLAIMS WE OWE THEM \$1.00 ON THEIR THIRD QUARTER BILL. ALL UTILITIES TO THE GENERAL FUND.</u>
<u>430.37</u>	<u>4,500</u>	<u>NEEDED TO REPAIR THE HYDRAULIC SYSTEM OF THE FRONT END LOADER. THE LOADER IS IN THE SHOP AT PRESENT. THE \$4500 IS A FIRM PRICE. GENERAL FUND.</u>
<u>430.74</u>	<u>16,000</u>	<u>NEEDED FOR: (1) TRUCK BODY MOUNTED SALT SPREADER (\$5764) AND (2) TRUCK BEDS WITH HOISTS (@ \$5168) HIGHWAY AID FUND.</u>
<u>432.24</u>	<u>16,000</u>	<u>FOR THE PURCHASE OF 365 TONS OF SALT DELIVERED TO THE TOWN GARAGE AT \$29 T AND 400 TONS OF CINDERS DELIVERED AT \$11 T. ALSO INCLUDES \$415 FOR DEICER. GENERAL FUND.</u>

EXHIBIT N (CONT)

<u>ACCT #</u>	<u>AMOUNT REQUESTED</u>	<u>JUSTIFICATION</u>
<u>433.24</u>	<u>650</u>	<u>TO REPLACE NUMEROUS STREET AND ROAD SIGNS AND POSTS AS NOTED BY JOHN DURING HIS TOUR OF TOWN. HIGHWAY AID.</u>
<u>438.24</u>	<u>46,000</u>	<u>ESTIMATE AS PREPARED BY THE ROAD FOREMAN AND TOWN ENGINEER BASED ON THE ROAD MAINTENANCE PROJECTS TO BE UNDERTAKEN THIS YEAR. INCLUDES PURCHASE OF \$12,000 OF PATCHING ASPHALT, AND STONE, ROAD OIL AND SEALER AND DRAINAGE PIPE. THE ENGINEER WILL BE FORWARDING THE PROJECTS LIST AND COST ESTIMATES. \$12,000 TO GENERAL FUND. \$34,000 TO HIGHWAY AID.</u>
<u>438.38</u>	<u>3,000</u>	<u>FOR RENTING A ROLLER (60 T) AND JACKHAMMER FOR THE LINCOLN DRIVE PROJECT. GENERAL FUND.</u>
<u>439.67</u>	<u>144,000</u>	<u>OF THIS AMOUNT, \$40,000 REPRESENTS THE FINAL PHASE OF COMPLETING THE ACCESS ROAD TO THE INDUSTRIAL PARK, CHARGED TO THE INDUSTRIAL PARK CAPITAL GRANT. \$40,000 IS FOR THE RECONSTRUCTION OF TRUMAN DRIVE. GENERAL FUND. \$50,000 IS FOR RECONSTRUCTING GREEN, WHITE AND JONES LANES ADJACENT TO THE SHOPPING CENTER. HIGHWAY AID FUND. FINALLY, \$8000 IS REQUESTED TO INSTALL 900 FEET OF GUIDE RAIL ON THE BEND OF ALPINE DRIVE APPROACHING THE SKI RESORT, AND \$6000 FOR STORM SEWERS NEEDED ON THE BOTTOM OF ALPINE DRIVE. HIGHWAY AID FUND.</u>

Borough and Township Real Estate Tax Rates

General Purpose Levy Special Purpose Levies	Borough 30 mills *	First Class 30 mills*	Second Class 14 mills*
Debt Service no limit @	no limit	no limit@	
Pensions/Retirement	1/2 mill	1/2 mill	—
Shade Trees 1/10 mill	1/10 mill	—	
Street Lighting	8 mills	—	5 mills for Township
Library no limit	no limit	no limit	
Road Fund 5 mills	—	2 mills	
Recreation no limit	no limit	no limit	
Fire Equipment/Fire Houses	3 mills ¹	3 mills ¹	3 mills ¹
Gas, Water, Electric	8 mills¶	—	—
Firehouse, Jail, Municipal Building	2 mills¶	—	—
Community College ³			
Ambulance/Rescue Squads	1/2 mills ¹	1/2 mill ¹	1/2 mill ¹
Distressed Pension Recovery Program	no limit	no limit	no limit
Municipality Financial Recovery Program	no limit ²	no limit ²	no limit ²
Municipal Building	—	no limit	1/2 general rate
Fixed Water District	—	2 mills	—
Permanent Improvement Fund	—	5 mills	5 mills
Fire Hydrant - Water District			apportioned cost
Fire Hydrant - Township			2 mills
Street Lights - District			apportioned cost
Police Protection District			no limit

* Five additional mills with count approval.

¹ Higher rate may be approved by referendum.

² Levied only on court order.

³ Local sponsors may levy any tax permitted by law to support a community college. The rate cannot exceed 5 mills of the market value of real estate.

¶ Must be approved by a referendum.

@ In some instance court approval or court order may be necessary or mandated.

Non-Real Property Taxes
Boroughs and Townships
General Purpose Tax Levies

Occupation Townships)	30 mills* (Boroughs and First Class 14 mills* (Second Class Townships)
Act 511 Taxes	
Per Capita	\$10
Occupation (Flat Rate)	\$10
Occupation (Millage)	no limit
Occupational Privilege	\$10
Earned Income	1 percent
Deed Transfer	1 percent
Mechanical Devices	no limit
Amusement	10 percent
Business Gross Receipts @	1 mill wholesale 1 ½ mills retail no limit other businesses

* Five additional mills with court approval.

@ The imposition of any new business gross receipts tax is prohibited after November 30, 1988 under the terms of the Local Tax Reform Act.

NOTES

THE ELEMENTS OF A FEE/SERVICE CHARGE POLICY¹

If not now a part of their operating process, municipal officials should consider the adoption of a policy to guide their jurisdiction's existing service charge fee programs and their possible expansion to other areas. Such action will provide the members of the governing body with a comprehensive, thorough and rational approach to the use of this revenue source.

The contents of a fee and service charge policy should address the following matters and activities:

- Determine the programs which can and should be financed from non-tax sources, such as service charges or permit fees;
- Identify problems and ways to ameliorate them - possible problem areas deal with revenue yield and collection costs, types of costs to be recovered, enforcement processes, impacts upon users, scope of tax subsidy, and the compulsory nature of services; and
- Conduct a periodic review of the non-tax revenue structure to ensure it reflects current conditions and opportunities.

The periodic review is most critical because it provides a structured means to analyze fee structures. These can become quickly dated in a changing economic environment. The following are recommended stages in a fee review process:

- Prepare a comprehensive list of all services for which charges and fees are currently levied.
- Codify these levies by department or functional area for easy reference and amendment by ordinance.
- As part of the preparation of the operating budget, ask each department to estimate the revenue expected from each charge and the cost of providing each chargeable service.
- As part of the operating budget cycle, have the department heads compile a list of all charges and the percent of each service recovered through charges or fees. This list should be submitted along with other revenue items for review by the manager or secretary.

¹Adapted from: Pennsylvania Economy League, Western Division, Annual Report of Non-Tax Revenues of Allegheny County Communities.

- Identify those services that require adjustments in their charges or fees and recommend those changes to policy makers as part of the annual budget review.

NOTES

A FEE CHECKLIST

QUESTIONS AND ISSUES TO BE CONSIDERED

The following is a list of some of the questions and issues for municipal officials to use in evaluating user fee opportunities.

Is the purpose of the fee to produce income, regulate demand or affect other citizen attitudes and behaviors?

Will the fee recover full, more than full, or partial costs of the service?

Does the municipal accounting system provide adequate cost-of-service information? Does it consider indirect as well as direct costs? Does it include direct as well as indirect cost data?

Will the user fee be collected by prepaid, billing or on-site collection arrangements? Is the fee collection process well-defined?

What groups or classes of citizens benefit from various municipal services?

Will adoption of the fee preclude low-income groups from using the service? If so, what special arrangements or discounts can be made?

How will citizens affected by the fee react? Will any negative consequences spill over into other areas?

What state statutes affect the ability to raise fees?

Does the organization have the resources to conduct an in-house cost study?

How will the user fee be explained to the public?

- public/private task forces
- public relations campaigns
- news stories and media appearances

Is there a system to monitor and evaluate the impact of user fees on the municipality as a whole, on the level of service demand and on specific population groups?

What laws impact upon the types of "costs," which can be included in the development of a fee schedule?

What legal constraints affect the imposition of fees? Are there political constraints?

Is the jurisdiction's current fee structure comparable with those used by neighboring jurisdictions? By the private sector? Will proposed fees be comparable?

Is the jurisdiction's internal control system adequate to cure - or eliminate - speculation?

Is it possible to index fee structures so as to reflect changes in costs associated with the provision of services?

What types of enforcement problems will be encountered if various fees are not collected directly from assessed users?

Should the municipality subsidize various services financed (or to be financed) from fees? What services? Scope of subsidy? Budgetary impact of subsidy?

What municipal services are currently financed - in total or in part - by fees? What other services are susceptible to feeing?

ANNUAL BUDGET MESSAGE

The annual budget message is a critical part of the budget. The message is a means which the official responsible for the budget's preparation can use to highlight various components of the annual fiscal plan. Although the message is addressed to the governing body, in reality, it has a much wider audience. It can be a most effective way to inform the media and various publics of what is planned and at what cost.

There is no "hard or fast rule" as to the types of information which should be included in a budget message. However, if the message is to be an effective communication tool, the following subject matters are suggested as appropriate for inclusion in the message:

- jurisdiction's fiscal position;
- major revenue sources, justifications, impacts and changes;
- expenditure programs, proposed results and reasons for changes;
- problems which are addressed and those still unmet; and
- budget outlook for next several fiscal periods.

An example of a budget message from a small Pennsylvania local government containing many of the above subject matters appears below.

Budget Message Municipality of _____

Fiscal responsibility dictates that the municipality provide for the general safety and well-being of our residents at the least possible cost. This Budget, as with those of recent years, reflects the board's commitment to provide outstanding services at an affordable cost.

Through innovative methods and the application of sound management principals, the municipal roads have been well-maintained, and its recreation facilities expanded, without commensurate increases in millage rates. Staff productivity has been significantly enhanced through professionalization, computerization, and by employing other forms of technology. Public works operations have been improved through the utilization of an expanded equipment fleet.

This budget affirms the administration's resolve to sustain quality services through outstanding maintenance of municipal roads and facilities, and to provide for the general safety of our community.

EXPENDITURES

Within the past five years, and consistent with expenditure patterns in rural municipalities, primary budget expenditures are road-maintenance-related. A substantial percentage of this amount is earmarked for employee wages and benefits, which have increased by 14% from 1991 to 1995. As an employer, a significant cost for the municipality is employee benefits, which are vital to attracting and maintaining a productive, qualified staff. For many years, our local government employees had no social security participation or pension plan. In 1991, the first municipal Employee Pension Plan was instituted. In the following years an eye and dental plan has been added and an HMO offered, with the employee paying a portion of the

premium for family coverage. These are benefits that neighboring townships, as well as those across the state, have enjoyed for years. We have been able to offer them with minimal increases in expenditures. Road Department personnel remains at 3 full-time employees, with one additional part-timer employed during paving season. Staff is frequently told by visitors that our roads are among the best maintained in the area.

Our truck fleet contains a 1996 one-ton dump, a 1987 tandem (both debt-free), and a 1992 tandem, for which is owed approximately \$20,000.00 (half at 5% and half at 2% interest rates). This is the only form of indebtedness the jurisdiction generally incurs. During the past five years equipment has been added systematically to ensure superior road maintenance levels. A 20 ton trailer was acquired to haul equipment and supplies to job sites. By utilizing municipal equipment on the road turnback project (leasing it to ourselves) it was possible to purchase a nearly-new backhoe/loader which provides the much-needed capacity to supplement the Road Department's older backhoe. A bucket truck, which will be used to trim trees on local roads, was purchased jointly with another local government. Other equipment shared with neighboring municipalities includes a self-propelled paver, a rubber-tired roller, a ditcher, and a brush chipper. Joint purchasing of specialized equipment and performing much of our own maintenance has expanded work-performance capability at minimal cost. Thus, we have been able to preserve our revenue for purchasing needed road materials. In 1995, \$78,000.00 will have been spent on paving and tarring/chipping materials, not including the road turnback project).

Another concern of the Administration is providing sufficient recreation facilities for a variety of purposes. While allocating only about \$5,000.00 annually for park improvements and maintenance, the municipality has managed to improve its playground, add picnic facilities and, most recently, has graded and seeded the third athletic field.

An accomplishment of note has been the installation of our "doublewide" office building. Fashioned from two single construction-site office trailers, the staff has done the bulk of the work in converting the two units to an administration building with office spaces and a meeting room. The project was completed with less than \$20,000.00 of municipal funds. Having a well-equipped municipal office is a necessity in today's world. Working within our modest budget, we have acquired office furniture (mostly used, some of it donated), a computer, high-speed copier, fax machine, VCR and monitor (for general and road maintenance training courses), and three fire-proof filing cabinets.

A small portion of our annual budget is allocated for training, seminars, and municipal association-sponsored events. Our personnel utilize these opportunities for discussing common problems with peers, and to bring back valuable information on new techniques for solving municipal problems and increasing our ability to effectively perform our jobs. The value of funds expended for training has been eclipsed by the dollars saved or acquired as a result of our application of new methods and improved productivity.

REVENUE

The primary revenue source for our local government is the one/half percent earned income tax levied on residents (the other half of the income tax dollar goes to the school district). Growing over the past several years due to a steady influx of new families, the annual revenue from this source is now approximately \$105,000 annually, up from \$98,000 in 1991. The next largest source of revenue is the real estate tax. As new growth occurs, our total taxable real estate value increases. Township revenues have expanded as a result of growth in the value of a mill of real estate tax. In 1991 a mill generated \$18,000 in revenue and currently yields about \$23,000. Historically, the Board has worked within a limited budget, striving to maintain as low a millage rate as possible, while still providing sufficient services to maintain the safety and well-being of our residents. One of the 4 mills of the property tax is used to fund the Emergency Services Board. This intergovernmental organization manages the combined contributions for expenses of the Fire Department, which, in turn, provides fire protection to all member municipalities. The remaining 3 mills is deposited into the General Fund, and is just a modest increase from the 1991 rate of 2 mills. In five years, as the municipality has grown and expanded services, the tax rate has been increased by merely a single mill.

A major resource which enables the administration to accomplish so much with so little has been the acquisition of grant monies to subsidize the general fund. Two parks and recreation grants were awarded during the past five years for a total of \$27,000.00. Legislative Initiative Grants totaling \$12,000.00 in recent years have been obtained to purchase a copier, seed the newest ballfield, and assist with the municipal office completion. Improved techniques in the submission of various State subsidy forms has increased revenues, while a heightened awareness of financial investments available to municipal government has doubled the Township's interest income.

At the close of fiscal year 1994, a \$12,000.00 equipment usage reimbursement was realized from the project. This funding was used to establish a contingency fund, which was created to protect the general fund budget from unexpected wage emergencies, such as extreme weather conditions requiring excess overtime pay, and to cover accrued employee sick leave benefits.

Now that we know where we've been financially, we can look at where we are going in 1996. In projecting expenditures, our priority, as always, is road maintenance. A total of \$207,000 has been allocated for the Road Department in 1996, with \$85,000 line-itemed for wages and benefits. Total Road Department wages allows for an average 5% wage increase for employees, bringing our wages in line with those of neighboring municipalities. The second largest road-related line item is equipment purchasing, with \$10,000 earmarked for loan repayment and \$23,150 budgeted for miscellaneous equipment. The remainder of funding allocated for road maintenance purposes will be sufficient for the Road Department to continue the rotation of tarring and chipping our collector roads. Upgrading a portion of road to comfortably accommodate two lanes of traffic is a project scheduled for 1996, pending receipt of special funding we anticipate.

Administrative expenditures reflect a salary increase for the Secretary/Treasurer whose work load and work hours have increased. The hourly wage of the Clerk's position has been increased, bringing it in line with the average of clerks in similar sized local governments. A sum of \$2,000 has been budgeted to purchase additional computer equipment for the office.

Other items in the budget are comparable to those in the 1995 budget, with slight increases due to inflation.

To further enhance the recent improvements to the Community Park, funding has been allocated to begin fencing the third ballfield. A commemorative marker, touting the contribution of the Park to the development of our municipality, has been acquired through the County Historical Foundation. Plans are being made to suitably landscape the base of the marker. (Details on a dedication ceremony will be announced in the early spring.)

After projecting the 1996 receipts, based upon reasonable expectations, we anticipate total receipts of \$269,000. Revenue calculations are based on the current 4 mill real estate tax levy with 3 mills for general fund purposes and the additional mill continuing to be allocated to the Emergency Services Board for distribution to the Fire Department. We project a total of \$108,000 in income tax receipts for 1996, and with our strategic investment practices, we anticipate \$6,000 in interest income. The remainder needed to meet our expenditures of \$304,000 will come from a \$35,000 surplus expected at the close of 1995. The Board pledges to maintain its current standard of road maintenance and community service in 1996, without the need to increase the tax burden on property owners.

CHART OF ACCOUNTS

In most municipalities, the municipal budget is broken down into working categories, referred to as line items. These line items are usually assigned category numbers, for which the Commonwealth has devised a ledger-keeping system entitled THE CHART OF ACCOUNTS. Although municipal treasurers are not required by law to use THE CHART OF ACCOUNTS' numbering system for budgeting and record keeping, most agree that it is the simplest, yet most comprehensive system for tracking expenditures. If not readily available within the municipal office, a copy of THE CHART OF ACCOUNTS can be obtained from your regional Governor's Center of Local Government Services, whose policy specialists can also be contacted for assistance in learning to use the numbering system in THE CHART OF ACCOUNTS.

SECTION IX

MUNICIPAL PURCHASING POLICIES AND PROCEDURES

REFERENCES

Notes: The Purchasing Sequence

Notes: Request for Proposals

Notes: General Bid Specifications

Purchasing Forms

Requisition

Purchase Order

Telephone Price Quotation

Request for Inclusion on Bidder's List Official

Bid Notice

Bid Tabulation

Notes: Writing a Bid Advertisement

Notes: Contract Purchasing Steps

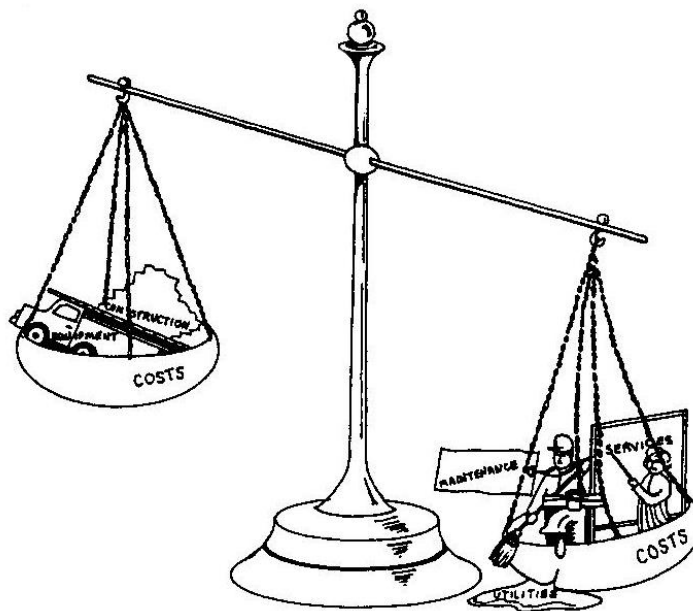
Notes: Intergovernmental Purchasing Arrangements

Notes: A Managerial Approach to Intergovernmental
Purchasing: Factors to Consider

Bidding and Bonding Requirements

Municipal Liquid Fuels Guidelines

PennDOT's Agility Program



WATCH TOTAL COSTS – THESE MAY EXCEED THE BID PRICE!

SECTION IX

MUNICIPAL PURCHASING POLICIES AND PROCEDURES

Foreword

Effective and efficient management and/or an environment of declining or no growth revenue sources appear to dictate that municipal officials would seek a way to make their municipal operations and processes more cost-effective. If this assumption is correct, then local government officials should evaluate the processes used to obtain goods and services, which represent the second largest items in their municipal budgets. It is most likely that their evaluation would indicate that this function requires improvement and change.

Two broad policy considerations are available to those officials who want a purchasing system designed to obtain goods and services at the least possible or most economical cost to the local government.

One is external in nature and involves the municipality's participation in some form of cooperative or intergovernmental purchasing. The other consideration is internal in nature. It involves the centralization of purchasing authority in an individual (or department) and the adoption, by actions of the governing body, of rules and regulations controlling the centralized purchasing operation. These considerations or options are not mutually exclusive. They are both critical to improving the cost-effectiveness of the purchasing operation.

The materials which are included in this section focus on both the external and internal policy considerations.

NOTES

THE PURCHASING SEQUENCE

I. Adopt ordinance establishing purchasing policy and procedure.

Purchasing ordinance, at a minimum, should:

- centralize purchasing responsibility in one officer
- detail purchasing procedures
- relate purchasing function to the accounting system
- authorize cooperative purchasing arrangements with other governments
- ordinance periodically reviewed and amended when necessary to reflect legal and environmental changes

II. A procedure exists which will deter the splitting of purchases to avoid submitting them to competitive bidding.

Annually, users and purchasing agents consolidate supply, material and service requirements to determine whether formal quotations or bids will be required.

Products are standardized when the same types of items are used in more than one department.

Product and service specifications are developed when necessary. Existing specifications are reviewed annually by users and purchasing officer to ensure their relevancy. (See attached RFP guide and notes on General Specifications.)

Specifications are designed to allow for adequate competition among vendors.

Commercial standards or specifications developed by others (federal, state, other local governments, professional associations, etc.) are used instead of locally developed specifications.

There is a written procedure for emergency purchasing.

Emergency purchases are recorded and tracked to see that the process is not being abused.

III. Department/Agency determines need for goods or services.

Requisitions may be required, depending upon local environmental conditions. (See attached copy of a requisition form.

The purchase cannot be made or authorized unless the requested commodity or service is in the budget, and unless there is sufficient unencumbered balance in the account to cover the proposed expenditure.

Purchasing orders are monitored on a regular basis to ensure that they are executed on a timely basis.

IV. Purchases under \$500:

By user, at selected vendors and for predetermined commodities.

Blanket purchase orders to specific vendors are used under limited circumstances for small purchases. A 'cap' has been placed on the total amounts to be purchased via blanket orders.

This amount has been encumbered.

Use of blanket purchase order system is periodically monitored by purchasing officer.

One purchasing order is to be issued for each month to cover all purchases to be made during the month.

V. Purchases between \$500 - \$3,999:

User obtains informal bids or quotes.

User makes recommendation to purchasing agent.

Purchasing officer prepared purchase order, provided governing body approves.

Purchasing officer mails copies to vendors.

Prenumbered purchasing documents are mandated by the purchasing ordinance. (See attached copy of purchase order.)

VI. Purchases between \$4,000 - \$10,000:

User obtains three bids or quotes as mandated by law (see attached form).

User makes recommendation, purchasing officer prepares purchase order, subject to governing body approval.

Signed order mailed to vendor.

VII. Purchases over \$10,000:

User discusses need for item/service.

Governing body authorizes bidding, at request of purchasing officer.

The purchasing office maintains vendor performance files.

The government has a program to notify and encourage new suppliers to compete for the government's business. (See attached form.)

The purchasing officer maintains a list, classified by commodity or service, of prospective, qualified bidders.

The purchasing officer periodically reviews the list to remove bidders that prove to be nonresponsive, unqualified or that have a history of poor performance on contracts.

The purchasing officer maintains sufficient records of bids and contracts to help identify problem areas, such as nonresponsive bidders and bidders possibly engaging in collusive bidding practices.

Purchasing Officer and User:

- review specification
- place appropriate newspaper advertisement (see attached examples)
- review and open bids

All bids received are examined for compliance with the terms and conditions of the bid invitation.

Bid tabulations are made available to the public (see attached form).

User makes recommendation to purchasing officer.

Purchasing officer reviews and makes recommendations to governing body.

Governing body awards contract.

Copy of executed contract and purchase order (if necessary) sent to vendor.

VIII. When goods or services are received:

Inspected for compliance with specifications.

Purchase order, packing slip and invoice matched.

Invoice processed for payment, provided no discrepancies.

If discrepancies, user notifies vendor to correct problem.

IX. Bill sheet prepared for governing board's approval.

X. After approval, check prepared and mailed.

NOTES

REQUESTS FOR PROPOSALS*

In many instances, it is not practical or meaningful for a municipality to use the traditional bidding and competitive approach to fulfill various types of needs. This is particularly true in those instances when a jurisdiction is seeking professional services, such as planning, engineering, computer, legal or financial.

In place of this traditional approach, many jurisdictions--large and small--have adopted a purchasing process involving the use of a request for proposal. This can be a most effective means for "testing the market"--a means which relates price, personnel qualifications and experience to the product or service desired by the requesting governmental unit. However, it is most critical that the request be highly structured and comprehensive and that nothing pertinent to the request is omitted from the proposal.

Shown below is the table of contents which illustrates the types of data required in a highly structured and comprehensive request for proposals.

GOVERNMENT DEPARTMENT RFP

Table of Contents

Overview

This request for proposal document is intended to assist vendors in the preparation of proposals to satisfy the stated requirements for the provision and support of computing equipment and software packages.

The appendices contain specific details of this project's requirements which are to be satisfied by the vendor's proposed solutions.

1 Introduction	3.2.5 Service
1.1 Background	3.2.6 Technical merit
1.2 Objective	3.2.7 Effective operating cost
1.3 Functional requirements	3.2.7.1 Overview
1.4 System capacity	3.2.7.2 Late delivery
1.5 Initial equipment requirements	3.2.7.3 Other costs
1.6 Future possible equipment	3.2.7.4 Audit
2 Competitive process	4 Vendor submissions
2.1 Intent	4.1 General
2.2 Goods and services	4.1.1 Reply format
2.3 Rules for RFP process	4.1.2 Verification
2.3.1 Communications	4.1.3 References
2.3.2 Treatment of information	4.1.4 Price quotations
2.3.3 General	4.2 Vendor qualification criteria
2.4 Schedule of events	4.3 Mandatory requirements
2.4.1 Schedule	4.4 Desirable requirements
2.4.2 Vendor qualification	4.5 Additional information
2.4.3 Notice of intent to bid	4.6 Pricing
2.4.4 Receipt of vendor proposals	4.7 Pro forma agreement
2.4.5 Announcement of successful vendor	Appendices
2.4.6 Acceptance testing	A Qualification criteria
3 Proposal selection	B Mandatory requirements
3.1 Objectives	C Desirable requirements
3.2 Evaluation process	D Information requested
3.2.1 Qualification	E Pricing summary
3.2.2 Viability of implementation and operation	F Final acceptance
3.2.3 Credibility of proposal	G Nature of the work
3.2.4 Capacity of equipment proposed	H Sample data entry task and file descriptions
	I Pro forma agreement

*Adapted from "The request for Proposal Handbook—State of the Art," Government Finance Review, December 1996.

NOTES

GENERAL BID SPECIFICATIONS

1. Each bid must be accompanied by a certified check or bid bond in the amount of 10%.
2. Bid prices shall exclude Federal Excise Taxes and Pennsylvania Selective Sales and Use Tax. Upon request, the Township will furnish certificates of exemption to the successful bidder.
3. Each proposal shall be clearly marked on the outside of the envelope indicating the name of the item for which the bid is submitted and addressed to the Township Manager.
4. No responsibility will be attached to any Township representative for the premature opening of a bid not properly addressed and identified.
5. All bid proposals must be submitted on the official form provided by the Township.
6. Proposals must be received no later than the time stipulated in the official bid notice.
7. The bid deposit will be returned to the successful bidder upon completion of the contract and when deemed necessary, posting of the performance bond. The bid deposit will be returned to the unsuccessful bidder within 15 days after the awarding of the contract.
8. The successful bidder will provide a performance bond equal to 100% of the contract for the full and faithful performance of the contract.
9. All discounts offered must be for at least a period of sixty (60) days to be considered in the awarding of contracts, discount periods shall be from the date of delivery.
10. The Township reserves the right to award bids independently to separate bidders, when bids for more than on item are included on one proposal form, except where right is waived by the Township in designated bids.
11. The Township reserves the right to reject any and all bids and waive any technicality or formality therein.
12. Failure of the bidder to sign the bid or have the signature of an authorized representative or agent on the bid proposal in the space provided may be cause for rejection of the bid.
13. Any bidder may withdraw his bid at any time before the time set for receipts of bids. No bid may be withdrawn in the sixty (60) day period after the bids are received, unless it falls under Act No. 4, 73 P.S. 1601.
14. Bids will be awarded within sixty (60) days of receipt, unless the concerned parties individually agree to an extension beyond sixty (60) days.

Finally, in the event of cancellation or material change in any of these coverages, Township will require 30 days' advance written notice thereof.

19. All work must be completed within 120 days of the execution of the contract. For each day beyond 120 days, liquidated damages in the amount of \$100 per day will be assessed.

Requisition Form

Township Requisition

Vendor Name _____ Department _____
 Address _____ Organization # _____
 _____ Account # _____
 _____ Date _____
 Telephone _____

Quantity	Description	Cost

For purchases over \$250, three oral quotations are required and are to be noted on the back of this form. For purchases over \$1,000, attach three written quotations.

Department Head Signature _____ -

For Administrative Use	
Approved _____	Purchase Order # _____
Rejected _____	Vendor Changed _____

TOWNSHIP

Purchase Order N^o 8600

*This number must appear
on all invoices
and correspondence*

To: [

]

L

]

DATE OF ORDER
DEPARTMENT
BUDGET CODE
SHIP to (if other than above)

Quantity	Description	Unit Price	Total Price

Total _____

Approval _____
Township Manager

Written/Telephonic Price Quotations for Bids

Name of Contractor/Vendor: _____

Address: _____

Phone Number: _____

Contractor's/Vendor's Representative: _____

Phone Number: _____

Date of Quotation: _____

Quotation: _____

Type of Work:

- _____ Equipment
- _____ Construction
- _____ Reconstruction
- _____ Repair
- _____ Maintenance

Description of Work/Equipment: _____

IMPORTANT: This form must be retained in files for three (3) years!

Signature of Municipal Official securing quotation.

MUNICIPALITY OF

REQUEST FOR INCLUSION ON BIDDERS LIST

Vendor Name _____ Phone No. _____

Address _____ Contact _____

_____ Title _____

Type of organization: ___ Corporation - Year incorporated ___ State incorporated ___
___ Partnership
___ Sole Proprietor
___ Other - _____

Tax Identification No.: ___ - _____

The following are those services and/or commodities for which the above-named vendor requests notification when bid by the Municipality of Bethel Park: (order of listing is immaterial)

REFERENCES: (voluntary)

Table with 3 columns: NAME, ADDRESS, PHONE NO. and 3 numbered rows for entries.

Notice: The Vendor certifies that it has read, understands and has adopted the release set forth on the back of this Request for Inclusion, which release is hereby incorporated herein as if fully set forth above.

DATE NAME TITLE

**OFFICIAL BID NOTICE
TOWNSHIP**

Sealed and separate bids will be received by the Township _____ until Tuesday, February 19, 199__ at 10:00 a.m., prevailing time, and opened shortly thereafter for the following:

1 - 33,200 GVW DUMP TRUCK

1 - ONE TON TWO WHEEL DRIVE UTILITY TRUCK CHASSIS & BED

1 - 3/4 TON TWO WHEEL DRIVE CREW CAB

1 - FRONT WHEEL DRIVE FIVE PASSENGER UTILITY VEHICLE

ALUMINIZED STEEL FENCE FABRIC/GALVANIZED

COATED STEEL POSTS & FITTINGS

Bids will be opened and read publicly by a duly appointed committee in the Board of Commissioners Meeting Room, Township Municipal Building,

Bids must be sealed and addressed to _____ Township Manager, above address, and must indicate on the outside of the envelope the type of bid being submitted. Bids must be received at the Township Office prior to the time noted. Specifications, bidding forms, and all necessary information may be secured at the Office of the Township Manager.

The Board of Commissioners of the Township reserves the right to reject any or all bids and to waive any technicality or formality therein.

Township Manager

Publication Date: Thursday, February 7, 199__

NOTES

WRITING A BID ADVERTISEMENT

The advertisement should be brief and clearly written.

It must contain, as a minimum, the following items:

1. Name and address of the municipality requesting the services or materials, and the name and address of the person authorized to receive the bids.
2. The time, date, and place set for the opening of bids.
3. A brief description of the desired materials on work (scope, and location).
4. Restrictions relative to submission, change, or withdrawal of bids.
5. The location and time where plans and specifications may be received, provisions for a deposit on the plans, and recovery of the deposit when the plans are returned.
6. Name and address of the engineer, architect, or other professional consultant responsible to the municipality for the project.
7. Deadline for the receipt of the bids if this is to be before bid opening time.
8. Mention if purchase price is to include allowance for trade-ins of used equipment or vehicles where applicable.
9. The time limit which bids will be considered valid. If for some reason, the municipality has not awarded the bid within that time, new bids must be submitted.

NOTES

CONTRACT PURCHASING STEPS

When item(s) to be purchased requires that it/they be advertised and a contract entered into, the following steps shall be taken:

1. Authorize (at a public meeting) the advertisement for bids, and establish where and when the bids will be opened. Also authorize the secretary to write and place the advertisement.
2. Develop specifications with using agent and create a bid packet to include the following:
Copy of advertisement
Instructions to bidders
Bidding forms (include required bond forms)
3. Submit advertisement to newspaper(s) and post a copy of ad at the municipal office.
4. Mail bid packages to any pertinent bidders on vendor list. Keep record of vendors requesting package for future mailings.
5. Prepare a Bid Tabulation form on which to tally the bids at the opening.
6. At opening, have bids read and tallied. Check for bond compliance. If bids are tabled, determine who is to conduct research on bids being considered.
7. Once contract has been awarded, affix proper signatures and seals. Send copy of signed contract and a request for performance bond labor and industry bond (if appropriate) and proof of general liability, comprehensive automobile and workers compensation coverage liability to successful vendor.
8. Mark rejected bids as "REJECTED" and send letter of rejection. Keep copy of bid bond policy or check, affix to rejected proposal and return original.
9. If item is a commodity, keep a list of contract prices handy to (or in) unpaid invoice file to check prices being billed against contract prices.
10. If item awarded is equipment, forward copy of title or MVI form to insurance agent to add to municipal coverage. If on road vehicle, obtain insurance card and municipal plate. Add to equipment inventory list.

NOTES

INTERGOVERNMENTAL PURCHASING ARRANGEMENTS

Municipalities, particularly small local governments, have “golden opportunities” to engage in potential cost saving activities offered by cooperative purchasing arrangements. The intergovernmental Chapter of Act 177 (1996) provides jurisdiction with numerous alternative ways which they may use to produce such cost savings:

- cooperative efforts with one or more neighboring jurisdiction to purchase one or more item;
- cooperative efforts with private schools, colleges or universities and nonprofit human service agencies to purchase items of common use;
- join a council of government which has a purchasing program, or promote such a program if one does not exist in a council to which the jurisdiction belongs, or encourage the creation of a council; and
- pressure the county to permit local governments within the county to piggyback purchases off contacts executed by the county.

Examples of various types of cooperative purchasing efforts are shown in Table One.

Table One

EXAMPLES OF COOPERATIVE PURCHASING PROGRAMS

The Blair County Cooperative

The Blair County Cooperative is a voluntary organization of ten governmental entities within the county to jointly bid commodities and services of mutual interest to its members. Founded in 1994, the Cooperative conducts two bids per year, in the spring and fall, and will bid any item of interest to two or more members.

All members benefit from lower unit prices available by 'piggybacking' on the bids of larger members (such as Blair County). Participating governments are responsible for purchasing 75 percent of their bid estimate to ensure the supplier of a large quantity resulting in a lower per unit cost. Bids and specifications are reviewed by the Cooperative's Technical Committee composed of one purchasing representative from each member government.

The South Hills Council of Government Purchasing Alliance

The South Hills Area Council of Governments operates a Purchasing Alliance which provides joint purchasing services and support to over 100 municipalities in Allegheny County and Peters Township in Washington County.

The Alliance conducts two rounds of bidding each year, in the spring and fall, for commodities such as asphalt, traffic paint, traffic signs, pipe, swimming pool chemicals and rock salt. Each municipality participates in the bid process by sending an estimate of the quantity of the commodity it intends to purchase for inclusion in the bid material. A recent success of the Alliance is the joint bidding of police cars.

Lehigh Valley Cooperative Purchasing Council

Lehigh County, Northampton County and the Lehigh County Authority are members of the purchasing council along with ten other municipalities and municipal authorities. Among the items that have been jointly purchased include public safety equipment and uniforms, various kinds of paint, industrial and agricultural chemicals, recycled paper and fuels. In addition to savings from bulk purchasing, members also benefit from sharing knowledge and expertise on specifications, bidding and contracting.

Mercer County Regional Council of Governments

The Mercer County Regional Council has 20 member municipalities and Mercer County. The Council administers a broad range of intergovernmental program including a purchasing operation.

Multi-County Joint Purchasing Program

Four counties in western Pennsylvania (Armstrong, Clarion, Lawrence and Mercer counties) have joined together in a formal joint purchasing program. Two other counties, Butler and Venango are expected to join the purchasing program in the near future. Mercer and Clarion counties are currently administering the program.

The Washington County Planning Commission administers the Washington County Joint Purchasing Council. County Planning Commission staff collect bid estimates from municipalities interested in a variety of commodities such as asphalt, pipe, motor oil, gasoline and diesel fuel. The County then advertises for, receives and accepts bids for the participating municipalities. The municipalities are responsible for making the awards directly to the low bidder.

In addition to these various types of local intergovernmental arrangements, the state has this program which can produce economic benefits to local governments. One such program is a piggyback arrangement whereby municipalities can purchase from state contracts entered into by the state's purchasing agent—the Department of General Services.

This program, The Local Piggyback Purchasing Program-L3P, is administered by the Pennsylvania League of Cities and Municipalities under contract with the Department. To participate in L3P, a local government must adopt and file with the League a resolution requesting authorization to participate and pay an annual fee of \$50. L3P members receive a quality checklist of products and services available from the piggyback arrangement as well as other types of purchasing information. This checklist on product availability can also be obtained from the Center for Local Government Services.

The other two purchasing programs which are administered by the Departments of General Services deal with surplus properties. One involves surplus federal properties (vehicles, hand tools, electronics equipment, etc.) available to local governments. The other makes state surplus properties (tools, road equipment, furniture and typewriter, etc.) available for purchase by municipalities.

NOTES

A MANAGERIAL APPROACH TO INTERGOVERNMENTAL PURCHASING FACTORS TO CONSIDER*

The policies discussed below should become factors in a municipality's approach to, and functioning in, a multi-jurisdictional purchasing plan. These factors are basically concerned with maximizing economic gains and benefits from such a purchasing operation.

POLICIES

PRICE INFORMATION - Municipal purchasing officers should continually obtain price information on commodities to be purchased. A price survey is a critical step prior to the solicitation of bids for various commodities. Unless price information is obtained participants will not know the market price range of a given commodity. At best, they have information on the "bid price," which may or may not be the "market price." As a result, the bid may be more costly than necessary, and the participants would not be maximizing their economic benefits by awarding a contract to the lowest possible bidder.

The conduct of periodic price surveys appears to be a most appropriate undertaking for councils of governments. The intergovernmental approach would reduce costs and may improve a survey's quality and validity.

MAXIMIZE ECONOMIC BENEFITS. Given the fact that local governments have a number of alternatives which they can exercise in obtaining commodities, a municipal purchasing officer should explore all options to insure that the jurisdiction obtains the most economical price. There are at least four options available:

- individual municipal purchase
- county contract hitchhiking
- state contract hitchhiking
- joint bid process

The critical factor in all instances is maximizing the economic benefit for the purchasing jurisdiction. No one plan should be continued or utilized unless it can meet this criterion.

FORWARD BUYING. Municipal purchasing officers should periodically determine if there is a most "favorable" market for purchasing various commodities. The forward buying of seasonal commodities, such as antifreeze and anti-skid materials, can yield substantial savings to participants.

A critical element in any forward buying process is the avoidance of merchandise warehousing, which ultimately adds the cost of commodities. Contracts should be written so that they become effective when commodities are needed and used.

*Southwestern Pennsylvania Commission, Cooperative Purchasing Options - A Guide and Handbook.

TOTAL PRICE AND F.O.B. CONTRACTS. Prior to the development of commodity volume data for an intergovernmental purchasing venture, officials of each participating jurisdiction should analyze the impact of F.O.B. contracts with respect to total price. If the fiscal impact is negative or “costly” for one or more participants their needs should not be considered in the bidding process as their volume would provide a vendor with inaccurate volume information. An alternative method would be to develop specifications so that multiple delivery points are provided in the purchasing organization's area. This approach should provide a vendor with more realistic volume estimates and optimize cost savings to participating municipalities.

SPECIFICATION COMPLIANCE.* Inasmuch as specifications are a critical key in multi-jurisdictional purchasing arrangements, individual participants should:

- A. Maintain appropriate commodity purchasing and performance so as to determine any need for specification changes, and
- B. Establish a procedure to determine whether purchased commodities meet the requirements set forth in the specification.

The purpose of the first policy is to provide a means whereby performance and related information about commodities is formally recorded. This type of information is critical in evaluating and reviewing specification requirements. Without it, specification content and mandates would be difficult, if not impossible, to evaluate in a rational manner. Performance records also can become an important ingredient to the implementation of a total cost purchasing operation. A total cost system is one where both acquisition and operating costs are in selecting the lowest responsible bidder.

Establishment of a compliance policy is also recommended as it addresses the need for a verification process if specifications are to be meaningful and adhered to by those supplying products and materials to participants. Without some form of testing or inspection to ensure compliance specifications become useless in a purchasing operation.

COMMONALITY AND VOLUME. Commodity volume is a must if intergovernmental purchasing plans--particularly the joint bid arrangement--are to prove worth and provide members with maximum economic benefit. Without appropriate volume cost savings potential will not be realized. The Planning Commission's commodity price survey supports this conclusion.

Given the importance of volume, participants in such purchasing ventures must organize the membership so that their total needs produce a commonality of need and, hence, volume. This can be done by involving governmental units which have service programs similar in quantity or quality, or which have major or comprehensive activities. Other participants may be involved in only a minor way in such activities. However, the combined needs of the major and minor contributors will produce commonality and the needed volume.

*This policy also is most appropriate in any municipality regardless of the purchasing scheme used.

Although commonality and volume are important factors in a joint purchasing venture, there are problems which must be recognized and dealt with. One such issue is geography or area. If a plan encompasses too many units in too large an area, the volume benefit gain will be offset by increased costs because of geography. The critical key is to strike an appropriate balance between volume and geography. Over time, the best method for resolving this problem is to make adjustments based upon a review of the group's experience. Another problem involving volume is one of scale and its impact upon economic gain. At some point, volume can be of such magnitude that diseconomies of scale may result rather than expected economies of scale. Again, experience and periodic analysis can identify problems of scale for a given commodity.*

PERIODIC EVALUATION. A municipal purchasing agent, either individually or in cooperation with other officers in the joint bid venture should periodically analyze the performance of the purchasing operation. The purpose of such an analysis would be to ensure that current operating policies and procedures have no adverse affects on potential economic gains to be derived from such a cooperative scheme. The evaluation should be comprehensive and include an analysis of such elements as: specification content, purchasing cycles, vendor relationships, commodity volume and minimum order requirements.

* The geography and scale issues may be resolved by the creation of areas within the purchasing organization. Bids then would be taken based upon the area arrangement.

Bidding and Bonding Requirements

	Boroughs	Townships- First Class	Townships - Second Class
Bidding:			
By Quotation	Over \$4,000 to \$10,000	Over \$4,000 to \$10,000	Over \$4,000 to \$10,000
Competitive Bid Advertising Required	Over \$10,000	Over \$10,000	Over \$10,000
Bonding:			
Bid Bond (Over \$10,000)	Discretionary with Council	Not Required	Not Required
Performance Bond			
Up to \$5,000	50% at Council discretion	50% within 10 to 20 days of award	50% within 10 to 20 days of award
Over \$5,000 <small>(Construction & Maintenance Contracts)</small>	100%	100%	100%
Payment Bond			
Up to \$5,000	50% to 100%	50% to 100%	50% to 100%
Over \$5,000	100%	100%	100%

Acceptable Expenditures:

1. Construction, reconstruction, maintenance, and repair of public roads/ streets or bridges for which the County or Municipality is legally responsible.
2. Costs of property damages resulting from road and/or bridge construction, reconstruction or maintenance.
3. Purchase of right-of-way for road and/or bridge construction, reconstruction or maintenance.
4. Compensation of viewers for services in eminent domain proceedings involving roads, highways, and bridges.
5. Interest and principal payments on road or bridge loans and bonds, or sinking fund charges for such bonds becoming due within that current calendar year.
6. Any road or bridge work by order of the Public Utility Commission.
7. Culverts and drainage structures.
8. Acquisition, maintenance, repair, electrification, and operation of traffic signs and traffic signal control systems at intersections and/or railroad crossings.
9. Street lighting in excess of taxes, bridge and interchange lighting.
10. Minor equipment, equipment rentals, or repair parts for road maintenance vehicles.
11. Road drags and snow fence.
12. Purchase of PennDOT approved materials.
13. Major Road and Bridge Equipment (equipment costs in excess of \$4,000.00).
14. County Engineer's salary and benefit costs for road or bridge work.
15. Debris removal from the roadway and its gutters and shoulders.
16. Erection of street name signs, traffic directing signs and traffic signal control systems.
17. Brush removal to improve sight distance.
18. Lane and crosswalk painting and marking.
19. Cleaning of inlets and culverts.
20. Certain structures such as salt storage sheds or buildings built to house county or municipal owned road equipment.
21. Engineering Fees (fees in excess of 10% of the total contract price must be documented and justified to the satisfaction of the Department).

LIQUID FUELS TAX FUNDS REV A

22. Curb ramps to provide access by individuals with disabilities.
23. Drive way grade adjustments due to construction or reconstruction.
24. Liability insurance for road and bridge equipment and vehicles when the named beneficiary is the entity's Liquid Fuels Tax Fund.
25. Administrative costs to a maximum of 10% of that year's total allocation, including benefits, overhead, and other administrative charges for county employees directly involved in activities covered by the Act.

NOTE: Expenditures must be documented and may be paid directly or charged as a mark up on direct costs as part of an approved indirect cost allocation plan when the basis of the charge is consistent with charges to other county departments and the level of activity of the fund.

26. Indirect engineering and transportation planning costs.

NOTE: The total indirect cost that may be expended in any year from the County Liquid Fuels Tax Fund is limited to the 10% Administrative allowance (see number 25 above). Direct engineering costs either contracted or in house are not included as either indirect or administrative costs. The reimbursement of prior year indirect costs is not permitted nor is any carry forward of eligibility authorized.

27. Ferry boat operations, where applicable.
28. Appraisal fees for infrastructure assets (as required by GASB statement 34).
29. Curbs that are part of the drainage system.

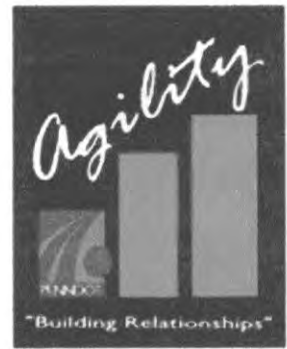
Non-acceptable Expenditures:

1. Parks, municipal buildings or playgrounds.
2. Police departments, fire departments, or historic, charitable, or civic projects.
3. Private property drives.
4. Sidewalks not involved with road or bridge realignment projects.
5. Sanitary sewers, water lines, or utility costs.
6. Garbage or recycling pick-up.
7. Construction projects without prior PennDOT approval.
8. Undocumented payroll expenditures.
9. Gasoline purchases for private vehicles.

PennDOT's Agility Program

PennDOT has created an Agility Program, designed to build relationships with their local communities through the sharing of human resources, services, equipment, and knowledge without exchanging money. It is a way of doing business that improves services and products while strengthening relationships with customers, employees and partners. It is a program designed to stretch the resources of local governments by partnering with PennDOT to perform services for one another in a cost-effective manner. To learn more about the Agility Program, contact your Municipal Services Representative (see page III-23 for your District Office phone number) or the Agility Center in Harrisburg at (717) 705-4184.

What is Agility?



Agility has swept across the state and is literally changing the way PENNDOT conducts its transportation business. Agility is based on four principles which maximize employee involvement, masters change, enriches customers, and enhances competitiveness in the workplace. Agility allows the sharing of resources and responsibilities through “exchanges” with local governments and other eligible partners to reduce costs and increase productivity.



In addition, a network of ambassadors is currently being established to assist PENNDOT in reaching out to communities. This effort is improving relationships, promoting economic development, and improving the quality of life for all Pennsylvanians.



If you would like to know more about how YOU can become involved with Agility, please call us at:

717-705-1333

or email

PENNDOT_boms@dot.state.pa.us

SECTION X

MUNICIPAL PERSONNEL MANAGEMENT

REFERENCES

Notes: Personnel Records

Notes: Fair Labor Standards Act

*Records Retention Guidelines

Personnel Records Payroll
Records

Sample Forms

Expense Report

Absence Reporting Calendar

Record of Vacation and Sick Leave

Record of Employee's Days Off

Vacation Request Form

Absence Report

Application for Employment

Discipline

New Hire Procedure

Sample Personnel Policies

Nondiscrimination Sexual

Harassment Work Habits

Nepotism

Safety

Training

Grievances

Benefits

Drug-Free Work Place

Acquired Immune Deficiency Syndrome

*Full Manual appears in Section XV - Municipal Records Management



SECTION X

PERSONNEL MANAGEMENT

Foreword

In nearly all smaller municipalities, the responsibility for administering the payroll is placed upon the secretary. In cases where a separate officer or private enterprise handles the payroll, virtually all municipal secretaries are charged with the management of personnel records, and, in some cases, with employer/employee relations.

Personnel management is made more difficult by the lack of policies adopted by the governing body to establish the rules and regulations of employment. The Department of Community and Economic Development publication, Municipal Personnel Policy Compendium, contains model employment policies on nearly every employment issue. Several examples are included in this section. Adoption of these types of policies eliminates confusion about proper conduct and outlines the board's expectations of employees.

A comprehensive file must be maintained for each municipal employee. The file will consist of substantive materials, correspondence, and records pertaining to that employee and his/her employment. In this section of THE MANUAL, you will find a brief description of the employee personnel file and what should be placed and maintained within it. Several forms are included to help reduce the time involved in performing this function.

PERSONNEL RECORDS

GENERAL

Employees are permitted to review their personnel file upon request; however, all personnel records, except as they deal with compensation and benefits, are confidential and ARE NOT a matter of public record.

In accordance with the Federal Wage-Hour Law, the minimum payroll records required for each employee are:

- a. Name in full
- b. Home address
- c. Date of birth
- d. Occupation in which employed
- e. When the employee's work week begins
- f. Regular hourly rate of pay
- g. Hours worked each workday (could be a copy of payroll sheet at end of month)
- h. Total daily or weekly straight time earnings or wages
- i. Total weekly overtime excess earnings
- j. Total additions to or deductions from wages paid for each pay period
- k. Total wages paid for each pay period
- l. Date of wage payment and period it covered

Make it a practice to include other personnel-related correspondence in each employee's file, such as, among others, employee award certificates (or copies thereof), employment history records, letters of appreciation and written reprimands.

NEW EMPLOYEES

If not already in place, a policy should be adopted, in the form of an employee manual, that requires all new employees, whether part-time or full time, to report to the secretary in order to sign and complete necessary personnel, payroll, and benefit forms. The employee manual should be accompanied by a form which requires the new employee to sign that he/she has read and understands the manual and the policies that it contains.

LEAVE RECORDS

Maintain accurate leave records which are to be kept a part of each employee's permanent personnel file. Use the following examples of forms used to keep these records, and establish a workable system of keeping them UP TO DATE.

Completed forms should be signed by the appropriate department head and forwarded to the secretary. This information is then recorded on an annual attendance card or report form for every employee, thus constituting the official record of employee leave.

FAIR LABOR STANDARDS ACT

The Fair Labor Standards Act sets minimum wage and overtime standards for employees, and applies, in most cases, to municipal government employees. Several classifications of municipal employees are exempt from the Act's provisions. The municipal solicitor or the U.S. Dept. of Labor's Wage and Labor Division may be contacted for a definitive answer on those exemptions. Generally speaking, the Act applies to all personnel, except ELECTED POSITIONS, EXECUTIVE PERSONNEL, ADMINISTRATIVE and PROFESSIONAL EMPLOYEES, and MOST SEASONAL RECREATION WORKERS.

The Act requires that covered employees be:

- paid at least minimum wage.
- provided time-and-a-half pay or granted one-and-one-half hours off for any hours they work over the standard 40 hours in a seven-day work week. Sick leave, vacation or paid holidays are not counted toward those 40 hours. Covered employees paid on a salary basis are also included, in which case hours are counted in the weekly period established for the job classification by the municipal governing body.
- paid for overtime hours once a maximum of 240 hours of compensatory time-and-a-half off hours are given (for 160 hours of actual overtime worked). The governing body should adopt a written policy to avoid misunderstandings.
- paid, upon termination, for all unused compensatory time at a rate of not less than the average regular rate received by that employee during the last three years of employment, or the final regular rate received, whichever is higher.

In addition, the governing body must:

- maintain detailed records of hours worked and wages paid for each employee. Any time-keeping method may be used, as long as it is complete and accurate.
- keep all records on which wage and hour computations are based for at least two years, preferably four years.

The Act does **not** require:

- extra pay for work on Saturdays, Sundays, or holidays (unless those hours constitute hours in excess of the 40 hour provision)
- pay for vacations or holidays
- severance pay
- discharge notices
- limits on the number of hours of work for employees 16 years and over, as long as overtime pay provisions are met
- time off for worked holidays or vacations

RECORDS RETENTION REQUIREMENTS

Complete information on the requirements for the retention of employee and payroll records is found in Section XV of THE MANUAL, Municipal Records Management. Refer to Chapter four and five of The Retention and Disposition Schedule for Records of Pennsylvania Municipal Governments, which cover the number of years that each type of employment-related record must be retained.

EXPENSE REPORT

THIS FORM MUST BE COMPLETED FOR REIMBURSEMENT OF TRAVELING EXPENSES.
ALL RECEIPTS MUST BE ATTACHED TO THIS FORM.

NAME _____
TRIP TO _____
FROM _____ TO _____
SPECIFIC PURPOSE OF TRIP _____

REGISTRATION \$ _____
LODGING \$ _____
MEALS \$ _____

TRANSPORTATION:
TYPE _____
TYPE _____
MUNICIPAL CAR - GASOLINE
PERSONAL CAR - MILEAGE _____ MILES @ _____ PER MILE
PARKING
TOLLS

MISCELLANEOUS (Itemize):

TOTAL EXPENSE: \$ _____

LESS: ADVANCE RECEIVED \$ _____

LESS: PREPAID ITEMS \$ _____

TOTAL ADVANCE & PREPAID ITEMS \$ _____

NET REIMBURSEMENT \$ _____

This is a true and correct account of my expenses.

APPROVED:

Signature

Department Head

OFFICE USE:
ACCOUNT NO.: _____ VENDOR NO.: _____

EMPLOYEE ATTENDANCE CALENDAR

Employee Name: _____

S.S.# _____

Benefit days for coming year:

Vacation _____ Sick _____ Personal _____ Other _____

Absence codes: (V-vacation J-jury duty etc.)

JANUARY

S	M	T	W	T	F	S	Total
			1	2	3	4	
5	6	7	8	9	10	11	
12	13	14	15	16	17	18	
19	20	21	22	23	24	25	
26	27	28	29	30	31		

MAY

S	M	T	W	T	F	S	Total
				1	2	3	
4	5	6	7	8	9	10	
11	12	13	14	15	16	17	
18	19	20	21	22	23	24	
25	26	27	28	29	30	31	

SEPTEMBER

S	M	T	W	T	F	S	Total
	1	2	3	4	5	6	
7	8	9	10	11	12	13	
14	15	16	17	18	19	20	
21	22	23	24	25	26	27	
28	29	30					

FEBRUARY

S	M	T	W	T	F	S	Total
						1	
2	3	4	5	6	7	8	
9	10	11	12	13	14	15	
16	17	18	19	20	21	22	
23	24	25	26	27	28		

JUNE

S	M	T	W	T	F	S	Total
1	2	3	4	5	6	7	
8	9	10	11	12	13	14	
15	16	17	18	19	20	21	
22	23	24	25	26	27	28	
29	30						

OCTOBER

S	M	T	W	T	F	S	Total
			1	2	3	4	
5	6	7	8	9	10	11	
12	13	14	15	16	17	18	
19	20	21	22	23	24	25	
26	27	28	29	30	31		

MARCH

S	M	T	W	T	F	S	Total
						1	
2	3	4	5	6	7	8	
9	10	11	12	13	14	15	
16	17	18	19	20	21	22	
23	24	25	26	27	28	29	
30	31						

JULY

S	M	T	W	T	F	S	Total
		1	2	3	4	5	
6	7	8	9	10	11	12	
13	14	15	16	17	18	19	
20	21	22	23	24	25	26	
27	28	29	30	31			

NOVEMBER

S	M	T	W	T	F	S	Total
						1	
2	3	4	5	6	7	8	
9	10	11	12	13	14	15	
16	17	18	19	20	21	22	
23	24	25	26	27	28	29	
30							

APRIL

S	M	T	W	T	F	S	Total
		1	2	3	4	5	
6	7	8	9	10	11	12	
13	14	15	16	17	18	19	
20	21	22	23	24	25	26	
27	28	29	30				

AUGUST

S	M	T	W	T	F	S	Total
					1	2	
3	4	5	6	7	8	9	
10	11	12	13	14	15	16	
17	18	19	20	21	22	23	
24	25	26	27	28	29	30	
31							

DECEMBER

S	M	T	W	T	F	S	Total
	1	2	3	4	5	6	
7	8	9	10	11	12	13	
14	15	16	17	18	19	20	
21	22	23	24	25	26	27	
28	29	30	31				

Name _____ Job Classification _____
 Date of Birth _____ Date of Employment _____
 Dependents Claimed _____ Age When Employed _____ Marital Status _____

RECORD OF VACATION AND SICK LEAVE

Eligibility Met Yes _____ No _____	VACATION ☺			SICK LEAVE ☹			PERSONAL DAYS		
	Days Earned	Days Taken	Balance	Days Earned	Days Taken	Balance	Days Earned	Days Taken	Balance
Balance Brought Forward							XXXXXXXXXXXXXXXXXXXX		
JANUARY									
FEBRUARY									
MARCH									
APRIL									
MAY									
JUNE									
JULY									
AUGUST									
SEPTEMBER									
OCTOBER									
NOVEMBER									
DECEMBER									
TOTAL									

Comments:

RECORD OF EMPLOYEE'S DAYS OFF FOR THE YEAR _____

Employee: _____

Department: _____

Available Sick Days (+) _____

Sick Days Used (-) _____

Sick Days Earned in current yr.(+) _____

Previously Accumulated sick days (+) _____

Sick Days Purchased during current yr.(+) _____

Year end balance _____

Available Vacation Days _____

Vacation Days Used _____

Year end balance _____

Available Personal Days _____

Personal Days Used _____

Year end balance _____

Notes:

Please sign and date to verify that your records agree with the above information. This form must be returned to your department head no later than _____. If there are any discrepancies, please make your notes on the right side of the page.

Employee's Signature

Date

VACATION REQUEST AND APPROVAL

Date: _____

To: _____
(Employee's Name)

Department: _____

In accordance with our Company policy, as of _____, you
(date)
have been in our employe _____ year(s) and are entitled
month(s)
to _____ week(s) vacation.
day(s)

To assist in scheduling vacations, please indicate your first, second and third choice for vacation time below and return this form to your supervisor by _____. A copy will be returned to you indicating approved vacation time.

	First Choice		Second Choice		Third Choice	
	Start	Return	Start	Return	Start	Return
1st Week or Days						
2nd Week						
3rd Week						
4th Week						
5th Week						

Employee Signature _____

(For Administration Use Only)

Date _____

Your vacation has been approved as follows:

_____ First Choice As Requested

_____ Other: _____

Signed _____
Department Director

ABSENCE REPORT

Name _____ Department _____

First Date Absent _____

Expected Return Date _____

Reason for Absence:

<input type="checkbox"/> Illness	<input type="checkbox"/> Jury Duty
<input type="checkbox"/> Vacation	<input type="checkbox"/> Suspension
<input type="checkbox"/> Personal Time	<input type="checkbox"/> Leave Without Pay
<input type="checkbox"/> Bereavement	<input type="checkbox"/> Unknown
<input type="checkbox"/> Accident on Job	

Explanation, if necessary _____

Employee's Signature _____

Was Absence:

Expected in Advance Yes No

Reported on First Day Absent Yes No

Considered by Supervisor as Approved

Supervisor's Signature _____

Date _____

APPLICATION FOR EMPLOYMENT

An Equal Opportunity Employer

Please Print All Information

Name			Daytime Phone ()	
Last	First	Middle	Area Code	
Address			Evening Phone ()	
Street, #, Apt.			Area Code	
City	State	Zip	Would you prefer to be contacted during the <input type="checkbox"/> day, <input type="checkbox"/> evening, <input type="checkbox"/> doesn't matter	

List the title of the job for which you are applying or indicate the type of work you are interested in.

Are you available for:

<input type="checkbox"/> Full-time work	<input type="checkbox"/> Daytime work	<input type="checkbox"/> Temporary, occasional, or seasonal work
<input type="checkbox"/> Part-time work	<input type="checkbox"/> Evening or night work	

(Check all that apply)

Education

Circle Highest Year Completed Elem. 1 2 3 4 5 6 7 8 High 9 10 11 12 College/Tech 1 2 3 4 5 6

	Name of School	Address	# Years Attended	Did You Graduate?	Major	Degree
High School						
Colleges, Universities or Technical Schools						

List any other training, seminars, correspondence courses, etc. that would have a bearing on your qualifications.

Work History

As a minimum, list all jobs and periods of unemployment in the last 10 years, that lasted over 30 days. List all jobs that have a bearing on your qualifications for the work you are applying for, regardless of when they occurred. Include military experience if applicable. Use a blank sheet or an additional form if more space is required. Your current employer will not be contacted without your permission. Start with your present or most recent job.

Current or Most Recent Employer:	Your Job Title:
Address:	Describe Your Duties:
Dates Employed From: Month Year To: Month Year	
Name of Your Supervisor:	
Current or Final Pay Rate:	Why Did You Leave (Or Wish To Leave) This Job?

Name _____
 Last _____
 First _____
 Middle _____
 Date of Application _____
 Month _____
 Day _____
 Year _____
 F P _____
 Cl Ad _____
 Pr Sk _____
 Un La _____

Employer:	Your Job Title:
Address:	Describe Your Duties:
Dates Employed: From: Month Year To: Month Year	
Name of Your Supervisor:	
Final Pay Rate:	Why Did You Leave This Job?

Employer:	Your Job Title:
Address:	Describe Your Duties:
Dates Employed: From: Month Year To: Month Year	
Name of Your Supervisor:	
Final Pay Rate:	Why Did You Leave This Job?

Employer:	Your Job Title:
Address:	Describe Your Duties:
Dates Employed: From: Month Year To: Month Year	
Name of Your Supervisor:	
Final Pay Rate:	Why Did You Leave This Job?

Employer:	Your Job Title:
Address:	Describe Your Duties:
Dates Employed: From: Month Year To: Month Year	
Name of Your Supervisor:	
Final Pay Rate:	Why Did You Leave This Job?

Check here if more information is attached.

If at any of the previously listed schools or employers, you were known by another name, list it here.

Do not write in this space

Last First Middle

Are you able to perform the work of the job for which you are applying? yes no (if no, see supplemental form or attach an explanation of any accommodations needed) The employer will make reasonable accommodations if necessary to enable you to perform a job. The need for a reasonable accommodation will not be a factor in consideration for employment.

Qualifications

1. List any licenses or certifications you hold that have a bearing on your qualifications:

2. Have you ever had a license or certification revoked or suspended? yes no If yes, please explain below.

3. Have you ever been fired or asked to resign from a job? yes no

4. Are you 18 years of age or older? yes no (If you are under 18, you must present a certificate from your school district stating your eligibility to work.)

5. Are you legally eligible to be employed in the United States of America? yes no (If hired, you will be required to show documentation verifying your eligibility.)

6. Have you ever been convicted of or pled guilty to a crime other than summary offenses or traffic violations? yes no If yes, please explain below. (A conviction will not be a disqualification from employment unless it has a bearing on your qualifications.)

Is there any other information we should be aware of which has a bearing on your qualifications for the work for which you are applying?
 yes no (If yes, list below or on a separate sheet. Do not volunteer any information about your age, sex, religion, race, national origin, or disability.)

List at least three references who know you personally and who are familiar with your work qualifications, and who are not related to you.

Name	How Known	Address	Phone #
1.			
2.			
3.			
4.			

I certify that to the best of my knowledge, the information of this form is correct and complete. I understand that any misrepresentation on this application will be cause for me to be removed from further consideration, or, if I have been hired, may be grounds for my dismissal.

Signature

Date

Please answer the questions on page 4 only if they are applicable to the type of work you are applying for.

If you are applying for a specific position, you should answer the questions on the following list which have been indicated by a check mark before the number. If you are filling out a general application for our files, answer those questions which in your judgement are related to the type of work you are seeking.

Answer if checked

- 1. Can you type? ___ yes ___ no Speed (correct words per minute) _____
- 2. Can you take dictation without mechanical assistance? ___ yes ___ no Speed (spoken words per minute) _____
- 3. Can you operate any type of electronic word processing equipment? ___ yes ___ no Type of equipment _____
- 4. List any other office machines that you can operate. _____

- 5. Do you possess a valid Pennsylvania motor vehicle operator's license? ___ yes ___ no For what class or vehicle? _____
License expiration date _____
- 6. What types of motor vehicles and construction equipment can you operate? _____

- 7. Are you available for overnight travel? ___ yes ___ no
- 8. Are you available for occasional overtime work? ___ yes ___ no
- 9. Can you begin work within 4 weeks of a job offer? ___ yes ___ no If no, when? _____
- 10. Have you ever been refused bond? ___ yes ___ no
- 11. Can you understand (U), read (R), speak (S), or write (W) any language other than English ___ yes ___ no
 If yes, list: Language U R S W
 1.
 2.
 3.
- 12. Are you now serving or have you ever served in any branch of the U.S. Military Services including National Guard or Reserves?
 ___ yes ___ no

Application Supplement

Essential Function Information

The position of _____ requires that you be able to perform the following functions:

TO THE EMPLOYER:

(Describe duties that require walking; climbing; use of physical strength, force, or endurance; communication with others including talking, reading, writing, listening, seeing; exposure to inclement weather; exposure to stressful situations; operating a vehicle; manipulating tools or machinery; producing products or services at a specified rate of speed; working prolonged hours or unusual schedules; entering confined spaces.)

TO THE APPLICANT:

I have reviewed the above list of job functions and believe that:

- I can fully perform all the functions with or without reasonable accommodations.
- I cannot perform all the functions. (Checking this box may result in your being disqualified for this job. Please explain below if there are additional considerations of which we should be aware. Do not volunteer any information about your age, sex, religion, race, national origin or disability.)

Signature _____
Date _____

Nondiscrimination

Equal Opportunity

General Policy Statement

In the administration of this policy, the _____ does not discriminate against any person in recruitment, selection for employment, training, promotion, retention, discipline, benefits, conditions of work or any other aspect of personnel administration because of political or religious opinions or affiliations or because of race, age, sex or national origin. In addition, the _____ does not discriminate because of physical disability unless physical abilities constitute genuine job requirements. The _____ will attempt to make reasonable accommodations to enable otherwise qualified employees and applicants with disabilities to be employed.

Specific Statements Regarding *Americans with Disabilities Act* Compliance

In its employment and promotion actions the _____ will comply with the following guidelines.

- Not ask or seek to determine whether any job applicant is a person with a disability, either through application forms, interviews or reference checks.
- Not require a medical examination of any applicant until after a conditional offer of employment has been made.
- Seek to make reasonable accommodations to the work place, the work schedule or work methods to enable a qualified person with a disability to perform a job.
- Not use any type of application, interview or examination process for a job that would tend to screen out qualified applicants with disabilities.
- Not limit advertisement for job openings in a way that would deny qualified applicants with disabilities the opportunity to apply.

More Detailed Statement

The _____ is firmly committed to ensuring equal employment opportunity for all persons regardless of race, color, religious creed, ancestry, union membership, age, sex, sexual orientation, national origin, non job-related handicap or disability or on the basis of a person's AIDS or Human Immunodeficiency Virus (HIV) status.

The commitment to equal employment opportunity shall prevail in all employment practices including recruiting, interviewing, hiring, promoting and training. All matters affecting pay, benefits, transfer, furloughs, education, tuition assistance and social and recreational programs shall be administered consistent with the strategies, goals and timetables of the *Affirmative Action Plan*, and with the spirit and intent of state and federal laws governing equal opportunity.

It is the responsibility of management personnel to participate in affirmative action implementation, planning and monitoring to assure that successful performance of goals will provide benefits to the _____ through greater use and development of previously underutilized human resources. Management shall also insure that every work site of this _____ is free of discrimination, sexual harassment or any harassment of employees. Management's performance relating to the success of the *Affirmative Action Plan* will be evaluated in the same manner as other objectives are measured.

The _____ shall not discriminate on the basis of handicap in the opportunity to participate in or benefit from any aid, benefit or service provided by the _____ nor shall it provide services to the handicapped that are not equal to those afforded others, in terms of opportunity to obtain the same result, to gain the same benefit and to gain the same level of achievement. No service provided to the handicapped shall be separate or different from that afforded others, except where such differences are necessary to bring about a benefit to the handicapped participant equal to that for others, in terms of providing reasonable accommodations for the mental and physical limitations of an applicant or employee. All facilities and physical structures of the _____ shall be free of physical barriers which cause inaccessibility to or unusability by handicapped persons.

The person responsible for the **Affirmative Action Program** is _____. **Primary responsibility for implementation of the Affirmative Action Plan rests with and is supported by the personnel office.**

This is the adopted policy on Equal Employment Opportunity/Affirmative Action/Affirmative Action for the Handicapped of the _____ and all responsible staff are expected to adhere to these mandates. Programs and compliance reports shall be frequently monitored to insure that all persons adhere to this policy.

Discrimination Grievance Procedure

Any employee who feels that they are being discriminated against on the basis of race, color, religious creed, ancestry, national origin, age, disability, sex, sexual orientation or union membership may file a complaint either in writing or verbally to their immediate supervisor within ten days of the alleged occurrence.

The supervisor will meet with the employee within five days of receipt of a complaint in an attempt to resolve the discrimination complaint to the satisfaction of both parties.

If the complaint is not resolved to the petitioner's satisfaction, the employee shall present said complaint to the _____ for consideration within twenty days from the date the complaint was originally filed with the employee's supervisor. Within seven days thereafter, a written decision shall be rendered by the _____.

At any time, the employee may file a formal complaint with one of the following agencies within the respective time frames.

Pennsylvania Human Relations Commission

Uptown Shopping Plaza
2471-East North 7th Street
Harrisburg, PA 17110-2123
(717) 787-9784
TDD (717) 787-7279

Time Frame: 180 days from date of alleged occurrence.

Equal Employment Opportunity Commission

Philadelphia District Office
127 North Fourth Street
Philadelphia, PA 19106
(215) 597-7784

Time Frame: 300 days from date of alleged occurrence.

Sexual

Harassment

Basic Policy

The _____ prohibits sexual harassment of employees in any form. Sexual harassment means any unwelcome or offensive flirtations, advances, propositions or suggestions, whether physical or verbal, explicit or implied and whether or not the action could have any effect on the employee's continued employment, advancement or other working conditions.

The use of sexually suggestive language, objects or pictures in the work place are also considered harassment if they are offensive to any employee.

Any employee who feels they are the victim of such conduct should let the offender know in definite terms that the conduct is offensive.

If the conduct persists or if any employee feels they are being penalized for refusing to submit to sexual advances or if the conduct is intimidating in nature so the employee feels afraid to protest directly, the employee may file a complaint directly with the _____.

Employees who persist in acts of sexual harassment will be subject to disciplinary action as described elsewhere in this policy.

A More Detailed Policy with Complaint Form and Procedure. (Washoe County, Nevada).

<p><i>Available from the PA Department of Community and Economic Development.</i></p>

Work Habits

Work Hours

Employees shall be paid based on a regular work week of 40 hours, 8 hours per day. Each work day shall be interrupted by a lunch period one-half hour to one hour which shall not be part of the paid time. Starting and quitting times and lunch hours shall be assigned in each work area so as to provide continuous coverage during regular work hours. Where possible, without disrupting work, adjustments to work hours may be made with the prior approval of the manager.

Breaks

Normally, employees will be allowed a 15-minute paid rest break near the middle of the first and second half of the work shift. Scheduled breaks may be adjusted for smooth work flow or to maximize convenience to the public. Since rest breaks are paid time, employees are expected to remain fairly close to their work place and available for work should emergencies arise.

Heavy work loads may occasionally require employees to work without rest breaks. When this occurs, no extra compensation will be earned as a result.

Because the purpose of rest breaks is to improve performance and efficiency, the practice of using such breaks to extend lunch hours or to enable employees to arrive late or leave early will not normally be approved.

Rest Periods

Rest periods are intended to increase employee efficiency and reduce stress. Therefore, they are not intended to be used at the start or end of a work shift. When emergencies require working through a rest period or when an employee neglects to take a rest period through their own choice, no additional pay or eligibility for time off will be earned.

Overtime

Employees are not to perform work beyond their regularly scheduled hours without prior approval unless such work is required by an emergency which could cause danger or inconvenience to the public or which could result in damage to property or equipment or which could result in significant financial loss to the _____.

Normally approved overtime work will be compensated by granting time-off of one and one-half hours for each overtime hour worked, to be used within the next month. If conditions do not allow the time off to be scheduled, overtime will be paid at the time and one-half rate.

A paid holiday, vacation day or sick leave day shall be considered a day worked for purposes of overtime computation.

or

Only hours physically worked shall be counted for overtime computation purposes.

or

No paid or unpaid leaves of any type will be counted as hours worked for purposes of overtime computation.

Nepotism

Sample 1

To minimize possible charges of favoritism and improper management, the following relatives of (the mayor), any member of the _____, and the _____ manager are disqualified from paid employment with the _____: spouse, child, parent, grandchild, grandparent, brother, sister or the spouses of any of them. This prohibition shall not apply to any person presently working for the _____, or who was working for the _____ prior to the election or appointment of a relative.

Sample 2 - Employment of Relatives

Due to the fact that family relationships create intense emotions which may interfere with the work relationship by promoting favoritism, difficulty in grievance resolution and problems between the family members' positions, two or more members of the same immediate family who share a household shall not be employed to do work under the same *immediate supervisor* or in *the same department*. They may, however, work in different departments. Employment of family members under these circumstances is acceptable.

This rule will not apply to seasonal employees who work less than six months per year or persons classified as "extra help."

Transition Provisions. Employees who through marriage or other' circumstances fall under the jurisdiction of this rule will be allowed three calendar months from the date of such marriage or other circumstances to establish compliance.

In either case, it shall remain totally at discretion of the affected employees to determine which family member resigns from employment with the _____. It will be the responsibility of the _____ to assist meritorious employees with transfers or referrals whenever possible.

In the event that the family members involved cannot satisfactorily decide which family member shall transfer or resign, the _____ retains the right to transfer or terminate affected employees at the end of the transition period so as to establish compliance with this section.

Sample 3 - Employment of Relatives

No person shall be hired by the _____ in a position where the person will supervise or be supervised by a member of the person's immediate family. This prohibition applies to supervision at any level, whether immediate or thorough subordinate supervisors, and applies to any situation where control or direction of the relative's work covered cause a conflict of interest. Immediate family is defined as one's spouse, parent, son or daughter, sister or brother, grandparent or grandchild.

If any employees become related by marriage after employment, the _____ will attempt to rearrange supervisory responsibilities so as to remove any potential conflict. If such an arrangement cannot be reached, the employees involved will be given the opportunity to resolve the conflict through resignation. If this cannot be done, the _____ reserves the right to resolve the conflict through termination of one of the employees.

Safety

Basic Policy

The _____ requires all employees to consider safety as the highest priority in any task they perform. Specific safety rules will be established for each work site. As a minimum, all employees are required to follow the following rules regardless of job.

- Use the safety equipment provided in performing assigned work. Follow manufacturer's instructions in operating any equipment or machinery.
- Wear the prescribed clothing or uniform for the job to be done.
- Do not operate equipment on which you have not been trained or which you do not feel confident in operating.
- Warn co-workers or anyone who might be in danger of any unsafe conditions or practices you observe.
- Report defective equipment to your supervisor without delay.
- Report unsafe conditions that you observe anywhere in the _____ regardless of whether the condition is your responsibility.
- Report all injuries and accidents, regardless of severity.

Detailed Safety Manual

Available from the PA Department of Community and Economic Development.

Accident Reporting Procedure

Any of the following accidents are required to be reported to _____ .

- Any accident involving injury to an employee that requires any type of first aid or that results in any time lost from work, no matter how minor it may seem.
- Any accident causing damage to _____ equipment or property beyond normal wear and tear.
- Any accident involving injury or possible injury to a nonemployee, no matter how minor and whether or not the nonemployee thinks they have been injured.
- Any accident involving damage to private property or vehicles no matter how minor the damage, even if the owner of the property does not request reimbursement for the damage, even if the employee involved in the accident is not at fault or volunteers to pay for the damage personally.

Accidents must be reported without delay. This means as soon as injuries have been treated and as soon as necessary action has been taken to correct an immediate dangerous condition.

You will not be disciplined for reporting an accident that is too minor.

Employees responsible for accidents through habitual carelessness or flagrant disregard of safety rules will be disciplined.

You will not be disciplined for an accident, even if it's your fault, if you used reasonable care and reported the accident. You may be disciplined even if an accident is not your fault, if you fail to report it.

Work-related Injury Program (City of Harrisburg)

Available from the PA Department of Community and Economic Development.

Training

Basic Policy

It is the intent of the _____ so far as possible, to hire employees who are fully qualified to perform the work for which they are hired.

However, recognizing that some jobs may require specialized knowledge or skill that cannot be found among applicants and that job requirements change over time so that additional knowledge and skill must be acquired, the _____ shall provide reasonable opportunities for employees to receive training that may be necessary to properly perform their duties.

Employees are responsible for informing their supervisors of any duties they are required to perform for which they feel they do not have sufficient training or for which they feel additional training would improve their performance.

Any training that the _____ determines to be mandatory shall be paid for by the _____ and time spent at such training shall be considered work time.

Any training that the _____ determines to be desirable, but not absolutely required, shall be considered for full or partial payment by the _____, as well as payment for time spent attending training, based on the importance of the training to the job, the employee's interest and commitment and _____ ability to pay.

Reimbursement for College-Level Training

The _____ will reimburse each employee for 50% of the cost of all college level courses required for a degree which is related to the employee's specific job classification upon completion of the course and upon providing the _____ with satisfactory evidence that the employee has personally paid for the course and receivable final grade no lower than 2.0 (on a 4.0 scale). The _____ will not pay for college courses that are paid for by some other organization.

The employee must present the academic program along with related career goals and objectives to the personnel committee of _____ prior to the beginning of the course for approval. Due to the cost involved, the employee may be required to agree to continue employment with the _____ for a minimum of two years after successfully obtaining a degree, or to reimburse the _____ for the costs of the college courses.

Courses may be taken during normal work schedules, however the time away from work will be without pay, provided further that the time will be credited toward service time. Management has the right to limit the number of courses to be taken during normal work time. Normally, no more than two courses will be permitted during any one semester.

Grievances

Small Municipality Procedures

It is the intent of the _____ to settle any employee grievances fairly, quickly and at the lowest level possible. This is possible only when all parties to the grievances attempt to understand each other's interests. Persons responsible for answering grievances at each step are expected to know _____ rules and policies and to know their own authority and use it to its full extent in answering grievances.

If the grieving employee is covered by a collective bargaining agreement, the grievance procedure listed in the agreement shall be followed.

If the grieving employee is not covered by a collective bargaining agreement, the employee shall present the grievance in writing to the _____ manager on forms provided by the _____ as soon as possible after the conditions or events giving rise to the grievance are known.

If the employee is not satisfied with the manager's response or if no response is received within one week of the presentation of the grievance, the employee may present the grievance in writing to the _____ and request a hearing on the grievance. The _____ shall schedule a hearing and deliberation on the grievance no later than the next regular meeting of the _____ following receipt of the grievance and shall present a written response to the employee no later than seven days following the hearing.

Three-Step Procedure

It is the intent of this procedure to settle grievances fairly, quickly and at the lowest level possible. This is possible only when all parties to the grievances attempt to understand each other's interests. Persons responsible for answering grievances at each step are expected to know _____ rules and policies and to know their own authority and use it to its full extent in answering grievances. If there is good reason and if agreed to by all parties, the time limits specified in the procedure may be extended in order to allow a satisfactory solution to be reached.

Failure of management to respond to a grievance within specified time limits will allow the grievant to proceed to the next step of the process but will not be considered as any type of agreement or consent by management.

The higher steps of the procedure are intended for cases when there is a dispute over the meaning of a policy, situations which are not covered by _____ policy or cases where following a policy would result in situations that are obviously unfair or unintended.

Level One - Immediate Supervisor

Employees with a grievance will present it to their immediate supervisor either orally or in writing within seven working days of the date of the occurrence causing the grievance or the date the employee knew or should have known of the occurrence. The supervisor will attempt to resolve the grievance and report the response to the employee orally or in writing within seven working days of the presentation of the grievance.

Level Two - _____ Manager

If an employee is not satisfied with the supervisor's response, the employee may present the grievance in writing to the _____ manager within three working days following the supervisor's response or the date the supervisor's response was due. The written grievance will describe the grieved situation, tell why the employee feels it is unfair, unsafe, or incorrect, and tell what corrective action the employee feels should be taken. The _____ manager will attempt to resolve the grievance and respond to the employee in writing within seven working days of the presentation of the grievance.

Level Three - Board _____

If an employee is not satisfied with the manager's response, the employee may request, within three working days following the response or the date the response was due, that the written grievance be presented to the board of _____. The employee may also ask to explain the grievance orally to the board. The employee may also ask that this explanation and the board's deliberation on it be either at a public meeting or at an executive session not open to the public. The board will schedule a hearing and/or deliberation on the grievance to be held no later than the date of the next regular meeting of the board following receipt of the request and will present a written response to the employee within seven working days following the hearing.

Benefits

Note: Most insurance-type benefits such as medical/life/retirement are too detailed to include in a personnel policy. In most cases just refer to the plan or tell where a copy can be obtained.

Basic Benefit Descriptions

It is the intention of the _____ to provide plans for health care, life insurance and retirement that allow for reasonable benefits at realistic costs to both the _____ and the employees.

Specific plans and the portion of the costs to be paid by the _____ and by the employee shall be as specified by contract.

Eligibility for benefits for employees not covered by contract shall be based on employment status as herein defined.

Full-time. Shall mean any employee regularly scheduled to work 35 hours or more per week.

Regular. Shall mean any employee hired with the expectation of working continuously for one year or more. Any employee who has worked continuously for one year will be considered regular regardless of expectations for continued employment.

Continuous Employment. Shall mean any period of employment uninterrupted by termination, resignation, retirement or furlough. Any type of approved leave of absence, whether paid or unpaid, shall not constitute an interruption of continuous employment.

Life Insurance

All regular, full-time employees in a paid status are eligible for term life insurance in an amount to be determined by _____. The amount of coverage shall be in relation to the employee's regular annual salary. Premiums will be divided between the _____ and the employee in a proportion to be determined by _____.

Medical Insurance

All regular, full-time employees in a paid status are eligible for medical coverage under a plan determined by _____. The cost of coverage will be divided between the _____ and the employee in a proportion to be determined by the _____.

Retirement

All regular, full-time employees are required to participate in a _____ retirement plan, the terms and conditions of which are available for inspection at the _____ manager's office.

Drug-Free Workplace Policy

As required by the Federal Drug-Free Workplace Act of 1988 for certain recipients of federal funds.

Basic Policy

Employees are hereby notified that of the following.

- _____ policy is to maintain a drug-free workplace.
- _____ prohibits the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance in the workplace. Any employee who violates this policy will be subject to immediate suspension and may be subject to termination.
- If an employee is convicted of any criminal drug statute for a violation occurring in the workplace, said employee must notify the appointing authority within five days after such conviction. Failure to provide such notification will be grounds for discharge.
- _____ has an Employee Assistance Program with five certified drug and alcohol abuse counselors who are qualified to counsel employees who have a drug and/or alcohol related problem. Drug abuse is extremely dangerous and the _____ urges employees who even suspect that they may have a problem to avail themselves of this program.
- _____ has scheduled orientation sessions on the Employee Assistance Program. The orientation program in addition to providing basic program information, also addresses alcohol and drug-related problems, including how to recognize such problems.

Detailed Policy

Policy Statement

The citizens of _____ have a right to receive efficient and effective public services and all _____ employees should be afforded a safe and healthy work environment. The government of _____ needs to assure that its employment program does not result in negligent hiring liabilities. These considerations, however, must be balanced against the protection of each employee's constitutional rights to privacy and against illegal searches and seizures.

The _____ recognizes that substance abuse impairs an employee's ability to safely and productively carry out assigned duties. This policy considers the disparate issues, as well as generic applicable legislative requirements and judicial decisions, in addressing the impact of work-related illegal drug use, while taking steps to detect and deter such drug use.

If any provision is inconsistent with a collectively bargained agreement it will not be implemented until this status is resolved.

Definitions

Employees covered. (Select one of the following).

- All officials and employees.
- All officials and employees in public safety and those responsible for operating automotive equipment on public roads.
- All officials and employees in public safety and those responsible for operating any equipment which may result in major accidents impacting on lives and bodily harm.

All employees and officials working in programs under specified federal funding criteria, are subject to their additional requirements.

Medical review officer. This is a licensed physician, knowledgeable in the substance abuse field, who interprets and evaluates confirmed positive in relation the employee's history.

Illegal drug. This is a controlled substance, a drug that cannot be obtained legally, has been obtained illegally, or is used other than as prescribed. Although a controlled substance has a broader definition, this policy applies specifically to the following.

- amphetamines
- marijuana
- phencyclidine
- cocaine
- opiates

Medical review officer. This is a licensed physician, knowledgeable in the substance abuse field, who interprets and evaluates confirmed positive in relation the employee's history.

Negligent hiring. The legal principle referring to an employer's failure to take all necessary steps to properly evaluate applicants for positions. This concept becomes operational if, following employment, an employee who has prior adverse history takes related action while working resulting in a loss to another individual.

Positive result. The evaluation of a drug test which shows that the testee used an illegal drug. _____ will always conduct a second test to verify or overturn the positive result before taking any further action.

Prescription drug. A drug prescribed by a physician and taken consistent with that prescription.

Safety sensitive jobs. Jobs which enforce drug laws, which require carrying firearms and which operate automotive and other equipment which can cause serious bodily harm. _____ safety sensitive jobs are listed in the Appendix.

Substance abuse. An applicant's or employee's use of an illegal drug.

Testing. Any legal, medically sound procedure to detect the existence of an illegal drug in an applicant or employee.

Under the influence. The existence of an illegal drug at a level of at least 0.1 % in the body weight of an applicant or employee.

Prohibitions

_____ will not employ an applicant who is under the influence.

_____ will not permit covered employees under the influence or convicted of a criminal drug statute violation to report for work or to continue working, unless _____ determines that this does not pose a work performance or safety problem. As appropriate, _____ will:

- place such employees in an employee assistance program for remediation treatment,
- reassign employees,
- initiate disciplinary action, up to and including possible discharge and
- discharge employees failing to provide timely notification of a conviction.

_____ will not condone the unlawful manufacture, distribution, dispensing, possession or use of illegal drugs at work. Employees violating this provision are subject to discipline including discharge.

Testing

Applicants

Drug testing will be announced as the final step in the employment process for all covered positions.

After applicants for covered positions are given conditional job offers, they will be provided with a copy of this policy and tested.

If the conditional job offer is withdrawn as a result of drug testing, the applicant will be informed of the reason(s).

Employees

Random. Employees in safety sensitive jobs are subject to random testing.

Work-related. Employees directly involved in any accident causing bodily injury will be immediately tested.

Reasonable suspicion. Employees will be tested where a reasonable, specific, describable suspicion or probable cause exists based on their appearance, behavior, body odor or speech.

Testing Procedures

Tests for employees will be conducted on work time.

Testers will be asked to identify prescription drugs currently taken and may be requested to provide related information if testing is positive.

The most valid forms of tests known and available at time of testing will be used.

Testers will be licensed to perform this function.

Tests will be evaluated by a laboratory certified by the U.S. Department of Health and Human Services, National Institute of Drug Abuse or a similar body.

The testing procedure will contain appropriate controls in a chain of custody procedure for personal specimens tested, to assure there is no tampering or mistake.

The level of drug usage which provides a positive result is that cited as under the influence unless Commonwealth law will provide a different rate for that substance.

Positive test results are always confirmed and the employee is provided an opportunity to explain.

Confirmed positive tests will result in the following.

- applicants not being employed,
- see Penalties section.

All drug tests and related records will be treated on a confidential basis and are disclosed only on a clear need-to-know basis.

Treatment

_____ has established a voluntary employee assistance program (EAP) to help performance impaired/troubled employees. This program is available to rehabilitate employees subject to substance abuse.

The EAP process involves the following.

- diagnosis,
- referral to appropriate provider(s) of rehabilitative services,
- counseling,
- treatment and
- a hotline.

The EAP will train supervisors on the following.

- dealing with troubled employees,
- confidential referral procedures and
- reintegrating employees into the workforce.

Referral

- An employee may request referral to the EAP.
- _____ may suggest that an employee use EAP services in lieu of disciplinary action.

Employees served by the EAP for work-related problems, such as substance abuse are expected to show improvement. Penalties deferred for treatment may be imposed if treatment is not successful.

Costs

- _____ will fund the EAP administrative structure.
- Employees are responsible for treatment costs not covered by health insurance.

All EAP records and treatment are confidential.

Penalties

_____ law enforcement applicants and employees convicted of a criminal drug statute violation or with confirmed positive test results will be treated consistently with actions taken following other violations of law.

Employees, other than those in law enforcement, with confirmed positive test results will be disciplined if they do not successfully participate in an EAP rehabilitation program.

Employees refusing to be tested without good cause, acceptable to _____ will be disciplined.

The type of discipline will be based on consideration of the employee's work history, the employee's position responsibilities and other pertinent factors. In extreme cases the employee will be discharged.

A disciplined employee may exercise all appropriate grievance and appeal rights available for adverse personnel actions, including administrative and judicial procedures.

Administrative Responsibilities

The _____ will designate a drug free coordinator who will:

- Develop required practices and procedures to implement and administer this policy.
- Develop and implement a drug free awareness program including the dissemination of the following.
 - a. this policy,
 - b. penalties for violations,
 - c. dangers of work place drug abuser and
 - d. information on the employee assistance program, including the availability of counseling and rehabilitation.
- Answer questions regarding this policy and its administration.
- Contract with the following.
 - a. Employee Assistance Program.
 - b. Medical Review Officer.
 - c. Certified testing laboratory.
- Assure that testers are properly licensed.
- Train
 - a. Supervisors and managers to identify indicators of, and how to address, illegal drug use.
 - b. Employees on the effects and consequences of drugs on personal health and safety.
- Monitor reasonable suspicion, fitness for duty and random testing activity.
- Investigate questioned employee illegal drug use cases.
- Develop and maintain a program management information system assuring confidentiality. Records are maintained for the following.
 - a. Five years - positive and refusals,
 - b. Two years - training and
 - c. One year - negatives.

- Assure that _____ does not refuse employment to a rehabilitated former illegal drug user based on this prior **addiction**.

Dissemination

This policy will be posted on all _____ bulletin boards.

_____ will:

- Provide a copy of this policy to all employees and have employees sign a receipt which includes an agreement to notify of any criminal drug statute conviction within five days.
- Inform job applicants for covered positions of the testing policy.
- Inform employees of what constitutes refusal to be tested prior to such final refusal and any resulting disciplinary action.
- Assure employees are informed of EAP services.
- Inform employees of testing procedures used.
- Publicize this policy to the citizens of _____

Modifications

This policy may be modified, as required, for employees subject to the following.

- U.S. Department of Defense contract provisions which require testing of positions with access to classified information or for security, health, safety, trust and confidence purposes.
- U. S. Department of Transportation transit provisions which require random, preemployment, reasonable suspicion and post-accident drug testing of safety sensitive transit employees.

References.

- U.S. Americans with Disabilities Act of 1990 (42 U.S.C. 12101).
- U.S. Department of Health and Human Services
 - a. "Scientific and Technical Guidelines for Drug Testing Programs", April 11, 1988.
 - b. "Standards and Criteria for the **Development of a Comprehensive Employee Assistance Program**", December, 1986.

-
- U.S. Drug-Free Workplace Act of 1988 (41 U.S.C. 701) - requires federal contractors and fund recipients to provide a drug free workplace.
- U.S. Equal Employment Opportunity Commission, *"Enforcement Guidance: Preemployment Disability-Related Inquiries and Medical Examinations Under the Americans with Disabilities Act of 1990"*, May 19, 1994.

U.S. Omnibus Transportation Employee Testing Act of 1991 (P.L. 102-143).
- U. S. Department of Transportation, 49CFR40 and 49CFR653, *"Procedures for Transportation Workplace Drug and Alcohol Testing Programs"* and *"Prevention of Prohibited Drug Use in Transit Operations"*, February 15, 1994.

Effective Date. This policy is effective _____

Detailed information on administering such a policy is available from the PA Department of Community and Economic Development or from the U.S. Department of Health and Human Services, Center for Substance Abuse Prevention (CSAP) Workplace Helpline (1-800-843-4971).

AIDS Policy

The disease AIDS (Acquired Immune Deficiency Syndrome) is a problem of concern to all of us. Even though there is still much to be learned about this disease, much is already known to science. AIDS impairs the body's immune system, leaving it unable to fight off disease.

The virus which causes AIDS is spread by intimate sexual contact, sharing of hypodermic needles, or having an infected person's blood or body fluids come directly in contact with the blood supply of another person.

AIDS is not spread by normal on-the-job situations such as using the same tools, telephones, bathrooms or eating utensils. It is not spread by a touch or a sneeze. Based on what is currently known, the following procedures will be followed in the _____ and will be subject to change as new information is discovered.

- No _____ employee will be required to take any kind of medical test to determine the presence of AIDS or antibodies to the virus which causes AIDS as a requirement for hiring or for continued employment.
- No employee will be required to disclose that they have AIDS or have tested positive for antibodies to the AIDS virus. AIDS is not spread by the type of contact employees normally encounter and there is no danger of employees contracting AIDS from each other in the course of work.
- If the _____ becomes aware that any employee has AIDS or has tested positive for antibodies to the AIDS virus, the information will be held in confidence and will not be made part of the employee's file. Employees are to respect each other's privacy and not to spread information about another employee's medical condition without the employee's permission.
- As long as employees are physically able to perform their job they will not be required to resign, accept different work or be segregated from other employees.
- Employees will not seek to find out the AIDS status of any citizen and will not fail to provide any normal municipal service because of a person's AIDS status.
- The _____ will make available information, training and equipment sufficient to enable employees to protect themselves from AIDS infection in the course of their jobs.
- Employees whose duties pose a greater risk of infection, such as police or firefighters will not alter their procedures based on a belief that a victim or a suspect may have AIDS. In any case where a risk of infection may exist, the employee will take appropriate precautions and wear protective equipment.

Record of Road Crew/Employee Incidents

Date(s) of Incident	Approx. Time	Name	Description of Incident	Disciplinary Action Taken? Y/N	If no, why not? If yes, what was done?
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

NEW HIRE PROCEDURE

ALL EMPLOYEES:

- _____ Job description
- _____ Copy of Employee Manual
- _____ Physical
- _____ Employee information sheet
- _____ Complete W-4
- _____ Complete I-9
- _____ Complete New Hire
- _____

FOR PENSION EMPLOYEES:

- _____ Application
- _____ Nomination Benefits
- _____ Pension handbook
- _____

FOR FULL TIME EMPLOYEES:

- _____ Health Benefit choice form
- _____ Handbooks for Eye and Dental program
- _____ Disability enrollment

FOR ROAD DEPARTMENT EMPLOYEES:

- _____ CDL application
- _____ Enrollment in CDL testing program

SECTION XI

MUNICIPAL INVESTMENT POLICIES AND PROCEDURES

REFERENCES

The Municipal Investment Policy and Process-A Checklist

Notes: Investment Instruments Permitted by Law

A Cash Flow Analysis for Investment Planning for Small Municipalities

Public Investment Pools

Treasurer's Investment Pools

Changes in Service Offered by PLGIT

Sample Ordinance for INVEST

Other Investment Pools

Investment Ordinance - Upper St. Clair Township

Investment Resolution - Borough of Ohioville

Notes: Ways and Means to Improve and Control Resources



SECTION XI

MUNICIPAL INVESTMENT POLICIES AND PROCEDURES

Foreword

A jurisdiction's governing body should take seriously its obligation to maximize the earning power of "idle money" by designating an investment officer, preferably the secretary. Idle moneys are those funds which are not needed immediately to finance a local government's day-to-day operations. Such moneys exist in any municipality because of the uneven flows of fiscal resources into and out of a municipal treasury.

To be a prudent investor of this available capital, the appropriate investment officer need not be a seasoned stock market participant, but does need to be aware of the types of investments that are permissible by law, or at the very least, the various programs that make those permissible investments for the municipal government unit. Whether individual investments are purchased, or an investment program is utilized, the result should be a return on an investment as well as a return of the investment - *SAFETY FIRST!*

To maximize its investment opportunities, a local governing body should adopt and adhere to an investment policy which establishes a means to determine:

- the amount of money which may be available for investment purposes,
- when this money may be available, and
- the length of time the money may be available.

To arrive at these conclusions and maintain the maximum investment capabilities, the administration must:

- develop a cash flow (budget) plan,
- adopt regulations to control the cash flow, and
- develop a portfolio plan which relates to those cash flow projections.

In budgets that total less than \$500,000, it may be determined that the largest amount of "idle monies" does not qualify, at any given time, for high-yield investments. Investment rates, comparable to those of locally available certificates of deposit, are usually offered by investment pools and are available on an everyday basis, without the requirements of a minimum initial investment or balance. Information on these types of investment programs is included in this section.

**THE MUNICIPAL INVESTMENT
POLICY AND PROCESS
A CHECKLIST**

	YES	NO
1. The municipality has adopted an ordinance establishing an investment policy.	—	—
2. The ordinance identifies the types of investment to be purchased and the municipal officials responsible for investing and establishing accounting and reporting controls.	—	—
3. Officials responsible for the investment program are bonded by the municipality.	—	—
4. Relationships have been established with appropriate financial institutions:		
- accounts are created	—	—
- personal ID numbers of investing officials are provided	—	—
- collateral is furnished by financial institutions, as appropriate.	—	—
5. Money from a jurisdiction's various funds are combined for investment purposes. Audit trails are maintained.	—	—
6. Investments are made in authorized instruments with the highest yields when safety and liquidity are not an issue.	—	—
7. Wire transfer costs are a consideration in the investment process.	—	—
8. Wire transfers are verified with a municipal official not involved with the purchase of the investments.	—	—
9. Appropriate entries are made in the jurisdiction's accounting system.	—	—
10. Redemptions of investment instruments are followed up with written confirmations.	—	—
11. Jurisdiction's investment policy and program are evaluated periodically To determine how yield might be improved.	—	—

NOTES

INVESTMENT INSTRUMENTS PERMITTED BY LAW

Although there exists a cafeteria of investment opportunities, Pennsylvania municipalities are restricted by law as to the types of instruments which they may use in their programs. The Local Government Unit Debt Act governs sinking fund investments (bank deposits, certificates of deposit and investments utilized by the Commonwealth). The various municipal codes regulate the types of instruments which may be used for the investment of other moneys.*

1. United States Treasury bills.
2. Short-term obligations of the United States Government or its agencies or instrumentalities.
3. Savings accounts, time deposits and certificate of deposit in banks, savings and loan associations and credit unions insured by federal deposit insurance agencies. Any deposits above the limit insured by federal agencies must be secured by collateral.
4. General obligation bonds of the United States, the Commonwealth of Pennsylvania or Pennsylvania political subdivisions or any of their agencies or instrumentalities backed by the full faith and credit of the issuing government.
5. Shares of registered investment companies, such as mutual funds or money market funds, investing solely in the type of securities listed above. Investment objectives and practices of any investment company should be closely scrutinized by the municipality to ensure its investments are limited to the classifications permitted to it.

NOTE: Because of its legal status, a home rule municipality may have greater authority to invest in a great number of varying types of investment instruments. Secretaries in home rule boroughs and townships should check with their solicitors for opinions on this issue.

However, note the ordinance adopted by a home rule jurisdiction which is part of this section. It authorizes investments based upon the "prudent person rule."

*Pennsylvania Department of Community and Economic Development, Fiscal Management Handbook, 1995, p. 60.

A CASH FLOW ANALYSIS FOR INVESTMENT PLANNING FOR SMALL MUNICIPALITIES

If a municipality is interested in improving or maximizing yields from its investment program, the jurisdiction must take steps to determine when idle money will be available, for what length of time and in what amounts. The procedure which can be used to address this issue is a cash flow plan.

Although there are several approaches which can be used to develop a cash flow plan, one method, which is widely practiced by small communities and preferred for its efficacy in short term projections is the 'cash receipts and disbursements' method. This method best lends itself to comparing cash flows with budgeted revenues and expenditures. Appended is a sample format of cash receipts and disbursement methods.

The initial step in the development of a cash flow plan is the selection of a forecast period—either annual, monthly or weekly. An annual forecast will provide monthly estimates of flows and cash balances, a monthly forecast format will provide such information on a weekly basis, and a weekly approach will offer the same information on a daily basis.

Given the size of most jurisdictions, the first two approaches are the most appropriate. They will provide the necessary flow data to make investment decisions on instruments in the 90 day range.

Data necessary for each forecast must be gathered from a variety of sources:

- current year's operating budget;
- current year's capital expenditures projections;
- accounting records for data on maturity dates of outstanding investments.

In forecasting or estimating flows, fiscal data should be pooled so as to maximize potential volume. However, audit trails must be maintained. Funds or bank accounts are not appropriate bases for forecasting flows.

A Sample of a Municipal Cash Flow Analysis Form

- I. ESTIMATE MONTHLY CASH RECEIPTS: JAN. FEB. MAR. ETC.
- Taxes Collected by the Municipality
 - Grants-In-Aid
 - Utilities Services
 - Charges and Fees
 - Miscellaneous
 - Non-Revenue Receipts
 - TOTAL RECEIPTS:
- II. ESTIMATE MONTHLY CASH DISBURSEMENTS:
- Health and Sanitation
 - Protection to Persons and Property
 - General Administration
 - Utilities and Public Services
 - Streets
 - Miscellaneous
 - Capital Outlay
 - Other Outlay
 - TOTAL DISBURSEMENTS:
- III. CASH RECEIPTS: DETERMINE END OF MONTH BALANCE
- Subtract monthly estimated disbursement from monthly estimated receipts to determine end of month estimated balance
- IV. OBTAIN NEW BALANCE
- Add the step three balance to the previous month's closing balance to obtain total cash balance available for investment purposes

PUBLIC INVESTMENT POOLS

Pennsylvania municipalities may participate in two state-wide public investment pools. One, known as the Pennsylvania Treasurer's Invest Program for Local Governments (INVEST) was created in 1993 by the State's Treasurer. The second arrangement, the Pennsylvania Local Government Investment Trust (PLGIT) —was established in 1981 by the State's seven local government and public school associations.

These public investment pools were formed under the authority of the Intergovernmental Cooperation Law, now part of Act 177 (1996). Details on INVEST and (PLGIT) follow.

In addition to these two investment arrangements, municipalities may also use their intergovernmental authority to form or participate in other joint ventures. One option is for smaller jurisdictions to hitchhike on the investment activities of a larger jurisdiction. A county-municipal hitchhiking plan would be a most feasible approach to obtaining benefits similar to those which accrue to jurisdictions participating in a pool. A second option which merits exploration is for a council of governments to function as the investment agency for its members. The gains could be comparable to a pool arrangement.

Additional information about INVEST and (PLGIT) is available by contacting:

INVEST
717-787-2912
717-787-4759

(PLGIT)
800-572-1472

TREASURER'S INVESTMENT POOLS

There are three types of pools which boroughs and townships may participate in:

INVEST I consists of:

- 1) United States Treasury Bills;
- 2) Short-term obligations of the United States government, and its agencies and instrumentalities;
- 3) Repurchase agreements with banks and non-banks using only United States government, agency and instrumentality obligations as collateral; and
- 4) Certificates of deposit in banking institutions insured by the FDIC or bank insurance fund. To the extent that a certificate of deposit is not fully insured by one of those sources, it must be collateralized by the institution as provided by law. Certificates of Deposit may be purchased from both (i) Pennsylvania-based or non-Pennsylvania-based commercial banks, up to a level equal to 20% of an institution's capital and surplus or net worth and (ii) savings banks or savings and loans up to a level equal to 20% of an institution's assets minus liabilities.

INVEST II consists of:

- 1) United States Treasury Bills;
- 2) Shortterm obligations of the United States government, and its agencies and instrumentalities;
- 3) Repurchase agreements with banks and non-banks using only United States government, agency and instrumentality obligations as collateral; and
- 4) Certificates of deposit in banking institutions insured by the FDIC or bank insurance fund. To the extent that a certificate of deposit is not fully insured by one of those sources, it must be collateralized by the institution as provided by law. Certificates of Deposit may be purchased from both (i) Pennsylvania-based or non-Pennsylvania-based commercial banks, up to a level equal to 20% of an institution's capital and surplus or net worth and (ii) savings banks or savings and loans up to a level equal to 20% of an institution's assets minus liabilities; and
- 5) Commercial Paper, which consists of unsecured promissory notes issued by any U.S. industrial, common carrier or public utility and finance company. This category also includes prime Commercial Paper. In order to be purchased, all Commercial Paper must meet the statutory criteria established by law. Furthermore, all Commercial Paper must bear the credit rating listed on page 8 of this investment brochure.

INVEST III (for bond proceeds only) consists of:

- 1) Those obligations permitted by the terms of bond or trust indentures of local governments where arbitrage requirements apply. Members of this pool may customize their investment plan with the Treasury Department.



PLGIT Portfolios At A Glance

The Pennsylvania Local Government Investment Trust offers four (4) distinct investment portfolios. Working together, these portfolios allow you the flexibility to manage cash flow and optimize earnings.

	PLGIT	PLGIT/PLUS	PLGIT/TERM	PLGIT/ARM*
Investment Period	One Day Minimum	All Deposits 30 Day Minimum	<ul style="list-style-type: none"> • Minimum 60 Days • Maximum 1-Year 	One Day Minimum
Balance Requirements	No Minimum Balance	<ul style="list-style-type: none"> • No Minimum Balance After Initial 30 days • \$50,000 Minimum Initial Deposit 	\$100,000 Minimum	No Minimum Balance
Additional Deposits	<ul style="list-style-type: none"> • No Minimum • Unlimited Number • Direct Deposit Available 	<ul style="list-style-type: none"> • \$5,000 Minimum • Unlimited Number • Direct Deposit Available 	\$100,000 Minimum	<ul style="list-style-type: none"> • No Minimum • Unlimited Number
Withdrawals	<ul style="list-style-type: none"> • No Minimum • Unlimited 	<ul style="list-style-type: none"> • No Minimum • Unlimited 	At Maturity	<ul style="list-style-type: none"> • No Minimum • Unlimited
Checkwriting	Free Checking	N/A	N/A	Free Checking
Transactional Charges/Fees	None	None	None	See <i>PLGIT/ARM</i> Information Statement
Accounts	Unlimited	Unlimited	Unlimited	Unlimited
Interest Earnings	<ul style="list-style-type: none"> • Calculated Daily • Paid Monthly 	<ul style="list-style-type: none"> • Calculated Daily • Paid Quarterly 	<ul style="list-style-type: none"> • Fixed Rate of Interest • Paid At Redemption 	<ul style="list-style-type: none"> • Calculated Daily • Paid Monthly
Statements	<ul style="list-style-type: none"> • Each Transaction • Month-end • Fiscal Year-end (Cumulative) Upon Request 	<ul style="list-style-type: none"> • Each Transaction • Month-end • Fiscal Year-end (Cumulative) Upon Request 	<ul style="list-style-type: none"> • Each Transaction • Quarterly 	<ul style="list-style-type: none"> • Each Transaction • Month-end

* *PLGIT/ARM* Money Market Fund (Bond Proceeds Only). Customized programs available upon request.

HOW TO BECOME A PARTICIPANT

To participate in the Trust, the governing body simply submits a copy of an approved action along with the Account Registration Form. Your account(s) will be established and available for your use. No initial deposit is required. Please refer to page 9 of the Trust Information Statement to determine the appropriate action for your entity type. A sample of an Ordinance or Resolution you may utilize is provided below:

MODEL ORDINANCE/RESOLUTION

Name of Unit: _____

An Ordinance/Resolution Authorizing _____

(Insert Name of Your Local Government)

(herein referred to as this "Governmental Unit") to join with other local government units as a settlor of the Pennsylvania Local Government Investment Trust for the purpose of purchasing shares of the Trust.

WHEREAS, the Pennsylvania Local Government Investment Trust was formed in accordance with the authorization contained in the Intergovernmental Cooperation Act (1972 P.L. 762 No. 180), as amended, initially by the Boroughs of Chambersburg and Emmaus, to provide a vehicle for Pennsylvania municipal entities to pool their funds for investment purposes; and

WHEREAS, the Municipal Authorities Act of 1945 (P.L. 382, No. 164, as amended), as amended by Act 70 of 1981 (P.L. 221), authorizes municipal authorities to join with other political subdivisions and municipal authorities (collectively, "local governmental units") in accordance with the Intergovernmental Cooperation Act for the purpose of purchasing investments; and

WHEREAS, the Intergovernmental Cooperation Act provides that any joint cooperation agreement shall be deemed in force to any local government unit, when the same has been adopted by all cooperating local governmental units;

NOW, THEREFORE, IT SHALL BE ORDAINED/RESOLVED AS FOLLOWS:

Section 1. This Governmental Unit shall join with other local governmental units in accordance with the Intergovernmental Cooperation Act and other similar acts by becoming a settlor of the Pennsylvania Local Government Investment Trust (the Trust) and entering into the Declaration of Trust, which is adopted by reference with the same effect as if it had been set out verbatim in this section and a copy of which shall be filed with the minutes of the meeting at which this Ordinance/Resolution was adopted.

Section 2. This Governmental Unit is authorized to purchase shares in the Trust from time to time with available funds, and to redeem some or all of those shares from time to time as funds are needed for other purposes, subject to the terms and restrictions of the Declaration of Trust referred to in Section 1. These actions are to be taken by the officers designated for this purpose, pursuant to general or specific instructions by the governing body of this Governmental Unit.

Section 3. The Trustees of the Trust are designated as having official custody of this Governmental Units funds which are invested by the purchase of shares in the Trust.

Section 4. As required by the Intergovernmental Cooperation Act the following matters are specifically found and determined:

(a) The conditions of the agreement are set forth in the Declaration of Trust referred to in Section 1;

(b) This Governmental Unit's participation in the Trust shall be terminable at any time by Ordinance/Resolution, subject to the terms and restrictions of the Declaration of Trust referred to in Section 1;

(c) The Declaration of Trust and the purchase of its shares are for the purpose of investing this Governmental Unit's funds in obligations which are otherwise legal investments, as part of a pooled arrangement with other local governmental units, thereby achieving economic and other advantages of pooled investments; and the powers and scope of authority delegated are set forth in the Declaration of Trust referred to in Section 1;

(d) It is not necessary to finance the agreement authorized herein from funds of this Governmental Unit except through the purchase of shares in the Trust;

(e) The Trust shall be managed by a Board of Trustees as set forth in the Declaration of Trust and the By-Laws provided for therein;

(f) Shares may be repurchased and redeemed from time to time as this Governmental Unit may determine to be necessary or appropriate to meet its cash investment requirements in accordance with the terms and restrictions of the Declaration of Trust referred to in Section 1 and;

(g) The Trust shall be empowered to enter into contracts for policies of group insurance and employee benefits, including social security, for its employees.

Section 5. This Ordinance/Resolution shall become effective at the earliest date permitted by law.

SAMPLE ORDINANCE/RESOLUTION

An ordinance/resolution authorizing _____
_____ ("Local Government") to participate as a member in the State Treasurer's Invest Program for Local Governments ("INVEST") for the purpose of purchasing and redeeming shares of INVEST ("INVEST Shares").

WHEREAS, INVEST was created by the State Treasurer of the Commonwealth of Pennsylvania ("State Treasurer") to allow Pennsylvania governmental units to pool their available funds for investment purposes; and

WHEREAS, the Intergovernmental Cooperation Law, 53 P.S. §§481-490, authorizes any municipality, as defined therein, to cooperate with the Commonwealth of Pennsylvania in regard to any function, power, or responsibility of the municipal entity, including the investment of the monies of such municipal entity; and

WHEREAS, the Municipal Authorities Act of 1945, as amended, 53 P.S. §309.1E(c), authorizes municipal authorities to join other political subdivisions in accordance with the Intergovernmental Cooperation Law for the purpose of purchasing investments; and

WHEREAS, the governing body of this Local Government has determined that it is in the best interest of this Local Government and its residents to invest its funds by becoming a member in INVEST and in purchasing INVEST shares; and

WHEREAS, the Intergovernmental Cooperation Law requires this Local Government to approve such cooperation by means of an ordinance/resolution passed by this Local Government's governing body.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. This Local Government shall join with other local governments in accordance with the Intergovernmental Cooperation Law by becoming a member in

INVEST and by entering into an Intergovernmental Cooperation Agreement with Treasury (the "Agreement"), upon such terms and conditions as are more fully set forth in the attached agreement, a signed copy of which shall be filed with the minutes of the meeting at which this ordinance/resolution is adopted.

2. The duration of the Agreement shall be for a period of three years, with automatic renewal of one year periods.

3. The purpose of the Agreement is to permit the State Treasurer to invest the funds of this Local Government, with the objectives of safety of principal, liquidity, and high yield consistent with sound investment strategy.

4. The Agreement will not be financed, except for the purchase of INVEST shares, in quantities determined by this Local Government.

5. The State Treasurer shall serve as the investment manager under the terms of the Agreement.

6. This Local Government is permitted to purchase and redeem shares that in turn are pooled with other local government shares to acquire and sell certain investment securities, at a rate of \$1.00 per share.

BE IT FURTHER RESOLVED THAT:

7. Any one of the following individuals shall be authorized to make deposits and withdrawals, establish accounts, and to perform such other duties as are necessary or appropriate for participation as an INVEST member:

_____	()
Name and Title	Telephone
_____	()
Name and Title	Telephone

8. This ordinance/resolution shall become effective at the earliest date permitted by law.

SECTION XII

MUNICIPAL FINANCIAL MANAGEMENT

REFERENCES

Notes - Internal Controls: Basic Principles
Establishment of an Internal Control Plan - A Suggested Resolution
Notes - Bank Account Reconciliation
Notes - Creating Petty Cash/Change Funds
Notes - Preparing for the Annual Financial Report and Audit
Notes - Depreciation
Notes - Municipal Inventory System
Notes - An Encumbrance System
Notes - Financial Statements
Interim Fiscal Report Forms
Annual Final Report



SECTION XII

MUNICIPAL FINANCIAL MANAGEMENT

Foreword

For the most part, the materials in this Section deal with one aspect of municipal finance management—internal controls. These controls consist of a series of measures used for the purposes of:

- safeguarding a jurisdiction's resources from waste, fraud and abuse;
- promoting accuracy and reliability in a jurisdiction's accounting;
- judging the effectiveness and efficiency of the jurisdiction's operations;
- ensuring a jurisdiction's compliance with applicable procedures and laws; and
- reporting on a municipality's fiscal stewardship.

The control measures within the system are of two types:

- administrative controls which are concerned with procedures and records that are used to ensure that management decisions are being properly executed and that the municipality's objectives are being fulfilled; and
- accounting controls which include procedures and processes concerned with safeguarding a municipality's assets and the reliability of its financial records.

NOTES

INTERNAL CONTROLS BASIC PRINCIPLES

Internal control is the plan of organization and procedures in any agency or institution. A sound system of internal control is very important in order to minimize the possibilities for errors and misuse of municipal assets. Good internal control also makes the work of auditor easier and less time-consuming, resulting in lower audit costs, and better audit reports and management letters.

Size is no barrier to good internal control, although some extra measures may need to be taken where the municipal staff is very small.

The following principles apply to any municipality regardless of its size.

The Four Principles of Internal Control

1. Appropriate division of duties.
2. Qualified personnel.
3. Sound procedures for authorizing, recording and reporting transactions.
4. Actual performance consistent with 1, 2, and 3 above.

Appropriate Division of Duties

The following three basic functions should be performed by three different employees or officers within the local government.

1. Authorization (approval) of transactions.
2. Recording of transactions.
3. Custody of assets (cash and other property).

For example, the purchasing office, which authorizes transactions (purchases), should not also record the purchase in the municipality's accounting records, or take custody (receive any) of the purchases it makes for the other offices.

In small local governments, it is often not practical to maintain a strict separation of duties, and other means must be used to assure reliable internal control. For example:

Rotation of duties among personnel
More strict supervision
Special double-checking of work
Enforced vacations
Additional training to improve quality of personnel

Also, a reasonably good separation of duties can be maintained with just two persons. For example:

<u>Clerk 1</u>	<u>Clerk 2</u>
A. <u>Purchase of Goods</u>	
1. Purchase Order Issued	
2. Receiving Report Received, Matched to Purchase Order	
	3. Invoice Received
	4. Receiving Report, Invoice, and Purchase Order Matched.
	5. Invoice Scheduled for Payment.
6. Check Prepared	
	7. Check Mailed.
B. <u>Revenue Bills Issued and Paid</u>	
2. Cash Received	1. Revenue Bills Prepared
3. Daily Deposit Prepared	
4. Cash Deposited	
	5. Receipts Matched to Bill and Accounts Receivable Subsidiary Posted.

The basic principle to remember is that no single person handles a transaction from beginning to end.

Even in a political subdivision with just one employee, for example the municipal secretary, a board or council member should sign all checks and review bank statements and other records periodically, thereby providing a minimum check and balance.

Qualified Personnel

Staff positions should naturally be filled with the most qualified and competent persons possible. Under qualified persons tend to be less able to perform their duties without undue errors. Special training may help here. (Over-qualified persons sometimes do not perform well either, possibly from boredom.)

All personnel should understand how their duties fit in with the duties of others in the same office, and with duties of other offices in the jurisdiction.

Sound Procedures for Authorizing, Recording, and Reporting Transactions.

All municipal offices should develop logical, consistent procedures that describe in detail the duties that must be performed, how they are to be performed, and who is to perform them. If personnel clearly understand what is expected of them, they will tend to do a better, more accurate job. Also errors will be fewer, and chances of fraud will be lessened if each person understands what himself and others should be doing.

Procedures should provide for:

1. Use and control of prenumbered forms, without exception, in the accounting process.
2. Periodic reconciliation of subsidiary records, such as individual accounts receivable, to control totals.
3. Appropriate division of duties, consistent with staff size and ability.
4. Proper authorization of transactions.
5. Effective, timely reporting of transactions.
6. Safeguarding of assets.
7. Appropriate flow of documents.
8. Reasonable amount of checking work of others.
9. Bonding of all employees with access to cash and other valuables.

Actual Performance

A good system of division of duties, qualified personnel, and sound, written procedures, will not guarantee good internal control--the system must be followed. Results must be periodically monitored to see if the system is working as it should. Such verification is part of a supervisor's job.

ESTABLISHMENT OF AN INTERNAL CONTROL PLAN A SUGGESTED RESOLUTION

Objectives

The objective of this proposed resolution is to define roles for the municipal council and various officers in the development, implementation, and evaluation of the jurisdiction's internal control plan.

General Overview of the Resolution

The internal control plan is comprehensive in nature and include measures to:

1. Safeguard the municipality's resources from waste, fraud, and abuse;
2. Promote accuracy and reliability in the municipality's accounting and operating data;
3. Judge the efficiency and effectiveness of the municipality's operations; and
4. Ensure the municipality's compliance with applicable laws and procedures.

Suggested Resolution

1. Role of Governing Body - The governing body shall:
 - 1.1 Judge and evaluate the efficiency of the system;
 - 1.2 Monitor compliance and suggest changes in controls;
 - 1.3 Review the existing procedure to determine whether changes are required;
 - 1.4 Consider whether ordinances have been adequately communicated to staff; and
 - 1.5 Investigate possible violations of laws and ordinances, and determine appropriate corrective actions.
2. Role of Municipal Manager (Secretary) - The Manager (Secretary) shall:
 - 2.1 Undertake to systematically document and evaluate the existing systems of internal control throughout the governmental unit and identify significant instances of under- or over- control;
 - 2.2 Identify and articulate the factors to consider in assessing the practicality of suggested system improvements;

- 2.3 Monitor compliance with internal controls to assure compliance with legal and regulatory requirements;
 - 2.4 Evaluate costs and benefits of the proposed internal control system improvements; and
 - 2.5 Initiate revisions in ordinances or procedures to improve controls or eliminate unnecessary controls.
3. Role of Independent (External) Auditor - The Auditor shall:
- 3.1 Recommend specific plans for the systematic evaluation of internal controls;
 - 3.2 Provide assistance in developing instructional manuals on methods and techniques for documenting and testing internal controls;
 - 3.3 Conduct training programs for municipal personnel selected to evaluate internal controls;
 - 3.4 Evaluate the efforts of personnel performing internal control evaluations;
 - 3.5 Recommend changes in internal controls to overcome identified deficiencies; and
 - 3.6 Advise on the reasonableness of cost-benefit analyses.

NOTES

BANK ACCOUNT RECONCILIATION

The checking accounts are the principal resources used in daily municipal operations. They also are the most active accounts, recording both receipts and disbursements, in many cases on a daily basis. Because of this volume of activity, errors frequently occur, some of which are due to mistakes in preparing or recording documents that are sent to the bank. Other mistakes are made by the bank.

A prompt reconciliation of the bank statement with the cash accounts maintained by the local government is necessary at the end of each month to assure that errors, if any, are found and corrected without delay and before monthly reports are prepared.

Sound internal controls require that reconciling the bank statement be assigned to someone who is not responsible for writing, recording, or signing checks.

Procedure:

1. Assure that all checks prepared through the end of the month have been posted to the cash disbursements book.
2. Assure that all deposits made through the end of the month have been posted to the cash receipts book.
3. Receive bank statements from bank.
4. Differences between the bank statement and municipal fiscal records must be resolved by comparing deposit slips and cancelled checks with the statement to determine the nature of the error or errors.
5. Compare each canceled check on the central depository bank accounts to the cash disbursements book, and to check copies. Compare each canceled check on the payroll account to the payroll journal.
6. Indicate by checking off on the cash disbursements book or the payroll journal and the previous month's listing of outstanding checks all checks that have cleared the bank.
7. On a separate sheet, list all outstanding checks and check numbers, including checks outstanding from previous months. Total the outstanding checks.
8. Compare deposits on the central depository and payroll accounts to the cash receipts book. Reconcile any differences.
9. On a separate sheet, list all checks received in payment by the governmental unit, but returned by the bank (payer, check number, account number). Total the returned checks.

10. The bank statement balance, less outstanding checks, plus any deposits not received by the bank, should equal the book balance for each account less debit memos, returned checks, and service charges (if any), that is:

$$\begin{aligned} &\text{Bank balance - outstanding checks + deposits not} \\ &\text{received = book balance - returned checks - debit} \\ &\text{memos - service charge} \end{aligned}$$

See attached form.

11. Reconcile any differences. Book errors and/or differences located in comparing checks and tracing are to be recorded in the general journal and then posted to the appropriate general ledger accounts.

**SAMPLE
BANK ACCOUNT RECONCILIATION**

With (Bank Name): _____
 Address _____ Date _____, 197_____

<u>Section 1</u>	Amount	
Balance per Bank Statement _____	\$	
Add:		
Deposits not recorded by bank _____		
Date _____		
Date _____		
Other (Explain) _____		
Subtotal _____	\$	
Deduct:		
Outstanding Checks (see attached list) _____	\$	
Other (Explain) _____		
Total Deductions _____		
Adjusted balance subject to check _____	\$	

Adjustments made by Journal Voucher No. _____

Prepared by: _____ Date: _____

NOTES

CREATING PETTY CASH/CHANGE FUNDS

Local Government generally finds it necessary to have a small amount of cash available to facilitate the unit's day-to-day operations. The most common examples of such situations are when a small purchase is made to complete a project already in progress, or when an employee makes change for a customer when collecting payments due to the local government.

Although they perform a similar function in providing a ready supply of cash for miscellaneous purposes, a distinction must be made between petty cash and change funds. Petty cash consists of a sum of money set aside for making small cash purchases. On the other hand, a change fund is maintained for making change for customers. Change funds should not be used for petty cash purposes.

The amount held in petty cash and change funds is variable, depending on the governing body's authorization. However, the intent of such funds is for use in small, irregular transactions, and for this reason, they generally should be maintained at the lowest practical level.

For change funds, \$100 is normally sufficient. For petty cash funds, \$100 is usually more than sufficient.

The primary advantage of petty cash and change funds is their flexibility. However, because of this flexibility, special care should be exercised in their creation and maintenance.

To clarify the terminology used in connection with petty cash and change funds, it should be noted that these cash reserves are not "funds" in the sense the word normally is used in governmental accounting. In reality, petty cash and change funds are asset accounts of the general funds from which they are drawn.

Creating the Petty Cash or Change Fund

1. To create the fund, issue a check for the amount of the fund in the name of the employee responsible for the fund.
2. Turn over check or cash in equivalent amount to the employee in return for a receipt.
3. Maintain the fund in a single, secured location. Only the responsible employee is allowed access to the fund cash.
4. For a petty cash fund, the total amount disbursed for goods and/or services at any time should not exceed a low upper limit, usually \$10-\$20.

Managing a Petty Cash Fund

1. Prior to requesting reimbursement for a petty cash purchase, the employee making the request should complete a petty cash voucher as evidence of the transaction. See Form A.
2. Upon receiving a request for reimbursement from the petty cash fund, the petty cash custodian should:
 - a. Compare the voucher with attached sales receipt and other documentation to insure accuracy.
 - b. Check to see that the voucher is completed in ink.
 - c. Verify approval signature.
 - d. If voucher is satisfactory, disburse approved petty cash amount.
 - e. Place petty cash vouchers and documentation in the petty cash drawer.
 - f. Make appropriate entry on petty cash log. See Form B.
 - g. Balance the fund every month, or more frequently if needed. Petty cash voucher should be totaled to determine total expenditures and the remaining cash is totaled. The resulting sum must equal the beginning balance amount. See Form C.
 - h. Prepare a voucher for the amount needed to replenish the fund. The voucher is posted to the accounts identified by each petty cash voucher.

Managing a Change Fund

1. Make change as necessary.
2. Count and verify the change fund at the end of each day. The dollar amount in the change fund after receipts are removed must equal the authorized amount of the fund.

Control of Petty Cash and Change Funds

1. Maintain fund amounts at the lowest level possible.
2. Under no circumstances should a petty cash or change fund be commingled with personal funds of a municipal official or employee. They should not be used to make advances to officials or employees. They should not be used to cash personal checks.
3. Someone other than the person responsible for handling petty cash should inspect, approve, date, initial, and mark each petty cash voucher "paid" to prevent reuse.
4. Unannounced reconciliations of petty cash and change funds should be made on a non-regular basis to insure the integrity of each such fund.

FORM A

Petty Cash Voucher for Girard Township

Date	Brief Item Desc.	Account Number	Total
03/08/04	ECZCEOA Dues	400.420	\$5.00
03/26/04	Family Dollar-Office Supplies	400.200	\$6.00
04/01/04	Peyton Mach.-Guide Rail Supplies	430.000	\$6.00
04/19/04	Buyer's Fair - Office Supplies	400.200	\$4.19
04/21 & 22	Beers Trial - Metered Parking	400.200	\$5.00
05/03/04	Zurn Aluminum - Equipment	437.370	\$10.42
05/07/04	Postage-Express Mail - Cegelski	406.325	\$13.65
06/03/04	Postage (Meter not working)	406.325	\$3.65
06/08/04	Postage-Express Mail - MS-4	406.325	\$13.65
06/08/04	Notary Fees-MS-4	406.316	\$6.00

Summary of Amounts Posted by Account #

	Account Title	Account #	Total
	Office Supplies	400.200	\$15.19
	Postage	406.325	\$30.95
	Guide Rails	430.000	\$6.00
	Notary Fees	406.316	\$6.00
	Dinners and Dues	400.420	\$5.00
	Equipment Repair	437.370	\$10.42
04/15/04	Total Due to Petty Cash		\$73.56

ATTACHMENT B

PETTY CASH LOG

<u>DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>BALANCE</u>
11-1-97	Balance		\$100.00

FORM C

BREAKDOWN OF PETTY CASH FUND

CASH ON HAND

Ones	\$ _____	Total Receipts	\$ _____
Fives	\$ _____		
Tens	\$ _____		
Twenties	\$ _____	Beginning Balance	\$ _____
Pennies	\$ _____	- Total Receipts	\$ _____
Nickels	\$ _____	= Ending Balance	\$ _____
Dimes	\$ _____	(This should equal Total Cash on Hand.)	
Quarters	\$ _____		
TOTAL	\$ _____	OVER/SHORT	\$ _____

Prepared by: _____ Date: _____

Confirmed by: _____ Date: _____

NOTES

FINANCIAL AND AUDIT REPORT

The State of Pennsylvania mandates that its municipalities have annual fiscal audits of their operations. The responsibility for preparing these audits and the financial reports is vested in an elected board of lay auditors or an appointed professional auditor. In a limited number of boroughs and first class townships, this function is carried out by an elected controller.

Although the municipal secretary has no legal responsibility for either of these functions, the secretary can assist the auditors (or controllers) in carrying out their functions by providing them with the following records* :

1. The financial statement(s), if available.
2. The general and subsidiary ledgers.
3. All records pertaining to cash receipts, such as, documentation and journals.
4. All records pertaining to cash disbursements.
5. Any separate records maintained by the treasurer.
6. All bank statements, canceled checks, voided checks, duplicate deposit tickets, passbooks and bank charge slips; a list of depositories, their addresses, account numbers, account names and authorized signatures.
7. A schedule of investment transactions for the year.
8. All vouchers together with invoices or bills.
9. The budget for the year under audit as officially adopted and submitted to the Department of Community and Economic Development, together with the municipality's working budget and all amendments and changes.
10. Periodic financial reports prepared by the treasurer and submitted to meetings of council, commissioners or supervisors.
11. Ordinances and resolutions and official entries in the minutes authorizing transfer between funds, amendments to the budget and similar actions.
12. An organization chart including names of persons in each position.

*Department of Community and Economic Development, Auditors Guide.

13. A copy of the municipality's chart of accounts, accounting policies, and document flow chart.
14. All canceled bonds and interest coupons or, alternatively, cremation or other destruction certificates.
15. A schedule of all interfund loans or advances.
16. A summary of all litigation involving the local government.
17. Minutes of council, commissioners' or supervisors' meetings for the year under audit.
18. Insurance policies covering fire, other casualties, official surety bonds.
19. Records showing inventories of real property, plant and equipment.
20. Copies of appraisal reports by professional appraisers, if any.
21. Records of all outstanding indebtedness such as bank loans and bonded debt.
22. Copies of leases or contracts, if any.
23. Copies of documents in support of advertising and bidding procedures.

NOTES

DEPRECIATION

A municipality with income-producing programs, such as sewer or water, normally segregates the fiscal operations of these enterprises from a government's other resources. Such a practice is in accordance with generally accepted accounting principles.

The fiscal operations for these income-producing programs are maintained in what are known as proprietary funds. In these funds, the accounting emphasis is on measuring net income. Therefore, a proprietary fund's fixed assets must be depreciated. Since income is determined by subtracting expenses from revenue, one of the expense items incurred in generating a fund's revenues is depreciation—the consumption of the asset.

Other service programs provided by a government are for the most part non-income producing. The accounting emphasis therefore is not with measuring income. Rather, the concerns are issues of control and accountability.

Fiscal activities for these programs are accounted for in one or more governmental funds. Given the accounting emphasis, generally accepted accounting principles do not require that fixed assets for these funds be depreciated or recorded in governmental funds.

Although generally accepted accounting principles do not call for the depreciation of a governmental fund's fixed assets, jurisdictions may want to do so. Such a practice would be most appropriate in those instances where a local government wants to:

- develop a full cost fee or service charge structure;
- develop a rational program for an annual appropriation to a capital reserve fund.

If the fixed assets of one or more of those governmental funds are depreciated, these charges are not recorded in the funds or in the account group established to record these fixed assets.

Depreciation is a process of converting the cost of an asset into an expense over its economic or useful life. In developing depreciation plans or schedules, several factors must be considered:

- the original cost of the asset - this cost includes the purchase price plus any expenditures necessary to get the asset ready for service;
- the asset's useful or economic life - the time frame in which the benefit flows exceed cost flow—an asset's economic life is determined at the time the asset is acquired – this life estimate should not be changed during the time frame, as a general rule;

- the asset's residual or salvage value - estimated at time the asset is acquired -- deducted from the estimated salvage value is the cost (commonly called disposal costs) of preparing the assets for sale, either by sealed bids or by auction. This value is not changed during the asset's economic life.

The general formula for the value of the asset to be depreciated is:

original cost less salvage value less disposal cost = value to be depreciated.

Ideally, the depreciation method used should have some relationship to the decline in value of the asset. There are several acceptable methods of calculating depreciation.

A building, for example, could logically be assumed to wear out fairly evenly over the years. Thus, the straight-line method, which allocates depreciation equally over the life of the asset, would be suitable.

A machine tool, however, might decline in service potential in about direct proportion to its use. The service method would then be appropriate (machine hours in this case).

An automobile may last six years, but may lose more than half of its value in the first three years. Some form of accelerated depreciation would be logical.

The depreciation method which is chosen is determined at the time an asset is acquired and it is not changed during the life of the asset.

The development of depreciation programs also requires a user to make assumptions about the flow of economic benefits over an asset's useful life. Different depreciation formulae must be applied to account for differing types of benefit flows. In some instances, assets will render equal benefit flows over their lives. Other assets, however, have characteristics which create unequal benefit flows-greater flows take place in the asset's early years.

Many means have been devised for the numerous different possible depreciation situations which exist in the environment. As a matter of convenience, however, a jurisdiction may want to limit its use of depreciation methods to two or three. To recognize those assets whose benefits flow evenly and uniformly over their economic lives, a straight-line depreciation method is most appropriate. To account for the uneven flow of benefits, two means which provide for accelerated depreciation are proposed: a service use method and a double declining balance method. See Exhibits A, B and C. An asset is never depreciated below its residual value, even if it continues to be used beyond its estimated service life.

EXHIBIT A

STRAIGHT LINE
DEPRECIATION PLAN

Assume: New public works 10 ton dump truck bought beginning of fiscal year

Cost of truck:	\$58,000
Estimated useful life:	7 years
Estimated salvage value and disposal cost:	\$10,000

Yearly depreciation charge equals

$$\frac{\text{Cost less salvage and disposal costs}}{\text{Estimated Life}}$$
$$\frac{\$58,000 - \$10,000}{7 \text{ years}}$$

Yearly depreciation charge = \$6,857

EXHIBIT B

SERVICE TIME DEPRECIATION
ACCELERATED DEPRECIATION

The annual depreciation charge is dependent upon the amount of use of the asset during a year, as measured in hours operated, miles driven or another appropriate measure.

Assume: New public works 10 ton dump truck bought at beginning of fiscal year

Cost of truck:	\$58,000
Estimated useful life:	100,000 miles
Estimated salvage value and disposal costs:	\$10,000

$$\frac{\text{Cost less salvage and disposal costs}}{\text{Estimated life}}$$

$$\frac{\$58,000 - \$10,000}{100,000 \text{ miles}}$$

$$= \$0.48 \text{ per mile driven}$$

In the current year, the assumption is that the truck will be driven 18,000 miles. The depreciation charge would be \$8,640.

When a jurisdiction disposes (sells, trades or throws away) a depreciable fixed asset, one of three situations will occur:

1. A gain will be made.
2. A loss will be incurred.
3. No gain or loss will occur.

A gain or loss must be recognized in the accounting records.

Whether there is a gain or loss, or neither, depends upon the value received (if any) and the net book value of the asset disposed.

Value received is simply the amount of cash, notes, trade, or other consideration obtained from the sale of the asset.

Net book value is the original cost of the asset less depreciation to the date of sale. It is the assets "value" on the books. It may or may not approximate the actual value of the asset.

A gain occurs when the value received is greater than the net book value.

A loss occurs when the value received is less than the net book value.

There is no gain or loss if the asset is sold or traded at its net book value.

NOTES

MUNICIPAL INVENTORY SYSTEM*

An inventory control system is viewed as necessary when any of the following conditions apply:

- Materials are purchased in large quantities to secure better prices
- Materials are used in more than one department
- Materials are used for both maintenance and construction activities
- Materials are vital to maintain service and care must be exercised to avoid an oversupply or out-of-stock condition

Although there are these benefits to be gained from an inventory control system, it must be recognized that the system's establishment and maintenance is a cost to the administration. It is a cost which should be avoided, but without sacrificing any benefits. This is possible when:

- materials and supplies are to be used in one program and are chargeable to a single departmental account;
- vendors who were successful bidders can supply materials as needed and within required time frames;
- contracts are written on "an as needed" basis, with vendors being required to maintain and store the necessary supplies and materials; and
- the value of supplies or materials is small.

Even though there may be no need to have an inventory control system, a municipality must still take appropriate steps to protect and safeguard municipal assets from the weather, thievery and misuse.

An inventory control system generally involves the following procedures:

Step One Maintaining perpetual inventory records

Step Two Controlling and reordering supplies and materials

Step Three Receiving materials and supplies

Step Four Issuing materials and supplies

Step Five Inventorying of materials and supplies

Step Six Accounting for materials and supplies

* Adapted from An Accounting Handbook, Municipal Finance Officers Association (now the Governmental Finance Offices Association).

Step One - Inventory Records

This procedure is concerned with providing an effective way to control and account for supplies and materials. An inventory control card which can be used for these purposes is appended (Exhibit One).

Step Two - Control and Reorder of Supplies

Step Two details when materials should be reordered and in what quantities. The objectives are to avoid an oversupply of materials or being out of stock of necessary supplies.

Step Three - Receipt of Materials and Supplies

The purpose of the third step is to account for supplies which have been received. This is done by making appropriate entries on the perpetual inventory control cards.

Step Four - Insurance of Supplies and Materials

Step Four sets forth the procedure to be followed when departments request materials and supplies from the stores. To facilitate the proper control of and accounting for the issued supplies, various requisition forms are used in the process (Exhibits Two and Three).

Step Five - Materials and Supplies Inventory

An inventory of stores should be made at least annually, or more frequently if the environment warrants such an undertaking. The purposes of an inventory are to reconcile differences between what actually exist with that the records show, and to identify "weaknesses" in the control system requiring correction. An inventory control flow is shown as Exhibit Four.

Step Six - Accounting for Materials and Supplies

This last step is concerned with charging appropriate funds, departments and accounts for supplies and materials requisitioned from the store. This is also the step where at one point in time during the fiscal period it is determined whether the inventory has increase or decreased in value.

The exhibits referred to above follow.

NOTES

AN ENCUMBRANCE SYSTEM

If the annual budget is to be a meaningful policy tool, it is critical that a municipality adopt an encumbrance system which facilitates the control of expenditures and which deters the overspending of appropriations. These are legal mandates setting forth the maximum expenditure levels allowed by law, unless changed by subsequent actions of the local governing body.

An encumbrance system effectively allows a municipality to reserve or encumber part of the annual budget appropriation for a certain anticipated expenditure. By recording an encumbrance in the general journal and in the expenditure account, it is less likely that a municipality will inadvertently overspend a particular budget line item. What is required to accomplish the basic objective is a monthly reporting system which shows these types of transactions.

- those reporting actual expenditures to date
- those reporting possible future claims against the municipality, to date.

The amount of the appropriation to be spent is the last reported balance minus actual expenditures and potential claims or encumbrances incurred in the reporting period.

If the reporting system is to show these types of proposed expenditure data, the municipality must have in place an encumbrance system. Encumbrance represents a potential liability involving unperformed, or unfilled purchase orders or contracts for goods or services. If and when these transactions are fulfilled or paid, encumbrances cease to exist. Any differences between encumbrance and actual payments are reflected in adjustments to the appropriate accounts.

A municipal encumbrance system can be in effect throughout the fiscal year, even though it is most unlikely that appropriations will be exceeded in the early parts of a fiscal period. Alternative approaches to the budget control issue are to begin to recognize encumbrances later in the period when most appropriations are likely to be spent or to initiate the process for only selected appropriations which have reached a predetermined financial level. These alternatives reduce time, costs and work loads. On the other hand, a continuous year-round encumbrance system establishes a uniform routine which may be more reliable than the part-time or selective approaches to the encumbrance of accounts.

An encumbrance system is not generally applied to payroll accounts, particularly those which are for fixed salaries where actual yearly costs are known. However, for those payroll accounts which are for hourly paid personnel and/or subject to overtime charges, an encumbrance system may be most appropriate, particularly if overspending is a problem.

NOTES

FINANCIAL STATEMENTS

The total package of financial statements—both internal and external—issued by a political unit should meet all of the following objectives:

- provide financial information useful for making economic, political and social decisions;
- provide financial information useful for evaluating managerial and organization performances; and
- provide financial information for demonstrating accountability and stewardship in the utilization of public resources.

If these objectives are to be realized, political subdivision's reporting structure should basically consist of three types of documents:

- a combined balance sheet;
- a statement of changes in fund balance or retained earnings; and
- a statement of revenues, expenditures (expenses) and encumbrances.

These reports are issues on an interim basis (generally monthly) and within a reasonable time-frame after the conclusion of the fiscal year. As a rule of thumb annual financial statements should be issued within 90 days after the close of the fiscal year.

Municipalities with less than 2,500 population may not need a balance sheet or changes in fund balance reports in an interim basis. The nature of the fiscal environment may not require such reports. The only exception to this waiver would be if a unit maintains one or more proprietary fund. However, these fiscal statements are recommended for proprietary funds where management may require fiscal data in making adjustments in an enterprise's operations.

The combined balance sheet shows the financial position at the end of the fiscal period or year for every fund maintained by the jurisdiction as well as its non-fund account groups. The balance sheet may be accompanied by a series of supplemental fiscal schedules, narrative explanations and statistical tables on various types of socio-economic data.

The statement on changes in fund balance or retained earnings shows the cumulative effort of the fiscal year's operation on the overall financial position of the fund or retained earnings, whether it increased or decreased. A statement of changes is prepared for each fund. In many jurisdictions, the change in fund balance is shown as part of this balance sheet statement, such as is attached.

Statements of revenues, expenditures (expenses) and encumbrances are basically flow statements showing in-flows and outflows (including potential outflows) of resources and the impacts these flows have upon the adopted annual budget. An example of an interim statement follows.

**GENERAL FUND
INTERIM STATEMENT OF REVENUES,
EXPENDITURES, ENCUMBRANCES AND APPROPRIATIONS
MONTH OF _____ 19**

	BUDGET	CURRENT MONTH	ENCUMBRANCE OUTSTANDING	YTD	REMAINING BUDGET
REVENUES:					
Taxes	\$100,000	0	--	0	\$100,000
Permits & Fees	15,000	1,000	--	3,000	12,000
Interest Income	5,000	500	--	1,000	4,000
TOTAL REVENUE	\$120,000	1,500	--	4,000	116,000
EXPENDITURES:					
General Govt.	40,000	4,000	0	12,000	28,000
Police	43,000	5,000	0	10,000	33,000
Fire	2,000	0	2,000	2,000	0
Roads	35,000	15,000	1,000	16,000	19,000
Parks/Recreation	5,000	10,000	1,000	2,000	3,000
TOTAL EXPENDITURES	\$125,000	\$25,000	\$4,000	\$42,000	\$83,000



HORNER-WIBLE, INC.

CERTIFIED PUBLIC ACCOUNTANTS

500 Rugh Street P.O. Box 915 Greensburg, Pennsylvania 15601
412-837-7141 412-547-5500 Fax 412-837-7172

Independent Auditors' Report

To the Borough Council
Borough of Southwest Greensburg
Greensburg, Pennsylvania 15601

Board Members:

We have audited the accompanying general purpose financial statements of the Borough of Southwest Greensburg, as of December 31, 1994, and for the year then ended. These general purpose financial statements are the responsibility of the Borough's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include the general fixed assets account group, which should be included in order to conform with generally accepted accounting principles. The amount that should be recorded in the general fixed assets account group is not known.

In our opinion, except for the effects on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Borough of Southwest Greensburg as of December 31, 1994, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Horner-Wible, Inc.

Horner-Wible, Inc.
September 6, 1995

DAVID E. HORNER, C.P.A.

C. EDWARD WIBLE, C.P.A.

BARBARA A. ZIMMERMAN, C.P.A.

BOROUGH OF SOUTHWEST GREENSBURG
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 December 31, 1994

	GOVERNMENTAL FUND TYPES			PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUP		TOTAL
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE	TRUST AND AGENCY	LONG-TERM DEBT	(MEMORANDUM ONLY)		
ASSETS AND OTHER DEBITS									
Cash and Investments	\$ 10,277	\$ 10,837	\$ 8,676	\$ 9,812	\$ 1,975	\$ 0		\$ 41,577	
Taxes Receivable	7,921							7,921	
Other Current Assets	9,804							9,804	
Amounts to be Provided for Retirement of General Long - Term Debt	0	0	0	0	0	66,773		66,773	
TOTAL ASSETS	\$ 28,002	\$ 10,837	\$ 8,676	\$ 9,812	\$ 1,975	\$ 66,773		\$ 126,075	
LIABILITIES									
Payroll Taxes and Other									
Payroll Withheld	\$ 9,548	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		\$ 9,548	
Other Current Liabilities	26,087	839	3,216	41,866	0	66,773		72,008	
Long - Term Debt	0	0	0	0	0	66,773		66,773	
TOTAL LIABILITIES	\$ 35,635	\$ 839	\$ 3,216	\$ 41,866	\$ 0	\$ 66,773		\$ 148,329	
FUND EQUITY									
Fund Balance	(7,633)	9,998	5,460	0	1,975	0		9,800	
Retained Earnings	0	0	0	(32,054)	0	0		(32,054)	
TOTAL FUND EQUITY	(7,633)	9,998	5,460	(32,054)	1,975	0		(22,254)	
TOTAL LIABILITIES AND FUND EQUITY	\$ 28,002	\$ 10,837	\$ 8,676	\$ 9,812	\$ 1,975	\$ 66,773		\$ 126,075	

The Accompanying Notes are an Integral Part of These Financial Statements.

BOROUGH OF SOUTHWEST GREENSBURG
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND OTHER FINANCING
 SOURCES AND USES - ALL GOVERNMENTAL FUND TYPES AND FIDUCIARY FUND TYPES
 Year Ended December 31, 1994

	GOVERNMENTAL FUND TYPES			PROPRIETARY	FIDUCIARY	TOTAL (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	FUND TYPES ENTERPRISES	FUND TYPES TRUST AND AGENCY	
REVENUES AND OTHER FINANCING SOURCES						
Taxes	\$ 324,682	\$ 0	\$ 31,600	\$ 0	\$ 0	356,282
Licenses and Permits	12,430					12,430
Fines and Forfeits	3,794					3,794
Interest, Rents and Royalties	1,191	331	183	108	76	1,889
Intergovernmental Revenues	17,236	37,115	15,678			70,029
Charges for Services	4,579			121,138		125,717
Miscellaneous Revenues	0		12,064			12,064
Other Financing Sources	92,017	0	918	0	0	92,935
TOTAL REVENUES AND OTHER FINANCING SOURCES	455,929	37,446	60,443	121,246	76	675,140
EXPENDITURES AND OTHER FINANCING USES						
General Government	140,206	0	7,021	0	0	147,227
Public Safety	163,150					163,150
Public Works:						
Sanitation	2,756					2,756
Highways, Roads and Streets	65,371	24,326				89,697
Other Public Works and Enterprises	0			136,521		136,521
Culture - Recreation	15,194	7,342				22,536
Debt Service	9,712		3,000			12,712
Miscellaneous Expenditures	55,087					55,087
Other Financing Uses	0	0	47,435		0	47,435
TOTAL EXPENDITURES AND OTHER FINANCING USES	451,476	31,668	57,456	136,521	0	677,121
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	\$ 4,453	\$ 5,778	\$ 2,987	\$ (15,275)	\$ 76	(1,981)

The Accompanying Notes are an Integral Part of These Financial Statements.

BOROUGH OF SOUTHWEST GREENSBURG
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE (1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Borough of Southwest Greensburg are prepared in accordance with generally accepted accounting principles as applicable to governmental units. The most significant accounting policies are summarized below.

A. REPORTING ENTITY

Consistent with the guidance contained in GASB #14, "The Financial Reporting Entity", the criteria used by the Borough to evaluate the possible inclusion of related entities (Authorities, Boards, Councils, etc.) within its reporting entity are financial accountability and the nature and significance of the relationship. In determining financial accountability in a given case, the Borough reviews the applicability of the following criteria:

The Borough is financially accountable for:

1. Organizations that make up the legal Borough entity.
2. Legally separate organizations if Borough officials appoint a voting majority of the organizations' governing body and the Borough is able to impose its will on the organization or if there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.
 - a. Impose its Will - If the Borough can significantly influence the programs, projects, or activities of, or the level of services performed or provided by, the organization.
 - b. Financial Benefit or Burden - Exists if the Borough (1) is entitled to the organization's resources or (2) is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide support to, the organization or (3) is obligated in some manner for the debt of the organization.
3. Organizations that are fiscally dependent on the Borough. Fiscal dependency is established if the organization is unable to adopt its budget, levy taxes or set rates or charges, or issue bonded debt without approval by the Borough.

The Borough has not identified any entities which should be subject to evaluation for inclusion for the Borough reporting entity.

B. FUND ACCOUNTING

The accounting system of the Borough is organized and operated on the basis of fund accounting with each fund or account group being a separate accounting

B. FUND ACCOUNTING "CONTINUED"

entity with a set of self-balancing accounts which comprise its assets, liabilities, and fund balance/retained earnings, revenues and expenditures/expenses as appropriate. Resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. Account groups are used to establish control and accountability for the Borough's General Fixed Assets and General Long-Term Obligations. There are three major fund types and one account group presented in this report. A brief description of each is presented below:

1. GOVERNMENTAL FUND TYPES

General Fund is the general operating fund of the Borough. It is utilized to account for all revenues and expenditures except those required to be accounted for in another fund.

Special Revenue Fund - State Liquid Fuels Highway Aid Fund - is utilized to account for all revenues and expenditures earmarked for the proceeds from the State Motor License Fund. Under the act of June 1, 1956, P.L. 1944, No. 145, this fund must be kept separate from all other funds and no other moneys shall be commingled with it. Expenditures are legally restricted to expenditures for highway purposes in accordance with Department of Transportation regulations.

Special Revenue Fund - Recreation Grant Fund is utilized to account for financial resources related to a recreation grant.

Capital Project Fund is utilized to account for financial resources related to general fixed asset acquisitions, construction and improvements.

2. PROPRIETARY FUND TYPES

Enterprise Fund - Garbage Fund is utilized to account for financial resources related to garbage collection in the Borough.

3. FIDUCIARY FUND TYPES

Pension Trust Fund - Police Pension Fund is a fiduciary fund type and is used to account for assets held by the Borough in a trustee capacity for its public employee retirement program.

4. ACCOUNT GROUP

General Long-Term Debt Account Group is utilized to record the long-term debt obligations and other long-term liabilities of the Borough that are expected to be financed with governmental funds. General long-term debt is not limited to liabilities evidenced by formal debt instruments such as lease obligations. The Borough also includes in this account group long-term liabilities arising from judgments and claims.

C. MEASUREMENT FOCUS

The governmental funds and the fiduciary funds of the Borough are accounted for on a "spending" measurement focus. Accordingly, only current assets and current liabilities are included on the governmental fund balance sheets, and the fund balances reflect spendable or appropriable resources. The operating statements for the governmental funds and the expendable trust funds reflect increases and decreases in the spendable resources through revenues and expenditures.

The account group is not a fund. It is designed to measure only the financial position of the accounts and do not provide results of operations.

D. BASIS OF ACCOUNTING

Basis of accounting refers to the timing of recognition of revenues and expenditures or expenses in the accounts and in the financial statements, regardless of the measurement focus.

Governmental and Expendable Trust and Agency Funds utilize the modified accrual basis of accounting. Under this method of accounting, revenues are recognized when received, except for revenues subject to accrual, which are recorded as receivable when measurable and available to finance current period expenditures. Such revenue items include real estate and other taxes and Commonwealth subsidies. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except expenditures for principal and interest on long-term debt and certain other long-term obligations which are recognized when paid.

Enterprise Fund Garbage Fund is used to account for all revenues and expenses pertaining to garbage operations. The Garbage Fund is utilized to account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the cost (i.e., expenses, including depreciation and indirect costs) of providing services to the community on a continuing basis are financed or recovered primarily through user charges.

E. CASH AND INVESTMENTS

Cash includes amounts in demand deposits and liquid asset funds.

F. FIXED ASSETS

The Borough has elected to exclude the cost of fixed assets from the balance sheet.

G. AMOUNTS TO BE PROVIDED FOR RETIREMENT OF LONG-TERM OBLIGATIONS

The balance in this account represents the amount to be provided from future taxes or other general revenues to retire long-term obligations.

H. OPERATING TRANSFERS

Operating transfers are transactions to and from funds to finance current operations. Such transfers are additions or deductions to the excess of revenues over expenditures in the governmental and fiduciary funds.

I. TOTAL COLUMNS ON COMBINED STATEMENTS

The total columns on the Combined Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE (2) CASH AND INVESTMENTS

The bank balances of deposits and temporary investments of the Borough are classified into three categories to give an indication of the level of risk assumed at year end. Category 1 includes deposits insured or collateralized with securities held by the Borough or its agent in the Borough's name. Category 2 includes deposits collateralized with securities held by the counterparty's trust department or agent in the Borough's name. Category 3 deposits are those which are uncollateralized or which are collateralized with securities held by the counterparty or by its trust department or agent but not in the Borough's name.

The bank and book balances of cash and investments as of December 31, 1994 are as follows:

	<u>BANK BALANCE</u>	<u>BOOK BALANCE</u>
Cash and Liquid Asset Funds	<u>\$ 45,168.</u>	<u>\$ 41,577.</u>

A. Unrestricted Cash and Investments

The unrestricted cash balances and investments of all funds are maintained in bank deposit accounts and liquid asset funds.

At December 31, 1994, the bank balances of unrestricted cash and investments for all funds are classified as follows:

	<u>CATEGORY</u>			<u>TOTAL</u>
	<u>1</u>	<u>2</u>	<u>3</u>	
Deposits:				
Cash and Liquid				
Assets Funds	<u>\$ 45,168.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 45,168.</u>

A. Unrestricted Cash and Investments "Continued"

The Borough's deposits at year end covered by federal depository insurance are classified as Category 1.

The Pennsylvania Local Government Investment Trust was established as a common law trust organized under the laws of the Commonwealth of Pennsylvania. Shares of the Fund are offered to certain Pennsylvania school districts, intermediate units, area vocational technical schools and municipalities. The purpose of the Fund is to enable such governmental units to pool their available funds for investment in authorized instruments. Such instruments include the following:

- (A) Obligations of the United States Government or its agencies or instrumentalities, or the Commonwealth of Pennsylvania or any of its agencies or instrumentalities.
- (B) Deposits in savings accounts, time deposits, or share accounts of institutions insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation.

NOTE (3) PROPERTY TAXES

The tax on real estate for Borough purposes for year was 13 mills (\$13.00 per \$1,000 of assessed valuation). The elected tax collector is responsible for the collection. The schedule for real estate taxes levied for each year is as follows:

April 30	- Levy Date
April 30 - May 31	- 2% Discount Period
June 1 - July 31	- Face Payment Period
August 1 - February 28	- 10% Penalty Period
March 1	- Lien Date

NOTE (4) LONG-TERM DEBT

Long-Term Debt consists of loans obtained for the purchase of fire equipment.

On October 31, 1989, the Borough borrowed \$20,000 from Southwest National Bank of Pennsylvania, Greensburg, Pennsylvania. The note is payable in five (5) equal principal payments in the amount of \$4,000 each, plus interest at the rate of 8.35 percent per annum, on the unpaid balance. The principal balance remaining at December 31, 1994 was \$4,000. Minimum annual principal payments remaining are as follows:

December 31, 1994	<u>\$ 4,000.00</u>
-------------------	--------------------

NOTE (4) LONG-TERM DEBT "CONTINUED"

On December 8, 1989, the Borough borrowed \$35,000 from the Pennsylvania Emergency Management Agency. The note is payable in 120 monthly installments of \$322.05, including principal and interest at the rate of 2.00 percent per annum. The principal balance remaining at December 31, 1994 was \$18,664. Minimum annual principal and interest payments remaining are as follows:

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
December 31, 1995	\$ 3,532.49	\$341.11	\$ 3,864.60
December 31, 1996	3,594.64	269.96	3,864.60
December 31, 1997	3,667.18	197.42	3,864.60
December 31, 1998	3,741.19	123.41	3,864.60
December 31, 1999	3,816.71	47.89	3,864.60
December 31, 2000	<u>321.10</u>	<u>.54</u>	<u>321.64</u>
	<u>\$18,664.31</u>	<u>\$980.33</u>	<u>\$19,644.64</u>

On April 8, 1994, the Borough borrowed \$45,500 from Southwest National Bank of Pennsylvania, Greensburg, Pennsylvania for the purchase of a building at 564 Stanton Street at Greensburg, Pennsylvania. The mortgage is payable in fifty-nine (59) monthly payments of \$300, including interest at the rate of 4.38 percent per annum on the unpaid balance, and one (1) payment of \$36,794.43 on April 1, 1999. The principal balance remaining at December 31, 1994 was \$44,109. Minimum annual principal and interest payments remaining are as follows:

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
December 31, 1995	\$ 1,702.54	\$1,897.46	\$ 3,600.00
December 31, 1996	1,773.33	1,826.67	3,600.00
December 31, 1997	1,857.87	1,742.13	3,600.00
December 31, 1998	1,940.89	1,659.11	3,600.00
December 31, 1999	<u>36,834.30</u>	<u>260.13</u>	<u>37,094.43</u>
	<u>\$44,108.93</u>	<u>\$ 385.50</u>	<u>\$51,494.43</u>

Total debt service requirements for the next five years and in the aggregate are as follows:

December 31, 1995	\$11,464.60
December 31, 1996	7,464.60
December 31, 1997	7,464.60
December 31, 1998	7,464.60
December 31, 1999	<u>40,959.03</u>
	<u>\$74,817.43</u>

NOTE (5) FUND BALANCE

Changes in Fund Balance for the year are detailed as follows:

<u>General Fund</u>	\$ (28,865.)
Fund Balance - January 1, 1994	16,779.
Transfer to Enterprise Fund	
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	4,453.
Fund Balance - December 31, 1994	<u>\$ (7,633.)</u>
<u>Special Revenue Fund</u>	
Fund Balance - January 1, 1994	\$ 4,220.
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>5,778.</u>
Fund Balance - December 31, 1994	<u>\$ 9,998.</u>
<u>Capital Projects</u>	
Fund Balance - January 1, 1994	\$ 2,473.
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>2,987.</u>
Fund Balance - December 31, 1994	<u>\$ 5,460.</u>
<u>Enterprise Fund</u>	
Fund Balance - January 1, 1994	\$ 0.
Transfer From General Fund	(16,779.)
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(15,275.)
Fund Balance - December 31, 1994	<u>\$(32,054.)</u>
<u>Trust and agency Fund</u>	
Fund Balance - January 1, 1994	\$ 1,899.
Excess (Deficit) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>76.</u>
Fund Balance - December 31, 1994	<u>\$ 1,975.</u>

NOTE (6) CONTINGENT LIABILITIES

A. GRANT PROGRAMS

The Borough participates in state grant programs. These programs are subject to program compliance audits by the grantors. The Borough could be liable for any expenditure which is disallowed by the grantor; however, management is not aware of any such significant items.

B. LITIGATION

There was no other litigation that would affect the financial statements as presented at December 31, 1994.

SECTION XIII
MANAGING MUNICIPAL MEETINGS

REFERENCES

Notes: Meeting Agenda
A Model Agenda
Basic Meeting Procedure
A Model Consent Agenda Ordinance/Resolution
Meeting Do's and Don'ts
Minutes Example
Legislative Actions, Definitions of
Notes: Reorganization Meeting
Notes: The Sunshine Act
Sign in Sheet
Communicating With Angry Citizen
Disclosure of Conflict of Interest



SECTION XIII

MEETING MANAGEMENT

Foreword

This section of *THE MUNICIPAL SECRETARY'S DESKTOP REFERENCE MANUAL* is dedicated to the preparation for, and management of, municipal meetings. Utilizing good preparation techniques can greatly improve the efficiency and effectiveness of local government meetings. Being well prepared for municipal meetings ensures that the business at hand will flow as smoothly as possible. A well-informed board has the ability to be pro-active, while a poorly prepared board is inefficient in its decision making process. The result of not being fully prepared can be the necessity of re-thinking of issues at subsequent meetings, wasting everyone's time and energy.

Important information relating to the Sunshine Law and its bearing on municipal meetings appears in this section. The municipal secretary must become familiar with its provisions, as the majority of elected officials rely on the secretary to inform them when their actions or intentions fail to conform to its provisions.

MEETING AGENDA*

The adoption and use of an order of business, the agenda facilitates conducting a meeting systematically. An agenda provides a general framework of what is to take place during a meeting and the sequence of events. Meeting agendas include specific items to be considered together with supporting data.

Agenda preparation is a staff responsibility. In most jurisdictions, this responsibility is delegated to the manager or secretary, the one official who normally conducts the jurisdiction's day to day operations. Agenda contents vary according to the wants and desires of policy officials. However, as a rule, it is suggested that the agenda be limited to items requiring formal action by the governing body. Agenda items should include instruments for legislative action, such as ordinances or resolutions. One exception would be public hearings which necessarily do not require legislative action.

A "Preliminary Agenda" may be provided to the governing body during the days prior to the scheduled meeting, along with: notes about the items and the action needed, reminders on tabled items, etc. The board members then respond to the agenda preparer on additional items they want included, or questions they have about the meeting's items. The finalized agenda is then published for the media and the public.

Some municipalities have addressed the "what to include?" question by instituting a "consent agenda" (also called a consent calendar in some jurisdictions). It is viewed as an acceptable way to expedite the conduct of a meeting. This device includes all routine and non-controversial items which do not require discussion by the legislative members, and is generally considered early in a meeting. All items are approved with one motion and one roll call vote. Items may be removed from the consent agenda by appropriate action of the governing body. A model ordinance for the use of a consent agenda follows.

* Adapted from Pennsylvania Department of Community & Economic Development, Manual for Municipal Secretaries, November 1997.

A MODEL AGENDA*

A common order of business appears below. Alternate orders of business can be found in the *Borough Council Handbook*, *Township Commissioners Handbook* and *Township Supervisors Handbook*.

1. Call meeting to order.
2. Roll call.
3. Action on minutes of previous meeting.
4. Treasurer's report.
5. Citizen input, by prior request to be placed on agenda.
6. Correspondence and other communications.
7. Reports of officials and committees.
8. Unfinished business ready for action.
9. Unfinished business, not ready for action.
10. Ordinances or resolutions.
11. New business.
12. Review and authorization to pay bills.
13. Public participation.
14. Adjournment.

* Adapted from Pennsylvania Department of Community and Economic Development Manual for Municipal Secretaries, March 1997.

BASIC MEETING PROCEDURE

1. A member is recognized by the chair.
2. The member makes a motion concerning an item on the agenda.
3. The motion is seconded by another member.
4. The Chair asks if any member wishes to discuss the motion before a vote is taken.
5. If several individuals wish to discuss the motion, the individual making the motion may speak first.
6. The Chair may limit discussion as required.
7. Once discussion has been completed, the Chair reminds everyone the motion and calls the vote.
8. The vote is taken.

To facilitate repetition every month, the following Consent Agenda can be enacted to expedite approval of items that need no discussion.

MODEL CONSENT AGENDA ORDINANCE/RESOLUTION*

AN ORDINANCE/RESOLUTION TO EXPEDITE THE PUBLIC BUSINESS AND TO PROVIDE FOR THE USE BY THE (GOVERNING BODY) OF A CONSENT AGENDA

WHEREAS many items of business require action by the (Governing Body) of the (Municipality) but are themselves of a routine and noncontroversial nature; and

WHEREAS it is desirable to expedite the public business and provide additional time for deliberation by the (Governing Body) on matters requiring such deliberation;

BE IT THEREFORE ORDAINED by the (Governing Body) of the (Municipality) as follows:

SECTION 1. When the Secretary/Manager determines that any item of business requires action by the (Governing Body), but is of a routine and noncontroversial nature, (s)he may cause such items be presented at a regular meeting of the (Governing Body) as part of a Consent Agenda.

SECTION 2. The Consent Agenda shall be introduced by a motion "To approve the Consent Agenda," and shall be considered by the board as a single item.

SECTION 3. There shall be no debate or discussion by any member of the (Governing Body) regarding any item on the Consent Agenda beyond asking questions for simple clarification.

SECTION 4. All items on the Consent Agenda which require public hearings shall be open for hearing simultaneously, and the Chair shall announce, or direct the Secretary/Manager to announce, the titles of all such items.

SECTION 5. On objection by any member of the (Governing Body) to inclusion of any item on the Consent Agenda, that item shall be removed from the Consent Agenda forthwith. Such objection may be recorded at any time prior to the taking of a vote on the motion to approve the Consent Agenda. All such items shall be considered individually, in the order in which they were objected to, immediately following consideration of the Consent Agenda.

SECTION 6. Approval of the motion to approve the Consent Agenda shall be fully equivalent to approval, adoption, or enactment of each motion, resolution, ordinance, or other items of business thereon, exactly as if each had been acted upon individually.

*Adapted from: International City Management Association, Management Information Service Report, "Selected Shorts," June 1978, Vol. 10, #6.

MEETING DO'S AND DON'TS

- DO create an information packet which each board member will receive several days in advance of the meeting. Include the PROPOSED agenda, with supplemental material relating to each of its topics or items of business. Include a reminder to contact the office the day of the meeting for any updated material. Other items to include are:
 - Calendar for coming month with all meetings, payroll dates, important deadlines, key staff vacations, etc.
 - Prior meeting minutes (unapproved) for their review
 - Copies of noteworthy correspondence
 - Information obtained on tabled items
 - Follow-ups on problems/complaints
 - Bills payable list
- DO use the actual agenda, or even an enlarged copy, for note taking.
- DO use prepared forms to record roll call votes.
- DO insist that the chair repeat a motion in a form approved by the maker and seconder, so everyone has a clear understanding of the subject of the issue presented for decision.
- DO insist on reading back the wording of the motion before the vote. If a motion does not receive a second, enter that fact and the matter goes no further.
- DO include in your minutes, to satisfy the Sunshine Act:
 - Date, time, and place of meeting
 - Names of members present
 - Official approval of the minutes of the preceding meeting, with any additions or corrections.
 - Substance of all official actions and a record by individual member of the roll call votes taken.
 - The names of all citizens who appeared officially and the subject of their testimony.
- DON'T include the full text of oral or written reports by officers and committees. Identify only by the reporter, subject, date and description by the governing body.
- DO keep a meeting file to contain:
 - copy of the preliminary and final agenda
 - copy of the treasurer's report and bills payable list that were approved at the meeting
 - copies of all records, petitions and other written communications, noted by source, subject, date and disposition

MEETING DO'S AND DON'TS (continued)

- DON'T enter the full text of ordinances in the minutes.
- DON'T record verbatim expressions of opinions, remarks, or statements made during the meeting. Prepare a short summary of the discussion, enough to give the reader an understanding of the subject, the varying points of view expressed and the major proponents of each.
- DO require a municipal copy of any speaker's prepared text that is used for a speech.
- DO type the minutes the day immediately following the meeting while details are fresh in your mind. Providing copies to the news media will possibly alleviate their errors.
- DO record the minutes in a mechanical post binder with consecutive numbered pages capable of being permanently sealed and with a permanent locking device with the municipal seal impressed in each page. The book can also be a bound book. (Minutes may be typewritten, printed, Photostatted or microfilmed, and may be stapled, glued or taped to the pages of such books, if the Municipal seal is impressed upon each page to which pages of minutes are attached.

The seal must cover both a portion of the actual minutes page and the page of the book to which it is attached.)

- DO store original minute books in the vault where the most valuable records are kept.
- DON'T use correction fluid or tape over the entry being corrected. Rather, a note should be added in the margin that a correction was approved.

SAMPLE MINUTES
Supervisors' Meeting
ANY TOWNSHIP/BOROUGH

March 4, 1997

7:30 P.M.

Chairman Robert Smith called the monthly meeting of the Any Township Supervisors to order in the Any Township Maintenance Building, 3632 Any Road, Anywhere, PA at 7:35 P.M. He led those in attendance in the pledge to the flag.

Members present: Robert Smith, William Brown and Nancy Black.

Visitors present: Chief White, Joe Jones and Mary Scott.

On motion by Mr. Brown, seconded by Ms. Black the minutes from the February meeting were approved. Motion carried unanimously.

Financial Report

Mr. Brown read the financial report.

General Fund Account	Balance Feb. 28	\$306,278.91
Liquid Fuels Fund Account	Balance Feb. 28	\$101,288.99

On motion by Mr. Brown and seconded by Ms. Black, the financial report and the accompanying list of bills payable was approved. Motion carried unanimously.

Public Hearing

Ordinance #1-97 Mr. Brown stated that this is an Ordinance authorizing Any Township, County of Anyplace and Commonwealth of Pennsylvania to enter into an intergovernmental cooperation agreement with Any Borough, East Township and West Township in order to provide life, health, hospitalization, medical, surgical or accident insurance for Township employees and dependents. Mr. Brown moved to approve Ordinance #1-97 seconded by Ms. Black. Ms Black added that she felt that Mr. Brown did an outstanding job in getting this underway to provide a more economical program for benefits for the Township's employees. Motion carried unanimously.

Business from the Floor

None.

Old Business

Mr. Brown stated he has received a petition to expand the Agricultural Security Area for a total of 861 acres. This has been advertised and recommended by the Planning Commission. The Agricultural Committee has recommended that this area be added to the existing area.

Road Foreman's Report

Mr. Brown read the Road Foreman's report. He stated the work that has been done the past month and there was a listing of new signs that were placed on Township roads.

Building Permit Report

Mr. Brown read the building permit report for the prior month. He stated that building continues to go down. There were a total of seven permits issued for the month of February.

There being no further business, Ms. Black made a motion to adjourn the meeting. Seconded by Mr. Brown. Meeting adjourned at 8:20 P.M. Motion carried unanimously.

Respectfully submitted,

Susan L. Johnson
Secretary/Treasurer

LEGISLATIVE ACTIONS*

As the chief assistant to the governing body, the secretary will be intimately involved in the process of enacting local legislation. The degree of involvement ranges from purely ministerial activity in places with strong elected leadership to almost total involvement in the process, except for voting, where inexperienced members rely on the skill of a veteran secretary.

Types of Legislative Action

A governing body can only take official action as a body. Directions of a single member have no legal standing. Different types of actions are available to the board/council to be used for different purposes. The most commonly used types are ordinance, resolution, motion and regulation. The specific type of action used may be determined by a statutory mandate or by the written or unwritten policy of the governing body.

Ordinance. An ordinance is a local law of general or permanent nature. As a local law, an ordinance stands until amended or repealed by another ordinance enacted by a later board/council. Penalties may be attached for failure to obey ordinances and enforced in the courts.

Various sections in the codes and pertinent general legislation require adoption of an ordinance for specific actions. Procedures for adopting ordinances are more complex, involving the expense of advertising and recording in a permanent manner. Some municipalities are tempted to bypass these procedures by adopting resolutions instead of ordinances, but if they wish their actions to have permanent effect and be enforceable with penalties, they cannot shortcut the ordinance adoption procedures.

Resolution. A resolution is an official statement of the will of the governing body. It lacks the permanent nature and the enforceability of an ordinance. Resolutions are particularly useful for actions of a temporary nature, particularly those governing municipal activities, such as adopting budgets (except where ordinances are required), governing investments, setting salary schedules and awarding contracts. These actions are not intended to be permanent and do not require penalties for enforcement.

Some confusion exists over when to use ordinances or resolutions. Some code provisions specifically require an ordinance. Other laws state either ordinance or resolution. The governing body, with the help of its solicitor, should carefully consider the nature of its action and be aware that most municipalities err on the side of using a resolution when they should enact an ordinance.

Motion. A motion is the method of submitting issues to the board/council for formal deliberation and decision. All ordinances and resolutions are submitted by motion. Motions are also used to determine the will of the governing body on any issue presented to it. A motion is a parliamentary tool, not a legislative form. If an action of a permanent nature is desired, the motion should propose or amend an ordinance, resolution or regulation, since these are recorded in distinct places. There have been cases in which a motion was used to take action, then forgotten by the governing body.

Regulation. A regulation is an administrative, rather than a legislative instrument. It is used to order the internal administrative affairs of the municipality. Since the majority of governing bodies wield administrative as well as legislative powers, the secretary will be involved in formulating and enacting regulations. These can include such matters as the governing body's own rules of procedure, employe policies, regulations to govern administration of Act 511 taxes or regulations governing sewer hookups. Regulations provide specific procedures to implement general policy statements established by ordinance or statute.

***Adapted from Pennsylvania Department of Community and Economic Development, Manual for Municipal Secretaries, March 1997**

RE-ORGANIZATION MEETING

- Takes place the first Monday in January:
 - * Boroughs-even numbered years only
 - * First class townships-even numbered years only
 - * Second class townships-each year

Note: If the first Monday is a legal holiday, meeting is held the following day.

- Before meeting begins, all newly-elected municipal officials shall take the oath of office before a person having authority to administer oaths. This oath is to be filed with the secretary:
 - * Boroughs-no limitations set in code
 - * First class townships-within 10 days of taking the oath
 - * Second class townships-before assuming the duties of office
- Board organizes under a temporary president/chairman (in a borough, that person is the mayor), recorded by a temporary secretary. After a president/chairman is elected by majority of the board members present, he/she conducts the remaining business:
 - * elect a vice-president/vice-chairman
 - * appoint a secretary (and assistant secretary if desired) and treasurer (boroughs and second class townships). Establish their compensation (if in a second class township this person is an elected official, the board of auditors fixes the compensation). In addition, second class township boards must set amount for treasurer's bond.

NOTE: Borough secretary and/or treasurer cannot be a council member. First class township secretary cannot be a commissioner. If ordinance creating position of manager exists, manager is appointed.

- * appoint a street commissioner (boroughs only) or roadmaster (second class townships only)

RE-ORGANIZATION MEETING (continued)

The following actions are NOT REQUIRED, but are a suggested format to follow at the first scheduled meeting of the new year. They are only a reminder of the typical actions taken.

- * Set wages/salaries for all other employees of the board. Determine holidays & benefits.
- * Establish the rate of mileage compensation
- * Appoint legal council and engineer and set their compensation.
- * Appoint a register elector to serve as chairman of Vacancy Board*.
- * Select a depository of funds
- * Establish a regular meeting location, time, and date (and publish in accordance with the Sunshine Law).
- * Certify ONE voting delegate and other authorized officials to attend state association annual meeting. Authorize compensation and allowable expenses for attendance.
- * Authorize those eligible to attend training classes and other convention/conferences and the compensation and expenses allowed.

* A vacancy board consists of the remaining board members and the appointed registered voter. This board must take action when the remaining board members fail to fill a vacancy within 30 days after the vacancy occurs. If the vacancy board fails to fill the vacancy within the following 15 days, the chairman of the board of supervisors/council (or the remaining members in the case of a vacancy in the chairmanship) shall petition the court of common pleas to fill the vacancy by appointing a registered elector of the borough/ward/township.

THE SUNSHINE ACT

The following section of information was taken from a publication produced by the Center for Local Governmental Services. It is intended to be an overview of the Act with general information pertaining to the secretary's oversight of public meetings. More specific information can be found in the complete OPEN MEETINGS/OPEN RECORDS MANUAL.

In most cases, the municipal secretary is responsible for knowing when a meeting of government officials is an open meeting, and must, then, be advertised. Therefore it is important for the secretary to be familiar with the Sunshine Act and its definitions. As always, the municipal solicitor should be consulted for an official opinion, should the Sunshine Act manual not specifically address your questions regarding public meetings and open records.

AN OVERVIEW OF THE SUNSHINE ACT

- The Pennsylvania Sunshine Act requires all public agencies to take all official actions and conduct all deliberations leading up to official actions at public meeting. Official actions include making recommendations, establishment of policy, decisions on agency business and votes taken on any motion, resolution, ordinance, rule, regulation, proposal, report or order.
- The act covers all such actions by municipal governing bodies, committees of all those governing bodies and municipal boards and commissions.
- The Sunshine Act defines a "meeting" as any prearranged gathering of an agency attended by a quorum of members held for the purpose of deliberating (the discussion of agency business held for the purpose of making a decision) agency business (framing or enacting any law or policy, entering into a contract or adjudicating rights, duties and responsibilities. Administrative action is excluded from the definition of agency business) or taking official action.
- The Act enumerates six reasons for holding an executive session, from which the public is excluded. Briefly, they are:
 - 1) To discuss personnel matters, including hiring, promoting, disciplining, or dismissing specific public employees or officers.
 - 2) To hold information, strategy and negotiations sessions related to collective bargaining agreements or arbitration.
 - 3) To consider the purchase or lease of real estate.

- 4) To consult with an attorney regarding litigation or issues where identifiable complaints are expected to be filed.
 - 5) To discuss agency business that would lead to disclosure of information recognized as confidential or privileged under the law including initiations and conduct or investigations of possible violations of the law and quasi-judicial deliberations.
 - 6) For public colleges or universities to discuss matters of academic admission or standings.
- Executive session may be held during the recess of a public meeting, at the conclusion of such meetings, or announced for some future time. The reason for holding an executive session must be announced at a public meeting occurring immediately prior or subsequent to the executive session. In those cases where an executive session is not announced for a future time, agency members must be notified of the executive session 24 hours in advance. Any official action taken on the basis of the discussion held in an executive session must occur at an open public meeting.
 - The Sunshine Law requires notice to be given of all public meetings. See “Advertising Requirements” Guide.
 - The Sunshine Law does not require public notice of an emergency meeting. However, these meetings must be open to the public. An emergency meeting is one held to deal with an emergency involving a clear and present danger to life and property.
 - The Sunshine Law does not require that executive sessions be advertised or posted at the place of the meeting. Meetings that have been recessed and later reconvened do not have to be advertised in a newspaper. A notice of these meetings must be posted at the principle office of the agency or at the place the public meeting is to be held.
 - The vote of each agency member must be publicly cast and all roll call votes recorded. Members of municipal governing bodies may not vote by secret ballot.
 - Written minutes must be kept of all public meetings, all committees of municipal governing bodies that qualify as agencies. For what to include, refer to “Meeting Do’s & Don’ts.”

**GIRARD TOWNSHIP SUPERVISORS
GENERAL MEETING
SIGN IN SHEET**

DATE: April 12, 2005

TIME: 7:00 P.M.

NAME- PLEASE PRINT LEGIBLY!

ADDRESS

1.	_____	_____
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____
11.	_____	_____
12.	_____	_____
13.	_____	_____
14.	_____	_____
15.	_____	_____
16.	_____	_____
17.	_____	_____
18.	_____	_____
19.	_____	_____
20.	_____	_____

10140 Ridge Road Girard, PA 16417
Ph: (814)774-4738 Fax: (814)774-0637

www.girardtownship.com
E-Mail: lbgrdtwp@adelphia.net

COMMUNICATING WITH AN ANGRY CITIZEN

DO:

- Be patient and remain calm.
- Let the person know you are listening.
- Let the person explain the problem before you respond with an answer.
- Be sympathetic and show concern.
- Get someone who can help if you cannot.
- Be courteous.
- Look at the problem from the person's point of view.
- Remember, the problem is the third party; the person is upset about a situation, not you.

DON'T:

- Be sarcastic.
- Intimidate the person.
- Ignore the person.
- Raise your voice
- Get angry.
- Be defensive.
- Put the person on "hold" on the telephone while you research the answer. (Do offer to call back if you need more time to find the correct answer.)

DISCLOSURE OF CONFLICT OF INTEREST

At the meeting of the _____ of _____

Held on _____, 20 __, a motion was made to _____

This matter could affect the pecuniary interest of the undersigned elected official, or of their spouse/child/parent/sibling. The participation of the undersigned would constitute a conflict of interest within the meaning of the Public Official and Employee Ethics Law.

Elected Official

Secretary

SECTION XIV

MUNICIPAL RISK MANAGEMENT

REFERENCES

A Risk Management Policy for Small Municipalities-

A Check List

Notes: Municipal Insurance

Insurance Register

Hold Harmless Clause

Accident Report Form

Amounts of Bonding Coverage

Notes: Risk Management: A Safety Check List

Building and Grounds Maintenance Check List

Notes: Steps to Begin A Basic Risk Management Program

Notes: Municipal Activities and Their Liability Exposure

Insurance - Competitive Rebidding Time Table

Non-Regulatory Signage Resolution and Request Form

Complaint Tracking Form



SECTION XIV

MUNICIPAL RISK MANAGEMENT

Foreword

A municipality's exposure to losses exists due to:

- its owning of real estate,
- engaging in contractual arrangements,
- providing public services, and
- possessing highly liquid assets.

Risk management is the process of identifying the risk associated with each type of exposure and controlling those risks to the greatest extent possible.

Protecting the local government solely through the purchase of insurance policies does not constitute risk management. A better strategy is to eliminate or control the exposure in the first place. A comprehensive risk management plan involves four major components:

- identification of risks/potential losses
- evaluation of the scope of that loss
- control over manageable factors influencing potential losses, and
- purchase of coverage or pledging assets to cover losses.

Five principal developments within the past several years mandate that local governments of all sizes pay increasing attention to risk management:

- erosion of traditional tort immunity has expanded governmental officials' and employees' exposures to claims.
- increasing inclination of the general public to litigate grievances against government in an attempt to adjust alleged wrongs.
- awards by the judiciary for wrongs are often based upon the concept of "deep pockets" or that a government has unlimited capacity to generate revenues to compensate those wronged.
- costs for insurance coverages have increased significantly within the past few years.
- assumption by many local governments of new or expanded services responsibilities results in an ever increasing exposure to risk.

The Municipal Risk Management Reference Manual, published by the Southwestern Pennsylvania Commission would be a worthy acquisition to the municipality's library.

A Risk Management Policy for Small Municipalities

A Checklist of Components

1. The governing body has adopted a risk management policy statement which defines programmatic objectives and expectations, fixes responsibilities and establishes criteria for determining types of risks to be assumed. Yes No
2. The municipality's risk management program is comprehensive in nature, involving four distinct areas: risk identification, risk evaluation, risk control and risk funding. Yes No
3. The governing body has either created the position of risk management officer or, in cooperation with neighboring governments, appointed an officer to serve the several jurisdictions. In either situation, the officer is vested with the responsibility for the development and administration of a comprehensive risk management program. Yes No
4. A risk management records system is maintained so that the responsible municipal official may readily identify, measure and treat risks. Yes No
5. The governing body has adopted an incident reporting system to enable the municipality to identify all incidents, their causes and their remedies. Yes No
6. The jurisdiction's evaluation process involves techniques which enable it to measure degrees of loss based upon frequency and severity (cost). The degree of loss identified for each type of risks is used to determine the risk control means to be utilized. Yes No
7. The nature and types of risks which generally confront the local government has been identified and analyzed by the municipality so that it can adopt a comprehensive risk management program. Yes No
8. As part of its preparation for the renewal of its insurance program, the municipality has an external audit conducted to determine compliance with its risk management program and to evaluate its effectiveness. The audit is performed by a professional risk manager appointed by the governing body and paid a fixed compensation. Yes No
9. The municipality's decision-making process includes a risk assessment to determine impacts new or expanded municipal activities or curtailed activities may have on risk exposures and the municipality's capacities to meet these new potential exposures. Yes No
10. An internal control system designed to protect the jurisdiction's assets and resources from loss due to waste, fraud and abuse has been implemented by the governing body. Yes No
11. The municipality's risk management program includes four approaches to risk control: avoidance, reduction, transfer and retention. Yes No

12. Risk reduction activities are comprehensive in nature and include ways to minimize legal actions from tortuous acts, curb speculation losses, and means to lower costs and frequencies of accidents. Yes No
13. The jurisdiction's insurance coverage program is based upon the basic objective of lowest possible cost balanced against acceptable claims, service record, safety engineering services, an insurance company's capacity, and depth of experience in servicing municipalities. Yes No
14. Risk retention activities are structured on the least cost principle of securing maximum protection. Yes No
15. Risk avoidance (or elimination) is a control means which the municipality uses only when the total costs (or estimated cost) of a program (proposed program) are (will be) prohibitively expensive, particularly when compared with the costs of providing other services. Yes No
16. The municipality's funding for its risk management program is structured so that the jurisdiction obtains the lowest reasonable direct cost for risk funding, that sufficient money is available (or access to it) to meet the worst possible loss, and that means exist to provide maximum stability of funding costs over time. Yes No
17. The governing body has adopted and disseminated to appropriate personnel internal operating procedures for the risk management program. These include procedures governing claims reporting, contract review, safety and filing deadlines and timetables. Yes No

NOTES

MUNICIPAL INSURANCE*

A. GENERAL CRITERIA FOR INSURANCE

1. Generally, insurance is available for non-catastrophic types of loss
2. There has to be a large enough number of insurers to be able to predict a loss
3. Loss must be accidental and unforeseen
4. Loss should be monetarily measurable
5. Loss should be definite in time and place
6. Cost of insurance must be economical

B. INSURANCE IS TRANSFER OF RISK

1. From insured to insurer
2. Handled through contract (or policy)
3. Contract (policy) is a promise to pay money if a loss is sustained

C. MAJOR PARTS OF A POLICY

1. Insurer is the person (or company) issuing the policy (or contract)
2. Insured is the person or entity being insured
3. Premium is the price of the insurance policy or contract
4. Deductibles are amounts of money the insured is willing to pay in the event of a loss
5. Covered perils are those causes of loss (fire, theft, lightning, etc.)
6. Exclusions are those activities, individuals or items not covered by a policy

*Pennsylvania Department of Community and Economic Development, Home Study PLGSA Program #11, "Municipal Insurance/Risk Management."

NOTE: Insurance is like taking a bet -- the insurance company takes the bet or risk it can afford to pay. The company takes its winnings in the form of premiums paid by you and when it pays a claim, it loses. Even when it loses, it makes money because of the spread it has achieved, i.e., one person's premium helps pay another's loss while other premiums are profit.

D. INSURANCE TERMS

1. Insured: buyer of insurance, the customer (called second party)
2. Insurance company: The seller of insurance (called first party)
3. Agents: Representatives of an insurer with the power to act on behalf of the insurer.
 - a. Independent agents -- those representing many companies
 - b. Captive agents -- those representing only one
4. Brokers: Do not directly transact business but do locate insurers to accept business of client agents
5. Underwriters: Employees of an insurance company who review applications for insurance and either accept or reject
6. Public: All those who, when injured, want restitution or payment from you or the insurance company representing you. (called 3rd party)
7. Claimant: The member of the public making a claim
8. Risk: Uncertainty or chance of loss
9. Peril: Cause of a loss -- fire, lightning, theft
10. Hazard: Condition which increases probability that a peril will cause a loss. (faulty wiring -- ice on sidewalk)

MUNICIPAL INSURANCE - Pennsylvania Municipalities

Although not required to be bid, it is a good idea to periodically request proposals for municipal insurances. What follows is a brief review of the most typical of municipal insurance policies:

A. AUTOMOBILE POLICY

1. Individual or schedule policy -- insured must notify insurers if addition or deletion occurs.
2. Fleet or comprehensive policy -- usually five or more vehicles as a minimum; this type of policy can qualify for a discount, insurers usually audit at year end to pick up changes.
3. Usual limit -- \$500,000 liability (due to tort claim law).
4. Usual deduction -- \$1,000.
5. Uninsured/underinsured -- \$35,000 (minimum allowable in PA).
6. Comprehensive -- pays if car is stolen or damaged by fire, flood, vandalism, etc.
7. Collision -- pays for damage to your car by collision with another vehicle.
8. Underinsured/uninsured -- coverage for injury caused by an uninsured/underinsured motorist or a hit/run or from a person you sue but he can't pay. In PA this automatically equals the liability limit, but it is optional to lower the amount; minimum is \$35,000.
9. Optional coverage:
 - a. Emergency equipment endorsement (important for fire apparatus)
 - b. Radio, light, siren bar, CB for police cars
 - c. Hired, non-owned coverage. Important if officials/employees use their own vehicles for official business. Personal auto policy pays first; this endorsement allows the municipality policy to pay secondary. Otherwise, total liability rests with the vehicle owner alone.

B. GENERAL LIABILITY

1. Liability from any source except law enforcement
2. Minimum limit is \$500,000 but \$1 million is not unusual

3. This policy covers bodily injury, property damage and personal injury (libel) to others, including:
 - a. Slips and falls
 - b. Product liability -- water, sewer, gas, food, etc.
 - c. Contract liability
4. Broad Form Coverage
 - a. Contractual liability
 - b. Host liquor liability
 - c. Medical malpractice liability
 - d. Personal injury
 - e. Advertising liability
 - f. Premises medical payment
 - g. Extended bodily
5. XCU Coverage (Explosion, collapse and underground -- important if work crew does excavation)
6. Care Custody and Control
 - a. Leased building
 - b. Equipment
 - c. Parking lots
7. Exclusions
 - a. Law enforcement
 - b. Pollution
 - c. Steam/Pressure vessels

C. WORKERS' COMPENSATION

Intended to provide workers with replacement income during a job related illness or injury.

1. Mandatory Coverage

- a. Coverage A - Covers municipal employees injured or killed on the job
- b. Coverage B - Provides coverage for legal costs of employer to defend in suit resulting from injury or death of employee (\$100,000 coverage)
- c. Does not cover volunteers except for six categories:
 - i. Volunteer fire department
 - ii. Volunteer ambulance/rescue squad
 - iii. Fire police
 - iv. Park guard
 - v. Waterway patrol
 - vi. Forest fire fighters

2. Act 477 (Heart and Lung)

- a. Optional coverage to purchase
- b. Covers paid police, firefighters and park guards injured on the job.
- c. Pays difference from workers compensation and full salary. (Act 477 requires full salary to this category of worker injured on the job).
- d. Good idea if large number of covered workers and there is some experience with injury to this class of worker.

D. UNEMPLOYMENT COMPENSATION

- 1. Contributory type - municipality pays fixed amount to state. State pays claims.
- 2. Reimbursement type - municipality pays only for claims made against it. (Should have reserve set aside for these payments?)
- 3. In all cases, state determines eligibility and benefits.

E. PUBLIC OFFICIALS BOND

Bonds are guarantees that an official will faithfully or honestly perform duties.

1. Required for tax collectors and treasurers but are good business practice for those handling money
2. Types of Bonds:
 - a. Faithful performance of duty -- covers loss from failure of official to perform duties of office faithfully. Also, cover dishonest acts.
 - b. Dishonesty bond -- limits coverage to loss caused by dishonest acts of bonded person.
 - c. Blanket position bond -- one bond written to cover numerous officials/employees rather than one person individually. Advantage is not having to change names when individuals are replaced.

F. PUBLIC OFFICIALS LIABILITY (Errors and Omissions)

Covers elected/appointed officials against loss caused by decisions and judgments made in performance of duties. This insurance is intended to protect taxpayers' money, individual officials and employee personal effects.

1. Occurrence form covers a claim whenever incident occurred
2. Claims made covers claim only during policy period. If policy ends, no coverage.
3. Tail coverage -- can be purchased to pick up prior year incidents when changing policies under claims made form. This is important if you change policies and suspect a claim is pending.

G. LAW ENFORCEMENT LIABILITY

1. Necessary because other coverage exclude law enforcement.
2. Coverages (should be at least one million dollars)
 - a. False arrest
 - b. Bodily injury
 - c. Wrongful entry
 - d. Personal injury
 - e. Civil rights violations (1-4-5-6-8-14 Amendments)

H. PROPERTY INSURANCE

1. Protects against fire, lightning, debris removal, water/smoke damage due to fire, and other damages to property unless specifically listed as excluded
2. Specific policy format -- covers individual locations
3. Schedule policy format -- covers two or more locations with specific limits for each
4. Blanket policy format -- covers two or more locations with a single dollar amount equal to the total value of all locations (on assumption that all won't be lost at one time)
5. Deductibles can be per item or total occurrence
6. Options:
 - a. Extra expense -- pays to operate out of another location due to covered loss.
 - b. Valuable papers -- covers cost of research to reconstruct lost papers (premium cut 50% if duplicate kept at another location -- if this is the case, then why have this coverage?)
 - c. Accounts receivable -- pays limited costs to reconstruct account records or dollar amount lost due to inability to collect revenue
 - d. Inflation guard -- automatic increase of limits and premium to cover inflation
 - e. Crime, theft, inside and outside coverage (while in transit to the bank)
 - f. EDP covers losses associated with electronic data processing equipment
 - g. Business interruption -- pays for continuing business costs, including payroll, while normal operations are interrupted due to a covered loss.
 - h. VMM -- vandalism and malicious mischief coverage
7. Normal Exclusions
 - a. Flood
 - b. Earthquake
 - c. Radiation
 - d. Steam and boiler explosion

I. BOILER AND MACHINERY -- specialized coverage for damage caused by explosion of steam, hot water boilers, heaters, air compressors and other pressure vessels. Usually includes inspections by insurer. It is important to follow recommendations resulting from inspectors regarding this coverage.

J. INLAND MARINE -- covers portable and mobile equipment and property located away from an insured premises and not covered under other insurance.

1. Graders
2. Bulldozers
3. Tar buckets
4. Hand held radios
5. Weapons
6. Tools
7. Equipment in tow
8. Photo equipment

NOTE: Often times heavy equipment is covered on this policy and is also found on the automobile policy. This duplication should be corrected.

K. UMBRELLA EXCESS LIABILITY -- used to provide excess coverage over and above limits set in underlying liability policies.

1. Same provisions apply as in underlying policies
2. Usual limits are one million dollars but can be higher
3. Deductibles are usually higher (\$10,000+)
4. Often called catastrophic insurance

L. PITFALLS

1. Named Insured
 - a. Should include volunteers acting on behalf of a municipality, all boards/commissions, elected and appointed officials.
 - b. There is usually no cost associated with adding these as named insured.

2. Deductibles
 - a. Review annually
 - b. Set up reserve if possible
 - c. Set higher if good claims history
 - d. Practice risk management
3. Act 477 Coverage
 - a. Only if needed
 - b. Applies only to paid police, fire and park guards
 - c. If only a few, could possibly be paid out of general fund or by special account which draws interest. (Remember, you have already budgeted for full salary for these positions)
4. Co-Insurance vs. Agreed Amount
 - a. Applies to property insurance only
 - b. Co-insurance must be carried at stated percentage of property value (80% or 90%) in return for slight reduction in premium.
 - c. Property values must be kept current.
 - i. If property values are not kept current then a penalty will be assessed in the event of a loss.
 - ii. Good idea to have property appraisals.
 - d. Agreed amount is simpler. Insurers and insured agree on an amount of coverage and insurance covers up to that amount
5. Replacement Cost vs. Actual Cash Value
 - a. Replacement cost pays to restore or replace at today's cost without factoring in depreciation
 - b. Actual cash value is the cost less depreciation
 - c. Replacement cost is usually the better of the two when considering property coverage

6. Deductibles

- a. Deductibles are actually a form of self-insurance called risk retention
 - i. Frees insurance company from processing small claims allowing a reduced premium.
 - ii. Provides incentive to control loss
- b. Must consider value of equipment (new vs. old)
- c. Important on vehicle policy
- d. Inventory and establish value of buildings through an accepted appraisal system
- e. Establish a reserve fund if at all possible
- f. Determine frequency and severity of loss using the following examples:
 - i. Frequency is how often a loss might occur
 - ii. Severity is how much it will cost when it occurs
 - iii. Examples:

Low frequency and low severity = high deductibles

- Plate glass
- Old cars
- Old sheds

High frequency and high severity = insure

- Law enforcement
- Errors and omissions
- Road liability

High severity and low frequency = insure

- Flood
- Earthquake
- Boiler explosion

7. Self-insurance

- a. True self-insurance would require a reserve fund be established and dedicated to paying for claims awarded against the municipality.
- b. Professional risk management has to be a part of any self-insurance program
- c. Professional risk evaluation and risk financing as a function of self-insurance should occur. This usually requires outside assistance from professionals in the field to determine the level of exposure and the financing necessary to cover that exposure.
- d. Pennsylvania allows the following types of self-insurance:
 - i. Workers' Compensation - contact the State Department of Labor and Industry, Workers' Compensation Bureau.
 - ii. Automobile - contact PENNDOT, Bureau of Motor Vehicles
 - iii. Liability - General, Public Officials and law enforcement liability is now permitted.
 - iv. Governments deciding to self-insure must show fiscal responsibility in order to be able to do so.

8. Pooling

- a. In Pennsylvania since 1987
- b. Pooling is a form of self insurance. Municipal entities contribute into pool and share risks
- c. Pools may and should buy excess insurance to cover the catastrophic loss which may occur and drain the reserves of the pool.
- d. Advantages of pooling:
 - i. Costs are based on actual loss histories of pool members, not national averages
 - ii. Pools have more sensitivity to municipal concerns
 - iii. Pools provide incentives for keeping losses down
 - iv. Pools provide assured availability in times of hard market
 - v. Pools have a totally public orientation
 - vi. Interest earned stays within the pool

- e. Disadvantages of Pooling
 - i. Competition with private sector
 - ii. Low reserves at outset
 - iii. Lack of commitment if market goes soft

INSURANCE REGISTER*

Type of Coverage _____

Term _____

Agent/Broker _____ Company _____

Address _____

Policy No. _____

Annual Premium _____

FACE VALUE \$ _____

Premium charged to Account No. _____

Increase/Decrease in coverage over previous year? _____

Any significant changes in exposure over previous year? _____

*Adapted from a Guide Book For Local Government: Risk Management, State of Illinois, Department of Local Government Affairs, no date.

HOLD HARMLESS CLAUSE *

TOWNSHIP OF _____, _____ COUNTY

BOROUGH OF _____, _____ COUNTY

_____ (Name of contractor) agrees to indemnify and hold harmless the _____ (Township/Borough) of _____ (Name) its agents, employees or any other person against loss or expense including attorneys fees, by reason of the liability imposed by law upon the _____ (Township/Borough), except in cases of the _____ (Township/Borough) sole negligence, for damage because of bodily injury, including death at any time resulting therefrom, sustained by any person or persons, or on account of damage to property arising out of or in consequence of this agreement, whether such injuries to persons or damage to property are due or claim to be due to any passive negligence of the _____ (Township/Borough) its employees or agents or any other person. It is further understood and agreed that the contractor shall (at the option of the _____ (Township/Borough)) defend the _____ (Township/Borough) of _____ (Name) with appropriate counsel and shall further bear all costs and expenses, including the expense of counsel, in the defense of any suit arising hereunder.

*Pennsylvania Department of Community and Economic Development, Home Study PLGSA Program #11, "Municipal Insurance/Risk Management."

TOWNSHIP ACCIDENT REPORT

Name of Employee: _____ Date of Report: _____

_____ Date of Accident: _____

Department: _____ Time of Accident: _____

Type of Accident: _____ Property Damage
_____ Vehicle
_____ Employee Injury (Workmen's Compensation)
_____ Other _____

IF PROPERTY DAMAGE:

Name and address of property owner: _____

What was damaged? _____

Explain how damage occurred _____

Damage done: _____ Light _____ Moderate _____ Severe

IF VEHICLE ACCIDENT:

Which Township Vehicle _____

Location of Accident _____

Persons Injured _____

Name and address of Other Driver (s) _____

Name and address of Witness(es) _____

Our vehicle damage: _____ Light _____ Moderate _____ Severe

Other's damage: _____ Light _____ Moderate _____ Severe

IF EMPLOYEE INJURY:

Designate the location and circumstances: _____

If injury caused by another person, give name and address: _____

NOTE! Health Insurance does not pay for work-related injuries. Submit all bills for on-the-job injuries to the Secretary. Report ALL INJURIES received at work, including those NOT requiring immediate medical attention.

IF OTHER: (Explain)

Employee filing report

EMPLOYEE REFUSES MEDICAL TREATMENT

SUGGESTED MINIMUM AMOUNTS OF BONDING COVERAGE *

<i>EXPOSURE INDEX</i>		<i>BRACKET #</i>	<i>AMOUNT OF BOND</i>	
\$	Up To - \$ 25,000	1	\$ 15,000 -	\$ 25,000
\$	25,000 - \$ 125,000	2	25,000 -	50,000
	125,000 - 250,000	3	50,000 -	75,000
	250,000 - 500,000	4	75,000 -	100,000
	500,000 - 750,000	5	100,000 -	125,000
	750,000 - 1,000,000	6	125,000 -	150,000
	1,000,000 - 1,375,000	7	150,000 -	175,000
	1,375,000 - 1,750,000	8	175,000 -	200,000
	1,750,000 - 2,125,000	9	200,000 -	225,000
	2,125,000 - 2,500,000	10	225,000 -	250,000
	2,500,000 - 3,325,000	11	250,000 -	300,000
	3,325,000 - 4,175,000	12	300,000 -	350,000
	4,175,000 - 5,000,000	13	350,000 -	400,000
	5,000,000 - 6,075,000	14	400,000 -	450,000
	6,075,000 - 7,150,000	15	450,000 -	500,000
	7,150,000 - 9,275,000	16	500,000 -	600,000
	9,275,000 - 11,425,000	17	600,000 -	700,000
	11,425,000 - 15,000,000	18	700,000 -	800,000
	15,000,000 - 20,000,000	19	800,000 -	900,000
	20,000,000 - 25,000,000	20	900,000 -	1,000,000
	25,000,000 - 50,000,000	21	1,000,000 -	1,250,000
	50,000,000 - 87,500,000	22	1,250,000 -	1,500,000
	87,500,000 - 125,000,000	23	1,500,000 -	1,750,000
	125,000,000 - 187,500,000	24	1,750,000 -	2,000,000
	187,500,000 - 250,000,000	25	2,000,000 -	2,250,000
	250,000,000 - 333,325,000	26	2,250,000 -	2,500,000
	333,325,000 - 500,000,000	27	2,500,000 -	3,000,000

*Pennsylvania Department of Community and Economic Development, Home Study PLGSA Program #11, "Municipal Insurance/Risk Management."

NOTES

RISK MANAGEMENT* A SAFETY CHECKLIST

Simple risk management can be achieved, or at least initiated, through use of checklists. These checklists should concentrate on safety. A basic model is presented below. This model should be adapted to a municipality's individual needs.

X Indicates Satisfactory

O Indicates Unsatisfactory

MOTOR VEHICLES

- Lights
- Brakes
- Tires
- Wipers
- Steering
- Visible damage

SIGNS

- Reflectorization
- Blockage
- Lights
- Vandalized
- Replace
- Other _____

BUILDINGS

- Wet/slippery floors
- Uneven floors
- Obstructed stairs
- Exit signs/lights
- Lighting
- Ventilation
- Hazardous materials
- Security problems
- Fire/smoke alarm
- Fire extinguisher accessible and charged
- Flammable material storage inventory
- Other _____

PERSONNEL

- Safety orientation
- Physical exams/fitness
- Driver training
- Protective equipment
- Protective clothing
- Training on job
- Accident reports
- First aid training
- First aid kit
- Emergency numbers roster
- Other _____

POLICE

- Pursuit policy
- Tactics training
- Stress training
- Deadly force policy
- Other _____

*From Pennsylvania Department of Community and Economic Development, Insurance Primer for Municipal Officials.

For the Month of:	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Item Being Checked:												
Flag Pole/Light												
Fire Extinguishers:												
Garage												
Offices												
Trucks												
Doors/Door Locks												
Windows												
Furnace/AC												
Fuel Tanks/Gas Tank												
Emergency Lighting												
Exit Signs												
Outside Lighting												
Compressor												
Roof												
Cinder Piles												
Salt Barn												
Idle Equipment												
Inspection Stickers												
Building Exterior:												
Excessive Spiders												
Structural Problems												
Bees/Wasp Nests												
Leaks												
Gutters												
Slippery Conditions												
Weed Control												
S. Creek Rd. Bldg.												
Elk Creek Access												
Dumpsters/Litter												
Weed Control												
Vandalism												
Clear Paths												
Boat Ramp												
Guide Rails												
Restrooms												

NOTES

STEPS TO BEGIN A BASIC RISK MANAGEMENT PROGRAM*

1. Review/analyze your existing insurances.
 - a. Know deductibles.
 - b. Know exclusions.
 - c. Know policy limits.
2. Compile five-year claims history.
 - a. Identify recurring accidents/claims.
 - b. Develop plan to prevent recurring claims.
3. Request workers compensation carrier to advise on safety programs.
 - a. Schedule safety training during work hours.
 - b. Document training in employee personnel file.
4. Inventory property and equipment.
 - a. Physical inventory by employee.
 - b. Use video camera.
 - c. Consider senior citizen to perform work.
5. Establish a complaint response system.
 - a. Assign responsibility to one employee to handle and dispose of complaints.
 - b. Document all complaints and their disposition.

*From Pennsylvania Department of Community and Economic Development, Insurance Primer for Municipal Officials.

NOTE

MUNICIPAL ACTIVITIES AND THEIR LIABILITY EXPOSURE*

Check the chart below for activities your municipality is involved in and their risk assessment. Risk assessment incorporates personal injury and other non-traditional general liability exposures, as well as the traditional bodily injury, and property damage exposures.

<u>Activity</u>	<u>Potential Liability Exposure</u>	<u>Risks</u>
Ambulance services	High	Medical malpractice, high-speed driving
Athletic facilities & leagues	High	Inadequate supervision, negligent maintenance, unsafe or improper equipment
Auditors/treasurers/tax collectors	Low	Failure to collect taxes
Bridges and culverts	High	Poor design or maintenance, failure to warn of low clearances or weight limits, washouts
Building code inspections	High	Injury or damage resulting from inspectors' recommendations, negligent or fraudulent inspection, failure to inspect or enforce
Clerks and records	Medium	Filing errors
Community centers	High	Volunteers, overcrowding, varying occupancies
Concessions	Medium	Product liability, liquor liability
Containment areas, dikes, levies and drainage ditches	Medium	Flooding, maintenance, improper design
Fire departments	High	Failure to enforce fire code, emergency vehicle operations, volunteers, negligent inspection, failure to respond or to respond in a timely manner
Garbage or refuse collection	High	Pollution, disposal of unknown substances
Golf courses	Low	Maintenance, supervision
Jails/detention centers/lockups	High	Inadequate emergency plans, supervision of prisoners, provision of medical services, civil & constitutional rights
Lakes, ponds, riverfront recreation areas	High	Maintenance, supervision, flooding
Parades	Medium	Large crowd problems, bleachers and grandstands, other hazardous conditions or equipment, inadequate supervision
Parks & playgrounds	High	Hazardous equipment or conditions, inadequate supervision
Police departments	High	Civil & constitutional rights, assault & battery, failure to enforce, jails & lockups, volunteers, emergency operations, use of deadly weapons
Recycling centers	Medium	Pollution, poor housekeeping
Roads/bridges	High	Design errors, construction defects, improper barricading and traffic control, engineering malpractice, explosives
Road maintenance	High	Auto accidents related to signs, signals, road structures, design or maintenance
Sanitary landfills	High	Pollution, lack of control on what is deposited
Sidewalks & bike paths	High	Poor maintenance or design, improper signing
Snow plowing	Medium	Damage to parked autos and other property
Swimming pools	High	Slippery decks, slides & diving boards, inadequate supervision, poor design or construction, underwater obstructions
Tennis courts	Medium	Maintenance and supervision
Wastewater treatment	High	Pollution, flooding, sewer backup
Waterworks operations	High	Contaminated water, failure to supply, water towers

*Source: Best's Underwriting Guide as shown in Township News, November 1996

Insurance

Competitive Rebidding Timetable	
Time remaining before anniversary date of policy	Action
Six to eight months	<ul style="list-style-type: none"> • Establish objectives • Decide whether to renew or remarket policy and what competitive process to use
Five to six months	<ul style="list-style-type: none"> • Select agent of record or prequalify agents • Obtain loss data from current insurers • Assign responsibility to develop specifications
Four months	<ul style="list-style-type: none"> • Develop specifications • Review and revise
Three to four months	<ul style="list-style-type: none"> • Release specifications to market
Three months	<ul style="list-style-type: none"> • Meet with underwriters
45 days	<ul style="list-style-type: none"> • Obtain market status reports
30 days	<ul style="list-style-type: none"> • Receive proposals, begin review
14 days	<ul style="list-style-type: none"> • Award program, begin transition
<p><i>Source: Governmental Risk Management Reports, January 1991</i></p>	

*As reported in the Pennsylvania Township News - November 1991.

RESOLUTION NO. 17-98

A RESOLUTION OF THE TOWNSHIP OF GREENE ESTABLISHING A POLICY FOR THE HANDLING OF REQUESTS BY CITIZENS AND PROPERTY OWNERS OF THE TOWNSHIP FOR THE INSTALLATION OF NON-REGULATORY ROAD SIGNS.

WHEREAS, THE BOARD OF SUPERVISORS OF THE TOWNSHIP OF GREENE, COUNTY OF BEAVER, COMMONWEALTH OF PENNSYLVANIA (hereafter referred to as The Township) does wish to establish a policy for the processing of requests by citizens and/or property owners of The Township for the installation of non-regulatory road signs on State and Township roads. Recognizing that such requests are typically for the safety of an individual residence, and not for the population-at-large, and not wishing to burden the taxpayers of the Township for the sake of an individual, The Township does hereby enact the following policy when considering requests for installing non-regulatory signs:

1. The resident submits a request in writing to the Township Supervisors explaining the reason for the signage, and the requested site. This applies to Township and State roads in the Township.
2. The request is forwarded to the Roadmaster for evaluation.
3. The recommendation is acted on by the Board of Supervisors.
4. If the request is approved, the requester must agree to pay for the materials and installation.
5. Replacement of any missing or vandalized signs at future times shall be at the requester's expense.

Requests for regulatory signs shall be taken under advisement by the entire Board of Supervisors during a public meeting. If agreed upon by the Board, the appropriate administrative action will be taken, and any expenses shall be borne by The Township.

RESOLVED AND ENACTED THIS FIRST DAY OF DECEMBER, 1998.

GREENE TOWNSHIP BOARD OF SUPERVISORS

BY Richard J. Ashcroft
Richard J. Ashcroft, Chairman

Witness:

Sandra J. Wright
Sandra J. Wright, Secretary

(SEAL)

Dear Township Resident:

Recently we received your inquiry into the placement of a non-regulatory sign. I am enclosing a copy of the form needed to process your request. Please complete and sign the form, returning it to our office at your convenience. It will be reviewed by the Roadmaster, and if deemed an acceptable request, forwarded for approval by a majority of the Board of Supervisors at their next public meeting. Upon approval, you will be notified of the cost of the materials and installation charge, which will be kept at a minimal cost.

Should you have any questions, please contact my office at the above number. Thank you for your cooperation.

Sincerely,

Sandra J. Wright, CMC, CGS
Secretary/Treasurer

REQUEST FOR INSTALLATION OF NON-REGULATORY SIGNAGE

As required by Greene Township Resolution No. 17-98, I/we the undersigned do hereby request that a non-regulatory sign be placed in the location designated below. I/we do hereby agree, per the conditions of Resolution No. 17-98, to pay for the materials and installation of the signage, if such placement is approved by the Board of Supervisors.

TYPE OF SIGN: _____

LOCATION OF PROPOSED SIGN: _____

PROBLEM TO BE ADDRESSED: _____

Name: _____

Address: _____

Phone: _____

Signature: _____ **Date:** _____

SECTION XV

MUNICIPAL RECORDS MANAGEMENT

REFERENCES

Checklist for Evaluating the Recordkeeping Systems
of Local Government

Records Inventory Form

Notes - Controlling and Managing Records

Notes - A Guide to Systems for Arranging Files

Checklist Files Control

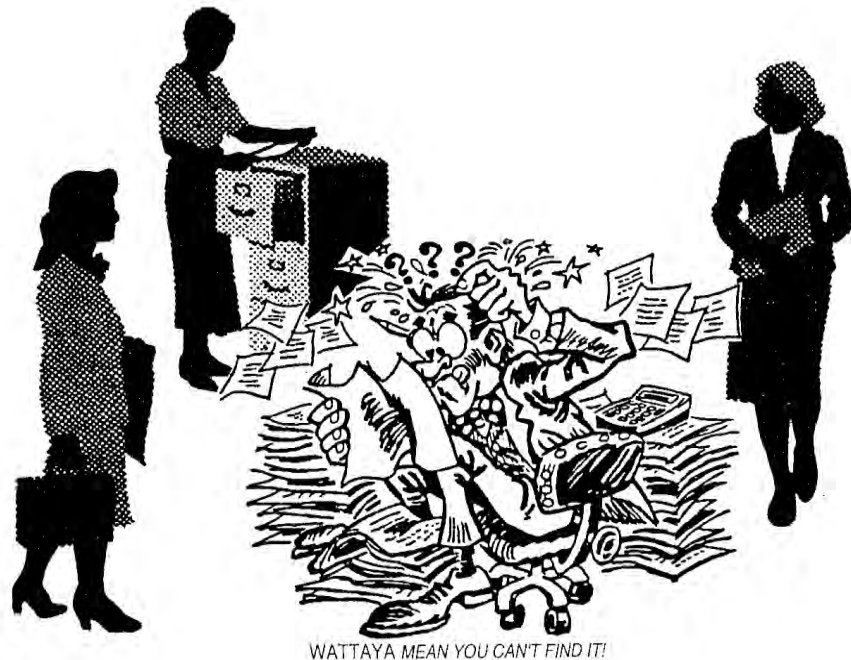
Checklist Copy Control

Records Retention Schedules

Open Records: The Right to Know Law

Open Records – Public Access to Records

Electronic Records Policy



WATTAYA MEAN YOU CAN'T FIND IT!

SECTION XV

MUNICIPAL RECORDS MANAGEMENT

Foreword

The administration of local government has grown steadily more complex in recent times. Public demands for increased efficiency, improved services, and greater accountability and expanded reporting requirements from state and federal government confront public officials regularly. To meet these challenges, increasingly sophisticated techniques must be applied to the management of local government.

Better information is one such tool - information to prepare responsible budgets, to compile reports, to levy taxes and to pay bills. To a large extent, that information is collected and reported in the municipality's own public records. Consequently, the efficient management of such records is essential to the successful administration of local government.

A municipality's records are also of concern to its citizens whose legal and financial interests they protect. Records of building inspections and property assessments are of equal interest to the public involved as to the office which created them. In sum, the records of a local government are a valuable asset to its officers and employees and to its citizens.

Just *keeping* records, however, is not enough.

- Records must be accessible.
A record which cannot be found is useless to everyone.
- Record-keeping must be efficient.
Businesses have learned that poor record-keeping is expensive. Good records management is a cost-effective program, not a frill.

To achieve these objectives, records must be created, organized, and disposed of systematically. Otherwise, municipal records become a burden to the local government.

The records management checklists and other material included in this section address the several objectives referred to above.

A reference manual on records management published by the Southwestern Pennsylvania Commission provides more information on this important, although often neglected, governmental function.

Checklist for Evaluating the Recordkeeping Systems of Local Governments*

Section I. Overall Status of Records Management Program

- | Yes | No | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Does your government have a formally established records management program? |
| <input type="checkbox"/> | <input type="checkbox"/> | Have you checked your state statutes to learn of your government's knowledge about these requirements, as well as your current recordkeeping situation? |
| <input type="checkbox"/> | <input type="checkbox"/> | Have these officials given their formal endorsement to a government-wide records management improvement project or an effort of lesser scope? |
| <input type="checkbox"/> | <input type="checkbox"/> | Does your government have a policy on records/archives management which was approved by the governing body? Does this policy comply fully with state requirements? |
| <input type="checkbox"/> | <input type="checkbox"/> | Does your government have a full-time/part-time records manager, or some official who has been formally delegated with the responsibility for records management on a government-wide basis? |
| <input type="checkbox"/> | <input type="checkbox"/> | Does your government have any written procedures on records management? |

Section II. Active Recordkeeping Systems

- | | | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Are you aware of complaints expressed by users of your government's filing systems that the systems are not meeting their needs? |
| <input type="checkbox"/> | <input type="checkbox"/> | Have you conducted a department-by-department survey to evaluate the quality of your government's active recordkeeping systems? |
| <input type="checkbox"/> | <input type="checkbox"/> | Does a government-wide uniform filing system exist, and has it been fully implemented in all departments? |
| <input type="checkbox"/> | <input type="checkbox"/> | Do formal file plans (in the form of subject-based classification schemes or indexes to case files) exist in any departments? |
| <input type="checkbox"/> | <input type="checkbox"/> | Is there a problem with sufficient space in which to store records in any departments? |
| <input type="checkbox"/> | <input type="checkbox"/> | Does any department use open-shelf filing equipment (fixed-position or movable-aisle units)? |
| <input type="checkbox"/> | <input type="checkbox"/> | Do any departments report a high incidence of missing or misfiled records? |
| <input type="checkbox"/> | <input type="checkbox"/> | Do all departments use a charge-out system to maintain integrity and circulation control over their records? |
| <input type="checkbox"/> | <input type="checkbox"/> | Do any departments use color-coded labeling systems for case files to speed retrieval and minimize misfiles? |

*From "The Daily Management of Records and Information," The National Association of Government Archives and Records Administrators, in cooperation with The International Institute of Municipal Clerks.

Section III. Inactive Records Program

Yes No

- Have records retention schedules been developed for all departments in your government?
 - Have your government's records retention schedules been approved by the state archives agency, if such is required?
 - Has legal research been accomplished to ensure that all records retention schedules comply with all applicable statutes, regulations, and ordinances promulgated by the federal, state, or your local government?
 - Do the records retention schedules for all departments make provisions for transfer of records to a storage area as soon as they become inactive?
 - Have all retention schedules been updated within the past year?
 - Does your government have one central facility for the storage of its inactive records?
 - Is a single individual in charge of the records storage facility?
 - Are inactive records stored in separate locations at the discretion of individual departments?
 - Are all inactive records stored in standard records center type cartons on proper steel shelving?
 - Does an index/inventory exist which shows the location and contents of all stored records?
 - Is access to the records storage facility controlled?
 - Are charge-out records maintained on records withdrawn from the storage facility?
 - Is the facility of sufficient size to accommodate the growth of your government's inactive records over the next 3 to 5 years?
 - Are your records retention schedules implemented by periodic or annual disposals in all departments?
 - Are records in the storage area(s) destroyed periodically/annually as provided by the records retention schedules?
 - If you have no retention schedules, are records systematically destroyed under proper authority as provided by state law?
- Is your records storage area equipped with:
- A sprinkler system?
 - Fire extinguishers?
 - Smoke/heat detectors?
 - Heating, ventilation, air conditioning?
 - Adequate door locks?
 - Burglar alarms?
 - Adequate lighting?
 - Is the floor strength sufficient?
 - Is the area subject to flooding or water damage from other sources (e.g. leaks in the roof, burst pipes)?

Records Inventory Form	
Inventoried By:	Date:
Department/Agency Function	Location:
Record Series/Title	Inclusive Dates:
Description (Reason for creation, use, form number, format, etc.)	
Recommendation: Disposal or Storage	

NOTES

CONTROLLING AND MANAGING RECORDS

A. Correspondence Management.

(1) Reducing volume - The real problem here is the determination of necessity. Sometimes tradition or custom is considered sufficient justification. The determination of necessity is a matter of judgment for which rules cannot be stated, but there are guides.

(a) Elimination

- i So-called "courtesy" replies which serve no useful purpose.
- ii Acknowledgment of receipt of papers already covered by some other form of receipt.
- iii Reply or acknowledgment of the same document at different official levels. (Sounds fantastic but it has been observed. Why? Because each one did not know that the person above or below was also replying!)
- iv Letter or memo type of confirmation of telecommunications.
- v Any communication that does not contribute, with reasonable directness, to prompt completion of processing, or promote or protect the interests of the government, of the interested party or of third parties. (This is often the best test of necessity.)

(b) Substitution - Can something other than a letter or memo be used?

- i Printed notice, announcement, instructions, informational pamphlet without covering transmittal or with original communication informally annotated.
- ii Self-explanatory form (for applications, registration, etc.)
- iii Postal card.

(c) Copy control. - Practical control of copies demands careful attention and is an essential part of work simplification and procedural planning.

- i Who will use each copy?
- ii How will it be used?

Information (reading file)

Authorization (action copy)

Reference (statistical, historical)

Record (file copy)

For other files (subordinates, superiors)

Posting (bulletin boards)

Courtesy (maybe 1 in 10,000 is ever useful)

Supporting (properly used may save much work)

Extra ("just in case").

- iii Can one copy serve more than one purpose?
- iv Where and how will it be filed?
- v For how long will it be useful?
- vi What will be its final disposition?

(2) Saving Time. After determining that a communication must be produced, several devices can be used to save time.

- (a) Must the letter or document be personally dictated?
- (b) Can a pattern or guide letter be used?
- (c) Can a letter be composed of standard or guide paragraphs?
- (d) Can a pre-printed form letter be used?
 - i With or without "fill-in."
 - ii Facsimile or personal signature.
 - iii A multiple purpose "item check-off" form letter to be written, checked and signed at point of origin.
- (e) Can window envelopes be used?

- (3) Improving quality. Almost any improvement in the quality of outgoing correspondence will produce surprisingly good results. There will be:

Fewer inquiries, replies, transmittals and copies.

More satisfied correspondents, useful and valuable records, and executive time for non-paperwork activities.

Less money, time and people devoted to correspondence.

Best documentation, reference material, classification.

- (a) The secret of improved quality is nothing more than writing PLAIN LETTERS. (And other documents.)

These are the four essentials (4-s Formula) Short, Simple, Strong, Sincere.

B. Forms Control.

There is a magic in forms.

Forms provide a way to give or obtain and process complete, uniform information in a convenient, logical and orderly arrangement.

Forms are time-saving substitutes for the narrative style when the same kind of information is required repeatedly.

- (1) Elimination of Forms.
- (a) Unnecessary form, copies and items.
- i Discontinued or changed procedures.
 - ii Insufficient volume.
 - iii Duplications.
- (2) Consolidation of Forms.
- (a) Whenever nearly all of the items appearing on two or more forms are the same or similar, it may be practical to combine them into one form for more general use.
- (3) Prevention of unnecessary new forms and revisions.
- (4) Design and Size.

- (a) Every effort should be made to standardize style, size and shape. It is important -
 - i To adopt a style which easily identifies the paper as a Form.
 - ii To use a style that permits items to be arranged logically in an order that corresponds to the related procedures.
 - iii To select sizes and shapes that are easily transported and filed. (Tiny forms are easily lost. Large forms that must be folded present filing difficulties.)
- (5) Control of Forms is exercised through -
 - (a) Review of existing forms.
 - (b) Continuing review of proposed forms and revisions.
 - (c) Review of procedures in which forms are used.

C. Reports control.

A report is any account (statement) of operations or conditions in narrative, statistical or graphic form, for presentation by an office or person to another.

- (1) Reports comprise a large proportion of documents created in governmental operations. They may be classified into two groups:
 - (a) One-Time and special reports.
 - i Investigations.
 - ii Studies.
 - iii Proposals.
 - (b) Recurring reports.
 - i Regular periodic reports (daily attendance, work load, financial position, inventory).
 - ii Irregular, periodic reports. (Audits, inspections, appraisals, etc.)
- (2) The creation of reports documents may be controlled by -

- i Elimination of reports no longer needed.
- ii Reduction in frequency.
- iii Consolidation, simplification, standardization.
- iv Reduction in number of items.
- v Limitation on distribution.
- vi Reduction in number of copies.
- vii Prevention of unjustifiable new reports.

D. Instructions Management.

- (1) In every enterprise, governmental or private, requiring the services of more than one person, someone must issue instructions and someone else must receive and follow them. In government all written instructions are official and directive in nature. As an office grows in number of personnel and complexity of functions, the uncontrolled creation of instructions can become a serious records management problem. Poorly managed instructions are the chief cause of an overproduction of other documents and papers.
- (2) The purpose of instructions management

To provide the	RIGHT EMPLOYEE
at the	RIGHT TIME
with the	RIGHT INSTRUCTIONS
which are	COMPLETE
	EASY TO UNDERSTAND
	EASY TO USE
and	EASY TO REVISE
or issue	PROMPTLY
and at the	LOWEST POSSIBLE COST

(3) A checklist for analyzing Instructions

- | | | | | | |
|-----|------------------------------------|-----|--------------------------|----|--------------------------|
| (a) | Too many types (series or sources) | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> |
| (b) | Conflicts and overlaps | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> |
| (c) | Gaps and omissions | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> |
| (d) | Too many words | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> |
| (e) | Too technical | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> |
| (f) | Ambiguous | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> |
| (g) | Too many revisions (changes) | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> |
| (h) | Inconvenient size | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> |
| (i) | Text is not logically arranged | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> |
| (j) | Difficult to revise | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> |
| (k) | Difficult to expand or contract | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> |
| (l) | Delays in release | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> |
| (m) | Inefficient distribution | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> |
| (n) | Insufficient | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> |
| (o) | Inadequate Index | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> |

CHECKLIST FILES CONTROL

Problem	Solution
Too many filing places	Consider centralizing filing of records of common interest in one location under one supervisor. File specialized records in departments where referenced, but follow handling procedure.
Files too far from user	Where feasible, situate file near user (studies indicate walking time takes 25 percent of filing time).
Everybody a file clerk	Centralize authority with responsibility. Allow only designated persons to use files except in emergencies.
Files don't keep pace with office progress	Check size of alphabetic breakdown to see if it (1) is adequate and (2) fits constituent name patterns.
Files disordered; show no particular plan or arrangement	Pick a ready-made engineered system that best fits your needs. Adjust it if necessary as time goes on. Talk with other records managers, especially in other cities.
System doesn't fit the way material is called for	Study the possibilities of using subject, geographic, or numeric, as well as alphabetic filing for certain specialized materials.
Folders wear out too soon	Use at least an 11-point folder for frequent usage out of the file; 14-point or press board for heavy use. Save space yet add strength with double tabbed folders.
Old correspondence slowing up filing of current papers	Transfer old material at least once a year, more often if necessary. Question whether some type of correspondence needs to be filed at all.
File storage using up floor space	Use shelf files. Implement retention schedules.
Trouble retrieving material before it is filed	Use sorting devices and sort immediately on arrival. Keep in the sorter until ready to index. Refile daily.
Getting papers into the folders takes too long	Use sorting devices to arrange the papers completely. This saves walking, refiling time, and reduces errors.
Work is tiring	Use filing shelf to free both hands for filing. The stool is another handy device to ease fatigue.
Trouble finding missing papers or cards Filing decisions erratic	Keep track of removed papers and cards. Start a filing procedure manual and then use <i>it!</i> Don't depend on snap judgment or the opinions of others. When a problem arises, make a ruling, then write it down.
Takes too long to find a folder	Have an index guide for each inch of active drawer space for each 6-8 folders. This averages out to about 25 guides per drawer for best efficiency.

CHECKLIST
FILES CONTROL
(continued)

Problem	Solution
Same trouble with card files	Have not more than 30 cards to a guide in an average reference file, not more than 20 in an active or growing one, and not more than 10-15 to a guide in a posted record file, such as a ledger.
Drawers jammed too tight	Allow 3 to 4 inches of working space in letter files; 1 to 2 inches in card files.
Building folders slow down filing speed	Have not over 25 sheets per folder for best efficiency; not over 50 maximum.
File storage using up valuable floor space	Use cabinets with at least five drawers. Adopt open shelf filing, if possible. Keep only active files in the office; retire older files to records center.
Papers pile up in the "Miscellaneous" folder	Give a person of firm its own folder after the sixth document from that source. If that doesn't work, you need a larger number of divisions in your index.
Individual folders too full	Make a special name guide for the folder; then put a set of chronological folders back of the guide.
Guides in bad condition	Replace broken guides. Use <ul style="list-style-type: none">• reinforced tabs in the active file• angular tabs for easier reading• edges of guide, and not the tab, when pushing contents of file.
Folder tabs difficult to read	Use <ul style="list-style-type: none">• gummed labels; they strengthen and beautify, as well as add legibility• larger size fonts• reinforced tabs when reference is frequent• a good grade of material for active files—it pays.
Folders out of sight	Check compressor. Use stiffer folders. Use scored or bellows folders for better expansion. Suspended folders may help, but they use up drawer space and are expensive.

Source: National Office Products Association. Common Filing Problems (n.d.)

CHECKLIST COPY CONTROL

- | Yes | No |
|---|---|
| <input type="checkbox"/> <input type="checkbox"/> | Is the copying service adequate? |
| <input type="checkbox"/> <input type="checkbox"/> | Is the equipment operable most of the time? |
| <input type="checkbox"/> <input type="checkbox"/> | Are inoperable or malfunctioning copiers repaired promptly? |
| <input type="checkbox"/> <input type="checkbox"/> | Is down time so frequent as to offset response time? |
| <input type="checkbox"/> <input type="checkbox"/> | Has action been taken to minimize unauthorized copying? |
| <input type="checkbox"/> <input type="checkbox"/> | Are copy supplies purchased in bulk and managed from a central source? |
| <input type="checkbox"/> <input type="checkbox"/> | Has a key operator been assigned for each copier? If "yes," |
| <input type="checkbox"/> <input type="checkbox"/> | Have key operators been properly trained? |
| <input type="checkbox"/> <input type="checkbox"/> | Are trained alternates appointed to act when key operators are out? |
| | Have staff members been directed to: |
| <input type="checkbox"/> <input type="checkbox"/> | batch work to minimize trips to the copier? |
| <input type="checkbox"/> <input type="checkbox"/> | check both quantity and the paper size controls using the machine? |
| <input type="checkbox"/> <input type="checkbox"/> | copy on both sides of the paper when ever practicable? |
| <input type="checkbox"/> <input type="checkbox"/> | obtain blank forms electronically or from stock, rather than copying them? |
| <input type="checkbox"/> <input type="checkbox"/> | send materials to printing or central copying when quantities are large enough to make it more economical than using copiers? |
| <input type="checkbox"/> <input type="checkbox"/> | eschew both illegible and "perfect" copies? |
| <input type="checkbox"/> <input type="checkbox"/> | Is a single copy circulated or posted when it will suffice, instead of separate copies for all concerned? |
| <input type="checkbox"/> <input type="checkbox"/> | Are lower grade employees routinely assigned copying tasks where feasible? |
| <input type="checkbox"/> <input type="checkbox"/> | Are adequate supplies of blank forms obtained and maintained through normal supply channels, thus eliminating the compulsion to copy one's own forms? |
| <input type="checkbox"/> <input type="checkbox"/> | Is there continual vigilance against time" lost by clerks and other personnel due to traveling to a copier facility, waiting machine availability, or redoing poor quality copying? |

Source: Gerald F. Brown, Mary R. Robek, and David F. Stephens, *Information and Records Management*, 4th ed. (Mission Hills, Calif.: Glencoe/McGraw-Hill, 1995).

*Adapted from Open Meetings/Open Records: The Sunshine Act and The Right to Know Law, Department of Community and Economic Development.

MUNICIPAL RECORDS MANUAL



NOTE

Mandate retention schedules for only those records which are generated in areas encompassing a secretary's duties and responsibilities are included. The complete retention schedule is available from the Commission.

**ISSUED FOR THE
LOCAL GOVERNMENT RECORDS COMMITTEE
BY THE
PENNSYLVANIA HISTORICAL AND MUSEUM COMMISSION
DIVISION OF ARCHIVAL AND RECORDS MANAGEMENT SERVICES**

**HARRISBURG
APPROVED JULY 16, 1993**

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RETENTION AND DISPOSITION SCHEDULE FOR RECORDS OF
PENNSYLVANIA MUNICIPALITIES

CHAPTER ONE

GENERAL PROVISIONS

1. DEFINITIONS

The following words and terms, when used in this chapter, shall have the following meanings:

ACT - The Municipal Records Act of January 18, 1968 (P.L. 961, No. 428). (See Appendix A)

COMMISSION - The Pennsylvania Historical and Museum Commission.

COMMITTEE - The Local Government Records Committee.

STATE ARCHIVES - The Commission's Division of Archival and Records Management Services.

2. PURPOSE

This schedule is issued to inform municipal officials in cities of the third class, boroughs, incorporated towns, townships of the first and second classes and any municipal authority created by any of these municipalities of the opportunity to legally dispose of records in accordance with the provisions of the Records Retention and Disposition Schedule approved by the Local Government Records Committee.

3. THE PROGRAM

An effective records management program can reduce storage and retrieval costs and increase productivity. Recognition of the need for a workable local records management program in Pennsylvania led to the passage of the Municipal Records Act of 1968, and the creation of the Commonwealth's Local Government Records Committee. The Committee's primary responsibility is to develop records retention and disposition schedules for each municipal office. Municipal officers are authorized by the Municipal Records Act to dispose of records in accordance with schedules and guidelines which have been approved by the Committee. It is to be understood that the schedules authorize and recommend, but do not require the disposal of records after the expiration of approved retention periods.

CHAPTER ONE (Continued)

Under the Municipal Records Act, the Pennsylvania Historical and Museum Commission is designated as the agency responsible for administering the program of the Local Government Records Committee. The Commission works through its Division of Archival and Records Management Services (State Archives) in carrying out these records functions. The Archives seeks and utilizes the assistance of State and municipal officials and others knowledgeable in this area to guide it in setting standards for the retention and disposition of municipal records. It is believed that the establishment of records disposition procedures for the use of municipal officials will help ensure the preservation of records of permanent value and encourage the destruction of non-essential records.

4. MUNICIPAL RECORDS

The Municipal Records Act defines "public records" as "any papers, books, maps, photographs or other documentary materials, regardless of physical form or characteristics, made or received by a municipality or a municipal government agency in pursuance of law or in connection with the exercise of its legitimate functions and the discharge of its responsibilities." Retention periods listed on the Municipal Records Schedule apply to information in all forms and formats. The fact that information is created and stored electronically or on microfilm rather than on paper has no bearing on its retention status. All information included under the definition of a municipal record may be disposed of in accordance with the Municipal Records Act and disposition procedures approved by the Local Government Records Committee. If not specified in this schedule, contact the State Archives for information regarding the disposition of duplicate copies of records.

Historically valuable public records are public property and should remain in public custody. Such records should be maintained in a municipally operated archives/records center. If a municipality cannot adequately care for its own historical records, provisions may be made to store select inactive records of historical value at the State Archives in accordance with the State Administrative Code, or in a historical repository approved by the Pennsylvania Historical and Museum Commission.

Records are scheduled for permanent retention by municipal governments, either in the original or microfilm form, if they have continuing administrative and legal value. Such records are also historically valuable. However, the fact that records are not scheduled for permanent retention does not necessarily mean they do not have any historical value or that the State Archives would not be interested in accessioning some of these records.

CHAPTER ONE (Continued)

For example, since relatively few early records have survived to the present, some records are historically valuable merely because of their age. Questions regarding the possible historical value of local public records, including those created after 1910, should be referred to the Commission's Division of Archival and Records Management Services (State Archives).

5. PROCEDURES FOR THE DESTRUCTION OR TRANSFER OF MUNICIPAL RECORDS

Records may be destroyed or transferred in conformance with the provisions of Sections 6 and 8 of the Municipal Records Act. According to Section 7, a municipal official who disposes of public records in accordance with the provisions of the Municipal Records Act shall not be held liable on his/her official bond or in the way of damages for loss or in any other manner, civil or criminal, because of the disposition of public records pursuant to the provisions of this act.

These sections require a municipality to:

- (a) Declare its intent to follow the Municipal Records Schedule by municipal ordinance or resolution. This is basically a one time requirement. However, if the schedule is revised or updated, the municipality should go on record again by ordinance or resolution and specifically identify the new schedule so there is no confusion about which retention periods to follow. (See Appendix B)
- (b) Approve each individual act of disposition by resolution of its governing body. The records custodian should identify the records he/she wants to destroy and have the governing body of the municipality concur with each individual request for destruction by means of a resolution. For example, if a municipal official wants to destroy ten boxes of cancelled checks in accordance with schedule guidelines, the governing body must give its approval. The same is true if two years later he/she wants to destroy another ten boxes of cancelled checks. (See Appendix C).
- (c) When a municipality wishes to destroy non-permanent records listed on the schedule, which have not been photographed, microphotographed or micro-filmed, only subparagraphs (a) and (b) above must be followed. The Commission does not have to be notified of such action.

CHAPTER ONE (Continued)

- (d) In the following instances, in addition to complying with subparagraphs (a) and (b) above, receive written consent from the Commission by submitting a Records Disposal Certification Request in duplicate to the Commission's Division of Archival and Records Management Services (see Appendix D). Please take note that if the disposal request involves compliance with retention requirements promulgated by an administering/funding/licensing agency, a copy of the appropriate rule should be included with the disposal form.

Submit Disposal Forms:

- (i) Before destroying or transferring original records which have been photographed, microphotographed or microfilmed. Microfilm copies may be substituted for both permanent and non-permanent records unless otherwise noted in the schedule, provided the microfilm meets the standards approved by the Local Government Records Committee.
- * Permanent Records - Receive written consent from the Commission before destroying or transferring original permanent records which have been photographed, microphotographed or microfilmed. Requests to dispose of original records scheduled for permanent retention must be accompanied by appropriate microfilm quality inspection report forms (MCIR-1) relating to the disposal request. These forms are available from the Division of Archival and Records Management Services.
 - * Non-Permanent Records - Receive written consent from the Commission before destroying or transferring original non-permanent records which have been photographed, microphotographed or microfilmed prior to the expiration of the specified retention period when the municipality wishes to substitute the microfilm copy for the original record.
- (ii) Before destroying or transferring records not listed on the schedule or records created prior to 1910.

CHAPTER ONE (Continued)

6. AUDIT REQUIREMENTS, FEDERAL AND STATE STATUTES/ ADMINISTRATIVE REGULATIONS AND RECORDS INVOLVED IN LITIGATION

Records subject to audit must be retained for the periods listed in the schedule and must be audited and all findings resolved before such records may be destroyed. Applicable Federal and State statutes and administrative regulations may necessitate retaining records for a longer period of time than indicated in the schedule. Information on specific program regulations should be obtained from the appropriate administering/funding/licensing agency. Conversely, such statutes and regulations may permit a shorter retention than indicated in the schedule. In those instances please contact the State Archives before disposing of records.

Records involved in any litigation must be retained until final disposition of the case even if they have met the minimum retention requirements.

7. STANDARDS FOR MICROFILMING MUNICIPAL RECORDS

(a) Authority

The standards were adopted by the Local Government Records Committee in accordance with the Municipal Records Act.

(b) Purpose

The standards are designed to help ensure the accuracy, usability, longevity and legal acceptance of microforms generated by municipal offices.

(c) Scope

The standards relate to the filming, processing, inspection, handling and storage of microform copies of municipal records. They must be included as part of the requirements in all microfilm service contracts. With minor exceptions, these standards are in strict conformance with American National Standards Institute (ANSI) and Association for Information and Image Management (AIIM) standards and practices. Color films are not covered by the standards.

Municipal officials who plan to microfilm records should contact the State Archives for copies of the Standards for Microfilming Municipal Records, advice on contracting for microfilm services, information on establishing a micrographics program, and sample microfilm identification targets.

CHAPTER ONE (Continued)

8. POLICY AND GUIDELINES FOR THE RETENTION AND DISPOSITION OF ORIGINAL MUNICIPAL RECORDS COPIED ONTO OPTICAL IMAGING SYSTEMS AND MUNICIPAL RECORDS STORED ON OPTICAL DISKS

(a) Purpose

Establish and clarify a records management policy for municipal officers with respect to the retention and ultimate disposition of original records copied onto optical imaging systems and to records stored on optical disks in order to enable officers to incorporate information retention and retrieval considerations at the earliest possible time into their plans to acquire optical imaging systems. Electronic Data Interchange, Optical Character Recognition data, or static electronic database information that an officer may wish to store on optical media are not addressed in this policy.

(b) Objectives

- (i) To integrate records maintained on optical disks into municipal records management programs.
- (ii) To provide information needed by municipal officers to properly evaluate the effect of optical imaging systems on their operations.
- (iii) To ensure that information stored on optical imaging systems will be accessible in conformance with records retention and disposition schedules and procedures approved by the Local Government Records Committee.
- (iv) To reduce the risks associated with optical imaging system hardware and software obsolescence.

(c) Scope

Applies to all municipal officers covered by the Municipal Records Act.

Before purchasing or using an optical imaging system to copy or store municipal records, municipal officers should contact the State Archives for copies of the Policy and Guidelines for the Retention and Disposition of Original Municipal Records Copied onto Optical Imaging Systems and Municipal Records Stored on Optical Disks.

CHAPTER ONE (Continued)

Advice and assistance in connection with the application of this schedule may be obtained by writing or calling the:

Pennsylvania Historical and Museum Commission
Division of Archival and Records Management Services
P. O. Box 1026
Harrisburg, PA 17108-1026

Telephone (717) 787-3913, 783-9874 or 783-9875

CHAPTER TWO

ADMINISTRATIVE AND LEGAL RECORDS

Chapter Two should only be used in conjunction with all other relevant chapters of this schedule.

1. **Administrative and Subject Files**

Often referred to as Administrative Files, General Correspondence, Program Files or Subject Files. May include correspondence, reports, program forms and other records created or received in the course of administering specific programs and providing basic municipal services. Portions of the file or the complete file may contain records which summarize primary program activities and functions such as annual departmental/office reports, procedural manuals, long-term studies or comprehensive program assessment studies, series of bulletins/newsletters and other published materials created in connection with special events or the administration of on-going programs, and correspondence documenting agency policy. Such files may also include or consist primarily of routine correspondence; replies not part of a specific case file; communications on supply, maintenance and other internal operations matters; correspondence of a transitory nature having no value after an action is completed; and general housekeeping records.

Records that summarize the origin and administration of major municipal policies and programs should be retained permanently.

Routine correspondence and program files, and housekeeping records should be retained as long as of administrative value.

2. **Agendas for meetings of governing body, board, agency, commission or committee thereof**

Retain one copy permanently if not included with minutes. Retain duplicate copies as long as of administrative value.

3. **Annexation, Consolidation and Boundary Change Records**

Retain permanently.

4. **Bonds (Performance and Security)**

Retain 6 years after expiration. If bonds are part of a contract, retain as prescribed by the retention period for contracts.

CHAPTER TWO (Continued)

5. **Bylaws, Regulations and Rules of Order**

Retain 5 years after superseded or revoked.

6. **Cemetery Records:**

Burial/Exhumation/Removal Records

Retain permanently.

Lot Location Files

Retain permanently.

Lot Ownership Records

Retain permanently.

7. **Charters, Corporate Name Change Records, Incorporation Certificates and Related Amendments**

Retain permanently.

8. **Contract Files:**

(Includes Advertisements, Bid Summary and Tabulation Sheets, Franchises, Instructions to Bidders, Leases or Agreements, Specifications, and Supporting Workpapers)

Bids and Proposals

If successful - Retain 6 years after termination of general written contracts. Retain 12 years after termination of construction contracts.

If unsuccessful - Retain 3 years after job completion.

Contracts and Agreements

Retain general written contracts 6 years after termination. Retain construction contracts 12 years after termination.

9. **Deeds and Related Land Records**

Retain permanently.

10. **Disaster Plans for Municipal Facilities**

Retain until superseded or obsolete.

CHAPTER TWO (Continued)

11. Easements

Retain permanently.

12. Election Records:

Certificates of Election

Retain 6 years.

Certifications for Referenda

Retain permanently.

Notices of Nominations to be Made

Retain 11 months.

13. Ethics Commission Statements of Financial Interest

Retain 5 years.

14. Executive Vetoes and Veto Messages

Retain permanently.

**15. Grant Administration Records
(Includes Fiscal and Program Records)**

Comply with retention requirements promulgated by the appropriate administering/funding/licensing agency.

16. Hazardous Substance Survey Forms

Retain 30 years. If used as health and exposure record for employee involved in a specific incident, retain 30 years after termination of employment. (See Chapter Four, Individual Employee Medical Records)

17. Historic Preservation Documentation (Submitted to Pennsylvania Historical and Museum Commission):

Environmental Review Papers

Retain 8 years.

CHAPTER TWO (Continued)

**Historical and Architectural Information Inventory/
Survey Data**

Retain permanently.

National Register of Historic Places Documentation

Retain permanently.

18. Insurance Claims and Policies

Retain claims 6 years after final settlement.
Retain policies 6 years after expiration, provided
all claims have been settled.

19. Legislative Investigation Records

Retain 10 years; then contact State Archives regarding
historical value.

20. Litigation Case Files

Retain closed cases as long as of administrative
and legal value. Retain cases of precedential
value permanently.

21. Mailing Lists

Retain 1 year after superseded or obsolete.

22. Master Property and Equipment/Fixed Assets Inventories

Retain property and equipment inventories 5 years
after superseded or obsolete. Retain fixed assets
inventories permanently.

23. Material Safety Data Sheets

Retain 30 years. If used as health and exposure
record for employee involved in a specific
incident, retain 30 years after termination
of employment. (See Chapter Four, Individual
Employee Medical Records)

CHAPTER TWO (Continued)

24. **Minutes**
(Includes all records accepted as part of the minutes)
Minutes of the Governing Board and Other Municipal Boards, Authorities and Commissions and Committees thereof.
(Including but not limited to: Board of Health; Charter Commission; Civil Service Commission; Emergency Medical Services Council; Library Board; Licensing and Review Boards; Municipal Authorities such as Industrial Development, Parking, Sewer, Traffic, Transit and Water; Park and Recreation Board; Pension Board, Planning Commission, Shade Tree Commission and Zoning Hearing Board.)
- Retain permanently.
25. **Municipal Obligations:**
- Bonds and Coupons**
- Retain 6 years after cancellation.
- Bond Ledgers and Books**
- Retain permanently.
- Cancelled Notes**
- Retain 6 years.
26. **Municipal Records Disposal Certification Request Forms**
(Submitted to the Pennsylvania Historical and Museum Commission)
- Retain permanently.
27. **Notices of Violation of Municipal Ordinance**
- Retain 30 days after issue is settled or resolved.
28. **Oaths of Municipal Officials**
- Retain 6 years.
29. **Ordinances**
- Retain permanently.
30. **Petitions**
- Retain 5 years. Retain permanently those resulting in an ordinance or charter change.

CHAPTER TWO (Continued)

- 31. Photographs**
(Includes photographs of municipal officials, buildings, public celebrations, etc.)
- Retain as long as of administrative value; then contact State Archives regarding historical value.
- 32. Press Releases**
- Retain as long as of administrative value.
- 33. Proclamations of Official Municipal Events**
- Retain permanently.
- 34. Public Hearing Notices and Proof of Publication**
- Retain 10 years.
- 35. Real Estate Registry Records**
- Retain permanently.
- 36. Reports:**
- Annual Municipal and Municipal Department/Board/Commission Reports**
- Retain permanently.
- Quarterly, Monthly and other Periodic Routine Activity Reports**
- Retain as long as of administrative value.
- 37. Requests for Service Records:**
- Sheets/Forms**
- Retain 1 year after satisfaction of request.
- Summary Service Logs/Registers**
- Retain as long as of administrative value.
- 38. Resolutions**
- Retain permanently.

CHAPTER TWO (Continued)

39. **Rosters of Officials (Submitted to the Pennsylvania Department of Transportation)**

Retain permanently.

40. **Sales and Use Tax Exemption Certificates**

Retain 3 years from the end of the year in which the last sale or lease takes place.

41. **Solicitor's Records:**

Case Files

Retain closed cases as long as of administrative and legal value. Retain cases of precedential value permanently.

Opinions

Retain permanently.

42. **Survey of Financial Condition Forms (Submitted to Pennsylvania Department of Community Affairs)**

Retain 3 years.

43. **Survey Records (Includes employee and opinion surveys, and summaries)**

Retain routine surveys as long as of administrative value. Retain those relating to budget or charter changes permanently.

44. **Treasurers' Bond Certifications (Submitted to the Pennsylvania Department of Transportation)**

Retain 7 years.

CHAPTER THREE

DATA PROCESSING RECORDS

Chapter Three should only be used in conjunction with all other relevant chapters of this schedule.

1. **Cost/Charge Back Reports**
Retain 3 years.
2. **Data Library Inventory Records**
Retain until superseded or obsolete.
3. **Equipment Maintenance/Repair Records**
Retain for life of equipment.
4. **Hardware and Software Inventories**
Retain until superseded or obsolete.
5. **Machine Utilization Reports**
Retain 2 years.
6. **Operations Documentation**
Retain for life of system or until superseded or obsolete.
7. **Program Documentation**
Retain for life of system.
8. **System Documentation**
Retain for life of system or until superseded or obsolete.
9. **User Documentation**
Retain until superseded or obsolete.
10. **User Requests for Data Processing Services**
Retain as long as of administrative value.

CHAPTER FOUR

PERSONNEL RECORDS

Chapter Four should only be used in conjunction with all other relevant chapters of this schedule.

1. Administrative Organizational Charts

Retain one copy permanently if not included with minutes. Retain duplicate copies as long as of administrative value.

2. Applications for Employment (Not Hired)

Retain 2 years.

3. Civil Service Commission Records:

Appeals/Removal Files

Retain 5 years after expiration of all appeal periods.

Eligibility Lists

Retain 5 years after list expires.

Merit System Examination Records and Answer Sheets

Retain 5 years.

Recommendations of Applicants for Appointments

Retain 5 years.

4. Emergency Information Sheets

Retain most recent update for tenure of employee.

5. Employee Card Files or Record Books

Retain permanently.

6. Employee Health Insurance Claim Files

Retain 5 years after settlement of claim.

CHAPTER FOUR (Continued)

7. Equal Employment Opportunity Records

Compliance Reports and Related Records

Retain 3 years.

Official Discrimination Complaint Case Files

Retain 4 years after resolution of case.

8. Individual Employee Medical Records

Retain same length of time as Individual Employee Personnel Records. However, if employee has been exposed to toxic substances or harmful physical agents in the work place, retain at least 30 years after termination of employment and comply with appropriate Occupational Safety and Health Standards issued by the U.S. Department of Labor (29 CFR Ch.XVII). (See Chapter Two, Hazardous Substance Survey Forms and Material Safety Data Sheets.)

9. Individual Employee Personnel Records

(Includes Applications for Employment, Commendations, Correspondence, Health Insurance Membership Applications, Letters of Resignation, Life Insurance Applications, Performance Evaluations, Personnel Change Forms, Personnel History Card, Photo Identification Records, References, Resume, Retirement Membership Applications, Salary Review Forms, Separation Report, Training Records, and Vacation and Sick Leave Reports)

Employees Who Separate With Post-Termination Benefits

Retain 50 years after termination of employment. If all benefits are paid prior to expiration of the 50 year period, retain records 3 years after all benefits have been paid. (If applicable, comply with union rules relating to certain types of personnel records such as evaluations and reprimands.)

Employees Who Separate Without Post-Termination Benefits

Retain 5 years after termination of employment. (If applicable, comply with union rules relating to certain types of personnel records such as evaluations and reprimands.)

CHAPTER FOUR (Continued)

10. Job Announcements

Retain 2 years after position has been filled.

11. Job Descriptions

Retain current plus one prior revision.

12. Labor Negotiations Files

Retain 5 years after expiration of contract.

13. Union Grievances

Retain 3 years after final resolution.

14. Worker's Compensation Records

Retain 4 years after the signing of final settlement receipt, or 4 years after death of recipient.

CHAPTER FIVE

PAYROLL RECORDS

Chapter Five should only be used in conjunction with all other relevant chapters of this schedule.

1. **Cancelled Payroll Checks**

Retain 7 years.

2. **Employee Payroll Adjustment Records**

Retain 4 years.

3. **Individual Employee's Earning Record - Terminated Employees:**

Employees Who Separate With Post-Termination Benefits

Retain 50 years after termination of employment. If all benefits are paid prior to expiration of the 50 year period, retain records 3 years after all benefits have been paid.

Employees Who Separate Without Post-Termination Benefits

Retain 5 years after termination of employment.

4. **Individual Employee's Pension Files**

Retain 50 years after termination of employment. If all benefits are paid prior to expiration of the 50 year period, retain records 3 years after all benefits have been paid.

5. **Payroll Deduction Authorizations**

Retain 4 years after cancelled or superseded.

6. **Payroll Earnings and Deductions Registers:**

Pay Period Reports

Retain 4 years.

Year-to-Date Annual Summary

If payroll data is posted to individual employee's earning record, retain 7 years; otherwise, retain 100 years.

CHAPTER FIVE (Continued)

7. **Payroll Voucher (Check) Registers**
Retain 7 years.
8. **Pension Plan Data Sheets (Submitted to Pennsylvania Public Employee Retirement Study Commission)**
Retain 10 years.
9. **Pension Plan Ledgers and Registers**
Retain permanently.
10. **Pension Plans**
Retain 6 years after termination of plan.
11. **Quarterly Returns of Withholding of Federal Income Tax**
Retain 4 years.
12. **Quarterly Statements of State and Local Taxes Withheld**
Retain 4 years.
13. **Social Security Reports**
Retain 4 years.
14. **Time Cards and Attendance Records (Includes Vacation and Leave Slips and Work Schedules)**
Retain 3 years.
15. **Unemployment Compensation Records (Contributory Form UC-2/2A/2B and Supporting Records)**
Retain 4 years after contributions have been paid.
16. **Wage and Tax Statements (W-2 Forms)**
Retain 4 years after due date of tax.
17. **Withholding Allowance Certificates (W-4 Forms)**
Retain 4 years after new certificate is filed or employment is terminated.

CHAPTER SIX

GENERAL FINANCIAL AND PURCHASING RECORDS

Chapter Six should only be used in conjunction with all other relevant chapters of this schedule.

1. Account Distribution Summaries:

Weekly / Monthly

Retain 3 years.

Year-End

Retain 7 years.

2. Accounts Payable Files and Ledgers

Retain 7 years.

3. Accounts Receivable Files and Ledgers

Retain 7 years.

4. Annual Budget Reports (Submitted to the Pennsylvania Department of Community and Economic Development)

Retain 5 years.

5. Annual Budgets and Related Records

Retain one copy of the annual budget permanently. Retain duplicate copies as long as of administrative value. Retain all other related papers 7 years.

6. Audit Reports (Annual Audit and Financial Reports Submitted to the Pennsylvania Department of Community and Economic Development and Other Audit Reports Submitted to the Municipality by an Independent, Appointed Auditor)

Retain permanently.

7. Audit Work papers

Retain current plus 3 prior audit cycles.

8. Balance Sheets

Retain 7 years.

CHAPTER SIX (Continued)

- 9. **Bank Statements and Reconciliations**
Retain 3 years.
- 10. **Bills**
Retain 7 years.
- 11. **Cancelled Checks**
Retain 7 years.
- 12. **Check Registers**
Retain 7 years.
- 13. **Daily Cash Records**
Retain 3 years.
- 14. **Deposit Slips**
Retain 3 years.
- 15. **Depreciation Schedules**
Retain for life of equipment plus 3 years.
- 16. **Expense Reports (Employee)**
Retain 7 years.
- 17. **Financial Statements:**
 - Periodic**
Retain until final completion of audit.
 - Certified**
Retain permanently.
- 18. **General Ledger Analyses**
Retain 7 years.
- 19. **Investment Records**
Retain 6 years after cancellation.

CHAPTER SIX (Continued)

20. Invoices

Retain 7 years.

21. Purchase Order Files

Retain 7 years.

22. Supply Requisitions

Retain 2 years.

23. Surplus Property Records:

Logs

Retain until superseded or obsolete.

Sale Files

Retain 3 years.

24. Utility and Paid Service Receipts

Retain 7 years.

25. Vendor Files

Retain until superseded or obsolete.

26. Voucher Files

Retain 7 years.

27. Warrants

Retain 7 years.

CHAPTER SEVEN

TAX COLLECTION AND ASSESSMENT RECORDS

Chapter Seven should only be used in conjunction with all other relevant chapters of this schedule.

1. **Bill of Taxes (Filed by Tax Collector with Sheriff)**
Retain 2 years.
2. **Certifications for Taxes Paid on Real Estate (Provided by Tax Collector)**
Retain 2 years.
3. **Change of Address Records**
Retain 2 years.
4. **Delinquent Tax Collection Records**
Retain 1 year after delinquent taxes have been paid.
5. **Exoneration Certificates Issued to Tax Collector**
Retain 5 years.
6. **General and Special Tax Ledgers/Journals (Includes Real Estate, Per Capita, Occupation, Earned Income, Intangible Personal Property, Mercantile, Business Privilege, Amusement and other Local Taxes)**
Retain 7 years.
7. **Mobile Home Removal Permits (Issued by Tax Collector)**
Retain 2 years after expiration.
8. **Occupational Tax Lists**
Retain until superseded or obsolete.
9. **Personal Property Tax Return Forms/Cards**
Retain 5 years.
10. **Public Utility Realty Reports (Submitted to the Pennsylvania Department of Revenue)**
Retain 7 years.

CHAPTER SEVEN (Continued)

11. **Real Estate Transfer Records (From recorder of Deeds)**
Retain as long as of administrative value.
12. **Tax Bills, Paid Receipts**
Retain 2 years.
13. **Tax Collector's Reports (Annual report submitted to the Pennsylvania Department of Community Affairs)**
Retain 10 years.
14. **Tax Collector's Return Sheets (Submitted to Tax Claim Bureau)**
Retain 1 year after delinquent taxes have been paid.
15. **Tax Collector's Settlement Records**
Retain 10 years.
16. **Tax Duplicates (Real Estate and Non-Real Estate)**
Retain duplicates in which tax payments have been recorded for 7 years. Retain other copies of the duplicates as long as of administrative value.
17. **Tax Millage Certificates**
Retain permanently.
18. **Tax Notice Certification Statements (Submitted to Taxing District by Tax Collector)**
Retain 2 years.
19. **Tax Sale Execution Records (Real Estate)**
Retain permanently.

OPEN RECORDS: THE RIGHT TO KNOW LAW

The Right to Know Law was enacted in 1957. It is a short law, containing only four sections. It guarantees citizen access to certain defined public records of governmental agencies. Along with the Sunshine Act, it forms the legal basis for citizen access to knowledge about the activities of governmental agencies.

Open Records

Right to Inspect. Any citizen of Pennsylvania has the right to examine and inspect any public record of a public agency under authority of the Right to Know Law. This includes the right, under reasonable rules and regulations, to make extracts, copies, photographs or photostats under supervision of the custodian of the records.

The Right to Know Law includes among the public records open to examination accounts, vouchers or contracts documenting the receipt or disbursement of money, or purchase, lease or sale of services or supplies, and any minute, order or decision affecting the personal or property rights, duties or obligations of any group. Public officials are not required to allow public inspection of reports or communications disclosing the progress of official investigations, of any document where public access is prohibited by law or court order, of any document which would operate to impair a person's reputation or personal security, or of any document which would result in the loss of federal funds. To qualify as a public record, the document must be either an "account, voucher or contract" or a "minute, order or decision." The Commonwealth Court has established a four-part test that the person seeking information claimed to be a minute, order or decision must meet to establish that the requested material is a public record.

1. The material is generated by an agency covered by the Act.
2. The material is a minute, order or decision of an agency or an essential component in the agency arriving at its decision.
3. The material fixes the personal or property rights or duties of any person or group of persons.
4. The material is not protected by statute, order or decree of court.

A similar test for judging whether material qualifies as an account, voucher or contract has not yet been formulated by the courts.

Any Citizen. The Right to Know Law marked a departure from the previous common law right of access to public records. The right to access has been expanded from a citizen with a defined interest in a matter involving the record to any citizen of the Commonwealth regardless of their degree of interest. This principle was established in the first appellate court decision involving the statute in 1958. The court broadly interpreted the law to mean "any citizen" regardless of their interest had a right to inspect public records and not just those with a personal or property interest in the records.

The broad interpretation of who has access to public records under the Act has been followed in later cases. An attorney who is a citizen of Pennsylvania is entitled to seek disclosure of

*Adapted from Open Meetings/Open Records: The Sunshine Act and The Right to Know Law, Department of Community and Economic Development.

documents even though he represents a client who is not a citizen of Pennsylvania.

But where an attorney's name was on a request for documents made in the name of a New York corporation, the court refused to grant the request because it was the corporation which sought to compel disclosure. The right of access to public records is not dependent upon the motive of the persons seeking access. The right of access to a list of candidates for a Certified Public Accountant examination was upheld even though the individuals seeking access were conducting preparatory courses for the exam and could conceivably gain financially from the list of names. The courts granted a photographer access to a list of graduating high school seniors despite the fact he intended to use the information to foster his business. When access to a list of uncashed checks was sought, the court held that even when a commercial "tracer" might use the list to generate "exorbitant" fees, the motive of the citizen seeking public information is not relevant to granting access to the records. This is true even where the person seeking the information might combine material that is intrinsically harmless by itself with other available information to produce results that may be damaging to individual reputations. A citizen may not be denied access to public records because of a lack of perceived personal interest or for a lack of a "legitimate" purpose.

Extent of Right. The Right to Know Law applies to all municipalities in the state, including home rule municipalities. Courts have found that the right of inspection of public records is a substantive matter of statewide concern. Access to records under the Right to Know Law overrides more restrictive limitations found in any home rule charter.

The Right to Know Law applies only to inspection of public documents. It does not give citizens the right to interrupt business meetings of public agencies at any time they desire to make remarks. Neither the Right to Know Law nor the guarantee of freedom of speech go so far as to allow citizens to interfere with the orderly processes of government.

Denial of Right. In the event a citizen requests information and is refused access, the citizen may appeal this decision to the courts. The courts can order compliance if the denial was not for just and proper cause.

Responsibilities of Agencies

Opening Records. The Right to Know Law requires that public records be open for examination and inspection at reasonable times. Where a township restricted access to minute books to the regular monthly meetings of the board of supervisors, the court ruled that this was an unreasonable qualification and limitation on the rights of citizens. The township was ordered to make information available at less restrictive times. The court held that the board of supervisors, and not the township secretary, had the responsibility for affording citizens the right to inspect and copy records.

A county assessment office was found to have overly restrictive procedures in denying a citizen the right to look at original property record cards, and instead requiring purchase of a copy for one dollar. In spite of the county's claims that inspection of the original cards resulted in many missing records, the court and the law mandates access to records by means of examination and inspection.

The agreement between the state Department of General Services and the Pennsylvania League of Cities and Municipalities for administration of a cooperative purchasing program was challenged on the basis that a subscription fee requirement created an impediment to free access to public records under the Right to Know Law. The court upheld the agreement, finding it did not have the effect of precluding the Department from responding to requests from citizens.

In a case where the minutes of the township planning commission sought by the citizen were lost and could not be located by the township, the court ruled there was no right under the law to demand reproduction of lost records. There was no evidence to indicate the loss of the records was due to any impropriety or culpability on the part of the township planning commission. The unavailability of the lost records did not constitute a denial to examine public documents without just and proper cause.

A municipality can be compelled to produce records which are not physically in their possession, but under their control. When a newspaper sought cancelled checks on the township's payroll and road accounts, the court ruled they were public records. Even though the township did not have possession of the cancelled checks, it was ordered to authorize its bank to make the checks available to the reporter.

Copying Records. The Right To Know Law gives citizens the right to make copies of public records. However, public agencies may adopt and enforce reasonable rules governing the making of these copies. Where a municipality has failed to exercise its right to make rules and regulations on the copying of records, it cannot make ad hoc and possible variable determinations on a case by case basis. In a case involving Philadelphia Police Department accident reports, the citizen was given the

right to make mechanical copies of the reports.

The public agency is not required to provide copies to citizens requesting information. Where a township supervisor requested the right to inspect and copy financial documents of a school district, the court ruled the records were clearly public in nature. However, the school district was not required to furnish 600 copies of the requested documents even if the citizen agreed to pay for the copies. Agencies are not required to have their personnel work for others making copies. The decision of whether or not to make photocopies and provide them is left to the agency. In this case the school district was required to permit the citizen to make copies on his own machine.

Public agencies may establish reasonable fees for making copies of records when a photocopy machine is available. Fees are usually set on a per page basis. Some agencies have also established research fees where a request to review records involves extensive work on the part of employees to locate and retrieve old records.

Assembling Records. While the Right to Know Law mandates that public agencies provide citizens with access to records deemed public, this does not mean that agencies are required to assemble, prepare or produce records in a particular manner just for citizens seeking information under the statute. Numerous court decisions have firmly established this policy.

In a case involving the Department of State, the court ordered the Commonwealth to make available for examination and inspection records of candidates taking the examination for Certified Public Accountant. However, the department was not required to prepare and furnish lists or other excerpts of its records.

In a similar decision, the court ordered the State Employees Retirement Board to make available for inspection the files of retirees to allow the association representing the retired employees to obtain their addresses. However, the court found no duty on the part of the state board to furnish a list or place their records in such a fashion as to facilitate solely the "right to know" statute. In addition, if it became necessary to remove confidential information from the files, this was to be done by the state agency, at the expense of the association seeking the information.

In a decision involving the Pennsylvania Game Commission, the court ordered the Commission to permit a citizen to make copies of the list of names and addresses of subscribers to the Pennsylvania Game News. However, the court ruled the citizen had no right to demand the Commission develop for his convenience copies of addressograph labels as sought. The court, citing the statutory language, found the Game Commission had the discretion to determine the method by which the information could best be transmitted to the citizen.

In a final case involving a state agency, the Department of General Services was ordered to make available a list of those responding to a request for proposals to lease office space to the state. However, the court ruled the department could not be compelled to develop a list which did not exist. The department was only required to afford the petitioner access to materials from which the petitioner could compile a list of names.

A county court ordered an elected township finance officer/tax collector to allow a citizen who was seeking information on the unreimbursed expenses of the office to inspect and copy bills, invoices, payroll records and other operational accounts of her offices. However, the finance officer/tax collector was not required to explain the meaning of the records or supply any compilations or totals.

Agency Definition

The Right to Know Law governs citizen access to records of public agencies. The law defines "agency" as any department, board or commission of the executive branch of the Commonwealth, Turnpike Commission, any political subdivision, state or municipal authority or similar organization created by statute that performs an essential governmental function. Political subdivisions include counties, cities, boroughs, incorporated towns, townships and school districts. Counties, municipalities and municipal authorities are clearly covered by the Law.

Court rulings have helped to define the meaning of an "agency" under the Right to Know Law. In one case, a court determined the governor was included within the meaning of the executive branch and subject to the Right to Know Law. In another decision, a court ruled the Pennsylvania Housing Finance Agency was an agency subject to the Right to Know Law even though it was not specifically mentioned in the definition of an agency in the statute. The housing agency was determined to be performing an essential governmental function.

A board of county commissioners ordinarily would be an agency under the Right to Know Law. However, one member of a three-member board was not an agency under the Law. Where only one member of a board used a solicitor's opinion to reach a decision, the document was not considered a public record.

A private nonprofit development corporation was held to be an agency under the Right to Know Law. The court said that for the purposes of the Law, an agency was what the legislature

defined as an agency. The legislature had enacted a law making the nonprofit corporation which leased rental property to the state subject to the Right to Know Law.

A distinction for coverage under the Right to Know Law has been made between state-related universities on one hand and public schools, community colleges and state-owned educational institutions on the other. The latter have been deemed agencies subject to the statute. Courts have ruled school districts are public agencies under the Right to Know Law. Also, community colleges are public institutions created by and financed by public bodies and public funds. Community colleges perform an essential governmental function and the trustees are appointed by elected officials.

A different result has been reached in two cases involving state-related universities. A court ruled the Pennsylvania State University was a state-related institution as distinguished from a state-owned institution and was not an "agency" of the Commonwealth under the Right to Know Act, even though the university received financial support from the Commonwealth. Therefore, the university was not required to provide students with salary information on administrative officers at Penn State. Courts also ruled Temple University was a state-related institution but not a state agency subject to the Right to Know Act. The ruling pointed out Temple was a privately governed university with only 12 of 36 trustees appointed by the Commonwealth and that public support did not comprise the total budget of the university. Thus, the university was not required to disclose detailed financial information, an itemized budget and minutes of meetings of the board to trustees to students and faculty.

Financial Records

The Right to Know Law defines "public record" to include any account, voucher or contract dealing with the receipt or disbursement of funds, or the acquisition, use or disposal of services or supplies, and any minute, order or decision affecting the personal or property rights, duties, or

obligations of any person or group. A sizable portion of the litigation under the Right to Know Law involves financial records.

Accounts. In a case involving a township, a newspaper reporter sought cancelled checks on the township's road and payroll accounts. The court determined the cancelled checks constituted accounts dealing with the disbursement of funds and were public records. The court defined an account as a record of business dealing between parties and a cancelled check constitutes a form of a record. Even though the township did not have possession of the cancelled checks, it was ordered to authorize the bank to make the checks available to the reporter. A list of unclaimed checks held by the state Treasury Department was held to be an account and thus a matter of public record.

In another court decision involving the Commonwealth, a court determined escheat records of abandoned and unclaimed property held by the Department of Revenue were public records under the Right to Know Law. Escheat records are based on accounts of receipts and disbursements of the Department of Revenue. They also relate to orders fixing the rights of citizens.

In a final case involving the Commonwealth, the court ruled medical assistance settlement and activity reports generated by the Department of Public Welfare were public records. These reports present a statement of transactions during a fiscal period resulting in a balance due or payable to service providers and were found to be accounts for purposes of the Right to Know Law.

The City of Philadelphia filed a petition for a declaratory judgment seeking declaration it be entitled to disclose a list of delinquent real estate taxpayers. A court ruled the Right to Know Act, which affords relief to a citizen denied access to records, would not form the basis of an order granting public disclosure where the city, as keeper of the records, initiated the legal action. However, the court granted the city's petition declaring public the records of delinquent taxpayers based on the Home Rule Charter rather than the Right to Know Act.

A county court ruled accounts containing information on the unreimbursed expenses of an elected finance officer/tax collector in a home rule township were public records under the Right to Know Law. These included bills, invoices, payroll records and other operational accounts of her offices. Commonwealth Court ruled itemized cellular telephone bills paid by the county were public records with the meaning of the Right to Know Law. The bills clearly were accounts or vouchers evidencing a contract and deal with the use of county equipment. The purpose of the Right to Know Law is to allow citizens to scrutinize the acts of public officials and to make officials accountable in their use of public funds. The court said that if public money is spent, the public has a right to know where it goes.

Contracts. A real estate developer, who submitted an unsuccessful proposal to the state for lease of office space, sought access to information on the contract award from the Department of General Services. This case resulted in a partial victory for each side. A court ruled the list of those responding to the request for proposals to lease office space was a public record within the meaning of the Right to Know Act. However, the court ruled correspondence and memoranda related to the request for proposals did not constitute a public record, since the developer failed to show this information formed the basis for a decision by the Department of General Services.

A contract between a successful bidder and the state Department of Transportation to perform emissions inspections was a public record under the Right to Know Law. The contract dealt with the use or disposal of services, supplies, material and equipment. The contract also dealt with the receipt of funds, since the contractor might have to pay damages, fines and penalties to the Commonwealth.

The Right to Know Act figured in a wrongful death suit in which the plaintiff's family was

killed in a demolition accident. The city had hired the demolition contractor on an emergency basis outside the normal bidding process. The court ruled the plaintiff was entitled to inspect all city documents, including memos, letters, reports, telephone messages and handwritten notes, related to the contract.

A newspaper sought disclosure of an out-of-court settlement agreement between a township and a citizen. The citizen had filed suit claiming his rights were violated by township police. The township was required to pay a \$5,000 deductible to its insurance carrier to cover a portion of the settlement. The court determined the settlement agreement was a contract requiring disbursement of public funds and therefore was a public record subject to inspection and copying.

Grants. Another case involved documents forming part of a grant application. A construction company sought a housing market survey submitted to the Pennsylvania Housing Finance Agency by a real estate company seeking funding from the state. The court ruled the survey was not a public record subject to disclosure under the statute because the state agency had not disposed of the application for funding. The market survey was part of a pending proposal. The court distinguished this situation from other cases where documents sought were gatherings of statistics by the agency itself. A grant applicant is not entitled to elements of another party's incipient proposal or application.

Budgets. The line-item budget worksheet supporting figures on the official state budget forms for a municipality is a public record under the Right to Know Law. This means municipal line-item budgets have to be opened to public inspection.

In a case pertaining to the Commonwealth's budget, a court ruled departmental budget reports prepared for the budget secretary were not public records under the statute. The court concluded general listings of revenue and expenditures set forth in the budget reports were neither accounts, nor vouchers nor contracts. Under the law, according to the court, those accounts available for disclosure are records of debit and credit entries covering transactions and not a statement of facts or events.

Real Estate Tax Assessments. A group of citizens sought access to the building record side of property cards maintained by a county assessment office. The cards contained information on construction specifications and computations related to the properties. The court ruled the information constituted public records under the Right to Know Law, since such records reflected factual determinations by the board directly affecting the valuation of the buildings for tax assessment purposes. The action of the assessment office is a decision fixing personal and property rights. The court reached the same conclusion when a professional title searcher requested to see the property record card for a client's property. The county policy requiring a person wishing to access assessment records to fill out a request form and to purchase a copy of the records was a violation of the Right to Know Law.

Property Acquisition. A newspaper appealed to the courts after a city denied its request for real estate appraisals performed in connection with the city's efforts to acquire properties to construct a recycling center. The court ruled the real estate appraisals were public records under the Right to Know Law and did not fall within the investigative exception in the statute. However, the court ruling covered only those properties the city had already acquired. It did not cover properties under negotiation because disclosure of this information could prejudice the city in its negotiations with owners.

Personnel Records

Litigation involving personnel issues constitutes another large quantity of case law surrounding the Right to Know Law. Many of the cases deal with the status of payroll records and personnel files as public records.

Payroll Records. In a Philadelphia case, a newspaper was granted access to police payroll records even though correlation of these records with a crime commission report might result in identification of officers accused of corruption and misconduct; According to the court, where police payroll records themselves would not operate to prejudice or impair officers' reputations, they were not exempted from disclosure under the Right to Know Act.

Salary information of employes of public school systems, state-owned institutions of higher education and community colleges are public records, but those of private, state-related universities, Penn State, Pitt, Temple and Lincoln, are not public records. A court held salary records of individual community college employes were public records since they are accounts dealing with the disbursement of public funds.

A citizen sought to determine through the Right to Know Law if school employes had received pay for unexcused and unauthorized absences from work. The court ruled the citizen could have

access to the attendance record cards of the employes notwithstanding the possibility the information could reveal disciplinary actions affecting the reputations or personal security of the employes. The court found that one of the necessary disadvantages of public employment is the requirement of public accountability. Production of the attendance record cards is necessary to determine if the district paid for unauthorized absences. This overrides any consideration of individual privacy or confidentiality.

When a newspaper requested employment records, from a county housing authority, the authority voluntarily provided a list of employes' dates of employment and salary information. However, the authority refused to provide employes' social security numbers, home addresses and telephone numbers. Commonwealth Court held that social security numbers are excluded from disclosure under the Right to Know Law because their dissemination is restricted by federal law. In this case, because addresses and telephone numbers were listed with social security numbers, the court found the combination of data would jeopardize the personal security of the employes.

Personnel Files. A teacher and leader of a teachers' union filed suit against a school district for refusing to allow him to inspect his personnel file. The court ruled the file did not constitute a minute, order or decision of the board of school directors and did not fix any rights, privileges, immunities, duties or obligations of the teacher and was not a public record under the law. The court said the definition of a public record is in the present tense. It does not refer to speculations about possible future actions. A decision fixing personal rights is not the same thing as gathering information that may or may not be used in the future to fix rights.

A court ruled a member of the state police, who was terminated from his position, had a legal right to inspect the contents of his personnel file related to his removal from duty. The court stated a public record for purposes of the Right to Know Law includes decisions which establish, alter or deny rights, privileges, immunities, duties or obligations. The former officer clearly had a property right in his employment. The court carefully distinguished its decision from that reached in the West Shore case. Here the employe had been removed as a result of a "decision" fixing property rights in his employment. This action brought the contents of his personnel file relating to his removal under the Right to Know Law.

A lower court held a teacher's personnel file was not a public record of the school district. The minutes of a closed school board personnel committee meeting investigating the activities of the teacher were likewise not public records, since no action was taken against the teacher. But where a student had been expelled from school, the court ruled the student had a right to inspect and copy his own school records. However, the student was not entitled to inspect and copy the teaching record of the teacher with whom he had a controversy.

Hiring, Promoting. Issues of hiring, promoting, disciplining and firing employes frequently involve challenges under the Right to Know Law. A township police officer, suspecting irregularities in the administration and grading of a promotional examination for sergeant, sought access to various documents under the Right to Know Law. The case resulted in a partial victory for each side. The court ruled the officer was entitled to a copy of the examination booklet, his own written examination and those of other applicants, his composite score and those of other applicants, and his own numerical score as well as the numerical scores of other applicants. However, the court determined he could not gain access to rating sheets completed by members of the civil service commission, evaluations by superiors specifically for promotional examinations and physicians' reports on the fitness of each applicant for promotion. These latter items were excluded from discovery because the information would operate to prejudice or impair the reputations of other applicants. Examination

papers and records of the proceedings and official actions of civil service commissions are public records under the First Class Township Code. The generic definition of public record in the Right to Know Law incorporates by implication those documents particularly established as public records in other statutes.

In another police-related case, the court ruled an unfavorable background investigation letter on an applicant seeking appointment to a borough police force was an exception to a public record under the Right to Know Law. The applicant had sought the information as part of a defamation suit against his former employer, another municipal police department. The court held the letter was part of a background investigation by the civil service commission and fell under the investigation exemption. The court differentiated this type of letter from a letter of recommendation supplied by the applicant as part of the official application process. In this case, the commission initiated the background investigation.

Disciplinary Proceedings. In another case involving a police officer, individual taxpayers and a newspaper sought to compel a city to disclose the transcript of a closed hearing, which resulted in the suspension of the police officer. A court ruled against disclosing the transcript on the basis the information consisted of official investigations and would operate to the prejudice of a person's reputation. Here the court ruled two provisions of the Third Class City Code, requiring all council meetings to be public and a journal of the proceedings to be open to the public, must be read together with the Right to Know Law. Exclusions established in the Right to Know Law are incorporated by implication in the Third Class City Code.

In a case involving a school teacher, disciplinary proceedings were settled by a legal agreement between the parties. A newspaper sought access to the agreement reached between the school board and the teacher involved in disciplinary proceedings. The court ruled the school board was not obligated under the Right to Know Law to disclose the contents of the agreement to the newspaper.

Financial Disclosure Statements. Commonwealth Court ruled the House Minority Leader had no legal right to examine financial disclosure statements voluntarily submitted by various state officials in response to an executive order by the Governor. The court concluded the executive order was intended to be a communication between the Governor and his cabinet. The statements do not fix the duties of those asked to file since they are not legally enforceable. Voluntary communications do not fall under the Right to Know Law.

Criminal Justice Records

Public access to criminal justice records is governed by the Criminal History Record Information Act. In general public access is limited to the official criminal history record information, including identifiable descriptions, dates and notations of arrest, indictments, informations or other formal criminal charges and any dispositions of those charges. Excluded are intelligence information, investigative information or treatment information, including medical and psychological information. Court dockets, police blotters (chronological listings of arrests) and press releases are established as public records. The Act does not contain a provision for recourse where access to public records are denied. The proper course of action for the denied party is an appeal under the Right to Know Law.

Criminal history records kept by county clerks of courts are open to the public. Police blotters and incident reports which contain essentially the same information are public records under the Right to Know Law, but police investigative reports are not considered public records. Accident reports prepared by the Philadelphia Police Department were held to be public records under the Right to Know Act.

A candidate for district attorney of a county sought disclosure of a computer printout providing information regarding cases assigned to a particular assistant district attorney, who happened to be the opposing candidate in the election campaign. The court ruled information contained in computer tapes comprising the county's history file was not a public record within the meaning of the Right to Know Act. Criminal justice agencies, including the district attorney's office are required to maintain a criminal history record open to the public, but this does not extend to assignments of assistant district attorneys.

A person serving a life sentence in a state prison filed suit under the Right to Know Law after the Board of Pardons rejected his request for access to documents related to denial of his application for a commutation. A court ruled the files were not public records under the law, as they contained reports, investigations and recommendations from sentencing judges, prosecutors, and victims, and release of such data would operate to impair the personal security and reputations of persons mentioned in the reports. They were also not public records because decisions of the Board of Pardons do not affect personal or property rights. A convicted person has no right to be released before the expiration of the sentence.

A victim of a criminal assault investigated by city police requested access to the police case file. A court determined the documents were not public records subject to disclosure under the Right to Know Law. The fact that no active investigation of the crime had been conducted with respect to the file for 18 months prior to the victim's request did not remove the Right to Know Act exception

precluding from disclosure records which would disclose the institution, progress or result of an investigation undertaken by an agency in the performance of its official duties. Police investigation and case files are not a public record, even if the investigation is not currently active. Likewise, when a newspaper sought disclosure of itemized cellular telephone bills of county officials, the district attorney and drug task force were directed to edit out records involving all criminal investigations, not just currently active investigations.

An individual convicted of robbery sought various police department documents related to the crime under the Right to Know Law. These included the police desk book, day book and radio log book entries relating to the incident. A county court denied the convicted felon access to the police records citing the investigative exception found in the statute. The evidence upon which the petitioner had been convicted is already part of the public record to which the petitioner had access.

Police Regulations. A citizen sought access to State Police regulations, directives, and general and special orders. The court concluded the regulations and policy statements of the State Police were public records within the meaning of the Right to Know Law as decisions of the agency fixing the duties and obligations of the police force. The court ordered the State Police to grant access to regulations concerning responsibilities of its various bureaus and divisions and general rules on use of deadly force. However, the citizen was denied access to documents concerning sobriety and drug checkpoints and drug interdiction actions or documents concerning intelligence gathering regarding political activity, subversive activity and terrorism. The court held release of this information could lead to tip-offs and endanger police personnel.

Firearms Licenses. A newspaper sought information contained in applications for licenses to carry firearms issued by a county sheriff. The court applied a balancing test, weighing privacy interests and their possible invasion against the public benefit resulting from disclosure. The court determined home addresses, telephone and social security numbers were within the personal security exception of the Right to Know Law. However, Commonwealth Court allowed access to the remaining information in the application, including licensees' name, race, reason for requesting the license, personal references and answers to background questions.

Legal Opinions, Settlements

The public has a right to know the details of an out-of-court settlement involving a township. A township entered into a settlement agreement with a citizen who had sued, claiming police had violated his rights. The settlement agreement contained a nondisclosure clause, but the settlement was not approved by a court order. As part of the legal settlement, the township was obligated to pay

a \$5,000 deductible not covered by its liability insurance policy. The township unsuccessfully argued that since the township paid the \$5,000 to the insurance carrier, the terms of the settlement did not constitute a public document. The court ruled paying the money to the insurance carrier did not change the fact that it was used to satisfy a township obligation. Because the township was obligated to disburse public funds, the settlement agreement was a public record subject to inspection and copying.

A newspaper sought access to a county solicitor's opinion regarding the legality of using drug forfeiture money to fund a full-time district attorney. One member of the three-member board of commissioners took the solicitor's opinion into account when arriving at a decision to oppose making the district attorney full-time. The other two commissioners both had arrived at their decisions before the solicitor's opinion was even requested. The court ruled a legal opinion is only advice and is not a prerequisite to an agency making a decision. The agency is not required to obtain a legal opinion or even follow it once obtained. Therefore, legal opinions are not an essential component of an agency's decision, and not a public record.

A citizen appealed to the court after the Department of Environmental Resources denied her request to inspect a memorandum concerning approval of waste water treatment plants. The court ruled the memorandum written by assistant attorneys general advising the Department of Environmental Resources was not a public record under the Right to Know Law. The court determined the memorandum was not a minute, order or decision by an agency fixing the personal property rights, privileges, immunities, duties or obligations of any person or group. Instead, the memorandum was a communication by lawyers employed by the Attorney General, and not by decision-makers within the Department of Environmental Resources. A document "fixing" matters of status must be one proximate to decision making. A communication from attorney advisors does not have the characteristics of a decision fixing the status of an individual.

An attorney who represents claimants in worker's compensation issues requested access to notice of compensation reports filed with the state Department of Labor and Industry. The department denied access due to confidentiality concerns. The attorney argued the records were, in essence, consent decrees recognizing an employer's/insurer's obligation to pay benefits. However, the Commonwealth Court ruled the filing of notice of compensation reports with the state was no more than a type of docketing procedure and did not rise to the level of sanctioning by a court as is done in a consent decree.

Name and Address Lists

Various lists of names and addresses in the possession of governmental agencies have been the subject of appeals under the Right to Know Law. In many cases these lists have commercial value, and the motive of the citizen requesting the information became an issue before the courts early on. The Commonwealth Court held the Department of State had to make available for inspection records of candidates taking the examination for Certified Public Accountant. The individuals seeking the information were conducting preparatory courses for the exam and could conceivably gain financially from the list of names, but the court held the motive for seeking the information was not relevant.

When a group of parents of kindergarten pupils, upset over a proposed change in class schedules, sought access to the names and addresses of pupils, the court ruled they were public records and subject to disclosure under the Right to Know Law. The parents wanted the information to mobilize opposition to school district plans. The court found the list of names and addresses was a public record because it formed the basis for various decisions of the school district. In another case involving lists of school students, the court decided the operator of a photography studio was entitled to the names and addresses of high school seniors despite the fact he planned to use the information to foster his photography business. Citizens have a right to examine public records regardless of the nature of their interest.

Records containing the names and addresses of retired state employees, requested by the association representing them, were held to be public records under the law. The court concluded the records were not intrinsically harmful and hence not encompassed by the personal security exception in the statute. Any confidential information in the files had to be removed at the expense of the association, prior to allowing access.

Similarly, a court ruled a subscriber mailing list for the Pennsylvania Game News published by the Pennsylvania Game Commission was a public record, even though the information was sought for commercial purposes. The subscription list was deemed an account identifying contracts between the Game Commission and its subscribers with respect to distribution of the magazine.

When a newspaper sought information contained in applications for firearms licenses, Commonwealth Court granted only partial access. The newspaper was allowed to see and copy the name, race, reason for requesting the license, personal references and answers to background questions. However, access to home addresses, telephone and social security numbers was denied.

Where a newspaper sought employe records from a housing authority, the authority voluntarily provided a list of employes with salaries and employment date, but the Commonwealth Court upheld refusal to disclose social security numbers, home addresses and telephone numbers. The court determined dissemination of social security numbers was restricted by federal law, and that disclosure of social security numbers, combined with addresses and telephone numbers would jeopardize the security of authority employes.

In a case where a court denied access to a list of names and addresses, it ruled the Public Welfare Code prohibited a newspaper from obtaining the names, addresses and amounts received by welfare recipients in Philadelphia. The Public Welfare Code creates a statutory exception to the release of what normally would be public information. This list falls under the exception of documents made confidential by law. The court also expressed fear the newspaper would use the information for commercial and political purposes.

The above ruling was used as a precedent in another case involving the Department of Public Welfare (DPW). Commonwealth Court ruled a committee of unemployed and underemployed workers could not have a list of names and addresses of welfare recipients against whom DPW had an unsatisfied recorded property lien. The court pointed out the committee had failed to submit a specific list of names of welfare recipients as required by law. In addition, the committee failed to establish the information would not be used for political purposes as required by a provision in the Public Welfare Code.

Exceptions

The law contains four exceptions to the definition of a public record. The first exception pertains to records involved in an investigation undertaken by an agency in the performance of its official duties; the second involves records to which access is unavailable due to statute or court decree; the third prohibits access to records which would operate to the prejudice or impairment of a person's reputation or personal security; the final exception prohibits access to records which would cause the loss of federal funds for the Commonwealth or any of its political subdivisions. If an agency can establish that the records sought by a citizen fall under one of these exceptions, it can prevent disclosure.

Investigations

In one of the earliest cases brought under the Right to Know Law, the court found that field investigation notes made by an employe of the city planning department for the purpose of making a report to a city council member fell under the investigation exception. These were documents created by the agency in the course of its investigation.

Administrative Investigations. An insurance agent, who was the target of an investigation, sought access to his file held by the Department of Insurance. The court ruled the file on the licensee came within the investigative file exception to public access under the Right to Know Law, and thus the agent was not entitled to examine the file. A prisoner serving a life sentence sought documents relating to denial of his application for a commutation by the Board of Pardons. The court ruled the reports, investigations and recommendations from judges, prosecutors and victims fell under the investigation exception. A revenue examiner for the City of Philadelphia was dismissed from his job after he disclosed confidential tax information to a newspaper reporter. The fired worker claimed the information was a public record under the Right to Know Law. However, the court disagreed and ruled the tax information came under the investigative exception included in the statute.

Various types of documents have been held by courts not to fall under the investigation exception. These include a list of unclaimed uncashed checks held by the State Treasury, statistical data on the racial and ethnic composition of children placed in programs for exceptional children compiled by the Department of Education, and a hospital accreditation report submitted to the Department of Public Welfare by a nonprofit accrediting organization. When a newspaper sought real estate appraisals performed in connection with a city's purchase of real estate, the court ruled they were public records under the Right to Know Law and did not fall within the investigative exception in the statute. However, the court ruling covered only those properties the city had already acquired. The court found disclosure of information for properties still under negotiation could prejudice the city in its negotiations with owners.

Criminal Investigations. Except for records which form part of the criminal history record information, such as police blotters, police investigative reports are not considered public records under the investigation exception. Police investigative files are not public records, even where there has been no active investigation of a case for a period of eighteen months. A Philadelphia police officer, accused of criminal activity by an unidentified complainant, filed suit under the Right to Know Law, seeking to examine the investigation file of the police department's internal affairs unit. A court, citing the investigative exception under the law, ruled the officer was not entitled to examine the file where the investigation resulted in the conclusion the complaint was unfounded. A privilege to withhold complaints and their investigation by police has been declared by the courts in order to further and protect the public interest in effective law enforcement. A citizen was denied access to State Police regulations, directives and orders concerning sobriety and drug checkpoints, drug interdiction, intelligence gathering on political activity, subversive activity and terrorism. The court found these documents fell under the investigation exception since their disclosure could lead to tip-offs, thus endangering police personnel.

A county sheriff contended information on applications for firearms licenses should be protected from public disclosure under the investigation exception of the Right to Know Law. However, the court determined the exception did not apply because the applicants completed the application and the sheriff took no investigative activity before receiving a completed application. Where a newspaper was granted access to itemized county cellular telephone bills, the district

attorney and drug task force were directed to edit out numbers involving investigations, but the bills of the sheriff and coroner did not fall under the investigation exclusion. Injury and hunting accident reports of the Pennsylvania Game Commission fall within the investigation exclusion and public inspection can be denied.

Personnel Investigations. The transcript of a closed city council meeting which resulted in the suspension of a police officer was held not to be a public record. The information was held to be an official investigation of the agency. Likewise, the minutes of a closed school board personnel committee meeting investigating the activities of a teacher were held not to be a public record. When a borough received an unfavorable background letter on an applicant for a police position, the letter was held to fall under the investigative exception to the Right to Know Law. It was part of a background investigation by the borough's civil service commission and not part of the formal employment application. Where a police officer was challenging a promotional examination, the court held the examination booklets, written examination responses and scores of all applicants were public records. Examination results are the ultimate determinators of the municipality's decision, not independent field investigations.

Documents Confidential by Law

The third exception from disclosure as public records are documents, access to or the publication of which is prohibited, restricted or forbidden by statute law or order or decree of court. A leading case involved a request by a newspaper for the names, addresses and amounts received by welfare recipients in Philadelphia. The court found that the material would ordinarily be public information, but access is prohibited by the Public Welfare Code. Commonwealth Court reached the same conclusion finding access to a list of names and addresses of welfare recipients whose properties were liened by the Department of Public Welfare is prohibited by the Public Welfare Code. A list of unclaimed uncashed checks in the State Treasury did not fall within the exception of release to the public being forbidden by statute or case law. The court held the Department could release the information without the programmatic source of the payment to avoid tax confidentiality problems or confidentiality provisions relating to welfare, unemployment and student loan programs.

A revenue examiner for the City of Philadelphia was dismissed from his job after he disclosed confidential tax information to a newspaper reporter. The fired worker claimed the information was a public record under the Right to Know Law. But the court disagreed, ruling the tax information was confidential under city regulations. Confidential status was not imperiled by the release of the information to the Bureau of Employment Security to substantiate denial of unemployment benefits.

Access to authority employe information including social security numbers was denied when Commonwealth Court held that since the federal Privacy Act of 1974 restricts the dissemination of social security numbers, any record containing them is excluded from disclosure under the Right to Know Law. Itemized cellular telephone bills of county officials did not fall under the confidentiality exclusion because they do not constitute violation of wiretapping laws.

Confidentiality by law must be established by statute law or court decree. Commonwealth Court denied, exemption based on general principles of law set forth in Pennsylvania case law. Otherwise the purpose of the law in granting citizens the right to inspect public records and scrutinize the acts of public officials to make them accountable for their use of public funds would be defeated.

Personal Security or Reputation

The Right to Know Law provides an exception from disclosure for documents which would operate to the prejudice or impairment of a person's reputation or personal security. This exception has been raised as a defense in many cases concerning name and address lists and personnel files. Two major doctrines have been developed by the courts to define this exception.

First, protection of personal security has been defined by the courts to mean protection from actual personal harm rather than protection from invasion of personal privacy. Unlike the federal Freedom of Information Act,¹ the Right to Know Law does not contain any language protecting against invasion of an individual's privacy. This doctrine was applied to open real estate appraisals of property a city was acquiring.² When issues on personal privacy were raised in a case involving school employees' attendance cards, the court ruled any minor privacy concerns such as references to illnesses or family deaths were overridden by considerations of public accountability in the need to determine if the school district had paid for unauthorized absences.³

The second doctrine is that when records are claimed to be personally harmful, they must be intrinsically harmful in themselves. The courts have rejected creating a shield of 'potential' harm, saying this would seriously impair the central objective of the Right to Know Law, allowing citizens to inspect public records regardless of their interest or its extent or nature. The court opened police payroll records which in themselves would not operate to prejudice or impair officers' reputations, even though correlation of these records with a recent crime commission report would result in identification of officers accused of corruption and misconduct.⁴ Likewise, a list of candidates for the Certified Public Accountant examination was found to be a public record because it alone would not impair an individual's reputation, even though it could later be compared with the list of successful candidates.⁵

In some cases, the courts have recognized problems of personal security or reputation that could be resolved by removal of confidential material from the records being sought. Where a list of unclaimed uncashed checks held in the State Treasury was sought, the court held the Treasury could release the information without the programmatic source of payment to avoid impairing the reputation of any check recipient.⁶ The court also ordered the State Employees Retirement Board to allow the association representing retired employees to inspect the file of retirees to obtain their addresses.⁷ If it became necessary to remove confidential information from the files, this was to be done by the agency at the expense of the association seeking the information. Where a newspaper was granted access to itemized cellular telephone bills, the district attorney and drug task force were directed to remove information related to criminal investigation in order to protect the safety of law enforcement officers and the identity of confidential informants.⁸

In cases where the issue of personal security or reputation was raised, most often the courts found that the facts did not justify the exception. The court found a report recommending revocation of a hospital's accreditation would not impair the reputation or security of hospital staff members because the report did not refer to specific staff members and it was not intrinsically harmful.⁹ Release of salaries of individual community college employees would not impair their reputations, even where the information included references to merit increases.¹⁰ Building record information on property cards maintained by a county assessment office did not impair the owners' reputation or security.¹¹ Release of a list of delinquent real estate taxpayers would not impair personal security or reputation.¹² There was nothing in the escheat records of abandoned and unclaimed property to impair the reputation of any person.¹³ A list of names and address of kindergarten pupils did not

impair personal security if made public. Documents relating to municipal selection of a contractor will not impair bidders' reputations. The release of information contained in a contract between a private company and the state Department of Transportation was not exempt based on the potential damage to the company due to the disclosure of trade secrets.

In some cases, access to records was denied by the courts on the basis of the personal security and reputation exception. Files relating to denial of a request for commutation of sentence were found to contain reports, investigations and recommendations from sentencing judges, prosecutors and victims. The court ruled their release would impair the personal security and reputations of persons mentioned in the reports. Where a police officer requested certain documents involved in a promotional examination, some were held to be public records, but access to other records was denied. The court held rating sheets completed by members of the civil service commission, evaluations by superiors specifically for promotional examinations and physicians' reports on fitness of applicants were not open to inspection because the information they contained would operate to prejudice or impair the reputations of other applicants.

A newspaper sought access to an agreement reached between a school board and a teacher involved in disciplinary proceedings. The court ruled disclosure of the agreement, revealing the basis of the teacher's suspension, would be harmful to the teacher's reputation and personal security. In another newspaper case, a court determined release of employment records which combined social security numbers, home addresses and telephone numbers would jeopardize the personal security of housing authority employes.

Where a newspaper sought access to information on firearms license applications, the court ruled home addresses, telephone and social security numbers were within the personal security exception. But the exception did not apply to other information in the applications, including name, race, reason for requesting the license, personal references and answers to background questions.

Loss of Federal Funds

The fourth exception in the Right to Know Law is for cases where release of information would result in the loss of federal funds by the state or any of its subdivisions. There are very few cases where this has been an issue.

Release of information taken in a health survey to monitor the effects of the Three Mile Island incident was denied under this exception. The court found federal regulations require protection of the confidentiality of health information gathered from human subjects as a condition for receipt of federal funds. The requestor was not entitled to confidential information as an authorized collaborating researcher. A court ruled contracts involving the Pennsylvania Higher Education Assistance Agency were not exempt from public disclosure under the Right to Know Act where no federal law or regulation mandated federal funds be cut off if public access was allowed. The court said the agency only offered a hypothetical scenario concerning advice from a 'responsible official' with no support in law or regulations.

A successful bidder on a state contract to operate a vehicle emission inspection program claimed release of the contract information would result in a loss of federal funds. The court found the federal law requiring states to implement the program has no provision for withholding federal funds if public access is granted to the implementing contract.³

PUBLIC ACCESS TO RECORDS

Act 100 of 2002, the Open Records Law, provides that all municipalities must meet certain time limits when responding to requests for access to records. To safeguard the municipal secretary from violating the provisions of Act 100, an Open Records Policy should be adopted by the governing body, establishing a procedure for citizen requests, as well as an appeal process in cases where information is denied.

A sample Open Records Policy and Records Request Form are provided on the following pages. Additional information on Act 100 can be obtained from Municipal Associations, the Local Government Commission, the Governor's Center for Local Government Services, or the municipality's Solicitor.

RESOLUTION NO. 21-2002

OPEN RECORDS POLICY

A policy of the Board of Supervisors of the Township of Greene, Beaver County, Pennsylvania, establishing the procedure for requesting copies of Township records, providing for a fee schedule and establishing a process to appeal a denial for information.

REQUESTS

Public records will be available for inspection and copying at the Municipal Building, 1128 State Route 168, Hookstown during normal business hours, Monday through Friday, 8:30 a.m. to 2:30 p.m., with the exception of holidays.

Requests shall be in writing and directed to the Township Secretary at the Municipal Building. Written requests shall be on a form provided by the Township and shall include the date of the request, the name and address of the requestor, and a clear description of the records sought.

FEES

Fees shall be established in the annual fee schedule adopted by resolution at the Township's Reorganization meeting.

RESPONSE

The Township will make a good faith effort to provide the requested public records as promptly as feasible. Township employees shall cooperate with those requesting to review and/or duplicate original Township documents while taking reasonable measures to protect Township documents from the possibility of theft and/or modification.

The Township Secretary shall review all written requests for access to public records. As soon as possible, but no later than five business days after receiving a written request to access public records, the Township Secretary shall respond to all such requests in a manner consistent with Act 100 of 2002, the Open Records Law.

APPEALS PROCESS

If a written request is denied or deemed denied, the requestor may file exceptions with the Board of Supervisors within 15 business days of the mailing date of the Township's denial. The exceptions shall state grounds on which the requestor asserts that the record is a public record and shall address any grounds stated by the Township for denying the request.

The Board of Supervisors shall make a "final determination" on the exceptions within 30 days of the mailing date of the exceptions. The Board of Supervisors may hold a hearing on the issue during the 30 days. If the Board determines that the denial was correct, it must provide a written explanation to the requestor.

The requestor may appeal a final determination to the Common Pleas Court or District Justice within 30 days of denial or final determination.

ENACTED this second day of December 2002.

GREENE TOWNSHIP SUPERVISORS

Andrew G. McHaffle, Jr., Chairman

Ron Williams, Vice Chairman

John P. Allison, Supervisor

ATTEST:

Sandra J. Wright
Secretary/Treasurer

SEAL

RECORD REQUEST

DATE _____

NAME _____

ADDRESS _____

PHONE NUMBER _____

DESCRIPTION OF RECORDS (For more space, continue on back)

INSTRUCTIONS: PICK-UP FAX MAIL DISK

SIGNATURE (When request is fulfilled)

For Office Use Only:

Copies _____ Postage _____ Disk _____ Fax _____

TOTAL COST _____

DATE REQUEST FULFILLED _____

INITIALS OF STAFF MEMBER _____

DATE INFORMATION: Picked up _____ Faxed _____ Mailed _____

MUNICIPAL RECORDS SCHEDULE RETENTION AND DISPOSITION PROCEDURES

A revised retention and disposition schedule for Pennsylvania's municipalities was issued by the Local Government Records Committee in 1993. The schedule, which was printed in the Pennsylvania Bulletin (12 Pa. B 1051 and 12 Pa. B 1860) and advertised in various municipal association newsletters, contains specific retention guidelines for various records and explains what steps must be taken to legally dispose of records. Implementation of the schedule should result in considerable savings in storage costs. Records of temporary value should be destroyed once they have become useless, and the schedule makes provision for such destruction. At the same time, the schedule insures the retention of records of permanent value by clearly identifying such records.

In approaching this schedule, remember that it merely provides guidelines and a legal means for the destruction of records; it does not require a municipality to dispose of its records at the end of the recommended retention period.

If a municipality wishes to implement the schedule and legally dispose of its records, the Municipal Records Act requires that the following steps be taken:

1. A municipality must declare its intent to follow the schedule by municipal ordinance or resolution. (This is basically a one time requirement. However, if the schedule is revised or updated, the municipality should go on record again by ordinance or resolution and specifically identify the new schedule so there is no confusion about which retention periods to follow.)

2. A municipality must approve each individual act of disposition by resolution of its governing body. (The records custodian should identify the records he/she wants to destroy and have the governing body of the municipality concur with each individual request for destruction by means of a resolution. For example, if a municipal official wants to destroy 10 boxes of canceled checks in accordance with schedule guidelines, the governing body must give its approval. The same is true if two years later he/she wants to destroy another 10 boxes of canceled checks.)

When a municipality wishes to destroy non-permanent records listed on the schedule, which have not been microfilmed, only Steps one and two must be followed. The PHMC does not have to be notified of such action.

3. A municipality must receive written consent from the Pennsylvania Historical and Museum Commission (PHMC) before destroying or transferring original records which have been microfilmed, photographed or copied in some manner. (Under present guidelines, there is only one instance when, besides following Steps one and two, the municipality must obtain written consent from the PHMC before destroying non-permanent records listed on the schedule, and that is when the municipal official has photographed, microphotographed or microfilmed the records and wishes to substitute the copy for the original.)

Since the Municipal Records Act does not provide specific information regarding the retention of records not listed on the schedule or the transfer of historical records to the PHMC, the Local Government Records Committee has adopted rules and regulations which establish disposition procedures to cover these two situations. If a municipality wishes to dispose of records not listed on the schedule, it must first obtain written permission from the PHMC. Likewise, if a municipality wishes to transfer historical records to the PHMC, it must first obtain written consent from the Commission. Please be advised that the PHMC is selective in the types of municipal records it would be willing to accept.

In order to obtain written consent from the PHMC, a municipality must submit a records disposal certification form in duplicate to the Commission's Division of Archival and Records Management Services. A municipal official who disposes of public records in accordance with provisions of the Municipal Records Act cannot be held liable on his/her official bond or in the way of damages for loss or in any other manner, civil or criminal, because of the disposition of public records pursuant to the provisions of this act.

The Local Government Records Committee added two very important amendments to the schedule at its December 1, 1982 meeting. By way of explanation, §13.25 clarifies the retention period of records subject to audit, and also alerts municipal officials to the need to check applicable federal and state statutes and administrative regulations which may necessitate retaining records for a longer period of time than indicated in the schedule. In regard to records subject to audit, the amendment explains that the retention periods refer to the length of time the records must be retained after the audit has been officially accepted. The second amendment, §13.26, relates to standards for microfilming municipal records. (See Microfilm Standards for Local Public Records.)

Since the retention and disposition schedule was designed and issued to meet the needs of municipalities, the PHMC would appreciate any comments, criticism or suggestions from local officials as they use it in their records management program. Such advice is vital to the Local Government Records Committee and the Commission as they seek to provide the best possible schedule for municipal records.

Advice or assistance in connection with the application of the municipal records schedule may be had by writing or calling the:

Pennsylvania Historical and Museum Commission
Division of Archival & Records Management
Services P.O. Box 1026
Harrisburg, PA 17108-1026

Telephone: 717-787-3913 or 783-9874

January 27, 1992

APPENDIX B

Example of Resolution Indicating Intent to Follow Municipal Records Schedule

RESOLUTION

A RESOLUTION OF (Governing Body) _____, of
(Municipality Name) _____, _____ COUNTY,
PENNSYLVANIA, DECLARING ITS INTENT TO FOLLOW THE SCHEDULES AND
PROCEDURES FOR DISPOSITION OF RECORDS AS SET FORTH IN THE MUNICIPAL
RECORDS MANUAL APPROVED ON JULY 16, 1993.

WHEREAS, a Local Government Records Committee was created by Act 428 of 1968
and empowered thereby to make rules and regulations for records disposition; and,

WHEREAS, the Municipal Records Manual was approved by said Committee on July 16,
1993; and,

WHEREAS, the (Municipality Name) _____ desires to dispose of
records according to statutory requirements;

NOW, THEREFORE, BE IT RESOLVED by (Governing Body) _____ of
(Municipality Name) _____, _____ County,
Pennsylvania, that it intends to follow the schedules and procedures for disposition of records as
set forth in the Municipal Records Manual approved on July 16, 1993.

Attest:

Signatures

Seal

APPENDIX C

Example of Disposition Resolution for Destruction of Specific Records

RESOLUTION

Resolved by the (Governing Body) _____ of
(Municipality Name) _____, _____ County,
Pennsylvania, That

WHEREAS, by virtue of Resolution No. _____, adopted
(date) _____, the (Municipality Name) _____
declared its intent to follow the schedules and procedures for the disposition of records as set
forth in the Municipal Records Manual approved on July 16, 1993, and,

WHEREAS, in accordance with Act 428 of 1968, each individual act of disposition shall
be approved by resolution of the governing body of the municipality;

NOW, THEREFORE, BE IT RESOLVED That (Governing Body) _____
of (Municipality Name) _____, _____ County,
Pennsylvania, in accordance with the above cited Municipal Records Manual, hereby authorizes
the disposition of the following public records:

Office

Record title, dates, cubic ft.

Office

Record title, dates, cubic ft.

Attest:

Signatures

Seal

APPENDIX D

MUNICIPAL RECORDS DISPOSAL CERTIFICATION REQUEST

<p>1. MUNICIPALITY _____</p> <hr/> <p>2. OFFICE OF ORIGIN _____</p> <hr/> <p>3. ADDRESS _____</p> <hr/> <p>4. CONTACT PERSON _____</p>	<p>11. QUANTITY _____ TOTAL CUBIC FEET</p> <p>No. of cartons _____ length _____ width _____ height _____ of average carton</p> <p>No. of volumes _____ length _____ width _____ height _____ of average volume</p> <p>No. of file drawers _____</p> <p>legal <input type="checkbox"/> letter <input type="checkbox"/> woodruff <input type="checkbox"/> other _____</p>
<p>5. PHONE _____</p> <hr/> <p>6. APPROVAL IS REQUESTED FOR: <input type="checkbox"/> Records Destruction <input type="checkbox"/> Records Transfer to PHMC</p>	<p>12. DESCRIPTION OF RECORD IF NOT ON SCHEDULE (Include type of information contained and purpose of records)</p> <hr/> <p>13. HAVE RECORDS BEEN MICROFILMED? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>Size: 16mm <input type="checkbox"/> 35mm <input type="checkbox"/> Other _____</p> <p>Form: Roll <input type="checkbox"/> Cartridge <input type="checkbox"/> Cassette <input type="checkbox"/> Fiche <input type="checkbox"/> Other _____</p>
<p>7. RECORD TITLE & INCLUSIVE DATES (one series per form)</p> <hr/> <p>8. IS THIS THE PRIMARY COPY <input type="checkbox"/> YES <input type="checkbox"/> NO If NO, office that holds primary copy _____</p> <hr/> <p>9. RETENTION PERIOD IN SCHEDULE _____ Page and section in schedule _____</p>	<p>LOCATION OF SECURITY COPY</p> <hr/> <hr/> <hr/>
<p>10. HAVE ALL AUDIT REQUIREMENTS BEEN MET? <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE</p>	

14. THIS IS TO REQUEST AUTHORIZATION TO DISPOSE OF THE ABOVE MENTIONED RECORDS AS INDICATED IN BOX 6. THIS ALSO CERTIFIES THAT ANY SECURITY MICROFILM GENERATED FROM THE RECORDS LISTED ON THIS REQUEST MEETS THE MICROGRAPHICS STANDARDS APPROVED BY THE LOCAL GOVERNMENT RECORDS COMMITTEE.

Signature of Municipal Officer	Title	Date
--------------------------------	-------	------

FOR PENNSYLVANIA HISTORICAL AND MUSEUM COMMISSION USE ONLY

APPROVAL IS GIVEN FOR: Destruction Destruction as Amended Transfer to PHMC

Disapproved

COMMENTS/AMENDMENTS:

Signature	Title	Date
-----------	-------	------

PREPARE IN TRIPPLICATE, SEND ORIGINAL AND ONE COPY TO THE PENNSYLVANIA HISTORICAL AND MUSEUM COMMISSION, DIVISION OF ARCHIVAL AND RECORDS MANAGEMENT SERVICES, P.O. BOX 1026, HARRISBURG, PA 17108-1026 (717) 787-3913, 783-9874 or 783-9875

7/93

ELECTRONIC RECORDS POLICY

SUBJECT: The Retention and Disposition of Records Created on Electronic Mail (E-Mail) Systems for Pennsylvania Local Governments

PURPOSE: Establish and clarify records management policy for local governments with respect to the retention and disposition of records created on electronic mail (e-mail) systems.

SCOPE: Applies to local governments subject to the Municipal Records Act.

OBJECTIVES:

1. Integrate records on e-mail systems into the Municipal Records Schedule issued by the Local Government Records Committee.
2. Provide information needed by local governments to determine properly the disposition of records created on e-mail systems.
3. Ensure that records created on e-mail systems will be accessible in conformance with records retention and disposition schedules and procedures approved by the Local Government Records Committee.

DEFINITIONS:

Electronic - Relating to technology having electrical, digital, magnetic, wireless, optical, electromagnetic or similar capabilities.

Electronic Record - A record created, generated, sent, communicated, received, or stored by electronic means.

Electronic Mail (e-mail) System - A system that enables users to compose, transmit, receive and manage text and/or graphic electronic messages and images across local area networks and through gateways connecting other networks. This information consists primarily of messages, but may include attachments such as calendars, directories, distribution lists, word processing documents, spreadsheets, and other electronic documents.

Receipt Data - Information in e-mail systems regarding date and time of receipt of a message, and/or acknowledgment of receipt or access by addressee(s).

Record - Any recorded information, regardless of physical form or characteristics, that documents a transaction or activity that is created, received or retained in pursuance of law or in connection with the transaction of official business.

Record-keeping System - A system (manual or electronic) for organizing and identifying records to speed their retrieval, use and disposition and to provide adequate documentation of the local government's functions and business transactions.

Record Series - A group of records that may be treated as a unit for purposes of classification, designation, description, management, or disposition because they relate to a particular subject or function, result from the same activity, have a particular physical form, or because of some other relationship arising out of their creation, receipt, or use.

Records Retention and Disposition Schedule - A comprehensive statement approved by the applicable approving authority showing retention periods and all actions to be taken with respect to the disposition of records.

Transmission Data - Information in e-mail systems regarding the identities of sender and addressee(s), and the date and time messages were sent.

POLICY:

- a. E-mail messages and attachments that meet the definition of records shall be disposed of in accordance with applicable law and records retention and disposition schedules approved by the Local Government Records Committee.
- b. E-mail messages and attachments that do not meet the definition of records should be deleted immediately. E-mail messages, in and of themselves, are not a single record series. Retention and disposition of e-mail messages depends on the function and content of the individual message.
- c. Records created in e-mail systems must be retrievable and available for the retention period listed on a records retention schedule approved by the Local Government Records Committee.
- d. Records may be deleted from an e-mail system if their required retention period has expired or after they have been copied to a record-keeping system. Records may be maintained on a manual or electronic record-keeping system. Records shall include transmission or receipt data.
- e. When duplicate copies of e-mail messages are sent internally, the sender should be responsible for maintaining the primary copy for the full applicable retention period. All other copies should be disposed of in accordance with approved records retention schedules relating to transitory messages.

RESPONSIBILITIES:

If local governments maintain e-mail systems to transact government business:

- a. Local governments shall retain and dispose of records created in e-mail systems in accordance with the procedures in this policy.
- b. Local governments shall ensure that employees are familiar with and comply with the requirements for creation, maintenance, and disposition of records in e-mail systems.

PROCEDURES:

- a. Local governments shall establish standards/procedures to manage the storage of records on e-mail and shall not rely on e-mail server backup procedures to manage the retention and disposition of records created in e-mail systems.

- b. E-mail messages shall be systematically filed for retrieval following standardized filing rules within the local government. E-mail messages shall be indexed in an organized and consistent pattern, and reflect the way the files will be used and referenced.
- c. Local governments that do not have the technical capability to manage e-mail messages for the full retention period in an electronic format shall create an analog copy (paper or microfilm). Local governments with computer systems capable of maintaining e-mail messages in an electronic format for the required retention period may also decide that current requirements are best served by printing electronic messages to paper or microfilm. In addition to the content, the following information shall be retained about each message: name of sender, name of recipient, date and time of transmission and/or receipt. Records printed from e-mail systems shall be filed in accordance with standard office procedures.
- d. All records, whether stored in paper or similar format or in an electronic records system, must be retrievable and available for the retention period listed on a record's retention and disposition schedule approved by the Local Government Records Committee.
- e. E-mail messages eligible for destruction shall be disposed of in a manner that ensures protection of any sensitive, proprietary or confidential information.

RECORDS MANAGEMENT GRANTS

The Pennsylvania Historic and Museum Commission have several types of grants that can assist municipal secretaries in their attempt to more effectively manage their records. There are Technical Assistance grants which can cover the cost of hiring a professional to create a catalog system for quick retrieval of archived records. Records Equipment grants can provide physical equipment to outfit a Records Storage Room that is dedicated to storing inactive records. Contact the Commission (see page III-17 or their website at www.phmc.state.pa.us).

SECTION XVI

PENNSYLVANIA LOCAL GOVERNMENT

REFERENCES

Pennsylvania Local Government - A Bird's Eye View
Comparison of Borough and Township Governments

Municipal Organization Charts

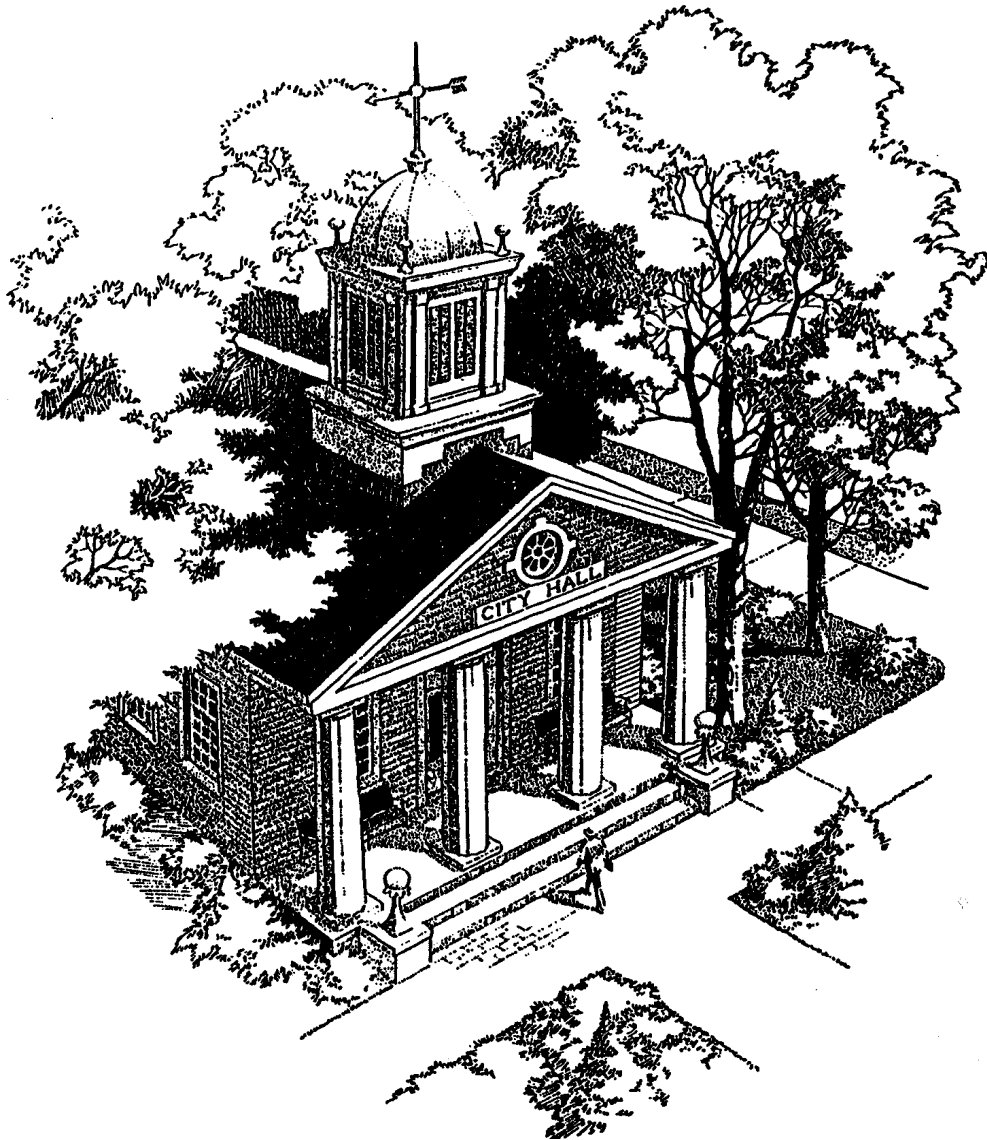
Notes: Responsibilities of

Municipal Treasurer

Municipal Solicitor

Municipal Engineer

Municipal Manager



SECTION XVI

PENNSYLVANIA LOCAL GOVERNMENT

Foreword

More and more local governments of all classes are finding it necessary to interact with their neighbors. This interaction may take several forms—the joint provision of service, the sharing of professional services through a council of governments, or the uniting of forces to pressure the legislature for change or action.

Given this intergovernmental interaction environment, it is important for newly appointed administrative personnel to have some knowledge of other classes of local governments in their area. The purpose of this “Birds Eye View of Pennsylvania’s Local Government” is to fulfill this need. Because the manual is designed for borough and township administrators, greater attention is paid to these classes than to other types of local governments.

Because of a municipal secretary’s position, she/he must interact with several other municipal officials who play an important role in the functioning of a borough or township. All boroughs and townships have a treasurer, almost all of these governments retain a solicitor, most use the services of an engineer and more and more function with a professional manager.

To acquaint a newly appointed secretary with the responsibilities normally vested in these offices, job descriptions are included in this section. Also included are excerpts from model ordinances establishing the positions of borough and township secretary. This excerpt may be useful in defining and clarifying the role of a newly appointee

PENNSYLVANIA LOCAL GOVERNMENT¹

A BIRD'S EYE VIEW

Introduction

The structure of Pennsylvania local government is complex, confusing and irrational. There was (is) no grand design to guide its development. This structural environment:

is a complicated classification system for general governments, with each class generally having its own Code governing its operations. (See Table One.)

has a great number of cities, boroughs and townships—one for each 4,500 residents in the Commonwealth. (See Tables Two and Three.)

has a vast number of small units—80 percent have populations of 5,000 or less; about 60 percent of these have 2,500 or less. (See Table Two.)

This governmental structure is further complicated because of the existence of independent school districts and public corporations known as authorities. There are 501 districts in the State and 2,234 municipal authorities.

Table One shows the number and types of general local governments as of 1995. The number has been relatively stable for the past decade.

Table One
Types of Municipalities

Townships of the Second Class	1,457
Boroughs	966
First Class Townships	91
Third Class Cities	53
First Class Cities	1*
Second Class Cities	1
Second Class A Cities	1
Towns	1
Counties	*
First Class	
Second Class	1
Second Class A	2
Third Class	12
Fourth Class	6
Fifth Class	9
Sixth Class	23
Seventh Class	5
Eighth Class	<u>8</u>
	2,637

* The County and City of Philadelphia are a consolidated government. It is counted as a first class city.

¹ Citizen's Guide to Pennsylvania Local Government and other materials published by the Department of Community and Economic Development were invaluable in preparing this local government material.

1990 populations for cities, boroughs and townships are shown in Table Two. Populations for the 66 counties are presented in Table Three.

Table Two
Municipal Population

<u>Population</u>	<u>Number</u>	<u>Percentage</u>
Under 1,000	793	30.8
1,000 - 2,499	774	30.1
2,500 - 4,999	491	19.1
5,000 - 9,999	310	12.1
10,000 - 14,999	91	3.5
15,000 - 19,999	48	1.9
Over 20,000	64	2.5

Table Three
County Population

<u>Population</u>	<u>Number</u>	<u>Percentage</u>
Over 1,000,000	1*	1.5
500,000 - 1,000,000	2	3.0
250,000 - 500,000	12	18.2
200,000 - 250,000	2	3.0
150,000 - 200,000	4	6.1
100,000 - 150,000	9	13.6
50,000 - 100,000	12	18.2
25,000 - 50,000	16	24.2
Under 25,000	8	12.1

* City/County of Philadelphia excluded.

A legal principle known as Dillon's Rule impacts upon the power possessed by counties, cities, boroughs and townships. The rule provides that local governments are creatures of the state and have only those powers which may be delegated to them by the state or which may be implied from such delegation. Dillon's Rule is in effect in all fifty states.

Each class of municipality operates under its own code of laws. These codes set forth governmental structure and delineate general and specific powers of local government. They are the County Code, Second Class County Code, Third Class City Code, Borough Code, First Class Township Code, and Second Class Township Code.

There is also extensive general legislation applying to local governments. Some examples of legislative provisions outside the local government codes are real property assessment, local nonproperty taxes, municipal borrowing, real estate tax collection, intergovernmental cooperation and zoning.

Home Rule

The Pennsylvania 1874 Constitution has been amended to permit counties, cities, boroughs and townships to have home rule charters. The first amendment was adopted in 1922 and authorized cities to have charters. This amendment required implementing legislation which was finally adopted in 1949, but limited to cities of the first class (Philadelphia). The City's Charter was approved by the voters in 1951.² The State's 1967-68 Constitutional Convention proposed an amendment extending home rule power to all other local governments. This proposal was approved by the voters in 1968.

Home rule is a concept designed to reduce a state's control over its local governments. Authority to act on municipal affairs is transferred from state legislative activity to a local charter, approved and amended by local voters. Home rule does not set a municipality adrift from the rest of the state. It is subject to restrictions found in the United States and Pennsylvania Constitutions and in state municipal laws of general applicability. Local autonomy under home rule is a very limited "independence."

Legislation to implement this amendment was adopted by the General Assembly in 1972. The Home Rule Law establishes the procedure to study the home rule issue and to make recommendations. These must be approved by the voters. The 1972 law also contains a number of restrictions on home rule municipalities, such as in the area of taxation.³

To date, 75 local governments either have a home rule charter or function with an optional form of government. Of this number, five are counties, 19 cities, 33 townships and 18 boroughs. Fifteen cities have used the 1957 optional charter law to change their government structure.

County Government

The structure of county government is similar to that of townships—a popularly elected governing body and no separately elected executive office. The county board is a three member commission, only two of which may be from the same political party.

In addition to the elected three member governing body, there are other elected officials who function independently of the board. These include the sheriff, district attorney, prothonotary, clerk of courts, register of wills, recorder of deeds and two jury commissioners whose duties are mostly concerned with the work of the county court. Additionally, the elected controller or three auditors and treasurer are county finance officers.

²In 1957, the General Assembly adopted the "Optional Third Class City Charter Law" which authorizes these cities to select a new governmental structure and granted those adopting a new structure or plan limited home rule.

³The 1972 law also authorized counties and municipalities to adopt an optional plan of local government set forth in the law. Optional plan governments have no home rule power.

The role of county government has both state and local dimensions. It continues to perform its traditional role as an agent of the state for the purpose of administration of justice, keeping legal records, the conduct of elections and the administration of prior relief. Over the years the county has been given power and functions commonly viewed as local rather than state in character. Examples of newly created county functions are land use controls, parks and recreation, public health, housing and redevelopment.

City Government

There are four classes of cities in Pennsylvania: first (Philadelphia), second (Pittsburgh), second A (Scranton), and third (e.g. Greensburg, Washington, Uniontown, Reading and Lock Haven). The first three of these cities have home rule charters. Thirty one of the 53 third class cities have abandoned their traditional governmental structure for one provided by either a home rule charter, an optional charter or an optional plan.

The State's third largest cities have a strong mayor form of government. The elected mayor possesses vast power: broad appointive and removal authority, budget preparation and control power and veto power. Because of these powers, the mayor is the dominant force in the city government.

Twenty-two of the third class cities operate under a commission form of government. Under this structure administrative, management and legislative powers are vested in the elected commission. The commission is a five member body consisting of a mayor and four members. The mayor is first among equals, and is the commission's presiding officer. The mayor is also responsible for a city's police department. Each of the other commissioners heads one of the four other city departments.

The 31 cities with "new" governmental structures either have a strong mayor form or a council manager plan. The mayor possesses authority similar to that given other city mayors functioning with this structure. In cities with the council-manager plan, the council retains considerable authority; however, its appointed manager is the city's chief executive officer. The officer has policy and administrative powers similar to those vested in a strong mayor, except the manager has no veto power.

Borough and Township Government

The appended organization charts show a typical borough, first class township and second class township governmental structure. Each chart indicates the relationship between elected officials, staff, employees and various boards and commissions. Although these organizations can be viewed as "typical," few boroughs and townships are actually structured as shown.

The Borough and Township Codes contain few organizational details and allow wide flexibility in defining the operating departments. Small jurisdictions may have no formal departmental structure or may have only a department of streets or public works. Larger boroughs and townships will have separate departments for functions such as parks, police, finance, streets, solid waste or others. The number of departments and their respective functions is based on local needs as determined by the council or board.

The borough council, the township commission (first class township) and the board of supervisors (second class township) play the central role in their respective local governments. Their general responsibilities are set forth in the appropriate Code.

Local government legislators combine many of the roles found in separate branches or levels of the state and federal governments. The board or council serves as the legislative body of the municipality, setting policy, enacting ordinances and resolutions, adopting budgets and levying taxes. The local governing body may also perform executive functions such as formulating the budget, enforcing ordinances, approving expenditures and hiring employees. Many townships and boroughs have managers, and most others use the secretary for these general administrative purposes. In many of these local governments local legislators also play a large role in administrative activities, overseeing the day-to-day operation of their governments.⁴

Because of the local legislator's elected status, an individual in that position is often looked to as a community leader. Certainly they are the proper recipients of complaints, ideas and suggestions concerning municipal affairs. In many cases the individual is called upon to perform as a problem solver, acting as an agent for citizens with municipal or even outside agencies. The board member or council member has a role in representing the jurisdiction's communal interests, past, present and future. Although assisted by a paid administrator, final decisions must be made by elected officials.

Of the three classes of local governments, boroughs are the only ones with an elected executive officer—the mayor. This position is not permitted in either township class.

Borough mayors have very limited administrative powers, chiefly centered around supervising the daily operations of the police department. This situation is in direct contrast to large cities where mayors are the chief executives, responsible for operation of their city's government.

The mayor has no other administrative responsibilities. She/he may veto ordinances, but this veto may be overridden by a two-thirds vote of council. Possibly the main function vested in the office is ceremonial in nature.⁵

The mayor has no vote in council, except this official has the power to break tie votes to enable the council to take action. Whenever any ordinance, resolution or motion put to council results in a tie vote and prevents the council from taking action on a matter before it, the mayor may cast the tie-breaking vote.

⁴ The Second Class Township Code allows supervisors to be employed by the township as roadmasters, road superintendents or secretary-treasurer. The Borough and First Class Township Codes do not authorize the employment of council members or commissions.

⁵ In townships this function is performed by the governing board chairperson.

In addition to the elected members of the local governing body—and mayors in boroughs—other elected municipal officials are:⁶

- Assessors (only in 4th to 8th Class Counties)

Assessors work under the direction of the chief county assessor. They are usually not involved in assessment of real estate but are primarily used for assessment of occupations and preparation of the per capita tax roll.

- Tax Collector - (Boroughs and Second Class Townships)

The tax collector collects school and municipal real estate taxes and in some cases county real estate taxes. In addition, they are often appointed to collect some of the non-real property taxes.

- Treasurer (First Class Townships)

The treasurer serves as tax collector collecting school and township real estate taxes and in some cases county real estate taxes. Treasurers also collect street light assessments. In addition, they are often appointed to collect non-real property taxes levied. Treasurers are to receive all funds paid to the township and keep accounts.

- Auditor (Second Class Townships)

Auditors conduct the annual audit of township finances, except when an independent auditor has been appointed. The auditors also set the compensation of supervisors when employed by the township as roadmaster, road superintendents, road laborer or as secretary or treasurer.

- Auditors or Controller (Boroughs and First Class Townships)

Elected auditors or controllers conduct the annual audit of township and borough finances, except when an independent auditor has been appointed. The controller also exercises pre-audit functions.

Terms of office for these elected officials, as well as those for members of the governing body (and mayor), are shown in Table Five.

Boroughs and townships have a great deal of flexibility as to the number and kind of administrative officials which must be appointed by the governing body. The First Class Township Code mandates only one—the township secretary. This position is also required in boroughs and second class townships. In addition, each of these latter units must have a treasurer. By local action, the position can be combined with the office of secretary, or a financial institution can be appointed as treasurer.

⁶Although elected from a borough or township, the constable is a county officer and does not form part of the municipal government.

The duties of the offices of solicitor and engineer are outlined in the Borough and Township Codes, but appointment of these officers is not mandatory. Almost all of these units have solicitors. The solicitor has control of the legal matters of these units including bonds, real estate transactions, preparation of ordinances, and actions in court. About two thirds of the boroughs and townships have engineers. The engineer is involved in public works activities, primary municipal streets. She/he also prepares plans, specifications and estimates for work to be performed under contract.

Other offices, such as manager, police chief or building inspector may be created with the duties defined by ordinance. Other state laws authorize appointment of officers such as the sewage enforcement officer, emergency management coordinator, earned income tax officer and zoning officer. These duties may be held by employees or assigned to persons outside township or borough government.

Many functions exercised by boroughs and townships involve boards or commissions composed of lay residents. The nature of the activities performed by these boards or commissions may be advisory, they may be operational or they may be quasi judicial.

Some of the more common boards or commissions found in many boroughs and townships are:

Planning Commission. Planning commissions or planning departments may be created by townships and boroughs. At the direction of the governing body the planning commission may be required to prepare a comprehensive plan for the jurisdiction, to prepare and make recommendations on an official map and to prepare land use control ordinances including zoning ordinances and subdivision and land development ordinances. In addition, the commission may be required to prepare building and housing codes, prepare environmental studies and recommend capital improvements programs for the local jurisdiction.

Park and Recreation Board. Municipalities have the power to provide, maintain and regulate public parks, parkways, playgrounds, playing fields, swimming pools, public bathing places and recreation centers. Many municipalities form a park and recreation board to function in an advisory capacity to the governing body in determining the amounts and kinds of recreation most needed by the citizens. The local governing body may also vest the responsibility to equip, operate and maintain recreation facilities on the park and recreation board.

Zoning Hearing Board. Any township or borough which has enacted a zoning ordinance must appoint a zoning hearing board. The board is established to hear appeals on the validity of the zoning ordinance or map or any decision of the zoning officer. In addition, the board has the power to grant variances and special exceptions to the ordinance. The zoning hearing board is either a three-member or five-member quasi-judicial board consisting of residents of the municipality who may hold no other elected or appointed position, except one member may also be a member of the planning commission.

Board of Health. First class townships and boroughs may establish a board of health composed of five members, or appoint a health officer or officers who have the same powers and duties as prescribed for the board of health.⁷ The board may be delegated with the authority to quarantine, establish rules and regulations for drainage and seepage beds, establish emergency hospitals, make sanitary inspections, disinfect quarantine areas and enforce other health laws of the Commonwealth, regulations of the State Department of Health and Department of Environmental Resources and any ordinances of the political subdivision relating to health.

Townships of the second class are not authorized by the Township Code to establish boards of health. However, a unit in this class can create a five member sanitary board, or appoint a sanitary officer or officers who have the same powers and duties as prescribed for the sanitary board.* The board may be delegated with the authority to establish rules and regulations for drainage and seepage beds, make sanitary inspections, disinfect quarantine areas and enforce other health laws of the Commonwealth, regulations of the State Department of Health and Department of Community and Environmental Development and any ordinances of the township relating to health.

Civil Service Commission. Any first class township or borough which employs three or more full-time police officers or five department members must have a civil service commission. Townships of the second class are not authorized to create a civil service commission, even though they may employ three or more police officers or fire-persons.

The commission consists of three members who have the power to provide for the examination of applicants for positions and promotions, establish minimum qualifications for positions, test applicants for appointments and provide hearings in cases of dismissals or reductions in rank for those employed under civil service status.

Shade Tree Commission. A township or borough may appoint a shade tree commission and give it exclusive custody and control of the shade trees in the jurisdiction. Shade tree commissions have the authority to plant, remove, maintain and protect shade trees on public streets and highways.

Appointed Manager/Administrator

Local government is becoming more complex every day. Residents are demanding more services and federal and state governments are placing more responsibility at the local level. The administration of local government has reached the point where it is extremely difficult for a governing body to handle all of the day-to-day administrative functions without help. Most townships have delegated extensive administrative powers to the appointed officials. Large municipalities have generally appointed a manager for this purpose, while many smaller jurisdictions utilize the secretary to perform administrative tasks.

Whenever a municipality has a manager or administrator, there should be a definite separation of functions and responsibilities between the governing body and the administrator.

⁷If a borough or township is part of a county health department operation, they do not have the above health or sanitary boards or offices.

Policy and legislative powers should remain the responsibility of the commissioners while administrative functions are handled by the administrator.

The extent of responsibility delegated to an administrator varies from municipality to municipality. The administrator's power can be as confined or as broad as the governing body determines. However, to be effective in the performance of her/his administrative duties, the appointed manager should be vested with three important responsibilities:

- preparation and control of the annual budget and long-term fiscal plan;
- appointment, promotion and discharge of employees; and
- supervision of the jurisdiction's several operating departments and staff agencies.
- If the jurisdiction has appointed a manager or administrator, that person is delegated the responsibility for taking care of the municipality's day-to-day business. It is the duty of an elected official to ensure that the performance of the manager or administrator is efficient and effective.

Municipal Services

In addition to living under a county government, every Pennsylvanian also lives in a municipality. Municipal governing bodies make policy decisions, levy taxes, borrow money, authorize expenditures and direct administration of their governments by their appointees. The scope of their functions and responsibilities is broad.

The basic distinction among Pennsylvania's cities, boroughs, and townships, as classes of local units, is one of governmental form and not substantive powers. Admittedly, form has a relationship to the way in which a governmental unit exercises its substantive powers, but in Pennsylvania all political subdivisions have been authorized by the General Assembly to provide basically similar services. The extent to which these powers are exercised is largely dependent upon a jurisdiction's fiscal resources, citizen demands, recognized needs, and community values.

This "uniformity" of authority among the State's several classes of local governments is a recent development in Pennsylvania, occurring principally since World War II. Pennsylvania's pattern of granting extensive substantive powers to *all* local units is one which generally has not been adopted by other states.

Although Pennsylvania's local governments have extensive authority to provide a "cornucopia" of municipal services, few jurisdictions do so. This is particularly true of jurisdictions not located in urban areas.

Of the vast possible public service agenda, there are only two services common to all jurisdictions: governance and highway (street) maintenance and construction. The latter service is partly financed by an annual state grant to municipalities.

The very limited service agenda is best illustrated by the lack of full-time police protection funded with local fiscal resources. Fifty-eight percent of the State's jurisdictions do not employ full-time police officers. Public safety protection is provided by State Police, at no cost to the residents. For the most part, jurisdictions without full-time police officers have relatively small populations. However, there are municipalities where populations exceed 10,000 which rely upon the State for police protection.

School Districts

The Commonwealth's Constitution mandates that the State provide for the maintenance and fiscal support of a public school system. To comply with this mandate, the State's General Assembly has adopted a Public School Code and annually provides fiscal support to all public school districts.

The Code establishes and regulates the functioning of these units through a primary and secondary system. It is comprised of three levels: school districts, intermediate units and the State Education Department.

Similar to local governments, the State's 501 school districts are divided into five classes according to population. Except for the City of Philadelphia, these districts are governed by elected boards of nine members who serve four year overlapping terms. The Philadelphia board is appointed by the City mayor. A district's chief administrative office, appointed by the board, is the district school superintendent.

Twenty-nine intermediate units provide consultative, advisory and educational program services to component school districts. Responsibility for administration, supervision and program operation rests with the school districts.

The State Department of Education is responsible for the overall administration of the public school system. If districts become fiscally distressed, the Department is empowered to take over the district and manage the local school program.

Although their functions and responsibilities are different, school districts and local governments have many things in common. They share the same base, impose similar types of taxes and often cooperate in providing services, such as recreation. Both units can have a significant impact upon the "quality of life" in the communities.

Municipal Authorities

Municipal authorities may be created by any local government or school district. The type of authorities which list and their numbers are shown in Table Four.

Table Four
Authorities

<u>Type</u>	<u>Numbers</u>
Airport.....	35
Finance.....	342
Housing.....	85
Parking.....	87
Recreation.....	99
Redevelopment.....	46
School.....	299
Sewer.....	908
Solid Waste.....	68
Water.....	558
Others.....	186
Total	2,713

The main purpose of an authority is to establish a governmental unit to raise money independently for specified projects. The borrowing capacity depends on its ability to be self-supporting. Generally, authorities finance revenue-producing projects. The revenues generated by a project must be adequate to operate the project, meet all debt payment obligations and provide for reserve maintenance funds as needed.

Authorities may be simply financing organizations, or they may be financing and operating units. A financing authority has the responsibility for obtaining funds, disbursing the funds for engineering, legal fees and construction, and for making scheduled principal and interest payments on the debt. A financing authority generally leases the completed project facilities back to the municipality for operation.

In this kind of arrangement, the municipality and the authority should spell out clearly the responsibilities of each, particularly with respect to capital expenditures for the system. Often the municipality will set aside capital reserves within a fund to provide for capital expenditures such as trucks or other movable equipment. In addition, the authority will usually maintain a capital improvement fund for expansions or major improvements to the system.

A financing and operating authority differs from that described in the preceding paragraph. An operating authority hires the labor and provides materials and equipment to operate the project after completion. The employees work for the authority rather than the municipality. Except to enact enabling ordinances, appoint authority board members and enforce collection of delinquent accounts, the municipality has relatively little to do with the day-to-day operation of the project.

An authority can be formed by any county, city, borough, township or school district through passage of an ordinance by the governing body. In addition, two or more municipalities may join together to form a joint authority. An authority must have at least five members appointed by the governing body for a five-year term. In the case of a joint authority, each participating municipality should be represented.

Intergovernmental Cooperation

Pennsylvania law gives wide latitude to its local government to participate in a variety of intergovernmental arrangements, provided each participating unit has the legal authority to offer the service or activity. The types of intergovernmental opportunities or modes of cooperation available to municipal governments range from service delivery mechanisms such as joint power agreements and contractual arrangements to formal changes in the local decision making process—creation of service districts, transfer of functions or consolidation of local governments.

One form of intergovernmental cooperation which is most popular with local governments is a council of governments (COGs). They emerged in the 1950s, stimulated in part by various national and state grants-in-aid programs. The movement also was an alternative to proposals being advanced for the consolidation or merger of general local governments in urban environments. The principal participants in this new intergovernmental mechanism were, and are, officials of suburban municipalities.

COGs are voluntary, municipal associations organized on either a multi-county, a county-wide, or on an intra-county basis. Action to participate in a COG is taken by the municipal governing body. Control is vested solely in elected officials of the member municipalities and includes program agenda setting, revenue generation, membership enlargement, and other organizational concerns.

Usually voting rights in COGs are municipally based—one municipality, one vote. For the most part, there is no weighted voting to reflect differences among the membership as to population sizes or amounts of dues paid.

The organization of a COG is determined by the participating municipalities. Generally, there are two policy-making bodies: a general assembly composed of all elected officials of the member municipalities which meets annually to review COG activities, adopt the budget, and amend by-laws, and a board of directors, usually composed of one elected official designated by each municipality. In addition to officers, COGs use both advisory and programmatic committees to develop, propose, and monitor activities. These committees may be composed of elected officials, functional specialists, or professional administrators. Day-to-day operations are vested in directors and staffs.

The scope and nature of a COG is determined by its membership. However, the formation of a COG cannot expand the legal powers of any of its participating members.

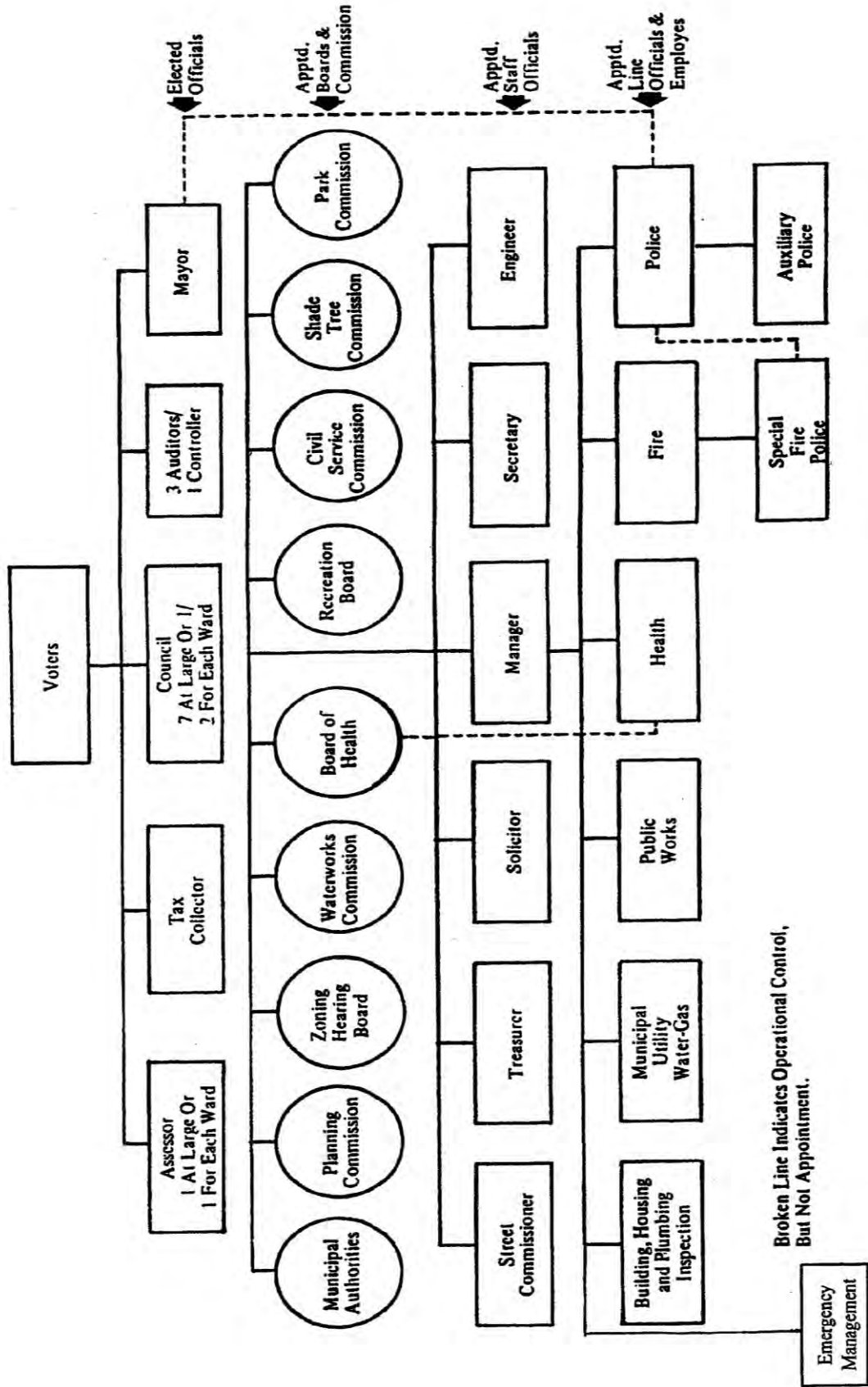
As voluntary associations, members can withdraw at any time by their own actions, providing they have fulfilled their contractual obligations. Members also are at liberty to determine individually whether or not to participate in a particular COG program. Generally, members cannot be compelled or forced to accept programs they do not want.

Councils of governments are found in some form in all 50 states. In Pennsylvania, 74 exist, involving more than 30 percent of the state's local governments. These COGs are organized on an intra-county basis involving cities, boroughs, townships, and home rule jurisdictions. Their policy and administrative organizations do not differ greatly from those used by COGs in other states. The legal basis used to create a COG in Pennsylvania is the Chapter of Act 177, (1996).

Comparative Data - Pennsylvania
Boroughs and Townships

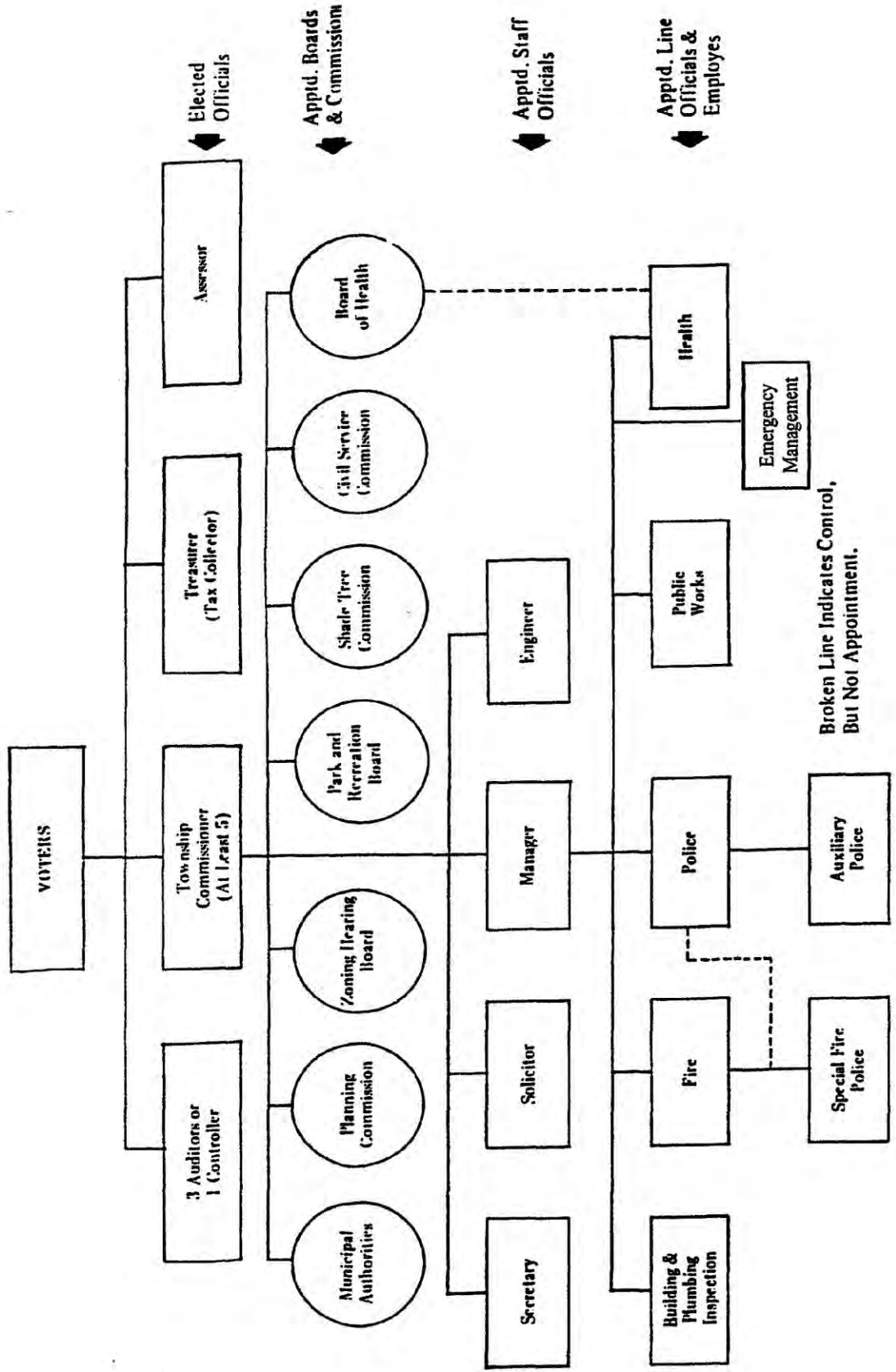
	Elected Governing Body		Chief Executive		Other Elected Officials	
	7 Councilmen (3 or 5 with Court approval if under 1,000 population or 1 or 2 from each ward if by ward. Maximum of 13 wards.	At large or wards.	4 years over- lapping	Mayor	Elected	4 years
Boroughs						Tax Collector 4 years 6 years overlapping 4 years (Controller)
First Class Townships	Board of Commissioners Minimum of 5	At large or by ward or combination if divided into less than 5 wards. Maximum of 15 wards.	4 years over- lapping	None		Treasurer (serves as Tax Collector) 4 years 3 Auditors or Controller (or an appointed professional auditor in place of either) 6 years overlapping 4 years (Controller) Assessor and Assistant (in some 4th-8th Class Counties) 4 years
Second Class Townships	Board of Supervisors—3 (may increase to 5 with voter approval)	At large	6 years over- lapping	None		Tax Collector 4 years 3 Auditors (option of an appointed professional auditor—elected auditors are retained to perform other duties) 6 years overlapping Assessor in some 4th-8th Class Counties 4 years

**MUNICIPAL STRUCTURE
PENNSYLVANIA BOROUGH GOVERNMENT**

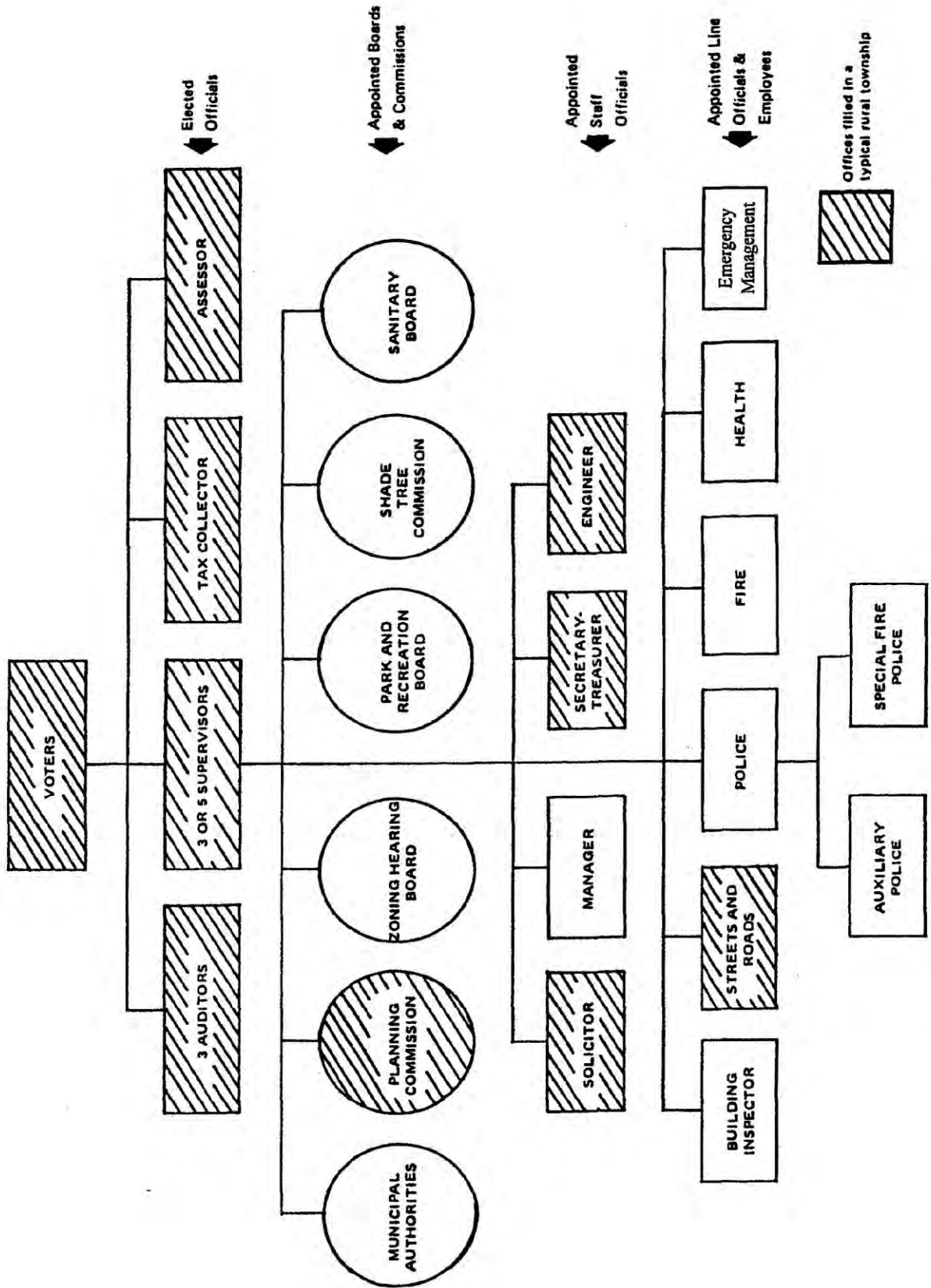


Broken Line Indicates Operational Control,
But Not Appointment.

**MUNICIPAL STRUCTURE
PENNSYLVANIA TOWNSHIPS OF THE FIRST CLASS**



**MUNICIPAL STRUCTURE
PENNSYLVANIA TOWNSHIPS OF THE SECOND CLASS**



NOTES

Responsibilities of a Municipal Treasurer, Solicitor, Engineer and Manager

TREASURER

The treasurer shall receive all municipal moneys from all sources, and promptly deposit the same in a bank, banking institution or trust company in the name of the Municipality, and keep distinct accounts of all sums received from taxes and other sources, which accounts shall at all times be open to the inspection of the municipal auditor. She/He shall annually state her/his accounts, and lay the same, together with all related books and vouchers, before the municipal auditor for audit.

SOLICITOR

The municipal solicitor shall render such legal services as may be necessary or desirable for the best interests of the Municipality, and shall, upon request, furnish the Commission or any official or official agency of the Municipality with a written opinion upon any question of law submitted by any of them in their official capacity.

ENGINEER

The engineer shall have the following duties and responsibilities:

Assists in the direction and control of the public works department

Insures that departmental rules, regulations, policies, procedures, and directives are properly disseminated to all personnel and followed

Represents the departments at the direction of the director of public works in dealing with citizens, organizations, associations and business representatives

Reviews department activities and takes appropriate actions

Directs and coordinates department activities at emergencies or other situations requiring immediate departmental presence

Assists in the preparation and administration of the departmental budget

Informs and advises the director of public works of all significant or unusual conditions or activities existing in the department

Completes and reviews annual and monthly reports required to be submitted to other agencies

Reviews and issues grading permits

Inspects and approves sub-division infrastructure improvements

Assist in field layout of Public Works projects

Performs other duties as assigned

MUNICIPAL MANAGER

POWERS AND DUTIES: The manager shall be the chief administrative officer of the borough (township) and shall be responsible to the council (board) as a whole for the proper and efficient administration of the affairs of the borough (township) placed in his/her charge. The powers and duties of administration of all borough business shall be vested in the manager, unless expressly imposed or conferred by statute or ordinance upon other borough (township) officers.

Subject to recall by ordinance of council (board), the powers and duties of the borough (township) manager shall include the following:

1. To supervise and to be responsible for the activities of all municipal departments.
2. To hire and, when necessary for the good of the service, to suspend or discharge any employee under his/her supervision, provided that persons covered by the civil service provisions of the borough (township) code shall be hired, suspended or discharged in accordance with such provisions, and provided further that the manager shall report, at the next meeting thereafter of council (board), any action taken by authority of this subsection.
3. To fix wages and salaries of all personnel under his/her supervision, with a range previously determined by the council (board).
4. To prepare and submit to council (board), before the close of each fiscal year, a budget for the next fiscal year and an explanatory budget message. In preparing the budget, the manager, or an officer designated by him/her, shall obtain from the head of each department, agency or board, or any qualified officer thereof, estimates of revenues and expenditures and such other supporting data as is required. The manager shall review such estimates and may revise them before submitting the budget to the council (board).
5. To be responsible for the administration of the budget after its adoption by the council (board).
6. To develop, in conjunction with the preparation of the yearly budget, long-range fiscal plans for the municipality, such plans to be presented annually to the council (board), for its review and adoption.
7. To hold such other municipal office and to head such municipal department as the council (board) may from time to time direct.

8. To attend all meetings of (board) and its committees with the right to take part in the discussions. The manager shall receive notice of all special meetings of (board) and its committees.
9. To prepare the agenda for each meeting of council (board) and supply facts pertinent thereto.
10. To keep the council (board) informed as to the conduct of borough (township) affairs; submit periodic reports on the condition of the borough finances and such other reports as the council (board) requests; and to make such recommendations to the council (board) as one deems advisable.
11. To submit to council (board), as soon as possible after the close of the fiscal year, a complete report on the finances and the administrative activities of the borough (township), for the preceding year.
12. To see that the provisions of all franchises, leases, permits and privileges granted by the borough (township) are observed.
13. To employ, by and with the approval of council (board), experts and consultants to perform work and to advise in connection with any of the functions of the borough (township).
14. To attend to the letting of contracts in due form of law. The manager shall supervise the performance and faithful execution of the same except insofar as such duties are expressly imposed by statute upon some other borough (township) officer.
15. To see that all money owed the borough (township) is promptly paid and that proper proceedings are taken for the security and collection of all the borough's claims.
16. To serve as purchasing officer of the borough (township) and to purchase in accordance with the provisions of the Borough Code (Township Code), all supplies and equipment for the agencies, boards, departments, and other offices of the borough. The manager shall keep and account of all purchases and shall, from time to time or when directed a by council (board), make full written report thereof. He/she shall also issue rules and regulations, subject to the approval of council (board), governing the procurement of all municipal supplies and equipment.
17. To investigate and dispose of, or to designate an officer to investigate and dispose of, all complaints regarding borough services, and to report the council (board), governing the procurement of all municipal supplies and equipment.
18. To enforce the ordinances and regulations of the borough (township).

SECRETARY

POWERS AND DUTIES: subject to recall by ordinance, the powers and duties of the secretary shall include the following:

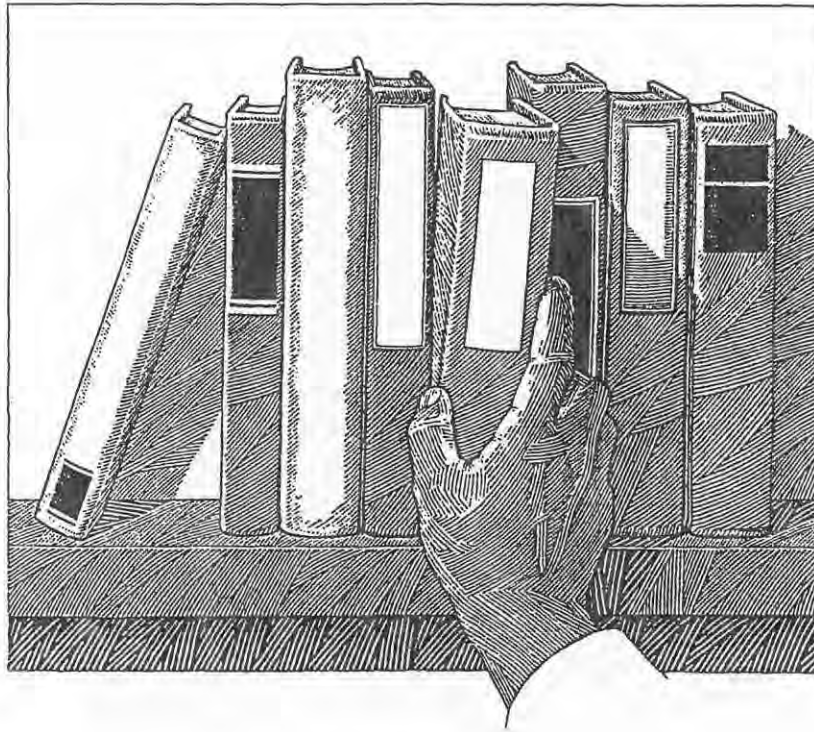
- A. To prepare and submit to council (board), before the close of each fiscal year, a budget for the next fiscal year and an explanatory budget message.
- B. To be responsible for the administration of the budget after its adoption by the council (board).
- C. To develop, in conjunction with the preparation of the yearly budget, long-range fiscal plans for the municipality, such plans to be presented annually to the council (board) for its review and adoption.
- D. To hold such other municipal office and to head such municipal department as the council (board) may from time to time direct.
- E. To attend all meetings of council (board) its committees with the right to take part in the discussions.
- F. To prepare the agenda for each meeting of council (board) and supply facts pertinent thereto.
- G. To keep the council (board) informed as to the conduct of borough (township) affairs; submit periodic reports on the condition of the borough (township) finances and such other reports as the council (board) requests; and to make such recommendations to the council (board) as he/she deems advisable.
- H. To submit to council (board), as soon as possible after the close of the fiscal year, a complete report on the finances and the administrative activities of the borough (township) for the preceding year.
- I. To see that all money owned the borough (township) is promptly paid and that proper proceedings are taken for the security and collection of all the borough's (township's) claims.
- J. To serve as purchasing officer of the borough (township) and to purchase in accordance with the, provisions of the Borough (Township) Code, all supplies and equipment for the agencies, boards, departments, and other offices of the borough (township). The secretary shall keep an account of all purchases and shall, from time to time or when directed by council (board), make a full written report thereof. He/she shall also issue rules and regulations, subject to the approval of council (board), governing the procurement of all municipal supplies and equipment.

- K. To make recommendations to the council (board), regarding the wages and salaries of all personnel under his/her supervision.

SECTION XVII
MUNICIPAL REFERENCE LIBRARY

REFERENCES

An Annotated Bibliography
Publications by Topic
Publishing Organizations Listing



SECTION XVII

MUNICIPAL REFERENCE LIBRARY

Foreword

The annotated bibliography is a selected list of books in five functional areas impacting upon the position of a borough or township secretary. These areas covered by the listings are: finance, personnel, risk management, records management, and general governance.

Because of its scope of coverage, this listing should be viewed as a nucleus of the types of materials which should be readily available in a municipal building. These several citations represent the beginnings of a municipal reference library.

If the municipality does not have a reference library, it is suggested that steps be taken to create one. If a library exists, inventory its collection to determine its adequacy.

The publications issued by the State's Local Government Service Center (formerly the Department of Community Affairs) are free. The materials published by the national organizations are available for a modest charge. In some instances, there is a discount if one is a member of the publishing organization.

GENERAL MUNICIPAL GOVERNANCE, LEADERSHIP AND MANAGEMENT

Alternative Service Delivery Approaches

Lists municipalities and counties and identifies the types of alternative service delivery approaches (contract agreements, subsidy arrangements, vouchers, volunteers, self-help, and regulatory or tax incentives) that they use. International City/County Management Association.

The Americans with Disabilities Act: A Compliance Workbook for Small Communities

This manual focuses on the responsibilities of local governments as mandated by Titles I and II of the Americans with Disabilities Act. National Association of Towns and Townships.

Borough Mayors' Manual; Borough Councilmen's Handbook; Township Commissioners' Handbook; and Township Supervisors' Handbook.

A series of publications which describe powers and responsibilities of elected policy officials in three classes of local governments. Pennsylvania Center for Local Government Services.

Computers for Municipal Government

The major purpose is to provide relevant information on computer systems and how they can be used advantageously for financial management activities. The manual offers significant details which local government officials can follow when considering or committing themselves to the computerization of diverse municipal responsibilities. Pennsylvania Local Government Service Center.

The Effective Local Government Manager

Speaks to the common concerns and individual needs of local public executives, helping them to focus on what managers do, how they do it, any how they can do it more effectively; planning and preparing council agendas; implementing plans and evaluating results; motivating employees; and interacting with staff department heads, community members, and family. Drawing on the experience of seasoned local government executives, this text explains how the manager uses knowledge and experience to build effectiveness throughout the local government. International City/County Management Association.

Intergovernmental Cooperation Handbook

A guide to planning organizing, and initiating programs that involve more than one local government. Explains how cooperation improves effectiveness and efficiency of services, describes types of cooperation, discusses how to allocate costs, and examines opportunities for cooperation, including police, recreation, code enforcement, and solid waste management services. Pennsylvania Local Government Service Center.

Manual for Municipal Secretaries

This publication addresses all responsibilities placed on a secretary by statute and also some of the more common duties assigned by local practice and custom. Pennsylvania Center for Local Government Services.

Open Meetings - Open Records: The Sunshine Act and the Right to Know Law

Examines all aspects of the importance pieces of legislation which provide a legal framework around which Pennsylvania's local government can develop a responsible communication link with their constituencies. Pennsylvania Center for Local Government Services.

Small Cities and Counties: A Guide to Managing Services

Describes how local government is managed and should be managed in small communities. A book by and for practitioners with coverage of legal issues, the office of the city or county clerk, planning and economic development, police and fire services, financial management, public works, and other subjects. Emphasizes management in the coverage of each subject. International City/County Management Association.

MUNICIPAL FINANCE MANAGEMENT

Accounting Issues and Practices: A Guide for Smaller Governments. This is a comprehensive publication that encompasses a wide variety of accounting and financial reporting issues faced daily by officials in small local governments. Government Finance Officers Association.

Auditor's Guide

The purpose of this publication is to give lay auditors information to help them fulfill their responsibilities. However, it would also prove useful to others who want to obtain an understanding of this important fiscal function. Pennsylvania Local Government Service Center.

Audit Management Handbook

The handbook is an excellent source as to the process required to obtain professional auditing. Its, chapter on audit quality should be a "must" reading for municipal officials who rely upon lay personnel to prepare audit reports. Government Finance Officers Association.

Capital Improvement Programming: a Guide for Smaller Governments

The book covers the preparatory phases of capital improvement program development, and extends through identifying capital needs, proposing and prioritizing project requests, preparing the capital program and budget document, adopting the program and budget, and implementing capital projects. Government Finance Officers Association.

Cash Management for Small Governments

The publication presents a comprehensive approach to cash management practices in municipalities with populations of less than 50,000. The manual is designed to provide municipal officials with information which they can use to improve the investment programs in their jurisdictions. Government Finance Officers Association.

Chart of Accounts

Recommends a numerical system for classifying fiscal data used in a jurisdiction's accounting system. Pennsylvania Local Government Service Center.

Debt Issuance and Management: a Guide for Smaller Governments

The discussion and examples in this publication are gauged to the concerns of municipal officials in those small governmental units where bond issues are not everyday business and the magnitude of borrowing can be understood by the average citizen. Government Finance Officers Association.

Debt Management Handbook

The Handbook provides an overview to what is involved in incurring debt and in issuing bonds. Pennsylvania Local Government Service Center.

Establishing the Cost of Services

Illustrates how local governments have used cost center analysis to help recover the costs of providing services. Explains cost center budgeting, the foundation for establishing the cost of services, and presents case studies. International City/County Management Association.

Evaluating Financial Condition: A Handbook for Local Government

An essential tool for understanding and explaining where a government's practices and policies are headed in the long term. Helps one assess how internal management practices and legislative policies, as well as external demographic and economic factors, impact upon a jurisdiction's fiscal condition. International City/County Management Association.

Fiscal Management Handbook

The handbook discusses, in the context of the Pennsylvania local government fiscal environment, various elements in fiscal management. The book's chapters on budgeting and accounting are its most informative parts. Pennsylvania Local Government Service Center.

Local Government Finance: Concepts and Practices

The book is a comprehensive overview of the many and diverse areas of municipal financial management. It represents a most professional approach to a difficult and complex subject matter.

If a person was limited to a single book on the subject, this volume would be the one to have. Government Finance Officers Association.

The Operating Budget: a Guide for Smaller Governments

This is a guidebook which takes local officials through the various steps involved in the budgeting process: policy planning, preparation, adoption, implementation and monitoring. Government Finance Officers Association.

Purchasing Handbook for Local Government

The handbook is designed to provide the municipal official and administrators with a "guide" to a function which is essential, but often underappreciated, governmental activity. Pennsylvania Local Government Service Center.

Revenue Collection Administration: A Guide for Smaller Governments

Fills a gap in the financial management literature for small local governments by discussing revenue collection practices and procedures. Its recommendations are designed to improve the efficiency and effectiveness of a small municipality's collection function. Government Finance Officers Association.

Taxation Manual

A good source of information on Pennsylvania local governments' tax structures and powers to impose various types of taxes. Pennsylvania Local Government Service Center.

A Treasury Management Handbook for Small Cities and Other Governmental Units

This guidebook details seven steps necessary to achieve the goals of maximum cash availability and yield while ensuring safety of principal. Government Finance Officers Association.

Manager's Guide to Purchasing an Information System

This is not a book about computers. It is a comprehensive guide to the selection process from a managerial perspective. The book is based on the premise that most of the basic decisions regarding information system acquisition are not technical decisions. They are strategic decisions and should be made by upper management. International City/County Manager's Association.

PERSONNEL MANAGEMENT

Developing Work Procedures: A Guide for Local Governments

Provides detailed instructions on how to develop an easy-to-use work procedures manual. Establishes guidelines for job skills and training, performance evaluations, job standards, planning and budgeting, and employee selection. International City/County Management Association.

Disciplining Difficult Employees: Progressive Approaches

Discusses the role of discipline in the workplace and presents alternatives available to a supervisor trying to correct substandard performance or behavior. International City/County Management Association.

Effective Supervisory Practices: Better Results through Teamwork

This popular book teaches supervisory management with special attention to motivating employees, managing change, and developing leadership skills. New chapters cover communication skills and the local government budget. Includes 58 illustrations prepared especially for this book. International City/County Management Association.

Employee Recruitment Selection and Affirmative Action Policies in Local Governments

Employee recruitment practices are an integral part of a personnel system. Lists recruitment methods, testing, and screening methods, characteristics that warrant special consideration of applicants, and affirmative action policies that are being used by local governments. International City/County Management Association.

Hiring Municipal Employees; Employee Performance Evaluation; Employee Discipline; Job Description; Personnel Management Program; Employee Grievances; Pay and Employee Benefits

A series of handbooks which briefly deal with these personnel management functions. Discussed are the "whys" and "hows." Pennsylvania Local Government Service Center.

Pay and Benefits: New Ideas for Local Government

Practical, up-to-date articles on compensation-merit bonuses, pay for performance, skill-based pay, comparable worth, and job evaluation; innovative approaches to benefits, flexible benefits, employee assistance and wellness programs, retirement planning, child care, and elder care, and cost containment techniques for health care and worker's compensation. International City/County Management Association.

Performance Evaluation: An Essential Management Tool

Helps managers and supervisors get the most from the performance evaluation process. Explains approaches to performance evaluation, suggests ways to use the evaluation process effectively to manage performance, shows how to develop performance standards, and gives tips on communicating performance results. International City/County Management Association.

Public Personnel Management: Contexts and Strategies

This comprehensive hard-bound text provides thorough coverage of all aspects of public personnel, including the importance of law, the perspective of the individual employee, and the political implications of public personnel activities. International Personnel Management Association.

RECORDS MANAGEMENT

Jones, H. G. **Local Government Records: An Introduction to Their Management Preservation and Use.** American Association for State and Local History.

Only publication focusing primarily on local government records. Overview of the need for and special problems of records management in municipal and county government. Also reviewed the research uses of such records. A basic work to be read in conjunction with one of the other general records management books.

Mims, Julian L., **Records Management: A Practical Guide for Cities and Counties,** International City/County Management Association.

This practical guide addresses four basic questions which arise when a local government wants to develop and implement a records management program: Where to begin? What must be done to initiate and sustain a record management program? Where is there support for such a program? What means should be taken to ensure a successful program?

Municipal Records Manual

Contains the "official retention and disposition schedule" for municipal records. Local Government Records Committee, Pennsylvania Historical and Museum Commission.

National Association of Government Archives and Records Administration publishes a **Local Government Records Technical Publication Series.** To date, publications in this series are:

A Guide for the Selection and Development of Local Government Records Storage Facilities

A Guide for Local Governments: Managing Records and Limited Resources

A Guide for Local Government: The Daily Management of Records and Information

A Guide for Local Government: Protecting Records

A Guide for Local Government: Using Microfilm

A Guide for Local Government: Applying Computer Technology to Records Systems

(Note: These publications may be available from the Pennsylvania Historical and Museum Commission.)

Records Management Handbooks

Series of 24 handbooks, ranging from Form and Guide Letters to Source Data Automation Systems. Most are not out of print but should be available on inter-library loan through the local public library. U.S. National Archives and Records Service.

RISK MANAGEMENT

Insurance Primer for Municipal Officials

The booklet will help officials to understand basic definitions of municipal insurance terms and also serve as a management tool for their municipalities. The publication offers a general description of the types of municipal insurance coverages normally existing in municipal governments. It also defines some basic types of insurances governments require and reviews the process for purchasing insurance through competitive bidding. Pennsylvania Local Government Service Center.

Municipal Information Service Report, "The A, B, C's of Risk Management," Vol. 23 #9, September 1991, International City/County Management Association

This report describes the various steps of the risk management process: identification and analysis, definition of treatment options, selection of treatment measures, implementation and program evaluation. Types of loss exposure are discussed, as well as approaches to take in areas of major concern, such as public safety and environmental liability. Three case studies show risk management plans in action.

Loss Control Manual

The manual details what a municipality should do to develop a loss control program. To aid in its development, the manual includes forms, guidelines, reporting instructions, and other critical materials. Pennsylvania Intergovernmental Risk Management Association.

Sherman, Phyllis, Basic Risk Management Handbook for Local Governments

The primary purpose of this manual is to provide a basic foundation in the principles of risk management so that municipal policy makers can define their own risk management needs and programs. Public Risk and Insurance Management Association.

Risk Management Program - What Is It: A Guide for Elected Municipal Officials

The basic purpose of this handbook is to create awareness among local government officials of an emerging administrative area—risk management—which can have significant impacts upon local governments' fiscal programs. This publication is not designed to make local officials, risk managers or experts. Hopefully, however, with an awareness of the field, public officials can work more effectively with those risk management professionals who possess the necessary expertise. Southwestern Pennsylvania Commission.

SPECIAL NOTE

Within the past several years, the Southwestern Pennsylvania Commission's Local Government Projects Committee has published—or will publish within the next several months—a series of handbooks on various municipal issues or problems. These publications are briefly described below.

The initial publication in the handbook series was one on intergovernmental relations—**Guide to Lower Costs and Better Services Through Cooperation**. It offers “nuts and bolts” information about various intergovernmental cooperative arrangements, with emphasis on councils of government and joint purchasing plans.

Another manual in the series sets forth a number of guidelines for developing a municipal public works safety program. The handbook is specifically designed for the small jurisdiction which cannot afford a full-time safety officer. The recommended policy matters and guidelines propose the assignment of safety duties as an additional duty to an employee who has other municipal duties.

A third issue in the series discusses factors to consider in obtaining comprehensive insurance coverage. The manual evaluates municipal insurance coverage against a number of specifications similar to those used by the insurance industry. Also included are a number of specific recommendations dealing with securing appropriate insurance coverage.

A fourth manual deals with ways and means to institute a municipal risk management program, a program often ignored by many boroughs and townships. The handbook describes risk management as a broad three-step process: identifying risks, controlling risks, and evaluating the risk management process.

The fifth publication explores various kinds of intergovernmental purchasing plans. Of particular importance in this handbook is the section suggesting factors which municipal policy officials should consider before making a commitment to participate in any intergovernmental purchasing plan.

The Projects Committee expects to publish before September 1997 a building inspector's handbook for small boroughs and townships. The publication will address the administrative aspects of the inspection and enforcement process, with emphasis on the importance of employee competence and cost savings through intergovernmental building inspection programs.

Also to be published in September, 1997, is a **Municipal Accounting Manual for Small Pennsylvania Boroughs and Townships**. This manual is a hands-on handbook dealing with basic municipal accounting principles and procedures.

This handbook, **The Municipal Secretary's Desktop Reference Manual** is also one of the newest in the Committee's series.

In addition to these several handbooks, the Southwestern Pennsylvania Commission's Local Government Projects Committee has prepared and published a number of administrative and operational standards. Areas covered by these standards are those common to many local governments: general governance and leadership, financial management, personnel management, police, fire, parks and recreation, public works, planning and land use control, emergency medical services, emergency management, ethics in government, records management and risk management.

In recognition of the many small boroughs and townships in the State, the Projects Committee has prepared special standards in the areas of general governance, finance and personnel.

To accompany these 16 sets of standards, the Committee has prepared a series of reference manuals. The purpose of this series is to provide manuals to assist local government officials in implementing the standards. Each manual provides illustrations, models, suggested readings and contacts related to several areas covered by the standards. The standards for each area are made an integral part of the Reference Manual for the particular function or administrative activity.

The standards and reference manuals are available from the Southwestern Pennsylvania Commission, Suite 2500, 425 Sixth Avenue, Pittsburgh, PA 15219-1852. Local officials are urged to obtain these publications for their libraries.

PUBLISHING ORGANIZATIONS

American Association for State and Local History
1717 Church Street
Nashville, TN 37203-2991
615-320-3203

Government Finance Officers Association of United States and Canada
180 North Michigan Avenue, Suite 800
Chicago, Illinois 60601-7476
(312) 977-9700

International City/County Management Association
777 North Capitol Street, N.E.
Suite 500
Washington, D.C. 20002-4201
(202) 289-4262

International Personnel Management Association
1617 Duke Street
Alexandria, VA 22314
(707) 549-7100

National Archives and Records Administrator
7th Street and Pennsylvania Avenue, N.W.
Washington, D. C. 20408-0001
(301) 713-7100

The National Association of Government Archives
and Records Administrators
New York State Archives
10A75 Cultural Education Center
Albany, NY 12230
(518) 473-8037

National Association of Towns and Townships
1522 K Street N. W.
Washington, D. C. 20005-1202
(202) 737-5200

Pennsylvania Intergovernmental Risk Management Association
P.O. Box 400
Exton, PA 19341
(800) 362-1011

Pennsylvania Historical and Museum Commission
Division of Archival and Records Management Services
P.O. Box 1026
Harrisburg, PA 17108-1026
(717) 783-9873

Public Risk and Insurance Management Association
1117 N. 19th Street
Arlington, VA 22209
(703) 528-7701

Southwestern Pennsylvania Commission
Suite 2500
425 Sixth Avenue
Pittsburgh, PA 15219-1852
(412) 391-5590

**PENNSYLVANIA CENTER FOR LOCAL GOVERNMENT SERVICES
PENNSYLVANIA DEPARTMENT OF COMMUNITY AND
ECONOMIC DEVELOPMENT**

Main Office

Department of Community and Economic Development
Center for Local Government Services
325 Forum Building
Harrisburg, PA 17120

Center's Regional Offices

Southeast

Governor's Southeast Regional Office
200 S. Broad St., 12th Floor
Philadelphia, PA 19130
Telephone: (215) 560-2374
FAX: (215) 560-3458

Northeast

Governor's Northeast Regional Office
201 Samters Building
101 Penn Ave.
Scranton, PA 18503-2025
Telephone: (717) 963-4598
FAX: (717) 963-3439

Southwest

Governor's Southwest Regional Office
1403A State Office Building
300 Liberty Ave.
Pittsburgh, PA 15222
Telephone: (412) 565-5199
FAX: (412) 565-2445

Northwest

Governor's Northwest Regional Office
100 State St., Suite 202
Erie, PA 16507
Telephone: (814) 871-4241
FAX: (814) 454-7494

Central

Governor's Central Regional Office
325 Forum Building
Harrisburg, PA 17120
Telephone: (888) 223-6837
FAX: (717) 783-1402

APPENDIX A

STANDARDS FOR EFFECTIVE LOCAL GOVERNMENT

Foreword

These standards deal with staff and program areas common to most local governments. They have been developed by the Southwestern Pennsylvania Commission and are meant to be an objective, non-threatening way for local government officials to honestly look at their performances in various areas of governmental services, to measure it against a set of, standards and to develop plans to improve those functions or operations not meeting standards. To assist local officials in improving substandard programs or processes, the Commission has developed a series of manuals for each set of standards. These publications contain appropriate materials relating to the subject matters covered by the standards.

Copies of these standards and reference materials are available from the Southwestern Pennsylvania Commission (425 Sixth Avenue, Suite 2500, Pittsburgh, PA 15219-1852). For information, call (412) 391-5590.

STANDARDS FOR EFFECTIVE LOCAL GOVERNMENT

For the past several years, the Local Government Projects Committee of the Southwestern Pennsylvania Commission has been developing and revising a series of standards dealing with various local government service programs and staff functions. In all, 13 sets of standards have been published.

The underlying philosophy behind the Committee's standards project is the belief that a responsible municipal government is one which has established a policy and management environment so that its officials can respond to the appropriate needs of their constituents in an effective and efficient manner. A critical element of this environment is the adoption and use of standards for a jurisdiction's various service programs and staff activities. To be useful tools in the policy and administrative environment, standards need to address "how should something be performed questions" as they impact upon existing service delivery and support system. Succinctly, standards are the "ideals" operational modes which are attainable in the real world of Pennsylvania local politics.

The existence and recommended use of standards does not imply that a municipal government should have a delivery system encompassing all of the programs covered by the standards. The nature of a local government's delivery system is a political matter to be determined by the appropriate municipal policy officials. Standards and their uses come into play once a decision is made to provide a given service program or activity. However, given the commonality of many programs (e.g., fire, police and street maintenance) and various staff activities (e.g., financial and human resources management), standards in these areas are applicable to most if not all local governments. The standards which are recommended cover 13 municipal functions and staff activities:

- General Municipal Governance, Leadership and Management
- Financial Management
- Personnel Management
- Police Management
- Fire Management
- Risk Management
- Emergency Medical Service
- Emergency Management
- Public Works Management
- Planning and Land Use Control Management
- Parks and Recreation Management
- Records Management

To meet the needs of the small municipalities—those with populations of 2,500 or less—the Committee also has prepared special standards for the first three areas: general governance, financial management and personnel management. The standards for the several operational or function areas are applicable to any jurisdiction, regardless of its size.

To assist local government officials in implementing these standards, the Committee has prepared a series of reference manuals, one for each of the 16 sets of standards. Each manual provides illustrations, models, suggested readings and contacts related to several areas covered by the standards.

Information about the sets of standards for small local governments and the appropriate reference manuals follow.

GENERAL MUNICIPAL GOVERNANCE, LEADERSHIP AND MANAGEMENT STANDARDS SMALL MUNICIPALITIES

The General Municipal Governance, Leadership and Management Standards are the building blocks for the implementation of the program and staff standards. Unless the responsible policy officials establish an environment such as proposed by these Standards, the other standards should not be considered and implemented.

Implementation of the General Municipal Governance, Leadership and Management Standards will produce the following “products”:

- identification of personal responsibilities of those who are elected to public office; a process which supports and encourages openness to a government's decision-making process;
- a set of rules and procedures designed to provide for the orderly conduct of legislative meetings;
- a reporting system concerned with promoting greater rationality in the municipal decision-making process;
- a management system which provides for the appointment of a professionally trained chief administrative officer; and
- an internal governmental structure wherein functions, responsibilities and relationships are clearly identified.

As building blocks, these standards provide for an important operating philosophy and structural framework for a jurisdiction. These standards deal with a local government's:

- internal organization;
- approaches to management and administration, decision-making processes, and legislative-management relationships;
- personal responsibilities of elected officials.

The several standards were developed from a philosophical position which is concerned with the:

- public's opinions of their local governments; openness in a government's processes and operations; extent to which a jurisdiction has professionalized its management operations;
- responsiveness of a government to its constituent needs;
- accountability of the government to the providers of its resources; and
- the personal responsibilities municipal offices assume when elected to a municipal office.

Based upon this philosophical position, standards have been developed for six areas:

- Personal Responsibilities of Elected Officials
- Providing for Competent Municipal Management
- Governing Body-Manager Relationships
- Meetings of the Governing Body

- Special Appointments
- Internal Organization of the Local Government

The Reference Manual provides documents, related materials and commentaries for each of these standards categories. The manual also contains a brief bibliography of appropriate publications and a listing of professional organizations concerned with municipal financial management. In addition, there is a section suggesting an action plan for those officials interested in applying one or more of the governance standards to their operations.

**GENERAL MUNICIPAL GOVERNANCE, LEADERSHIP AND
MANAGEMENT
STANDARDS: SMALL MUNICIPALITIES**

FACTOR: PERSONAL RESPONSIBILITIES OF ELECTED OFFICIALS

Standards

- 1. All members of municipal governing bodies, upon initial election, complete a training course for “newly” elected officials. All officials, during their terms of office, regularly participate in continuing education courses and conferences directed to enhancing the knowledge, skills and abilities associated with the responsibilities of public office.**

Commentary

“Competence” emerges as the second-most important characteristic of an effective leader (“honesty” being first) in many studies that have been done on the subject. The most telling mistake that any elected official can make is to assume that he/she is fully equipped to responsibly handle the scope and depth of the many policy questions and decisions that will find their way to the public agenda. The training activities regularly available to elected officials not only offer knowledge and understanding; they provide an invaluable opportunity to network with other officials. Perhaps most important, when elected officials can respond to problems and questions on the basis of knowledge and facts, public confidence follows. Public officials who rely on political instincts to do their jobs fail the leadership test.

- 2. Elected officials assume as part of their role responsibility for educating the public (and municipal employees) about the issues and choices facing the government--of helping people to see the community as a total enterprise, not as a series of separate factors to be separately accommodated. This effort is assisted through providing periodic newsletters and annual reports which discuss and explain issues, and by distributing comprehensive meeting agendas to the public.**

Commentary

There is an axiom which reminds us that "All excellent teachers are leaders, and all excellent leaders are teachers. "Teaching-bringing along/persuading--is perhaps the most important role of the elected officials. This is particularly true and relevant as we move from an era of "telling" or "ordering" to one of "consensus building." And, it is obvious that elected officials cannot fulfill this teaching/leadership role unless they have gained mastery of their job and responsibilities through education, careful study, and listening and learning with an open mind. Competent elected officials should be able to explain and justify a course of action that reasonable people will understand and accept, even if they disagree.

- 3. The reputation of the municipal government is that of a "well-run local government. This reputation is confirmed by periodically surveying citizen attitudes about their local government, through positive media coverage and other citizen contact.**

Commentary

Gauging the public's perception of its local government, and determining whether or not elected officials are serving the public interest, is, by its very nature, an imprecise exercise. "The public interest" is not always obvious. Honest and dedicated public officials can disagree on what constitutes a best course of action, and both sides can claim "right." And, leadership sometimes requires a willingness to inflict pain on behalf of the common good — never a popular stand with those on the "losing side." But there are some clear indicators of image trouble that are clearly within the control of the governing body. For example:

- When there is frequent turnover in the position of manager, secretary or administrator. Usually, this is a clear indication of politics overwhelming municipal management.
- When elected officials are unable, or unwilling, to respond to questions from the public or explain votes; when it is obvious that they have not done the necessary homework to intelligently respond to agenda items; when the solicitor is, routinely, the spokesperson for the elected officials.
- When personality conflicts among members of the governing body dominate over problems and issues. When bickering, vituperative and abusive language, and even physical encounters come to characterize meetings of the elected officials. It is cause for concern when public meetings come to be seen as "the best show in town" or "government by uproar."
- When media headlines such as those indicated below exhibit corruption or unethical conduct.
 - "Mayor's backer wins \$36,000 no-bid pact"
 - "Federal grand jury questions 2 officials"
 - "Mystery truck took borough furniture"
 - "Auditor: 'Corruption has thrived'"
 - "Structure-built by solicitor's firm lacks permits"
 - "Mall developer's gifts to council members questioned"
 - "Court unseats township officials"
 - "Audit rips township management"
 - "Councilman's son fills authority post"

If these or similar actions, characterize the local government, the above standard should be considered "not met."

4. The governing body has adopted and adheres to a Code of ethics that complies with the standards which appear in Section XIV of this workbook.

Commentary

Codes of Ethics cannot claim to transform individuals who use their public position for self-serving purposes. For example: using public office for personal financial gain; taking gifts or accepting privileges beyond that available to all persons and businesses; awarding public jobs to friends and relatives; using public employees for political purposes. However, a well drafted Ethics Code does establish standards which emphasize conduct that furthers the public interest and fosters accountability. A good Code, too, will set forth procedures for monitoring compliance and providing penalties for violation of Code provisions. Adoption of a strong and comprehensive Ethics Code sends the right signal to the public.

FACTOR: PROVIDING FOR COMPETENT MUNICIPAL MANAGEMENT

- 1. The local governing body by resolution, ordinance, or home rule charter provision, delegates general administrative/ management responsibilities to a professional manager, secretary or administrator. Depending on the specific position, his/her responsibilities should include budget preparation and general financial administration; management of municipal departments and their operations; purchasing; and personnel management inclusive of hiring and firing of employees with or without the consent of the governing body.**

Commentary

Almost all local elected officials are part-time and generally lack the time and expertise necessary to handle the responsibilities associated with the management of a municipality on a daily basis. The job of council members, commissioners and supervisors is one of management oversight, legislating/policy determination, and goal-setting. Those officials seeking effective and efficient government administration will understand that the public interest is best served by employing a qualified manager, secretary or administrator to direct the day-to-day operations of government.

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- 2. The individual hired as manager, secretary or administrator has been educated or trained in the field of municipal management/administration or a related field or is qualified on the basis of equivalent experience. Such qualifications are established as part of the authorizing resolution, ordinance or home rule charter.**

Commentary

Sound managerial capacity is needed by even the smallest governments to address complex and changing problems. Regardless of the title, the manager, secretary or administrator should possess the appropriate knowledge, skills, and abilities to effectively and efficiently handle the responsibilities he/she has been given regarding financial and personnel management and oversight of line department operations.

- 3. When a municipality lacks the financial resources to employ a full-time, professionally trained manager or administrator, the governing body has taken one of the following steps to provide for competent municipal management:**
 - (1) Requires the municipal secretary to complete, within a reasonable time limit, the in-service training required to attain the Certification Standards for Municipal Secretaries established by the International Institute of Municipal Clerks and/or Commonwealth of Pennsylvania, Department of Community and Economic Development. (The governing body provides financial support for this required in-service training.)**
 - (2) Employs a part-time, professionally trained municipal manager or administrator.**
 - (3) Arranges, through contract, to share the services of a professional manager or administrator with another municipality.**

Commentary

The above standard recognizes that competent management may be achieved and maintained by one of three options when a municipality is unable to employ a full-time professional manager. The first alternative formally acknowledges the extended responsibilities often taken on by the municipal secretary. The other two provide management expertise on a reduced time and cost basis. Further discussion concerning the first method follows. (Option one recognizes that training can only be mandated when the municipal secretary is an employee and holds no elected legislative position.)

All Pennsylvania boroughs and townships are required to have a municipal "secretary." State law (municipal code law) establishes no qualifications for this position. It defines the formal responsibilities of the secretary, basically, to attend meetings, keep minutes, preserve the records and documents of the government, and hold custody of the corporate seal. Frequently, in the absence of a professional manager or administrator, the secretary may take on many more duties, and by default functions as the municipality's manager/administrator. He/she may handle day-to-day administrative matters, such as: finance, purchasing, responding to complaints, coordinating personnel and operational matters and staying abreast of state and federal mandates. The above standard stipulates that this reality be formally recognized and required as part of the position.

FACTOR: THE GOVERNING BODY - MANAGER RELATIONSHIPS

Standards

- 1. At the time of hiring, the governing body and the individual hired to be the municipal manager, administrator or secretary establish the terms and conditions of his/her employment. Areas to be addressed include duties and responsibilities, mutual goals and expectations, periodic formal evaluation of performance, the formal and informal processes for communication between the two parties, compensation and benefits, circumstances under which employment might be terminated, and severance provisions.**

Commentary

By taking time to discuss and establish the manager, administrator or secretary's terms and conditions of employment, the legislative body is indicating its interest in carefully considering and defining the role to be fulfilled by the person who will have a substantial impact on the day-to-day operations of the local government. It will help to establish mutual understanding, trust, and respect between the parties. The methods by which to formalize the discussion regarding the items noted above are a memo of understanding or formal employment agreement. The recommended option is the employment agreement. Regardless of method utilized, it should clearly stipulate the legislative body's expectations for the municipal manager, administrator, or secretary and establish a process by which misunderstandings might be reconciled. It should be emphasized that neither option is considered a fixed contract. Legally speaking, the manager, administrator or secretary in Pennsylvania is an "at-will" employee who serves at the pleasure of the governing body. The overarching value of each method is to signal that both parties, in good faith, want the relationship to work, and work well.

- 2. The governing body should clearly establish the lines of authority and communication between it and the municipal employees. And, except for purposes of investigation and inquiries, individual members of the governing body and/or its committees do not give direct orders to any municipal department head or other employee, either publicly or**

privately, or interfere with operational duties of such persons. The governing body should designate how concerns, complaints, and suggestions bearing on day-to-day municipal operations are to be handled.

Commentary

Once a governing body has delegated responsibility to a manager for the day-to-day operations of the local government, (consistent with Standard 1 under "Providing for Competent Municipal Management") elected officials should work through the manager when they have concerns, want things done, or wish to participate in or observe some aspect of municipal operations. Elected officials should avoid interfering with operational activities, especially giving orders to employees, influencing their work, or permitting staff to come to them with grievances or suggestions. Otherwise, the manager can not be held fully accountable for what occurs and employees may find themselves trying to satisfy more than one "boss." It can damage the trust that is essential for a good relationship. As stipulated in this standard, the governing body and the manager should develop a mutually acceptable policy to guide interactions and communications, which avoids absolute rigidity but meets the spirit behind the standard.

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- 3. Members of the governing body do not put the manager, administrator or secretary in an "impossible position" by giving conflicting orders and directions, and/or by involving him/ her in partisan political disputes or personality clashes.**

Commentary

Competent municipal managers, administrators and secretaries will find it difficult to effectively function in a charged political environment. He/she is obligated to provide information based on facts and professional judgment, and to suggest alternatives for resolving problems on the issues and problems facing a municipality. However, when complexity and frustrations cloud the issues and the decision-making environment for elected officials, they should at best look to the manager, administrator or secretary to broker and negotiate among them -- not to side with one faction or the other.

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- 4. The governing body, at least yearly, formally, in writing, provides the manager, administrator or secretary with an evaluation of his/her performance. This evaluation is based upon predetermined, measurable goals, objectives and expectations to which both parties agree.**

Commentary

When the governing body is obligated, yearly, to evaluate the performance of the manager, administrator or secretary on the basis of objective, criteria, and he/she is aware of those areas against which he/she will be judged, the evaluation can have a stabilizing effect on the relationship between the parties involved. Although the manager, administrator or secretary serves at the pleasure of the governing body, and can be summarily dismissed without cause, fairness and respect for individual rights, dictate that dismissal be based on inadequate performance or failure to meet the expectations of the majority of the elected officials. This employee should never have to walk into a public meeting and find, unexpectedly, a resolution for his/her dismissal. If the manager/administrator/secretary governing body relationship is working well, he/she will keep elected officials fully apprised, throughout the year, of successes and problems in meeting the

established criteria for evaluation. In turn, the governing body should, throughout the year, alert the manager/administrator/secretary to any concerns or dissatisfactions with respect to performance. An effective relationship depends on good communication. There should be no "surprises."

- 5. A periodic "administrative report" is prepared by the manager/administrator/secretary for the elected officials which addresses what has taken place during the specified period inclusive of problems, things accomplished, emerging issues, progress on projects, personnel notes, financial matters, etc. This report is in a format which is easy for the manager to prepare and which allows for quick reading by the elected officials.**

Commentary

When elected officials sense that they are not being kept informed and they do not believe they know what is going on when they feel they are not on top of things-- or when they sense that some know and others do not—the relationship between them and the manager/administrator/secretary can be in trouble. They will tend to get information, perhaps inaccurate information, through other channels. Effective, timely reporting can strengthen the elected officials' confidence in the manager/administrator/secretary. It can also reduce meeting time. For the person (manager/administrator/secretary) responsible for being in touch with what happens within the municipality on a day-to-day basis, it provides a discipline that requires that he/she sort through and reflect upon the activities of the week, and put them into perspective.

- 6. The manager/administrator/secretary and governing body members do not permit problems, concerns, or disagreements to fester or go unspoken or unresolved.**

Commentary

If the relationship between elected officials and the person charged with handling day-to-day activity is to flourish, issues and concerns must be dealt with in a fair, firm and forthright manner. The manager/administrator/secretary should know the will of the governing body and know when it is dissatisfied. He/she, on the other hand, must be frank with elected officials on what can and can not be accomplished within his/her areas of responsibility—not promise what can not be delivered.

- 7. If it becomes necessary to dismiss the manager/administrator/secretary, it is done with adherence to his/her due process rights, with sensitivity to the personal, emotional, and financial costs associated with the dismissal action, and with the least public embarrassment possible.**

Commentary

Thoughtless, mean-spirited, precipitous actions against a manager/administrator/secretary are wrong. Such actions run counter to three basic ethical mandates: "Do no harm." "Be fair." "Respect the rights and dignity of individuals." Also, publicly airing ill feelings cheapens local government and all associated with it. While this standard does not seek to interfere with the prerogative of elected officials to hire and fire as necessary, it advocates that actions to terminate be taken after a timely evaluation of current circumstances.

8. **The governing body or charter defines the role the manager/administrator/secretary plays in the policy process.**

Commentary

In today's complex governing environment, the elected officials and manager/administrator/secretary recognize that they have a shared interest in policy making and administration. The manager/administrator/secretary supports the policy making role of the elected officials by providing them with the information necessary to thoroughly evaluate available options when problems and issues arise, developing options and even indicating a recommended course of action. Elected officials should be prepared to 'do the homework, required to be conversant with the materials prior to participating in discussion and decision making. To achieve outcomes beneficial to the common interest, members of the governing body and the manager/administrator/ secretary should focus on consensus-building and cooperation during decision making discussions. Neither the elected officials nor the manager should be concerned with "victory;" all should work towards solving the problem by seeking a wise outcome or one which benefits the whole community.

FACTOR: MEETINGS OF THE GOVERNING BODY

Standards

1. **The laws governing open meetings and open records are strictly observed.**

Commentary

This standard supports openness in the process of government decision making, citizen participation in government, and citizen access to public information. In addition, it helps provide a foundation for establishing trust in government. Pennsylvania's "sunshine law," like many other states, requires that all public meetings, special meetings and work sessions be open to the public. The law also mandates that the public be given an opportunity to speak about pending actions at some point before the governing body votes. only discussions related to real estate transactions, legal matters and personnel may be held in private by the governing body. Adherence to the Pennsylvania "open records" act requires that public documents and information be made available to members of the public on a timely basis and without inordinate cost.

-
2. **The governing body has adopted rules of procedure governing the conduct of its meetings. These rules provide for an orderly process by which elected officials address agenda items, and by which the public may address the governing body and the business before it. The presiding officer conducts meetings in accordance with these rules.**

Commentary

Robert's Rules of Order, or similar rules, which establish orderly procedures for meetings, can do much to foster trust among members of the governing body, and between the governing body and the public. Well-drafted rules provide for fair treatment of all parties, help to maintain order and decorum, and permit the orderly flow of business.

- 3. A formal agenda is prepared by the manager, secretary or administrator for each meeting inclusive of regularly scheduled public meetings, special meetings, and executive sessions of the governing body.**

Commentary

An established formal agenda is a critical element of a well-run meeting. It enhances both accountability and responsibility since, by its nature, agenda preparation requires thought and planning, and signals to the public and elected officials what the business of the meeting will be. Where possible, to foster public understanding, a brief explanation of each agenda item should be included.

- 4. There is an agreed-upon timetable and process which provides that the agenda be available to elected officials at least several days in advance of public meetings and executive sessions. Provided with the agenda are any materials, documents, or notes/commentary essential to understanding the business that will come before the governing body.**

Commentary

It is the responsibility of each elected official to fully understand the background, issues and rationale associated with agenda items. It takes commitment of time by elected officials prior to meetings for such preparation. The manager, secretary or administrator is charged with the responsibility to see that each official has the information that is needed to comment and vote intelligently on matters before the governing body.

- 5. The agenda is available to the public before, and at, each meeting.**

Commentary

Under ideal circumstances, public meeting agendas should be advertised in a paper of local circulation in advance of meetings of the governing body. However, if resources and time constraints prevail, a reasonable alternative would be to post meeting agendas in an accessible location in the municipal building. Citizens, then, will know what is to be discussed, and can make a decision about the importance of attending the meeting.

- 6. Once established, the agenda is not amended except by majority vote of the governing body, accompanied by a public explanation of the need for the agenda to be changed.**

Commentary

Responsible elected officials should not attempt to add new agenda items at the last minute or during the course of a meeting. The only justification would be unexpected business requiring action before the next public meeting. Otherwise, such action may be perceived as "politics"; an attempt to take official action without the prior knowledge of the public, or perhaps, without prior knowledge of certain elected officials.

- 7. For issues or problems expected to generate more than normal interest and extensive discussion, the governing body schedules special meetings/public hearings.**

Commentary

Not infrequently, "hot" issues, particularly those related to zoning/planning/development matters, can consume an entire evening. When such items are included as part of a regular agenda, all parties can be disadvantaged. Such meetings usually last too long and attention to the item can be diverted while regular business is transacted. Citizens interested in hearing about or addressing the issue become discouraged, particularly if it is scheduled for discussion at the end of the meeting. And, members of the governing body generally will be in a better position to consider options and vote if high interest agenda items receive concentrated attention at a special meeting.

- 8. Meetings are run efficiently and in a manner that respects the time of elected officials and the public.**

Commentary

Real skill must be exercised to draw a balance between the need for full discussion of the business before the governing body, and the normal tendency of some individuals to talk too much and/or bring up new items that are not part of the formal agenda. A well-run meeting requires self-discipline and a willingness to abide by rules governing the meeting. If meetings are running too long as compared to what being accomplished, elected officials should explore options and strategies that may move them along. A consent agenda may help expedite a meeting. It permits routine and noncontroversial items to be approved by one motion.

FACTOR: INTERNAL ORGANIZATION OF THE LOCAL GOVERNMENT

Standards

- 1. The municipality has legislatively adopted an administrative code which establishes the government's internal organization, including the major functions and responsibilities of departments, boards, commissions and committees.**

Commentary

The administrative code is a municipal ordinance which establishes the local administrative organization. It sets forth the administrative functions or services to be performed and the organizational structure to perform them. It stands between or links the municipal charter/code and administrative/department operating procedures which are used to direct day-to-day operations.

- 2. Written operating procedures have been developed for all major functions and services provided by municipal departments.**

Commentary

Such written procedures provide performance standards for employees and appointed officials and specific procedures to direct the work of each group. They also define responsibility and accountability for all

major functions and services. Generally, such procedures are generally developed by the department heads, boards and commissions and approved by the manager, administrator or secretary and/or governing body.

- 3. The municipality has adopted a risk management program whose objectives are to minimize adverse economic and human costs which may arise as the responsibilities and functions of local government are performed.**

Commentary

Evaluating the risks associated with the safety of buildings and facilities and the work practices of employees and contractors, taking actions to alleviate or minimize such risks, defining specifications for the purchase of insurance to cover potential claims against the municipality and securing comprehensive insurance coverage to protect the municipality from significant financial loss provide the basis for a local government risk management program. Frequently, local governments turn to an outside consultant to assist the municipality with the implementation of a risk management program.

- 4. The municipality has adopted a formal records management policy with procedures which govern the creation, storage, security, retention and disposition of all municipal records, reports, documents and other official materials. The retention of records is in accordance with rules and regulations adopted by the Pennsylvania Historical and Museum Commission.**

Commentary

Records management is the systematic handling of municipal records, reports, documents and other official materials from the time of their creation or receipt, through their organization, storage and maintenance, to their ultimate disposition. The major goals of a records management program are to: reduce the volume of records stored by disposing of those which are no longer valuable or necessary, preserving and securing those which have lasting value and importance, and making records readily accessible to those who need them. The Pennsylvania Historical and Museum Commission, an agency of the state, is responsible for setting records management guidelines for all Pennsylvania municipalities. In recent years, local government attention to records management has increased due to the availability and use of more reasonably priced microfilm and computer-based records storage systems for the maintenance of permanent records.

- 5. The municipality is in compliance with the provisions of the Americans with Disabilities Act.**

Commentary

The Americans with Disabilities Act is a federal law which prohibits discrimination against individuals with disabilities. The Act prohibits discrimination in the areas of employment, public transportation, public services, public accommodations, and telecommunications. To be in compliance, a municipality must develop and implement a plan designed to address difficulties faced by disabled individuals in seeking municipal employment and in using municipal facilities and programs which exist for the general public's use. The plan must also include a grievance procedure for challenging alleged discriminatory conditions.

6. **The local governing body, manager/secretary and department heads periodically review municipal services and administrative functions to determine whether existing operating methods are the most efficient and effective way to provide services and activities.**

Commentary

All municipalities, and especially those with populations of less than 5,000 and/or those faced with shrinking revenue bases, should consider alternate ways to deliver municipal services. Besides private contracting, the use of intergovernmental options such as councils of governments, regional service consolidation, or contracting with another local government may provide efficient and effective service delivery alternatives for a local government.

FACTOR: SPECIAL APPOINTMENTS

Standards

1. **When the municipality requires the services of attorneys, accountants, engineers, planners, financial advisers, or bond counsel, the governing body has established and follows a formal contracting procedure. This process includes: 1) the development of a scope of services for the work to be performed; 2) the use of a formal request for proposal (RFP); 3) public advertisement that proposals are being accepted; 4) review and evaluation of proposals in accordance with the preestablished criteria contained in the scope of services; and 5) award of a contract to the individual or firm with the best professional qualifications, able to do the work at the most efficient cost.**

Commentary

Even the smallest community from time to time requires the services of professional consultants. when such a need arises, the goal should always be to employ the best qualified consultants at the least cost to the municipality. This is best achieved through an objective, open, competitive process as outlined in this standard.

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2. **The governing body fills vacancies on the zoning hearing board, planning, recreation, ethics and, civil service commissions, etc. through an open process which balances broad-based community representation with specific qualifications needed to ensure effective performance.**

Commentary

Citizen boards and committee do important work. Members should be selected on the basis of high interest, qualifications for the work and/or a willingness to participate in training courses designed to further their understanding of the requirements and duties associated with the work. When there are vacancies on boards and commissions, the governing body should publicly advertise in newsletters and local newspapers its intent to fill positions, along with a listing of appropriate background qualifications.

-
3. **All boards, committees and commissions have adopted by-laws or rules and regulations, approved by the governing body which, among other things, establish goals, fix responsibilities of members, provide for the orderly conduct of business, and set procedures for regularly reporting to the governing body on their work. Included in these procedures is a requirement**

for an annual report to the legislative body to review work of group and identify major issues/topics for its consideration in near future.

Commentary

Too often, the work of boards and committees as established by the governing body does not proceed in an orderly or serious manner. Some become non-functional and should be reorganized or abandoned. Others function on an "as-needed" basis, such as civil service or zoning. The goal of this standard is to emphasize: (1) the serious purpose and work of all such bodies, (2) the need for organized and systematic progress when work is undertaken and (3) the need for regular communication with the governing body.

- 4. The municipality has a designated spokesperson to coordinate the dissemination of information to the public via the media (especially in emergency circumstances).**

Commentary

This standard recommends the designation of a specific individual as spokesperson to ensure effective, consistent communication with the public on major issues and circumstances. This responsibility is generally delegated to the manager, secretary, or administrator. In some smaller communities, the chair of the governing body or the mayor may take on this role. Regardless of who is given this responsibility, he/she must be readily available and accessible on a daily basis and especially during local emergencies.

MUNICIPAL FINANCIAL MANAGEMENT STANDARDS FOR SMALL MUNICIPALITIES

The several areas encompassed by the municipal financial management standards are extremely important because they address a most vital concern: a municipality's policies and procedures impacting upon the administration of its fiscal resources.

Application of and adherence to the numerous financial management standards would enable policy officials and program managers to review and appraise in a systematic and structured manner a variety of critical fiscal areas:

- equitable nature -of the municipal revenue program,
- extent and nature of revenue delinquencies,
- means used to protect assets from embezzlement, loss or misuse,
- process in effect to maximize returns from money market instruments,
- responsiveness of its fiscal planning process to citizen needs and fiscal burdens,
- extent to which accounting and reporting systems facilitate full disclosure and accountability,
- effectiveness and efficiencies of its several expenditure programs,
- adequacy of its budgeting and fiscal planning process in addressing the political question of "who gets what at what cost?," and
- extent to which the jurisdiction is using the most cost effective purchasing approach.

The fiscal management standards for small boroughs and townships cover seven major categories:

- Municipal Budget/Fiscal Plan, Planning and Process
- Fiscal Planning for Future Expenditures and Revenues
- Revenue Collection
- Municipal Accounting
- Municipal Auditing
- Municipal Cash Management and Investment
- Municipal Purchasing

The Reference Manual for these several standards categories contains the same types of materials as are contained in the General Governance Reference Manual: ordinances, forms and related material, a bibliography of appropriate publications; a listing of professional associations and an action plan to implement one or more of the financial management standards.

FINANCIAL MANAGEMENT STANDARDS FOR SMALL MUNICIPALITIES

FACTOR: THE MUNICIPAL BUDGET/FISCAL PLAN: PLANNING AND PROCESS

Standards

- 1. Budget preparation is the responsibility of an appointed official who has a general understanding of, or who has been trained, in the area of budgeting and municipal financial management practices.**

Commentary

It is an error to believe that anyone can prepare the municipal budget. Skill and knowledge on the part of the budget preparer are essential if elected officials are to have a budget that will provide accurate information, in a format that will clearly let them assess the fiscal condition of the municipality and spending priorities. Spending and revenue projections, based on incomplete or faulty information or data, can rarely result in good decisions.

- 2. The annual budget contains a budget message which, among other things, draws attention not only to positive situations but also to areas of concern.**

Commentary

Ideally, for areas of fiscal concern (such as: drop in revenues, tax increases, or personnel needs for which funds are not available), the budget message should not only call attention to these matters but also provide commentary and, where appropriate, alternatives for resolving the problem together with specifics on the recommended approach in the proposed budget. The budget documents should be suitable for use by government officials, the public, and the media. It is a critically important communication device.

- 3. The budget is comprehensive, covering all governmental, proprietary and fiduciary funds for each fiscal year. The budget, as an essential element of financial planning, control, and evaluation, presents projected revenues and expenditures for both capital and operating areas for all funds.**

Commentary

This comprehensive approach to budgeting is essential in monitoring the fiscal health of the municipality and in communicating what it plans to do. Any other approach can result in an inaccurate and incomplete picture of expenditures and revenues and, thus, hinders good fiscal planning. Projected expenditures for the capital budget and revenue projects should come from the multi-year fiscal plan.

- 4. There are established procedures, including a budget calendar, which guide budget preparation and adoption. The procedures prescribe format and data requirements (such as a statement of need, work volume, cost data and proposed benefits) for budget submissions and include a stipulation that at least one public hearing on the budget be**

held, after the budget is advertised as publicly available, and at least one week prior to adoption.

Commentary

Adoption of the budget is a governing body's most critical responsibility. Elected officials and those preparing the budget should have the opportunity to interact as the budget is being formulated. Discussion should focus on the issues facing the municipality and how the fiscal plan addresses them. A budget calendar can help to formalize the procedure.

The budget request document provides an opportunity for those most familiar with a budget area to explain and justify specific objectives and performance measures/targets. It also affords the opportunity to explain the impact of policy changes on operations, service levels and/or finances. The call for a public hearing in advance of, although not required by the municipal codes, adoption is essential not only for building public trust, but also gaining public input in time to give it serious consideration before the budget is adopted.

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- 5. The budget format is to display all revenues and expenditures for the immediate past three years, in addition to projections for the coming year.**

Commentary

Trend data are extremely helpful, if not essential, to the decision-makers. Such data can help to raise questions and alert officials to real or potential problems in order to formulate contingency plans. The budget is a dynamic process that requires constant changes and adaptations to changing circumstances.

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- 6. Revenue and expenditure projections are realistic and based on valid support data.**

Commentary

Any local government which attempts to balance its budget with unrealistic revenue projections or nonexistent revenues is headed for financial problems by the end of the fiscal year. It is best to tackle the budget balancing problem up front--when the budget is adopted. Where can expenditures be cut? What new revenue sources are available? What adjustments in tax rates will be needed?

Similar to revenue projections, expenditure control throughout the fiscal year represents a critical factor as to whether the budget will be in or out of balance. Policy-makers are often guilty of cutting budgets at the time of preparation while not following through during the course of the fiscal year; resulting in predictable deficits at year end.

FACTOR: FISCAL PLANNING FOR FUTURE EXPENDITURES AND REVENUES

Standards

- 1. The municipality annually adopts, by ordinance or resolution, its capital spending plan. It identifies capital needs for several years, their estimated costs, starting and completion dates for construction projects, means of financing the plan's components, and the impact these will have upon the municipality's annual operating budget. The ordinance is updated and adopted every year.**

Commentary

The proposed capital spending plan is prospective in nature and generally extends for a period of several years. It is the principal means by which a municipality prioritizes and presents capital equipment, facilities and other infrastructure needs and the financing plans to support these proposed expenditures. The preparation of the plan frequently precedes the development of the annual operating budget. To adequately define the nature and the cost of construction and maintenance of proposed projects, the municipality should seek inputs from its engineer, as well as its planning commission, if one exists. The municipality's manager or secretary should be vested with the responsibility for the final preparation of the capital plan.

- 2. As part of its fiscal planning process, the jurisdiction adopts by resolution a plan which projects for several years operating revenues and expenditure needs. These projections are based upon various assumptions as to the future economic and political environment. They are revised yearly, once the annual budget is adopted.**

Commentary

Projections of current revenues and expenditures over several years' time will enable municipal officials to identify future operating budget needs and to develop ways and means to address them. To give the process validity and meaning, it is critical that various assumptions be used in making projections. As with the capital proposal, the responsibility for the preparation of this plan should be vested in the manager or secretary.

- 3. Yearly operating and capital fiscal decisions for the annual budget are based upon appropriate sections of the ordinance or resolution which have identified revenue, operating programs and capital needs.**

Commentary

If fiscal planning is to be a meaningful policy and management tool, its proposals, where appropriate, must be implemented. The logical ways to implement these proposals is to use them in developing the annual budget.

- 4. Decisions with respect to long-term borrowing or other means of capital financing are made in accordance with the provisions in the municipality's fiscal plan.**

Commentary

Frequently, a municipality must finance expensive capital projects via short-term loans and bonded debt. In planning for the implementation of a multi-year plan, the local government's actions related to the issuance of debt should be based on those outlined in the plan.

To minimize the cost involved with the debt issuance process, if a municipality does not issue capital debt on an annual basis, it may opt to fund two or three years' worth of capital projects through one bond issue or large capital note.

5. Detailed schedules of debt service requirements are presented in the annual budget.

Commentary

If capital projects are to be debt financed, the estimated cost of the repayment of interest and principal on the debt should be presented at the time the multi-year fiscal plan is made available for review by the governing body. Commentary should also be included concerning the capacity of the municipality to raise new, or allocate existing, revenues to pay the debt service for the term of the loan or bond issue.

6. Bond maturity schedules are designed so that they do not exceed the expected life of the projects financed by such bonds.

Commentary

The fiscal planning process for capital needs should estimate how long proposed projects or equipment will last or provide services to the municipality. State laws which govern municipal borrowing require that the projects financed with debt proceeds last or have a "useful life" for at least as long as it takes to totally repay the loan or bond issue.

7. Funds borrowed for longer than one year are used to finance capital projects, not current operating expenses.

Commentary

Along with this standard, it is recommended that the municipality provide a definition of what constitutes a "capital project." Any item not meeting this definition, should not be financed by borrowed money. The definition of a capital item most often reflects a dollar amount or the useful life of an item. For example: Capital expenditures for equipment with a useful life of five years shall be part of the operating budget. Or, equipment or projects which cost \$5,000 or more will be included in the capital improvement budget.

8. The replacement and maintenance of municipal equipment, vehicles or facilities is to be in accordance with a formal schedule. This plan is used for planning and in preparing the annual operating budget.

Commentary

If a municipality has a replacement and maintenance schedule which encompasses all of its equipment and vehicles, it can be used for the multi-year planning of major expenditures. Also, new capital facilities and equipment over the long term generally result in additional operating costs related to preventative maintenance and parts replacement. These new or additional costs should be projected at the same time the capital projects are considered since they will require an allocation in future annual operating budgets.

FACTOR: REVENUE COLLECTION

Standards

- 1. During peak revenue flows, moneys are deposited on the day of receipt by the responsible collector. In other periods revenues are to be deposited at least weekly.**

Commentary

The timely deposit of monies on behalf of the municipality not only protects against the loss of funds but maximizes the opportunity to earn interest through the investment of all available funds. The frequency of the deposit and transfer of funds from those responsible for collections should be stipulated by the local legislative body.

- 2. There are established procedures which attempt to ensure that all businesses and individuals legally liable for payment of Act 511 taxes are on the tax rolls.**

Commentary

To this end, the legislative body should mandate that, for example, the earned income tax collector compare the list of local taxpayer accounts to the state's personal income tax records on an annual basis. The legislative body should also institute an occupancy permit process to identify changes in owner-occupants as well as rental unit tenants for use in the updating of taxpayer rolls. A computerized master housing and business directory maintained by the municipality is also an excellent means for maintaining tax rolls.

- 3. Real estate tax and utility rolls are audited annually to ensure accuracy and completeness.**

Commentary

All individuals liable for a tax should be on the rolls, both for the sake of fairness and to assure that the municipality is getting the maximum revenue from its tax levies. The municipality should work closely with the tax assessors, zoning officials, building inspectors and other appropriate officials to provide information on new construction or renovations that should be considered for tax purposes. The occupancy permit process is also a way to review the accuracy of utility account listings. Those responsible for utility billing should be continuously notified of new owners or tenants.

- 4. The municipality has established an annual verification program to selectively audit Act 511 tax returns.**

Commentary

Many non-property taxes, such as the earned income and net profits, amusement, mercantile and business privilege, are self-assessing levies. That is, those who are liable for one or more of these types of taxes report that fact to the imposing jurisdiction, identify the nature and scope of their liabilities, and pay taxes based on those reported liabilities.

These self-assessing and reporting characteristics makes these types of tax levies most susceptible to the not uncommon practices of taxpayers either under-reporting or not reporting their actual tax liabilities. Under-reporting or non-reporting of tax liabilities have two impacts—they reduce yields and play havoc with the concepts of horizontal equity, since equals are not being treated equally.

To address these issues, jurisdiction should adopt tax verification programs and require collections of Act 511 taxes to enforce them. These are activities requiring audits of taxpayers' records to substantiate their tax liabilities and tax payments.

5. Interest and penalty charges on taxes and fees comply with law, or are adequate to encourage prompt payment.

Commentary

The legislative body should periodically review the state law concerning the interest and penalty which may be applied to delinquent tax and fee payments. Not only should local governments authorize the charge of the maximum allowable interest and penalty values on overdue accounts, it should institute policies against the waiver of such charges without the legislative body's formal authorization.

6. The municipality periodically analyzes tax delinquencies and has a program in place which aggressively attempts to collect these delinquent taxes.

Commentary

With an effective program, a municipality should be able to collect about 95-98 percent of its real property taxes and greatly improve the collection of non-property taxes. Delinquent tax accounts should be turned over to the delinquent tax collector on a timely basis. The municipality should expect the delinquent tax collector to vigorously pursue overdue accounts and use whatever means inclusive of property liens, and pay attachment and magisterial actions. Sheriff sales of chronically delinquent properties or for those which have reached a delinquency of a predetermined minimum value should be authorized by the legislative body.

7. Where fees and service charges have been established, they are adequate to recoup all direct and indirect costs of providing these services, unless there are specific policies calling for the jurisdiction to subsidize various services which are paid by fees from tax revenues.

Commentary

In those instances where there are no policies requiring the subsidization of services which are feed, municipalities should strive to set a fee schedule that encompasses all of the personnel, contractual and materials/supplies costs and indirect costs dealing with overhead, depreciation and return on investment charges related to the provision of the service.

FACTOR: MUNICIPAL CASH MANAGEMENT AND INVESTMENT

Standards

- 1. The municipality has a cash management plan which projects and displays both expected revenues and disbursements on a monthly, weekly or daily basis, as appropriate.**

Commentary

The primary purpose of a cash management plan is to permit the municipality to know at any time what money is available for investment. The municipality needs to keep track of those times during the year when it knows what revenues will be coming in and in what amount, and how much of that revenue will be needed to pay bills which are known to come due at particular times. A cash management plan will help the municipality to invest its available cash for the longest time possible without limiting its ability to meet current expenditure payment obligations.

- 2. All revenues are combined for investment purposes and an audit trail is maintained for each revenue source.**

Commentary

To facilitate the investment of available cash, the municipality monitors the receipts within each of its funds on a daily basis. Any money not needed to pay bills is invested. In order to purchase certificates of deposit of a value which may garner a higher rate of interest, the municipality should combine money from its various funds for investment purposes. Interest earned is allocated on a proportionate basis to the respective funds from which the money was drawn.

- 3. Investment responsibilities are vested in a single individual within the local government.**

Commentary

To assure the prudent investment of municipal funds, the investment officer should be able to make informed decisions regarding the safety, liquidity and yield of instruments available to local governments. To do so, the individual should be trained and knowledgeable of prevailing provisions regarding investments, the principles associated with sound governmental investment practices, and the considerations used to develop the municipality's investment policies and/or annual investment objectives.

FACTOR: MUNICIPAL PURCHASING POLICY AND PROCEDURES

Standard

- 1. All policies and procedures pertaining to the purchase of goods and services are in writing and are designed to provide the municipality with a cost-effective purchasing system which conforms to laws governing the purchase of materials and services. The governing body has formally adopted the purchasing policies and procedures.**

Commentary

Responsibility for municipal purchasing should be delegated officially by the elected legislative body to a specific public official or municipal employee. For that individual to be accountable for actions, she/he must be allowed to implement the adopted municipal purchasing controls without interference. An important part of this individual's assignment is providing personal assurance in writing that purchased goods and services have been received, inspected and meet prescribed standards. The duties, responsibility and authority of the municipal purchasing agent should be written and be adopted by the governing body.

FACTOR: MUNICIPAL ACCOUNTING

Standards

- 1. The municipality has a formalized accounting system based upon generally accepted accounting principles. The responsibility for the accounting function rests with an individual who has had training in accounting procedures and processes, and who understands generally accepted accounting principles. Jurisdictions whose annual expenditure programs are less than \$300,000 may design an accounting system which may not be as comprehensive as the one above, but one which permits jurisdictions to ascertain their true fiscal positions on an annual basis.**

Commentary

There are often complaints to the effect that a good, formal system of accounting is too expensive and too difficult for a small municipality. However, Philip Dearborn, Consultant to the U.S. Advisory Commission on Intergovernmental Relations, has noted, "Our work indicates that when a municipality has a financial emergency, it usually does not have good accounting. If you're too small to do decent accounting and reporting, you probably should consolidate, merge, or go out of business." (The standards below reflect essential elements of responsible accounting.) When laws or other contractual requirements and generally accepted accounting principles conflict, governmental officials should prepare financial statements in conformity with generally accepted accounting principles and use supporting schedules to demonstrate compliance with legal requirements.

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- 2. Regular monthly reports of actual revenues and expenditures, as compared to budgeted amounts, are prepared and presented to the governing body each month, with appropriate commentary from the preparer.**

Commentary

The budget represents projected revenues and expenditures based on support data. As the fiscal year unfolds, those projections need to be closely monitored in order for policy-makers to take corrective actions to ensure that it always stays in balance.

-
- 3. An internal control system exists and provides for both administrative and accounting controls. The benefits of the intended controls exceed the costs associated with establishing and maintaining the system.**

Commentary

At a minimum, these controls should include:

- a. Separate duties, where possible, so the same person is not responsible for all parts of a financial transaction.
 - b. Clear authorization for all expenditures and other obligations in the minutes, with approval date noted on bills/invoices.
 - c. Routine and complete recording of financial information--use of pre-numbered receipts, for example.
 - d. Limited access to assets: Make daily deposits, lock-up check signature stamp and any cash in a safe.
 - e. Confirmation of records against each other from time to time. For example, duplicate copies of receipts for comparison with bank deposit slips.
-

4. **The governing body has, by formal action, adopted policies and procedures governing the establishment and use of petty cash accounts within the general, or other appropriate fund. At a minimum, these policies and procedures: fix administrative responsibilities for these accounts, determine amounts of cash to be maintained in various accounts, identify types of records and documents to be maintained for these accounts, and designates uses of these accounts.**

Commentary

Almost every local government requires petty cash to handle small disbursements when it is impractical to require the formality usually associated with purchases. Nevertheless, since it is public money that is involved, the petty cash account must be managed in a manner that will establish accountability for control.

FACTOR: MUNICIPAL AUDITING

Standards

1. **The annual audit is conducted by an independent, professional auditor or auditing firm in accordance with generally accepted governmental auditing standards. Local governments whose annual expenditure programs are less than \$300,000 should have professional audits at least once in every five years. Audits for such municipalities, conducted by elected auditors, are to be made in the intervening years.**

Commentary

The primary objective of the audit is to receive an independent opinion as to the fairness of presentation of the financial statements and results of operations according to generally accepted accounting principles. In addition, a significant objective of governmental auditing is to determine whether a governmental unit has complied with applicable legal requirements in obtaining and spending public monies.

- 2. The most recent annual fiscal report prepared by a professional auditor contains an unqualified opinion ("clean opinion").**

Commentary

With an unqualified opinion, the auditor states that the financial statements present fairly the government's financial position and operating results in accordance with generally accepted accounting principles applied on a consistent basis.

- 3. An exit conference between the auditor and local officials takes place at the conclusion of the audit.**

Commentary

The purpose of the exit conference is to provide an opportunity to discuss in detail the audit findings together with other management recommendations. Greater understanding with regard to financial management practices can be obtained through such meetings together with the possible formulation of corrective action plans where appropriate.

MUNICIPAL PERSONNEL MANAGEMENT STANDARD SMALL MUNICIPALITIES

“If you're going to take out a long-term car loan, don't buy a short-term car.”

This solid piece of advice comes from the *One-Minute Manager* by Blanchard and Johnson (Blanchard and Johnson, Berkley Books, 1981). For local governments the message is this: The largest portion of any municipal budget goes to support employees’—salaries and benefits. Once hired, whether through merit or patronage, most employees will be with the municipality for the long term. Building a case for dismissal is difficult. Unionized environments provide protection. Once hired, court decisions make it illegal to dismiss most “political” appointments, except for cause related to performance. The personnel management goal, then, should be to hire “winners” in the first instance. If the government cannot find or afford winners, hire individuals with potential, and turn them into winners through coaching and training.

Personnel management is serious business. The ability of a local government to provide quality services, to respond to issues, and to resolve its problems, rests squarely upon its ability and willingness to attract and retain “winners,” and to motivate and utilize its human talent to achieve goals. Every employee must be seen as an investment. Local governments which do not pursue the investment strategy, and which give deference to immediate political preferences, may be paying our precious public dollars for amateur performance at the expense of efficiency and effectiveness and public trust. Effective personnel management is greatly aided by implementation of the General Governance, Leadership and Management Standards calling for a professional municipal manager who is responsible for personnel, including the “hiring” and discipline of employees.

The standards address the basis elements of the municipal personnel management function and provide a framework for the investment strategy. Taken together, they:

1. Support the concept and principles of merit selection, promotion, and retention.
2. Put in place personnel practices which are needed to meet the major mandates established by the U.S. Supreme Court in the areas of recruitment, selection, promotion, performance appraisal, and retention.
3. Recognize that the best productivity takes place in an environment that promotes fairness, and the dignity, rights, and abilities of individuals.

The personnel management standards meet these three critical objectives by dealing with seven policies and processes.

- Personnel Recruitment and Selection Practices
- Compensation Plan
- Employee Productivity, Evaluation and Discipline
- Personnel Records

The format for the Personnel Management Reference Manual is similar to that used in the other manuals: documents and related materials: a brief bibliography, a listing of appropriate professional organizations and a section dealing with the application of standards.

PERSONNEL MANAGEMENT STANDARDS FOR SMALL MUNICIPALITIES

FACTOR: RECRUITMENT AND SELECTION PRACTICES

Standards

- 1. Before filling a position, the hiring authority has reached agreement on the duties, responsibilities, expectations and qualifications for the job. This takes the form of a written job description which outlines, among other things, the following:**
 - a. The principal and secondary duties and activities associated with the position.**
 - b. Supervision given. To whom does the employee report? What is the frequency of supervision?**
 - c. The amount of discretion and independent judgment required.**
 - d. Education and experience required.**
 - e. Knowledge, skills, and abilities needed.**
 - f. The nature of any contacts: the public, department heads, elected officials.**
 - g. Physical demands of the job, with attention to the provisions of the Americans With Disabilities Act.**

Commentary

There are significant advantages to a well developed job description. The process forces the governing body/appointing authority to reflect of what is needed, and what is a realistic set of duties and responsibilities for a single position. This is especially important for small local governments where an employee might be expected to undertake several diverse tasks. A good job description also serves as an important recruitment tool. It permits management to gage job requirements against qualifications of applicants.

- 2. Whether full-time or part-time, there is a maximum effort to attract the most qualified individuals, who meet the qualifications outlined in the job description, to fill municipal jobs. This effort includes:**
 - a. Publicly advertising all positions to be filled, noting the principal requirements of the job.**
 - b. Where more than one qualified applicant applies, basing selection on a fair determination of who is best qualified, whether through a written or oral examination, an evaluation of background and experience, or a combination of the above.**

Commentary

This standard sets in place a selection process based on principles of merit -- a system whose goal is to hire the most qualified from among qualified applicants through an open and competitive process.

It emphasizes the point that public jobs belong to the public. They are not a prerogative of public office to be given to friends, supporters, and relatives. Standard No. 1 says, "Define the job"; know what you need. Standard No. 2 says, "Find that individual." Particularly in small communities where resources are scarce, every employee must count; must be seen as an investment. Hiring unqualified individuals means one of two things: Either the job does not get done, or is not done well, or another employee must be hired to do the job.

- 3. A permanent position is not offered a newly hired or promoted individual until he or she has successfully completed a probationary period of at least six months. During this period, the employee's work is monitored and evaluated. A probationary employee is not offered a permanent position if he or she is not fully able to meet the requirements of the job and management expectations.**

Commentary

The probationary period is the last step in the selection process. It provides the appointing authority with the best indicators of whether or not a newly hired or promoted employee is able to perform to expectations. When satisfactory completion of a probationary period is required as part of the selection process, it is usually possible to dismiss the employee at the end of this period if, in the judgment of management, the individual is not the right person for the job. Management, however, is responsible for seeing that each position is routinely supervised; that unsatisfactory performance is documented and discussed with the employee; that the employee is provided the assistance and training needed to improve; and that evaluation is based on the duties, responsibilities and other aspects of the position as outlined in the job description.

FACTOR: COMPENSATION

Standard

- 1. The municipality's compensation plan for all positions is comparative with the pay and benefits plan of other local governments in the region, and with similar positions in the private sector.**

Commentary

What a local government pays in wages and fringe benefits is, of course, dictated by its budget -- what it is able to afford. This limitation must be coupled with the reality that even the smallest municipality must have highly qualified, productive, employees. The compensation and benefits offered must be competitive if such individuals are to be attracted and retained.

FACTOR: EMPLOYEE PRODUCTIVITY, EVALUATION AND DISCIPLINE

Standards

- 1. Employee training is encouraged, and financially supported by the municipality.**

Commentary

Each employee represents an important investment for the municipality, and training supports this investment, and should result in higher productivity. It permits employees to stay abreast of new ideas and techniques, and helps them to establish a network for informal consultation and assistance. It should be noted that if an employee is not adequately trained for his or her work, and an accident or other negligence occurs, liability will attach to the municipality.

- 2. Whether by formal or informal means, all employees receive regular evaluations of their performances.**

Commentary

Feedback on performance is essential to productivity, and this evaluation must be linked to expectations set by management, and job requirements as provided for in the job description. One of the challenges for small municipalities and their elected officials is to provide the supervision that is the basis for performance evaluation. Employees can not be evaluated by someone who is not clearly familiar with the work and performance of the individual. And, although most small jurisdictions are not in a position to engage in a formal system of evaluation, each responsible supervisor should provide some documentation of meetings with employees where performance is discussed. The Resource Manual on Personnel provides information and assistance for those municipalities able to put in place a formal employee appraisal system.

- 3. Expected standards governing employee conduct and performance, and disciplinary procedures, are clearly stated, in writing, and communicated to each employee.**

Commentary

Accept, perhaps, for the very smallest municipality with only one or two employees, every local government should have, in writing, some version of an Employee Handbook. This document should outline management's expectations of employee conduct and performance, and penalties which attach to violation of established rules and regulations. It is through such a document that employees can be held accountable for performance and conduct. A comprehensive Handbook will also establish employee rights and outline other aspects of personnel management important to employees. The Personnel Manual provides examples of employee rules and regulations, disciplinary procedures, and other elements of an Employee Handbook.

- 4. "Due process" is afforded all employees as part of disciplinary actions involving sanctions. At a minimum, the employee is notified, orally and in writing, of the charges against him or her, is provided with an explanation of the charges and the employer's evidence, and is provided an opportunity to respond to the charges.**

Commentary

The Fourteenth Amendment to the United States Constitution prohibits states and their local governments from depriving a person of "life, liberty, or property... without due process of law." A number of significant court cases in recent years have brought clarification to this language as it pertains to public personnel management. Once an employee has passed a probationary period, and has performed satisfactorily, there is a legitimate expectation of continued employment as long as the job exists. In other words, as interpreted by the courts, the job becomes the property of the employee, and the government cannot act to deprive the individual of it in an arbitrary or capricious manner. The due process called for in the standard is the minimum that the courts will accept.

5. Lines of authority and responsibility within the municipal organization are clearly established for all employees.

Commentary

Each employee needs to know to whom he or she is immediately responsible and accountable for performance and conduct. There is a rule in public administration which provides that each employee should be accountable to one, and only one, individual. This may prove difficult in a small jurisdiction where an individual may feel, and perhaps is, accountable to each member of the governing body. And this does, of course, open the possibility of several immediate "bosses" and often conflicting direction and orders. Each municipality will have to decide on how best to meet this standard, and cast it in the form of a policy. The sample Administrative Code in the Management Resource Manual should be helpful in implementing this standard.

6. A grievance procedure is in place covering all employees, union and non-union.

Commentary

It is to the advantage of all parties concerned to have grievances resolved quickly, at the appropriate level, and through a mutually agreed upon procedure. Such procedures are in keeping with the need for fairness in resolving employee concerns, and are in keeping with the spirit and law of due process. Typically, "at-will" employees -- key management personnel who serve at the pleasure of the governing body, such as the manager -- are not included in formal grievance procedures.

FACTOR: PERSONNEL RECORDS

Standards

1. A comprehensive file is maintained on each employee which includes such documents as the original job application, record of hire, job changes, promotions, disciplinary actions, commendations, performance evaluations, and training.

Commentary

Personnel files are important for historical reasons. They support other personnel actions such as promotions and disciplinary decisions.

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2. **The municipality has written procedures governing such areas as access to employee records, security of records, employee rights to challenge items in his/her personnel file, and the purging of records -- how long certain records will be maintained in a personnel file.**

Commentary

Without such established procedures, the municipality is open to challenge with respect to protecting confidential information, protecting employee rights, and equal treatment with respect to access and to what is, and is not, retained in individual files.

DEFINITIONS

The following is a compilation of terms used in local government, with their meaning, as applied to local government.

abstain-The practice of exercising discretion to relinquish the right to vote when necessary to avoid needless conflict (see conflict of interest).

actuary-An individual who calculates the municipality's obligation to its pension.

ad hoc-For a particular purpose, for a limited time.

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

Agility Program-A cooperative program whereby the Pennsylvania Department of Transportation agrees to accept work performed by the municipality in return for work performed by PennDOT.

aggregate-Term used to denote quarried stone material used on municipal roads; the maximum amount of damages an insurer will pay.

amendment-A change or addition which alters the meaning or scope of an original formal document, usually laws or regulations, but can include plans or specifications.

amusement/admissions tax-A tax levied on the privilege of engaging in or attending an amusement and measured by admission prices to places of amusement, entertainment or recreation.

annexation-The process by which a municipality, upon meeting certain requirements, expands its corporate limits.

appropriation-A sum of money authorized by a legislative body which permits a municipality to spend money.

arbitrage-Refers to the ability of a local government to issue tax-exempt bonds and reinvest the proceeds in higher-yielding taxable bonds.

archives-The non-current records of a municipality preserved because of their continuing value; the agency responsible for selecting, preserving, and making available records determined to have permanent or continuing value; the building in which an archival institution is located.

arterial street-A street with signals at important intersections and stop signs on side streets which collects and distributes traffic to and from collector streets.

assessed value-A valuation set upon real estate or other property by the assessor as a basis for levying real estate taxes.

at-will employee-A non-union, non-civil service public employee, subject to dismissal at any time, for any reason, or for no reason, provided due process is followed. However, a public employer may not freely discharge an employee where a statute or constitutional principle protects the employee against discharge, or where the discharge violates a clear mandate of public policy.

audit-An examination of the financial and related records of an agency and the report based on such examination.

auditors' opinion-There are four types: unqualified, qualified, adverse and disclaimer. The first is rendered when financial statements present fairly the financial position of the unit; the second is used to note exception - the financial statements fairly represent "except...." Opinion three is used when these statements do not fairly represent a unit's financial position. A disclaimer is used when the auditor cannot perform examination sufficient in scope to render an opinion.

autonomy-Independence; a self-governing entity.

back-end coverage-Insurance coverage that insures against a loss incurred prior to the issuance of the insurance policy.

base flood-The flood having a one percent (1%) chance of being equaled or exceeded in any given year, as shown on the Federal Insurance Administration Flood Hazard Boundary Map.

base flood elevation-The highest elevation, expressed in the feet above sea level, of the level of flood waters occurring in the regulatory base flood.

bid-Formal quotation, based on common specifications, for the provision of goods or services, opened at public meeting for consideration and award.

bid bond-Bid security submitted by bidder to guarantee that a bidder will enter into a contract within a specified time and furnish any required performance bond.

boiler and machinery insurance-Protects against loss caused to or by boilers, pressure vessels, machinery, air conditioning or refrigeration equipment.

bond-A form of money guarantee or protection against financial loss caused by dishonest acts or non-faithful performance of duties.

borrowing base-Established by a formula stipulated in the Local Government Unit Debt Act, used as the base against which the statutory debt limits are applied. Once calculated by

the local government officials or a CPA, a certificate must be signed by authorized local officials or an independent accountant, then filed to request permission to incur debt.

budget-A comprehensive financial plan to sustain municipal operations during a given year with related explanation.

buffer-A strip of land, vegetation and/or opaque wall that sufficiently minimizes the physical or visual intrusion generated by an existing or future use.

business gross receipts tax-Known as business privilege tax or mercantile tax, a tax levied on the person engaged in business. Liability is measured by the gross receipts of the business. *Note: This tax can no longer be imposed if not already in existence.*

call for the question-Term used to end the discussion and vote on the motion.

capital reserve fund- Used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary or trust funds).

care, custody and control-An insurance coverage granting protection from the loss of evidence in a jurisdiction's custody.

cash flow management-Process of managing cash balances to insure funds are adequate to pay bills.

catch basin-An inlet designed to intercept and redirect surface waters.

caucus-A meeting of the legal voters of any political party assembled for the purpose of choosing delegates or for the nomination of candidates for office.

certificate of occupancy-A document granting permission to occupy or use building or land and certifying that the structure or use conforms to the requirements set forth in applicable codes and ordinances.

certified copy-A certified extract of an official record sealed by the appropriate government official.

chart of accounts-The Center for Local Government Services' recommended numerical system given to the various categories of revenues and expenditures typically budgeted for by a municipal governing body.

civil service-Competitive process for selecting and retaining employees.

codification-Any or all ordinances of a municipality which have been enacted that are compiled, consolidated, revised, indexed and arranged in a comprehensive manner.

coinsurance-A policy provision requiring the property owner to insure a stated percentage of the property value in consideration of a reduced rate in order to avoid paying for part of the loss.

collector street-A street which collects traffic from local streets and connects with arterial streets.

compliance audit-An examination of records and activities to determine if a unit is complying with applicable laws and regulations.

comprehensive insurance-Insurance that covers, under one insuring agreement, all hazards within the general scope of the contract, except those specifically excluded.

comprehensive plan-An evaluation of the past, present and future land use and development needs and desires of a municipality. (The Municipalities Planning Code requires that the planning commission prepares this plan.)

condemnation-The process of taking private property for public use through the power of eminent domain.

conditional use-A use of a property permissible by the meeting of certain conditions set forth in the municipality's zoning ordinance.

conflict of interest-A term used in connection with a public official's relationship to matters of private interest or personal gain and which prohibits participation in the discussion under decision.

consanguinity-Of the same blood; related.

consent agenda-A policy of the governing body to approve, in one motion, routine and/or non-controversial items, which can be determined prior to the meeting.

consolidation-The creation of a new unit of government from two or more existing municipalities. These local governments cease to exist after consolidation.

contingency-An appropriation of funds to handle unexpected events and emergencies which occur during the course of the fiscal year.

contributory plan-A pension plan in which the employees are required to contribute some amount, usually a percentage of compensation, to the plan, in order to receive a benefit.

cottage industry-*See home occupation.*

council of government (COG)-A voluntary association of local governments, meeting regularly to exchange ideas and develop a common strategy to address regional problems.

credit ratings-Concerned with the credit quality of a municipal security. Three national agencies (Fitch Investors Services, Moody's Investor Service, and Standard & Poor's) assign a rating based upon an analysis of a variety of factors.

cul-de-sac-A street with a single common ingress and egress and with a turnaround at the end; not a through street.

culvert-A ditch or conduit not incorporated in a closed system that carries drainage water under a driveway, roadway, railroad or pedestrian walk.

curative amendment-An amendment proposed by a private citizen or developer which corrects an inadequacy in the municipality's ordinance.

custodian of records-Any authorized person having personal custody, maintenance and control of public records.

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

dedication-Appropriation of land by the owner for the use of the public and accepted for such use by or on behalf of the public.

defease-To terminate, as a debt issue, before its scheduled maturity.

deferred compensation plan-A retirement plan, created under Section 457 of the Internal Revenue Code, whose members' contributions are exempt from current federal taxation, but subject to current Pa. state income tax and local earned income tax.

deficit-The excess of expenditures over revenues for a fiscal period.

defined benefit plan-A retirement plan which guarantees each qualifying employee a particular benefit when the employee retires and is able to begin receiving benefits.

defined contribution plan: A retirement plan which establishes individual accounts for each participating employee. The employee may or may not be required to contribute a percentage of gross wages; the employer establishes a percentage of gross wages to be deposited in the employee's account by the employer. Upon retirement, the amount of benefits to be received is equal to the balance in the employee's plan account.

developer-Legal beneficial persons having enforceable proprietary interest in a designated piece of property.

development-A physical change, exclusive of new construction and substantial improvement, to improved or unimproved real estate, including, but not limited to mining, dredging, filling, grading, paving, excavating or drilling operations.

Dillon's Rule-“A municipality does not possess and cannot exercise any other than the following powers: 1) those granted in express words; 2) those necessarily or fairly implied in or incident to the powers expressly granted; and 3) those essential to the declared objects and purposes of the corporation, not simply convenient but indispensable. Any fair, reasonable doubt as to the existence of power is resolved by the courts against the corporation and therefore denied.

earned income tax-Also termed local income tax, wage tax or net profits tax. Limited to one percent (except for the cities of Philadelphia and Pittsburgh, home rule charters, and municipalities designated as distressed) which are shared by mutual agreement when enacted by the school district and the local government unit.

easement-An interest in land owned by another that entitles its holder to a specific limited use or enjoyment.

effluent-A term applied to the water discharged from a sewage treatment device.

egress-An exit.

electoral debt-Debt which has been incurred with the approval of a majority of the voters in a referendum; also debt which is approved by the voters subsequent to its incurrence. This type of debt is exempt from the statutory debt limits contained in the Local Government Unit Debt Act.

electronic records-Records stored in a form that only a computer can process; also called machine-readable records or ADP records.

emergency management coordinator-Person designated by the governing body to be in charge of coordinating emergency efforts during a disaster.

eminent domain-The power to take private property for public use by the state, municipality, and private persons or corporations authorized to exercise functions of public character.

employment at will-*See at-will-employee*

enact-To establish by law.

enterprise funds-Used to finance and account for acquisition, operation and maintenance of water and sewer facilities which are supported by user charges; also waste disposal, other utilities.

entitlement-A payment to which a local government is entitled as determined by the state or federal government pursuant to an allocation formula contained in applicable statutes.

errors and omissions-Type of insurance against loss due to an unintentional mistake or omission in performance of official duties.

executive session-A meeting closed to the public which complies with the Sunshine Law's definition of the same (see section on Meeting Management).

exoneration-An official action of a taxing body to discharge a tax collector from the duty of collecting a particular tax.

expenditures-The spending of money by the municipality for the programs and projects included within the approved budget.

experience rating-Underwriting arrangement in which premium is based on 2-5 years of claims history of the insured agency.

expropriation-*See eminent domain*

facility fiduciary-One who is appointed or elected to act in a capacity as a trustee or agent on behalf of another party.

financial interest statement-Form required by the Ethics Law to be filed by every public official, employee, solicitor, candidate and nominee to report their personal financial interests for the prior calendar year.

financial statement audits-A systematic evaluation of sufficient and competent evidential matters to judge the fairness of the unit's financial statements.

first dollar coverage-An insurance policy which has no deductible.

fiscal year-Any twelve-month period established as the period of operations for the governmental unit.

floater-An insurance policy that covers property at any location within a specified territory and while being transported in a vehicle.

flood plain-The area along a natural watercourse subject to periodic overflow by water.

foreign fire fund-Funding obtained by the Commonwealth from out-of-state insurance companies which is appropriated to Volunteer Fire Departments' Relief Associations; a requirement for this disbursement is the completion of form AG-385 (Municipal Pension State Aid/Foreign Fire Distribution Certification)

franchise-A privilege conferred by government approval to an individual or firm to market goods or services in a particular area, generally for an extended period.

franchise fee-A percent of profit to grantor of franchise.

frontage-The extent of property along the parcel's front (street/road) boundary.

functional consolidation-A formal agreement among two or more local governments to provide a particular service through a single organization, for example libraries and recreational facilities.

fund balance-The difference between fund assets and fund liabilities of governmental and similar trust funds.

general fund-The general operating fund of the municipality used to account for all financial resources except those required to be accounted for in a special fund.

general obligation debt-Created when a municipality backs its borrowings with the municipality's full faith, credit and taxing powers.

generally accepted accounting principles (GAAP)-Uniform standards for financial accounting and reporting. The authoritative body on the application of GAAP to local governments is the Governmental Accounting Standards Board.

generally accepted auditing standards (GAAS)-Established by the American Institute of Certified Public Accountants for the conduct and reporting of audits. These standards set forth the objectives of the audit and establish measures that can be applied to judge the quality of its performances.

grants-Funds or other assets from another government, which may be classified as either categorical or block, depending on the amount of discretion allowed the grantee.

hold harmless clause-An agreement by which one party assumes legal liability for another party.

home occupation-Any use conducted entirely within a dwelling and carried on by the occupants thereof, which use is clearly incidental and secondary to the use of that dwelling for residential purposes which does not change the character thereof.

home rule-Exercise of power at the local government level to determine local affairs of government, upon acceptance of the terms set by the state legislature.

host liquor liability-Insurance to protect a government if its officials (such as Volunteer Fire Departments) violate liquor laws.

impact fee-Set aside fees collected from developers causing infrastructure adjustments to the community. Monies to be used as the development further impacts the municipality. (Must have enabling ordinance enacted to assess them.)

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 and gutters.

incorporation-Indicates that a community has a status recognized by law. Geographic boundaries are established, and power to act granted subject to limitations.

incumbent-Person currently holding office.

indemnify-To make good a loss.

indemnity-Security or protection against loss or damage.

infrastructure-The facilities and systems shared or used by citizens such as transportation, water supply, wastewater and solid waste disposal systems.

ingress-Access or entry.

initiative-The people's right to initiate a measure, issue or question to be voted on by the people.

inland marine insurance-Insurance against loss in transportation from one location to another of certain types of personal property such as portable welders or compressors.

in lieu payments-*See payments in lieu of taxes*

inter fund transfer-Payment from one fund to another fund primarily for work or services provided.

intergovernmental agreements-Contracts between two or more public agencies for the joint exercise of powers common to the agencies.

intergovernmental revenues-Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

internal controls-Concerned with organizing financial and related activities so that proper authorizations are obtained before transactions are processed; appropriate arrangement of records and procedures to facilitate control and proper assignment of work so that no employee handles a financial transaction from beginning to end.

intra fund transfer-Transfer of monies within the same fund, usually from one financial institution to another. *Example: From local bank to PLGIT account*

inverse condemnation-A cause of action against a government agency to recover the value of property taken by the agency through no formal eminent domain action.

invitation to bid-Notice and related information from a municipality requesting bids for purchase of goods or services excluding professional services.

joint service agreement-An agreement, generally formal, whereby two or more jurisdictions agree to sell or purchase a particular service for an established price.

leachate-Liquid that has percolated through solid waste of other mediums from which dissolved or suspended materials have been extracted.

lease rental debt-Arrangement under which an authority or other government entity acquires or constructs a facility for the purpose of leasing it to a local government unit, such as a school district or municipality.

legislative proceedings-Action which is upheld by the courts, unless it was unauthorized, unconstitutional, or the result of arbitrary or capricious action.

liability-A financial obligation that must be caused by negligence; an obligation one is bound in law or justice to perform.

lien-A legal right to hold property or to have it sold or applied from the payment of a claim - liens are used by governments to protect their unpaid taxes and other obligations.

lien letter-A formal certification by an authorized municipal official that there are no outstanding liens against a particular property.

line item-A specific item or group of similar items defined by detail in a unique account in the financial records. Revenue, expenditure and justifications are reviewed, anticipated and appropriated at this level.

linen-The permanent copy of a subdivision or development plan which is permanently recorded in a county Recorder of Deeds office; also referred to as *mylar*, referring to the material normally utilized.

local improvement-A public improvement provided to a specific area which benefits that area, usually paid for by special assessment of benefiting property owners.

loss payable-A clause in an insurance policy permitting payment for a loss to someone other than the insured.

maintenance bond-A security which may be required and accepted by a governmental agency to assure that necessary improvements will function as required for a specific period of time.

malfeasance-Improperly performing a lawful act.

mandamus-(writ of) An order compelling public official(s) to do something or not do something.

master plan-see comprehensive plan

merit rating-Determination of a rate for an individual risk on the basis of its variation in hazard or experience from the average or standard for its class.

metes and bounds-A method of describing the boundaries of land by directions and distances from a known point of reference.

microform-Any form containing greatly reduced images, or microimages, usually on microfilm. Roll, or generally serialized, microforms include microfilm on reels, cartridges, and cassettes. Flat, or generally unitized, microforms include microfiche, microfilm jackets, aperture cards and opaque microcards.

mill-a term used to express the property tax rate; one-tenth of a cent, thus ten mils equals one cent or one-percent.

minutes-A summary of action taken at a meeting and the vote on each item.

misfeasance-The performing of a lawful act in an unlawful manner.

mixed use-More than one zoning use in a designated area, i.e., light industrial, residential, commercial.

modified accrual accounting-A basis of accounting in which revenues are recorded when collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, and expenditures which are recognized when the related liability is incurred.

motion-A statement of intent by the governing body.

municipal authority-Special purpose public corporations, with no general police powers and no taxing powers, created by one or more local governments to carry on a specific function(s) outside the regular governmental structure. An authority may be formed by a municipality, school district or county, but when it has been formed, it becomes a separate corporation. Authorities may issue fees and receive revenues through user fees.

mylar-*see* **linen**

negligence-Failure to exercise prudent care.

non-conforming-A use which does not comply with present zoning conditions but which existed lawfully and was created in good faith prior to the enactment of the zoning provisions.

non-electoral debt-Debt which is incurred by the governing body without the approval of a majority of the voters in a referendum. Limited by the Local Government Unit Debt Act. Can be reclassified as electoral debt by referendum.

non-feasance-Failure to perform a required duty of public office.

notary public-A public officer whose function it is to administer oaths, to attest and certify, by hand and official seal, on certain classes of documents, to give them credit and authenticity.

occupation tax-Authorized by Act 511 and the various municipal codes, levied on residents of a taxing jurisdiction regardless of where their occupation is practiced. May be a flat rate, with a maximum of \$10.00, or a system by which occupations are classified by county assessors into groups and assigned a value.

occupation privilege tax-An Act 511 tax, levied on residents and nonresidents alike who are employed within the taxing body's jurisdiction. Current maximum is \$10.00, subject to sharing between the municipality and school district when enacted by both bodies.

open space-Any parcel or area of land or water essentially unimproved and set aside, dedicated, designed or reserved for public or private use.

optical disk-A non-contact, random-access disk tracked by optical laser beams and used for mass storage and retrieval of digitized text and graphics. Types include WORM (write once, read many), CD-ROM (compact disk-read only memory), and CI-I (compact disk-interactive) and erasable optical disks.

ordinance-An enforceable municipal law, statute or regulation which applies to all citizens within that municipality; penalty provisions may apply.

payments in lieu of taxes-Payments by another unit of government to the reporting government in lieu of taxes that it would have had to pay if its property or other tax base had been subject to taxation by the reporting government.

pecuniary-Consisting of or measured in money; of or relating to money.

per capita tax-A flat rate tax levied upon each adult within the taxing district. Commonly referred to as "head tax," "residence tax" or "poll tax". For political subdivisions under the Local Tax Enabling Act the maximum is \$10.00, shared equally when the school district also adopts.

percolation ("perc") test-A field test conducted to determine the absorption capacity of soil to a specific depth in a given location for the purpose of determining suitability of soil for on-lot sewage disposal.

performance audit-An independent, third-party review of management's performance and the degree to which the performance of the entity meets pre-stated expectations.

performance bond-Bond from a contractor which guarantees the work/services will be performed in accordance with the contract.

personal privilege-The right of a member of the governing body to address the governing body on a question limited to cases in which his/her integrity, character or motives are assailed, questioned or impugned.

piggyback purchase-Means by which municipalities may purchase materials, supplies and equipment in accordance with contracts entered into by the Commonwealth of Pennsylvania; municipalities may also "piggyback" on other government entity contracts.

planning 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 unit of government.

planning module-A revision to the municipality's Sewage Facilities Act Plan; submission to and approval by the Department of Environmental Protection is required for most types of development unless the development is occurring in an area which is already served by public sanitary sewage or which is included within the Act 537 Plan as an area into which public sanitary sewage will be extended.

planned residential development (PRD)-An extension of cluster developments including detached, semi-detached, attached and multi-storied structures, and may include land uses other than residential to the extent they are designed to serve the residents.

plat-A map representing a tract of land, showing the boundaries and location of individual properties and streets.

prevailing wage-Wage that is required to be paid to all workers under public works contracts with estimated total project costs in excess of \$25,000.

public authority-A public corporation created by one or more local governments to carry on a specified function(s) outside the regular governmental structure; may issue bonds and receive revenue through user fees.

public disclosure-Regulation providing that public records shall be open to inspection by any person during regular office hours.

public employee-Any individual employed by the Commonwealth or a political subdivision who is responsible for taking or recommending official action of a non-ministerial nature with regard to contracting/procurement; administering or monitoring grants/subsidies; planning/zoning; inspecting/licensing; regulating/auditing any person; or any other activity

where the official action has an economic impact of greater than a minimal nature on the interest of any person.

public hearing-Provides citizens the opportunity to express their position on a specific issue, both pro and con, as mandated by either statute or order of proper authority after due notice.

public meeting-Any meeting of a governmental body at which public business is discussed, decided or policy formulated.

public notice-Notice given to the general public commonly published in a newspaper of general circulation.

public official-Any person elected by the public or elected or appointed by a governmental body, or an appointed official in the executive, legislative or judicial branch of the state or any political subdivision thereof. (Does not include members of advisory boards that have no authority to expend public funds other than reimbursement for personal expense, or to otherwise exercise the power of the State or any political subdivision thereof)

public record-Any record retained by a government body as further defined by statute and open to inspection.

quasi-judicial-A governmental body (usually the zoning hearing board) that hears sworn testimony, obtains evidence and provides for cross examination of witnesses, with the decision based solely on the evidence presented.

quorum-The prescribed number of members of any body that must be present to legally transact business.

real estate transfer tax- One percent maximum on taxable transfers of property within a jurisdiction. If both municipality and school district levy the tax, it is shared equally. Collected by the county recorder of deeds who is authorized to withhold two percent of the amount collected for reimbursement of expense of collection.

recall-Procedure to remove elected officials from office.

records schedule-Also called Records Retention Schedule or Records Control Schedule; a document providing authority for the final disposition of recurring or nonrecurring records.

referendum-The adoption or rejection of proposed legislation by a vote of the people.

request for proposal (RFP)-Notice and related information from a municipality requesting proposals for professional services.

rescind-To revoke, repeal or annul a decision or decree.

resolution-A decision, opinion, policy or directive of a municipality expressed in a formally drafted document and voted upon.

retained limit-A deductible amount specified in the insurance policy.

restrictive covenant-A limitation on the use of land usually set forth in the deed. (Usually runs with the land and is binding upon subsequent owners of the property)

retention schedule-*See records schedule.*

revenue debt-Debt that is secured by pledges of specific revenues, usually those generated by the facility purchased or constructed by the debt.

right-of-way-Strip of land owned by a government agency over which the public has right of passage such as streets, parkways, medians, side walks, easements and driveways constructed thereon.

Road Turnback Program-A program of PennDOT, by which state-owned roads are turned back to the local municipality, usually accompanied by a contract to rehabilitate said road with special liquid fuels monies; annual maintenance funding for these roads is at a greater rate.

sanitary sewers-Pipes that carry only domestic or commercial sewage and into which storm , surface and ground waters are not intentionally admitted.

Section 8-Federal low income housing.

self insurance-Setting aside of funds to meet losses, and accumulation of a fund to absorb fluctuations in the amount of loss and the losses being charged against the accumulated funds.

self-liquidating debt-Any debt of the municipality which is payable solely from rents, rates or charges on users of facilities financed by such debt; any debt payable solely from special levies or assessments of benefits earmarked exclusively for the purpose of repaying the debt. Portions of all three major types of debt (general obligation, revenue, and lease rental) may be classified as self-liquidating.

separation of specifications-A requirement by the Separation Act that there shall be separate specifications and bids for particular categories of work in the construction of a public building. (Typically: general construction, heating/ventilating/air conditioning, plumbing and electrical)

service exchange-An informal agreement by which one community performs a service for a neighboring jurisdiction in exchange for a service (see Agility Program)

service transfer-One jurisdiction assumes complete responsibility for a specified service in another community. The responsible municipality assumes policy, fiscal, and operational control.

setback line-A line establishing a minimum allowable distance between the nearest portion of building projection and street/road right of way and/or lot line.

single audit-An audit performed in accordance with the 1984 Single Audit Act - the Act allows or requires (depending upon amount of money involved) governments to have one audit performed to meet the needs of all federal grantor agencies.

sinking fund-Established to account for the accumulation of money providing for the retirement of bonds and the payment of interest.

storm sewer-A conduit that carries storm and surface waters, but excludes sewage and industrial waste, other than unpolluted water.

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.)

subrogation-Acquiring rights of the insured by the insurance company for protection against third parties.

surcharge-A court-ordered repayment of municipal funds deemed to be misspent by one or more municipal officials; usually brought upon by findings auditors.

surety-An individual or company which guarantees faithful or honest performance under a bond.

swale-A depression in the ground which channels runoff water.

table-To suspend consideration of a pending action.

tax anticipation note-Funds borrowed to alleviate a cash flow problem arising because budgeted taxes or revenues have not yet been received, but will be within the fiscal year.

tax claim bureau-A county agency responsible for the collection of delinquent real estate taxes imposed by all taxing jurisdictions in a county. A tax claims bureau is mandated for all Pennsylvania counties, except Allegheny and Philadelphia.

tax duplicate-The official list of all properties and persons taxable for the current year, indicating the amount of tax due on each. When issued to the tax collector, it is the legal authority for the collector to proceed to collect the listed taxes.

tax increment financing-A means to use the anticipated incremental increase in tax revenues resulting from the redevelopment of an area to secure bond issues for the improvement of that area.

tort-A legal wrong committed upon a person or property, independent of contract.

umbrella coverage-Insurance against loss by catastrophe.

unfunded debt-Current obligations for expenses incurred in the same or prior years, or for court judgments against municipalities, which local revenues are insufficient to pay without drastically curtailing services.

valuable papers insurance-Pays cost of restoring, researching, replacing or reproducing papers which were destroyed.

variance-Modification from the provisions of a zoning ordinance granted by a legislative body upon submission of an application and a hearing.

verbatim-In the exact words; word for word.

vested-The point at which a member of a pension plan has the right to collect from the plan upon retirement.

LEGISLATIVE ACTS

This information was added to The Manual to assist the municipal secretary in becoming familiar with acts of legislation that are frequently referenced in local government. Those which are commonly referenced by their Act number are listed first, followed by a description of the topic of legislation thought to be of interest to the local government secretary.

Act 50-	Taxpayers' Bill of Rights
Act 101-	Municipal Waste Planning, Recycling, and Waste Reduction Act
Act 111-	Police and Firemen Collective Bargaining
Act 149-	Agricultural Security Area Act
Act 170-	State Ethics Law
Act 195-	Public Employee Relations Act.
Act 205-	Municipal Pension Plan Funding Standard and Recovery Act
Act 210-	Impact Fees
Act 319-	Clean and Green Tax Act
Act 511-	Local Tax Enabling (Non-Real Estate Tax) Act
Act 537-	Sewage Facilities Act
Act 600-	Police Pension Plan Act

Agricultural Security Area Act: Provides for the creation of an Agricultural Security Area which affords protection to certain qualifying parcels of ground that are used for agricultural purposes.

Americans with Disabilities Act: Prohibits discrimination against qualified disabled individuals in areas of employment, public transportation, public service and public accommodations. As with the case of most civil rights policies, the power of these mandates is strengthened by provisions for strong enforcement mechanisms. The Disabilities Act references provisions of the *Civil Rights Act of 1964* as relevant to enforcement.

Civil Rights Acts: Several Federal statutes, mostly enacted in the early 1960's and in the 1980's, outlawing discrimination in employment, housing, governmental procedures and policies, use of and access to facilities, etc., based upon race, color, creed, sex and national origin. Violations can be severe and costly.

Clean and Green Tax Act: Permits a tax abatement for larger parcels of land.

Cooperative Purchasing Act: An amendment to the State's Administrative Code authorizing municipalities to purchase off contracts entered into by the State for materials, supplies and equipment.

Davis-Bacon Act: Where Federal funds are used to pay for more than 25 percent of the total project cost of a contract for construction projects, when the total exceeds \$2,000.00, wage rates and record keeping procedures are mandated under this law.

Environmental Impact Statement Act: All invitations for bids for construction projects issued by the municipality must set forth those provisions of Federal and State statutes, rules and regulations dealing with the prevention of environment pollution and the preservation of public natural resources that affect the projects.

Impact Fees: Fees assessed, under an enacted Act 210 Ordinance, upon developers causing infrastructure adjustments to the community.

Intergovernmental Cooperation Act: Authorizes two or more municipalities to jointly cooperate in the exercise and performance of their respective governmental functions, powers or responsibilities.

Local Government Unit Debt Act: Regulates the borrowing of most types of local government entities.

Local Tax Enabling Act: Allows various municipalities to enact non-real estate taxes such as: earned income or wage, per capita, occupation, occupational privilege, intangible personal property, real estate transfer, amusement/admissions, mechanical devices. Also provides special provisions for the City of Pittsburgh's taxation.

Motor Vehicle Procurement Act: Requires public bodies in Pennsylvania to purchase or lease only vehicles manufactured or assembled in North America. If a vehicle is assembled, but not manufactured in North America, it qualifies where a majority of the parts have been manufactured in North America.

Municipal Authorities Act of 1945: Specifies the procedures by which a municipality creates and abolishes an authority.

Municipal Pension Plan Funding Standard and Recovery Act: Ensures that all municipal pension plans are properly funded on a current basis, and that unfunded past liabilities are gradually eliminated; establishes a recovery program for financially distressed municipal pension systems; requires filing of actuarial reports every two years.

Municipal Records Act: Governs the retention and disposition of municipal records.

Municipal Waste Planning, Recycling, and Waste Reduction Act: Regulates landfills and specifies obligations to the municipality by the owner. Provides for recycling grants and mandates requirements for certain municipalities to recycle. Provisions are enforced by the Department of Environmental Protection.

Open Records Act: Governs access to all public records and documents.

Pennsylvania Municipalities Planning Code: A comprehensive law regulating the adoption and implementation of zoning, subdivision control and other land use control ordinances. The law applies to all units except the County/City of Philadelphia and the City of Pittsburgh.

Personnel Records Act: Requires that a municipality give its employees reasonable access to their personnel records.

Police and Firemen Collective Bargaining Act: Provides police and firefighters employed by the Commonwealth or its subdivisions the right to collective bargaining; prevents their striking.

Police Pensions Plan Act: Provides that each borough, town and township which maintains a police force of three or more full time members shall establish a police pension fund or pension annuity to provide the benefits required or authorized by the Act.

Police Tenure Act: Covers police employment in jurisdictions where no civil service laws prevail, i.e. second class townships, boroughs, incorporated towns and first class townships with less than three police officers. Deals with adverse employment actions, not hiring regulations.

Prevailing Wage Act: Requires that the prevailing wage be paid to all workers under public works contracts with estimated total project costs in excess of \$25,000.

Public Contractors' Law: Governs the awarding and contracting of public works contracts in excess of \$50,000 in total costs.

Public Employee Relations Act: Grants to public employees (other than police and firefighters) the right to organize and bargain collectively; defines employer and union unfair labor practices; administered by the Pa. Labor Relations Board.

Public Utility Realty Tax Act: While the State's Constitution exempts property that is owned by public utilities from municipally imposed real estate taxes, they are subject to a State-imposed realty tax. The yield from this levy is distributed annually to all local taxing units, provided appropriate forms are filed.

Sewage Facilities Act: Requires each municipality to develop a plan for the disposal of sewage within the municipality and makes the municipality ultimately liable to insure proper sewage disposal.

State Ethics Law: Establishes the State Ethics Commission to administer and enforce provisions that "public office is a public trust and any effort to realize personal financial gain through public office is a violation of that trust."

Steel Products Procurement Act: All public contracts requiring steel for public works maintenance, construction or repair, must specify the use of steel produced in the United

States. A certification from the contractor as to the origin of the steel products used in any contract is required prior to any payment under a contract.

Sunshine Act: Legislation dealing with the public's right to know of and attend public agency meetings at which agency business is to be discussed or acted upon.

Taxpayers' Bill of Rights Act: Addresses school districts' powers to adopt various non-property taxes. The Bill of Rights applies to all local governments authorized to levy non-property taxes. It also applies to interest on overpayments of real estate taxes. The law mandates a local government disclose a taxpayer's right during an audit, procedures for a taxpayer to appeal, information about filing and processing claims for refunds or complaints, and enforcement procedures. Taxpayers have at least 30 days to respond to requests for information from a taxing jurisdiction and may request refunds of overpayment of taxes plus interest on any excess taxes paid equal to that paid by the Commonwealth. The local municipality is also required to appoint a tax appeals board to hear taxpayer appeals.

Tort Claims Act: Provides that no local agency shall be liable for any damages on account of any injury to a person or property caused by any act of the local agency or an employee thereof or any other person. (There are eight exceptions, i.e. vehicle liability; personal property; real property; trees, traffic controls and street lighting; utility service facilities; streets; sidewalks; animals.)

Workers' Compensation Act: A municipally-financed insurance program for injuries or illnesses sustained by an employee while on the job. The insurance covers the costs of treatment for the injury or illness and also pays a portion of an employee's compensation during the period of disability.

ABBREVIATIONS

The following are abbreviations that are often used in Pennsylvania local government.

ACLU	American Civil Liberties Union
ADA	Americans with Disabilities Act
AFSCME	American Federal, State, County and Municipal Employees
a/k/a	also known as
APA	American Planning Association
APWA	American Public Works Association
ARC	Association for Retarded Citizens
BANS	bond anticipation notes
BFOQ	bona fide occupational qualifications
BOCA	Building Officials and Code Administration
BTU	British Thermal Unit
CATV	cable access television
CBO	Certified Borough Official
CD	Certificate of Deposit
CDBG	Community Development Block Grant
CDL	Commercial Driver's License
CEO	Code Enforcement Officer
CGS	Certified Government Secretary
CMC	Certified Municipal Clerk
COG	Council of Government
CPA	Certified Public Accountant
d/b/a	doing business as
DCED	Department of Community and Economic Development
DCNR	Department of Conservation and Natural Resources
DEP	Department of Environmental Protection
EEOC	Equal Employment Opportunity Commission
EIN	employer's identification number
EIS	Environmental Impact Statement
EPA	Environmental Protection Agency
ERISA	Employee Retirement Income Security Act
FCC	Federal Communications Commission
FDIC	Federal Deposit Insurance Corporation
FEMA	Federal Emergency Management Agency
FICA	Federal Insurance Contribution Act
FLSA	Fair Labor Standards Act
FUTA	Federal Unemployment Tax Act
GAAP	generally accepted accounting principles
GAAS	generally accepted auditing standards
GFOA	Government Finance Officers Association
HMO	Health Maintenance Organization
HUD	Dept. of Housing and Urban Development (federal)
ICMA	International City and County Managers Association

IIMC	International Institute of Municipal Clerks
INS	Immigration and Naturalization Service
IRA	Individual Retirement Account
IRS	Internal Revenue Service
ISO	Insurance Service Office
JTPA	Job Training Partnership Act
LGS	(Governor's Center for) Local Government Service,
LTAP	Local Technical Assistance Program
L3P	Local Piggyback Purchasing Program
MPC	Municipalities Planning Code
MS4	municipal separate storm sewer system
NAACP	National Association for the Advancement of Colored People
NFIP	National Flood Insurance Program
NPDES	National Pollutant Discharge Elimination System
PEMA	Pennsylvania Emergency Management Agency
PHA	Public Housing Authority
PIRMA	Pennsylvania Intergovernmental Risk Management Association
PLGIT	Pennsylvania Local Government Investment Trust
PLGSA	Pennsylvania Local Government Secretaries Association
PMHA	Pennsylvania Manufactured Housing Association
PMRS	Pennsylvania Municipal Retirement System
PMTP	Pennsylvania Municipal Training Partnership
PO	purchase order
PRD	planned residential development
PRIMA	Public Risk and Insurance Management Association
PSAB	Pennsylvania State Association of Boroughs
PSATS	Pennsylvania State Association of Township Supervisors
PURTA	Public Utility Real Estate Transfer Act
RC&D	Resource, Conservation and Development
RFP	request for proposal
SEO	Sewage Enforcement Officer
SOP	standard operating procedure
SSA	Social Security Administration
SSI	Supplemental Security Income
SWIF	State Workmen's Insurance Fund
T/A	technical assistance
t/d/b/a/	trading and doing business as
T-Bills	Treasury Bills
TIN	Taxpayers Identifying Number
USDA	United States Department of Agriculture
ZO	zoning officer

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