

BOROUGH OF WAYNESBORO



2021

APPROVED BUDGET

TABLE OF CONTENTS

HISTORY	1-2
STATISTICS2
ELECTED OFFICIALS	2-3
BOARDS AND COMMISSIONS4
ORGANIZATIONAL LEADERSHIP CHART5
MANAGEMENT LETTER	6-14
BUDGET DOLLARS	15-16a
GENERAL FUND	17-24
K-9 FUND25
BLIGHT FUND26
WATER FUND	27-29
WATER/SEWER ESCROW FUND30
SEWER FUND	31-32
REFUSE AND SANITATION FUND	33
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	34
DOG PARK FUND	35
STORMWATER FUND	36
CAPITAL RESERVE FUND	37
DRUG FORFEITURE FUND	38
HIGHWAY AID (LIQUID FUELS) FUND	39
WATER CAPITAL RESERVE FUND	40
SEWER CAPITAL RESERVE FUND	41
SPECIAL STREET FUND	42
NORTHSIDE POOL FUND	43
NORTHSIDE CONCESSION STAND FUND	44
POOL RESERVE FUND	45
PENSION FUND	46
FIRE ESCROW FUND	47
STREET LIGHT FUND	48

HISTORY

Waynesboro is situated in the southern part of Franklin County, Pennsylvania, about 2 miles north of the Mason-Dixon Line. The community, with a current population of 10,568 (2010), had its beginnings about 1749, when John Wallace, a Scotsman, settled by a spring located a few hundred yards west of the Antietam Creek (East Branch).

Wallace held title to 633 acres, 119 perches, almost a square mile. He called his land holdings Mt. Vernon. Upon his death, the land was conveyed to a son Robert, who later conveyed it to his brother George. George owned it a short time when he conveyed it to his brother John, who had recently returned from fighting the war. The Wallaces' lands were often referred to as Wallaces' Town or Wallacetown, as they were the largest land holdings in the area.

In 1797, John decided to lay out a town and placed 90 lots on the market. He named the town Waynesburg, after General Anthony Wayne, his commanding officer in the war. There were several other communities in the state with similar names and in 1831, when the federal government ruled that the names of post offices in any one state could not be duplicated, our town was re-chartered and took for its corporate title the name of Waynesboro.

Waynesboro, because of its location on the frontier at the time of the French & Indian War (1755-1764), was in a particularly vulnerable position and was the scene of some of the Indians' most barbarous raids. Two victims of such were the Renfrew sisters, who lived just east of Waynesboro along the Antietam Creek. Today, there is a museum and park named for the girls, at the site of their massacre. The museum, an outstanding exhibit of decorative fine arts, dates to 1812.

When the Civil War came along, Waynesboro was again cast in the role of a "frontier town", this time because of its close proximity to the Mason-Dixon Line. Historians tell us that residents of the area spent half their time burying and digging up their possessions and fleeing north toward Harrisburg. Among those fleeing when the Confederates entered Waynesboro was John Phillips, cashier of the local bank. Mr. Phillips made it to safety with the bank's cash and valuables, his wife and son, all loaded into one carriage. Most residents stayed on, watching apprehensively, as 75,000 Confederate soldiers headed north to Gettysburg. Waynesboro was under Confederate rule for 15 days.

The foundation for Waynesboro's industrial activity was laid by George Frick, who operated at a number of locations in the Waynesboro area. His invention of a steam engine, small enough for farm use, replaced cumbersome horse-powers. He founded the Frick Company in 1873. The firm switched to making refrigeration and air conditioning equipment and is now part of Johnson Controls. They are still one of the leading employers in the Waynesboro area.

Shortly after Mr. Frick established the Frick Company, two brothers, Abraham and Franklin Landis, came to the area from Lancaster County. With their inventive minds they manufactured the first cylindrical grinding machine in 1883. They formed a partnership in 1889 to manufacture and market the grinder, and six machines were sold in the first year of operation. A patent was granted to Abraham B. Landis in 1890, based on the 1883 design. The partnership was succeeded by the Landis Tool Company in 1897 and operated at that location until recently. The complex has seen a rejuvenation since it has been purchased by D.L. George and Sons.

A. B. Landis then turned his attention to the problems of threading bolts, and his solution to the problem was a new and unique screw-cutting die head for a turning machine, with one being built in 1887. A patent was granted in 1889, but the product was not marketed until 1903 when the Landis Machine Company was organized. This company is now known as Landis Solutions LLC.

Education and religion have played a vital part in the cultural activity of the community. The first church and school, built somewhere between 1770 and 1780, still stands on Bourns Hill overlooking a school complex of 3 modern buildings. The log structure, often referred to as Bourns Cabin was used as a school on weekdays and as a church on Sundays. Early records of one schoolmaster indicated he had 17 pupils who were charged about \$5.00 each for a 6 month session. Today, the Waynesboro School District consists of 4 elementary school buildings, 1 middle school building and 1 senior high building, all with a total enrollment of about 4,300.

STATISTICS

Source: U.S. Census Bureau, 2010 Census

Total Population – 10,568

Male – 4,809 Female – 5,069

Median Age (Years) – 36.80

Under 5 Years – 799 18 Years and Over – 7,560 65 Years and Over – 1,573

Total Housing Units – 4,552 Owner-occupied – 2,159 Renter-occupied – 2,136

ELECTED OFFICIALS

Borough Council is the legislative body of the Borough. It is comprised of six members, each elected from three wards for four-year overlapping terms. After each general municipal election (i.e. every two years), Borough Council is reorganized and a Council President is selected from among members to preside over Council meetings and other events.

The primary duties of Borough Council include adoption of the annual budget, the establishment of policies for the conduct of Borough affairs, the enactment of ordinances and resolutions for the protection of the public's safety and welfare, and approval of contracts and bids. In addition, Borough Council's responsibilities include the appointment of the Borough Manager and other Department Heads, along with members of various municipal boards.

The Mayor, elected at large to a four-year term, is primarily responsible for the public safety of the community with emphasis on law enforcement and the day-to-day oversight and administration of the police department. The Mayor reviews each ordinance and resolution of a legislative nature enacted by Borough Council, and can sign it, veto it, or permit it to become law without signature. The Mayor has the authority to break all tie votes of Borough Council. An important function of the office is to serve as spokesman for the community, perform marriages, and declare proclamations as well as represent the Borough at civic and social activities.

The Borough of Waynesboro operates under the Council-Manager form of government. Under this form, Borough Council appoints a full-time professional municipal manager to oversee the day-to-day operations of the Borough.

- Mayor: Richard Starliper, 717-762-6307, rastar2@msn.com
- Council President (Ward 2): C. Harold Mumma, 717-762-4227, charold147@gmail.com
- Council Vice-President (Ward 1): Dade Royer, 717-350-9661, daderoyer@waynesboropa.org
- Council Member (Ward 2): Jon Fleagle, 717-860-9201, jfleagle@pa.net
- Council Member (Ward 1): Michael J. Cermak, 717-729-6994, mike@cermak.com
- Council Member (Ward 3): Patrick Fleagle, 717-762-8265, patfleagle@comcast.net
- Council Member (Ward 3): Jarred Knott, 717-387-1020, jarredknott@hotmail.com

BOARDS AND COMMISSIONS

BOROUGH AUTHORITY

Jon Fleagle (Chairperson), Lee Layman, William Pflager, Todd Blake and Scott Stine

BUILDING CODE BOARD OF APPEALS

Larry Garver, James Rock, Herb Sandifer and Eric Krinks (1 Vacancy)

CIVIL SERVICE COMMISSION

Lloyd Hamberger (Chairperson), Barry McNew, Ron Flegel and James Marvin (Alternate)

ADA GRIEVANCE COMMITTEE

Council President, Eric Boyer and Jon Fleagle

LIBRARY BOARD

Patrick Fleagle (Chairperson), Kathryn Benchoff, Judy Herrick, Jared Childers, Marge Kiersz, Paige Stewart and Dr. Tod Kline

PLANNING/ZONING COMMISSION

Stephen Monn (Chairperson), Jon Fleagle, C. Harold Mumma, Richard Rose and Don Smith

RECREATION BOARD

Melanie Graves (Chairperson), Sarah Stains (Secretary), Wayne Bartholow, Denise Blake, John Kelley, Scott Crum and Dave Thompson (2 Vacancies)

RENFREW COMMITTEE, INC.

Doug Parks, Douglas Burkholder, Michael Cermak, C. Harold Mumma and Dade Royer (2 Vacancies)

SHADE TREE COMMISSION

Tom McCloud (Chairperson), Harry Morningstar, Jr. and Brandon Boldyga (2 Vacancies)

VACANCY BOARD

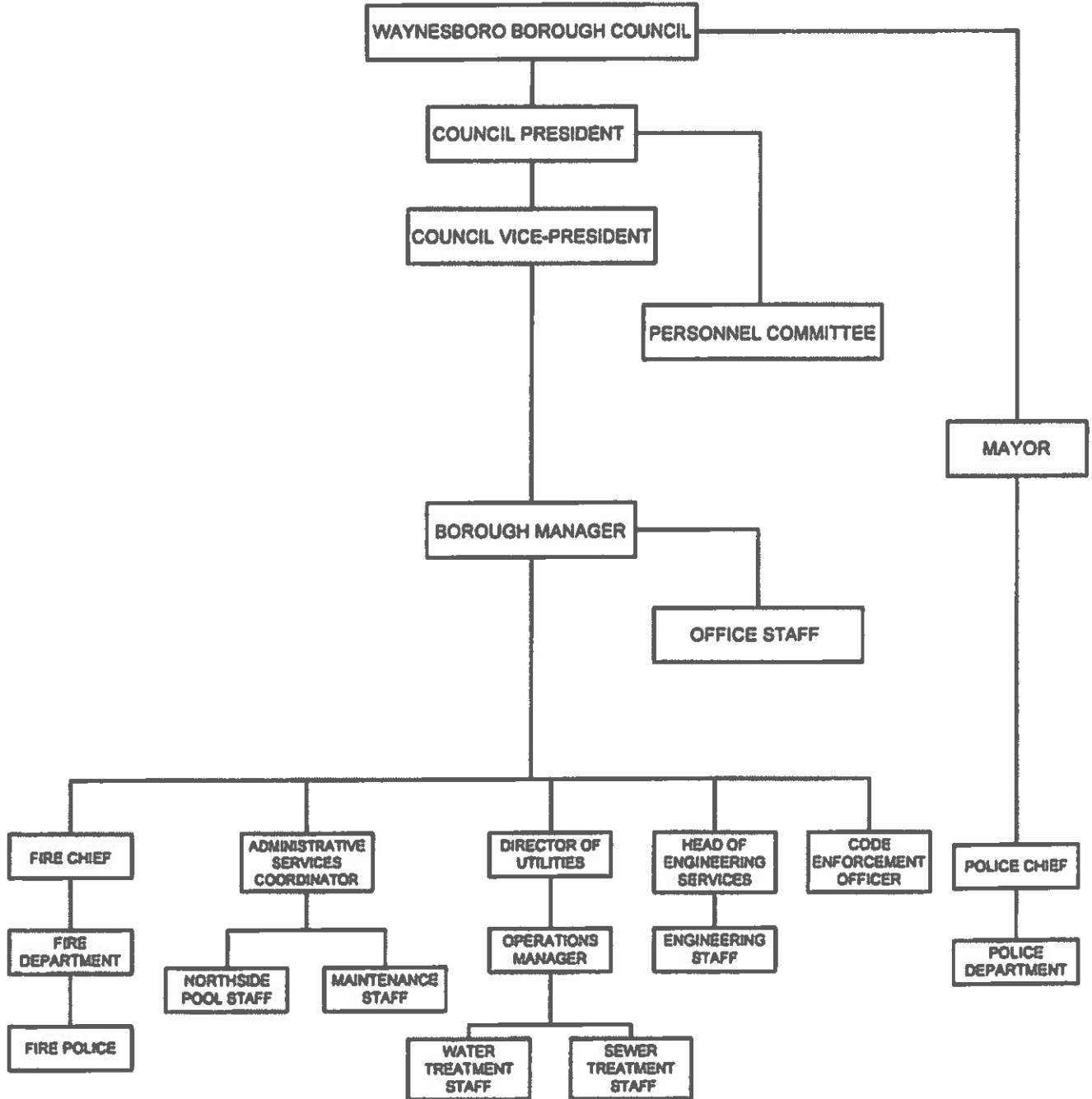
O. June Mumma and Members of Council

ZONING HEARING BOARD

Sandra Cermak (Chairperson), Gary Florence, Keith Williams, Jerry Kauffman and Douglas Tengler (Alternate)

BOROUGH OF WAYNESBORO

ORGANIZATIONAL LEADERSHIP CHART





November 09, 2020

Honorable Mayor and Borough Council,

I am pleased to submit the Borough of Waynesboro's proposed 2021 budget for your consideration. In accordance with Section 36-6 of the Code of the Borough of Waynesboro, the Borough Manager shall, "prepare and submit to Council, before the close of each fiscal year, a budget for the next fiscal year and an explanatory budget message."

As of 2018, the latest year with records, Waynesboro ranks 269th for budget size of any municipality in the Commonwealth of Pennsylvania.

Largest Municipalities in Pennsylvania (2018)		County	Total Revenue	Total Expenditures	Population
1	Philadelphia City - 1st Class	Philadelphia	\$9,779,609,000	\$9,432,522,000	1,526,006
2	Pittsburgh City - 2nd Class	Allegheny	\$787,037,516	\$785,023,918	305,704
3	Lancaster City - 3rd Class	Lancaster	\$420,940,556	\$326,969,893	59,322
4	Allentown City - 2a Class	Lehigh	\$207,983,662	\$203,372,775	118,032
5	Reading City - 3rd Class	Berks	\$195,079,185	\$164,195,794	88,082
6	Limerick Twp - Second Class Township	Montgomery	\$150,113,946	\$123,182,618	18,074
7	Bethlehem City - 3rd Class	Northampton	\$145,838,228	\$139,472,372	74,982
8	Erie City - 3rd Class	Erie	\$136,402,938	\$144,192,983	101,786
9	Harrisburg City - 3rd Class	Dauphin	\$116,723,692	\$114,375,991	49,528
10	Lower Merion Twp - First Class Township	Montgomery	\$95,111,598	\$100,687,391	57,825
11	Upper Darby Twp - First Class Township	Delaware	\$90,548,728	\$95,797,894	82,795
12	Haverford Twp - First Class Township	Delaware	\$88,676,703	\$81,743,270	48,491
13	Chambersburg - Borough	Franklin	\$87,563,243	\$90,542,005	20,268
70	Carlisle - Borough	Cumberland	\$26,888,809	\$24,351,366	18,682
269	Waynesboro - Borough	Franklin	\$8,934,964	\$9,410,544	10,568
294	Shippensburg - Borough	Cumberland	\$8,198,554	\$6,455,263	5,492
299	Gettysburg - Borough	Adams	\$8,035,582	\$8,392,967	7,620

Source: Pennsylvania Department of Community and Economic Development

Waynesboro is estimated to have modest population growth (approximately 2%) per decade over the next thirty years. Waynesboro's income levels are not expected to improve and the percentage of citizens who qualify as low/moderate income will rise by 2040. For comparison, the Median Household Income is \$38,964, whereas in Washington Township it is \$57,534 and in Antrim Township it is \$46,050. Waynesboro demographics indicate a more diverse population, more ethnic representation and a larger population of first generation home ownership, larger population of families/extended families, more elderly, more youth and a larger demand on schools and social services. In general, demand on municipal services will continue to grow over the next thirty years. Expenses will grow and revenue will not.

Tax revenue has not, and is not anticipated to keep pace with infrastructure needs and demands for local government services. This is a significant challenge. The Borough has a narrow tax base, little opportunity to significantly grow that tax base, and Pennsylvania has not given local government any latitude to diversify the sources and types of revenue. Waynesboro cannot look to any sources of revenue at this time other than larger property taxes or larger fees for services. We cannot continue to function properly without a significant investment in infrastructure. We are suffering from antiquated public safety systems prevalent throughout Pennsylvania and poorly funded and supported law enforcement. Waynesboro has no successful economic development strategy and no dedicated employee whose sole purpose is economic development to prevent further deterioration of the municipal tax base.

Five year budget projections indicate a severe and chronic fiscal challenge similar to that of all older Pennsylvania Boroughs. Waynesboro is on the cusp of having no means to tackle infrastructure needs. For example, street paving, traffic improvements, storm water facilities and public buildings (S. Potomac St. Fire Station, Police Department and Pool) need extensive investment. There is no identifiable source of money. Waynesboro has too few employees and no revenue to hire more.

The Waynesboro Police Department currently employs twenty full time officers and has one position open. In 2020, a new K9 program was created, due to the generosity of a local resident who donated the dog and multiple local donors who have provided a financial base to fuel this program. During the last two years, the Borough of Waynesboro worked with Washington Township and the Pennsylvania Department of Community and Economic Development (DCED) on a feasibility study for a regional police department. Following the study, DCED recommended the creation of a 30 Officer Police Department combining Waynesboro and Washington Township. Based on the population of the two municipalities, this department would have a daily per capita cost of \$0.53 per person. Following intermunicipal discussions, Washington Township chose not to pursue continued discussions due to their projected share of the cost. This report may be found on the Borough's website.



Source: *Echo Pilot*

Fire Service in Waynesboro is comprised of the Waynesboro Fire Department (WFD) and the Waynesboro Volunteer Fire Department (WVFD). The WFD is comprised of five full time drivers, and volunteer Chief Officers (Fire Chief, Deputy Fire Chief and Assistant Fire Chief). The full time drivers currently work twenty-four hour shifts and are assisted by several part time firefighters. The WVFD is comprised of all volunteers. The "First Due" area for this department is the Borough of Waynesboro, a majority of Washington Township, and parts of Quincy Township. The Borough of Waynesboro has an existing service agreement with Washington Township. The agreement with Quincy Township expired at the end of 2019, and the Borough has tried on several occasions to open discussions to negotiate a

new agreement with Quincy Township. Quincy Township has not responded. The Borough needs to ensure that new agreements with municipalities cover all costs of providing the service.

Waynesboro needs to plan for radical changes to fire and EMS services. The current system, which plagues all of Pennsylvania, is not sustainable both in income and resources. A critical need exists, which requires a significant review of challenges and new systems are needed.

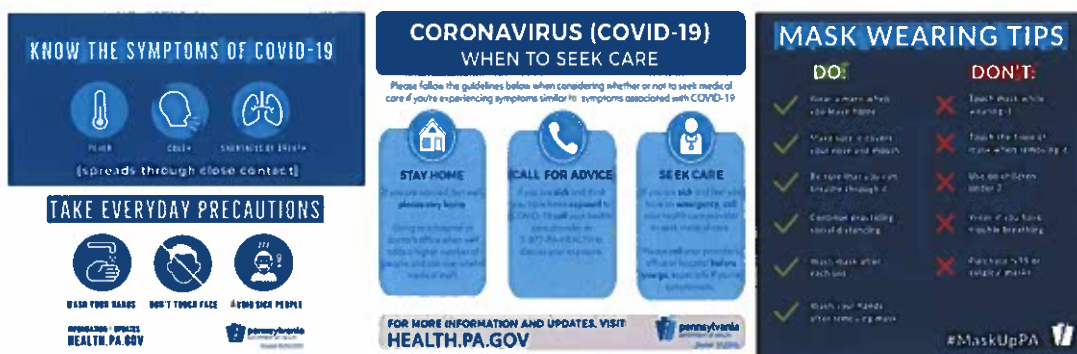
Waynesboro needs to continue to make a significant investment in code enforcement. A critical need exists to address rental housing, building codes and other significant quality of life issues.

The Borough has worked with the Pennsylvania Economy League and DCED through the Strategic Management Planning Program. This report may be found on the Borough's website. I recommend that we seek funding through DCED for Phase II of this program. Phase II would assist in examining public safety measures. The Pennsylvania Economy League reported a strong institutional knowledge by administrative staff with a good working relationship with the Waynesboro Borough Authority. However, the Borough is lacking a system for proactive day-to-day financial operations. We should seek software to interface between the Borough and our third-party bookkeeping firm. On a bright note, the Borough is comprised of outstanding women and men who serve our community. Given the challenges they face, rewarding good employees who work in adverse situations is the easiest way to maintain an organization's head above water.

The COVID-19 Pandemic and social unrest has been a major theme of 2020. On March 6, 2020, pursuant to Section 7301(c) of the Emergency Management Services Code, 35 Pa. C.S. § 7101, et seq., Governor Tom Wolf issued a Proclamation of Disaster Emergency, proclaiming the existence of a disaster emergency across the Commonwealth of Pennsylvania as a result of the spread of coronavirus or COVID-19. On March 11, 2020, the World Health Organization declared COVID-19 a pandemic. As of Friday, March 13, 2020, the Waynesboro Area School District, and all borough private schools, closed their doors to visitors, guests, students and staff. For the first time in memory, school buildings were closed entirely and the school year came to an abrupt end. It threw the community into confusion as childcare, food issues and needs arose instantly. Other institutions closed including the library, the YMCA, and many private offices and stores.

Many operational decisions were made as a result of the State of Emergency. All in-person public meetings were cancelled and held via the Zoom Computer Platform. All municipal buildings were closed to the public. Borough staff communicated daily with other local partners. Emergency Services communicated issues on a daily basis and worked cohesively to obtain Personal Protective Gear. Due to the risk of infection among staff, I broke the workforce into alternating schedules in an attempt to slow the possible spread of infection. This continued until early summer, following the Governor's color phase system. When Franklin County was phased to "Yellow," all staff returned to normal schedules. Since the onset of the pandemic, I have required all staff to complete a self-questionnaire before reporting to their work stations. This procedure also requires staff to self-monitor their temperature. While a handful of staff have been required to "self-quarantine" due to exposure to COVID-19 positive patients, to date, we have not had any employees infected with this virus.

We have learned new definitions to words like, "Case" or "Contact." We have learned about "Social Distancing" and wearing a mask every day is a way of life.



Source: Pennsylvania Department of Health

While we are not regulated by the Public Utilities Commission, the decision was made to follow their direction and suspend utility terminations due to non-payment. This practice ended in late spring and we have returned to normal utility practices. In an effort to help downtown restaurants, temporary food pick-up parking was added in the vicinity of these businesses. Zoning requirements were relaxed in an effort to allow businesses to advertise their operational schedules. Additionally, the Borough kept all public parks open to the public and made the decision to open Northside Pool a month late. Attendance was capped at the pool at 75% of capacity. While we had many days of lines waiting to get into the pool complex, we only had to turn visitors away once due to hitting the capacity threshold. #BOROSTRONG became the motto for the community. A banner was hung on Borough Hall, and the “hashtag” is still used in social media posts and emails from the Waynesboro Area School District.



Source: Sarah Stains

The death of George Floyd in Minneapolis triggered protests and rioting in large cities and small communities throughout the country. While Waynesboro saw five straight days of demonstrating in the Square, this demonstration was peaceful. The Waynesboro Police Department, and specifically Chief Sourbier, is to be commended for their communication with the demonstrators, ensuring a peaceful display of their First Amendment Rights.



Source: *The Record Herald*

Fortunately, the pandemic and social unrest of 2020 have not made a major financial impact on the Borough this year. Department Heads worked closely with the Borough Manager, and in turn the Finance Committee, in an effort to control expenditures. Capital projects were put on hold as necessary. We are cautiously optimistic about the lasting effects of the pandemic.

The explanatory message that follows will (1) review the budget format, (2) explain the process through which the budget was crafted (3) provide a recommendation for increased revenue and (4) provide a brief overview of recommended budget expenditures by department.

Budget Format

It is my hope that this message assists in the understanding of the operating budget for the Borough of Waynesboro.

I commend Melinda Knott, Borough Secretary, S. Leiter Pryor, Director of Utilities, Charity Gorman from Cohick and Associates, the Finance Committee and Waynesboro Borough Authority for all of their efforts creating this budget.

It is my hope that this budget will serve as a(n):

Policy Document:

- Presents a statement of priorities, goals and short term initiatives that guide the current and future budgets.

Financial Plan:

- Describes all allocated funds and the major expenditures, revenues and revenue sources.

Operations Guide:

- Explains all of the functions and services carried out by the Borough's organizational units
- Provides direction toward accomplishing the Borough's goals and objectives.

Budget Process

The budget process began in the spring as Department Heads began exploring needs for next year. Throughout the spring and summer, Department Heads began receiving budget quotes for specific items and services that they felt would be required to be included in the 2021 Budget.

Borough Council met with Department Heads on October 7, 2020 to begin listening to their 2021 Budget Requests. Following that meeting, Borough Council directed me to begin adding their requests into the General Fund Draft Worksheet. Borough Council held subsequent budget workshops.

Audit Findings

While we have not had any significant audit findings, a recommendation from the auditors and our bookkeeping firm is that we move away from our pooled funds model with our clearing account. In simpler terms, this is the pot of money at the end of the rainbow. We need to dismantle that pot of money and place it into the separate funds represented on paper. I recommend that we begin this format for banking effective January 1, 2021. The budget, as presented, represents this change.

Recommendation for Budget Revenue

During the last ten years, tax rates changed in 2012 and 2019. Residents saw a 1.0 Mill increase in the General Tax, a 0.3 Mill decrease in Street Light Tax, and a 2.0 Mill increase in the Street Tax 2012. In 2019, residents experienced a 3.0 Mill increase in the General Tax, and the Borough instituted a 1.5 Mill Fire Tax. During the same period, the Borough has eliminated the \$5 Per Capita Tax and the Mechanical Device and Amusement Tax, as neither tax generated significant revenue.

As demands for service have increased in the community, the Borough has answered the call, but not without significant hits to reserve funds. Calls for Police, Fire and Utility Services increase while revenues lag behind. The lag in revenue correlates to the last countywide property reassessment that occurred in 1961, and is the oldest assessment in the Commonwealth. Assessments in Franklin County are based on 100 percent of the property value as of 1961. This aged assessment hurts revenue and likely causes discrepancies in the tax structure. The Pennsylvania Constitution requires, “All taxes shall be uniform, upon the same class of subjects, within the territorial limits of the authority levying the tax and shall be levied and collected under general laws.” This is known as the uniformity clause. Waynesboro experienced organic growth in real estate tax of only 3.9% over the last five years. Earned Income Tax has grown and typically mirrors local economic growth.

As I reported in my formal budget presentation to Borough Council last year, the Borough’s reserve funds continue to cover the deficit in our Street Light Tax. Simply stated, our tax for street lights does not cover the bills for electricity. Without reaching into reserves, the street lights would be shut off.

2020 Tax Rates of Franklin County Boroughs					
Borough	County	Library	Borough	School	Total
Chambersburg	29.1	1.3	30	118.9296	179.33
Greencastle	29.1	1.3	15	116.67	162.07
Mercersburg	29.1	0	27.36	126.5	182.96
Mont Alto	29.1	1.3	9.55	97.518	137.47
Orrstown	29.1	0	9	92.8314	130.93
Waynesboro	29.1	1.3	29.68	97.518	157.6
West End Shippensburg	29.1	0	31.8	92.8314	153.73

I am recommending the following tax structure for 2021:

1. General Tax (Police) 21.18 Mills (No change).
2. Fire Purposes 1.5 Mills (No change).
3. Street Lights 3.0 Mills (Increase of 1 Mill).
4. Special Street 5.0 Mills (No change).
5. Rescue Service Tax 0.25 Mills (New Tax)

Each Mill of tax costs the average homeowner in the Borough \$13.05. This means that the average homeowner in Waynesboro will pay \$403.64 per year in Borough taxes. The General Tax will not cover the expenses of the Police Department.

I am not recommending a rate increase for refuse or the Electronics Recycling Fee. Fees will stay at \$56.55 per quarter. The annual fee will be \$3.40 annually and will fund an electronics recycling event for residents in 2021. While the 2020 event was postponed due to the COVID-19 Pandemic and residents still paid their fee, the Borough used reserve funds to pay the difference in the cost of the event and the fees paid by residents in 2019. The Borough is working with the third party waste hauler to plan a larger event in 2021.

Recommended Budget Expenditures

1. Cost of Living Increases
 - a. Fire – 2.5%
 - b. Police – 2.5%
 - c. Non – Uniformed Employees – 2.5%
2. Administration
 - a. New Floor – Borough Hall, Second Floor - \$10,000
 - b. Asbestos Remediation – Borough Hall - \$10,000
3. Engineering
 - a. Dell Computer - \$733
4. Fire
 - a. Part Time Firefighter - \$30,000
 - b. Adding a Sixth Full Time Fire Apparatus Driver - \$43,846
 - c. Diesel Exhaust System at S. Potomac St. Station (Station 1) - \$62,400
 - d. Pass through for donation from WellSpan Health - \$40,000
 - e. Waynesboro Ambulance Squad - \$5,000
 - f. Medic 2 - \$5,000
 - g. Waynesboro Volunteer Fire Department - \$5,000
5. Maintenance
 - a. Electric Tarp for Dump Truck - \$1,297
 - b. Tamper - \$733
 - c. Three (3) Exterior Doors for Maintenance Center - \$5,748
6. Water
 - a. Impact Drill & Socket Set - \$1,000
 - b. CAT Front End Loader - \$32,556

- c. Ford F-250 4x4 - \$13,738
 - d. Tamper - \$734
 - e. Backhoe Ram - \$5,484
 - f. Hand Tools - \$334
 - g. Automatic Tarp - \$1,267
 - h. Pipe Saw - \$333
 - i. Ford Escape AWD - \$16,450
 - j. Meter Reading Equipment - \$3,300
 - k. Hydro Guard Flusher - \$4,200
 - l. Electrical Infrared Scan - \$3,300
 - m. Metal Detector - \$550
 - n. Dell Computer - \$733
 - o. Transfer to General Fund - \$941,963
7. Sewer
- a. CAT Front End Loader - \$32,556
 - b. Ford F-250 4x4 - \$13,738
 - c. Tamper - \$734
 - d. Backhoe Ram - \$5,484
 - e. Hand Tools - \$333
 - f. Automatic Tarp - \$1,267
 - g. Pipe Saw - \$334
 - h. Metal Detector - \$550
 - i. Dell Computer - \$733
 - j. Replace 3,450' of 6" line, Meadowbrook Development - \$144,210
 - k. Transfer to General Fund - \$438,556
8. Community Development Block Grant Fund
- a. Street Improvements – W. Third St. - \$132,308
 - b. Program Administration Costs - \$29,043
9. Capital Reserve
- a. CAT Front End Loader - \$32,556
 - b. Backhoe Ram - \$5,484
 - c. Tamper - \$734
 - d. Hand Tools - \$333
 - e. Automatic Tarp - \$1,267
 - f. Pipe Saw - \$333
 - g. Ford Escape AWD - \$7,050
 - h. Down payment on Police Department Radios - \$50,000
10. Highway Aid (Liquid Fuels)
- a. Line Painting - \$30,000
11. Sanitation Fund
- a. Transfer to General Fund - \$249,809
12. Street Light Fund
- a. Transfer to General Fund - \$15,000

13. Storm Water Fund

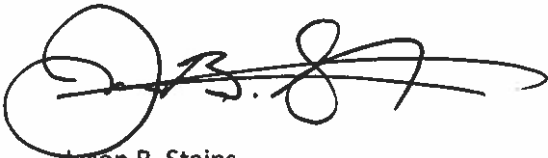
- a. Transfer to General Fund - \$14,100

Conclusion

As is the case every year, the creation of the budget document is an undertaking by many people putting in tremendous hours of work. Thank you to our Department Heads for their creativity and sacrifices to arrive at this final product. I also thank our hardworking staff members from every department. They provide outstanding service to our community at any hour of the day or night.

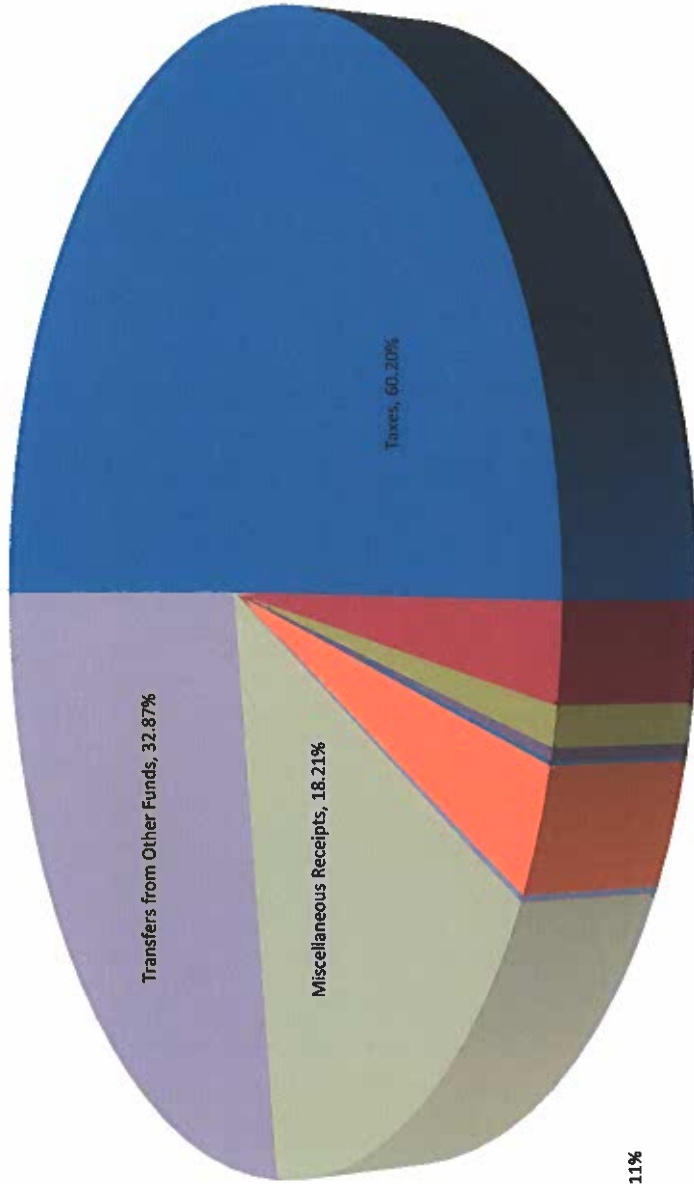
As we continue to make a positive impact for our Borough, we will continue to have difficult financial decisions to make. The Borough must continue to be proactive in addressing the challenges previously listed and develop a plan. Waynesboro needs to continue to study ways to expand revenue, expand services and deliver on challenges.

Sincerely,

A handwritten signature in black ink, appearing to read 'J.B. Stains', with a large circular flourish on the left side.

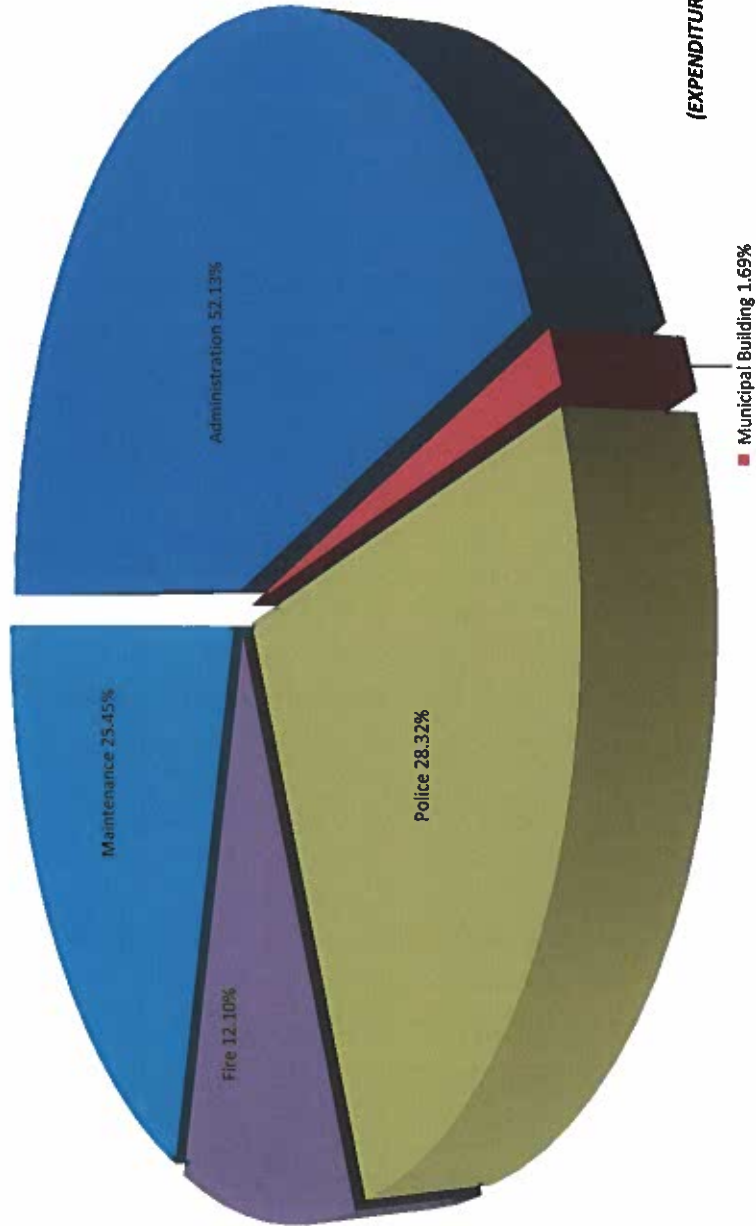
Jason B. Stains
Borough Manager

REVENUES



- Licenses and Permits , 2.84%
- Fines, Forfeits and Costs , 1.17%
- Interests and Rents , 0.39%
- Intergovernmental Revenue , 0.11%
- Departmental Earnings, 3.69%
- Zoning and Subdivision Fees, 0.21%
- Building and Zoning Permits, 0.02%

EXPENDITURES



(EXPENDITURES BREAKDOWN ON NEXT PAGE)

EXPENDITURES BREAKDOWN

Administration

- Administration Expenses
- Tax Collection
- Engineering
- Building Regulations, Planning and Zoning
- Training and Employment Development
- Employee Taxes and Benefits
- Insurance
- Bank Expenses
- Transfers to Other Funds

Municipal Building

- Municipal Building Expenses

Police

- Police General Services
- Police Vehicle Expenses

Fire

- Fire General Services
- Fire Vehicle Expenses
- Maintenance of Fire Houses

Maintenance

- General Highway Services
- Parking Meters
- Parks and Playgrounds
- Shade Trees
- Vehicle Operation

GENERAL FUND

GENERAL FUND

Estimated 2021 Beginning Balance \$398,142

REVENUES

REAL ESTATE TAXES

Real Estate Taxes – Current	01-301-100	\$1,531,270
Real Estate Taxes – Delinquent	01-301-200	\$ 50,000
Fire Tax	01-301-500	\$ 100,000
Rescue Service Tax	01-301-600	<u>\$ 15,000</u>
TOTAL REAL ESTATE TAXES		\$1,696,270

LOCAL ENABLING TAXES

Real Estate Transfer Taxes	01-310-100	\$ 130,000
Earned Income Taxes	01-310-200	\$1,010,000
Emergency & Municipal Service Taxes	01-310-400	\$ 172,000
Per Capita Tax – Delinquent	01-310-500	<u>\$ 500</u>
TOTAL LOCAL ENABLING TAXES		\$1,312,500

LICENSES AND PERMITS – BUSINESS

Business and Mercantile - Licenses & Permits	01-321-100	\$ 500
Engineering – Plan Review	01-321-240	\$ 3,000
Engineering – Sidewalk Permits	01-321-250	\$ 500
Stormwater Management Plan Review	01-321-260	\$ 500
TV Cable Franchise	01-321-800	\$ 96,000
Verizon Mini Cell Antennas	01-321-841	<u>\$ 31,407</u>
TOTAL LICENSES AND PERMITS – BUSINESS		\$ 131,907

LICENSES AND PERMITS – NON-BUSINESS

Miscellaneous Permits	01-322-840	<u>\$ 750</u>
TOTAL LICENSES AND PERMITS – NON-BUSINESS		\$ 750

FINES, FORFEITS AND COSTS

Motor Vehicle Code Violations	01-330-110	\$ 34,000
Violations of Ordinances and Statutes	01-330-120	\$ 14,000
Parking Tickets	01-330-130	\$ 9,500
Code Enforcement Tickets	01-330-140	<u>\$ 1,000</u>
TOTAL FINES, FORFEITS AND COSTS		\$ 58,500

INTERESTS AND RENTS

Earnings from Temporary Deposits	01-340-010	\$ 5,000
----------------------------------	------------	----------

Rent of Buildings, Property and Equipment	01-340-100	\$ 13,596
Rent – Rotary Park Pavilion	01-340-130	\$ 750
TOTAL INTERESTS AND RENTS		\$ 19,346

INTERGOVERNMENTAL REVENUE

Payments in Lieu of Taxes	01-350-100	\$ 5,000
Tavern Tax – Act 90	01-350-868	\$ 328
TOTAL INTERGOVERNMENTAL REVENUE		\$ 5,328

BEVERAGE LICENSES

PURTA	01-355-500	\$ 2,981
Beverage Licenses	01-355-800	\$ 6,500
TOTAL BEVERAGE LICENSES		\$ 9,481

DEPARTMENTAL EARNINGS

Police Services	01-360-620	\$ 3,500
Special Service – Fire Protection	01-360-622	\$ 120,000
Special Service – False Alarms	01-360-625	\$ 500
Parking Meters – Streets	01-360-632	\$ 30,000
Pepsi Contract	01-360-650	\$ 200
Police Pepsi Contract	01-360-651	\$ 200
Fire Pepsi Contract	01-360-652	\$ 200
Sewage Enforcement	01-360-660	\$ 100
Fire Truck Donation (Summit Health)	01-360-661	\$ 40,000
TOTAL DEPARTMENTAL EARNINGS		\$ 194,700

ZONING AND SUBDIVISION FEES

Zoning and Subdivision Fees	01-361-100	\$ 10,000
Occupancy Permits	01-361-110	\$ 300
TOTAL ZONING AND SUBDIVISION FEES		\$ 10,300

BUILDING AND ZONING PERMITS

Building and Zoning Permits	01-362-410	\$ 1,000
Septic Tank Permits	01-362-440	\$ 225
TOTAL BUILDING AND ZONING PERMITS		\$ 1,225

MISCELLANEOUS RECEIPTS

Sale of Property, Supplies and Equipment	01-380-100	\$ 3,000
Special Liens, Assessments and Restitution	01-380-101	\$ 500
Reimbursement of Legal Fees	01-380-102	\$ 100
Miscellaneous Receipts	01-380-110	\$ 22,000
Insurance Refunds	01-380-130	\$ 176,894
DCED Grant – Lights	01-380-520	\$ 200,000
FEMA Assistance to FF Grant – Exhaust System	01-380-560	\$ 47,160

Susquehanna Municipal Trust Safety Grant	01-380-570	\$ 1,000
FEMA COVID (2020 Expenses)	01-380-580	\$ 34,075
Franklin Co. Tourism & Quality of Life Grant	01-380-600	\$ 55,985
PENNDOT TA Set-Aside Grant – Lights/Safety	01-380-610	\$ 350,000
Reimbursement – Library and Renfrew Insurance	01-380-670	\$ 19,000
Returned Check Fees	01-380-680	<u>\$ 600</u>
TOTAL MISCELLANEOUS RECEIPTS		\$ 910,314

TRANSFERS FROM OTHER FUNDS

Transfer from Water Fund (General Expense)	01-392-060	\$ 941,963
Transfer from Stormwater Fund	01-392-070	\$ 14,100
Transfer from Sewer Fund (General Expense)	01-392-080	\$ 438,556
Transfer from Sanitation Fund	01-392-510	<u>\$ 248,308</u>
TOTAL TRANSFERS FROM OTHER FUNDS		\$1,642,927

TOTAL REVENUES **\$5,993,548**

EXPENDITURES

ADMINISTRATION

Salary of Mayor	01-400-105	\$ 3,700
Salaries of Councilpersons	01-400-106	\$ 18,000
Salary of Staff	01-400-121	\$ 317,576
Materials and Supplies	01-400-200	\$ 15,000
General Expenses	01-400-300	\$ 14,800
Administrative Background Checks	01-400-301	\$ 400
Auditing Services	01-400-311	\$ 25,750
Legal Services	01-400-314	\$ 80,000
Accounting Services	01-400-315	\$ 40,000
Grant Writing Services	01-400-318	\$ 48,000
Software – Accounting/Billing	01-400-319	\$ 28,930
Communication Expense - Telephone	01-400-320	\$ 4,090
Advertising and Printing	01-400-340	\$ 9,000
Insurance and Bonding	01-400-350	\$ 1,732
Equipment Rentals	01-400-380	\$ 10,000
Association Dues & Conventions	01-400-421	\$ 7,000
Assoc. Dues & Conventions – Elected Officials	01-400-422	\$ 1,500
Contracted Services	01-400-450	\$ 5,000
Major Equipment Replacement	01-400-740	\$ 3,000
TOTAL ADMINISTRATION		\$ 633,478

TAX COLLECTION

Salaries and Wages	01-403-100	\$ 19,000
Salaries and Wages – EMST	01-403-101	\$ 500
Salaries and Wages – Fire Tax	01-403-150	\$ 1,680
Materials and Supplies	01-403-200	\$ 4,000
Tax Refunds	01-403-930	\$ 3,000
TOTAL TAX COLLECTION		\$ 28,180

ENGINEERING

Salaries and Wages	01-408-100	\$ 136,240
Materials and Supplies	01-408-200	\$ 2,500
General Expenses	01-408-300	\$ 200
Contracted Services	01-408-313	\$ 2,500
Communication – Cell Phones	01-408-324	\$ 1,108
Education, Training and Publications	01-408-420	\$ 500
Major Equipment Purchase	01-408-740	\$ 9,800
Minor Equipment Purchase	01-408-750	\$ 500
Stormwater Management Engineering	01-408-800	\$ 5,000
TOTAL ENGINEERING		\$ 158,348

MUNICIPAL BUILDING

Materials and Supplies	01-409-200	\$ 2,500
Fuel, Light and Water	01-409-230	\$ 55,000
General Expenses	01-409-300	\$ 2,000
Maintenance and Repairs	01-409-370	\$ 15,000
Asbestos Tile Fix and LED Lighting	01-409-750	<u>\$ 10,000</u>
TOTAL MUNICIPAL BUILDING		\$ 84,500

POLICE GENERAL SERVICES

Salaries of Police Officers	01-410-130	\$1,185,716
OT of Police Personnel	01-410-131	\$ 8,000
Salaries – Hearings and Court Costs	01-410-132	\$ 5,125
Salaries of Part-Time Patrolpersons	01-410-134	\$ 4,000
Salaries of Office Staff	01-410-140	\$ 79,137
Materials and Supplies	01-410-200	\$ 5,000
Uniforms	01-410-238	\$ 10,000
Ammunition and Similar Supplies	01-410-241	\$ 6,000
General Expenses	01-410-300	\$ 16,000
Training Center Donations	01-410-310	\$ 5,700
Legal/Civil Service Commission Expenses	01-410-314	\$ 10,000
Constable Fees	01-410-315	\$ 3,000
DUI Tests	01-410-317	\$ 2,000
Communication Expense – Telephone	01-410-320	\$ 5,108
Advertising and Printing	01-410-340	\$ 2,000
Training, Education and Publications	01-410-420	\$ 15,000
Major Equipment Purchase	01-410-740	\$ 10,000
Minor Equipment	01-410-750	\$ 1,500
Computer Software, Etc.	01-410-751	<u>\$ 5,000</u>
TOTAL POLICE GENERAL SERVICES		\$1,378,286

FIRE GENERAL SERVICES

Salaries and Wages	01-411-100	\$ 263,660
Part-Time Firefighters/Relief Drivers	01-411-103	\$ 62,000
OT of Fire Personnel	01-411-131	\$ 35,000
Materials and Supplies	01-411-200	\$ 1,000
Turnout Gear (Contract)	01-411-235	\$ 6,000
Gym Memberships (Contract)	01-411-236	\$ 1,500
Uniforms	01-411-238	\$ 6,000
General Expenses	01-411-300	\$ 1,000
Legal/Civil Service Commission Expenses	01-411-314	\$ 1,800
Communication Expense – Radio	01-411-321	\$ 1,608
Maintenance and Repairs - Equipment	01-411-374	\$ 5,300
Education, Training and Publications	01-411-420	\$ 3,000

Training Center Donation	01-411-421	\$ 2,114
Major Equipment Purchase	01-411-740	\$ 7,000
Minor Equipment Purchase	01-411-750	\$ 5,000
Donation to Waynesboro Ambulance Squad	01-411-760	\$ 5,000
Donation to Medic 2	01-411-770	\$ 5,000
Donation to Waynesboro Volunteer Fire Dept.	01-411-780	\$ 5,000
TOTAL FIRE GENERAL SERVICES		\$ 416,982

FIRE VEHICLE EXPENSES

Gas, Oil and Lubrication	01-412-231	\$ 11,000
Automobile Allowance	01-412-330	\$ 12,000
Maintenance	01-412-374	\$ 20,000
Major Vehicle Repair	01-412-375	\$ 10,000
Major Vehicle Acquisition (Wellspring)	01-412-740	\$ 40,000
TOTAL FIRE VEHICLE EXPENSES		\$ 93,000

MAINTENANCE OF FIRE HOUSES

Materials and Supplies	01-413-200	\$ 2,000
Fuel, Light and Water	01-413-230	\$ 20,000
General Expenses	01-413-300	\$ 1,000
Communication Expense	01-413-320	\$ 2,958
Maintenance and Repairs	01-413-370	\$ 62,400
Lights/Furnace	01-413-380	\$ 5,028
Minor Equipment Purchase	01-413-750	\$ 1,500
TOTAL MAINTENANCE OF FIRE HOUSES		\$ 94,886

BUILDING REGULATIONS, PLANNING AND ZONING

Salaries and Wages	01-414-100	\$ 65,957
Materials and Supplies	01-414-200	\$ 10,000
General Expenses	01-414-300	\$ 3,000
Sewage Enforcement Officer	01-414-313	\$ 1,000
Legal Services/Zoning Hearing Board Expenses	01-414-314	\$ 6,000
Legal Services – Properties	01-414-315	\$ 9,000
Communication Expense – Cell	01-414-320	\$ 540
Training, Education and Publications	01-414-420	\$ 2,000
TOTAL BUILDING REGULATIONS, PLANNING AND ZONING		\$ 97,497

TRAINING AND EMPLOYEE DEVELOPMENT

Contracted Services	01-415-100	\$ 1,250
Professional Registrations	01-415-150	\$ 2,500
Major Equipment Purchase	01-415-200	\$ 5,250
Minor Equipment Purchase	01-415-250	\$ 500
TOTAL TRAINING AND EMPLOYEE DEVELOPMENT		\$ 9,500

GENERAL HIGHWAY SERVICES

Salaries and Wages – Center Personnel (Misc.)	01-430-100	\$ 482,948
Materials and Supplies	01-430-200	\$ 5,000
Fuel, Light and Water	01-430-230	\$ 6,500
General Expenses	01-430-300	\$ 2,500
Communication Expense	01-430-320	\$ 4,054
Maintenance and Repairs - Building	01-430-370	\$ 5,748
Major Equipment Purchase	01-430-740	\$ 8,500
Minor Equipment Purchase	01-430-750	\$ 2,367
PENNDOT TA Set-Aside Grant – Lights/Safety	01-430-760	\$ 350,000
DCED Grant – Lights	01-430-765	<u>\$ 260,000</u>
TOTAL GENERAL HIGHWAY SERVICES		\$1,127,617

PARKING METERS

Maintenance and Repairs – Parking Meters	01-433-374	<u>\$ 3,000</u>
TOTAL PARKING METERS		\$ 3,000

PARKS AND PLAYGROUNDS

ACNB Loan Debt Service	01-453-100	\$ 14,435
Franklin Co. Tourism Grant Match/Expense	01-453-200	\$ 55,985
Materials and Supplies	01-454-200	\$ 4,000
Fuel, Light and Water	01-454-230	\$ 1,800
Maintenance and Repair – Land	01-454-371	\$ 9,000
Maintenance and Repair – Equipment	01-454-374	\$ 1,000
Major Equipment	01-454-740	\$ 3,000
Minor Equipment Purchase	01-454-750	<u>\$ 300</u>
TOTAL PARKS AND PLAYGROUNDS		\$ 89,520

SHADE TREES

Materials and Supplies	01-455-200	\$ 800
Contracted Services	01-455-450	\$ 7,108
Tree Replacement	01-455-740	<u>\$ 1,000</u>
TOTAL SHADE TREES		\$ 8,908

VEHICLE OPERATION

Gas, Oil and Lubricants	01-476-230	\$ 22,000
Maintenance	01-476-374	<u>\$ 21,000</u>
TOTAL VEHICLE OPERATION		\$ 43,000

POLICE VEHICLE EXPENSES

Gas, Oil and Lubricants	01-477-230	\$ 20,000
Maintenance	01-477-374	\$ 5,000
New Police Vehicles (USDA Loan Debt)	01-477-428	\$ 10,789

USDA Loan Interest	01-477-429	\$ 1,198
TOTAL POLICE VEHICLE EXPENSES		\$ 36,987

EMPLOYEE TAXES AND BENEFITS

Hospitalization Insurance Premiums	01-480-156	\$1,131,931
Social Security Taxes and Medicare	01-480-192	\$ 135,730
Medicare Taxes/FICA Tax (Shared Employees)	01-480-193	\$ 31,744
Group Life Insurance Premiums	01-480-198	\$ 27,000
TOTAL EMPLOYEE TAXES AND BENEFITS		\$1,326,405

INSURANCE

Commercial Insurance Package	01-486-350	\$ 175,484
Workmen's Compensation	01-486-354	\$ 106,815
Police Professional Liability Insurance	01-486-356	\$ 17,662
TOTAL INSURANCE		\$ 299,961

BANK EXPENSES

Returned Check Fees	01-489-170	\$ 300
Bank Service Charges	01-489-180	\$ 1,451
TOTAL BANK EXPENSES		\$ 1,751

TRANSFERS TO OTHER FUNDS

Transfers to Capital Reserve Fund	01-492-030	\$ 50,000
TOTAL TRANSFERS TO OTHER FUNDS		\$ 50,000

TOTAL EXPENDITURES		\$5,981,806
---------------------------	--	--------------------

K-9 FUND

K-9 FUND

Estimated 2021 Beginning Balance \$7,780

REVENUES

Donations	04-320-100	\$	0
Transfers	04-330-100	\$	0

TOTAL REVENUES **\$ 0**

EXPENDITURES

Training	04-410-100	\$	0
Equipment and Maintenance	04-410-200	\$	0

TOTAL EXPENDITURES **\$ 0**

BLIGHT FUND

BLIGHT FUND

Estimated 2021 Beginning Balance \$30,000

REVENUES

Miscellaneous Receipts	05-391-100	\$ 0
------------------------	------------	------

TOTAL REVENUES		\$ 0
-----------------------	--	-------------

EXPENDITURES

Purchase of Property	05-_____	\$ 30,000
Miscellaneous Expenditures	05-405-100	\$ 0

TOTAL EXPENDITURES		\$ 30,000
---------------------------	--	------------------

WATER FUND

WATER FUND

Estimated 2021 Beginning Balance \$257,431

REVENUES

INTERESTS AND RENTS

Earnings from Temporary Deposits	06-340-010	\$ 18
TOTAL INTERESTS AND RENTS		\$ 18

WATER REVENUES

Current Year's Revenue	06-360-301	\$2,359,913
Private Fire Protection	06-360-302	\$ 23,100
Indirect Tap Fees	06-360-303	\$ 30,000
Water Authority Revenue	06-360-304	(-) \$2,931,919
Industrial Revenue	06-360-305	\$ 99,700
Public Water Revenue	06-360-306	\$ 28,400
WBA Indirect Water Sales	06-360-307	\$ 230,200
TOTAL WATER RENTS		(-) \$ 160,606

MISCELLANEOUS RECEIPTS

Public Notice Fee	06-370-300	\$ 6,425
Tap Fees (Distribution and Capacity)	06-370-301	\$ 107,981
Connection and Meter Fees	06-370-302	\$ 19,700
Customer Penalties	06-370-401	\$ 46,500
Service Charges and Inspection Fees	06-370-402	\$ 10,000
WBA Budget Allocations	06-370-600	\$2,075,679
Posting Fees	06-370-601	\$ 21,000
TOTAL MISCELLANEOUS RECEIPTS		\$2,287,285

TOTAL REVENUES

\$2,126,697

EXPENDITURES

WATER COLLECTION

Salaries and Wages	06-420-100	\$ 45,777
Summer Helper	06-420-110	\$ 7,500
Materials and Supplies	06-420-200	\$ 200
General Expenses	06-420-300	\$ 200
Insurance	06-420-350	\$ 12,723
Impoundment Maintenance and Repairs	06-420-372	\$ 400

Maintenance and Repairs (General)	06-420-373	\$ 200
Lease to State	06-420-381	<u>\$ 250</u>
TOTAL WATER COLLECTION		\$ 67,250

WATER PURIFICATION

Salaries and Wages	06-421-100	\$ 437,592
Wages – Director of Utilities	06-421-101	\$ 53,663
Materials and Supplies	06-421-200	\$ 13,200
Membrane Plant Operation	06-421-210	\$ 18,000
Chemicals	06-421-220	\$ 70,000
Fuel, Light and Water	06-421-230	\$ 96,200
General Expenses	06-421-300	\$ 29,500
Contracted Services	06-421-316	\$ 39,300
Contracted Services – Sludge Disposal	06-421-317	\$ 1,000
Communication Expense	06-421-320	\$ 6,052
Insurance	06-421-350	\$ 38,168
Land and Building Maintenance	06-421-370	\$ 5,500
Maintenance and Repair – Equipment	06-421-374	\$ 16,200
Major Equipment Purchase	06-421-740	<u>\$ 7,500</u>
TOTAL WATER PURIFICATION		\$ 831,875

WATER PUMPING

Materials and Supplies	06-422-200	\$ 300
Fuel, Light and Water	06-422-230	\$ 5,500
Maintenance and Repair – Buildings & Equipment	06-422-370	<u>\$ 500</u>
TOTAL WATER PUMPING		\$ 6,300

WATER DISTRIBUTION

Salaries and Wages – Meters	06-423-102	\$ 20,578
Materials and Supplies – Service Lines	06-423-200	\$ 26,000
Materials and Supplies – Mains, etc.	06-423-201	\$ 28,000
Materials and Supplies – Hydrant Program	06-423-202	\$ 3,000
Materials and Supplies – WBA Indirect Area	06-423-203	\$ 3,000
Materials and Supplies – Meters	06-423-290	\$ 32,000
General Expenses	06-423-300	\$ 1,200
Contracted Services	06-423-315	\$ 4,500
Materials and Supplies – Meter Replacement	06-423-602	\$ 90,000
Large Meter Replacement	06-423-610	\$ 20,000
Major Projects	06-423-700	\$ 145,693
Major Equipment Replacement	06-423-740	<u>\$ 11,753</u>
TOTAL WATER DISTRIBUTION		\$ 385,724

GENERAL EXPENSES

Administrative Expenses	06-492-103	\$ 121,981
Engineering Expenses	06-492-108	\$ 50,004
Municipal Building Expenses	06-492-109	\$ 25,859
Water Maintenance Wages	06-429-120	\$ 203,672
Maintenance Center Expenses	06-429-130	\$ 43,122
Benefits and Insurance Expenses	06-429-180	\$ 424,847
Vehicle Operation Expenses	06-429-187	\$ 11,621
Water Payroll Taxes	06-429-190	\$ 35,943
Credit Card Processing Fees	06-429-310	\$ 15,200
Billing Software	06-429-400	\$ 9,715
TOTAL GENERAL EXPENSES		\$ 941,964

TRANSFERS TO OTHER FUNDS

Transfer to Capital Reserve Fund	06-493-300	\$ 100,000
TOTAL TRANSFERS TO OTHER FUNDS		\$ 100,000

TOTAL EXPENDITURES

\$2,333,113

**WATER/SEWER
ESCROW FUND**

WATER/SEWER ESCROW FUND

Estimated 2021 Beginning Balance \$5,700

REVENUES

Escrow Deposits	07-_____	\$	0
-----------------	----------	----	---

TOTAL REVENUES		\$	0
-----------------------	--	----	----------

EXPENDITURES

Escrow Payments	07-_____	\$	0
-----------------	----------	----	---

TOTAL EXPENDITURES		\$	0
---------------------------	--	----	----------

SEWER FUND

SEWER FUND

Estimated 2021 Beginning Balance \$134.459

REVENUES

SEWER RENTS

Current Year's Revenue	08-360-100	\$1,718,388
Industrial Revenue	08-360-105	\$ 46,773
Public Sewer Revenue	08-360-106	\$ 30,900
Sewer Authority Revenue	08-360-304	(-) <u>\$1,873,661</u>
TOTAL SEWER RENTS		(-) \$ 77,600

MISCELLANEOUS RECEIPTS

Customer Penalties	08-370-502	\$ 31,600
Interest (Liens)	08-370-504	\$ 313
WBA Budget Allocations	08-370-600	<u>\$1,111,169</u>
TOTAL MISCELLANEOUS RECEIPTS		\$1,143,082

Capacity/Collection Fees	08-380-113	\$ 46,000
--------------------------	------------	-----------

TOTAL REVENUES **\$1,111,482**

EXPENDITURES

SANITARY SEWERS

Materials and Supplies	08-421-200	\$ 8,000
Chemicals	08-421-222	\$ 4,500
Contracted Services	08-421-315	\$ 1,175
TV and Grouting – Inflow & Infiltration	08-421-316	\$ 60,000
Materials and Supplies – Sewer Laterals	08-421-652	\$ 2,000
Major Projects	08-421-700	\$ 35,000
Major Equipment	08-421-740	<u>\$ 9,955</u>
TOTAL SANITARY SEWERS		\$ 120,630

SEWER PUMPING

Salaries and Wages	08-422-100	\$ 22,900
Materials and Supplies	08-422-200	\$ 1,950
Fuel, Light and Water	08-422-230	\$ 25,000
Communication – Alarm	08-422-329	\$ 360

Insurance	08-422-350	\$ 8,336
Maintenance & Repairs – Buildings & Equipment	08-422-370	\$ 8,500
Major Equipment Purchase	08-422-740	\$ 11,000
Minor Equipment Purchase	08-422-750	\$ <u>100</u>
TOTAL SEWER PUMPING		\$ 78,146

SEWAGE DISPOSAL

Salaries and Wages	08-423-100	\$ 161,177
Wages – Director of Utilities	08-423-101	\$ 36,262
Materials and Supplies	08-423-200	\$ 7,500
Chemicals	08-423-222	\$ 84,200
Fuel, Light and Water	08-423-230	\$ 57,000
General Expenses	08-423-300	\$ 8,000
Contracted Services	08-423-315	\$ 65,000
Communication Expense	08-423-320	\$ 5,600
Insurance	08-423-350	\$ 25,007
Sludge Disposal	08-423-370	\$ 60,000
Maintenance & Repairs – Buildings & Land	08-423-373	\$ 3,750
Maintenance and Repairs – Equipment	08-423-374	\$ 20,000
Capital Outlay – Equipment	08-423-740	\$ 14,700
Minor Equipment Purchase	08-423-750	\$ <u>100</u>
TOTAL SEWAGE DISPOSAL		\$ 548,296

GENERAL EXPENSES

Administrative Expenses	08-424-103	\$ 104,336
Engineering Expenses	08-424-108	\$ 17,037
Municipal Building Expenses	08-424-109	\$ 26,000
Sewer Maintenance Wages	08-424-120	\$ 45,100
Maintenance Center Expenses	08-424-130	\$ 43,122
Benefits and Insurance Expenses	08-424-180	\$ 161,733
Vehicle Operation Expenses	08-424-187	\$ 15,000
Sewer Payroll Taxes	08-424-190	\$ 16,513
Billing Software	08-424-400	\$ <u>9,715</u>
TOTAL GENERAL EXPENSES		\$ 438,556

TRANSFERS TO OTHER FUNDS

Transfer to Capital Reserve Fund	08-492-030	\$ <u>60,000</u>
TOTAL TRANSFERS TO OTHER FUNDS		\$ 60,000

TOTAL EXPENDITURES **\$1,245,628**

REFUSE AND SANITATION FUND

REFUSE AND SANITATION FUND

Estimated 2021 Beginning Balance \$59,110

REVENUES

Garbage and Refuse Charges	09-360-100	\$916,110
Garbage and Refuse Penalties	09-360-110	\$ 20,250
Garbage and Refuse Interest	09-360-120	\$ 400
E-Recycling Fees	09-360-140	\$ 14,202
Commercial Hauler Permits	09-360-150	\$ 250
Recycling Grant	09-360-180	\$ 13,495

TOTAL REVENUES **\$964,707**

EXPENDITURES

DEPARTMENTAL EXPENSES

Administration	09-427-150	\$ 55,738
Municipal Buildings	09-427-250	\$ 24,975
Code Enforcement	09-427-350	<u>\$ 9,106</u>
TOTAL DEPARTMENTAL EXPENSES		\$ 89,819

SOLID WASTE COLLECTION

Salaries and Wages	09-427-100	\$ 41,030
Legal Fees	09-427-300	\$ 13,000
Refuse Collection – Contracted Services	09-427-450	\$697,058
Leaf Collection	09-427-451	\$ 42,000
Benefits	09-427-452	\$ 16,097
Communication Expenses	09-427-453	\$ 2,000
Municipal Buildings	09-427-454	\$ 26,000
Bookkeeping	09-427-455	\$ 4,000
Auditing Services	09-427-456	\$ 4,500
Insurance	09-427-458	\$ 9,862
E-Recycling	09-427-460	<u>\$ 13,752</u>
TOTAL SOLID WASTE COLLECTION		\$869,299

TOTAL EXPENDITURES **\$959,118**

**COMMUNITY
DEVELOPMENT BLOCK
GRANT FUND**

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

REVENUES

Fiscal Year 2020	12-357-100	\$161,351
------------------	------------	-----------

TOTAL REVENUES		\$161,351
-----------------------	--	------------------

EXPENDITURES

Administration	12-499-200	\$ 29,043
----------------	------------	-----------

Street Improvements	12-499-510	\$132,308
---------------------	------------	-----------

TOTAL EXPENDITURES		\$161,351
---------------------------	--	------------------

DOG PARK FUND

DOG PARK FUND

Estimated 2021 Beginning Balance \$3,699

REVENUES

Dog Swim	19-387-110	\$	550
Dog Park Licenses	19-387-120	\$	50

TOTAL REVENUES **\$ 600**

EXPENDITURES

Miscellaneous Expenditures	19-400-400	\$	500
----------------------------	------------	----	-----

TOTAL EXPENDITURES **\$ 500**

STORMWATER FUND

STORMWATER FUND

Estimated 2021 Beginning Balance (-)\$19,665

REVENUES

Sewer Maintenance Fee	20-400-100	\$ 90,120
-----------------------	------------	-----------

TOTAL REVENUES		\$ 90,120
-----------------------	--	------------------

EXPENDITURES

Storm Sewer – Salaries and Wages	20-400-100	\$ 1,250
----------------------------------	------------	----------

Storm Sewer – Materials and Supplies	20-400-200	\$ 1,000
--------------------------------------	------------	----------

Storm Sewer – Miscellaneous Expenses	20-400-300	\$ 2,000
--------------------------------------	------------	----------

Transfer to Capital Reserve	20-400-920	\$ 19,665
-----------------------------	------------	-----------

Transfer to General Fund	20-400-940	\$ 14,100
--------------------------	------------	-----------

TOTAL EXPENDITURES		\$ 38,015
---------------------------	--	------------------

CAPITAL RESERVE FUND

CAPITAL RESERVE FUND

Estimated 2021 Beginning Balance \$348,440

REVENUES

TRANSFERS FROM OTHER FUNDS

Interest	30-340-100	\$ 2,500
Transfer from General Fund	30-390-102	\$ 50,000
Transfer from Stormwater Fund	30-390-103	<u>\$ 19,665</u>
TOTAL TRANSFERS FROM OTHER FUNDS		\$ 72,165

TOTAL REVENUES **\$ 72,165**

EXPENDITURES

VEHICLES, EQUIPMENT AND OTHER EXPENSES

Vehicle Purchase	30-430-708	\$ 7,050
Major Equipment Purchase	30-430-711	\$ 40,709
Down-payment on Police Radios	30-430-740	<u>\$ 50,000</u>
TOTAL VEHICLES, EQUIPMENT AND OTHER EXPENSES		\$ 97,759

TOTAL EXPENDITURES **\$ 97,759**

DRUG FORFEITURE FUND

DRUG FORFEITURE FUND

Estimated 2021 Beginning Balance \$7,392

REVENUES

Interest	34-340-010	\$	0
Income	34-354-120	\$	0
Transfers	34-354-140	\$	0

TOTAL REVENUES \$ 0

EXPENDITURES

Materials and Supplies	34-400-200	\$	0
Training	34-400-320	\$	0
Drug Enforcement	34-400-350	\$	0

TOTAL EXPENDITURES \$ 0

**HIGHWAY AID
(LIQUID FUELS) FUND**

HIGHWAY AID (LIQUID FUELS) FUND

Estimated 2021 Beginning Balance \$407,555

REVENUES

Earnings from Temporary Deposits	35-341-000	\$ 1,000
State Liquid Fuels Grant	35-354-030	\$275,434

TOTAL REVENUES **\$276,434**

EXPENDITURES

STREET SWEEPING

Salaries and Wages	35-431-100	<u>\$ 19,105</u>
TOTAL STREET SWEEPING		\$ 19,105

SNOW & ICE REMOVAL

Salaries and Wages	35-432-100	\$ 25,000
Materials and Supplies	35-432-200	\$ 20,000
Major Equipment	35-432-740	<u>\$ 5,000</u>
TOTAL SNOW & ICE REMOVAL		\$ 50,000

STREET SIGNS AND MARKINGS

Salaries and Wages	35-433-100	\$ 6,000
Materials and Supplies	35-433-200	\$ 7,800
Energizing Traffic Signals and Controls	35-433-230	\$ 6,500
Line Painting	35-433-300	\$ 30,000
Maintenance of Traffic Signals	35-433-374	<u>\$ 9,500</u>
TOTAL STREET SIGNS AND MARKINGS		\$ 59,800

VEHICLE MAINTENANCE

Maintenance	35-437-374	\$ 1,000
Major Equipment	35-437-375	<u>\$ 1,500</u>
TOTAL VEHICLE MAINTENANCE		\$ 2,500

STREET REPAIR

Salaries and Wages	35-438-100	\$ 17,000
Materials and Supplies	35-438-200	<u>\$ 10,500</u>
TOTAL STREET REPAIR		\$ 27,500

TOTAL EXPENDITURES **\$158,905**

WATER CAPITAL RESERVE FUND

WATER CAPITAL RESERVE FUND

Estimated 2021 Beginning Balance \$88,590

REVENUES

Transfer from Water Fund	36-390-106	\$100,000
--------------------------	------------	-----------

TOTAL REVENUES		\$100,000
-----------------------	--	------------------

EXPENDITURES

TOTAL EXPENDITURES		\$ 0
---------------------------	--	-------------

SEWER CAPITAL RESERVE FUND

SEWER CAPITAL RESERVE FUND

Estimated 2021 Beginning Balance \$194,806

REVENUES

Transfer from Sewer Fund	38-390-108	\$ 60,000
--------------------------	------------	-----------

TOTAL REVENUES		\$ 60,000
-----------------------	--	------------------

EXPENDITURES

TOTAL EXPENDITURES		\$ 0
---------------------------	--	-------------

SPECIAL STREET FUND

SPECIAL STREET FUND

Estimated 2021 Beginning Balance \$308,511

REVENUES

Special Street Tax Levy - Current	41-301-100	\$325,000
-----------------------------------	------------	-----------

TOTAL REVENUES		\$325,000
-----------------------	--	------------------

EXPENDITURES

Salaries and Wages – Tax Collector	41-433-100	\$ 4,000
PENNVEST Storm Sewer Principal	41-470-800	\$260,913
PENNVEST Storm Sewer Interest	41-470-810	\$ 59,959

TOTAL EXPENDITURES		\$324,872
---------------------------	--	------------------

NORTHSIDE POOL FUND

NORTHSIDE POOL FUND

Estimated 2021 Beginning Balance \$3,156

REVENUES

Membership Fees	52-367-111	\$ 65,000
Daily Admission Fees	52-367-112	\$ 90,000
Theme Thursdays/Splash Hops	52-367-115	\$ 3,000
Pool Rentals	52-367-116	\$ 12,000
Swimming Lessons	52-367-117	\$ 2,500
Transfer from Pool Reserve	52-390-030	\$ 10,000

TOTAL REVENUES **\$182,500**

EXPENDITURES

Transfer to Pool Reserve Fund	52-492-100	\$ 10,000
Pool Manager	52-452-120	\$ 12,500
Pool Employee Wages	52-452-140	\$ 85,000
Materials and Supplies	52-452-200	\$ 8,000
Petty Cash	52-452-202	\$ 500
Chemicals	52-452-222	\$ 20,000
Fuel, Light and Water	52-452-230	\$ 12,000
Uniforms	52-452-238	\$ 2,250
Theme Thursdays – DJ	52-452-240	\$ 1,000
Theme Thursdays - Supplies	52-452-250	\$ 800
General Expenses	52-452-300	\$ 2,500
Communication Expense – Telephone	52-452-320	\$ 3,000
Advertising and Printing	52-452-340	\$ 750
Maintenance and Repair – Land and Building	52-452-370	\$ 7,800
Major Equipment Purchase	52-452-750	\$ 7,350

TOTAL EXPENDITURES **\$173,450**

**NORTHSIDE
CONCESSION STAND
FUND**

NORTHSIDE CONCESSION STAND FUND

Estimated 2021 Beginning Balance \$11,106

REVENUES

Food Purchases	53-367-111	\$ 66,000
----------------	------------	-----------

TOTAL REVENUES		\$ 66,000
-----------------------	--	------------------

EXPENDITURES

Concessions Wages	53-452-120	\$ 25,000
-------------------	------------	-----------

Food and Dry Goods	53-452-200	\$ 35,000
--------------------	------------	-----------

Petty Cash	53-452-202	\$ 500
------------	------------	--------

Materials and Supplies	53-452-220	\$ 1,000
------------------------	------------	----------

Uniforms	53-452-238	\$ 500
----------	------------	--------

Training	53-452-300	\$ 250
----------	------------	--------

Maintenance and Repairs	53-452-370	\$ 500
-------------------------	------------	--------

General Expenses	53-452-400	\$ 200
------------------	------------	--------

Inspection and License Fee	53-452-500	\$ 100
----------------------------	------------	--------

Major Equipment Purchase	53-452-740	\$ 2,500
--------------------------	------------	----------

Minor Equipment Purchase	53-452-750	\$ 400
--------------------------	------------	--------

TOTAL EXPENDITURES		\$ 65,950
---------------------------	--	------------------

POOL RESERVE FUND

POOL RESERVE FUND

Estimated 2021 Beginning Balance \$517,442

REVENUES

Transfer from Northside Pool Fund	54-390-002	\$ 10,000
-----------------------------------	------------	-----------

TOTAL REVENUES		\$ 10,000
-----------------------	--	------------------

EXPENDITURES

Transfer to Northside Pool Fund	54-492-100	\$ 10,000
---------------------------------	------------	-----------

TOTAL EXPENDITURES		\$ 10,000
---------------------------	--	------------------

PENSION FUND

PENSION FUND

REVENUES

Grants from State Government	60-350-200	\$432,605
------------------------------	------------	-----------

TOTAL REVENUES		\$432,605
-----------------------	--	------------------

EXPENDITURES

Police	60-470-500	\$260,653
Non-Uniformed	60-470-501	\$171,951

TOTAL EXPENDITURES		\$432,604
---------------------------	--	------------------

FIRE ESCROW FUND

FIRE ESCROW FUND

Estimated 2021 Beginning Balance \$7,392

REVENUES

Escrow Deposits	69- _____	\$	0
-----------------	-----------	----	---

TOTAL REVENUES		\$	0
-----------------------	--	----	---

EXPENDITURES

Escrow Payments	69- _____	\$	0
-----------------	-----------	----	---

TOTAL EXPENDITURES		\$	0
---------------------------	--	----	---

STREET LIGHT FUND

STREET LIGHT FUND

Estimated 2021 Beginning Balance \$15,303

REVENUES

STREET LIGHT TAX LEVY

Street Light Tax Levy – Current	83-301-100	\$190,000
Street Light Tax Levy – Delinquent	83-301-400	<u>\$ 5,000</u>
TOTAL STREET LIGHT TAX LEVY		\$195,000

TOTAL REVENUES **\$195,000**

EXPENDITURES

Salaries and Wages – Tax Collector	83-433-100	\$ 2,100
Street Light Electricity	83-434-230	\$186,000

TOTAL EXPENDITURES **\$188,100**