

BOROUGH OF PALMYRA

LEBANON COUNTY, PENNSYLVANIA



2025

FINAL BUDGET

BOROUGH OF PALMYRA

Lebanon County, Pennsylvania

325 S. Railroad St., Palmyra, PA 17078

(717) 838-6361

www.palmyraborough.org

ANNUAL BUDGET

2025

BOROUGH COUNCIL

Beth Shearer – President
James Tesche – Vice-President
Matthew Andrews
Anthony M. Catalani, II
Nancy Fleegle
Jane Quairol
Marcus Riddell

MAYOR

Frederick S. Carpenter

BOROUGH MANAGER

Roger E. Powl

Submitted: November 2024

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BOROUGH OF PALMYRA 2025 MEETING CALENDAR

JANUARY						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
			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	

FEBRUARY						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
						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	

MARCH						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
						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					

APRIL						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
		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			

MAY						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
				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

JUNE						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
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					

JULY						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
		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		

AUGUST						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
					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						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
	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						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
			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						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
						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						

DECEMBER						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
	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			

- Borough Holidays
- Borough Council Meetings
- Planning Commission
- Library Board
- Rec Commission
- Western Lebanon County Regional Police Commission
- Zoning Hearing Board
- Election Day

2025 Palmyra Borough Public Meeting & Holiday Schedule

BOROUGH HOLIDAYS

Wednesday	January	1	New Year's Day
Monday	January	20	Dr. Martin Luther King, Jr. Day
Monday	February	17	President's Day
Monday	May	26	Memorial Day
Thursday	June	19	Juneteenth
Friday	July	4	Independence Day
Monday	September	1	Labor Day
Tuesday	November	11	Veteran's Day
Thursday	November	27	Thanksgiving
Friday	November	28	Day After Thanksgiving
Thursday	December	25	Christmas

BOROUGH COUNCIL MEETING SCHEDULE

2nd and 4th Tuesday of Each Month – 7:00 PM (Council Chambers)

Tuesday	January	14	Tuesday	January	28
Tuesday	February	11	Tuesday	February	25
Tuesday	March	11	Tuesday	March	25
Tuesday	April	8	Tuesday	April	22
Tuesday	May	13	Tuesday	May	27
Tuesday	June	10	Tuesday	June	24
Tuesday	July	8	Tuesday	July	22
Tuesday	August	12	Tuesday	August	26
Tuesday	September	9	Tuesday	September	23
Tuesday	October	14	Tuesday	October	28
Thursday	November	13**	Tuesday	November	25
Tuesday	December	9	Tuesday	December	23

** = Holiday conflict

FIRE SERVICES COMMISSION

Meets as needed – Meetings posted on Borough's website: www.palmyraborough.org

(Citizens Fire Co. No. 1, 35 W. Walnut St, Palmyra, PA)

LIBRARY BOARD

3rd Tuesday Each Month – 6:30 PM (Public Library, 50 Landings Dr., Annville, PA)

Tuesday	January	21	Tuesday	July	15
Tuesday	February	18	Tuesday	August	19
Tuesday	March	18	Tuesday	September	16
Tuesday	April	15	Tuesday	October	21
Tuesday	May	20	Tuesday	November	18
Tuesday	June	17	Tuesday	December	16

PLANNING COMMISSION

4th Wednesday Each Month – 7:00 PM (Council Chambers)

Wednesday	January	22	Wednesday	July	23
Wednesday	February	26	Wednesday	August	27
Wednesday	March	26	Wednesday	September	24
Wednesday	April	23	Wednesday	October	22
Wednesday	May	28	Monday	November	24**
Wednesday	June	25	Monday	December	29**

** = Holiday conflict

PALMYRA AREA RECREATION & PARKS COMMISSION

3rd Wednesday Each Month – 6:00 PM (Council Chambers)

Wednesday	January	15	Wednesday	July	**
Wednesday	February	19	Wednesday	August	20
Wednesday	March	19	Wednesday	September	17
Wednesday	April	16	Wednesday	October	15
Wednesday	May	21	Wednesday	November	19
Wednesday	June	18	Wednesday	December	17

** = Summer Break - No Meeting

WESTERN LEBANON COUNTY REGIONAL POLICE COMMISSION

2ND Wednesday of Each Month – 5:30 PM (Council Chambers)

Wednesday	January	8	Wednesday	July	9
Wednesday	February	12	Wednesday	August	13
Wednesday	March	12	Wednesday	September	10
Wednesday	April	9	Wednesday	October	8
Wednesday	May	14	Wednesday	November	12
Wednesday	June	11	Wednesday	December	10

ZONING HEARING BOARD

2nd Monday Each Month – 5:30 PM (as needed) (Council Chambers)

Monday	January	13	Monday	July	14
Monday	February	10	Monday	August	11
Monday	March	10	Monday	September	8
Monday	April	14	Monday	October	13
Monday	May	12	Monday	November	10
Monday	June	9	Monday	December	8



BOROUGH OF PALMYRA
LEBANON COUNTY, PENNSYLVANIA

BUDGET MESSAGE

TO: Borough Council & Mayor
FROM: Roger E. Powl, Borough Manager
DATE: December 18, 2024
RE: 2025 Final Budget

It is my pleasure to present you with the 2025 Preliminary Budget Proposal for your review and approval. You will find an overview and a detailed description of selected revenue and expenditure line items for our three operating accounts; General Fund (01), Refuse Fund (09), and Sewer Fund (08), and, a brief narrative and details for our other funds; Fire Protection Fund (03), Special Sewer Fund (04), Special Library Fund (05), Capital Reserve Fund (30), Palmyra Cemetery Fund (31), Liquid Fuels Fund (35), and Employee Benefits Fund (98). All these funds have a clearly defined set of goals for the upcoming year, which will dictate the major focus of our activities throughout the course of 2025. These goals are reviewed, discussed, and approved by Borough Council as part of the annual budget review process. The Budget also includes revenue and expenditure charts, trend analysis, and an appendix which contains supporting documentation and informational reference items. The budget format aligns each fund with the Pennsylvania Department of Community & Economic Development's recommended Chart of Accounts for fiscal administration of municipalities.

The Budget is more than a simple statement of revenue versus expenditures; it is a legal document specifying the financial plan for the allocation of Borough resources; it is a policy statement about the relative importance of the various services and programs provided, operated, and maintained by the Borough, and; it provides the basis for planning, cost control, and assessment of Borough operations that will be executed during 2025 to support the overall health, general welfare, and financial security of the community during 2025 and beyond.

The 2025 Final Budget provides funding for the following:

General Fund:

1. 3.4% salary increase for all uniformed and non-uniformed employees per the August 2024 Consumer Price Index for the Philadelphia-Wilmington region (3.4%).
2. 14.3% increase for employee health insurance plan.
3. Administration:
 - \$2,933 - Vehicle Replacement Schedule deposit into Capital Reserve Fund
 - \$8,500 for iamGIS software to create required MS4 stormwater mapping and to locate and map sewer lateral locations (cost split 50/50 (\$4,250) with Sewer Fund). Discontinue ARCGIS & CS Datum software (\$4,250 - \$3,200 = +\$1,050).
 - \$5,000 for Trimble R2 GPS sensing/locating equipment to collect locations/data to input into the iamGIS software (cost split 50/50 (\$2,500) with Sewer Fund).
4. Emergency Medical Services: New \$5.00 per capita fee for Penn State Life Lion Ambulance service (7,830 pop. x \$5/person = \$39,150).
5. Police Department: Western Lebanon County Regional Police Department Budget will be reviewed and approved by the Regional Police Commission.
 - Palmyra share = \$2,058,126 (-\$49,317) 2.3% decrease below 2024 budgeted expenditures.

6. Public Works Department:

- Replacement of two 2009 60" cut Hustler zero-turn mowers with (2) new 2024 Kubota (ZD1211-3-60) zero-turn mowers (2 X \$16,962 = \$33,924 – expensed from Capital Reserve Fund).
- 5.7% increase in road salt per PA State COSTARS Contract. (\$83.06/ton to \$88.05/ton)
- \$14,400 carry over from 2024 Budget to implement Salt Brine manufacturing as road salt additive and road pre-treatment.
- \$188,639 annual Public Works Dept. Vehicle Replacement Schedule contribution into the Capital Reserve Fund.
- Employee boot reimbursement increased from \$120 to \$150 per year.

7. Parks:

- \$23,236 carry over from 2024 to remove and reconstruct the Heritage Park basketball court (expensed from the Capital Reserve Fund).

8. 2025 Street Resurfacing Program:

- \$328,266 General Fund; \$230,000 Liquid Fuels Fund (\$657,000 Total - estimated)
 - Microsurface: None
 - Repair, mill, pave, and re-install pavement markings:
 - E. Maple St from S. Railroad St to Municipal Boundary
 - E. Oak St from S. Forge Rd to Municipal Boundary

9. \$80,000 annual transfer from General Fund to Capital Reserve Fund for future investment.

10. \$35,194 transfer to Employee Benefits Fund.

In order to support all the cost impacts listed above, the current 4.11-mill Real Estate Tax rate will need to be increased 1.19-mills to 5.30-mills (+22.5%) to cover the projected \$604,774 shortfall. The impact to the average property owner, whose property has an assessed value of \$182,082, would be an additional \$216.68 per year in real estate taxes, or \$18.06 per month.

Fire Protection Tax Fund: No increase in the 0.67-mill Fire Tax is necessary in 2025.

Refuse Fund:

1. \$34,504 transfer to Employee Benefits Fund
2. November 1, 2024 the new refuse/recycling hauling contract began with Casella. As a result of the bids, the single-bag program has been discontinued due to lack of savings to those on the program. Borough Council made the decision at their September 10, 2024 public meeting to award the bid alternate that requires Casella to provide each residential unit with a 96-gallon curb cart for refuse collection and one 96-gallon curb cart for recycling.
3. Quarterly refuse rates will need to be increased to \$112/qtr beginning January 1, 2025.

Sewer Fund:

1. The \$98/qtr. sewer treatment fee will need to be increased to \$109/qtr. in 2025 due to unanticipated wastewater treatment expenses experienced by North Londonderry Twp during 2024.
2. \$34,334 transfer to Employee Benefits Fund
3. \$6,750 (50%) share of iamGIS software & Trimble R2 locating equipment.
4. \$3,000 for commercial grade washer & dryer.

Special Sewer Fund:

1. Relocation of Pump Station #3 (estimate \$750,000 - expensed from Special Sewer Fund)
2. Purchase new sewer camera truck & equipment (\$400,000 - expensed from Special Sewer Fund)
3. Purchase & installation of sewage grinders at PS#1, PS#2, and Main Pump Station (\$93,606 plus \$52,200 installation costs - expensed from Special Sewer Fund)

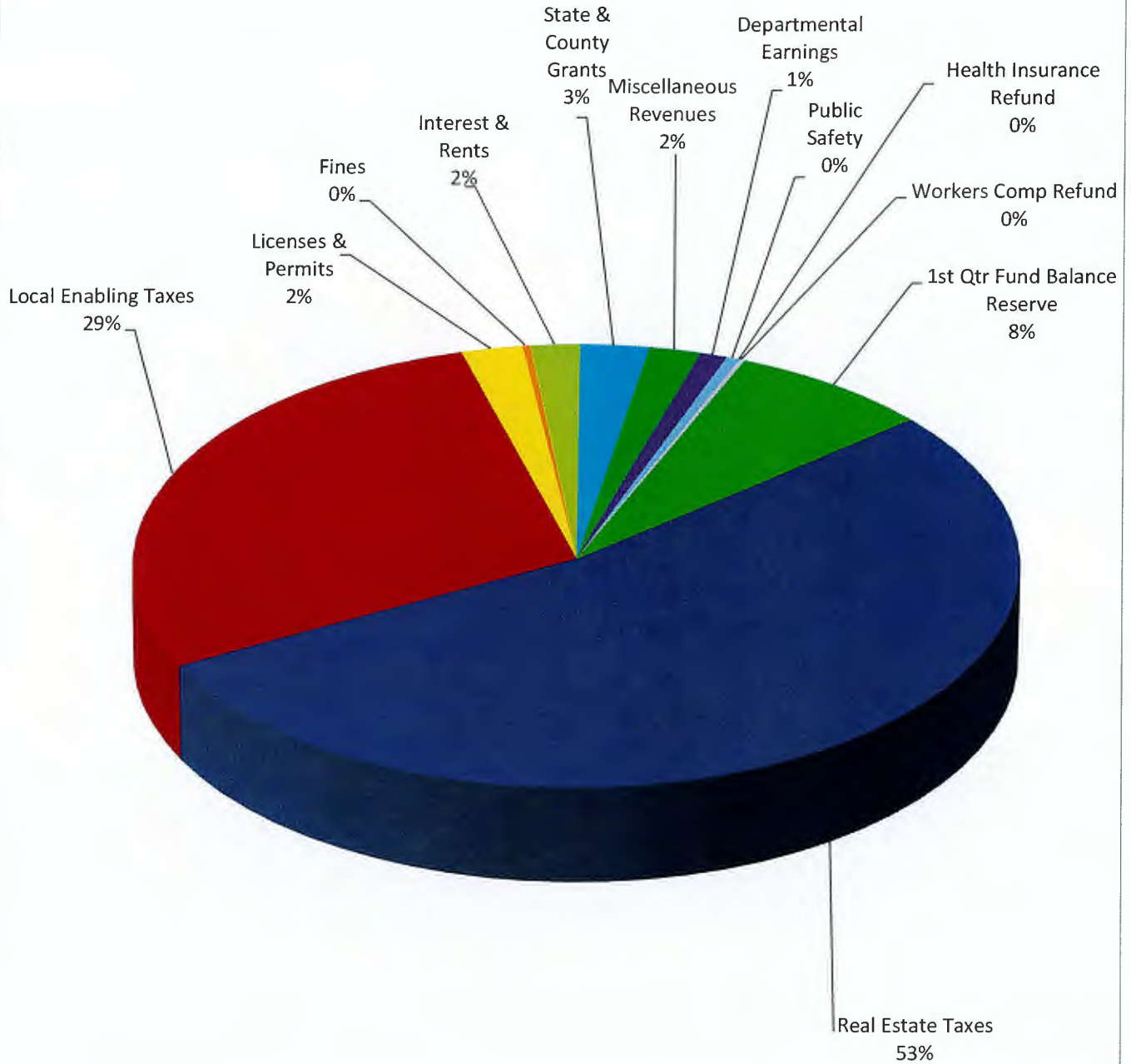
Borough Council reviewed and discussed these requests and took action at the Tuesday November 26, 2024 meeting to advertise the 2025 Preliminary Budget for the required 10-day public inspection period pursuant to Section §1308(a) of the PA Borough Code.

The PA Borough Code requires a balanced budget to be approved by December 31st of each calendar year. No public comments concerning the 2025 Preliminary Budget were presented to Borough Council at the Tuesday December 10, 2024 public meeting. Borough Council made no additional changes. Adoption of the 2025 Final Budget is scheduled occur at the *Monday* December 23, 2024 public meeting.

GENERAL FUND

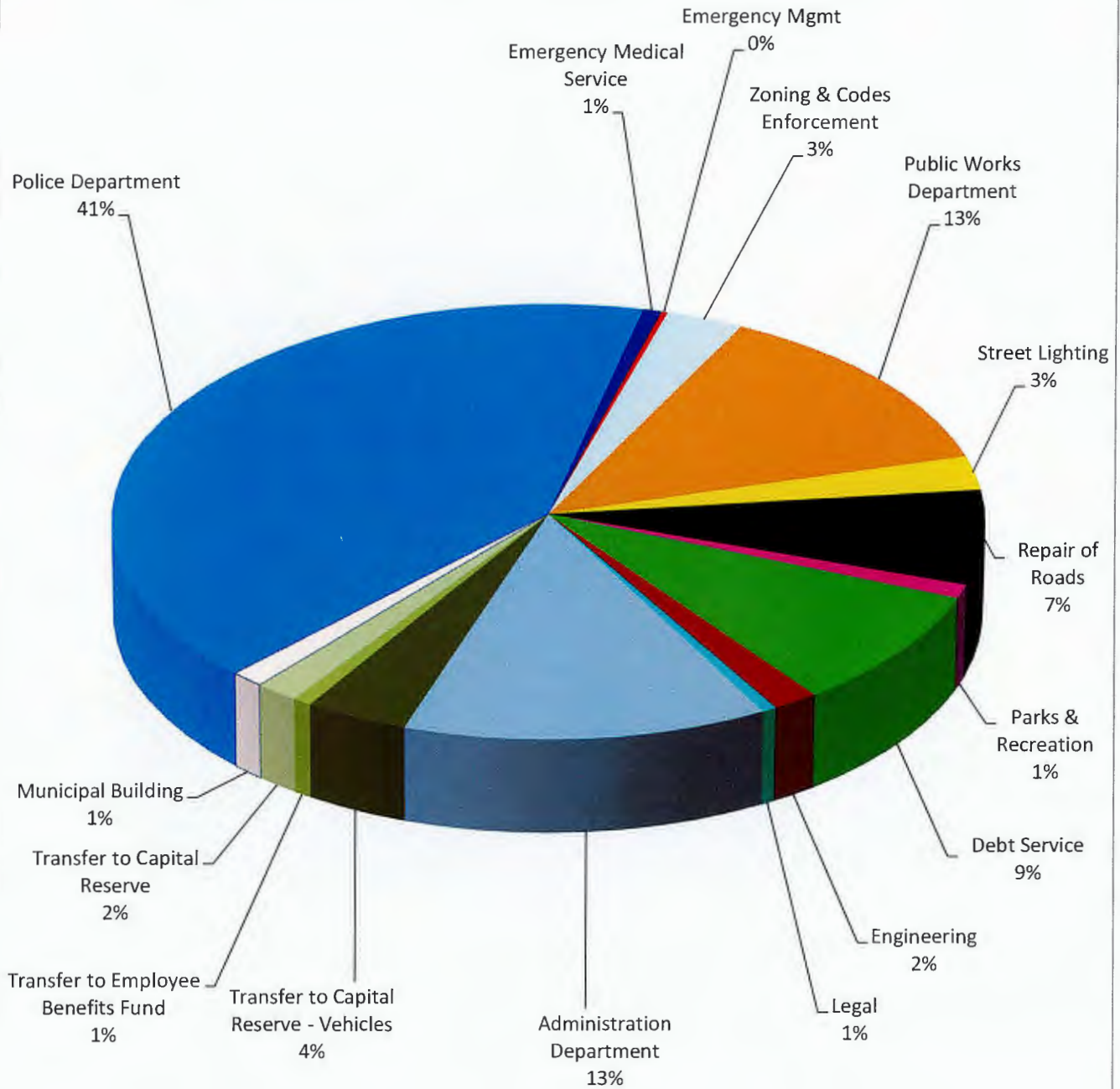
The General Fund, the Borough's primary operations fund, is funded by taxes on property and individuals, user fees, grants, and other sources. Through this fund, the Borough finances all general municipal operations, including Administration, Police, Planning & Zoning, Health & Sanitation, and Public Works. In addition, this fund provides subsidies for Emergency Management, Emergency Medical Services, and Parks & Recreation.

2025 General Fund Revenue \$4,900,959



- | | | |
|-------------------------|--------------------------------|---------------------------|
| ■ Local Enabling Taxes | ■ Licenses & Permits | ■ Fines |
| ■ Interest & Rents | ■ State & County Grants | ■ Miscellaneous Revenues |
| ■ Departmental Earnings | ■ Public Safety | ■ Health Insurance Refund |
| ■ Workers Comp Refund | ■ 1st Qtr Fund Balance Reserve | |

2025 General Fund Expenditures \$4,900,959



- | | | |
|----------------------|------------------------------|-----------------------------|
| □ Municipal Building | ■ Police Department | ■ Emergency Medical Service |
| ■ Emergency Mgmt | ■ Zoning & Codes Enforcement | ■ Street Lighting |
| ■ Repair of Roads | ■ Parks & Recreation | ■ Debt Service |
| ■ Engineering | ■ Legal | |

GENERAL FUND

REVENUES

ACCT. #	LINE ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROJ. 2024	BUDGET 2025
100	BEGINNING BALANCE	\$ 1,009,261	\$ 778,357	\$ 643,673	\$ 796,915	\$ 860,470	\$ 731,260	\$ 414,496
	MINIMUM 1ST QTR FUND BALANCE	\$ 800,000	\$ 800,000	\$ 800,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ -
	DIFFERENCE	\$ 209,261	\$ (21,643)	\$ (156,327)	\$ 96,915	\$ 160,470	\$ 31,260	\$ 414,496
301	REAL ESTATE TAXES							
01.301.100	REAL ESTATE TAX	\$ 1,620,156	\$ 1,645,128	\$ 1,654,187	\$ 1,814,682	\$ 1,977,501	\$ 1,985,308	\$ 2,534,038
01.301.300	REAL ESTATE TAX - DELINQUENT	\$ 34,432	\$ 42,569	\$ 27,455	\$ 45,787	\$ 37,125	\$ 49,866	\$ 37,850
01.301.600	REAL ESTATE TAX - INTERIM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,672	\$ -
	SUBTOTAL	\$ 1,654,588	\$ 1,687,697	\$ 1,681,642	\$ 1,860,469	\$ 2,014,626	\$ 2,036,846	\$ 2,571,888
310	LOCAL ENABLING TAXES - ACT 511							
01.310.010	PER CAPITA TAX - CURRENT	\$ 15,342	\$ 14,117	\$ 12,959	\$ 12,320	\$ 13,625	\$ 13,964	\$ 14,105
01.310.020	PER CAPITA TAX - PRIOR YEAR	\$ 5,300	\$ 6,620	\$ 9,035	\$ 8,255	\$ 7,275	\$ 7,584	\$ 7,575
01.310.100	REAL ESTATE TRANSFER TAX	\$ 133,689	\$ 183,901	\$ 255,705	\$ 180,123	\$ 154,125	\$ 160,938	\$ 157,625
01.310.210	EARNED INCOME TAX - CURRENT	\$ 908,813	\$ 983,044	\$ 1,095,166	\$ 1,168,050	\$ 1,122,050	\$ 1,146,632	\$ 1,122,050
01.310.510	LOCAL SERVICES TAX - CURRENT	\$ 92,069	\$ 95,265	\$ 100,044	\$ 104,702	\$ 100,000	\$ 106,825	\$ 102,500
01.310.700	MECHANICAL DEVICES TAX	\$ 570	\$ 1,050	\$ 858	\$ 915	\$ 915	\$ 1,380	\$ 1,300
	SUBTOTAL	\$ 1,155,783	\$ 1,283,997	\$ 1,473,767	\$ 1,474,365	\$ 1,397,990	\$ 1,437,323	\$ 1,405,155
321 & 322	LICENSES & PERMITS							
01.321.200	BEVERAGE & RESTAURANT	\$ 1,350	\$ -	\$ 1,350	\$ 1,350	\$ 1,350	\$ 1,250	\$ 1,250
01.321.300	POLICE PERMIT FEES	\$ 200	\$ 450	\$ 150	\$ 200	\$ 180	\$ -	\$ -
01.321.310	BICYCLE PERMITS	\$ 1	\$ 1	\$ 2	\$ 1	\$ -	\$ -	\$ -
01.321.610	TRANSIENT RETAILER PERMIT	\$ 375	\$ 1,025	\$ 1,120	\$ 725	\$ 1,000	\$ 1,300	\$ 1,000
01.321.800	CABLE TV FRANCHISE FEE	\$ 87,090	\$ 88,089	\$ 87,428	\$ 80,396	\$ 70,000	\$ 70,518	\$ 70,000
01.321.801	FIOS TV FRANCHISE FEE	\$ 52,973	\$ 46,257	\$ 44,892	\$ 43,192	\$ 42,375	\$ 41,141	\$ 40,000
01.322.300	DRIVEWAY PERMIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.322.800	CURB & SIDEWALK PERMITS	\$ 185	\$ 90	\$ 30	\$ 90	\$ 75	\$ 380	\$ 125
01.322.820	STREET EXCAVATION PERMITS	\$ 14,490	\$ 35,325	\$ 4,869	\$ 1,698	\$ 1,800	\$ 602	\$ 650
	SUBTOTAL	\$ 156,664	\$ 171,237	\$ 139,841	\$ 127,652	\$ 116,780	\$ 115,191	\$ 113,025
331 & 332	FINES & FORFEITS							
01.331.100	DISTRICT MAGISTRATE COURT FINES	\$ 39,361	\$ 75,490	\$ 79,213	\$ 86,057	\$ 79,125	\$ 29,370	\$ -
01.331.110	VEHICLE CODE VIOLATIONS	\$ -	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ -
01.331.120	ORDINANCE-STATUTE VIOLATIONS	\$ 1,225	\$ 5,075	\$ 7,200	\$ 8,025	\$ 8,250	\$ 9,686	\$ 8,250
01.331.130	STATE POLICE FINES	\$ 3,324	\$ 2,914	\$ 3,016	\$ 2,969	\$ 2,000	\$ 2,888	\$ 2,000
01.331.140	PARKING VIOLATION FINES	\$ 15,470	\$ 15,625	\$ 15,610	\$ 9,550	\$ 10,000	\$ 4,750	\$ -
01.332.100	LIENS-SETTLEMENTS-RESTITUTION	\$ 3,913	\$ 2,918	\$ 321	\$ -	\$ -	\$ 1,193	\$ -
	SUBTOTAL	\$ 63,293	\$ 102,022	\$ 105,385	\$ 106,601	\$ 99,375	\$ 47,887	\$ 10,250
341 & 342	INTEREST & RENTS							
01.341.100	INTEREST EARNED	\$ 10,363	\$ 2,231	\$ 4,488	\$ 16,432	\$ 15,650	\$ 10,010	\$ 9,500
01.342.200	RENT OF BUILDINGS - MDJ OFFICE	\$ 25,080	\$ 25,380	\$ 25,680	\$ 25,980	\$ 68,052	\$ 32,681	\$ 29,058
01.342.201	WESTERN LEB. CO. REG. POLICE HQ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 50,000
01.342.210	RENT OF PARK FACILITIES	\$ 150	\$ 1,475	\$ 1,275	\$ 1,525	\$ 1,275	\$ 2,550	\$ 2,225
	SUBTOTAL	\$ 35,593	\$ 29,086	\$ 31,443	\$ 43,937	\$ 84,977	\$ 70,242	\$ 90,783

NOTES:

GENERAL FUND

REVENUES

ACCT. #	LINE ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROJ. 2024	BUDGET 2025
351-359	FED, STATE & COUNTY GRANTS							
01.351.020	FEDERAL GRANT - PUBLIC SAFETY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.351.030	FEDERAL GRANT - HWY. & STREETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.351.120	FEMA EMERGENCY DISASTER RELIEF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.354.030	PENNDOT SNOW REMOVAL CONT.	\$ -	\$ 3,682	\$ 1,908	\$ 1,946	\$ 1,946	\$ 1,946	\$ 4,014
01.354.031	PENNDOT SEVERE WINTER ADJUST.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.355.010	PUBLIC UTILITY TAX (PURTA)	\$ 2,752	\$ 2,804	\$ 2,889	\$ 2,823	\$ 2,823	\$ 3,176	\$ 3,176
01.355.050	PENSION STATE AID	\$ 147,715	\$ 148,716	\$ 176,135	\$ 198,148	\$ 198,148	\$ 195,038	\$ 97,520
01.355.070	FOREIGN FIRE INSURANCE TAX	\$ 40,262	\$ 35,657	\$ -	\$ -	\$ -	\$ -	\$ -
01.357.020	COUNTY DRUG TASK FORCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.357.030	COUNTY LIQUID FUELS AID	\$ -	\$ 14,640	\$ -	\$ 7,320	\$ 7,830	\$ -	\$ -
01.358.300	NLT & SLT - STREET SWEEPING	\$ 15,000	\$ 15,000	\$ 15,000	\$ 10,500	\$ 15,000	\$ 15,000	\$ 15,000
01.358.354	NLT - FIRE DEPT WORKERS COMP.	\$ 12,792	\$ 24,454	\$ -	\$ -	\$ -	\$ -	\$ -
01.359.020	PAYMENT IN LIEU OF TAXES	\$ 5,718	\$ 5,718	\$ 5,718	\$ 5,718	\$ 5,718	\$ 5,718	\$ 5,718
	SUBTOTAL	\$ 224,239	\$ 250,671	\$ 201,650	\$ 226,455	\$ 231,465	\$ 220,878	\$ 125,428

361	DEPARTMENTAL EARNINGS							
01.361.310	LAND PLAN SUBMISSION FEES	\$ 900	\$ 4,660	\$ 1,970	\$ -	\$ -	\$ 720	\$ -
01.361.320	STORMWATER MGMT PERMIT FEES	\$ 250	\$ 500	\$ -	\$ 250	\$ 250	\$ -	\$ -
01.361.330	ZONING PERMIT FEES	\$ 100,440	\$ 75,923	\$ 93,634	\$ 84,183	\$ 62,475	\$ 58,574	\$ 46,850
01.361.340	ZONING HEARING BOARD FEES	\$ 4,500	\$ 4,500	\$ 1,500	\$ 3,600	\$ 3,000	\$ 500	\$ 1,500
01.361.500	SALE OF MAPS & PUBLICATIONS	\$ -	\$ -	\$ 30	\$ -	\$ -	\$ -	\$ -
01.361.700	REPRODUCTION OF RECORDS	\$ 1,425	\$ 1,865	\$ 1,430	\$ 1,509	\$ 1,250	\$ 511	\$ 500
	SUBTOTAL	\$ 107,515	\$ 87,448	\$ 98,564	\$ 89,542	\$ 66,975	\$ 60,305	\$ 48,850

362	PUBLIC SAFETY							
01.362.100	CONTRACTED POLICE PROTECTION	\$ 787	\$ -	\$ 3,836	\$ 1,943	\$ 2,340	\$ -	\$ -
01.362.110	POLICE REPORT COPIES	\$ -	\$ -	\$ -	\$ 21,272	\$ -	\$ -	\$ -
01.362.140	SCHOOL CROSSING GUARDS REIMB.	\$ 13,058	\$ 19,287	\$ 18,935	\$ -	\$ 20,935	\$ 23,542	\$ 25,515
	SUBTOTAL	\$ 13,845	\$ 19,287	\$ 22,771	\$ 23,215	\$ 23,275	\$ 23,542	\$ 25,515

380	MISC. REVENUES							
01.380.010	SALE OF PROPERTY & SUPPLIES	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.380.020	REFUNDS / INSURANCE DIVIDENDS	\$ 16,084	\$ 11,498	\$ 10,393	\$ 7,564	\$ 7,875	\$ 27,718	\$ 10,225
01.380.030	MISCELLANEOUS REVENUES	\$ 200	\$ 250	\$ 27	\$ -	\$ -	\$ 21	\$ -
01.380.158	LIBRARY - LIFE/AD&D/DISABILITY	\$ -	\$ -	\$ -	\$ 214	\$ -	\$ 855	\$ 855
01.380.196	LIBRARY - MED./DENT./VIS. INSUR.	\$ 57,744	\$ 58,099	\$ 58,697	\$ 65,980	\$ 76,363	\$ 76,075	\$ 84,090
01.380.198	P.A.R.P.C. - MED./DENT./VIS. INSUR.	\$ 392	\$ 362	\$ 375	\$ 375	\$ 375	\$ 375	\$ 399
	SUBTOTAL	\$ 74,425	\$ 70,209	\$ 69,492	\$ 74,133	\$ 84,613	\$ 105,044	\$ 95,569

387	CONTRIBUTIONS							
01.387.000	CONTRIBUTIONS	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ -	\$ -
	SUBTOTAL	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ -	\$ -

NOTES:

GENERAL FUND

REVENUES

ACCT. #	LINE ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROJ. 2024	BUDGET 2025
391	SALE OF FIXED ASSETS							
01.391.100	SALE OF VEHICLES, EQUIP., LAND	\$ 1,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 1,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
392	TRANSFERS							
01.392.004	TRANSFER FROM SPECIAL SEWER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.392.005	TRANSFER FROM LIBRARY FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.392.008	TRANSFER FROM SEWER FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.392.009	TRANSFER FROM REFUSE FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.392.030	TRANSFER FROM CAP. RSV. FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.392.035	TRANSFER FROM LIQ. FUELS FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.392.036	TRANSFER FROM POLICE HRA FUND	\$ 19,691	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.392.090	TRANSFER FROM PAYROLL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 19,691	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
395	REFUND PRIOR YEAR EXPENSE							
01.395.000	REFUND PRIOR YEAR EXPENSE	\$ 800	\$ 546	\$ 4,731	\$ -	\$ -	\$ -	\$ -
01.395.156	REFUND - PMHIC HEALTH INS REFUND	\$ 108,119	\$ 62,889	\$ 90,427	\$ -	\$ -	\$ -	\$ -
01.395.195	REFUND - WORKERS COMPENSATION	\$ 17,068	\$ 10,913	\$ 13,069	\$ 9,533	\$ 9,533	\$ 12,192	\$ -
	SUBTOTAL	\$ 125,987	\$ 74,348	\$ 108,227	\$ 9,533	\$ 9,533	\$ 12,192	\$ -
	TOTAL GENERAL FUND REVENUE	\$ 3,841,929	\$ 3,754,359	\$ 3,776,955	\$ 4,036,402	\$ 4,990,079	\$ 4,860,709	\$ 4,900,959

NOTES:

GENERAL FUND

EXPENDITURES

ACCT. #	LINE ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROJ. 2024	BUDGET 2025
401	ADMINISTRATION							
01.401.105	SALARY - COUNCIL & MAYOR	\$ 2,492	\$ 2,108	\$ 2,204	\$ 2,204	\$ 2,300	\$ 2,300	\$ -
01.401.110	SALARY - MANAGER	\$ 28,513	\$ 28,330	\$ 29,063	\$ 30,519	\$ 32,327	\$ 32,764	\$ 33,426
01.401.111	SALARY - ASST. MANAGER	\$ 22,319	\$ 23,088	\$ 24,684	\$ 25,922	\$ 27,458	\$ 25,879	\$ 28,394
01.401.112	WAGES - CLERICAL	\$ 23,296	\$ 27,504	\$ 28,221	\$ 30,232	\$ 30,408	\$ 29,242	\$ 31,912
01.401.114	SALARY - ACCOUNTING	\$ 16,296	\$ 16,189	\$ 16,605	\$ 17,435	\$ 18,469	\$ 18,115	\$ 19,383
01.401.115	WAGES - PART TIME - TEMP.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.401.117	WAGES - ZONING & CODES ENFORC.	\$ 60,431	\$ 59,668	\$ 61,587	\$ 64,668	\$ 124,668	\$ 102,090	\$ 124,096
01.401.156	MEDICAL-DENTAL-VISION INSURANCE	\$ 75,036	\$ 69,068	\$ 70,253	\$ 85,691	\$ 121,199	\$ 143,220	\$ 143,921
01.401.158	LIFE / AD&D / ST & LT DISABILITY	\$ 1,640	\$ 1,653	\$ 801	\$ 1,463	\$ 2,502	\$ 2,173	\$ 1,963
01.401.192	SOCIAL SECURITY & MEDICARE	\$ 11,344	\$ 11,630	\$ 12,042	\$ 12,701	\$ 17,850	\$ 16,188	\$ 18,147
01.401.194	UNEMPLOYMENT COMPENSATION	\$ 1,710	\$ 958	\$ 670	\$ 746	\$ 1,045	\$ 1,345	\$ 1,045
01.401.195	WORKERS COMP. INSURANCE	\$ 3,291	\$ 2,571	\$ 3,363	\$ 3,990	\$ 3,334	\$ 3,733	\$ 4,254
01.401.197	PENSION - NON-UNIFORM (MMO)	\$ 62,204	\$ 62,663	\$ 65,638	\$ 71,043	\$ 76,040	\$ 76,039	\$ 110,708
01.401.210	OFFICE SUPPLIES	\$ 1,924	\$ 1,340	\$ 1,356	\$ 1,107	\$ 1,975	\$ 856	\$ 1,350
01.401.215	POSTAGE	\$ 3,580	\$ 4,414	\$ 3,782	\$ 3,162	\$ 4,500	\$ 5,238	\$ 4,500
01.401.231	VEHICLE FUEL	\$ 90	\$ 151	\$ 222	\$ 230	\$ 275	\$ 420	\$ 415
01.401.240	GENERAL EXPENSES	\$ 3,319	\$ 2,268	\$ 2,615	\$ 2,688	\$ 2,800	\$ 3,132	\$ 3,000
01.401.250	VEHICLE MAINTENANCE	\$ -	\$ 79	\$ 86	\$ 124	\$ 500	\$ 120	\$ 500
01.401.310	ORDINANCE CODIFICATION	\$ 26,806	\$ 4,314	\$ 5,965	\$ 4,827	\$ 6,700	\$ 4,864	\$ 5,000
01.401.321	TELEPHONE	\$ 3,537	\$ 3,325	\$ 3,315	\$ 3,333	\$ 3,575	\$ 3,372	\$ 3,500
01.401.324	CELLULAR PHONE	\$ 1,345	\$ 488	\$ 495	\$ 990	\$ 1,010	\$ 689	\$ 910
01.401.327	RADIO EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ 200
01.401.337	VEHICLE MILEAGE ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 70	\$ 100
01.401.341	ADVERTISING	\$ 3,229	\$ 8,053	\$ 1,165	\$ 3,042	\$ 2,750	\$ 2,384	\$ 2,550
01.401.342	PRINTING & NEWSLETTER	\$ 1,738	\$ 1,608	\$ 1,319	\$ 2,659	\$ 2,350	\$ 1,155	\$ 1,675
01.401.350	INSURANCE - AUTOMOBILE	\$ 999	\$ 1,125	\$ 1,135	\$ 1,157	\$ 1,205	\$ 1,363	\$ 940
01.401.351	INSURANCE - PROPERTY	\$ 3,159	\$ 3,010	\$ 3,232	\$ 3,571	\$ 3,781	\$ 3,896	\$ 4,474
01.401.352	INSURANCE - LIABILITY (CASUALTY)	\$ 24,084	\$ 23,272	\$ 24,806	\$ 25,931	\$ 27,746	\$ 28,631	\$ 34,349
01.401.353	BONDING - EMPLOYEE & OFFICIALS	\$ 2,049	\$ 1,645	\$ 2,314	\$ 1,239	\$ 1,287	\$ 1,355	\$ 1,261
01.401.355	INSURANCE - ERRORS & OMISSIONS	\$ 2,012	\$ 2,551	\$ 1,978	\$ 2,723	\$ 2,914	\$ 2,746	\$ 2,776
01.401.357	INSURANCE - CYBERSECURITY	\$ -	\$ -	\$ -	\$ -	\$ 972	\$ 729	\$ 729
01.401.358	INSURANCE - APPRAISAL	\$ 498	\$ 513	\$ -	\$ 545	\$ 575	\$ 575	\$ 12,940
01.401.374	MAINTENANCE - EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 225	\$ -	\$ 225
01.401.420	DUES-SUBSCRIPTIONS-MEMBERSHIPS	\$ 2,898	\$ 1,853	\$ 2,867	\$ 2,850	\$ 2,750	\$ 3,217	\$ 2,850
01.401.440	JANITORIAL SERVICES	\$ 16,172	\$ 17,268	\$ 17,150	\$ 17,178	\$ 17,445	\$ 17,157	\$ 17,625
01.401.441	JANITORIAL - FLOOR MAINTENANCE	\$ -	\$ -	\$ -	\$ 750	\$ 825	\$ 3,368	\$ 3,485
01.401.450	CONTRACTED SERVICES	\$ 6,785	\$ 6,537	\$ 5,896	\$ 6,613	\$ 4,935	\$ 3,922	\$ 4,250
01.401.460	CONTINUING EDUCATION	\$ 446	\$ 445	\$ 270	\$ 530	\$ 750	\$ 1,319	\$ 1,500
01.401.740	MAJOR PURCHASES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.401.750	MINOR PURCHASES	\$ -	\$ -	\$ 2,276	\$ -	\$ 500	\$ 914	\$ -
01.401.761	VEHICLE REPLACEMENT SCHEDULE	\$ 1,123	\$ -	\$ 1,455	\$ 2,147	\$ 2,147	\$ 2,147	\$ 2,933
	SUBTOTAL	\$ 414,365	\$ 389,689	\$ 398,830	\$ 434,010	\$ 552,392	\$ 546,728	\$ 631,286

NOTES:

GENERAL FUND

EXPENDITURES

ACCT. #	LINE ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROJ. 2024	BUDGET 2025
402	AUDITING SERVICES & FINANCIAL ADMINISTRATION							
01.402.310	DATA PROCESSING - ACCOUNTING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.402.311	AUDITING	\$ 5,877	\$ 5,258	\$ 6,677	\$ 8,892	\$ 11,000	\$ 9,647	\$ 12,100
01.402.341	ADVERTISING - PUBLIC AUDIT NOTICE	\$ -	\$ 576	\$ 756	\$ 468	\$ 675	\$ 763	\$ 800
01.402.390	BANK SERVICE CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 5,877	\$ 5,834	\$ 7,433	\$ 9,360	\$ 11,675	\$ 10,410	\$ 12,900
403	TAX COLLECTION							
01.403.100	TAX COLLECTOR - KEYSTONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.403.101	TAX COLLECTOR - LEB. CO.	\$ 2,500	\$ 2,559	\$ 2,589	\$ 2,344	\$ 2,765	\$ 3,006	\$ 6,015
01.403.200	SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.403.240	GENERAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.403.353	INSURANCE & BONDING	\$ -	\$ -	\$ 1,028	\$ -	\$ 1,075	\$ -	\$ 1,150
	SUBTOTAL	\$ 2,500	\$ 2,559	\$ 3,617	\$ 2,344	\$ 3,840	\$ 3,006	\$ 7,165
404	LEGAL SERVICES							
01.404.310	LEGAL FEES	\$ (2,610)	\$ 11,337	\$ 11,034	\$ 19,460	\$ 27,750	\$ 13,245	\$ 21,500
01.404.314	SPECIAL LEGAL FEES - LABOR	\$ 2,038	\$ 2,627	\$ 484	\$ 2,244	\$ 4,000	\$ 6,044	\$ 5,000
	SUBTOTAL	\$ (572)	\$ 13,964	\$ 11,518	\$ 21,704	\$ 31,750	\$ 19,289	\$ 26,500
407	IT-NETWORKING SERVICES-DATA PROCESSING							
01.407.213	COMPUTER SUPPLIES	\$ 88	\$ 173	\$ 84	\$ -	\$ 250	\$ -	\$ 150
01.407.325	INTERNET FEE - STATIC IP ADDRESS	\$ 1,899	\$ 1,719	\$ 1,870	\$ 1,666	\$ 1,575	\$ 1,969	\$ 2,025
01.407.420	SOFTWARE SUBSCRIPTIONS	\$ -	\$ 795	\$ 612	\$ 864	\$ 950	\$ 864	\$ 950
01.407.452	CONTRACTED COMPUTER SERVICES	\$ 12,353	\$ 12,526	\$ 12,553	\$ 14,164	\$ 14,250	\$ 14,009	\$ 14,675
01.407.453	WEBSITE MAINTENANCE & HOSTING	\$ 3,469	\$ 32	\$ 3,469	\$ 3,509	\$ 3,750	\$ 3,469	\$ 3,575
01.407.740	MAJOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.407.750	MINOR PURCHASE	\$ -	\$ (4,363)	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 17,809	\$ 10,882	\$ 18,588	\$ 20,203	\$ 20,775	\$ 20,311	\$ 21,375
408	ENGINEERING							
01.408.313	ENGINEERING SERVICES	\$ 38,734	\$ 29,226	\$ 63,148	\$ 105,593	\$ 75,000	\$ 65,076	\$ 68,575
01.408.314	SPECIAL ENGINEERING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 17,500	\$ 19,294	\$ 10,000
01.408.420	GIS MAPPING SOFTWARE	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 3,200	\$ 3,200	\$ 4,250
01.408.750	MINOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
	SUBTOTAL	\$ 41,134	\$ 31,626	\$ 65,548	\$ 107,993	\$ 95,700	\$ 87,570	\$ 85,325
409	MUNICIPAL BUILDING							
01.409.115	WAGES - PT - JANITOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.409.220	OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.409.226	JANITORIAL SUPPLIES	\$ 2,102	\$ 3,369	\$ 2,669	\$ 2,707	\$ 3,125	\$ 4,379	\$ 3,750
01.409.230	FUEL - EMERGENCY GENERATOR	\$ 826	\$ -	\$ -	\$ -	\$ 1,075	\$ -	\$ 1,075
01.409.236	BUILDING SUPPLIES	\$ 260	\$ -	\$ 188	\$ 822	\$ 1,000	\$ 402	\$ 1,000
01.409.240	GENERAL EXPENSE	\$ 75	\$ 87	\$ 120	\$ -	\$ 450	\$ 400	\$ 500
01.409.321	TELEPHONE (FIRE ALARM LINES)	\$ -	\$ -	\$ -	\$ -	\$ 925	\$ -	\$ 925
01.409.325	INTERNET - WIRELESS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.409.361	ELECTRIC	\$ 9,710	\$ 10,075	\$ 9,579	\$ 10,423	\$ 14,725	\$ 17,589	\$ 17,650
01.409.362	GAS	\$ 1,573	\$ 1,548	\$ 1,220	\$ 1,075	\$ 1,625	\$ 1,343	\$ 1,400
01.409.366	WATER	\$ 2,236	\$ 2,211	\$ 2,506	\$ 2,683	\$ 2,785	\$ 2,817	\$ 2,900

NOTES:

GENERAL FUND

EXPENDITURES

ACCT. #	LINE ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROJ. 2024	BUDGET 2025
409	MUNICIPAL BUILDING (CONTINUED)							
01.409.370	MAINTENANCE - GENERATOR	\$ -	\$ 1,246	\$ 1,924	\$ 1,686	\$ 2,000	\$ 1,033	\$ 2,250
01.409.371	MAINTENANCE - LAND	\$ 1,470	\$ 1,367	\$ 574	\$ 2,577	\$ 3,175	\$ 53	\$ 3,175
01.409.373	MAINTENANCE - BUILDING	\$ 19,912	\$ 13,045	\$ 2,376	\$ 1,600	\$ 10,250	\$ 5,314	\$ 8,500
01.409.374	MAINTENANCE - HVAC & EQUIPMENT	\$ 13,674	\$ 9,425	\$ 12,896	\$ 14,033	\$ 20,125	\$ 11,251	\$ 15,000
01.409.450	CONTRACTED SERVICES	\$ 1,750	\$ 3,569	\$ 2,076	\$ 3,304	\$ 3,750	\$ 3,464	\$ 3,750
01.409.740	MAJOR PURCHASES	\$ -	\$ -	\$ 18,500	\$ -	\$ -	\$ -	\$ -
01.409.750	MINOR PURCHASES	\$ -	\$ -	\$ -	\$ 9,164	\$ 8,043	\$ 8,043	\$ -
	SUBTOTAL	\$ 53,588	\$ 45,942	\$ 54,628	\$ 50,074	\$ 73,053	\$ 56,087	\$ 61,875

410	POLICE DEPARTMENT							
01.410.110	SALARY - CHIEF	\$ 91,999	\$ 91,395	\$ 93,759	\$ 98,450	\$ 104,296	\$ 42,117	\$ -
01.410.111	SALARY - LIEUTENANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.410.112	WAGES - CLERICAL	\$ 45,001	\$ 44,699	\$ 45,859	\$ 48,144	\$ 51,002	\$ 21,577	\$ -
01.410.114	WAGES - OFFICERS	\$ 662,657	\$ 720,964	\$ 755,978	\$ 772,694	\$ 878,673	\$ 319,197	\$ -
01.410.115	WAGES - PT - CROSSING GUARDS	\$ 24,577	\$ 35,835	\$ 35,003	\$ 41,764	\$ 41,870	\$ 43,583	\$ 51,030
01.410.156	MEDICAL-DENTAL-VISION INSURANCE	\$ 302,114	\$ 289,777	\$ 294,560	\$ 323,352	\$ 400,174	\$ 124,835	\$ -
01.410.158	LIFE / AD&D / ST & LT DISABILITY	\$ 10,120	\$ 10,934	\$ 11,070	\$ 12,465	\$ 5,779	\$ 2,311	\$ -
01.410.191	UNIFORM MAINTENANCE ALLOWANCE	\$ 4,200	\$ 4,600	\$ 4,600	\$ 4,300	\$ 4,600	\$ 1,200	\$ -
01.410.192	SOCIAL SECURITY - MEDICARE	\$ 62,328	\$ 67,477	\$ 70,132	\$ 72,960	\$ 79,100	\$ 32,177	\$ 3,925
01.410.194	UNEMPLOYMENT COMPENSATION	\$ 8,566	\$ 6,009	\$ 3,894	\$ 4,015	\$ 3,420	\$ 3,818	\$ 1,455
01.410.195	WORKERS COMP. INSURANCE	\$ 20,593	\$ 19,724	\$ 29,256	\$ 29,923	\$ 30,321	\$ 30,721	\$ -
01.410.196	TRANSFER TO POLICE HEALTH FUND	\$ 37,291	\$ 47,751	\$ 54,572	\$ 54,572	\$ 54,572	\$ 49,115	\$ -
01.410.197	PENSION - POLICE (MMO)	\$ 55,565	\$ 74,107	\$ 91,409	\$ 82,233	\$ 86,935	\$ -	\$ -
01.410.198	PENSION - NON-UNIFORM (MMO)	\$ 15,483	\$ 18,397	\$ 18,916	\$ 20,345	\$ 21,736	\$ 21,736	\$ -
01.410.200	SUPPLIES	\$ 1,365	\$ 2,304	\$ 2,482	\$ 1,154	\$ 3,175	\$ 519	\$ -
01.410.213	COMPUTER SUPPLIES & SOFTWARE	\$ 850	\$ 259	\$ 575	\$ 706	\$ 850	\$ -	\$ -
01.410.215	POSTAGE & POSTAGE MACHINE	\$ 1,326	\$ 1,187	\$ 1,740	\$ 1,608	\$ 2,000	\$ 517	\$ -
01.410.225	LABORATORY SUPPLIES	\$ 741	\$ 790	\$ 554	\$ 592	\$ 1,225	\$ -	\$ -
01.410.231	VEHICLE FUEL	\$ 6,509	\$ 8,205	\$ 12,863	\$ 10,113	\$ 15,900	\$ 5,716	\$ -
01.410.238	UNIFORMS & RELATED EQUIPMENT	\$ 8,431	\$ 4,029	\$ 2,014	\$ 2,762	\$ 14,000	\$ 3,342	\$ -
01.410.239	AMMUNITION	\$ 1,774	\$ 2,570	\$ 2,499	\$ 2,644	\$ 3,200	\$ 1,691	\$ -
01.410.240	GENERAL EXPENSES	\$ 2,478	\$ 3,088	\$ 1,259	\$ 2,814	\$ 4,810	\$ 611	\$ -
01.410.250	VEHICLE MAINTENANCE	\$ 5,403	\$ 6,544	\$ 8,163	\$ 5,228	\$ 10,769	\$ 2,959	\$ -
01.410.260	SMALL TOOLS & EQUIPMENT	\$ 1,434	\$ 574	\$ 1,259	\$ 1,289	\$ 1,575	\$ -	\$ -
01.410.310	LEGAL SERVICES	\$ 1,301	\$ 1,198	\$ 128	\$ 3,085	\$ 12,500	\$ 1,071	\$ -
01.410.314	CIVIL SERVICE & FITNESS TESTING	\$ 1,626	\$ 800	\$ 755	\$ 1,903	\$ 3,000	\$ 300	\$ -
01.410.318	VETERINARY SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ -
01.410.321	TELEPHONE	\$ 2,666	\$ 2,503	\$ 2,610	\$ 2,506	\$ 3,405	\$ 1,267	\$ -
01.410.324	CELLULAR PHONE & BROADBAND	\$ 961	\$ 488	\$ 611	\$ 1,012	\$ 1,100	\$ 477	\$ -
01.410.325	INTERNET (STATIC IP ADDRESS)	\$ 3,082	\$ 2,807	\$ 3,132	\$ 3,908	\$ 3,800	\$ 1,913	\$ -
01.410.326	COUNTY MOBILE DATA TERMINALS	\$ 1,260	\$ 1,800	\$ 1,710	\$ 2,200	\$ 2,400	\$ -	\$ -
01.410.327	RADIO EQUIPMENT MAINTENANCE	\$ 2,983	\$ 1,899	\$ 1,171	\$ 470	\$ 2,018	\$ 679	\$ -
01.410.329	RADIO REPLACE-TRANS TO CAP RSV	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -
01.410.337	VEHICLE ALLOWANCE	\$ 245	\$ -	\$ 35	\$ -	\$ 400	\$ -	\$ -
01.410.340	ADVERTISING & PRINTING	\$ 1,023	\$ 1,545	\$ 592	\$ 745	\$ 1,600	\$ 302	\$ -

NOTES:

GENERAL FUND

EXPENDITURES

ACCT. #	LINE ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROJ. 2024	BUDGET 2025
410	POLICE DEPARTMENT (CONTINUED)							
01.410.350	INSURANCE - AUTOMOBILE	\$ 3,789	\$ 4,273	\$ 4,358	\$ 5,620	\$ 4,580	\$ (1,480)	\$ -
01.410.351	INSURANCE - PROPERTY	\$ 1,278	\$ 1,001	\$ 1,104	\$ 1,345	\$ 1,342	\$ 168	\$ -
01.410.352	INSURANCE - LIABILITY (CASUALTY)	\$ 1,321	\$ 1,628	\$ 1,760	\$ 1,815	\$ 1,942	\$ 1,841	\$ -
01.410.356	INSURANCE - LAW ENFORCE LIABILITY	\$ 2,711	\$ 4,167	\$ 5,742	\$ 5,879	\$ 6,291	\$ 2,350	\$ -
01.410.357	INSURANCE - CYBERSECURITY	\$ -	\$ -	\$ -	\$ -	\$ 972	\$ 729	\$ -
01.410.361	ELECTRICITY	\$ 4,161	\$ 4,318	\$ 4,105	\$ 4,467	\$ 6,315	\$ 3,643	\$ -
01.410.362	GAS	\$ 673	\$ 663	\$ 523	\$ 461	\$ 875	\$ 386	\$ -
01.410.366	WATER	\$ 958	\$ 993	\$ 1,074	\$ 1,150	\$ 1,246	\$ 599	\$ -
01.410.373	MAINTENANCE - BUILDING	\$ -	\$ 175	\$ -	\$ -	\$ 3,275	\$ -	\$ -
01.410.374	MAINTENANCE - EQUIPMENT	\$ 929	\$ 1,104	\$ 1,228	\$ 1,608	\$ 2,571	\$ 224	\$ -
01.410.420	DUES-SUBSCRIPTIONS-MEMBERSHIPS	\$ 7,264	\$ 12,850	\$ 17,393	\$ 19,729	\$ 22,795	\$ 3,999	\$ -
01.410.440	JANITORIAL SERVICES	\$ 6,931	\$ 6,822	\$ 7,350	\$ 7,362	\$ 7,475	\$ 3,673	\$ -
01.410.441	JANITORIAL - FLOOR MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 850	\$ 1,006	\$ -
01.410.450	CONTRACTED SERVICES	\$ 15,776	\$ 11,125	\$ 12,834	\$ 11,797	\$ 18,003	\$ 8,297	\$ -
01.410.452	CONTRACTED COMPUTER SERVICES	\$ 28,857	\$ 24,223	\$ 24,234	\$ 38,165	\$ 37,875	\$ 10,096	\$ -
01.410.454	WESTERN LEB CO REGIONAL PD	\$ -	\$ -	\$ -	\$ -	\$ 68,646	\$ 1,229,844	\$ 2,058,126
01.410.460	TRAINING	\$ 14,820	\$ 6,307	\$ 6,689	\$ 2,890	\$ 9,000	\$ 1,415	\$ -
01.410.480	DRUG ENFORCEMENT EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.410.540	HUMANE SOCIETY CONTRIBUTION	\$ -	\$ 700	\$ 250	\$ -	\$ 500	\$ -	\$ -
01.410.541	PAWS CONTRIBUTION	\$ 420	\$ 360	\$ 360	\$ 870	\$ 1,200	\$ 90	\$ -
01.410.740	EQUIPMENT PURCHASE - MAJOR	\$ 20,935	\$ 17,349	\$ 24,460	\$ 7,584	\$ 15,356	\$ 5,170	\$ -
01.410.750	EQUIPMENT PURCHASE - MINOR	\$ 6,586	\$ 1,823	\$ 2,989	\$ 2,400	\$ 2,180	\$ (600)	\$ -
01.410.760	VEHICLE PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.410.761	VEHICLE REPLACEMENT SCHEDULE	\$ 25,532	\$ -	\$ 29,012	\$ 33,086	\$ 33,389	\$ 33,389	\$ -
	SUBTOTAL	\$ 1,528,893	\$ 1,574,140	\$ 1,708,625	\$ 1,766,184	\$ 2,107,483	\$ 2,018,589	\$ 2,114,536

411	FIRE PROTECTION							
01.411.195	WORKERS COMP. INSURANCE**	\$ 33,791	\$ 47,118	\$ -	\$ -	\$ -	\$ -	\$ -
01.411.231	VEHICLE FUEL	\$ 7,010	\$ 7,688	\$ -	\$ -	\$ -	\$ -	\$ -
01.411.363	FIRE HYDRANTS	\$ 28,010	\$ 29,025	\$ -	\$ -	\$ -	\$ -	\$ -
01.411.500	FOREIGN FIRE INSURANCE (RELIEF)	\$ 40,262	\$ 35,657	\$ -	\$ -	\$ -	\$ -	\$ -
01.411.540	CONTRIBUTION - FIRE CO.	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -
01.411.541	VOLUNTEER INCENTIVE PROGRAM	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
01.411.730	CAPITAL PURCHASES - BUILDING	\$ 128,607	\$ 74,388	\$ -	\$ -	\$ -	\$ -	\$ -
01.411.740	CAPITAL PURCHASES - APPARATUS	\$ 35,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 327,680	\$ 288,876	\$ -	\$ -	\$ -	\$ -	\$ -

**North Londonderry Twp pays 52% based on population split with the Borough. (See line item 01.358.354).

412	EMERGENCY MEDICAL SERVICE							
01.412.315	PENN STATE LIFE LION EMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,900
	SUBTOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,900

NOTES:

GENERAL FUND

EXPENDITURES

ACCT. #	LINE ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROJ. 2024	BUDGET 2025
413	CODE ENFORCEMENT							
01.413.240	GENERAL EXPENSE	\$ 918	\$ 226	\$ 117	\$ 213	\$ 925	\$ -	\$ 350
01.413.215	POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
01.413.310	CODE ENFORCEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.413.324	WIRELESS DATA PLAN	\$ -	\$ 364	\$ 754	\$ 867	\$ 860	\$ 1,929	\$ 935
01.413.340	ADVERTISING & PRINTING	\$ -	\$ -	\$ 246	\$ 25	\$ 350	\$ 736	\$ 925
01.413.420	CLOUDPERMIT SOFTWARE	\$ 8,070	\$ 5,940	\$ 7,020	\$ 6,900	\$ 7,200	\$ 11,000	\$ 7,000
01.413.450	CONTRACTED SERVICES	\$ 1,329	\$ (201)	\$ 2,543	\$ 2,100	\$ 10,000	\$ 3,153	\$ 5,000
	SUBTOTAL	\$ 10,317	\$ 6,329	\$ 10,680	\$ 10,105	\$ 19,335	\$ 16,818	\$ 15,710
414	PLANNING & ZONING							
01.414.214	MAPPING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.414.240	GENERAL EXPENSES	\$ 25	\$ -	\$ -	\$ 25	\$ 75	\$ -	\$ 75
01.414.310	ZONING ENFORCEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.414.314	LEGAL SERVICES & STENOGRAPHER	\$ 8,543	\$ 6,619	\$ 3,492	\$ 7,120	\$ 9,375	\$ 5,815	\$ 8,550
01.414.340	ADVERTISING & PRINTING	\$ 3,734	\$ 2,036	\$ 1,522	\$ 1,137	\$ 4,125	\$ 735	\$ 3,750
	SUBTOTAL	\$ 12,302	\$ 8,655	\$ 5,014	\$ 8,282	\$ 13,575	\$ 6,550	\$ 12,375
415	EMERGENCY MANAGEMENT							
01.415.200	SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.415.240	GENERAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.415.321	TELEPHONE	\$ 1,769	\$ 1,662	\$ 1,657	\$ 1,665	\$ 1,725	\$ 1,686	\$ 1,725
01.415.327	RADIO EQUIPMENT MAINTENANCE	\$ 95	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ -
01.415.337	VEHICLE ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -
01.415.450	CONTRACTED SERVICES - LEB. EMA	\$ 5,303	\$ 5,124	\$ 5,481	\$ 9,396	\$ 9,396	\$ 9,396	\$ 9,396
01.415.520	CONTRIBUTION - WLCREMA	\$ 448	\$ 122	\$ 749	\$ -	\$ 775	\$ 775	\$ 775
01.415.740	MAJOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.415.750	MINOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 7,615	\$ 6,908	\$ 7,887	\$ 11,061	\$ 12,296	\$ 11,857	\$ 11,896
430	PUBLIC WORKS DEPARTMENT							
01.430.110	SALARY - PW SUPERINTENDENT	\$ 23,475	\$ 23,322	\$ 25,941	\$ 27,287	\$ 29,869	\$ 25,830	\$ 31,720
01.430.111	SALARY - ASST PW SUPERINTENDENT	\$ 21,175	\$ 21,902	\$ 19,193	\$ -	\$ 28,256	\$ -	\$ -
01.430.112	WAGES - FULL TIME	\$ 62,311	\$ 54,309	\$ 63,542	\$ 76,513	\$ 69,684	\$ 50,532	\$ 94,140
01.430.115	WAGES - PART TIME SEASONAL	\$ -	\$ -	\$ -	\$ -	\$ 13,248	\$ 5,800	\$ -
01.430.156	MEDICAL-DENTAL-VISION INSURANCE	\$ 44,134	\$ 35,937	\$ 37,913	\$ 43,494	\$ 61,898	\$ 37,894	\$ 64,337
01.430.158	LIFE / AD&D / ST & LT DISABILITY	\$ 1,163	\$ 956	\$ 1,024	\$ 1,264	\$ 1,330	\$ 650	\$ 1,113
01.430.191	BOOT ALLOWANCE	\$ 240	\$ 355	\$ 595	\$ 480	\$ 600	\$ 480	\$ 750
01.430.192	SOCIAL SECURITY - MEDICARE	\$ 8,231	\$ 7,820	\$ 8,294	\$ 7,875	\$ 9,439	\$ 5,797	\$ 9,910
01.430.194	UNEMPLOYMENT COMPENSATION	\$ 1,285	\$ 907	\$ 555	\$ 564	\$ 534	\$ 662	\$ 632
01.430.195	WORKERS COMP. INSURANCE	\$ 2,958	\$ 2,249	\$ 3,027	\$ 3,601	\$ 3,211	\$ 3,293	\$ 3,805
01.430.197	PENSION - NON-UNIFORM (MMO)	\$ 41,424	\$ 45,654	\$ 44,478	\$ 48,362	\$ 42,676	\$ 42,676	\$ 38,941
01.430.200	SUPPLIES	\$ 1,145	\$ 1,618	\$ 2,200	\$ 1,967	\$ 2,125	\$ 1,677	\$ 2,125
01.430.215	POSTAGE	\$ 607	\$ 403	\$ 482	\$ 727	\$ 685	\$ 227	\$ 500
01.430.231	VEHICLE FUEL	\$ 11,661	\$ 20,665	\$ 24,509	\$ 21,495	\$ 33,725	\$ 13,029	\$ 20,125
01.430.238	UNIFORM SERVICE	\$ 9,150	\$ 8,218	\$ 8,524	\$ 8,236	\$ 4,250	\$ 5,010	\$ 4,250
01.430.239	HI-VIS CLOTHING	\$ -	\$ -	\$ -	\$ 1,360	\$ 1,500	\$ 794	\$ 1,500

NOTES:

GENERAL FUND

EXPENDITURES

ACCT. #	LINE ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROJ. 2024	BUDGET 2025
430	PUBLIC WORKS DEPARTMENT (CONTINUED)							
01.430.240	GENERAL EXPENSES	\$ 437	\$ 984	\$ 1,302	\$ 1,119	\$ 1,125	\$ 644	\$ 1,125
01.430.246	TRAFFIC SAFETY SUPPLIES	\$ 470	\$ -	\$ -	\$ -	\$ 1,500	\$ 30	\$ 1,250
01.430.250	VEHICLE & EQUIP.MAINTENANCE	\$ 16,749	\$ 14,459	\$ 7,243	\$ 11,737	\$ 19,775	\$ 13,058	\$ 18,125
01.430.260	TOOLS & EQUIPMENT	\$ 2,577	\$ 1,036	\$ 782	\$ 1,058	\$ 3,250	\$ 2,962	\$ 5,000
01.430.321	TELEPHONE	\$ 147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.430.324	CELLULAR PHONE	\$ 752	\$ 488	\$ 562	\$ 871	\$ 1,010	\$ 816	\$ 845
01.430.337	VEHICLE ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ 75	\$ -	\$ 75
01.430.340	ADVERTISING & PRINTING	\$ 747	\$ 887	\$ 586	\$ 983	\$ 800	\$ 1,458	\$ 1,500
01.430.350	INSURANCE - AUTOMOBILE	\$ 8,971	\$ 10,129	\$ 10,215	\$ 10,414	\$ 10,848	\$ 9,105	\$ 8,463
01.430.351	INSURANCE - PROPERTY	\$ 5,974	\$ 5,325	\$ 5,769	\$ 6,503	\$ 6,834	\$ 6,975	\$ 7,189
01.430.352	INSURANCE - LIABILITY (CASUALTY)	\$ 1,310	\$ 1,483	\$ 1,586	\$ 1,652	\$ 1,767	\$ 1,724	\$ 1,570
01.430.361	ELECTRIC - PUBLIC WORKS	\$ -	\$ -	\$ -	\$ (449)	\$ -	\$ -	\$ -
01.430.362	GAS (PROPANE)	\$ 1,972	\$ 3,160	\$ 2,790	\$ 3,026	\$ 3,865	\$ 2,181	\$ 3,125
01.430.366	WATER	\$ 3,948	\$ 3,024	\$ 1,884	\$ 2,542	\$ 3,500	\$ 2,050	\$ 2,725
01.430.371	MAINTENANCE - LAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.430.372	MAINTENANCE - NON-BUILDING	\$ 2,732	\$ -	\$ -	\$ -	\$ -	\$ 860	\$ 800
01.430.373	MAINTENANCE - BUILDING	\$ 1,930	\$ 2,228	\$ 1,759	\$ 610	\$ 3,500	\$ 3,464	\$ 3,650
01.430.384	EQUIPMENT RENTAL	\$ -	\$ -	\$ 137	\$ 250	\$ 5,500	\$ 150	\$ 5,500
01.430.420	SUBSCRIPTIONS - WEATHER	\$ -	\$ -	\$ 98	\$ -	\$ 2,375	\$ 2,598	\$ 125
01.430.440	JANITORIAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.430.450	CONTRACTED SERVICES	\$ 1,246	\$ 1,564	\$ 2,622	\$ 1,629	\$ 3,025	\$ 893	\$ 1,600
01.430.452	CONTRACTED COMPUTER SERVICES	\$ 2,471	\$ 2,505	\$ 2,511	\$ 2,802	\$ 2,827	\$ 2,802	\$ 2,923
01.430.460	TRAINING	\$ 125	\$ 297	\$ -	\$ -	\$ 6,500	\$ 5,800	\$ 13,250
01.430.470	CDL, DRUG & ALCOHOL TESTING	\$ 128	\$ 135	\$ 194	\$ 330	\$ 325	\$ 328	\$ 400
01.430.740	MAJOR PURCHASE	\$ 146	\$ -	\$ -	\$ 23,937	\$ -	\$ -	\$ -
01.430.750	MINOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.430.761	VEHICLE REPLACEMENT SCHEDULE	\$ 127,498	\$ -	\$ 123,651	\$ 146,111	\$ 125,248	\$ 125,248	\$ 188,639
	SUBTOTAL	\$ 409,289	\$ 272,019	\$ 403,968	\$ 458,350	\$ 506,679	\$ 377,498	\$ 541,727
431	STREET CLEANING							
01.431.200	SUPPLIES	\$ 23	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ 250
01.431.231	VEHICLE FUEL	\$ 1,833	\$ 2,694	\$ 5,132	\$ 4,026	\$ 6,275	\$ 383	\$ 2,850
01.431.250	VEHICLE MAINTENANCE	\$ 1,583	\$ 944	\$ 1,381	\$ 4,085	\$ 3,375	\$ 2,789	\$ 3,375
01.431.440	TIPPING FEES - STREET SWEEPINGS	\$ 8,036	\$ 6,831	\$ 6,295	\$ 6,705	\$ 7,800	\$ 4,539	\$ 6,500
01.431.740	MAJOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 11,475	\$ 10,469	\$ 12,808	\$ 14,816	\$ 17,700	\$ 7,711	\$ 12,975
432	SNOW & ICE REMOVAL							
01.432.120	WAGES(OT) - SNOW & ICE REMOVAL	\$ 2,529	\$ 1,855	\$ 1,677	\$ -	\$ 6,000	\$ 1,479	\$ 4,500
01.432.200	SUPPLIES - ANTI-ICING	\$ 12,416	\$ 26,075	\$ 16,189	\$ 7,302	\$ 52,175	\$ (1,354)	\$ 39,625
01.432.250	SNOW EQUIPMENT REPAIR PARTS	\$ 2,978	\$ 10,789	\$ 4,942	\$ 6,026	\$ 11,650	\$ 3,758	\$ 7,500
01.432.384	EQUIPMENT RENTAL	\$ -	\$ 2,090	\$ 1,500	\$ -	\$ 3,000	\$ -	\$ 3,000
01.432.450	CONTRACTED SERVICES	\$ -	\$ -	\$ 1,500	\$ -	\$ 3,000	\$ -	\$ 3,000
01.432.740	MAJOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ 14,550	\$ -	\$ 14,550
	SUBTOTAL	\$ 17,923	\$ 40,809	\$ 25,808	\$ 13,328	\$ 90,375	\$ 3,883	\$ 72,175

NOTES:

GENERAL FUND

EXPENDITURES

ACCT. #	LINE ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROJ. 2024	BUDGET 2025
433	TRAFFIC CONTROL DEVICES							
01.433.200	SUPPLIES - ROAD MARKINGS	\$ 1,584	\$ -	\$ 1,554	\$ 41	\$ 2,275	\$ 535	\$ 2,275
01.433.250	SUPPLIES - SIGN MAINTENANCE	\$ 20,762	\$ 8,830	\$ 10,143	\$ 8,123	\$ 10,300	\$ 1,979	\$ 8,500
01.433.260	TOOLS & EQUIPMENT	\$ 213	\$ -	\$ -	\$ -	\$ 270	\$ -	\$ -
01.433.361	ELECTRIC - TRAFFIC SIGNALS	\$ 3,176	\$ 3,405	\$ 3,185	\$ 4,333	\$ 4,750	\$ 4,270	\$ 4,750
01.433.370	LINE PAINTING	\$ 278	\$ 313	\$ 398	\$ -	\$ 20,094	\$ 20,094	\$ 500
01.433.450	CONTRACTED SIGNAL MAINTENANCE	\$ 5,366	\$ 5,577	\$ 6,573	\$ 7,813	\$ 16,000	\$ 21,217	\$ 21,750
01.433.451	CONTRACTED TRAFFIC SAFETY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.433.740	MAJOR PURCHASE	\$ -	\$ -	\$ -	\$ 9,811	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 31,379	\$ 18,125	\$ 21,853	\$ 30,121	\$ 53,689	\$ 48,095	\$ 37,775
434	STREET LIGHTING							
01.434.250	STREET LIGHTING - REPAIRS	\$ 125	\$ -	\$ 385	\$ 426	\$ 1,500	\$ 1,723	\$ 2,000
01.434.361	ELECTRIC - STREET LIGHTING	\$ 110,323	\$ 108,664	\$ 104,572	\$ 112,681	\$ 143,525	\$ 112,342	\$ 127,285
01.434.720	STREET LIGHTING - IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 110,448	\$ 108,664	\$ 104,957	\$ 113,107	\$ 145,025	\$ 114,065	\$ 129,285
435	SIDEWALKS & CROSSWALKS							
01.435.372	REPAIRS - PUBLIC SIDEWALKS	\$ -	\$ 1,687	\$ 1,266	\$ 2,913	\$ 4,125	\$ -	\$ 4,125
01.435.600	ADA SIDEWALK RAMP CONST.	\$ -	\$ 3,416	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ -	\$ 5,103	\$ 1,266	\$ 2,913	\$ 4,125	\$ -	\$ 4,125
436	STORM SEWERS & DRAINS							
01.436.202	STONE	\$ -	\$ -	\$ -	\$ -	\$ 2,750	\$ -	\$ 2,750
01.436.240	GENERAL EXPENSES	\$ -	\$ -	\$ 100	\$ -	\$ 250	\$ -	\$ 250
01.436.319	DEP - MS4 PERMIT	\$ 500	\$ 1,000	\$ 500	\$ 500	\$ 1,000	\$ 600	\$ 1,000
01.436.340	ADVERTISING & PRINTING	\$ -	\$ 100	\$ 300	\$ 555	\$ 500	\$ -	\$ 575
01.436.370	STORM SEWER - NON-CONTRACTED	\$ 1,448	\$ 2,396	\$ 1,762	\$ 3,053	\$ 5,000	\$ -	\$ 5,000
01.436.440	MOSQUITO CONTROL SERVICES	\$ 540	\$ 555	\$ 696	\$ 584	\$ 700	\$ 640	\$ 600
01.436.450	STORM SEWER - CONTRACTED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.436.710	LAND - STORMWATER MGMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 2,488	\$ 4,051	\$ 3,358	\$ 4,692	\$ 10,200	\$ 1,240	\$ 10,175
438	ROAD MAINTENANCE & REPAIRS							
01.438.200	SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 750	\$ -	\$ 350
01.438.201	ASPHALT - HOT MIX	\$ 19,617	\$ 15,453	\$ 11,083	\$ 10,704	\$ 30,000	\$ -	\$ 25,000
01.438.202	STONE	\$ 7,298	\$ 6,318	\$ 2,590	\$ 3,081	\$ 5,000	\$ 111	\$ 4,000
01.438.203	ASPHALT - COLD PATCH	\$ 2,512	\$ 2,716	\$ 1,859	\$ 299	\$ 4,550	\$ 1,885	\$ 3,000
01.438.370	ROAD REPAIRS - NON-CONTRACTED	\$ 6,163	\$ -	\$ 609	\$ -	\$ -	\$ -	\$ -
01.438.450	CONTRACTED - PAVING	\$ 136,793	\$ 444,456	\$ 392,799	\$ 169,099	\$ 382,976	\$ 318,635	\$ 328,266
01.438.454	CONTRACTED - MICROSURFACING	\$ -	\$ -	\$ -	\$ -	\$ 48,511	\$ 48,525	\$ -
01.438.740	MAJOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.438.750	MINOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 172,383	\$ 468,943	\$ 408,940	\$ 183,183	\$ 471,787	\$ 369,156	\$ 360,616

NOTES:

GENERAL FUND

EXPENDITURES

ACCT. #	LINE ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROJ. 2024	BUDGET 2025
451	RECREATION							
01.451.156	MEDICAL INSURANCE	\$ 392	\$ 363	\$ 375	\$ 375	\$ 375	\$ 375	\$ 399
01.451.520	CONTRIBUTION - REC COMMISSION**	\$ 13,176	\$ 13,176	\$ 14,094	\$ 14,094	\$ 14,094	\$ 14,094	\$ 14,094
	SUBTOTAL	\$ 13,568	\$ 13,539	\$ 14,469	\$ 14,469	\$ 14,469	\$ 14,469	\$ 14,493

** \$1.80 per resident X 7,320 residents = \$13,385

454	PARKS							
01.454.115	WAGES - PART TIME - SEASONAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.454.200	SUPPLIES	\$ -	\$ 792	\$ 105	\$ -	\$ 575	\$ -	\$ 500
01.454.240	GENERAL EXPENSES	\$ 1,382	\$ 2,427	\$ 1,188	\$ 1,358	\$ 2,400	\$ 2,453	\$ 2,545
01.454.247	CULTURE-REC. SUPPLIES	\$ -	\$ 1,060	\$ -	\$ -	\$ -	\$ -	\$ -
01.454.250	EQUIPMENT REPAIRS	\$ 1,448	\$ 4,008	\$ 3,158	\$ 3,674	\$ 4,750	\$ 2,428	\$ 3,125
01.454.324	CELLULAR - PARK CAMERAS	\$ 3,301	\$ 2,794	\$ 3,047	\$ 2,778	\$ 3,050	\$ 2,226	\$ 2,160
01.454.361	ELECTRIC	\$ 2,507	\$ 2,571	\$ 1,805	\$ 2,015	\$ 3,745	\$ 2,203	\$ 2,475
01.454.362	PROPANE	\$ -	\$ -	\$ -	\$ -	\$ 535	\$ -	\$ 535
01.454.366	WATER	\$ 891	\$ 1,214	\$ 1,186	\$ 1,233	\$ 1,385	\$ 1,164	\$ 1,445
01.454.371	MAINTENANCE - LAND	\$ 7,025	\$ 12,455	\$ 10,531	\$ 14,376	\$ 19,000	\$ 6,758	\$ 18,755
01.454.372	PARK IMPROVEMENTS	\$ -	\$ -	\$ 21,487	\$ 6,886	\$ -	\$ 1,526	\$ -
01.454.373	MAINTENANCE - BUILDINGS	\$ 1,094	\$ 2,223	\$ 3,035	\$ 2,740	\$ 3,000	\$ 1,506	\$ 3,000
01.454.374	MAINTENANCE - EQUIPMENT	\$ -	\$ -	\$ 49	\$ (480)	\$ 500	\$ 341	\$ 500
01.454.384	EQUIPMENT RENTAL	\$ 83	\$ 143	\$ -	\$ -	\$ 250	\$ -	\$ -
01.454.440	JANITORIAL SERVICES	\$ 37	\$ 600	\$ 1,125	\$ 1,050	\$ 1,200	\$ 1,125	\$ 1,200
01.454.450	CONTRACTED SERVICES	\$ 224	\$ 134	\$ 134	\$ 140	\$ 225	\$ -	\$ -
01.454.710	LAND - PARK LAND PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.454.740	MAJOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.454.750	MINOR PURCHASE	\$ -	\$ -	\$ (3,500)	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 17,992	\$ 30,421	\$ 43,350	\$ 35,770	\$ 40,615	\$ 21,731	\$ 36,240

456	LIBRARY							
01.456.156	MEDICAL-DENTAL-VISION INSURANCE	\$ 62,561	\$ 58,149	\$ 59,304	\$ 66,785	\$ 76,363	\$ 73,951	\$ 84,090
01.456.158	LIFE / AD&D / ST & LT DISABILITY	\$ -	\$ -	\$ 855	\$ 855	\$ 855	\$ 855	\$ 855
	SUBTOTAL	\$ 62,561	\$ 58,149	\$ 60,159	\$ 67,640	\$ 77,218	\$ 74,806	\$ 84,945

471-475	DEBT SERVICE							
01.471.102	MUNICIPAL BOND DEBT (\$6.8-MILLION)	\$ 444,434	\$ 449,334	\$ 448,753	\$ 447,599	\$ 445,969	\$ 445,989	\$ 443,391
	SUBTOTAL	\$ 444,434	\$ 449,334	\$ 448,753	\$ 447,599	\$ 445,969	\$ 445,989	\$ 443,391

491	REFUND OF PRIOR YEARS REVENUE							
01.491.000	REFUND PRIOR YEAR'S REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NOTES:

GENERAL FUND

EXPENDITURES

ACCT. #	LINE ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROJ. 2024	BUDGET 2025
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492	TRANSFERS TO OTHER FUNDS							
01.492.004	TRANSFER TO SPEC. SEWER FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.492.008	TRANSFER TO SEWER FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.492.009	TRANSFER TO REFUSE FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.492.030	TRANSFER TO CAP RESERVE FUND	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 80,000
01.492.035	TRANSFER TO LIQUID FUELS FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01.492.098	TRANSFER TO EMPLOY BEN FUND	\$ 95,615	\$ 97,931	\$ 123,429	\$ 133,397	\$ 70,354	\$ 70,354	\$ 35,194
	SUBTOTAL	\$ 195,615	\$ 97,931	\$ 123,429	\$ 233,397	\$ 170,354	\$ 170,354	\$ 115,194

	TOTAL REVENUE	\$ 3,841,929	\$ 3,754,359	\$ 3,776,955	\$ 4,036,402	\$ 4,990,079	\$ 4,860,709	\$ 4,900,959
	TOTAL EXPENDITURES	\$ 3,911,063	\$ 3,962,961	\$ 3,965,486	\$ 4,060,705	\$ 4,990,079	\$ 4,446,213	\$ 4,900,959
	UNAPPROPRIATED BALANCE	\$ (69,134)	\$ (208,602)	\$ (188,531)	\$ (24,303)	\$ -	\$ 414,496	\$ 0

NOTES:

2025 General Fund Overview

The General Fund balance as of 11/30/24 is \$242,462. The Borough Treasurer has determined that the Borough requires approximately \$700,000 to operate through the first Quarter of each year, therefore, it is recommended that at least \$700,000 be kept in the General Fund at the close of each budget year to ensure that enough operating capital is available to pay the payroll and bill's list through the first quarter of each year until the current year tax revenues begin coming in during the Spring months. Since the General Fund is an operating fund, all surplus funds over the required \$700,000 minimum are to be transferred to the Capital Reserve Fund where it can be invested to maximize interest gains in order to be utilized for future capital projects, vehicle replacement, sinkhole repairs, etc.

Revenue:

100.000 – Beginning Balance: It is anticipated that the General Fund will begin the new-year with a balance of \$414,496.

301.100 – Real Estate Taxes: The 2025 Draft Budget has been prepared using the Real Estate Tax Rate of (5.30-mills), which is 1.19-mills higher than 2024. The Public Library Tax of 0.06-mills remains unchanged for 2025.

310.010 - Per Capita Tax: This line item shows the revenue generated by the \$5.00 per year Per Capita Tax levied on each Borough resident.

310.100 – Real Estate Transfer Tax: This line item shows 50% of the revenue generated as a result of the 1% Real Estate Transfer Tax levied on a property's sale price at the time of settlement. The Palmyra Area School District receives the other 50% collected.

310.210 – Earned Income Tax: This line item shows 50% of the revenue generated as a result of the 1% Earned Income Tax that is levied on wages and net profits on residents of the Borough. The Palmyra Area School District receives the additional 50% collected.

310.510 - Local Services Tax: This line item shows the revenue generated by the \$52.00 per year Local Services Tax, which is paid by everyone making more than \$12,000 per year working within the municipal boundaries of the Borough.

321.800 & 321.801 – Cable TV & FiOS TV Franchise Fees: This line item shows the revenues the Borough receives from the franchise fees collected under the FCC Cable Act of 1984 and 1992 from customers utilizing Comcast cable television & internet services and Verizon FiOS fiber optic television & internet services. The Verizon FiOS network was installed during 2009-10.

331.120 – Ordinance Violations: Palmyra Borough Code of Ordinances violations.

342.200 - Rent of Buildings: On March 25, 2014, the Lebanon County Commissioners agreed to a 3-year lease, expiring 12/31/17, that is renewable for two additional six-year terms for use of approximately 1,674 Square-feet of space within the municipal building by the Magisterial District Judge. The lease is due for renewal as of 1/1/24 for another 6-year term. The monthly rate has been adjusted according to the total change of the Consumer Price Index for the Philadelphia-Wilmington-Atlantic City region for the period July 2017 through July 2023 (17.6%). Therefore, the current monthly rent payment of \$2,165 will be increased to \$2,421.49 and in effect until January 2030.

342.201 – Regional Police Headquarters: With the creation of the Western Lebanon County Regional Police Department, the Borough will receive \$50,000 annually as compensation for the Municipal Building serving as the headquarters for the new regional department.

354.030 – PennDOT Winter Maintenance Agreement: PennDOT pays the Borough for the Borough Public Works Crew to perform snow & ice removal along N. Grant Street (SR4009) from E. Main Street (US422) to E. Ridge Road (SR4008).

355.010 – Public Utility Realty Tax (PURTA): Act 27 of 1979 (as amended by Act 4 of 1999) provides for distributing to each reporting local taxing authority the funds that it would have received from taxes on the real property of public utilities had they remained taxable. The Public Utility Realty Tax (PURTA) is levied against certain entities furnishing utility services regulated by the Pennsylvania Public Utility Commission or a similar regulatory body. The Commonwealth imposes this tax on public utility realty in lieu of local real estate taxes and

distributes the local realty tax equivalent to local taxing authorities. The PURTA tax base is the fair market value of utility realty, defined as the assessed value of the realty as adjusted by the common level ratio of the county in which the realty is located.

355.050 – Pension State Aid: This is aid that is paid by the Commonwealth in accordance with the Municipal Pension Plan Funding and Recovery Act (Act 205 of 1984) to local municipalities to help offset the cost of maintaining municipal pension plans. Act 205 requires that 100% of the funds received be deposited into the municipality's pension plan within 30-days of receipt. Municipalities receive credit for two units for each Police Officer and one unit for each non-uniformed employee as reported to the Public Employees Retirement Commission annually, and via the AG-385 pension certification form submitted annually by the municipality to the Dept. of the Auditor General. The Borough is anticipating a significant decrease in State Pension Aid due to the creation of the Western Lebanon County Regional Police Department.

357.030 – County Liquid Fuels: Lebanon County distributes a portion of Liquid Fuels monies they receive from PennDOT to the municipalities within the County based on population. Palmyra Borough is eligible to receive \$7,830 each year for qualified projects. The County will be moving away from providing fixed County Liquid Fuels (CLF) Allocations that were done in the past years. The County will continue to entertain individual funding requests for potential CLF Eligible projects. Starting in 2024, the County will shift focus to address first County owned bridge assets and conditions, and develop a funding strategy aimed at improving these structures to get them to a state of good repair, at which time the County will look to shift to a strategy aimed at advancing shared projects of concern to the entire County and its residents and visitors.

358.300 – NLT & SLT Street Sweeping: In 2011, the Borough and North Londonderry Township (NLT) came to an agreement, whereby the Borough provides street sweeping services five (5) times throughout the Spring & Summer months. The Borough will charge NLT \$3,000 per sweep for four (4) of the sweeps in exchange for free leaf disposal at the NLT compost facility. The Borough also sweeps the development areas of South Londonderry Twp (1) one time per year at a cost of \$3,000.

359.020 – Payment in Lieu of Taxes: This is the payment made each year by the Lebanon Housing Authority for Palmyra Interfaith Manor (101 S. Railroad Street) in lieu of real estate taxes.

361.340 - Zoning Hearing Board Fees: Applicants seeking variances or special exceptions from the Palmyra Zoning Ordinance must pay a \$500 application fee to appear before the Palmyra Zoning Hearing Board. The application fee is necessary to offset the costs associated with the required newspaper advertising, stenographer fees, and Zoning Hearing Board Solicitor fees.

362.140 - School Crossing Guards: The Palmyra Area School District reimburses the Borough for 50% of the cost to provide School Crossing Guards at various dangerous pedestrian crosswalks within the Borough. In an effort to find new younger crossing guards, PASD agreed to increase the hourly rate paid to crossing guards to \$18/hour beginning January 1, 2025.

380.196 / 380.198 – Library & Rec. Commission Health Insurance: Palmyra Public Library employees (full coverage) & the PARPC Director (dental & vision only) are included on the Borough's health insurance plan through the Pennsylvania Municipal Health Insurance Cooperative (PMHIC) since their groups are too small to join by themselves. These line items show monies paid by the Library & PARPC to reimburse the Borough for their health insurance premium costs, which should equal the expenses shown on line items 456.156 & 451.156, respectively.

395.156 – Refund – PMHIC Health Insurance: As a member of the Pennsylvania Municipal Health Insurance Cooperative (PMHIC), the Borough is eligible to receive yearly refunds in premium payments according to the Borough's own performance within the Co-op, and according to the overall risk sharing performance of the Co-op as a whole. No refund is expected in 2024 due to claims in 2023 being 136% above anticipated claim level.

395.195 – Refund – Workers Comp Insurance: As a member of the Susquehanna Municipal Trust since 2010, the Borough became eligible in 2017 to begin receiving an annual return of a percentage of surplus funds, depending on the Borough's claims experience for each year, and the claims experience of the Trust overall.

Expenditures: 2024 Salaries: The 2025 Budget is proposing a 3.4% salary increase for all employees. The August 2024 Consumer Price Index – Philadelphia Region report indicates an 3.4% Cost of Living Index since

August 2023. See the 2025 Salary Worksheet beginning on p. 88 in the Appendix to review how the salaries are shared across the General, Refuse, and Sewer Funds.

401.156 / 430.156 – Medical, Dental, and Vision Insurance: Effective January 1, 2009, the Borough became a member of the Pennsylvania Municipal Insurance Cooperative (PMHIC) pool through Benecon Benefits & Consulting Group, Inc. to provide Capital Blue Cross medical, United Concordia dental, and Davis vision insurance to all full-time Borough employees. PMHIC functions as a self-funded mechanism, meaning that the Borough pays money into PMHIC that is used to pay medical claims as they are incurred throughout each year until a pre-determined maximum may be reached. If the maximum is exceeded, a stop-loss insurance plan is in place to cover those costs. The Borough then has the opportunity for a return of unused PMHIC funds back into the General Fund at the end of each year should Borough employees remain healthy, claims remain at normal or lower than “expected levels,” and the stop-loss insurance is not needed. For the plan year-ending 2024, the Borough expects to receive \$0 in surplus funds in 2025 due to claims being 125.8% above expected claim levels. Benecon’s actuaries are projecting an overall average premium increase of (10.1%) overall for PMHIC members, and (14.3%) for the Borough, in 2025. They considered the following factors in assigning annual renewal rates: cost of medical inflation (projected to be 9% for 2024), the individual member’s plan design and demographics, previous year’s claims experience, current year surplus/deficit through July (-\$24.421), and fixed costs (insurance carrier fees, reinsurance fees, and administrative fees). Benecon has determined that the Borough’s rates per employee will be: \$3,400.06/month-family & \$1,395.85/month-single for Capital Blue Cross; (\$15.69/month-family & \$6.04/month-single for Davis Vision (rates locked through 2026), and; \$84.34/month-family & \$27.23/month-single for United Concordia Dental.

Non-Uniform Employees Health Care Deduction: Beginning in 2015, Borough Council required the non-uniform employees to contribute the percentage increase in the monthly health care premium over the previous year. A 14.3% increase for 2025 will require employees to contribute \$40.11/pay for family coverage and \$24.54/pay for single coverage. iSolved Payroll issues a check to Benecon for monies deducted from each paycheck and the Borough pays the difference to satisfy each monthly health insurance invoice from Benecon.

The United States Department of Health & Human Services (HHS) established two new fees that are the result of the enactment of the Patient Protection and Affordable Care Act. The Transitional Reinsurance Fee was designed to be transferred to insurance companies to help offset the costs of enrolling all individuals no matter of their health condition. In 2025 this fee will be \$134.69 per employee on the employer’s health plan. The Patient Centered Outcomes Research (PCOR) Fee in 2025 will be \$3.22 multiplied by the number of covered lives on the Borough’s healthcare plan enrollment. The PCOR Fee will be forwarded to the nonprofit Patient-Centered Outcomes Research Institute (PCORI) to promote the use of evidence-based medicine by issuing comparative clinical effectiveness research findings.

401.158 / 430.158 – Life Insurance, Accidental Death & Dismemberment, Short- & Long-Term Disability: The Borough’s Life/STD/LTD/AD&D coverage is also through the Pennsylvania Municipal Insurance Cooperative (PMHIC) pool through Benecon Benefits & Consulting Group, Inc. The PMHIC Board approved a two (2) year renewal with One America, effective January 2022, which results in an 5% decrease in premium costs for Life/AD&D coverage, no increase to premium costs for Short-Term Disability, and a 7% decrease for Long-Term Disability. These rates have been extended through 2025, and the next renewal period will be 01/01/2026.

401.192 / 430.192 – Social Security & Medicare: As required by the Federal Insurance Contributions Act (FICA), the Social Security Administration has announced that the withholding rates will remain at (6.2%) for Social Security and (1.45%) for Medicare in 2024. Costs are shared among the General(37.5%), Refuse(25%), and Sewer(37.5%) Funds.

401.194 / 430.194 – Unemployment Compensation: The Borough provides unemployment compensation coverage through the PA State Association of Boroughs Unemployment Compensation Plan. This PSAB UC Plan began operations on January 1, 1981 and is designed to enable local governments to pool their unemployment compensation contributions to take advantage of economies of scale when investing pooled funds and coordinating the payment of participant’s claims to the State. In Pennsylvania, municipalities must fund their unemployment compensation plan in one of two ways: as a contributory employer, or as a reimbursable employer. A contributory employer pays a percentage rate to the State each quarter of the year, which could be as high as 10% or more of the base annual payroll (the first \$10,000 of each employee’s wages per year). Reimbursable employers do not pay anything for unemployment compensation until a claim occurs, and then they reimburse the State for the exact

amount of the claim. THE PSAB UC Plan is a reimbursable plan that pays the State for claims after charging the employers a much lower rate than the State does to cover claims and administration. Each year participants in the PSAB UC Plan are evaluated to determine the rate to be charged, which is based on the ratio of employer claims versus contributions for the prior full calendar year, plus the first two quarters of the current year. The Borough was assigned a rate of 2.85% of the maximum (\$10,000) threshold per employee for 2025. Costs are shared among the General, Refuse, and Sewer Funds.

401.195 / 430.195 – Workers Compensation Insurance: In 2010, the Borough joined the Susquehanna Municipal Trust, which is a pool of municipalities, established for the purpose of 1) seeking the prevention or lessening of claims due to injuries of employees of the Trust's members, and; 2) pooling workers' compensation and occupational disease insurance risks, reserves, claims and losses, and providing self-insurance and reinsurance. Since the Trust functions as a self-insurance pool, the Borough is eligible for an annual return of a percentage of surplus funds, depending on the Borough's claims experience for the year, and the claims experience of the Trust overall. 2023 total costs are projected to be \$23,798, and, after applying the (0.903) experience modification offered by SMT, the cost decreases to \$21,490. The Borough became eligible to receive surplus refunds beginning in 2017 and has received \$0 in 2024. (See line item #395.195).

401.197 / 430.197 – Non-Uniformed Pension Plan: Based on actuarial studies conducted in 2019, the Minimum Municipal Obligation (MMO) for 2024 for the Non-Uniformed Pension Plan is calculated to be \$324,192. This payment was approved by Borough Council at their September 24, 2024 meeting and is \$18,929 (5.8%) more than in 2024.

401.310 – Ordinance Codification: \$1,200 for the yearly Ordinance Codification & Maintenance Fee for General Code Publishers to update & host the Borough Code of Ordinances online via a link on the Borough's website, and \$5,000 to provide hard copy updates for the Borough's Code of Ordinance books.

401.440 & 410-440 – Janitorial Services: Janitorial services are publicly bid annually. A contract was awarded to the low bidder - Green Commercial Cleaning, Palmyra, PA. Contract pricing is 2.6% higher than 2024, which is the first increase since 2021.

401.761 – Vehicle Replacement Schedule: Annual contribution into the Capital Reserve Fund to save and invest money for replacement of the Borough Administration vehicle.

402.311 – Auditing: Borough Council approved the CPA firm of Brown Plus to conduct the required annual audit for year ending 2024 for a fee of \$36,300 to be shared equally among the General, Refuse, and Sewer Funds. This is a 9.1% increase to the 2023 audit fee.

401.357 – Insurance – Cybersecurity: A full 24/7/365 Cyber Security Services plan was implemented in 2024 so that the Borough can seek cyber liability insurance coverage. The cost of \$2,250/year is shared equally between the General, Sewer, and Refuse Funds.

403.100 – Tax Collector - Keystone: Keystone Collections Group withholds its fees for service from the Earned Income Tax, Per Capita Tax, and Local Services Tax revenue it collects for the Borough, therefore, no separate cost item is shown here.

403.101 – Tax Collector – Leb. Co. Treasurer: The Lebanon County Treasurer's Office charges \$1.00/bill, postage, and supplies to the Borough for each real property tax they collect. (i.e., real estate tax, library tax, etc.).

404.310 – Legal Fees: The Borough's hourly fee for legal service from the Borough Solicitor (Morgan, Hallgren, Crosswell & Kane, PC, 700 N. Duke St, Lancaster, PA17604) will increase from \$200/hr. to \$205/hr. in 2025.

407.420 – Software Subscriptions: QuickBooks was upgraded in 2024; \$647 Adobe Acrobat Pro (split 50/25/25 between General/Sewer/Refuse).

407.452 – Contracted Computer Services: TeamCPT will continue to provide the Borough with unlimited phone and remote support; off-site back-up & storage of the computer system files and data; network maintenance & server monitoring; back-up server; firewall protection; E-Mail Service with hosted Anti-Spam threat protection and mail server caching protection; Cloud encryption service; Web content filtering; Firmware management; Antivirus management, Spyware and Adware Removal, and employee cyber threat security training. After an analysis proved that the Borough continuing the practice of purchasing computer hardware & software through the State COSTARs contract was more expensive over the expected life of the computer hardware & software than leasing

the same, the Borough's contract with TeamCPT will continue to provide automatic replacement of the network server and workstations every (3) three years. The Borough's computer workstations were upgraded & replaced in 2024, and the main server was upgraded and replaced in 2022. TeamCPT will be increasing rates 3% for 2025.

407.453 – Website Maintenance & Hosting: The Borough's 4-year contract with ReVize (\$3,560/yr) expired in August 2024. The Borough has begun migrating to MuniBit who bills \$169/month annually (\$2,028) with no contract to host the Borough's website.

408.313 – Engineering Services: This category shows all non-sewer related engineering expenses paid to the Borough Engineer: RETTEW, 5031 Richard Lane, Suite 111, Mechanicsburg, PA 17055.

408.314 - Special Engineering Service: \$10,000 for unanticipated/emergency engineering needs such as surveying, geological studies, etc.

408.420 – GIS Mapping Software: \$8,500 iamGIS software (split 50/50 with Sewer Fund) to help Borough create required MS4 stormwater system mapping, and to geolocate sewer lateral locations to ease marking of PA One Call before you dig notices.

408.750 – Minor Purchase: \$5,000 for Trimble R2 GPS sensing equipment (split 50/50 with Sewer Fund) to enable GIS mapping/data collection to input into iamGIS software.

409.361 – Electricity: The Borough worked with Affiliated Power Purchasers International, LLC (APPI) through the PA State Boroughs Association in 2023 to secure a renewed electricity supply rate. A rate of \$0.06700/kWh will become effective December 11, 2023 through November 30, 2026 with Freepoint Energy Solutions LLC.

409.362 – Natural Gas: The Borough worked with Affiliated Power Purchasers International, LLC (APPI) through the PA State Boroughs Association in 2021 to find a new natural gas supplier because the current contract with Snyder Brothers, Inc, Kittanning, PA was set to expire. APPI was able to secure a new rate of \$0.43990 per therm/CCF effective November 2021 – October 2025 with Engie Resources, Inc. .

409.370 – Maintenance – Municipal Building Generator: Semi-annual preventative maintenance contract and annual 2-hour load bank testing by Dynatech, Lebanon, PA.

409.371 – Maintenance – Municipal Complex Land: Costs for mulch and landscape plantings on the grounds of the Municipal Complex. Plus, the additional costs of annual fertilizing & herbicide applications by Davis Landscape.

409.374 – Maintenance – HVAC & Equipment: ECS Environmental provides quarterly HVAC preventative maintenance contract. Trane semi-annual HVAC controls preventative maintenance. Balance for unforeseen failures and repairs.

409.450 – Contracted Services: Johnson Controls (Fire Alarm System); Triangle Fire Protection (Quarterly fire sprinkler test & annual backflow prevention test); Orkin (Pest Control).

410 – Police Department: The Police Department Budget is reviewed and approved by the Western Lebanon County Regional Police Commission (comprised of representatives from Palmyra Borough Council and Annville Township Board of Supervisors). Public Commission meetings are conducted the second Wednesday of each month beginning at 5:30 p.m. at the Palmyra Borough Municipal Building Council Chambers.

The 2025 Police Budget proposes Palmyra Borough expenses of \$2,058,126 versus \$2,107,483 in 2024 (2.3% decrease).

411 – Fire Protection: The 2022 Budget moved all costs associated with Fire Protection into the new Fire Protection Fund which is funded via the Fire Tax.

412.315 – Emergency Medical Service (EMS): Borough Council approved an agreement in 2024 with Penn State Life-Lion EMS to provide dedicated EMS (ambulance) services to the Borough at a cost of \$5.00 per capita (7,830 pop. X \$5 = \$39,150) for the first two years of the contract and \$7.00 per capita (\$54,810) beginning in 2027 for the remainder of a 10-year contract.

413.420 – Software: Annual Cloud Permit software fee to assist the Zoning & Code Enforcement Officer, and to enable Administration Staff to track various code enforcement actions and Rental Registration Licenses.

413.450 – Contracted Services: \$5,000 reserved for instances where contractors are needed to be hired to mow or clean-up a property, board-up/secure a condemned vacant property, etc.

415.450 - Contracted Services - Lebanon County EMA: Annual \$1.20 per capita fee Lebanon County assesses the Borough for support of County EMA services.

415.520 – Contribution – Regional Emergency Management Agency: In 2011, Palmyra Borough, South Londonderry Twp, and South Annville Twp created the Western Lebanon County Regional Emergency Management Agency (WLCREMA) to plan for and respond to emergencies within the participating municipalities. Mount Gretna Borough joined WLCREMA in 2012. North Londonderry Twp declined to participate but, later joined in 2021. This line item shows the Borough's annual cost share of the annual WELCREMA Budget.

421 – Health & Welfare: Borough Council disbanded the Palmyra Board of Health in 2010. The PA Department of Agriculture's certified Health Inspectors now conduct restaurant inspections. Other health related issues are now inspected by the Codes Enforcement Officer.

430 – Public Works Department:

430.191 – Boot Allowance: The Borough provides a \$150 boot allowance to each Public Works employee to buy a new pair of safety toe boots once per year. The employees can purchase boots of their choice and be reimbursed up to \$150 per year by providing proof of purchase.

430.420 – Subscriptions: \$100 Eastern PA Weather Authority for professional forecasting services.

430.460 – Training: \$11,600 to send (2) new Public Works employees to Commercial Driver Training School to obtain the required CDL license. A State law change prevents the Borough from preparing drivers in-house for the CDL tests. \$1,650 for miscellaneous training opportunities.

430.740 – Major Purchases: None in 2025.

430.750 – Minor Purchases: None in 2025.

430.761 – Vehicle Replacement Schedule: Annual contribution to Capital Reserve Fund to save and invest for future Public Works Department vehicle & equipment replacement purchases.

431 – Street Sweeping: This budget category reflects the costs associated with supplying street sweeping services for the Borough and North & South Londonderry Twp. Reimbursement from NLT & SLT is shown on line item 358.300.

431.440 – Tipping Fees – Street Sweepings: Pennsylvania DEP has classified street sweepings as a hazardous waste. Therefore, all street sweepings must be dewatered and then hauled to the GLRA Landfill for proper disposal. The costs shown on this line item represent approximately 110-tons/year of street sweeping waste.

432.200 – Supplies – Anti-Icing: The Borough's cost for road salt via the 2024-25 State Contract is \$88.05 per ton, \$4.99 (5.7%) more per ton compared to 2023-24. Tonnage allotments requested by the Borough on the State Contract is 450-tons. The State contract requires that a minimum of 60% (270-tons) of the total tonnage requested be purchased during the contract year (July – July), and, up to a maximum of 140% (630-tons) of the requested allotment may be supplied.

432.384 – Rental Equipment & Machinery: This line item allocates funds for the renting of hydraulic equipment attachments that can be mounted on existing Borough equipment to assist with snow removal operations and loading of snow into trucks to be hauled from the Downtown Business District if needed during the winter season.

432.450 – Contracted Services: (\$3,000) is being allocated for contracting with a private entity should conditions warrant additional help with snow removal and/or hauling operations following a major winter storm.

432.740 – Major Purchase: \$14,440 for the equipment necessary to manufacture liquid salt brine for pre-treatment of roads prior to a winter weather event. (carry over from 2024)

433.370 – Line Painting: Annual costs for maintaining traffic control lines on Cherry St. and N. Forge Rd.

433.450 – Traffic Signals – Contracted Services: The Borough maintains a contract with C. M. High, Inc., Myerstown, PA for preventative maintenance and repairs to the Borough's four PennDOT permitted traffic signals, and School Zone warning flashers. LEBCOMPO reimburses some of these expenses when submitted by Borough.

436.370 – Storm Sewer – Non-Contracted: For Public Works Dept. to make new stormwater management system extensions or repairs to the existing stormwater management system.

436.450 – Contracted Services: Mosquito control contract with Orkin for the Borough’s stormwater management “wetland” basins.

438.201, 202, 203 – Asphalt-Stone-Cold Patch: These line items are necessary to allocate funds for small road repair projects undertaken by Public Works Department.

438.450 – Contracted – Paving: \$328,266 + \$230,000 expensed from Liquid Fuels Fund to repair, mill, and pave: E. Maple St. from S. Railroad St. east to the municipal boundary, and E. Oak St. from S. Forge Rd. east to the municipal boundary.

438.454 – Contracted – Micro-surfacing: None in 2025.

451 – Recreation: The annual contribution made to the Palmyra Area Rec & Parks Commission (PARPC) will be \$14,094 based on \$1.80 per resident and the 2020 census population of 7,830.

451.156 – Medical, Dental, Vision Insurance: The (PARPC) Director is included in the Borough’s (vision & dental) insurance plan through the Pennsylvania Municipal Health Insurance Cooperative. The resulting expenses will be reimbursed 100% by the Director & PARPC on budget line item #01.380.198.

451.158 – Life/AD&D/Short-term & Long-term Disability Insurance: Palmyra Public Library Staff has been added to the Borough’s insurance plan and will be reimbursed on budget line item #01.380.158.

454.324 – Cellular – Park Video Surveillance Cameras: The cost (\$60/month) of three cellular routers for the new cameras installed at Memorial, Heritage, and Southeast Parks. Billed once annually by Choice Communications.

454.371 – Maintenance – Land: \$3,000 for Diamond-Tex soil for the ball fields at Memorial & Southeast Family Parks; \$3,575 playground mulch for all three parks, and; \$4,650 for Davis Landscape to aerate, over-seed, and \$7,526 to apply a four-season fertilization and herbicide program to the athletic fields at Memorial Park.

454.440 – Janitorial Services: For Green Commercial Cleaning to clean the restrooms once per week at Memorial Park from April -November.

454-450 – Contracted Services: Memorial Park kitchen fire suppression system inspection by Hackman Fire.

456.156 – Library - Medical, Dental, Vision Insurance: Palmyra Public Library employees are also carried on the Borough’s health insurance plan through the Pennsylvania Municipal Health Insurance Cooperative because the Library staff is not large enough to be eligible to join as their own group. This line item is reimbursed 100% by the Library on budget line item 380.196.

456.158 – Library – Life, AD&D, and Short-term & Long-term Disability Insurance: Palmyra Public Library employees are also carried on the Borough’s life, AD&D, and short & long term insurance plan through the Pennsylvania Municipal Health Insurance Cooperative because the Library staff is not large enough to be eligible to join as their own group. This line item is reimbursed 100% by the Library on budget line item 380.158.

471.102 – Municipal Bond – Debt Service: Borough Council approved an ordinance at the June 26, 2018 public meeting to authorize the issuance of municipal bonds to combine the remaining \$3,650,000 owed on the 2012 20-year \$5,060,000 standard tax-exempt bank loan with Jonestown Bank, and the remaining \$2,948,000 owed on the 2015 20-year \$3,000,000 standard tax-exempt bank loan with Jonestown bank into one new 20-year municipal bond issue. This line item shows the annual cost (principal & interest) contained in the amortization schedule for the remaining years of the municipal bond issue, and the \$520/yr. sinking fund fee.

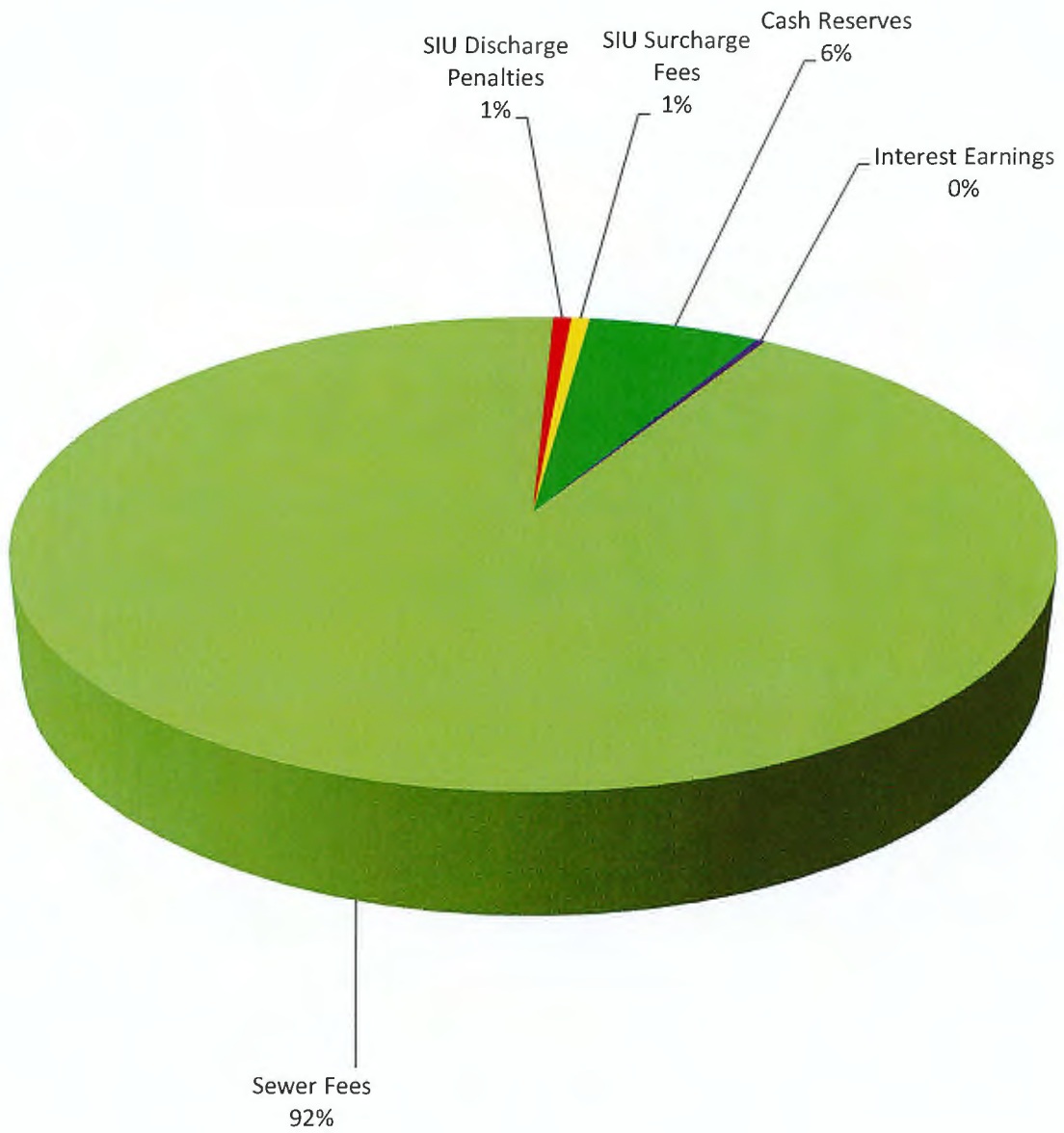
492.030 – Transfer to Capital Reserve Fund: Annual transfer of operating money from the General Fund to the Capital Reserve Fund for investment for future capital improvements.

492.098 – Transfer to Employee Benefits Fund: Annual contribution to the Employee Benefits Fund to save and invest monies necessary to cover earned Paid Time Off banks to employees who retire from the Borough.

SEWER FUND

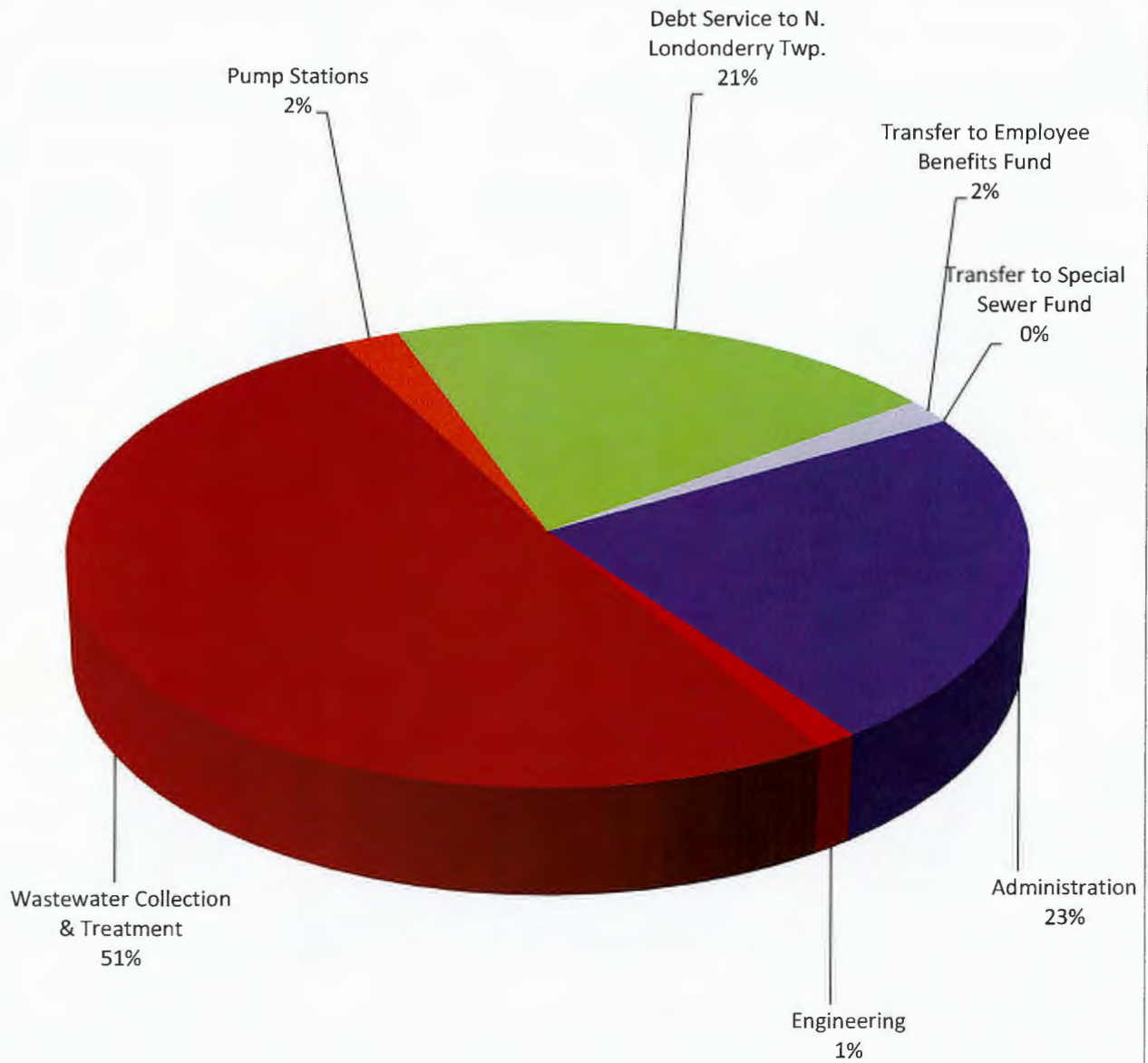
The Sewer Fund provides resources for the maintenance of the sanitary sewer collection system and for the costs associated with the treatment of the Borough's wastewater flow into the North Londonderry Township Wastewater Treatment Plant.

2025 Sewer Fund Revenue \$2,049,568



■ Interest Earnings ■ Sewer Fees ■ SIU Discharge Penalties ■ SIU Surcharge Fees ■ Cash Reserves

2025 Sewer Fund Expenditures \$1,956,723



- Administration
- Engineering
- Wastewater Collection & Treatment
- Pump Stations
- Debt Service to N. Londonderry Twp.
- Transfer to Employee Benefits Fund
- Transfer to Special Sewer Fund

SEWER FUND

REVENUES

ACCT. #	LINE ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROJ. 2024	BUDGET 2025
08.100.000	BEGINNING BALANCE	\$ 646,576	\$ 198,402	\$ 120,485	\$ 104,244	\$ 346,613	\$ 189,146	\$ 171,752
341	INTEREST EARNINGS							
08.341.100	INTEREST	\$ 6,291	\$ 623	\$ 1,148	\$ 4,594	\$ 5,000	\$ 7,049	\$ 6,500
08.341.200	PENALTIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.341.250	NFS CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 6,291	\$ 623	\$ 1,148	\$ 4,594	\$ 5,000	\$ 7,049	\$ 6,500
364	SANITATION							
08.364.110	CONNECTION INSPECTION FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.364.120	SEWER RENTALS	\$ 1,534,698	\$ 1,543,102	\$ 1,542,395	\$ 1,679,896	\$ 1,664,500	\$ 1,724,900	\$ 1,844,266
08.364.121	SEWER SURCHARGE FEES	\$ 23,252	\$ 28,805	\$ 18,126	\$ 15,423	\$ 13,275	\$ 16,548	\$ 13,275
08.364.122	SEWER DISCHARGE PENALTY FEES	\$ 39,200	\$ 39,703	\$ 19,700	\$ 23,700	\$ 13,775	\$ 19,000	\$ 13,775
	SUBTOTAL	\$ 1,597,150	\$ 1,611,610	\$ 1,580,221	\$ 1,719,019	\$ 1,691,550	\$ 1,760,448	\$ 1,871,316
380	MISC. REVENUE							
08.380.110	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.380.130	OPERATIONS & MAINT. - NLT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.380.140	DEBT PAYMENT - NLT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
391	SALE OF FIXED ASSETS							
08.391.100	SALE OF VEHICLES, EQUIP., LAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
392	BUDGETED INTERFUND OPERATING TRANSFERS							
08.392.001	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.392.004	TRANSFER FROM SPECIAL SSIF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.392.009	TRANSFER FROM REFUSE FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.392.030	TRANSFER FROM CAP. RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
395	REFUNDS OF PRIOR YEAR EXPENDITURES							
08.395.000	REFUND PRIOR YEAR EXP.	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL SEWER FUND REVENUES	\$ 2,250,017	\$ 1,810,710	\$ 1,701,854	\$ 1,827,857	\$ 2,043,163	\$ 1,956,643	\$ 2,049,568

NOTES:

SEWER FUND

EXPENDITURES

ACCT. #	LINE ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROJ. 2024	BUDGET 2025
401	ADMINISTRATION							
08.401.110	WAGES - MANAGER	\$ 28,513	\$ 28,330	\$ 29,083	\$ 30,518	\$ 32,327	\$ 31,708	\$ 33,426
08.401.111	WAGES - ASSISTANT MANAGER	\$ 22,319	\$ 23,088	\$ 24,684	\$ 25,921	\$ 27,458	\$ 26,935	\$ 28,394
08.401.112	WAGES - CLERICAL	\$ 23,297	\$ 27,505	\$ 28,220	\$ 30,232	\$ 30,408	\$ 29,242	\$ 31,912
08.401.114	WAGES - ACCOUNTING	\$ 16,296	\$ 16,189	\$ 16,605	\$ 17,435	\$ 18,469	\$ 18,115	\$ 19,383
08.401.115	WAGES - PART-TIME (ENGINEER)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.401.156	MEDICAL-DENTAL-VISION INSURANCE	\$ 85,182	\$ 72,607	\$ 75,119	\$ 92,193	\$ 123,555	\$ 91,303	\$ 137,137
08.401.158	LIFE / AD&D / ST & LT DISABILITY	\$ 2,065	\$ 1,944	\$ 2,019	\$ 2,600	\$ 2,442	\$ 1,803	\$ 2,266
08.401.192	SOCIAL SECURITY & MEDICARE	\$ 14,925	\$ 14,899	\$ 15,594	\$ 15,730	\$ 16,405	\$ 13,717	\$ 18,563
08.401.194	UNEMPLOYMENT COMPENSATION	\$ 2,413	\$ 1,596	\$ 934	\$ 1,085	\$ 1,175	\$ 1,083	\$ 1,009
08.401.195	WORKERS COMP. INSURANCE	\$ 6,249	\$ 4,820	\$ 6,390	\$ 7,576	\$ 6,911	\$ 6,626	\$ 8,059
08.401.197	PENSION - NON-UNIFORM (MMO)	\$ 78,528	\$ 83,618	\$ 84,727	\$ 92,098	\$ 89,508	\$ 89,508	\$ 93,758
08.401.210	OFFICE SUPPLIES	\$ 232	\$ 383	\$ 801	\$ 697	\$ 700	\$ 629	\$ 700
08.401.215	POSTAGE	\$ 3,956	\$ 4,527	\$ 5,076	\$ 6,396	\$ 5,805	\$ 5,924	\$ 6,730
08.401.231	VEHICLE FUEL	\$ 1,368	\$ 843	\$ 1,296	\$ 526	\$ 1,250	\$ 284	\$ 550
08.401.238	UNIFORMS	\$ 2,106	\$ 2,153	\$ 2,190	\$ 2,411	\$ 1,300	\$ 2,336	\$ 2,300
08.401.240	GENERAL EXPENSES	\$ 3,468	\$ 5,462	\$ 3,970	\$ 4,423	\$ 4,575	\$ 4,512	\$ 4,575
08.401.250	VEHICLE MAINTENANCE	\$ 9,861	\$ 9,301	\$ 3,007	\$ 6,091	\$ 8,500	\$ 105	\$ 7,500
08.401.321	TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.401.324	CELLULAR PHONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.401.327	RADIO EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 350	\$ -	\$ 350
08.401.337	VEHICLE MILEAGE ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ -	\$ 150
08.401.341	ADVERTISING	\$ 185	\$ -	\$ 233	\$ 80	\$ 625	\$ -	\$ 300
08.401.342	PRINTING & NEWSLETTER	\$ 2,194	\$ 1,608	\$ 1,845	\$ 3,549	\$ 2,625	\$ 1,155	\$ 1,500
08.401.350	INSURANCE - AUTOMOBILE	\$ 3,787	\$ 4,281	\$ 4,312	\$ 4,397	\$ 4,580	\$ 5,100	\$ 3,573
08.401.351	INSURANCE - PROPERTY	\$ 6,358	\$ 5,759	\$ 6,224	\$ 6,961	\$ 7,351	\$ 7,519	\$ 7,965
08.401.352	INSURANCE - LIABILITY (CASUALTY)	\$ 320	\$ 394	\$ 423	\$ 440	\$ 471	\$ 446	\$ 341
08.401.353	BONDING - EMPLOYEE & OFFICIALS	\$ 2,052	\$ 1,645	\$ 2,315	\$ 1,920	\$ 1,287	\$ 1,355	\$ 1,375
08.401.355	INSURANCE - ERRORS & OMISSIONS	\$ 2,012	\$ 2,550	\$ 1,978	\$ 2,042	\$ 2,914	\$ 2,746	\$ 2,776
08.401.357	INSURANCE - CYBERSECURITY	\$ -	\$ -	\$ -	\$ -	\$ 972	\$ 972	\$ 729
08.401.358	INSURANCE - OTHER (APPRAISAL)	\$ 498	\$ 513	\$ -	\$ 545	\$ 575	\$ -	\$ 575
08.401.374	MAINTENANCE - EQUIPMENT	\$ -	\$ 97	\$ -	\$ -	\$ 1,000	\$ -	\$ 500
08.401.410	JUDGMENTS & DAMAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.401.420	DUES-SUBSCRIPTIONS-MEMBERSHIP	\$ 185	\$ 125	\$ 65	\$ 125	\$ 225	\$ 200	\$ 150
08.401.450	CONTRACTED SERVICES	\$ 5,477	\$ 2,543	\$ 2,875	\$ 2,324	\$ 2,850	\$ 2,356	\$ 2,575
08.401.452	BILLING SOFTWARE MAINT. SERVICE	\$ 3,475	\$ 1,870	\$ 1,963	\$ 2,061	\$ 2,100	\$ 2,164	\$ 2,270
08.401.460	CONTINUING EDUCATION	\$ 42	\$ 1,265	\$ 300	\$ 50	\$ 1,700	\$ 475	\$ 1,250
08.401.470	CDL, DRUG & ALCOHOL TESTING	\$ 43	\$ 50	\$ 25	\$ 25	\$ 125	\$ -	\$ -
08.401.740	MAJOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.401.750	MINOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
	SUBTOTAL	\$ 327,406	\$ 319,965	\$ 322,253	\$ 360,451	\$ 400,688	\$ 348,321	\$ 425,641

NOTES:

SEWER FUND

EXPENDITURES

ACCT. #	LINE ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROJ. 2024	BUDGET 2025
402	AUDITING SERVICES & FINANCIAL ADMINISTRATION							
08.402.310	DATA PROCESSING - ACCOUNTING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.402.311	AUDITING SERVICES	\$ 5,877	\$ 5,258	\$ 6,677	\$ 8,892	\$ 11,000	\$ 9,647	\$ 12,100
	SUBTOTAL	\$ 5,877	\$ 5,258	\$ 6,677	\$ 8,892	\$ 11,000	\$ 9,647	\$ 12,100
404	LEGAL SERVICES							
08.404.310	LEGAL SERVICES	\$ (2,018)	\$ (125)	\$ 3,572	\$ 2,890	\$ 5,000	\$ (3,652)	\$ 3,000
08.404.314	SPECIAL LEGAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ 750
	SUBTOTAL	\$ (2,018)	\$ (125)	\$ 3,572	\$ 2,890	\$ 6,500	\$ (3,652)	\$ 3,750
407	IT-NETWORKING SERVICES-DATA PROCESSING							
08.407.213	COMPUTER SUPPLIES	\$ -	\$ 76	\$ -	\$ -	\$ 250	\$ -	\$ 100
08.407.420	SOFTWARE SUBSCRIPTIONS	\$ -	\$ 570	\$ 306	\$ 432	\$ 450	\$ 432	\$ 450
08.407.452	CONTRACTED COMPUTER SERVICES	\$ 11,117	\$ 11,274	\$ 11,297	\$ 12,712	\$ 12,720	\$ 12,608	\$ 13,105
08.407.740	MAJOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 11,117	\$ 11,920	\$ 11,603	\$ 13,144	\$ 13,420	\$ 13,040	\$ 13,655
408	ENGINEERING SERVICES							
08.408.313	ENGINEERING SERVICES	\$ 4,256	\$ 4,516	\$ -	\$ 2,920	\$ 18,500	\$ 16,404	\$ 18,500
08.408.314	ENGINEERING - INFLOW & INFILTR.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.408.319	ENGINEERING - DEP PERMITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.408.420	GIS MAPPING SOFTWARE	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 3,200	\$ 3,200	\$ 4,250
08.408.750	MINOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
	SUBTOTAL	\$ 6,656	\$ 6,916	\$ 2,400	\$ 5,320	\$ 21,700	\$ 19,604	\$ 25,250
429	WASTEWATER COLLECTION & TREATMENT SYSTEM							
08.429.110	WAGES - PUBLIC WORKS SUPER.	\$ 23,475	\$ 23,322	\$ 25,941	\$ 27,242	\$ 29,869	\$ 25,830	\$ 31,720
08.429.111	WAGES - ASST PUBLIC WORKS SUP.	\$ 21,175	\$ 21,902	\$ 19,193	\$ -	\$ 28,256	\$ -	\$ -
08.429.112	WAGES - GENERAL	\$ 61,997	\$ 54,376	\$ 63,637	\$ 77,801	\$ 69,684	\$ 51,090	\$ 94,140
08.429.200	SUPPLIES	\$ -	\$ -	\$ 689	\$ 513	\$ 750	\$ 272	\$ 550
08.429.220	ROOT ELIMINATION	\$ -	\$ 2,090	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000
08.429.222	CHEMICALS - ODOR CONTROL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.429.230	HEATING FUEL AND/OR PROPANE	\$ 3,096	\$ 3,658	\$ 6,609	\$ 4,112	\$ 5,250	\$ 3,279	\$ 4,750
08.429.231	MAIN GENERATOR FUEL - DIESEL	\$ -	\$ -	\$ 3,438	\$ 4,649	\$ 5,125	\$ 1,561	\$ 4,650
08.429.240	GENERAL EXPENSES	\$ 188	\$ 303	\$ 216	\$ 650	\$ 500	\$ -	\$ 500
08.429.260	TOOLS & EQUIPMENT	\$ 396	\$ -	\$ 198	\$ 523	\$ 750	\$ -	\$ 550
08.429.303	PA ONE CALL CHARGES	\$ 544	\$ 474	\$ 197	\$ 465	\$ 550	\$ 300	\$ 465
08.429.316	LABORATORY TESTS	\$ 13,296	\$ 18,933	\$ 12,625	\$ 9,860	\$ 6,725	\$ 8,717	\$ 8,000
08.429.361	ELECTRIC - PLANT	\$ 13,669	\$ 12,093	\$ 10,482	\$ 11,237	\$ 17,625	\$ 12,690	\$ 14,375
08.429.364	SURCHARGES PAID TO NLT	\$ 6,892	\$ 8,826	\$ -	\$ 13,674	\$ 11,375	\$ 2,973	\$ 5,700
08.429.365	OPERATIONS & MAINTENANCE - NLT	\$ 395,929	\$ 594,930	\$ 444,010	\$ 589,398	\$ 600,000	\$ 708,055	\$ 710,000
08.429.366	WATER	\$ 3,964	\$ 3,024	\$ 1,979	\$ 2,548	\$ 3,500	\$ 2,050	\$ 2,750
08.429.370	MAINTENANCE - MAIN GENERATOR	\$ 2,381	\$ 704	\$ 504	\$ 1,281	\$ 6,500	\$ 957	\$ 4,500
08.429.371	MAINTENANCE - LAND	\$ -	\$ 250	\$ 1,594	\$ -	\$ 2,000	\$ -	\$ 1,500
08.429.372	MAINTENANCE - SEWER LINES	\$ 40,553	\$ 11,549	\$ 28,372	\$ 9,632	\$ 125,000	\$ 4,621	\$ 50,000
08.429.373	MAINTENANCE - BUILDING	\$ 6,983	\$ 2,314	\$ 3,923	\$ 3,187	\$ 5,500	\$ 1,664	\$ 15,000
08.429.374	MAINTENANCE - MAIN PUMP STATION	\$ 6,363	\$ 1,430	\$ 117	\$ 30,399	\$ 26,250	\$ 11,378	\$ 26,250

NOTES:

SEWER FUND

EXPENDITURES

ACCT. #	LINE ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROJ. 2024	BUDGET 2025
429	WASTEWATER COLLECTION & TREATMENT SYSTEM (CONTINUED)							
08.429.384	EQUIPMENT RENTAL	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
08.429.420	SEWER CAMERA SOFTWARE FEE	\$ 2,250	\$ 2,138	\$ 4,275	\$ 2,250	\$ 2,138	\$ 2,138	\$ 2,138
08.429.440	LANDFILL TIPPING FEE - GREASE	\$ -	\$ -	\$ -	\$ -	\$ 525	\$ -	\$ 525
08.429.450	CONTRACTED SERVICES	\$ 698	\$ 1,076	\$ 1,076	\$ -	\$ 25,000	\$ -	\$ 15,000
08.429.740	MAJOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.429.750	MINOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.429.760	VEHICLE REPLACEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.429.770	EMERGENCY PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 603,849	\$ 763,392	\$ 629,075	\$ 789,421	\$ 976,872	\$ 837,575	\$ 997,063

429.1	PUMP STATION #1							
08.429.200.1	SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ 125
08.429.233.1	GENERATOR FUEL - PROPANE	\$ -	\$ -	\$ -	\$ -	\$ 650	\$ -	\$ 650
08.429.240.1	GENERAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ 125
08.429.313.1	ENGINEERING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.429.316.1	LAB TESTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.429.321.1	TELEPHONE	\$ 575	\$ 594	\$ 358	\$ -	\$ 625	\$ -	\$ -
08.429.361.1	ELECTRIC	\$ 1,484	\$ 2,014	\$ 1,965	\$ 2,210	\$ 3,000	\$ 2,418	\$ 3,000
08.429.366.1	WATER	\$ -	\$ 110	\$ 209	\$ 221	\$ 300	\$ 204	\$ 300
08.429.371.1	MAINTENANCE - LAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.429.372.1	MAINTENANCE - FACILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.429.373.1	MAINTENANCE - BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.429.374.1	MAINTENANCE - EQUIPMENT	\$ 1,675	\$ 463	\$ 3,924	\$ 2,548	\$ 7,500	\$ 1,503	\$ 6,500
08.429.450.1	CONTRACTED SERVICES	\$ -	\$ 1,076	\$ 1,076	\$ -	\$ 1,175	\$ -	\$ 1,100
08.429.740.1	MAJOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.429.750.1	MINOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 3,734	\$ 4,257	\$ 7,532	\$ 4,979	\$ 13,750	\$ 4,126	\$ 11,800

429.2	PUMP STATION #2							
08.429.200.2	SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 3	\$ 125
08.429.233.2	GENERATOR FUEL - PROPANE	\$ -	\$ -	\$ -	\$ -	\$ 1,100	\$ -	\$ 1,100
08.429.240.2	GENERAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ 125
08.429.313.2	ENGINEERING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.429.316.2	LAB TESTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.429.321.2	TELEPHONE	\$ 606	\$ 626	\$ 661	\$ 726	\$ 750	\$ 738	\$ 750
08.429.361.2	ELECTRIC	\$ 2,807	\$ 2,918	\$ 2,399	\$ 3,198	\$ 3,960	\$ 4,188	\$ 4,375
08.429.366.2	WATER	\$ -	\$ -	\$ -	\$ 161	\$ 300	\$ 230	\$ 250
08.429.370.2	MAINTENANCE - GENERATOR	\$ -	\$ 1,008	\$ 640	\$ 1,172	\$ 1,000	\$ 333	\$ 1,000
08.429.371.2	MAINTENANCE - LAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.429.372.2	MAINTENANCE - FACILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.429.373.2	MAINTENANCE - BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.429.374.2	MAINTENANCE - EQUIPMENT	\$ 6,905	\$ 838	\$ 1,146	\$ 352	\$ 7,500	\$ 1,627	\$ 5,000
08.429.375.2	MAINTENANCE - HOFFSMITH GRINDER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 750
08.429.450.2	CONTRACTED SERVICES	\$ -	\$ 1,076	\$ 1,076	\$ -	\$ 1,175	\$ -	\$ 1,100
08.429.740.2	MAJOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.429.750.2	MINOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 10,318	\$ 6,466	\$ 5,922	\$ 5,609	\$ 16,285	\$ 7,320	\$ 14,575

NOTES:

SEWER FUND

EXPENDITURES

ACCT. #	LINE ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROJ. 2024	BUDGET 2025
429.3	PUMP STATION #3							
08.429.200.3	SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ 125
08.429.233.3	GENERATOR FUEL - DIESEL	\$ -	\$ -	\$ -	\$ -	\$ 650	\$ -	\$ 650
08.429.240.3	GENERAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ 125
08.429.313.3	ENGINEERING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.429.316.3	LAB TESTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.429.321.3	TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.429.361.3	ELECTRIC	\$ 2,733	\$ 3,266	\$ 2,336	\$ 1,997	\$ 5,005	\$ 2,321	\$ 2,750
08.429.366.3	WATER	\$ -	\$ 110	\$ 210	\$ 221	\$ 300	\$ 247	\$ 300
08.429.370.3	MAINTENANCE - GENERATOR	\$ -	\$ 491	\$ 704	\$ 1,263	\$ 1,000	\$ 1,580	\$ 1,725
08.429.371.3	MAINTENANCE - LAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.429.372.3	MAINTENANCE - FACILITY	\$ -	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ -
08.429.373.3	MAINTENANCE - BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.429.374.3	MAINTENANCE - EQUIPMENT	\$ 2,930	\$ 4,498	\$ 29,813	\$ 6,432	\$ 7,500	\$ 6,412	\$ 6,750
08.429.450.3	CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.429.740.3	MAJOR PURCHASE	\$ -	\$ -	\$ (20,183)	\$ -	\$ -	\$ -	\$ -
08.429.750.3	MINOR PURCHASE	\$ -	\$ -	\$ -	\$ 2,774	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 5,663	\$ 8,365	\$ 12,880	\$ 12,686	\$ 14,955	\$ 10,560	\$ 12,425
429.4	NORTH LONDONDERRY TWP. PUMP STATION #4 (S.College St. & Campbelltown Rd)							
08.429.112.4	WAGES - GENERAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.429.372.4	MAINTENANCE - SEWER LINES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08.429.374.4	MAINT. - P.S. #4 CAMPBELLTOWN RD	\$ 3,818	\$ 4,618	\$ 19,609	\$ 3,736	\$ 4,500	\$ 4,563	\$ 4,750
	SUBTOTAL	\$ 3,818	\$ 4,618	\$ 19,609	\$ 3,736	\$ 4,500	\$ 4,563	\$ 4,750
471	DEBT SERVICE							
08.471.350	DEBT SERVICE OWED TO NLT	\$ 387,861	\$ 397,984	\$ 398,871	\$ 398,602	\$ 399,911	\$ 400,333	\$ 401,210
	SUBTOTAL	\$ 387,861	\$ 397,984	\$ 398,871	\$ 398,602	\$ 399,911	\$ 400,333	\$ 401,210
491	REFUND PRIOR YEAR REVENUE							
8.491.000	REFUND - PRIOR YEAR REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
492	TRANSFERS TO OTHER FUNDS							
8.492.001	TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.492.004	TRANSFER TO SEWER IMPROV. FUND	\$ 554,839	\$ 147,876	\$ -	\$ -	\$ 117,268	\$ 117,268	\$ -
8.492.030	TRANSFER TO CAPITAL RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.492.098	TRANSFER TO EMPLOY BEN FUND	\$ 21,903	\$ 15,732	\$ 25,009	\$ 32,520	\$ 16,187	\$ 16,187	\$ 34,504
	SUBTOTAL	\$ 576,742	\$ 163,608	\$ 25,009	\$ 32,520	\$ 133,455	\$ 133,455	\$ 34,504
	TOTAL REVENUES	\$ 2,250,017	\$ 1,810,710	\$ 1,701,854	\$ 1,827,857	\$ 2,043,163	\$ 1,956,643	\$ 2,049,568
	TOTAL EXPENDITURES	\$ 1,941,023	\$ 1,692,624	\$ 1,445,403	\$ 1,638,250	\$ 2,013,036	\$ 1,784,891	\$ 1,956,723
	ENDING FUND BALANCE	\$ 308,994	\$ 118,086	\$ 256,451	\$ 189,607	\$ 30,127	\$ 171,752	\$ 92,845

NOTES:

2025 Sewer Fund Overview

The North Londonderry Township Wastewater Treatment Plant, located adjacent to the Killinger Creek along the south side of US Route 422 just east of the Borough, has been treating all Borough wastewater flows since December of 2012.

Revenue:

364.121– Sewer Use Charge:

Residential Sewer Rates were changed to a flat-rate in January 2014. This was done so that residents who fill swimming pools, water flowers or gardens, wash vehicles, etc., and exceed 10,000 gallons of water usage per quarter, would no longer pay a higher sewer bill for water that was not entering the sewer system for treatment.

Due to unanticipated inflationary costs experienced by the North Londonderry Twp Wastewater Treatment Plant in 2024, the current \$98 per quarter sewer rate, set in 2023, is not adequate to cover the Borough's wastewater treatment costs in 2025. Residential customers will pay a flat rate of \$109 per quarter. Commercial & Industrial users will be billed \$109 for the first 10,000 gallons of metered water usage, and \$10.90 per each additional 1,000 gallons of metered water usage.

Rate History: 2006 = \$38/qtr; 2007=\$48/qtr; 2013=\$70/qtr; 2014= \$70/qtr (change to flat rate); 2017=\$73/qtr; 2018=\$88/qtr; 2023=\$98/qtr; 2025=\$109/qtr.

364.122 – Sewer - Surcharge Fees: This line item shows the fees charged to Commercial & Industrial users who discharge higher than normal strength wastewater into the sanitary sewer system but maintain discharge levels below the permitted treatment maximums for Biological Oxygen Demand substances, Total Suspended Solids, Phosphorus, and Ammonia Nitrate as determined by the laboratory testing of samples collected from the Commercial & Industrial users discharge sampling ports.

364.123 - Sewer - Discharge Penalty Fees: This line item shows penalty fees assessed to Commercial & Industrial users who discharge higher strength wastewater than the permitted treatment maximums for Biological Oxygen Demand substances, Total Suspended Solids, Phosphorus, and Ammonia Nitrate as determined by the laboratory testing of samples collected from the Commercial & Industrial users discharge sampling ports.

Expenditures:

401 – Administration: See the 2025 Salary Worksheet located in the Appendix (p. 91) section of the Budget to learn specific salary line-item breakdown percentages.

401.750 – Minor Purchase: \$3,000 for a washer & dryer for Public Works use.

407.420 – Software Subscriptions: QuickBooks is paid through 2024, \$325 Adobe Acrobat Pro

408.313 – Engineering Services: Any major sanitary sewer engineering projects will be handled by Borough Engineer Mike Knouse, PE of Rettew Associates.

408.420 – GIS Mapping Software: \$8,500 iamGIS software (split 50/50 with General Fund) to help Borough create required MS4 stormwater system mapping, and to geolocate sewer lateral locations to ease marking of PA One Call before you dig notices.

408.750 – Minor Purchase: \$5,000 for Trimble R2 GPS sensing equipment (split 50/50 with General Fund) to enable GIS mapping/data collection to input into iamGIS software.

429.316 – Laboratory Tests: Analytical Labs performs the quarterly sampling & testing for the Borough's permitted Significant Industrial/Commercial Users (SIU's) locations to determine if there are any sewer discharge permit violations.

429.364 – Surcharges Paid to North Londonderry Township: This line item shows the surcharge fees collected as part of 364.122 that is forwarded to North Londonderry Township, who then credits the Borough's quarterly Operations & Maintenance invoice in the same amount. This reduces the Borough's 43% share of the overall costs for Operations & Maintenance of the North Londonderry Township Wastewater Treatment Plant as shown on-line item #429.365.

429.365 - Operations & Maintenance - NLT: This line item indicates the fees the Borough pays annually to North Londonderry Twp for the physical process of the treatment of wastewater.

429.370 – Maintenance – Main Generator: GenServ (formerly Dynatech) (COSTARS) preventative maintenance contract, and annual repair costs.

429.372 – Maintenance – Sewer Lines: This line item shows all maintenance costs associated with the Borough’s collection system piping, manholes, and any inflow & infiltration services that are determined to be necessary by Borough Crews for manholes and pipes needing sealed or replaced after any leaks are detected through the routine flushing and video camera inspection of the collection system.

429.373 – Maintenance – Building: \$15,000 to replace furnace in Public Works Office building.

429.420 – Sewer Camera Video Software License Fees: The annual IT Pipes Mobile video camera inspection software license fee will be \$2,138 until the 5-year contract expires in 2025.

429.450 – Contracted Services: \$20,000 for emergency repair services that may needed to be brought in to assist the Public Works Crew in facilitating a major repair.

471.350 – Debt Service Owed to NLT: This line item indicates the debt service payments owed to North Londonderry Township in September of each year until municipal bond payoff in the year 2040 for the Borough’s 43% share of the cost to construct the new Wastewater Treatment Plant.

492.004 – Transfer to Special Sewer Fund: A transfer of surplus funds is made from the Sewer Fund to the Special Sewer Fund each year, where the funds are invested for future sanitary sewer related capital project needs.

429.370.2 and 429.370.3 – Maintenance – Back-up Generator: GenServ (formerly Dynatech) (COSTARS) preventative maintenance contract, and annual repair costs.

429.450; 429.450.1; and 429.450.2 – Contracted Services: Annual preventative maintenance contract with Envirep, Inc. for the Gorman-Rupp suction lift pumps located at the Main Pump Station, Pump Station #1, Pump Station #2, and new Pump Station #3 (when constructed).

429.374.4 - Maintenance to North Londonderry Twp Pump Station #4 (Campbelltown Rd): An agreement signed on October 15, 1991 with North Londonderry Twp. requires the Borough to pay North Londonderry Twp. for 20% of all maintenance performed by North Londonderry Twp. on Pump Station #4 & #5. Pump Station #5, located along Brunswick Lane, has since been eliminated as part of the construction of the new North Londonderry Township Wastewater Treatment Plant.

Borough Council approved the following procedure to be used to determine the annual transfer in 1993. The transfer is to be calculated by taking the total budgeted expenditures proposed for next year and dividing by nine (9) to determine the cash reserve needed for the first quarter of the year. The 1st quarter reserve figure is then subtracted from the current year-end unappropriated Sewer Fund balance, and the resulting figure equals the transfer amount.

2025 Transfer Calculation (as of 11/20/24):

• 2025 Proposed Sewer Fund Total Expenditures	= \$ 1,956,723
• Divided by 9-months = 1 st Quarter Cash Reserve	= \$ 217,414
• 2024 Year-End Unappropriated Sewer Fund Balance	= \$ 92,845
• 2025 Budgeted Transfer (\$92,845 – \$217,414)	= \$ 0

471.350 – Debt Service Owed to North Londonderry Township: Palmyra Borough owns an allocated capacity of 43.3% of the total treatment capacity of the North Londonderry Twp. Wastewater Treatment Plant. This line item shows the annual cost to the Borough for 43.3% of the \$6.96-million loan financed through a municipal bond issue that will be paid-off in September 2032.

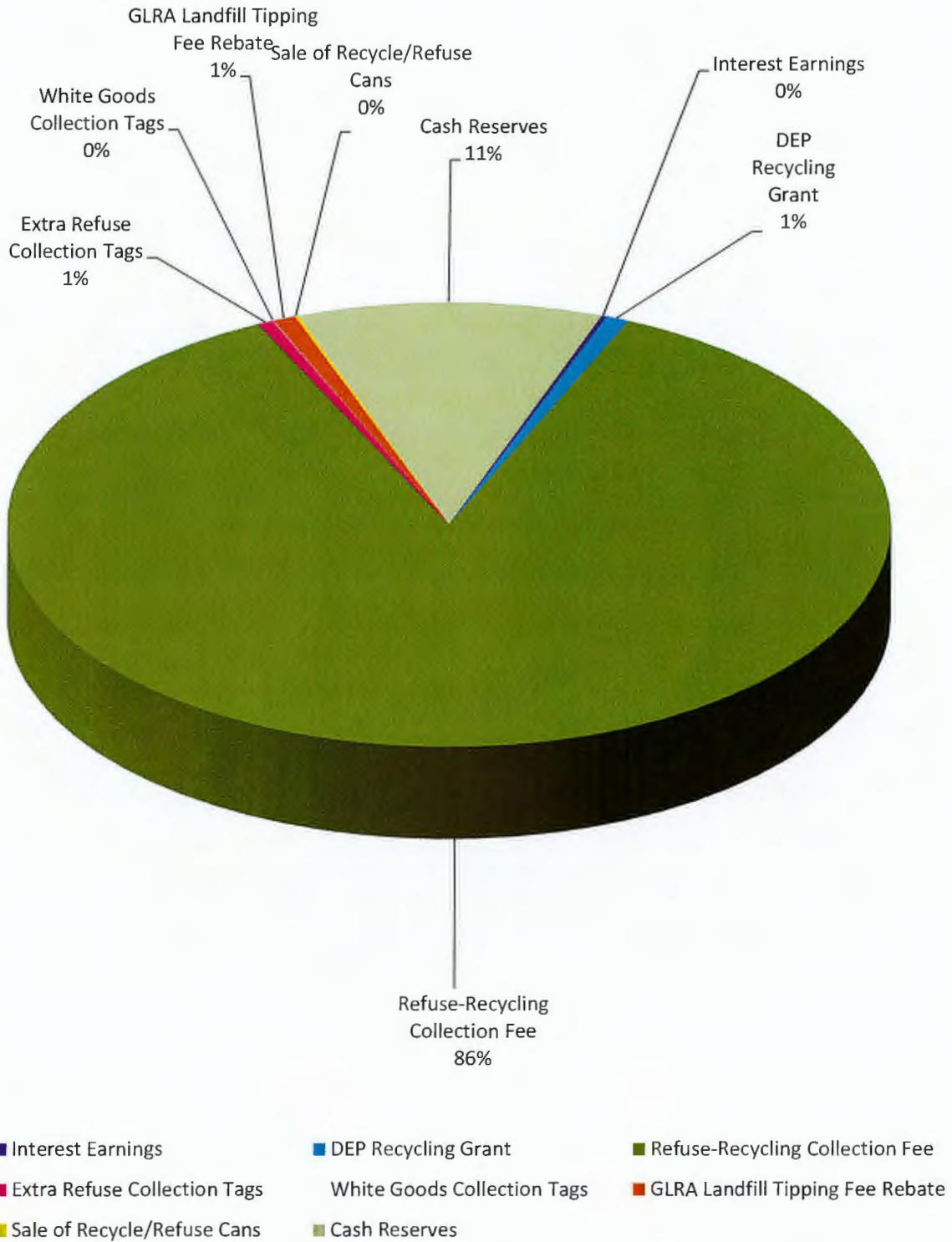
492.098 – Transfer to Employee Benefits Fund: This line item depicts the Sewer Fund’s annual share of funds needed to be transferred into the new Employee Benefits Fund to ensure that sufficient funds are available to readily pay the accumulated Paid Time Off (PTO) banks for employees who retire from the Borough.

Unappropriated Balance: The 2025 Sewer Fund Draft Budget projects an unappropriated balance of \$92,845.

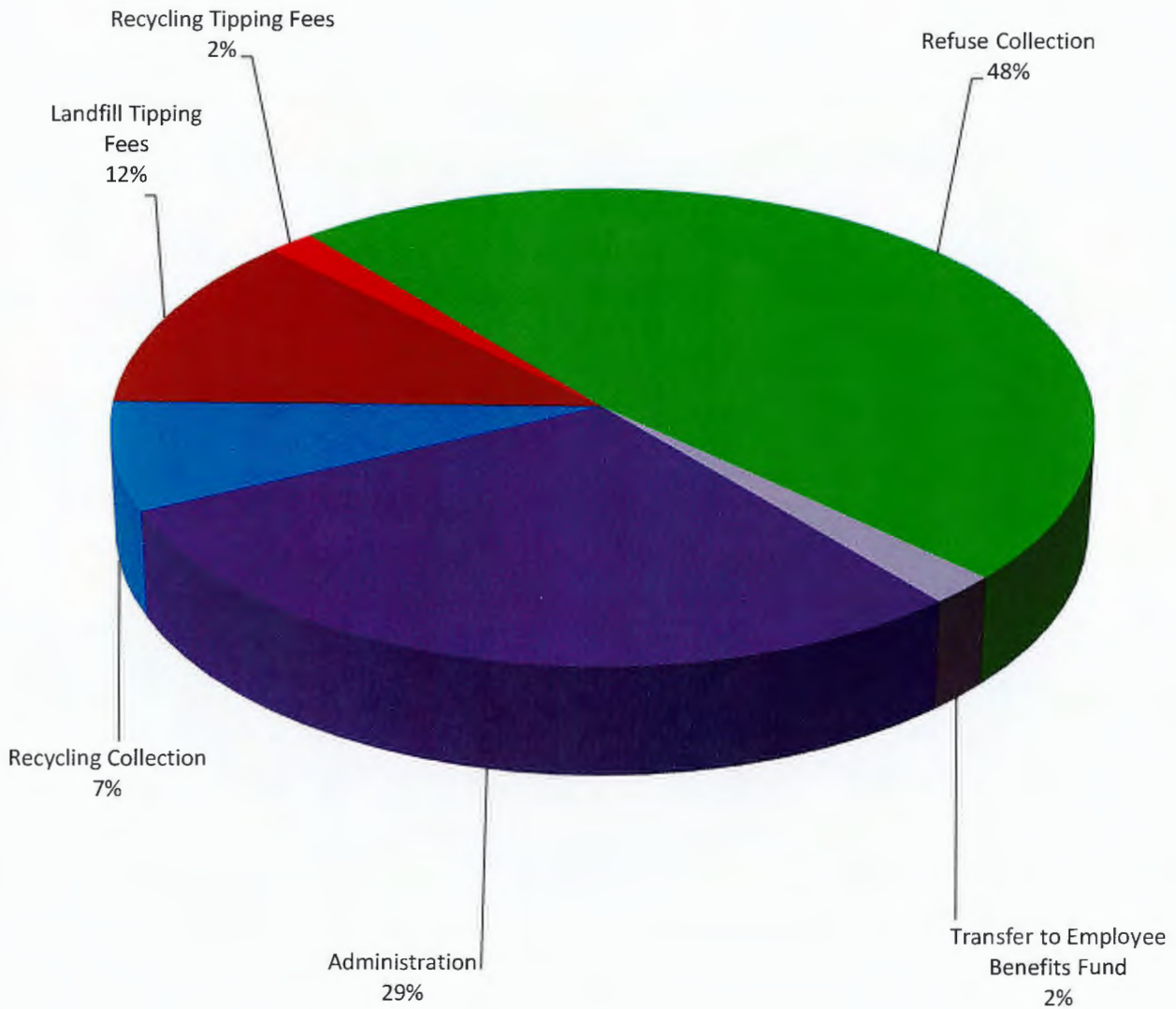
REFUSE FUND

The Refuse Fund provides resources for the operation and maintenance of the Borough refuse & recycling collection service.

2025 Refuse Fund Revenue \$1,666,907



2025 Refuse Fund Expenditures \$1,641,330



- Administration
- Landfill Tipping Fees
- Refuse Collection
- Recycling Collection
- Recycling Tipping Fees
- Transfer to Employee Benefits Fund

REFUSE FUND

REVENUES

ACCT. #	LINE ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROJ. 2024	BUDGET 2025
100	BEGINNING BALANCE	\$ 355,256	\$ 275,328	\$ 234,187	\$ 169,446	\$ 103,865	\$ 173,042	\$ 188,693
341	INTEREST EARNINGS							
09.341.100	INTEREST	\$ 3,753	\$ 730	\$ 1,277	\$ 3,424	\$ 3,000	\$ 3,575	\$ 3,000
09.341.200	PENALTIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09.341.250	NFS CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 3,753	\$ 730	\$ 1,277	\$ 3,424	\$ 3,000	\$ 3,575	\$ 3,000
351-359	FED, STATE & COUNTY GRANTS							
09.351.120	FEMA DISASTER RELIEF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09.354.150	DEP RECYCLING GRANT (PERF.)	\$ 14,512	\$ -	\$ 15,196	\$ 29,098	\$ 16,731	\$ 16,731	\$ 14,368
09.354.151	DEP RECYCLING GRANT (OTHER)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 14,512	\$ -	\$ 15,196	\$ 29,098	\$ 16,731	\$ 16,731	\$ 14,368
364	SANITATION							
09.364.300	REFUSE-RECYCLING FEES	\$ 1,031,055	\$ 1,030,369	\$ 1,048,930	\$ 1,107,568	\$ 1,190,560	\$ 1,188,755	\$ 1,434,625
09.364.310	OVERSIZED ITEM TAGS (\$25)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 575	\$ 4,750
09.364.311	EXTRA REFUSE TAGS (\$15)	\$ 8,133	\$ 10,631	\$ 11,550	\$ 9,313	\$ 9,500	\$ 9,610	\$ 4,750
09.364.312	WHITE GOODS TAG (\$15)	\$ 315	\$ 705	\$ 495	\$ 869	\$ 450	\$ 490	\$ 380
09.364.400	LANDFILL TIPPING FEE REBATE	\$ 21,715	\$ 17,172	\$ 8,742	\$ 13,422	\$ 14,875	\$ 13,044	\$ 14,341
09.364.500	SALE OF RECYCLABLE MATERIALS	\$ 276	\$ 1,853	\$ 1,861	\$ -	\$ -	\$ 254	\$ -
09.364.510	SALE OF YARDWASTE CANS	\$ 1,759	\$ 2,589	\$ 4,268	\$ 3,925	\$ 4,125	\$ 3,362	\$ 2,000
	SUBTOTAL	\$ 1,063,253	\$ 1,063,319	\$ 1,075,846	\$ 1,135,097	\$ 1,219,510	\$ 1,216,090	\$ 1,460,846
380	MISC. REVENUES							
09.380.020	REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09.380.030	MISCELLANEOUS REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
391	SALE OF FIXED ASSETS							
09.391.100	SALE OF VEHICLES & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
392	TRANSFERS							
09.392.001	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09.392.030	TRANSFER FROM CAP. RSV. FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
395	REFUND PRIOR YEAR EXPENSE							
09.395.000	REFUND PRIOR YEAR EXPENSE	\$ 4,602	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 4,602	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL REFUSE FUND REVENUE	\$ 1,441,376	\$ 1,339,452	\$ 1,326,506	\$ 1,337,065	\$ 1,343,106	\$ 1,409,438	\$ 1,666,907

NOTES:

REFUSE FUND

EXPENDITURES

ACCT. #	LINE ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROJ. 2024	BUDGET 2025
401	ADMINISTRATION							
09.401.110	SALARY - MANAGER & PW SUPER.	\$ 44,163	\$ 43,878	\$ 46,357	\$ 48,679	\$ 52,240	\$ 48,928	\$ 54,573
09.401.111	SALARY - ASST. MGR & A. PW SUPER	\$ 36,437	\$ 37,690	\$ 37,479	\$ 25,921	\$ 46,141	\$ 26,935	\$ 48,038
09.401.112	WAGES - CLERICAL	\$ 23,297	\$ 27,505	\$ 28,220	\$ 30,233	\$ 30,408	\$ 29,242	\$ 31,912
09.401.114	SALARY - ACCOUNTING	\$ 16,296	\$ 16,189	\$ 16,605	\$ 17,435	\$ 18,469	\$ 18,115	\$ 19,383
09.401.115	WAGES - PART TIME - TEMP.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09.401.156	MEDICAL-DENTAL-VISION INSURANC	\$ 85,185	\$ 72,603	\$ 75,116	\$ 92,189	\$ 102,454	\$ 91,299	\$ 171,131
09.401.158	LIFE / AD&D / ST & LT DISABILITY	\$ 1,738	\$ 1,943	\$ 2,019	\$ 2,600	\$ 1,999	\$ 1,803	\$ 2,073
09.401.192	SOCIAL SECURITY & MEDICARE	\$ 12,181	\$ 12,290	\$ 12,835	\$ 12,998	\$ 14,605	\$ 11,785	\$ 16,575
09.401.194	UNEMPLOYMENT COMPENSATION	\$ 1,984	\$ 1,293	\$ 763	\$ 875	\$ 939	\$ 866	\$ 1,064
09.401.195	WORKERS COMP. INSURANCE	\$ 4,166	\$ 3,213	\$ 4,260	\$ 5,055	\$ 4,607	\$ 4,551	\$ 5,372
09.401.197	PENSION - NON-UNIFORM (MMO)	\$ 64,724	\$ 68,400	\$ 69,894	\$ 75,970	\$ 75,304	\$ 75,304	\$ 80,785
09.401.210	OFFICE SUPPLIES	\$ 178	\$ 208	\$ 677	\$ 697	\$ 700	\$ 629	\$ 700
09.401.215	POSTAGE	\$ 3,135	\$ 3,605	\$ 3,338	\$ 4,716	\$ 3,825	\$ 4,078	\$ 4,225
09.401.240	GENERAL EXPENSES	\$ 1,171	\$ 1,728	\$ 1,287	\$ 1,392	\$ 2,000	\$ 1,248	\$ 1,400
09.401.320	RAVE ALERT SERVICE	\$ 1,995	\$ 1,995	\$ 1,995	\$ 1,995	\$ 1,995	\$ 1,995	\$ 1,995
09.401.341	ADVERTISING	\$ -	\$ 646	\$ -	\$ 318	\$ 1,000	\$ 333	\$ 500
09.401.342	PRINTING & NEWSLETTER	\$ 1,944	\$ 1,998	\$ 2,035	\$ 3,215	\$ 2,400	\$ 1,155	\$ 2,000
09.401.350	INSURANCE - AUTOMOBILE	\$ 2,392	\$ 2,708	\$ 2,723	\$ 2,777	\$ 2,893	\$ 3,232	\$ 2,257
09.401.352	INSURANCE - LIABILITY (CASUALTY)	\$ 520	\$ 641	\$ 688	\$ 715	\$ 765	\$ 725	\$ 553
09.401.353	BONDING - EMPLOYEE & OFFICIALS	\$ 2,554	\$ 1,645	\$ 2,315	\$ 1,239	\$ 1,287	\$ 1,355	\$ 1,261
09.401.355	INSURANCE - ERRORS & OMISSION	\$ 1,509	\$ 2,551	\$ 1,978	\$ 2,723	\$ 2,914	\$ 2,746	\$ 2,776
09.401.357	INSURANCE - CYBERSECURITY	\$ -	\$ -	\$ -	\$ -	\$ 972	\$ 729	\$ 729
09.401.358	INSURANCE - OTHER (APPRAISAL)	\$ 498	\$ 513	\$ -	\$ 545	\$ 550	\$ 550	\$ 550
09.401.420	DEP WASTE HAULER LICENSE	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
09.401.450	CONTRACTED SERVICES	\$ 5,477	\$ 2,543	\$ 2,875	\$ 2,324	\$ 2,700	\$ 2,356	\$ 2,600
09.401.452	BILLING SOFTWARE MAINT. SERVICE	\$ 3,475	\$ 1,870	\$ 1,963	\$ 2,061	\$ 2,100	\$ 2,164	\$ 2,175
09.401.460	CONTINUING EDUCATION	\$ 42	\$ -	\$ -	\$ -	\$ 250	\$ 50	\$ 250
09.401.470	CDL DRUG & ALCOHOL TESTING	\$ 37	\$ 50	\$ 25	\$ 25	\$ 75	\$ -	\$ -
09.401.740	MAJOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09.401.750	MINOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 315,398	\$ 308,005	\$ 315,747	\$ 336,997	\$ 373,892	\$ 332,474	\$ 455,177

402	AUDITING SERVICES & FINANCIAL ADMINISTRATION							
09.402.310	DATA PROCESSING - ACCOUNTING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09.402.311	AUDITING	\$ 5,877	\$ 5,258	\$ 6,677	\$ 8,892	\$ 11,000	\$ 9,647	\$ 12,100
	SUBTOTAL	\$ 5,877	\$ 5,258	\$ 6,677	\$ 8,892	\$ 11,000	\$ 9,647	\$ 12,100

NOTES:

REFUSE FUND

EXPENDITURES

ACCT. #	LINE ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROJ. 2024	BUDGET 2025
404	LEGAL SERVICES							
09.404.310	LEGAL FEES	\$ (1,468)	\$ (114)	\$ 2,238	\$ 2,020	\$ 3,000	\$ (2,593)	\$ 3,000
	SUBTOTAL	\$ (1,468)	\$ (114)	\$ 2,238	\$ 2,020	\$ 3,000	\$ (2,593)	\$ 3,000

407	IT-NETWORKING SERVICES-DATA PROCESSING							
09.407.213	COMPUTER SUPPLIES	\$ -	\$ 76	\$ -	\$ -	\$ 250	\$ -	\$ 125
09.407.420	SOFTWARE SUBSCRIPTIONS	\$ -	\$ 570	\$ 306	\$ 432	\$ 450	\$ 432	\$ 450
09.407.452	CONTRACTED COMPUTER SERVICES	\$ 11,117	\$ 11,274	\$ 11,297	\$ 12,712	\$ 12,720	\$ 12,608	\$ 13,105
09.407.740	MAJOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09.407.750	MINOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 11,117	\$ 11,920	\$ 11,603	\$ 13,144	\$ 13,420	\$ 13,040	\$ 13,680

426	RECYCLING COLLECTION							
09.426.112	WAGES - FULL TIME - RECYCLING	\$ 41,045	\$ 37,054	\$ 41,893	\$ 50,684	\$ 46,456	\$ 33,668	\$ 82,404
09.426.115	WAGES - PART TIME - SEASONAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09.426.200	SUPPLIES	\$ -	\$ -	\$ -	\$ 395	\$ 425	\$ -	\$ 425
09.426.227	YARDWASTE CANS	\$ 1,190	\$ 3,895	\$ 1,436	\$ 5,923	\$ 6,000	\$ 1,825	\$ 2,000
09.426.231	VEHICLE FUEL	\$ 551	\$ 150	\$ 2,520	\$ 1,719	\$ 1,500	\$ 472	\$ 650
09.426.240	GENERAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 46	\$ 150
09.426.250	VEHICLE MAINTENANCE	\$ 9,038	\$ 8,232	\$ 1,128	\$ 3,966	\$ 9,500	\$ 5,361	\$ 8,500
09.426.327	RADIO EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 350	\$ -	\$ 350
09.426.374	EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 525	\$ 38	\$ 525
09.426.440	RECYCLE/YARDWASTE/TIPPING FEE	\$ 32,470	\$ 26,493	\$ 26,653	\$ 23,745	\$ 27,000	\$ 30,652	\$ 27,785
09.426.441	LEB. CO. / PSU TIRE COLLECTION	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 48	\$ 200
09.426.740	MAJOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09.426.750	MINOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 84,294	\$ 75,824	\$ 73,630	\$ 86,432	\$ 92,256	\$ 72,110	\$ 122,989

427	REFUSE COLLECTION							
09.427.112	WAGES - FULL TIME - REFUSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09.427.200	SUPPLIES	\$ -	\$ -	\$ 690	\$ -	\$ 700	\$ -	\$ 700
09.427.227	33-GALLON REFUSE CANS	\$ 770	\$ (119)	\$ 2,163	\$ -	\$ 2,500	\$ 1,175	\$ -
09.427.231	VEHICLE FUEL	\$ 550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09.427.240	GENERAL EXPENSES	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ 500
09.427.250	VEHICLE MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09.427.327	RADIO EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09.427.374	EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09.427.440	LAND FILL TIPPING FEE	\$ 180,092	\$ 198,734	\$ 188,618	\$ 185,253	\$ 212,250	\$ 183,741	\$ 200,000
09.427.450	CONTRACTED REFUSE COLLECTION	\$ 525,486	\$ 486,555	\$ 530,874	\$ 576,027	\$ 596,556	\$ 596,553	\$ 798,850
09.427.740	MAJOR PURCHASE	\$ (408)	\$ (285)	\$ -	\$ -	\$ -	\$ -	\$ -
09.427.750	MINOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 706,490	\$ 684,885	\$ 722,345	\$ 761,780	\$ 812,506	\$ 781,470	\$ 1,000,050

NOTES:

REFUSE FUND

EXPENDITURES

ACCT. #	LINE ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROJ. 2024	BUDGET 2025
491	REFUND OF PRIOR YEARS REVENUE							
09.491.000	REFUND PRIOR YEAR'S REVENUE	\$ -	\$ 4,798	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ -	\$ 4,798	\$ -	\$ -	\$ -	\$ -	\$ -
492	BUDGETED TRANSFERS TO OTHER FUNDS							
09.492.001	TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09.492.030	TRANSFER TO CAP RESERVE FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09.492.098	TRANSFER TO EMPLOY BEN FUND	\$ 19,315	\$ 14,689	\$ 21,224	\$ 27,532	\$ 14,599	\$ 14,599	\$ 34,334
	SUBTOTAL	\$ 19,315	\$ 14,689	\$ 21,224	\$ 27,532	\$ 14,599	\$ 14,599	\$ 34,334
	TOTAL REVENUE	\$ 1,441,376	\$ 1,339,452	\$ 1,326,506	\$ 1,337,065	\$ 1,343,106	\$ 1,409,438	\$ 1,666,907
	TOTAL EXPENDITURES	\$ 1,141,023	\$ 1,105,265	\$ 1,153,464	\$ 1,236,797	\$ 1,320,673	\$ 1,220,745	\$ 1,641,330
	ENDING FUND BALANCE	\$ 300,353	\$ 234,187	\$ 173,042	\$ 100,268	\$ 22,433	\$ 188,693	\$ 25,577

NOTES:

2025 Refuse Fund Overview

The Refuse Fund was created with the adoption of the 2012 Budget in order to keep all revenue collected as part of the quarterly Refuse & Recycling Collection Fee separate from the General Fund tax revenues. This enables better management of the Refuse & Recycling Collection service to ensure that it can function as a self-sustaining entity.

Waste Management began collection operations on November 26, 2018 as part of the Borough's first ever single-hauler contract. Bids were advertised during Spring 2024 for a new three (3) year contract beginning November 1, 2024 and ending October 31, 2027, and Casella Mid-Atlantic, LLC, 230 Obie Rd., Newmanstown, PA 17073 was the low bidder. As a result of the bids, the single-bag program has been discontinued due to lack of savings to those on the program. Borough Council made the decision at their September 10, 2024 public meeting to award the bid alternate that requires Casella to provide each residential unit with a 96-gallon curb cart for refuse collection and one 96-gallon curb cart for recycling. The second & third year of the three (3) year contract will be adjusted annually by the August Consumer Price Index for the Philadelphia-Wilmington region report, and two (2) one-year contract extensions are possible before the entire contract will be required to be re-bid.

Revenue:

354.150 – DEP (904) Recycling Performance Grant: The 904 Grant is based on the success of the municipality's recycling program efforts and performance, judged according to the weight of DEP approved materials recovered and marketed relative to the population of the municipality. The 904 Grant application for year ending 2023, projecting an award of \$14,368, has been submitted to DEP.

364.300 – Residential Refuse & Recycling Fees: The current \$89/qtr. fee (\$356/yr.) billed to a property owner for collection of up to three (3) 33-gallon bags/cans (40-lbs maximum weight), and one (1) oversized item per week, will not be sufficient to fund refuse collection in 2025. An increase to \$112/qtr. (\$448/yr.) will be necessary beginning January 1, 2025 for the collection of one (1) 96-gallon refuse curb cart and one (1) 96-gallon recycling curb cart, plus one oversized item per week.

364.310 – Oversized Item Tags: Oversized item tag = \$25. A refuse item which will not fit into Refuse Curb Carts, including small furniture, carpet, and the like, but excluding Tires, White Goods, Non-processable Waste, and Covered Devices (TV's, computers, etc.). The weight of an oversized item shall not exceed 70-pounds.

364.311 – Extra Service Tags: Single bag tag = \$15.00.

364.312 – White Goods: The Casella contract offers collection of white goods (large appliances) curbside on two special dates per year at a cost of \$15 per appliance. Residents will need to register in advance of the scheduled pick-up and purchase the required \$15 white goods tag.

364.315 – Dumpster Revenue: The Borough no longer rents dumpsters.

364.400 – Tipping Fee Rebate: The Greater Lebanon Refuse Authority provides a \$4/ton quarterly tipping fee rebate to the Borough for the total tonnage that is hauled to the landfill during each quarter of the year.

364.510 – Sale of Yard-waste Cans: Due to the reductions made by the Commonwealth to the DEP Section 902 recycling equipment grant money several years ago, recycle bins were no longer available as a no cost item to the Borough through the Greater Lebanon Refuse Authority. Therefore, the Borough now orders its own supply of yellow 25-gallon yard-waste containers via the State COSTARS contract. The yard-waste cans are sold to residents at the per-unit cost the Borough is charged for the production & delivery of the containers. After sufficient revenue is recouped through the sale of the containers to meet a minimum order quantity with the supplier, an order is placed to replenish the stock of containers that are available for sale, which makes the yard-waste container program a self-sustaining program.

Expenditures:

401 – Administration: See the 2024 Salary Worksheet located in the Appendix (p. 91) section of the Budget to learn specific salary line-item breakdown percentages.

401.215 – Postage: This line item indicates the Refuse Fund’s portion of the costs associated with the mailing of the quarterly sewer & refuse collection bills, past due notices, and lien notification letters to residents of the Borough.

401.320 – Rave Alert Service (formerly Swift911 Emergency Notification Service): The annual Rave Alert service fee (\$1,995) includes up to eleven (11) “robo-calls” calls per year. This service enables the Borough to notify its residents of any changes in the refuse & recycling collection service schedule due to staffing issues, truck maintenance issues, severe weather, etc. The service is also available for use by all other Borough departments as necessary.

401.452 – Billing Software Maintenance: The Borough is charged an annual service fee for service, support, and updates to the Edmunds billing system. This cost is shared 50/50 with the Sewer Fund.

407.420 – Software Subscriptions: QuickBooks was upgraded to the latest desktop version in 2024, Annual cost of Adobe Acrobat Pro.

426.227 – Yard-waste Cans: \$2,000 for the purchase of 25-gallon yellow yard-waste containers. The minimum order is 100-cans from T.M. Fitzgerald & Associates, Havertown, PA. (COSTARS)

426.250 – Vehicle & Equipment Maintenance: Repair costs for Borough vehicles used in recycling operations (dump trucks, wood-chipper, leaf vacuum truck, and tow behind leaf vacuums, etc.)

426.440 – Recycling, Yard-waste & Leaf Tipping Fees: Recyclables will be transported by Casella to Coogle’s Recycling, Inc., 1000 S Fourth St, Hamburg, PA 19526. Casella will charge the Borough (\$68) per each ton of recyclables delivered. Locked for the duration of the 3-year contract. Casella is responsible for collection and disposal of yard-waste. Yard-waste will be disposed of at the GLRA green waste facility at a cost of \$36/ton. The Borough Public Works Crew is responsible to collect chipping and leaves. Leaf waste is disposed of for free at the North Londonderry Twp (NLT) compost facility in exchange for one free street sweeping of NLT streets by the Borough Street Sweeper.

426.421 – Lebanon County Conservation District Tire Collection Program: Palmyra Borough participates in this program that takes place each May at the Lebanon County Expo Center, 80 Rocherty Rd., Lebanon, PA 17042 so that Palmyra Borough residents may dispose of old un-mounted tires for free.

427.440 – Landfill Tipping Fee: The Greater Lebanon Refuse Authority (GLRA) will continue to charge \$72.00 per ton for 2025.

427.450 & 427.451 – Contracted Refuse Collection: 1st year of a 3-year single hauler contract with Casella Waste Systems, Inc. Casella will be increasing its per unit collection fee by the August Consumer Price Index (Philadelphia-Wilmington) for the 2nd and 3rd year of the contract. The August 2024 CPI Index is 3.4%

492.098 – Transfer to Employee Benefits Fund: This line item depicts the Refuse Fund’s annual share of funds needed to be transferred into the new Employee Benefits Fund to ensure that sufficient funds are available to readily pay the accumulated Paid Time Off (PTO) banks for employees who retire from the Borough.

Unappropriated Balance: The 2025 Refuse Fund Budget projects a beginning fund balance of \$188,693 and an ending fund balance of \$25,577 at the conclusion of 2025.

FIRE PROTECTION TAX FUND

The Fire Protection Tax Fund is being established with the 2022 Budget to receive revenues generated from the establishment of a new real estate tax to collect and disperse funds for support of Citizens Fire Co. No 1

Previously, monetary support for Citizens Fire Co. No. 1 was contained in the 411 Budget Category of the General Fund Budget.

This new “Fire Tax” was created by subtracting the 411 Budget Category total from the General Fund and reducing the tax millage for the General Fund accordingly. Then the millage for the Fire Protection Fund Tax was determined separately according to the amount that was necessary in 2022 for fire protection.

FIRE PROTECTION TAX FUND

REVENUES

ACCT. #	LINE ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROJ. 2024	BUDGET 2025
100	BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ 6,331	\$ 39,555	\$ 33,224	\$ 90,906
	MINIMUM 1ST QTR FUND BALANCE	\$ -	\$ -	\$ -		\$ 25,775	\$ 15,237	\$ 25,775
	DIFFERENCE	\$ -	\$ -	\$ -		\$ 13,780	\$ 17,987	\$ 65,131
03.301.100	REAL ESTATE TAX - CURRENT	\$ -	\$ -	\$ 216,870	\$ 321,314	\$ 328,100	\$ 323,047	\$ 328,100
03.301.200	REAL ESTATE TAX - PRIOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03.301.300	REAL ESTATE TAX - DELINQUENT	\$ -	\$ -	\$ -	\$ 3,644	\$ -	\$ 6,976	\$ 5,835
03.301.600	REAL ESTATE TAX - INTERIM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03.341.100	INTEREST EARNED	\$ -	\$ -	\$ 273	\$ 1,935	\$ 1,500	\$ 2,052	\$ 1,750
03.355.070	FOREIGN FIRE INSURANCE TAX	\$ 40,262	\$ 35,657	\$ 45,304	\$ 44,999	\$ 46,750	\$ 45,582	\$ 45,582
03.358.354	NLT - FIRE DEPT WORKERS COMP	\$ 12,792	\$ 24,454	\$ 24,643	\$ 19,750	\$ 24,385	\$ 12,307	\$ 12,307
03.362.231	VEHICLE FUEL - REIMBURSEMENT	\$ 7,653	\$ 6,683	\$ 14,873	\$ 10,913	\$ 11,925	\$ 10,442	\$ 11,925
03.387.200	CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUE	\$ 60,707	\$ 66,794	\$ 301,963	\$ 402,555	\$ 426,440	\$ 466,854	\$ 470,630

EXPENDITURES

03.411.195	WORKERS COMP. INSURANCE**	\$ 33,791	\$ 47,118	\$ 42,431	\$ 37,812	\$ 44,500	\$ 23,668	\$ 23,668
03.411.231	VEHICLE FUEL	\$ 7,010	\$ 7,688	\$ 12,146	\$ 7,872	\$ 11,925	\$ 9,705	\$ 9,350
03.411.363	FIRE HYDRANTS	\$ 28,010	\$ 29,025	\$ 29,881	\$ 31,214	\$ 32,900	\$ 32,626	\$ 35,675
03.411.500	FOREIGN FIRE INSURANCE (RELIEF)	\$ 40,262	\$ 35,657	\$ 45,304	\$ 44,999	\$ 46,750	\$ 45,582	\$ 45,582
03.411.540	CONTRIBUTION - FIRE CO.	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
03.411.541	VOLUNTEER INCENTIVE PROGRAM	\$ 25,000	\$ 25,000	\$ 26,000	\$ 112,500	\$ 112,500	\$ 86,750	\$ 112,500
03.411.730	CAPITAL PURCHASES - BUILDING	\$ 128,607	\$ 74,388	\$ 69,870	\$ 71,266	\$ 69,722	\$ 72,618	\$ 74,966
03.411.740	CAPITAL PURCHASES - APPARATUS	\$ 35,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 75,000	\$ 75,000	\$ 75,000
	TOTAL EXPENDITURES	\$ 327,680	\$ 288,876	\$ 295,632	\$ 375,663	\$ 423,297	\$ 375,949	\$ 406,741
	UNAPPROPRIATED BALANCE	\$ -	\$ -	\$ 6,331	\$ 26,892	\$ 3,143	\$ 90,906	\$ 63,889

**North Londonderry Twp pays 52% based on population split with the Borough. (See line item 03.358.354).

NOTES:

2025 Fire Protection Fund

The Fire Protection Tax Fund was established with the 2022 Budget to receive revenues generated from the establishment of a new real estate tax to collect and disperse funds for support of Citizens Fire Co. No 1.

Previously, monetary support for Citizens Fire Co. No. 1 was contained in the 411 Budget Category of the General Fund Budget.

Revenues:

301.100 – Real Estate Tax: The current tax rate of 0.67-mills will be sufficient for 2025. Impact to the homeowner with an average assessment of \$182,082 is \$121.99/year, or \$10.17/month.

355.070 – Foreign Fire Insurance Tax: Volunteer Firefighters' Relief Associations (VFRA's) are non-profit organizations established to afford financial protection to volunteer firefighters who suffer misfortune as a result of their efforts. VFRA's receive state aid from a 2-percent state tax on fire insurance purchased by Pennsylvania residents from insurance companies incorporated outside of the Commonwealth. The allocation is based on population of the municipality and the market value of the real estate as compared to the State average. These funds are used to pay for insurance to protect volunteer firefighters, purchase fire equipment, and to cover volunteer training expenses. The entire amount of the allocation received from the Commonwealth must be distributed to the Citizens Fire Company No. 1 Fireman's Relief Fund within 60-days of receipt.

358.354 – NLT - Fire Department Workers Compensation: This line item shows the 52% portion of the costs shown in line item 411.195 for workers compensation insurance costs paid by North Londonderry Twp. for the Citizens Fire Co. No. 1.

362.231 – Fuel Reimbursement: All Citizens Fire Company No. 1 vehicles utilize the Borough's above ground fueling facility located at Public Works, 910 E. Broad Street. The fire company reimburses the Borough for their fuel usage shown on budget line item 411.231.

Expenditures:

411.195 – Volunteer Firefighter Worker's Compensation Insurance: In 2002 the state legislature passed Act 60, which amended the Worker's Compensation Act to mandate that a municipality receiving "first due" fire services from a host municipality to pay a pro rata share of the Workers Compensation Premium based on the municipality's population ratio. North Londonderry Twp pays (52%) of the cost of providing workers compensation insurance coverage to Citizens Fire Co. No. 1 – see line item (358.354). The enactment of the Firefighters Cancer Presumption Act (Act 46) by the State Legislature in June 2011 caused the Susquehanna Municipal Trust to drop workers compensation insurance coverage for volunteer firefighters in the Fall of 2012 due to Trust actuaries advising the Trust that they cannot sustain the financial impact of anticipated claims. The State Workers Insurance Fund (SWIF), through the Volunteer Firefighter Insurance Service, a division of the Glatfelter Insurance Group, is now the only option for this insurance coverage.

411.363 – Fire Hydrants: Public hydrant service charge levied monthly by PA American Water Co.

411.541 – Volunteer Incentive Program: Firefighters and officers of the department are eligible to receive monetary bonuses for their time & efforts spent serving the department if they meet the program criteria established by the Chief. It is hoped that this bonus program will attract new volunteers, retain existing members, and to encourage inactive members to become more active so that the department can continue to provide the required service to the community without the need to hire full-time professionals.

411.730 – Capital Purchases – New Building: Jonestown Bank agreed to lower and fix the interest rate on the 2015 loan for the new firehouse at 1.35% for five (5) years, ending 2025. At the conclusion of the five-year period the original loan amortization schedule will resume.

411.740 – Capital Purchases - Apparatus: Wagon 1 will be due for replacement in 2032 at an estimated cost of \$1.2-million. The Borough & North Londonderry Twp will each deposit \$75,000 per year into the Joint Apparatus Fund to invest for this future fire apparatus replacement purchase.

SPECIAL SEWER FUND

The Special Sewer Fund was created to set aside sewer revenue funds to invest for future capital expenses and upgrades necessary for the treatment of wastewater and associated sanitary sewer collection system.

SPECIAL SEWER IMPROVEMENT FUND

REVENUES

ACCT. #	LINE ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROJ. 2024	BUDGET 2025
04.100.000	BEGINNING BALANCE	\$ 1,671,749	\$ 2,039,298	\$ 2,203,891	\$ 2,103,016	\$ 2,201,143	\$ 2,208,555	\$ 2,356,372
04.341.010	INTEREST	\$ 10,798	\$ 8,243	\$ 5,641	\$ 40,192	\$ 43,250	\$ 30,549	\$ 12,525
04.364.110	TAPPING FEE COLLECTIONS	\$ 4,000	\$ 4,000	\$ 4,000	\$ 61,000	\$ 4,000	\$ -	\$ 10,000
04.391.100	SALE OF EQUIP., VEHICLES, LAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04.392.008	TRANSFER FROM SEWER FUND	\$ 554,839	\$ 147,876	\$ -	\$ -	\$ 118,120	\$ 117,268	\$ -
	TOTAL REVENUE	\$ 2,241,386	\$ 2,199,417	\$ 2,213,532	\$ 2,204,208	\$ 2,366,513	\$ 2,356,372	\$ 2,378,897

EXPENDITURES

04.401.390	BANK CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04.404.314	SPECIAL LEGAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04.408.314	SPECIAL ENGINEERING FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04.429.187	WAGES - SEVERANCE PACKAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04.429.372	IMPROVEMENTS OTHER THAN BUILDINGS	\$ -	\$ -	\$ 81,380	\$ -	\$ -	\$ -	\$ -
04.429.373	IMPROVEMENTS TO BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04.429.374	MAINT. - MAIN PUMP STATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,600
04.429.374.1	MAINTENANCE - PUMP STATION #1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,103
04.429.374.2	MAINTENANCE - PUMP STATION #2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,103
04.429.374.3	MAINTENANCE - PUMP STATION #3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04.429.374.4	MAINTENANCE - NLT P.S. #4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04.429.760	SEWER VEHICLE PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
04.429.600	PUMP STATION UPGRADE PROJ.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000
04.430.610	PUBLIC WORKS - CAPITAL CONST.	\$ 3,716	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04.472.350	DEBT SERVICE - NLT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04.491.000	REFUND PRIOR YEARS RECEIPTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04.492.008	TRANSFER TO SEWER FUND	\$ -	\$ -	\$ 27,168	\$ 3,065	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	\$ 3,716	\$ -	\$ 108,548	\$ 3,065	\$ -	\$ -	\$ 1,295,806
	UNAPPROPRIATED BALANCE	\$ 2,237,670	\$ 2,199,417	\$ 2,104,984	\$ 2,201,143	\$ 2,366,513	\$ 2,356,372	\$ 1,083,091

NOTES:

2025 Special Sewer Improvement Fund Overview

Revenue:

04.100 – Beginning Balance: It is projected that the Special Sewer Improvement Fund will start 2024 with a balance of \$2,359,360.

364.110 – Tapping Fees: (\$1,000 per EDU). With the commissioning of the new Wastewater Treatment Plant (WWTP) in North Londonderry Twp in 2013, the tapping fees were legally required to be recalculated by the Borough Sanitary Sewer Engineer. As a result, the new \$1,000 per EDU tapping fee became effective January 1, 2014.

The 2025 Budget anticipates a portion of the connections specified in the DEP Chapter 94 Report to be constructed and connected during 2025:

- Macintosh Crossing Final Subdivision Plan: (66) townhouse units and (1) – single-family dwelling have been approved for construction south of Spruce St and west of N. Forge Rd. along the new streets to be constructed named Braeburn Way and Cortland Crossing. 11 units remain to be constructed.
- Londonderry Apartments: A land development plan was approved by the Borough in June 2015 for construction of one new eight (8) unit apartment building to be constructed at the current Londonderry Apartment location at the intersection of Palmyra-Campbelltown Rd & South College St. It is unknown when the owners intend to begin construction of this new building.
- Millfield Construction – E. Ridge Road-Melrose Subdivision Plan: The preliminary plan and final Phase #1 plan were approved in June 2022 for development of (28) Duplex buildings, or (56) dwelling units, north of East Ridge Road between N. Railroad Street and N. Grant Street along N. Lincoln St extended. The developer anticipates beginning Phase #1 construction during Spring 2024. The developer paid \$56,000 in 2023 for all the sewer connection fees and plans to construct approximately 10-units per year until sold out.

392.008 – Transfer from Sewer Fund: \$0 is anticipated to be transferred from the Sewer Fund in 2025. See Sewer Fund section (p. 39) to learn how this transfer is calculated each year.

Expenditures:

429.374 – Maintenance Main Pump Station: \$39,000 for installation of a hydraulic JWC Muffin Monster Grinder (or equivalent), plus \$20,600 for contractor to install.

429.374.1 & 429.374.2 – Maintenance PS#1 & PS#2: $\$27,303 \times 2 = \$54,606$, plus $\$15,800 \times 2 = \$31,600$ for installation of one electric JWC Muffin Monster Grinder (or equivalent) at each pump station.

429.600 – Sewer Pump Station Upgrade Project: Estimated \$750,000 for the design, relocation, and construction of a new Pump Station #3

429.760 – Sewer Vehicle Purchase: \$400,000 for the purchase of an EnviroSight video camera pipe inspection system with lateral launch capability and box truck to house the equipment.

Projected 2025 Ending Fund Balance: \$1,083,091.

SPECIAL LIBRARY TAX FUND

The Special Library Fund receives the revenue generated from the additional real estate tax adopted in 2005 to collect and disperse funds for support of the Palmyra Public Library.

SPECIAL LIBRARY FUND

REVENUES

ACCT. #	LINE ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROJ. 2024	BUDGET 2025
	BEGINNING BALANCE	\$ 1,009	\$ 1,057	\$ 2,654	\$ 1,914	\$ 3,610	\$ 3,610	\$ 876
05.301.100	REAL ESTATE TAX - CURRENT	\$ 28,944	\$ 29,118	\$ 29,174	\$ 28,809	\$ 28,500	\$ 28,929	\$ 28,750
05.301.200	REAL ESTATE TAX - PRIOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05.301.300	REAL ESTATE TAX - DELINQUENT	\$ -	\$ 466	\$ 560	\$ 786	\$ -	\$ 722	\$ 500
05.301.600	REAL ESTATE TAX - INTERIM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05.341.100	INTEREST EARNED	\$ 42	\$ 13	\$ 26	\$ -	\$ 100	\$ 115	\$ 100
05.387.200	CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUE	\$ 29,995	\$ 30,654	\$ 32,414	\$ 31,509	\$ 32,210	\$ 33,376	\$ 30,226

EXPENDITURES

05.401.240	BANK CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05.403.114	COLLECTOR COMMISSION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05.403.200	MATERIALS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05.403.240	GENERAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05.403.353	INSURANCE & BONDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05.456.200	CONTRIBUTION TO LIBRARY	\$ 29,000	\$ 28,000	\$ 30,500	\$ 28,000	\$ 30,000	\$ 32,500	\$ 29,500
	TOTAL EXPENDITURES	\$ 29,000	\$ 28,000	\$ 30,500	\$ 28,000	\$ 30,000	\$ 32,500	\$ 29,500
	UNAPPROPRIATED BALANCE	\$ 995	\$ 2,654	\$ 1,914	\$ 3,509	\$ 2,210	\$ 876	\$ 726

NOTES:

CAPITAL RESERVE FUND

The Capital Reserve Fund was created to set aside General Fund tax revenue to invest for future capital improvements.

CAPITAL RESERVE FUND

REVENUES

ACCT. #	LINE ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROJ. 2024	BUDGET 2025
30.100	BEGINNING BALANCE	\$ 1,450,589	\$ 1,127,184	\$ 1,350,598	\$ 1,820,781	\$ 1,392,521	\$ 1,415,927	\$ 688,234
30.163.000	TOWN SQUARE RESERVE	\$ 3,937	\$ -	\$ 774	\$ -	\$ -	\$ -	\$ -
30.252.000	MEMBER'S FIRST ESCROW (\$50K)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30.341.100	INTEREST	\$ 7,702	\$ 2,534	\$ 3,827	\$ 12,203	\$ 12,775	\$ 37,816	\$ 2,500
30.351.120	FEDERAL GRANTS	\$ -	\$ -	\$ -	\$ -	\$ 796,636	\$ -	\$ -
30.354.120	STATE GRANTS - DISASTER RELIEF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30.354.160	STATE GRANTS - STORMWATER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -
30.357.160	COUNTY GRANTS - STORMWATER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ -
30.380.030	MISCELLANEOUS REVENUES	\$ -	\$ -	\$ 399,573	\$ -	\$ -	\$ -	\$ -
30.387.200	CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30.391.100	SALE OF EQUIP., VEHICLES, LAND	\$ -	\$ -	\$ 28,550	\$ 3,255	\$ 20,240	\$ 55,110	\$ 17,400
30.392.001	TRANSFER FROM GENERAL FUND	\$ 254,153	\$ -	\$ 164,118	\$ -	\$ 260,784	\$ 260,784	\$ 271,572
30.392.008	TRANSFER FROM SEWER FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30.392.036	TRANSFER FROM POLICE HC FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,260	\$ -
30.393.100	PROCEEDS FROM LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUE	\$ 1,716,381	\$ 1,129,718	\$ 1,947,440	\$ 1,836,239	\$ 2,482,956	\$ 2,013,897	\$ 979,706

EXPENDITURES

30.401.240	BANK CHARGES	\$ -	\$ -	\$ 80	\$ -	\$ -	\$ 50	\$ -
30.401.740	ADMIN. - MAJOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30.401.760	ADMIN. - VEHICLE PURCHASE	\$ -	\$ -	\$ 21,256	\$ -	\$ -	\$ -	\$ -
30.408.310	ENGINEERING SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30.409.600	GOVT. BLDGS - CAPITAL CONST.	\$ 13,632	\$ 4,746	\$ 73	\$ 108,667	\$ 119,194	\$ 196,284	\$ -
30.409.374	GOVT. BLDGS - MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 87,100	\$ 147,918	\$ -
30.410.740	POLICE - MAJOR PURCHASE	\$ -	\$ -	\$ -	\$ 39,943	\$ -	\$ (31,381)	\$ -
30.410.760	POLICE - VEHICLE PURCHASE	\$ -	\$ 47,687	\$ -	\$ 57,033	\$ -	\$ 43,484	\$ -
30.413.450	PROPERTY MAINT. - SERVICES	\$ -	\$ -	\$ -	\$ (1,781)	\$ -	\$ -	\$ -
30.430.740	PUBLIC WORKS - MAJOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,924
30.430.760	PUBLIC WORKS - VEHICLE PURCH.	\$ 150,000	\$ 27,616	\$ 30,565	\$ 98,365	\$ -	\$ 62,000	\$ -
30.432.740	SNOW REMOVAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 21,415	\$ 16,311	\$ -
30.436.610	STORM SEWERS - CONSTRUCTION	\$ 6,251	\$ 78,445	\$ 17,719	\$ -	\$ 636,400	\$ 604,440	\$ -
30.439.450	STREET RESURFACING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30.446.313	STORMWATER - ENGINEERING	\$ -	\$ -	\$ -	\$ 114,913	\$ 117,364	\$ 94,476	\$ -
30.446.371	SINKHOLES - EMERGENCY REPAIR	\$ 325,714	\$ 12,889	\$ 51,324	\$ 59,500	\$ 100,000	\$ 8,630	\$ 100,000
30.446.372	STORMWATER MGMT PROJECTS	\$ -	\$ -	\$ 500	\$ 217,165	\$ -	\$ 176,687	\$ -
30.446.530	STORMWATER - GRANT MATCH	\$ -	\$ -	\$ -	\$ 2,771	\$ -	\$ -	\$ -
30.446.450	SINKHOLES - CONTRACTED REPAIR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30.446.710	STORMWATER - LAND PURCHASE	\$ -	\$ -	\$ -	\$ 26,300	\$ -	\$ -	\$ -
30.454.372	PARK IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 6,764	\$ 23,236
30.457.740	CELEBRATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30.459.372	TOWN SQUARE - MAINTENANCE	\$ -	\$ -	\$ 328	\$ -	\$ -	\$ -	\$ -
30.492.001	TRANSFER TO GENERAL FUND	\$ -	\$ 4,800	\$ -	\$ -	\$ -	\$ -	\$ -
30.492.003	TRANSFER TO FIRE TAX FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30.492.035	TRANSFER TO LIQUID FUELS FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TRANSFER TO ARPA PLGIT FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	\$ 495,597	\$ 176,183	\$ 121,845	\$ 722,876	\$ 1,111,473	\$ 1,325,663	\$ 157,160
	UNAPPROPRIATED BALANCE	\$ 1,220,784	\$ 953,535	\$ 1,825,595	\$ 1,113,363	\$ 1,371,483	\$ 688,234	\$ 822,546

NOTES:

2025 Capital Reserve Fund Overview

Revenue:

The Capital Reserve Fund receives an annual transfer of prior year surplus funds that are not required to be held in the General Fund to maintain the \$700,000 year-end minimum fund balance that is necessary to maintain operations through the first quarter of the following year. This arrangement maintains the General Fund as an operating fund and the Capital Reserve Fund as an investment fund.

163.000 – Town Square Reserve Fund: This shows the money remaining from revenue raised for the 2002 Town Square improvement project that constructed the stone wall, installed the clock, installed pavers & benches, lighting, and trees and other landscaping. In 2023 the money of the fund had all but been exhausted and Borough Council made the decision to incorporate the remaining funds into the Capital Reserve Fund and the Town Square Fund at Jonestown Bank was closed.

252.000 – Member’s First Escrow: As part of a developer’s agreement executed between the Borough and Member’s First as part of the approval process for the Member’s First land development plan (Member’s 1st, Rite-Aid, and Mavis Tire lots), Member’s First deposited \$50,000 into the Borough’s Capital Reserve Fund as a “sinkhole insurance fund” that can be used for sinkhole repairs in and around the area of the Member’s First development if/when the need ever arises.

351.120 – Federal Grants: The Borough received \$796,636 In American Rescue Plan Act (ARPA) Funds in 2021. The funds have been deposited into an interest-bearing account with the Pennsylvania Local Government Investment Trust (PLGIT) and will be transferred into Capital Reserve to reimburse expenses for the Boroughwide geophysical study project and construction costs for the Phase A (north of railroad / west of N. Grant St.) stormwater system. Expecting the funds to be expensed by the end of 2024.

391.100 – Sale of Vehicles, Equipment, and Land: Vehicle #7 (2012 Ford F350 4x4 pick-up with utility body) was sold for \$27,110 via MuniBid and replaced with a 2024 Chevy Silverado HD3500 4x4) in November 2024. Trade or sale of two 2009 60” Hustler zero-turn mowers – estimated residual value = \$7,400 total for both.

392.001 – Transfer from General Fund: This line item shows the annual cost for the Administration, and Public Works Department budget categories to contribute the funds necessary into the Capital Reserve Fund to ensure that vehicles are replaced each year as determined by the Vehicle Replacement Schedule. The total budgeted transfer amount for 2025 is \$191,231.

392.001 – Transfer from General Fund: Annual deposit made from General Fund to build the Capital Reserve Fund balance for future capital type expenses. The budgeted transfer amount for 2025 is \$100,000.

Expenditures:

430.740 – Public Works Major Purchase: \$33,924 to replace two (2) existing 2009 60” Hustler zero-turn riding mowers with two (2) Kubota zero-turn riding mowers.

430.750 – Vehicle Purchase: Vehicle #11 (2006 Freightliner M2 10-ton Dump Truck) and Vehicle #4 (2007 Freightliner M2 10-ton Dump Truck) are due for replacement in 2026 & 2027, respectively. Replacement trucks take approximately one-year to receive then, the truck upfitting company may need an additional year to receive and install the dump body, plow, salt spreader, lighting, controls, etc. There is also a possible federal mandate for electric municipal trucks by 2027 or \$20,000 of additional emissions equipment will be required to be installed. Borough Council approved the ordering of these two new trucks at their October 8, 2024 public meeting. No money is due at the time of order placement, however, escalation costs may be applied throughout the production process. The estimated cost of each truck is \$250,000, or \$500,000 total.

436.610 – Storm Sewers Construction: (\$592,400) was the lowest bid received on November 16, 2023 from Kinsley Construction to construct the Phase A stormwater system, which will collect and pipe stormwater runoff from north of the railroad and west of N. Grant Street to the existing detention basin located at ShadowStone west of N. Railroad St. A large diameter pipe will be bored under the Norfolk-Southern

Railroad so that the water can discharge from the ShadowStone basin to another existing detention basin on private property (Palmyra Business Center) on the south side of the railroad that will be deepened and improved so that its discharge into the General Mills stormwater system will be at the same rate or less than currently being experienced. The General Mills system conveys stormwater run-off around the south side of the warehouse building to the quarry on the west side of the property. (\$44,000) is the cost of the required N-S Railroad Permit. The project should be completed by the end of 2024 which will close out the ARPA grant funds.

446.371 – Emergencies – Sinkholes: Beginning with the 2010 Budget, Borough Council placed \$107,600 in reserve in this line item to enable the repair of any sinkholes that may develop within Borough Right-of-Ways during the course of the year. The 2025 Budget reserves \$100,000 for emergency sinkhole repairs.

446.372 – Stormwater MS4 Improvement Projects: The Pennsylvania Department of Environmental Protection (DEP) has required all municipalities located with the Chesapeake Bay Watershed to study and prepare a Pollutant Reduction Plan (PRP) to reduce sediment, nitrogen, and phosphorous into local streams and impaired waters of the Commonwealth. As an MS4 community, the Borough must comply with Appendix D & E of the DEP PAG-13 General Permit.

446.450 – Contracted Repairs – Sinkholes: All costs associated with sinkhole repairs conducted by contractors hired by the Borough to complete or assist with repairs are recorded on this line item.

454.372 – Park Improvements: \$23,236 carry over from 2024 for the Public Works crew to remove and reconstruct the Heritage Park basketball court.

Unappropriated Balance: Depending on the final costs of the stormwater management projects, and costs associated with any new sinkhole repairs, the Borough anticipates the Capital Reserve Fund to finish 2025 with a balance of \$822,546.

CEMETERY FUND

The Borough of Palmyra was named “Custodian” of the “neglected” Palmyra Cemetery by order of the Lebanon County Court of Common Pleas on May 1, 2012.

The Borough is now responsible for the maintenance of the Palmyra Cemetery as provided in the Pennsylvania Borough Code.

The Cemetery Fund has been created from the assets received as a result of the court order from the defunct Palmyra Cemetery Association.

CEMETERY FUND

REVENUES

ACCT. #	LINE ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROJ. 2024	BUDGET 2025
	BEGINNING BALANCE	\$ 42,711	\$ 41,739	\$ 42,649	\$ 43,721	\$ 44,305	\$ 44,304	\$ 44,976
31.341.100	INTEREST EARNED	\$ 269	\$ 84	\$ 180	\$ 649	\$ 500	\$ 672	\$ 500
31.361.300	BURIAL PREPARATION FEES	\$ -	\$ 825	\$ 1,000	\$ -	\$ -	\$ -	\$ -
31.370.100	SALE OF BURIAL PLOTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31.387.200	CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUE	\$ 42,980	\$ 42,648	\$ 43,829	\$ 44,370	\$ 44,805	\$ 44,976	\$ 45,476

EXPENDITURES

31.441.210	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31.441.215	POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31.441.240	GENERAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31.441.310	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31.441.314	SPECIAL LEGAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31.441.350	INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31.441.361	ELECTRICITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31.441.366	WATER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31.441.371	MAINTENANCE - LAND	\$ 250	\$ -	\$ 65	\$ 66	\$ -	\$ -	\$ -
31.441.372	MAINTENANCE - OTHER THAN BUIL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31.441.373	MAINTENANCE - BUILDINGS	\$ 990	\$ -	\$ 42	\$ -	\$ -	\$ -	\$ -
31.441.450	CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	\$ 1,240	\$ -	\$ 107	\$ 66	\$ -	\$ -	\$ -
	UNAPPROPRIATED BALANCE	\$ 41,740	\$ 42,648	\$ 43,722	\$ 44,304	\$ 44,805	\$ 44,976	\$ 45,476

NOTES:

LIQUID FUELS TAX FUND

The Liquid Fuels Fund receives a State allocation each year from the gasoline taxes collected throughout the Commonwealth to assist municipalities with annual street maintenance programs.

The yearly allocation formula is based on population and the road mileage within the municipality.

LIQUID FUELS FUND

REVENUES

ACCT. #	LINE ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROJ. 2024	BUDGET 2025
35.100	BEGINNING BALANCE	\$ 232,198	\$ 663	\$ 48,696	\$ 56,964	\$ 47,761	\$ 47,760	\$ 42,046
35.341.100	INTEREST	\$ 2,191	\$ 239	\$ 637	\$ 2,049	\$ 1,500	\$ 2,030	\$ 2,500
35.354.031	STATE GRANTS - LIQUID FUELS	\$ 225,453	\$ 209,684	\$ 217,014	\$ 223,747	\$ 220,044	\$ 222,256	\$ 217,877
35.354.032	FEDERAL GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35.392.001	TRANSFER FROM GENERAL FUND	\$ 6,163	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35.392.030	TRANSFER FROM CAP. RES. FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35.395.000	REFUND PRIOR YEARS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUE	\$ 466,005	\$ 210,586	\$ 266,347	\$ 282,760	\$ 269,305	\$ 272,046	\$ 262,423

EXPENDITURES

35.408.313	ENGINEERING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35.430.240	GENERAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35.430.740	HIGHWAY MAINT. EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35.432.740	SNOW & ICE CONTROL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35.433.450	CONTRACTED LINE PAINTING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35.436.313	STORMWATER ENGINEERING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35.435.450	ADA CURB RAMPS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35.438.200	MATERIALS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35.438.201	ASPHALT HOT MIX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35.438.202	STONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35.438.203	COLD PATCH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35.438.450	CONTRACTED STREET PAVING	\$ 465,342	\$ 161,890	\$ -	\$ 235,000	\$ 230,000	\$ 230,000	\$ 230,000
35.439.450	CONTRACTED MICROSURFACING	\$ -	\$ -	\$ 209,382	\$ -	\$ -	\$ -	\$ -
35.492.001	TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	\$ 465,342	\$ 161,890	\$ 209,382	\$ 235,000	\$ 230,000	\$ 230,000	\$ 230,000
	UNAPPROPRIATED BALANCE	\$ 663	\$ 48,696	\$ 56,965	\$ 47,760	\$ 39,305	\$ 42,046	\$ 32,423

NOTES:

2025 Liquid Fuels Fund Overview

Revenue:

35.100 – Beginning Balance: The Liquid Fuels Fund is expected to have a beginning balance of \$42,046.

354.031 – State Grants: Estimated Act 655 Liquid Fuels funding from the Commonwealth will be \$217,877 in 2025 based on the annual per mile rate (\$3,125.1970) times 25.59 miles of paved roads plus a population of 7,830 times the annual per capita rate (\$17.6122 – estimated). Estimated 2025 payments are approximately 2% less than the funds dispersed in 2024 statewide.

Expenditures:

439.450 – Street Resurfacing - Contracted:

1. The following streets are planned for base repair, milling, re-paving, and reinstallation of road markings utilizing \$328,266 General Fund, and \$230,000 Liquid Fuels Fund monies:
 - a. E. Maple St. from S. Railroad St. east to the Municipal Boundary.
 - b. E. Oak St. from S. Forge Rd. east to the Municipal Boundary.

2. The following streets are planned for Microsurface sealing: (none during 2025)

The 5-Year Street Resurfacing Plan (p. 66) for the management & maintenance of the Borough's 25.59-miles of paved road surfaces is reviewed each year by the Borough Management, Public Works Department, and Borough Engineer.

Once the potential list of candidate streets is determined, the Public Works Crew drills core samples from each street as requested by the Borough Engineer, who determines the extent of repairs necessary after also conducting a physical inspection of the streets. This allows the Borough Engineer to prepare budgetary cost estimates for each street to be included in the Budget.

The Borough Engineer prepares and advertises bidding documents during the late Fall/early Winter months to secure public bids from contractors for the roads listed above.

Borough Council reviews the street list during the Budget process and authorizes the Borough Engineer to issue the Notice of Intent to Award a contract with the lowest responsible bidder after public bids are advertised, received, and reviewed.

The Borough Engineer observes the paving projects to ensure that the contractor is completing the work as specified in the bid documents. Once the Borough Engineer is satisfied that the work has been properly completed, the final payment request is issued by the contractor. After the Borough Engineer reviews and approves the final payment request, the Borough issues payment, which closes the contract, and the Borough Manager completes the required PennDOT Completion Reports so that the Borough's use of the annually supplied State Liquid Fuels Funds can be audited by the Commonwealth.

Borough of Palmyra 5-Year Street Resurfacing Plan

YEAR	STREET	LOCATION	ESTIMATED COST	ACTUAL COST	YEARLY TOTAL
2020	W. Oak St.	S. Lingle Ave. to S. Locust St.			
2020	S. Lincoln St.	E. Main St to Municipal Boundary		\$ 465,342	
2020	E. Cypress St.	S. Forge to S. Duke St.			
2020	E. Birch St.	S. Forge Rd. to S. Duke St.			
2020	S. Prince St.	E. Cypress St to E. Elm St.			
2020	S. Railroad St.	Campbelltown-Palmyra Rd to Municipal Bound.			
2020	S. Grant St.	E. Walnut St to Municipal Boundary			
2020	S. Harrison St.	E. Walnut St to Municipal Boundary			
2020	S. Franklin St.	E. Birch St to Municipal Boundary			
2020	N. Duke St. & Arch St.	E. Main St. to N/S alley on Arch St		\$ 157,798	\$ 623,140
2021	N. Chestnut St.	E. Main St to E. Ridge Rd (by PA American Water Co)			
2021	W. Walnut St.	S. Hetrick Ave to S. Railroad St.			
2021	W. Pine St.	S. Miller St. to S. Railroad St		\$ 444,456	
2021	S. College St.	W. Walnut St to Campbelltown-Palmyra Rd		\$ 136,562	\$ 581,018
2022	N. Lincoln St.	E. Spruce St. to E. Ridge Rd			
2022	E. Poplar St.	N. Railroad St. to N. Lincoln St.			
2022	E. Cedar St.	Evergreen Alley to Kramer Way			
2022	E. Spruce St.	ShadowStone to N. Grant St.			
2022	W. Oak St.	Dead-end to S. Railroad St		\$ 397,244	
2022	Cherry St (Microsurface)	S. Lingle Ave to Earl Dr.		\$ 203,277	
2022	W. Elm St.	North half from Municipal Boundary to S. Duke St.			\$ 647,521
2023	N. Franklin St.	E. Main St to E. High St			
2023	E. High St.	Dead-end to N. Franklin St			
2023	N. Green St.	E. Broad St. to E. Main St.			
2023	N. Penn St.	E. Main to E. High St.			
2023	E. High St.	N. Penn St. To N. Forge Rd.		\$ 404,099	\$ 404,099
2024	E. Arch St.	N. Grant St to N. Penn St			
2024	N. Harrison St.	E. Main St to E. High St			
2024	N. Lincoln St.	E. Main St to E. Broad St			
2024	E. Walnut St.	S. Railroad St to S. Forge Rd		\$ 612,976	
2024	W. Front St	N. College St to N. Locust St		\$ 18,252	
2024	E. Spruce St (Microsurface)	N. Grant St to N. Forge Rd.		\$ 48,511	\$ 679,739
2025	E. Maple St.	S. Railroad St to Municipal Boundary			
2025	E. Oak St	S. Forge Rd to Municipal Boundary	\$ 558,266		\$ 558,266
2026	S. Mark St.	W. Main to W. Pine			
2026	S. Columbus St.	W. Maple St to Municipal Boundary			
2026	S. Miller St.	W. Maple to W. Pine			
2026	S. Hetrick Ave.	W. Cherry St. to Municipal Boundary			
2026	S. Center Ave.	W. Main St. to dead end			
2027	N. College St	W. Broad St to W. Front St			
2027	N. Locust St.	W. Broad St to W. Front St			
2027	W. High St	N. Locust St to N. Railroad St			
2027	W. Front St	N. Locust St to N. Railroad St			
2028	Sandalwood Dr	E. Elm St to Colony Dr			
2028	Sycamore Lane	E. Elm St to Colony Dr			
2028	Colonial Rd	Sandalwood Dr to Dead-end			
2028	Colony Dr	Municipal Boundary to Municipal Boundary			
2029	E. Pine St.	S. Forge Rd to S. Franklin St.			
2029	E. Pine St	S. Duke St to Dead End			
2029	E. Walnut St	S. Duke St to Dead End			
2029	E. Oak St.	S. Forge Rd. to Dead End			
2030					
2030					

Average yearly expenditure over five (5) year period = \$ 574,129

EMPLOYEE BENEFITS FUND

The Employee Benefits Fund was established in 2018 to enable the Borough to make budgeted annual transfers from the General, Sewer, and Refuse Funds to set aside the money necessary to cover the costs of paying the balance of employees unused Paid Time Off (PTO) banks when they retire from employment with the Borough.

Employees separating from the Borough prior to retirement only receive unused PTO that they were eligible to receive in their last year of employment.

EMPLOYEE BENEFITS FUND

REVENUES

ACCT. #	LINE ITEM	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	PROJ. 2024	BUDGET 2025
98.100.000	BEGINNING BALANCE	\$ 103,373	\$ 235,101	\$ 364,110	\$ 536,180	\$ 669,119	\$ 669,118	\$ 246,122
98.341.100	INTEREST	\$ 1,272	\$ 656	\$ 2,409	\$ 15,188	\$ 13,125	\$ 8,358	\$ 4,150
98.392.001	TRANSFER FROM GENERAL FUND	\$ 95,615	\$ 97,931	\$ 123,429	\$ 133,397	\$ 70,354	\$ 70,354	\$ 35,194
98.392.008	TRANSFER FROM SEWER FUND	\$ 21,903	\$ 15,732	\$ 25,009	\$ 32,520	\$ 16,187	\$ 16,187	\$ 34,334
98.392.009	TRANSFER FROM REFUSE FUND	\$ 19,315	\$ 14,689	\$ 21,224	\$ 27,532	\$ 14,599	\$ 14,599	\$ 34,504
	TOTAL REVENUE	\$ 241,478	\$ 364,109	\$ 536,181	\$ 744,817	\$ 783,384	\$ 778,616	\$ 354,304

EXPENDITURES

98.401.240	EMPLOYEE BENEFITS	\$ 6,377	\$ -	\$ -	\$ 75,699	\$ 148,830	\$ 242,249	\$ -
98.401.250	BANK CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -
98.401.001	TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98.401.008	TRANSFER TO SEWER FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98.401.009	TRANSFER TO REFUSE FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98.410.178	TRANSFER TO W.L.C.R.P.D.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 290,196	\$ -
	TOTAL EXPENDITURES	\$ 6,377	\$ -	\$ -	\$ 75,699	\$ 148,830	\$ 532,495	\$ -
	UNAPPROPRIATED BALANCE	\$ 235,101	\$ 364,109	\$ 536,181	\$ 669,118	\$ 634,554	\$ 246,122	\$ 354,304

NOTES:

APPENDIX

What is a Mill?

1. A mill equals 1/1000th of the United States dollar, or, expressed as a decimal = .001 dollars.
2. What does 1-mill of tax equal in Palmyra Borough in 2024?

- a. 2024 Total Taxable Assessed Valuation of All Taxable Borough Properties:

(Lebanon County Assessment Office – Certified General Tax Base Summary – 11/04/24)

- $\$504,610,700 \times .001 = \$504,611$ per year / per each mill levied

3. What are the current Tax Rates being levied by Palmyra Borough Council?

- a. 2024 Municipal Tax Rate = 4.11-mills (\$411 per year / per each \$100,000 of assessed value)
- b. 2024 Fire Tax Rate = 0.67-mills (\$67 per year / per each \$100,000 of assessed value)
- c. 2024 Library Tax Rate = 0.06-mills (\$6 per year / per each \$100,000 of assessed value)

4. How is my real estate tax calculated?

The assessed value of each taxable real estate property is multiplied by the millage rate expressed as a decimal to determine the annual real estate tax bill:

****Example:**

Average Assessment = \$182,082 (As of 11/20/23 per Lebanon County Assessment)

- Municipal Tax = 4.11-mills = $\$182,082 \times .00411 = \748.35 per year
- Fire Protection Tax = 0.67-mills = $\$182,082 \times .00067 = \121.99 per year
- Library Tax = .06-mills = $\$182,082 \times .00006 = \10.92 per year

5. Tax Rates Necessary to Support the Proposed 2025 Budget:

- Municipal Tax = 5.30-mills (+1.19-mills)
- Fire Tax = .67-mills (no change)
- Library Tax = .06-mills (no change)

6. 2025 Tax Rate Impact vs. 2024: (\$182,082 Avg. Assessment)

- Municipal Tax = $\$182,082 \times .00530 = \$965.03 - \$748.35 = +\$216.68/\text{year}$ or $+\$18.06/\text{month}$
- Fire Tax = $\$182,082 \times .00067 = \$121.99 - \$121.99 = \0 (no change)
- Library Tax = $\$182,082 \times .00006 = \$10.92 - \$10.92 = \0 (no change)

7. Real Estate Taxes Paid by the Average Assessed Property Owner in Palmyra Borough to:

a. Palmyra Borough	=	5.30-mills	=	\$ 965.03 per year
b. Fire Protection Tax	=	0.67-mills	=	\$ 121.99 per year
c. Public Library Tax	=	0.06-mills	=	\$ 10.92 per year
d. Lebanon County	=	3.8925-mills	=	\$ 708.75 per year
e. <u>Palmyra Area School District</u>	=	<u>18.1532-mills</u>	=	<u>\$3,305.37 per year</u>
		Total	=	\$5,112.06 per year

TAX SOURCES FOR PENNSYLVANIA BOROUGHES

TAX TYPE	STATUTORY RATE LIMIT	BOROUGH CODE & PA CODE CITATION
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REAL PROPERTY TAX		Authorized by Pennsylvania Borough Code (B.C.)	
1	REAL ESTATE	30-MILLS (5 additional mills available with Court approval)	B.C. Sec. 1302(a)
2	DEBT SERVICE (LOCAL GOV. UNIT DEBT ACT)	MILLAGE SUFFICIENT FOR PURPOSE	B.C. Sec. 1302(a)(1)
3	PENSIONS & RETIREMENT	0.5 - MILLS	B.C. Sec. 1302(a)(2)
4	SHADE TREES	0.1 - MILLS	B.C. Sec. 1302(a)(3)
5	STREET LIGHTING	8 - MILLS	B.C. Sec. 1302(a)(4)
6	GAS, WATER, ELECTRIC LIGHT	8 - MILLS (may be exceeded by voter referendum)	B.C. Sec. 1302(a)(5)
7	PURCHASE OF FIRE EQUIPMENT	3 - MILLS (may be exceeded by voter referendum)	B.C. Sec. 1302(a)(6)
8	CONSTRUCTION OF FIREHOUSE, MUNICIPAL BLDG, OR LOCKUP (after referendum)	2 - MILLS (may be exceeded by voter referendum)	B.C. Sec. 1302(a)(7)
9	LIBRARY	NO LIMIT	B.C. Sec. 1302(a)(8)
10	AMBULANCE & RESCUE SQUADS	0.5 - MILLS OR 2 - MILLS by voter referendum	B.C. Sec. 1302(a)(9); B.C. Sec. 1302(e)
11	RECREATION	NO LIMIT	B.C. Sec. 1302(a)(10)
12	SPECIAL DEBT LEVY	NO LIMIT (By permission of Court of Common Pleas)	B.C. Sec. 1303
13	STREET IMPROVEMENTS	5 - MILLS	B.C. Sec. 1304
14	OCCUPATION	30-MILLS (5 additional mills available with Court approval)	B.C. Sec. 1302(b)

ACT 511 TAXES - LOCAL TAX ENABLING ACT		12 - MILLS (of the total real estate market value)	53 P.S. 6901
1	PER CAPITA TAX*	\$10 levied on each adult within the borough	
2	OCCUPATION TAX * (based on job classification)	\$10 max flat rate, or no millage limit on assessed value	
3	OCCUPATION PRIVILEGE TAX *	\$10 levied on all people employed within the borough	
4	LOCAL SERVICES TAX (LST) *	\$52 on wages earned within municipal boundaries. At least 25% must be dedicated to public safety/EMS. Persons earning less than \$12,000 are exempt.	
5	EARNED INCOME TAX (EIT) *	1% on wages. Paid to municipality where employee resides	
6	REAL ESTATE TRANSFER TAX *	1% tax on sale of property	
7	MECHANICAL DEVICES TAX *	10% of receipts, or flate rate license tax, on jukeboxes, pinball & vending machines, etc.	
8	AMUSEMENT (Admissions) TAX *	If levied after Dec. 31, 1997 5%, otherwise 10%	
9	MERCANTILE LICENSE TAX *	1-mill wholesale & 1 1/2-mills retail on gross receipts	

SPECIAL PURPOSES TAXES			
1	OPEN SPACE (Real Estate or Earned Income)	MUST BE SET BY VOTER REFERENDUM	32 P.S. 5007.1
2	DISTRESSED PENSION SYSTEM RECOVERY	NO LIMIT	53 P.S. 895.607(f)

* Subject to sharing with School District

** Source = PA Governor's Center for Local Government Services

COUNTY OF LEBANON
TAX RATES

July 1, 2024 through December 30, 2024

PREPARED BY LEBANON COUNTY COMMISSIONERS OFFICE

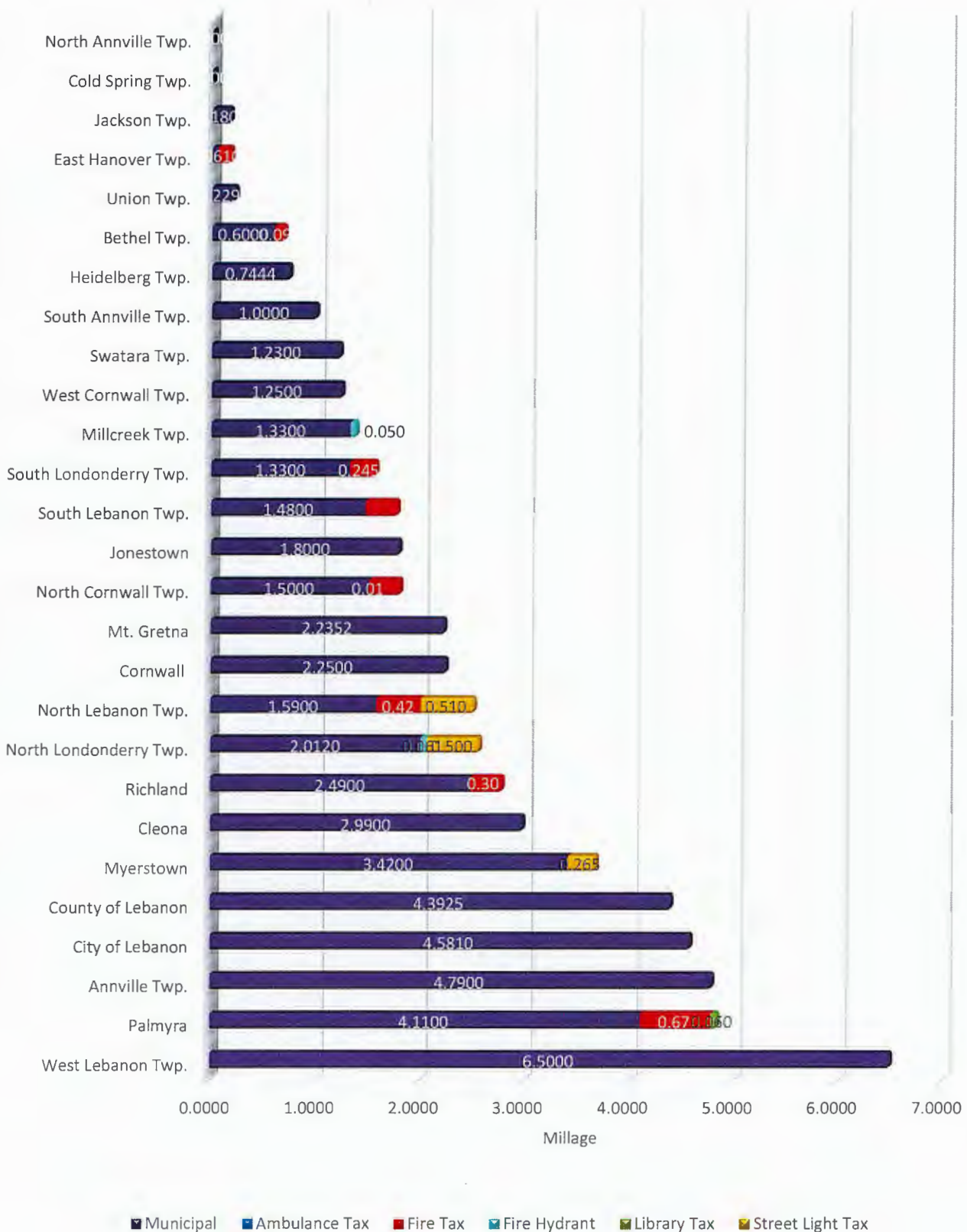
	REAL ESTATE MILLS			MISCELLANEOUS					TOTAL	PER CAPITA		LST/OCCUPATION	
	COUNTY	MUNICIPAL	SCHOOL	AMBULANCE/ EMERGENCY PROTECTION	LIBRARY	FIRE HYDRANT	STREET LIGHT	FIRE PROTECTION		MUNICIPAL	SCHOOL	MUNICIPAL	SCHOOL
City of Lebanon	4.3925	4.581	23.2400						32.2135		--	\$47.00	\$5.00
BOROUGHES													
Cleona	4.3925	2.99	17.2834						24.6659	--	--	\$52.00	--
Cornwall	4.3925	2.25	18.3859						25.0284	--	--	\$52.00	--
Jonestown	4.3925	1.8	17.3467			See Below*	See Below*		23.5392	--	--	--	--
Mt. Gretna	4.3925	2.2352	18.3859						25.0136	--	--	--	--
Myerstown	4.3925	3.42	18.0402				0.265		26.1177	--	--	\$52.00	--
Palmyra	4.3925	4.11	18.1532		0.06			0.67	27.3857	\$ 5.00	\$5.00	\$52.00	--
Richland	4.3925	2.49	18.0402					0.3	25.2227	\$ 10.00	--	\$52.00	--
TOWNSHIPS													
Anncville	4.3925	4.79	17.2834						26.4659	--	--	\$52.00	--
Bethel	4.3925	.6	17.3467				1.05 / .20*	0.09	22.4292	--	--	\$10.00	--
Cold Spring	4.3925	--	17.3467						21.7392	--	--	--	--
East Hanover	4.3925	.061	17.3467					0.122	21.9222	--	--	--	--
Heidelberg	4.3925	.7444	18.0402						23.1771	--	--	\$52.00	--
Jackson	4.3925	.1801	18.0402			See Below*	See Below*		22.6128	\$ 5.00	--	--	--
Millcreek	4.3925	1.33	18.0402			0.05	See Below*		23.8127	\$ 5.00	--	\$52.00	--
North Anncville	4.3925	--	17.2834						21.6759	--	--	--	--
North Cornwall	4.3925	1.5	18.3859	0.1				0.3	24.6784	--	--	\$52.00	--
North Lebanon	4.3925	1.59	18.3859				.51*	0.42	24.7884	--	--	\$52.00	--
North Londonderry	4.3925	2.012	18.1532			.061*	See Below*		24.5577	--	\$5.00	\$52.00	--
South Anncville	4.3925	1.	17.2834						22.6759	--	--	--	--
South Lebanon	4.3925	1.48	18.3859				See Below*	0.3	24.5584	--	--	\$52.00	--
South Londonderry	4.3925	1.33	18.1532			See Below*	See Below*	0.245	24.1207	--	\$5.00	\$52.00	--
Swatara	4.3925	1.23	17.3467			\$31.95 *	\$32.35 *		22.9692	--	--	--	--
Union	4.3925	.2291	17.3467				See Below*		21.9683	--	--	\$52.00	--
West Cornwall	4.3925	1.25	18.3859						24.0284	--	--	--	--
West Lebanon	4.3925	6.5	23.2400				See Below*		34.1325	\$ 5.00	--	\$52.00	\$5.00

ASSESSMENT RATIO

- (a) County 100%
- (b) City of Lebanon 100%
- (c) Townships & Boroughs 100%
- (d) School Districts 100%

- * Union Township .50¢ Per Foot Of Improved Property
- * Bethel Township \$1.05-Front Footage/.20¢ Per Front Foot For Vacant Lots
- * Jonestown Borough \$15.00 Street Light/Fire Hydrant Tax
- * West Lebanon Township .85¢ Developed- Street Light Per Foot
- * Jackson Township Street Light-Street Front Footage Except New Development Flat Rate/Hydrant-By Front Footage
- * North Londonderry Township .061 Fire Hydrant Tax - All Properties Within 780 ft Of Hydrant * .80¢ Street Light Per Foot To Only Those Residents Applicable
- * Heidelberg Township Street Light Only On Properties In The Service Area Assessed By Front Foot - Hydrant On Properties In The Service Area Assessed Value of Property
- * South Londonderry Township Street Lights And Fire Hydrant Fee Is Assessed To Only Those Residents Applicable To Those Items
- * Swatara Township Hydrant-Excludes Farms And Airports * Street Lights-Flat Rate To All Properties Benefiting From Street Lights
- * North Lebanon .51 Front Footage
- * Millcreek Township .77¢ Developed - Street Light Per Foot .19¢ Undeveloped Street Light Per Foot
- * South Lebanon Township Avon .73¢/Front Foot; Avon Heights .69¢/Front Foot; Hebron .78¢/Front Foot; South Hills (3rd Ave) 56¢/Front Foot; Hickory Hills .33¢/Front Foot; Southgate Manor .42¢/Front Foot; South Hills Runs .36¢/Front Foot; East Evergreen Estates .41¢/Front Foot; Rockledge Meadows.39¢/Front Foot; Hockley Avenue .68¢/Front Foot; South 3rd Street .53¢/Front Foot; Falcon Crest .44¢/Front Foot; Beckley's Corner .60¢/Front Foot; Parkside \$700.00 Annually; Fox Ridge \$24.00 per unit; Strathford Meadows .32¢/Front Foot; Valley Chase .45¢/Front Foot; Meadows at Southfield .53¢/Front Foot; Lindcrest .40¢/Front Foot;

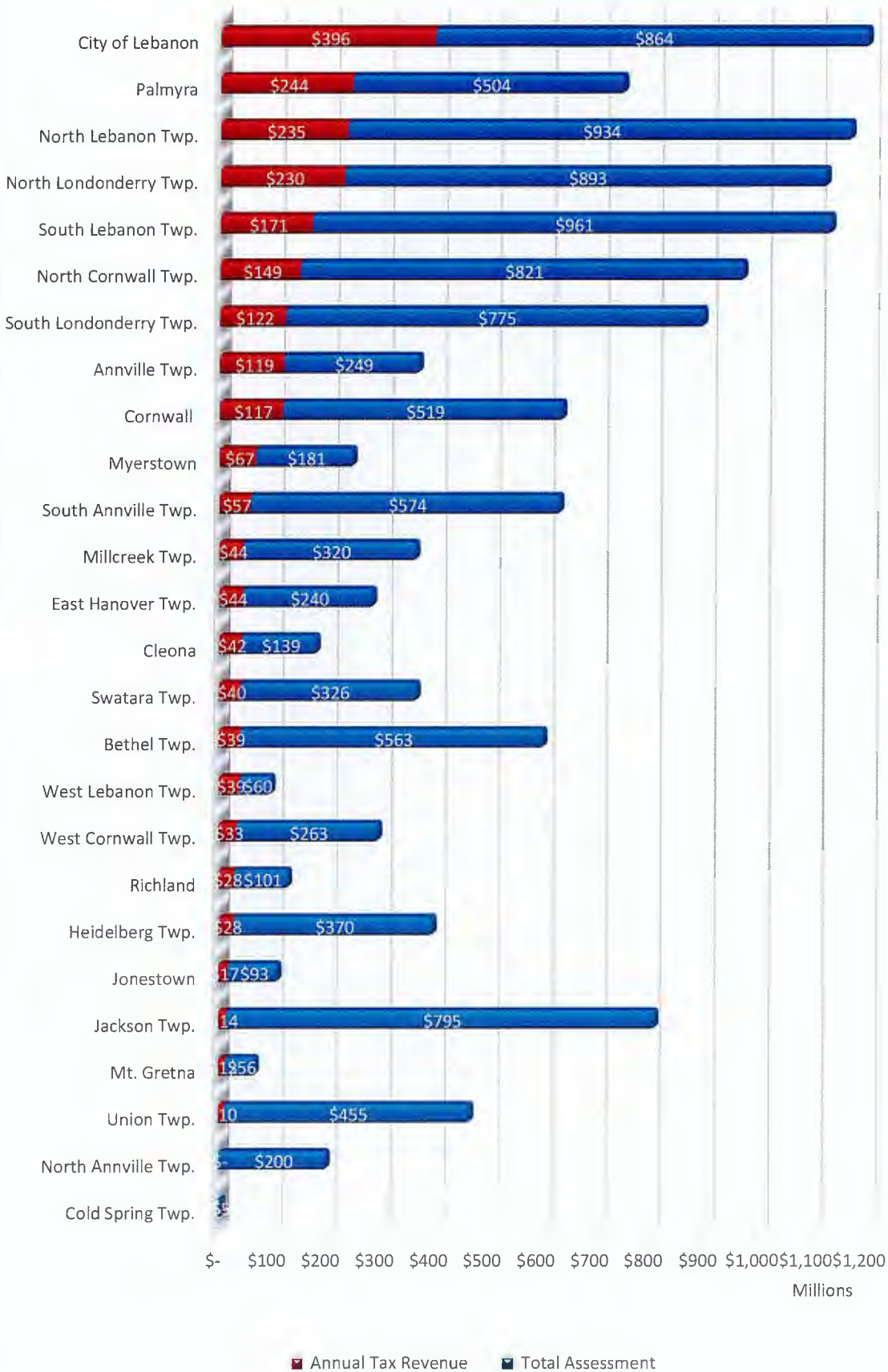
Municipal Tax Millage by Municipality as of July 2024



Annual Municipal Tax Revenue vs. Total Assessed Value

as of September 6, 2024

County Assessed Valuation Report



Borough of Palmyra Tax Millage History Trend Chart

* = 0.5 Mill Library Tax

** = PDR Change (Reassessment)

*** = Lebanon County-wide Reassessment



**The Minimum Municipal Obligation Worksheet (MMO)
Palmyra Borough Non-Uniformed Pension Plan (38-054-3 N)**

For Plan Year 2025

CHARGES:

Estimated 2024 W-2 Payroll For Covered Plan Members: (A) \$ 638,176

PMRS Determined Normal Cost Expressed as a Decimal: (B) 0.1385

RESULT: (A) * (B) = (C) \$ 88,387

Administrative Charge (PMRS Determined) (# of Plan Members times \$20) (D) \$ 920

Amortization of Unfunded Liability (PMRS Determined) (E) \$ 234,885

TOTAL CHARGES: (C) + (D) + (E) = (F) \$ 324,192

CREDITS:

Repeat Estimated 2024 W-2 Payroll For Covered Plan Members: \$ 638,176

Employee Contribution Rate Expressed as a Decimal: (G) 0.0000

RESULT: (A) * (G) = (H) \$ -

Amortization of the Actuarial Surplus (PMRS Determined) (I) \$ -

TOTAL CREDITS: (H) + (I) = (J) \$ -

MINIMUM MUNICIPAL OBLIGATION

(Based on 01/01/23 Actuarial Valuation)

Equals TOTAL CHARGES Minus TOTAL CREDITS (F) - (J) = (Please round numbers to dollars) MMO = \$ 324,192

Prepared By Roger E. Powl (Name) *Roger E. Powl* (Signature)

Borough Manager (Title) (717) 838-6361 (Telephone #)

Please complete the above worksheet with your best estimates and return only one copy to the Pennsylvania Municipal Retirement System by October 7, 2024. Forms can be submitted electronically to RA-RSCOMPLETEDFORMS@pa.gov. The official copy must be shared with the plan's governing board by the last business day in September.



U.S. BUREAU OF LABOR STATISTICS

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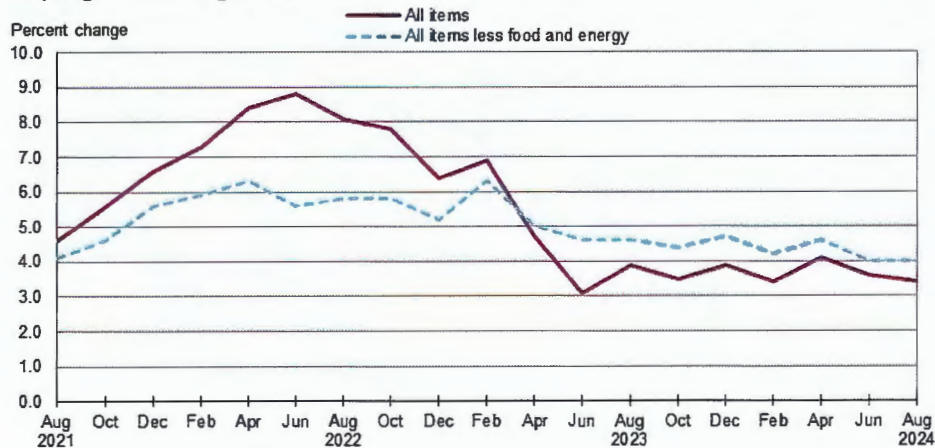
Consumer Price Index, Philadelphia-Camden-Wilmington – August 2024

Area prices were up 0.6 percent over the past 2 months, up 3.4 percent from a year ago

Prices in the Philadelphia-Camden-Wilmington area, as measured by the Consumer Price Index for All Urban Consumers (CPI-U), rose 0.6 percent for the 2 months ending in August, the U.S. Bureau of Labor Statistics reported today. (See [table A](#)). Regional Commissioner Alexandra Hall Bovee noted that August's rise was due to an increase in the all items less food and energy index (also rising 0.6 percent) influenced by higher prices for shelter and other goods and services. The food index was up 0.9 percent, and the energy index declined -1.2 percent. (Data in this report are not seasonally adjusted. Accordingly, month-to-month changes may reflect the impact of seasonal influences.)

Over the last 12 months, the CPI-U increased 3.4 percent, led by the index for all items less food and energy, up 4.0 percent largely due to rising shelter prices. (See [chart 1](#) and [table A](#).) Food prices also rose, up 3.6 percent. The energy index decreased -4.0 percent, in part due to lower prices for gasoline. (See [table 1](#).)

Chart 1. Over-the-year percent change in CPI-U, Philadelphia-Camden-Wilmington, PA-NJ-DE-MD, August 2021–August 2024



Source: U.S. Bureau of Labor Statistics.

[View Chart Data](#)

Food

In the two months ending in August, the food index advanced 0.9 percent, mostly due to the food at home index, which rose 1.1 percent. Leading the rise in grocery prices were cereals and bakery products, up 3.1 percent; and fruit and vegetables, up 2.1 percent after declining in the past two periods. Tempering the grocery index were decreased prices for nonalcoholic beverages and beverage materials, down -3.3 percent. For the same period, prices for food away from home increased 0.5 percent.

Over the year, food prices rose 3.6 percent, where prices for food away from home increased 4.7 percent and prices for food at home were up 2.9 percent. Mainly contributing to the increase for food at home was the meats, poultry, fish, and eggs index, up 6.8 percent. Prices also rose for nonalcoholic beverages and beverage materials, up 8.0 percent. Declining prices for fruits and vegetables (-0.7 percent) slightly tempered the rise in the grocery index.

Energy

The energy index decreased -1.2 percent for the 2 months ending in August. The decrease was mainly due to lower prices in the gasoline index (-2.9 percent), and the fuel oil index. For the same period, the electricity index went unchanged. Marking the smallest 2-month increase of the year, the prices for utility (piped) gas service advanced 0.3 percent.

From August 2023 to August 2024, energy prices declined -4.0 percent, led by a lower gasoline index and declining prices for fuel oil. Prices for gasoline decreased -11.6 percent, and prices for natural gas also decreased 1.5 percent. Slowing the overall energy index decline, prices for electricity were up 5.3 percent over-the-year.

All items less food and energy

The index for all items less food and energy increased 0.6 percent in the latest 2-month period. The rise was led by higher prices for shelter (1.0 percent) and other goods and services (1.5 percent). Within the shelter index, both the owners' equivalent rent of residences index and the rent of primary residence index increased 0.6 percent. Other advances in the all items less food and energy index also included apparel (0.5 percent), medical care (0.2 percent), and recreation (0.2 percent). Prices for new and used motor vehicles remained unchanged. Mitigating the overall rise were lower prices for household furnishings and operations (-2.2 percent), education and communication (-0.6 percent), and alcoholic beverages (-0.8 percent).

During the past year, the index for all items less food and energy increased 4.0 percent, mainly driven by a 5.9-percent increase in the shelter index. Within shelter, the indexes for rent of primary residence rose 6.4 percent, owners' equivalent rent of residences advanced 5.9 percent, and lodging away from home decreased. The recreation index rose 2.6 percent over the year, and the medical care index increased 1.5 percent for the same period. Other categories also had increases— prices for other goods and services were up 3.0 percent, prices for apparel advanced 0.5 percent, and prices for household furnishings and operations rose 0.8 percent. Prices for education and communication were unchanged and partially tempering the overall index increase was a decrease in prices for new and used motor vehicles, down -2.0 percent.

Table A. Philadelphia-Camden-Wilmington, PA-NJ-DE-MD, CPI-U 2-month and 12-month percent changes, all items index, not seasonally adjusted

Month	2020		2021		2022		2023		2024	
	2-month	12-month	2-month	12-month	2-month	12-month	2-month	12-month	2-month	12-month
February	1.0	2.6	0.8	1.0	1.5	7.3	2.0	6.9	1.6	3.4
April	-1.3	-0.1	1.2	3.5	2.2	8.4	0.1	4.7	0.7	4.1
June	0.6	0.1	1.9	4.9	2.3	8.8	0.7	3.1	0.3	3.6
August	0.8	0.4	0.6	4.6	0.0	8.1	0.8	3.9	0.6	3.4
October	0.0	0.8	1.0	5.6	0.6	7.8	0.2	3.5		
December	0.0	1.1	0.9	6.6	-0.4	6.4	0.0	3.9		

The October 2024 Consumer Price Index for the Philadelphia-Camden-Wilmington area is scheduled to be released on November 13, 2024.

Technical Note

The Consumer Price Index for Philadelphia-Camden-Wilmington is published bi-monthly. The Consumer Price Index (CPI) is a measure of the average change in prices over time in a fixed market basket of goods and services. The Bureau of Labor Statistics publishes CPIs for two population groups: (1) a CPI for All Urban Consumers (CPI-U) which covers approximately 93 percent of the total U.S. population and (2) a CPI for Urban Wage Earners and Clerical Workers (CPI-W) which covers approximately 29 percent of the total U.S. population. The CPI-U includes, in addition to wage earners and clerical workers, groups such as professional, managerial, and technical workers, the self-employed, short-term workers, the unemployed, and retirees and others not in the labor force.

The CPI is based on prices of food, clothing, shelter, fuels, transportation fares, charges for doctors' and dentists' services, drugs, and the other goods and services that people buy for day-to-day living. Each month, prices are collected in 75 urban areas across the country from about 6,000 housing units and approximately 22,000 retail establishments—department stores, supermarkets, hospitals, filling stations, and other types of stores and service establishments. All taxes directly associated with the purchase and use of items are included in the index.

The index measures price changes from a designated reference date; for most of the CPI-U the reference base is 1982-84 equals 100. An increase of 7 percent from the reference base, for example, is shown as 107.000. Alternatively, that relationship can also be expressed as the price of a base period market basket of goods and services rising from \$100 to \$107. For further details see the CPI home page on the internet at www.bls.gov/cpi and the CPI section of the BLS Handbook of Methods available on the internet at www.bls.gov/opub/hom/cpi/.

In calculating the index, price changes for the various items in each location are averaged together with weights that represent their importance in the spending of the appropriate population group. Local data are then combined to obtain a U.S. city average. Because the sample size of a local area is smaller, the local area index is subject to substantially more sampling and other measurement error than the national index. In addition, local indexes are not adjusted for seasonal influences. As a result, local area indexes show greater volatility than the national index, although their long-term trends are quite similar. **NOTE: Area indexes do not measure differences in the level of prices between cities; they only measure the average change in prices for each area since the base period.**

The Philadelphia-Camden-Wilmington, PA-NJ-DE-MD, Core Based Statistical Area includes Bucks, Chester, Delaware, Montgomery, and Philadelphia Counties in Pennsylvania; Burlington, Camden, Cumberland, Gloucester, and Salem Counties in New Jersey; New Castle County in Delaware; and Cecil County in Maryland.

Information in this release will be made available to individuals with sensory impairments upon request. Voice phone: (202) 691-5200; Telecommunications Relay Service: 7-1-1.

Table 1. Consumer Price Index for All Urban Consumers (CPI-U): Indexes and percent changes for selected periods, Philadelphia-Camden-Wilmington, PA-NJ-DE-MD, (1982-84=100 unless otherwise noted) (not seasonally adjusted)

Expenditure category	Indexes				Percent change from		
	Historical data	Jun. 2024	Jul. 2024	Aug. 2024	Aug. 2023	Jun. 2024	Jul. 2024

Expenditure category	Indexes				Percent change from		
	Historical data	Jun. 2024	Jul. 2024	Aug. 2024	Aug. 2023	Jun. 2024	Jul. 2024
All items		314.328		316.061	3.4	0.6	
All items (1967 = 100)		908.076		913.084			
Food and beverages		301.174		303.494	3.5	0.8	
Food		303.882		306.539	3.6	0.9	
Food at home		307.039	307.358	310.453	2.9	1.1	1.0
Cereals and bakery products		408.259	418.543	420.999	2.5	3.1	0.6
Meats, poultry, fish, and eggs		344.392	342.780	349.195	6.8	1.4	1.9
Dairy and related products		235.964	239.753	242.061	3.1	2.6	1.0
Fruits and vegetables		293.049	295.426	299.330	-0.7	2.1	1.3
Nonalcoholic beverages and beverage materials ⁽¹⁾		227.267	217.856	219.866	8.0	-3.3	0.9
Other food at home		292.920	294.865	295.640	0.1	0.9	0.3
Food away from home		291.154		292.647	4.7	0.5	
Alcoholic beverages		259.756		257.672	0.9	-0.8	
Housing		337.851		339.789	4.9	0.6	
Shelter		417.433	419.561	421.492	5.9	1.0	0.5
Rent of primary residence		393.168	394.195	395.714	6.4	0.6	0.4
Owners' equivalent rent of residences ⁽²⁾		429.041	430.551	431.781	5.9	0.6	0.3
Owners' equivalent rent of primary residence ⁽²⁾		429.041	430.551	431.781	5.9	0.6	0.3
Fuels and utilities		276.848		276.957	1.4	0.0	
Household energy		229.788	230.280	229.807	1.8	0.0	-0.2
Energy services		243.727	243.857	243.867	3.5	0.1	0.0
Electricity		249.455	249.401	249.390	5.3	0.0	0.0
Utility (piped) gas service		211.077	211.686	211.750	-1.5	0.3	0.0
Household furnishings and operations		149.084		145.874	0.8	-2.2	
Apparel		112.299		112.912	0.5	0.5	
Transportation		273.632		275.900	1.5	0.8	
Private transportation		287.447		290.459	2.5	1.0	
New and used motor vehicles ⁽³⁾		133.709		133.768	-2.0	0.0	
New vehicles ⁽¹⁾		238.351		237.983	-0.5	-0.2	
Used cars and trucks ⁽¹⁾		342.372		337.777	-8.6	-1.3	
Motor fuel		320.656	325.045	311.435	-11.7	-2.9	-4.2
Gasoline (all types)		316.674	321.046	307.613	-11.6	-2.9	-4.2
Gasoline, unleaded regular ⁽⁴⁾		311.509	316.156	302.024	-12.2	-3.0	-4.5
Gasoline, unleaded midgrade ⁽⁴⁾⁽⁵⁾		331.787	334.858	324.300	-9.0	-2.3	-3.2
Gasoline, unleaded premium ⁽⁴⁾		328.839	331.565	322.499	-8.1	-1.9	-2.7
Medical care		598.605		599.776	1.5	0.2	
Recreation⁽³⁾		137.692		137.907	2.6	0.2	
Education and communication⁽³⁾		138.697		137.858	0.0	-0.6	
Tuition, other school fees, and child care ⁽¹⁾		1,158.750		1,158.801	1.4	0.0	
Other goods and services		693.827		704.532	3.0	1.5	
Commodity and service group							
Commodities		223.300		223.162	-0.2	-0.1	

Expenditure category	Indexes				Percent change from		
	Historical data	Jun. 2024	Jul. 2024	Aug. 2024	Aug. 2023	Jun. 2024	Jul. 2024
Commodities less food and beverages		181.876		180.423	-2.6	-0.8	
Nondurables less food and beverages		227.183		225.926	-1.3	-0.6	
Durables		129.667		128.161	-4.5	-1.2	
Services		404.472		408.034	5.2	0.9	
Special aggregate indexes							
All items less shelter		278.892		279.752	1.9	0.3	
All items less medical care		302.206		303.960	3.5	0.6	
Commodities less food		185.038		183.559	-2.5	-0.8	
Nondurables		264.847		265.479	1.2	0.2	
Nondurables less food		229.201		227.885	-1.3	-0.6	
Services less rent of shelter ⁽²⁾		397.854		400.967	4.3	0.8	
Services less medical care services		389.528		393.185	5.6	0.9	
Energy		264.970	266.822	261.783	-4.0	-1.2	-1.9
All items less energy		322.676		324.801	3.9	0.7	
All items less food and energy		329.202		331.232	4.0	0.6	
Footnotes							
(1) Indexes on a December 1977=100 base							
(2) Indexes on a December 1982=100 base.							
(3) Indexes on a December 1997=100 base.							
(4) Special index based on a substantially smaller sample.							
(5) Indexes on a December 1993=100 base.							

Last Modified Date: Wednesday, September 11, 2024

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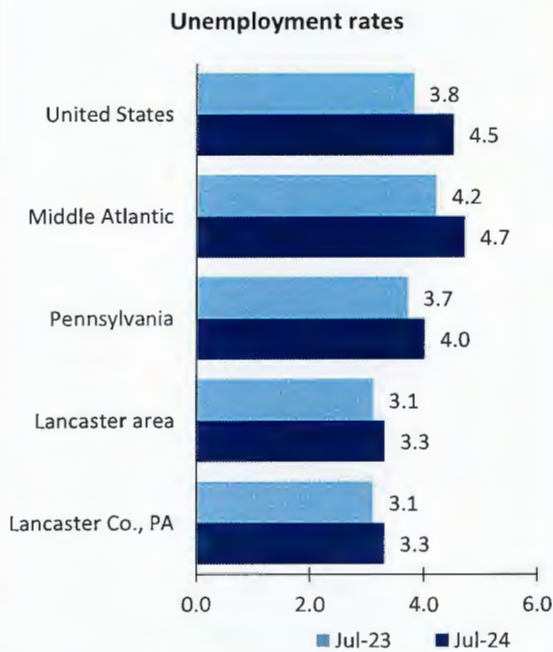
Telephone: 1-215-597-DATA (or 3282) www.bls.gov/regions/mid-atlantic [Contact Mid-Atlantic Region](#)

Lancaster, PA, area Economic Summary

Updated August 29, 2024

This summary presents a sampling of economic information for the area; supplemental data are provided for regions and the nation. Subjects include **unemployment, employment, wages, prices, spending, and benefits**. All data are not seasonally adjusted and some may be subject to revision. Area definitions may differ by subject. For more area summaries and geographic definitions, see www.bls.gov/regions/economic-summaries.htm.

Unemployment rates for the nation and selected areas



Source: U.S. BLS, Local Area Unemployment Statistics.

Average weekly wages for all industries by county

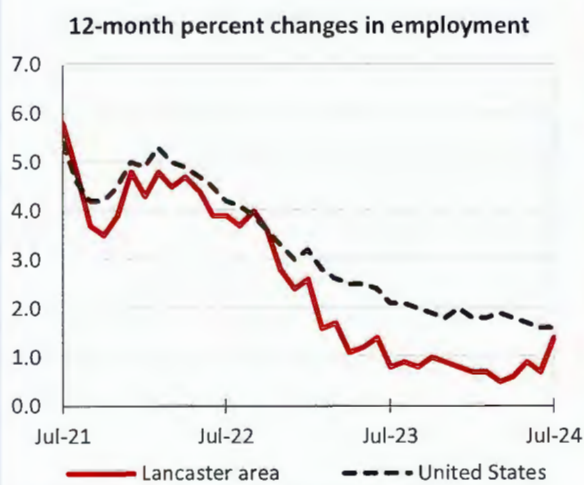
Lancaster area, fourth quarter 2023

(U.S. = \$1,435; Area = \$1,158)



Source: U.S. BLS, Quarterly Census of Employment and Wages.

Over-the-year changes in employment on nonfarm payrolls and employment by major industry sector



Source: U.S. BLS, Current Employment Statistics.

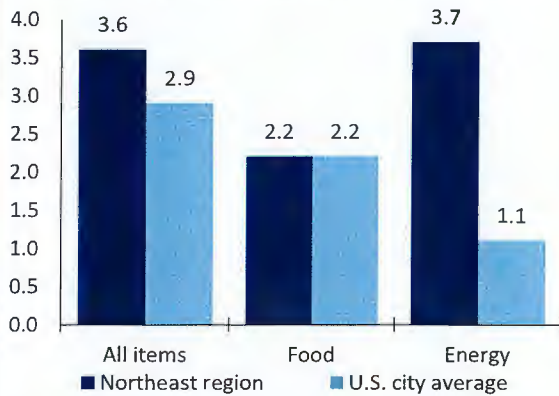
Lancaster area employment (number in thousands)	Jul. 2024	Change from Jul. 2023 to Jul. 2024	
		Number	Percent
Total nonfarm	266.6	3.7	1.4
Mining, logging, and construction	19.8	-0.1	-0.5
Manufacturing	37.7	0.1	0.3
Trade, transportation, and utilities	59.6	1.0	1.7
Information	2.6	-0.1	-3.7
Financial activities	10.7	0.1	0.9
Professional and business services	26.6	-0.5	-1.8
Education and health services	50.7	2.1	4.3
Leisure and hospitality	28.3	0.6	2.2
Other services	13.0	0.2	1.6
Government	17.6	0.3	1.7

Source: U.S. BLS, Current Employment Statistics.



Over-the-year change in the prices paid by urban consumers for selected categories

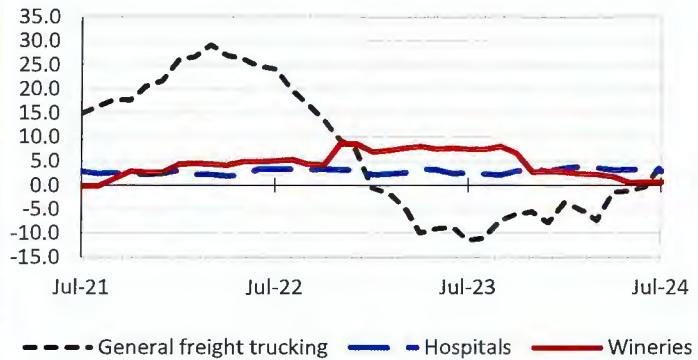
12-month percent change in CPI-U, July 2024



Source: U.S. BLS, Consumer Price Index.

Over-the-year changes in the selling prices received by producers for selected industries nationwide

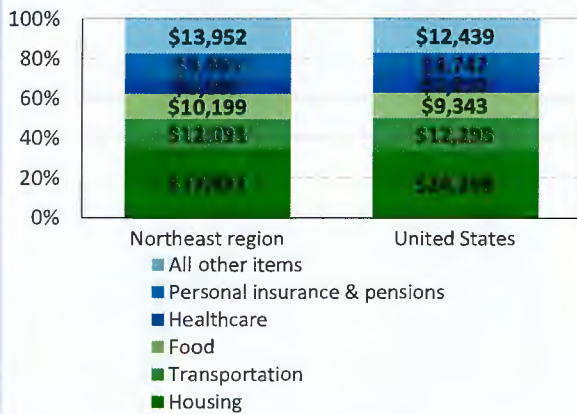
12-month percent changes in PPI



Source: U.S. BLS, Producer Price Index.

Average annual spending and percent distribution for selected categories

Average annual expenditures, United States and Northeast region, 2022



Source: U.S. BLS, Consumer Expenditure Survey.

Average hourly wages for selected occupations

Occupation	Lancaster area	United States
All occupations	\$26.71	\$31.48
Registered nurses	40.27	45.42
Office clerks, general	20.08	20.94
Tellers	18.04	18.68
Cooks, restaurant	15.56	17.34
Bartenders	13.98	17.83
Childcare workers	13.85	15.42

Source: U.S. BLS, Occupational Employment and Wage Statistics, May 2023.

Employer costs per hour worked for wages and selected employee benefits by geographic division

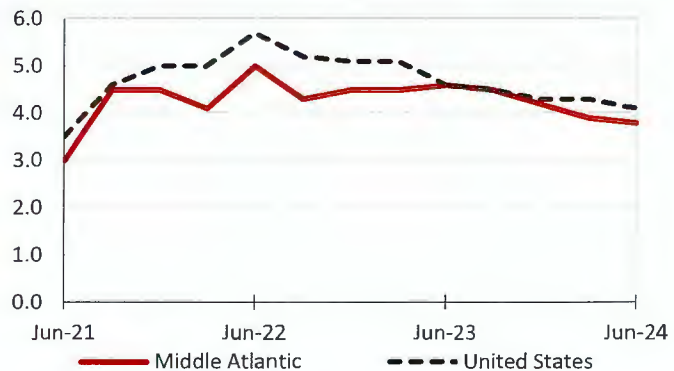
Private industry, March 2024	Middle Atlantic	United States
Total compensation	\$53.35	\$43.78
Wages and salaries	36.97	30.76
Total benefits	16.38	13.02
Paid leave	4.39	3.31
Vacation	2.19	1.69
Supplemental pay	1.87	1.77
Insurance	3.99	3.20
Retirement and savings	2.20	1.52
Legally required benefits	3.94	3.21

(1) The states that compose the Middle Atlantic census division are: NJ, NY, and PA.

Source: U.S. BLS, Employer Costs for Employee Compensation.

Over-the-year changes in wages and salaries

12-month percent changes in ECI



Source: U.S. BLS, Employment Cost Index.

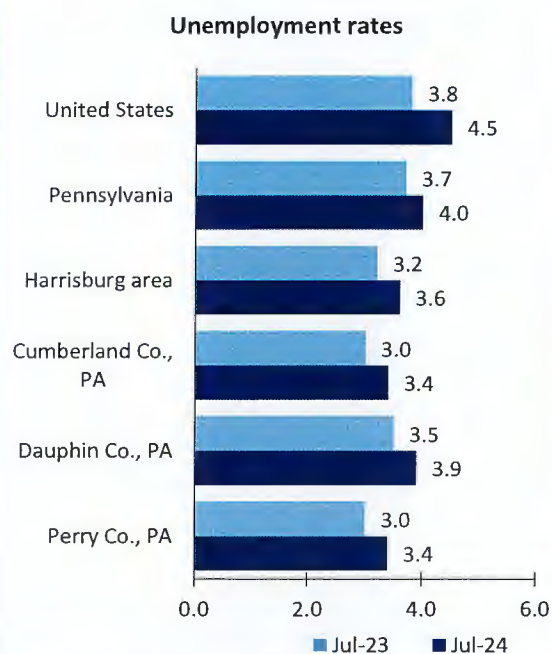


Harrisburg area Economic Summary

Updated August 29, 2024

This summary presents a sampling of economic information for the area; supplemental data are provided for regions and the nation. Subjects include **unemployment, employment, wages, prices, spending, and benefits**. All data are not seasonally adjusted and some may be subject to revision. Area definitions may differ by subject. For more area summaries and geographic definitions, see www.bls.gov/regions/economic-summaries.htm.

Unemployment rates for the nation and selected areas

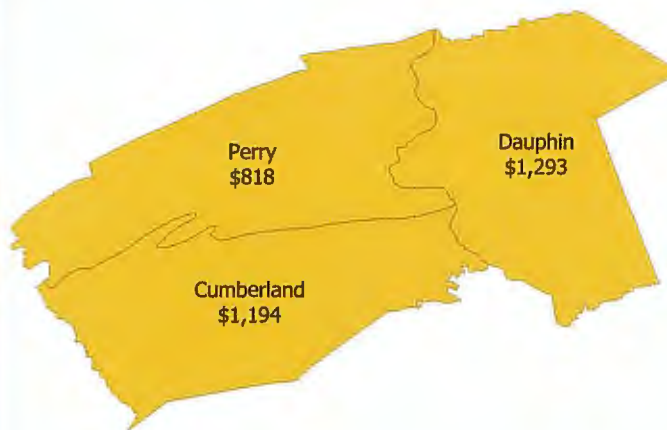


Source: U.S. BLS, Local Area Unemployment Statistics.

Average weekly wages for all industries by county

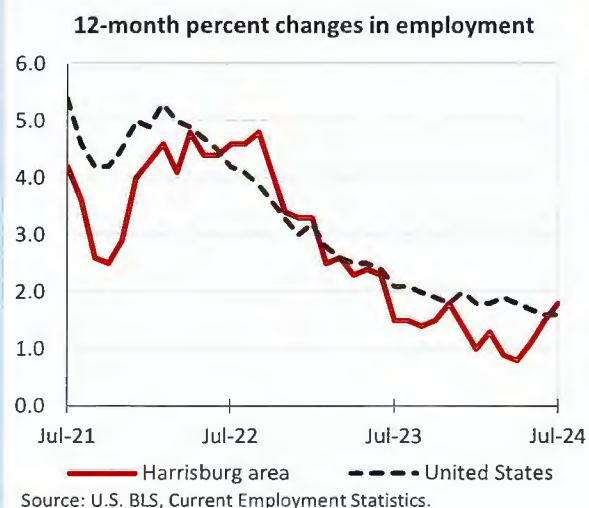
Harrisburg area, fourth quarter 2023

(U.S. = \$1,435; Area = \$1,241)



Source: U.S. BLS, Quarterly Census of Employment and Wages.

Over-the-year changes in employment on nonfarm payrolls and employment by major industry sector



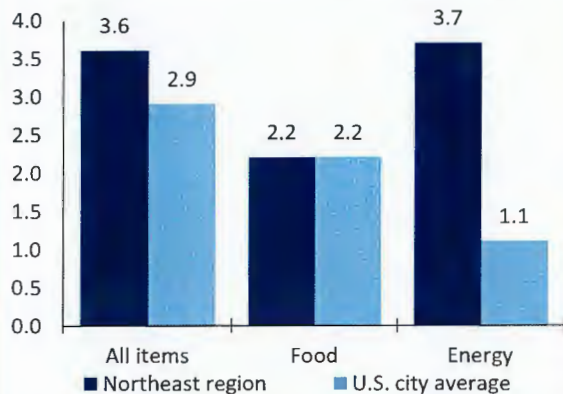
Source: U.S. BLS, Current Employment Statistics.

Harrisburg area employment (number in thousands)	Jul. 2024	Change from Jul. 2023 to Jul. 2024	
		Number	Percent
Total nonfarm	367.1	6.4	1.8
Mining, logging, and construction	13.5	0.4	3.1
Manufacturing	22.3	-0.2	-0.9
Trade, transportation, and utilities	78.1	0.1	0.1
Information	3.4	0.0	0.0
Financial activities	21.2	0.4	1.9
Professional and business services	50.7	0.5	1.0
Education and health services	69.9	2.5	3.7
Leisure and hospitality	35.6	1.4	4.1
Other services	15.6	-0.1	-0.6
Government	56.8	1.4	2.5

Source: U.S. BLS, Current Employment Statistics.

Over-the-year change in the prices paid by urban consumers for selected categories

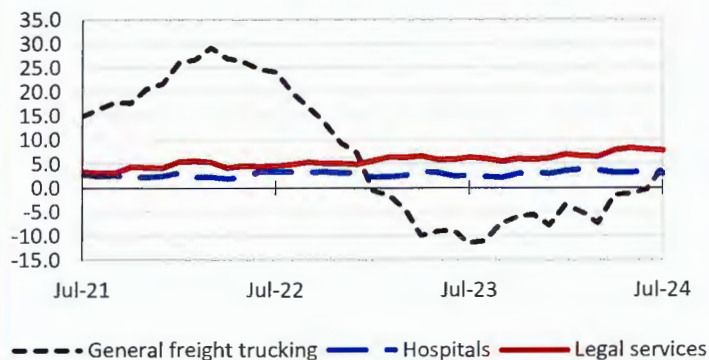
12-month percent change in CPI-U, July 2024



Source: U.S. BLS, Consumer Price Index.

Over-the-year changes in the selling prices received by producers for selected industries nationwide

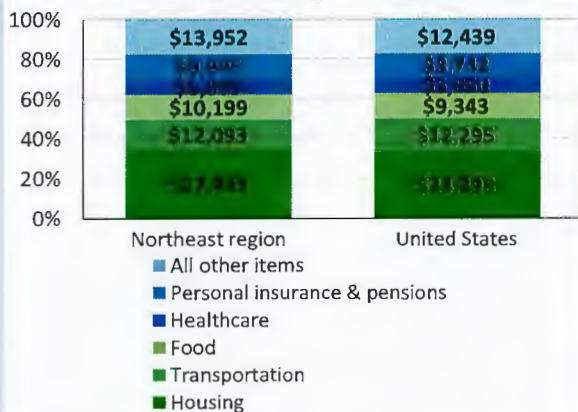
12-month percent changes in PPI



Source: U.S. BLS, Producer Price Index.

Average annual spending and percent distribution for selected categories

Average annual expenditures, United States and Northeast region, 2022



Source: U.S. BLS, Consumer Expenditure Survey.

Average hourly wages for selected occupations

Occupation	Harrisburg area	United States
All occupations	\$28.75	\$31.48
Lawyers	71.87	84.84
Accountants and auditors	39.34	43.65
Management analysts	39.23	55.54
Paralegals and legal assistants	28.77	31.95
Industrial truck and tractor operators	22.30	21.98
Office clerks, general	20.72	20.94

Source: U.S. BLS, Occupational Employment and Wage Statistics, May 2023.

Employer costs per hour worked for wages and selected employee benefits by geographic division

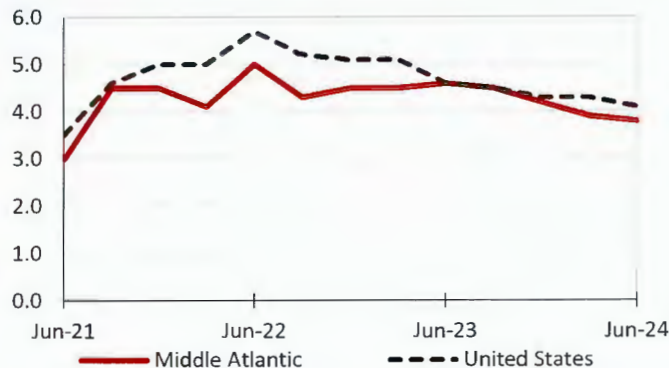
Private industry, March 2024	Middle Atlantic	United States
Total compensation	\$53.35	\$43.78
Wages and salaries	36.97	30.76
Total benefits	16.38	13.02
Paid leave	4.39	3.31
Vacation	2.19	1.69
Supplemental pay	1.87	1.77
Insurance	3.99	3.20
Retirement and savings	2.20	1.52
Legally required benefits	3.94	3.21

(1) The states that compose the Middle Atlantic census division are: NJ, NY, and PA.

Source: U.S. BLS, Employer Costs for Employee Compensation.

Over-the-year changes in wages and salaries

12-month percent changes in ECI



Source: U.S. BLS, Employment Cost Index.

Press Release

Thursday, October 10, 2024
For Immediate Release



Mark Hinkle, Press Officer
press.office@ssa.gov

News Release

SOCIAL SECURITY

Social Security Announces 2.5 Percent Benefit Increase for 2025

Social Security benefits and Supplemental Security Income (SSI) payments for more than 72.5 million Americans will increase 2.5 percent in 2025, the Social Security Administration announced today. On average, Social Security retirement benefits will increase by about \$50 per month starting in January.

Over the last decade the COLA increase has averaged about 2.6 percent. The COLA was 3.2 percent in 2024.

Nearly 68 million Social Security beneficiaries will see a 2.5 percent cost-of-living adjustment (COLA) beginning in January 2025. Increased payments to nearly 7.5 million people receiving SSI will begin on December 31, 2024. (Note: Some people receive both Social Security benefits and SSI).

"Social Security benefits and SSI payments will increase in 2025, helping tens of millions of people keep up with expenses even as inflation has started to cool," said Martin O'Malley, Commissioner of Social Security.

Some other adjustments that take effect in January of each year are based on the increase in average wages. Based on that increase, the maximum amount of earnings subject to the Social Security tax (taxable maximum) is slated to increase to \$176,100 from \$168,600.

Social Security begins notifying people about their new benefit amount by mail starting in early December.

This year, for the first time, Social Security beneficiaries will receive a newly designed and improved COLA notice that makes it easier for customers to find the information they need most. The simplified COLA notice is now only one page, uses plain and personalized language, and provides exact dates and dollar amounts of a person's new benefit amount and any deductions.

2025 Vehicle Replacement Schedule

Dept.	Vehicle #	Model Year	Make	Model	Purchase Price	Service Life Years	Replace Year	Est. Residual Value	Est. Replace Cost	Years to Replace-ment	2025 Allocation Required
ADMINISTRATION											
ADM	1	2022	Ford	Ranger 4x4 Crew Cab Pick-Up	\$ 21,256	10	2032	\$ 6,377	\$ 35,710	7	\$ 2,933
										Total	\$ 2,933

PUBLIC WORKS											
PW	2	1988	Int'l Trailer	Mower Trailer (8,000 lb GVWR)		25	2013	\$ -	\$ -	(12)	\$ -
PW	3	2017	Freightliner	Leaf & Debris Vacuum (Old Dominion Brush)	\$ 167,756	15	2032	\$ 50,327	\$ 338,867	7	\$ 19,236
PW	4	2007	Freightliner	M2 10 Ton Dump Truck	\$ 112,422	20	2027	\$ 33,727	\$ 265,316	2	\$ 11,579
PW	5	2018	GMC	Sierra 3500 with utility body, lift gate, fueling tank	\$ 54,962	15	2033	\$ 16,489	\$ 111,023	8	\$ 6,302
PW	6	2024	Chevy	K3500 1-ton Landscape Body Dump truck + plow & spreader	\$ 98,365	15	2039	\$ 29,510	\$ 198,697	14	\$ 11,279
PW	7	2012	Ford	F-350 with utility body & liftgate and plow	\$ 35,701	10	2022	\$ 10,710	\$ 59,978	(3)	\$ 4,927
PW	8	2020	Freightliner	Street Sweeper (Tymco)	\$ 245,000	15	2035	\$ 73,500	\$ 494,900	10	\$ 28,093
PW	9	2020	Volvo	L70H Large Wheel Loader	\$ 150,000	20	2040	\$ 45,000	\$ 354,000	15	\$ 15,450
PW	10	2013	Dynapac	CC-1200 Asphalt Roller	\$ 36,627	20	2033	\$ 10,988	\$ 86,440	8	\$ 3,773
PW	11	2006	Freightliner	M2 10-Ton, Dump Truck	\$ 105,402	20	2026	\$ 31,621	\$ 248,749	1	\$ 10,856
PW	12										
PW	13										
PW	14										
PW	15	2014	Peterbuilt	10-Ton Dump Truck	\$ 120,975	20	2034	\$ 36,293	\$ 285,501	9	\$ 12,460
PW	16	2009	Bri-Mar	Trailer (6,000 lb GVWR)	\$ 2,822	25	2034	\$ 847	\$ 7,619	9	\$ 271
PW	17	2021	Kubota	SSV75 Skid Steer Loader	\$ 63,290	15	2036	\$ 18,987	\$ 127,846	11	\$ 7,257
PW	18	2000	Caterpillar	416CIT 75-HP Backhoe (purchased from N Londonderry Twp)	\$ 20,000	25	2025	\$ 6,000	\$ 54,000	0	\$ 1,920
PW	19**	2006	Crafco	SS125 Tow Behind Crack Sealer	\$ 3,000	25	2031	\$ 900	\$ 8,100	6	\$ 288
PW	20	2011	Woodsman	M5012 Chipper	\$ 25,971	20	2031	\$ 7,791	\$ 61,292	6	\$ 2,675
PW	21	2004	Dinkmar	Leafmaster Leaf Vac	\$ 21,950	20	2024	\$ 6,585	\$ 51,802	(1)	\$ 2,261
PW	22	2004	Dinkmar	Leafmaster Leaf Vac	\$ 21,950	20	2024	\$ 6,585	\$ 51,802	(1)	\$ 2,261
PW	23	2009	Hustler	Mower Model #928614A	\$ 12,607	15	2024	\$ 3,782	\$ 15,999	(1)	\$ 814
PW	24	2009	Hustler	Mower Model #928614A	\$ 12,607	15	2024	\$ 3,782	\$ 15,999	(1)	\$ 814
PW	25**	1996	Mauldin	Model #550E Self-propelled paver-5.5tons	\$ -	30	2026	\$ -	\$ -	1	\$ -
PW	26	2015	eXmark	Lazer Z S-Series 52" zero turn riding mower	\$ 8,624	15	2030	\$ 2,587	\$ 17,420	5	\$ 989
PW	27	2012	Int'l Trailer	8-Ton Trailer for Paver (25,900 lb GVWR)	\$ 11,495	25	2037	\$ 3,449	\$ 31,037	12	\$ 1,104
PW	28										
PW	29	2005	Carry-On	Single-axle trailer (2,000 lb GVWR)	\$ 998	25	2030	\$ 299	\$ 2,695	5	\$ 96

**#19 was given to the Borough in 2022 in exchange for one month's street sweeping services.

**#25 - obtained by exchanging a wood chipper for the paver with Anville Twp in 2003.

2025 Vehicle Replacement Schedule

Dept.	Vehicle #	Year	Make	Model	Purchase Price	Service Life Years	Replace Year	Est. Residual Value	Est. Replace Cost	Years to Replace-ment	2025 Allocation Required
PW	30	2015	Car-Mate	Enlosed Trailer for Sewer Camera Equipment	\$ 5,956	25	2040	\$ 1,787	\$ 16,081	15	\$ 572
PW	31	2007	International	Sewer Jet/Air Vac Trk	\$ 227,791	20	2027	\$ 68,337	\$ 572,211	2	\$ 25,194
PW	32	2015	Chevrolet	3500HD Crew Cab with Reading Utility Crane Body	\$ 47,626	15	2030	\$ 14,288	\$ 96,205	5	\$ 5,461
PW	33	2010	Honda	32" 10.7HP Snowblower - Model HS1132TA #SZBF-1033481	\$ 1,537	15	2025	\$ 461	\$ 3,105	0	\$ 176
PW	34	2010	Honda	32" 10.7HP Snowblower - Model HS1132TA #SZBF-1033482	\$ 1,537	15	2025	\$ 461	\$ 3,105	0	\$ 176
PW	35	2005	John Deere	Small Loader - #3120 30-HP Tractor with #300CX Loader	\$ 19,878	25	2030	\$ 5,963	\$ 53,671	5	\$ 1,908
PW	36										
PW	37	2022	Kubota	KX057-5R3AP Excavator	\$ 70,364	25	2047	\$ 21,109	\$ 189,983	22	\$ 6,755
PW	38	1996	John Deere	Loader - #6200 68-HP Tractor with #640(SME) Loader	\$ 39,673	30	2026	\$ 11,902	\$ 120,606	1	\$ 3,623
PW	39	2007	Carry-On	Single-axle trailer (2,000 lb GVWR)	\$ 698	25	2032	\$ 209	\$ 1,885	7	\$ 67
PW	40										
Total											\$ 188,639

NOTES:

2025 Elected Officials Salary Worksheet

Job Title	Name	Term Expires 1st Monday of the Year			2025 Salary			2026 Salary		Budget Acct. #	% of Salary Per Line Item
ELECTED OFFICIALS											
Mayor	Fred S. Carpenter	1/5/2026			\$ -			\$ -		01.401.105	100.00%
Council Member	Matthew Andrews	1/3/2028			\$ -			\$ -		01.401.105	100.00%
Council Member	Anthony M. Catalani II	1/5/2026			\$ -			\$ -		01.401.105	100.00%
Council Member	Nancy Fleegle	1/3/2028			\$ -			\$ -		01.401.105	100.00%
Council Member	Jane Quairolì	1/5/2026			\$ -			\$ -		01.401.105	100.00%
Council Member	Marcus Riddell	1/5/2026			\$ -			\$ -		01.401.105	100.00%
Council Member	Beth Shearer	1/3/2028			\$ -			\$ -		01.401.105	100.00%
Council Member	James Tesche	1/5/2026			\$ -			\$ -		01.401.105	100.00%
SUBTOTAL					\$ -			\$ -			

*** Borough Council enacted Ordinance #763 on July 28, 2015 reducing Borough Council salaries from \$600 per year to \$0 per year.

***Borough Council enacted ordinance #836 on December 23, 2024 reducing the Mayor's salary from \$2,300 to \$0. Mayor Carpenter announced his resignation effective January 1, 2025. The newly appointed Mayor will not receive compensation.

2025 Administration Salary Worksheet

Job Title	Name	ID #	Date of Hire	2024 COLA*	2024 Hourly Rate	2024 Base Salary	2025 COLA*	2025 Hourly Rate	2025 Base Salary	2025 Proj. Salary (with OT)	Budget Line Item #	% of Salary Per Line Item
ADMINISTRATION DEPARTMENT												
Borough Manager	Roger E. Powl	7373	7/2/2007	3.90%	\$46.63	\$ 96,990	3.40%	\$48.22	\$ 100,288	\$ 100,288		
										\$ 33,426	01.401.110	33.33%
										\$ 33,426	08.401.110	33.33%
										\$ 33,426	09.401.110	33.33%
Assistant Borough Manager	Brenda L. Pera	7345	1/5/2009	3.90%	\$39.61	\$ 82,389	3.40%	\$40.96	\$ 85,190	\$ 85,190		
										\$ 28,394	01.401.111	33.33%
										\$ 28,394	08.401.111	33.33%
										\$ 28,394	09.401.111	33.33%
Treasurer	Christine L. Donough	2567	5/24/1993	3.90%	\$26.64	\$ 55,411	4.95%	\$27.96	\$ 58,154	\$ 58,154		
										\$ 19,383	01.401.114	33.33%
										\$ 19,383	08.401.114	33.33%
										\$ 19,383	09.401.114	33.33%
Utility Billing Specialist	Stacy L. Ail	*0500	12/8/1999	3.90%	\$24.04	\$ 50,003	4.95%	\$25.23	\$ 52,478	\$ 52,478		
										\$ 17,491	01.401.112	33.33%
										\$ 17,491	08.401.112	33.33%
										\$ 17,491	09.401.112	33.33%
Clerk/Receptionist/Admin Assistant	Magen L. Oliviero	6800	1/17/2023	3.90%	\$19.82	\$ 41,226	4.95%	\$20.80	\$ 43,266	\$ 43,266		
										\$ 14,421	01.401.112	33.33%
										\$ 14,421	08.401.112	33.33%
										\$ 14,421	09.401.112	33.33%
Zoning & Codes Enforcement Officer	Miranda G. Frantz		9/23/2024	0.00%	\$28.85	\$ 60,008	3.40%	\$29.83	\$ 62,048	\$ 62,048	01.401.117	100.00%
Asst. Zoning & Codes Enforcement Officer	William R. Garber II	3785	3/18/2024	0.00%	\$28.85	\$ 60,008	3.40%	\$29.83	\$ 62,048	\$ 62,048	01.401.117	100.00%
TOTAL ADMINISTRATION SALARY						\$ 446,035			\$ 463,473	\$ 463,473		
										\$ 31,912	01.401.112	Subtotal
										\$ 31,912	08.401.112	Subtotal
										\$ 31,912	09.401.112	Subtotal

** Office Staff to receive an additional 1.55% salary adjustment in 2025 & 2026

2025 Public Works Salary Worksheet

Job Title	Name	ID #	Date of Hire	2024 COLA*	2024 Hourly Rate	2024 Base Salary	2024 Proj. Salary (with OT)	2025 COLA*	2025 Hourly Rate	2025 Base Salary	2025 Proj. Salary (with OT)	Budget Line Item #	% of Salary Per Line Item
PUBLIC WORKS DEPARTMENT													
Public Works Superintendent	Clint M. Kreiger	5500	7/29/2024	0.00%	\$38.00	\$ 79,040	\$ 81,806	3.40%	\$39.29	\$ 81,727	\$ 84,588		
											\$ 31,720	01.430.110	37.50%
											\$ 31,720	08.429.110	37.50%
											\$ 21,147	09.401.110	25.00%
Asst. Public Works Superintendent	Vacant			0.00%	\$35.30	\$ 73,424	\$ 75,994	0.00%	\$0.00	\$ -	\$ -		
											\$ -	01.430.111	37.50%
											\$ -	08.429.111	37.50%
											\$ -	09.426.111	25.00%
Public Works Skilled Laborer	Vacant			0.00%	\$30.89	\$ 64,251	\$ 66,500	3.40%	\$31.94	\$ 66,436	\$ 68,761		
											\$ 25,785	01.430.112	37.50%
											\$ 25,785	08.429.112	37.50%
											\$ 17,190	09.426.112	25.00%
Public Works Skilled Laborer	Cody E. Troy	8400	10/28/2024	0.00%	\$28.00	\$ 58,240	\$ 60,278	3.40%	\$28.95	\$ 62,816	\$ 65,015		
								CDL	\$30.20		\$ 24,380	01.430.112	37.50%
											\$ 24,380	08.429.112	37.50%
											\$ 16,254	09.426.112	25.00%
Public Works Laborer	Elijah J. Macfarlane	6019	9/25/2023	3.90%	\$26.78	\$ 55,702	\$ 57,652	3.40%	\$27.69	\$ 57,596	\$ 59,612		
											\$ 22,355	01.430.112	37.50%
											\$ 22,355	08.429.112	37.50%
											\$ 14,903	09.426.112	25.00%
Public Works Laborer	Ricky J. Gesford	4200	11/4/2024	0.00%	\$23.00	\$ 47,840	\$ 49,514	3.40%	\$23.78	\$ 55,702	\$ 57,652		
								CDL	\$26.78		\$ 21,619	01.430.112	37.50%
											\$ 21,619	08.429.112	37.50%
											\$ 14,413	09.426.112	25.00%
TOTAL PUBLIC WORKS SALARY						\$ 378,498	\$ 391,745			\$ 324,278	\$ 335,628		
											\$ 94,140	01.430.112	Subtotal
											\$ 94,140	08.429.112	Subtotal
											\$ 62,760	09.426.112	Subtotal

2025 School Crossing Guard Salary Worksheet

SCHOOL CROSSING GUARDS	2024 COLA %	2024 Hourly Rate	Projected Hours	2024 Projected Salary	2025 COLA %	2025 Hourly Rate		2025 Projected Salary	Budget Line Item #
Crossing Guard - Part-Time	5.00%	\$14.16	2,835	\$40,144	**ADJ	\$18.00		\$51,030	01.410.115
TOTAL	Palmyra Area School District Pays 50%			\$20,072				\$25,515	01.362.140

**ADJ = Due to difficulty in attracting new School Crossing Guards, and the exorbitant cost to contract with a private Crossing Guard company, Borough & PASD agreed to raise hourly rate