

BOROUGH OF WAYNESBORO



2022

APPROVED BUDGET

TABLE OF CONTENTS

HISTORY	1-2
STATISTICS2
ELECTED OFFICIALS	2-3
BOARDS AND COMMISSIONS4
ORGANIZATIONAL LEADERSHIP CHART5
MANAGEMENT LETTER	6-17
BUDGET DOLLARS	18-19a
GENERAL FUND	20-27
K-9 FUND28
BLIGHT FUND29
WATER FUND	30-32
WATER/SEWER ESCROW FUND33
SEWER FUND	34-35
REFUSE AND SANITATION FUND	36
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	37
DOG PARK FUND	38
STORMWATER FUND	39
CAPITAL RESERVE FUND	40
DRUG FORFEITURE FUND	41
HIGHWAY AID (LIQUID FUELS) FUND	42-43
WATER CAPITAL RESERVE FUND	44
SEWER CAPITAL RESERVE FUND	45
SPECIAL STREET FUND	46
NORTHSIDE POOL FUND	47
NORTHSIDE CONCESSION STAND FUND	48
POOL RESERVE FUND	49
PENSION FUND	50
FIRE ESCROW FUND	51
STREET LIGHT FUND	52

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, RASarliper@gmail.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

Jared Childers (Chairperson), Kathryn Benchoff, Marissa Correll, Judy Herrick, Paige Stewart, Alexandra Sipe and Dr. Tod Kline

PLANNING/ZONING COMMISSION

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

RECREATION BOARD

Denise Blake (Chairperson), Sarah Stains (Secretary), Wayne Bartholow, John Kelley, Scott Crum, Dave Thompson, Kevin Hammond, Rheeana Walters and Kristia Bartholow.

RENFREW COMMITTEE, INC.

BOROUGH APPOINTMENTS: Laurie Hovermale, Patti McLaughlin, C. Harold Mumma and Dade Royer

TRUSTEE APPOINTMENTS: Douglas Burkholder, Valerie Dick and Doug Parks

SHADE TREE COMMISSION

Tom McCloud (Chairperson), Harry Morningstar, Jr. and Brandon Boldyga (1 Vacancy)

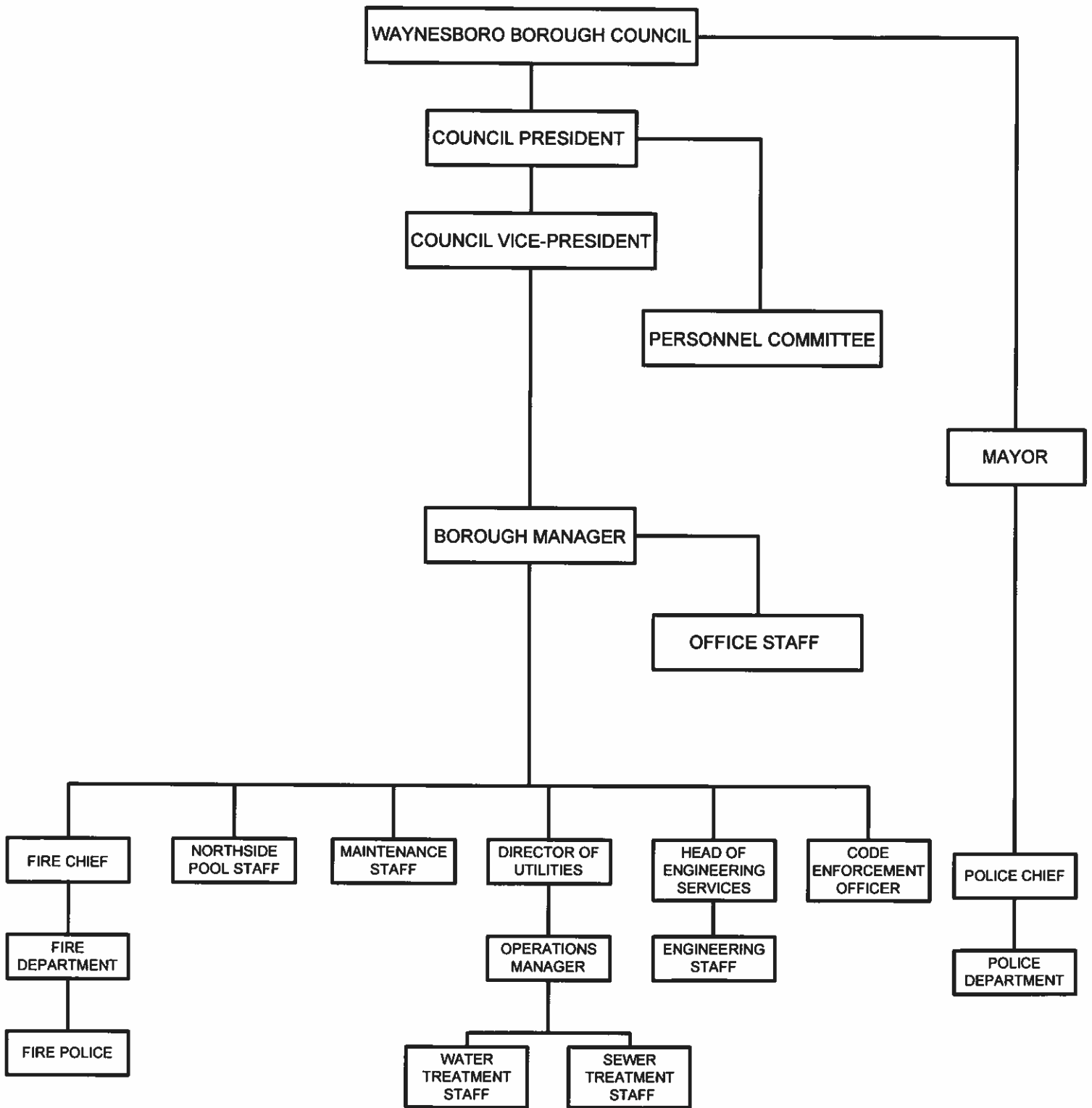
VACANCY BOARD

O. June Mumma and Members of Council

ZONING HEARING BOARD

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

BOROUGH OF WAYNESBORO
ORGANIZATIONAL LEADERSHIP CHART





November 17, 2021

Honorable Mayor and Borough Council,

I am pleased to submit the Borough of Waynesboro’s proposed 2022 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		County	Total Revenue	Total Expenditures	Population
(2018)					
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 seventeen full time officers, a K-9, and has three vacancies. The Waynesboro Police Department is the only department in the southeastern end of the County that operates around the clock, every day of the year. In comparison to Waynesboro, Washington Township operates a police department staffed currently with nine full time and five part time officers, but does not currently operate around the clock. Policing services in Washington Township are supplemented by Pennsylvania State Police. Additionally, Waynesboro and Washington Township assist each other as needs arise. Quincy Township does not operate a police department. Their residents are covered exclusively by Pennsylvania State Police.

Municipality	2021 Budgeted Police Expenditure Totals
Waynesboro	\$1,378,286
Washington Township	\$941,180
Quincy Township	N/A

In 2022, we hope to send two new cadets to the police academy, which is overseen by the Municipal Police Officers’ Education and Training Commission. Additionally, the Waynesboro Police Department has been working with a mental health professional funded through a grant from Franklin County. The Borough has been in discussion with Franklin County to transfer the grant to the Borough and create a grant-funded position dedicated to the residents of the Borough. If this program materializes, the Borough will have a dedicated mental health co-responder to work with the growing mental health needs in our community. Since the co-responder program began in 2017, our co-responder has made in excess of 2,000 contacts in our community, assisting residents with a variety of mental health services.

The Waynesboro Police Department is currently pursuing accreditation under the Pennsylvania Chiefs of Police Association. The accreditation process will create greater accountability within the department, reduced risk and liability exposure, stronger defense against civil law suits, and governmental support.



Fire Service in Waynesboro is comprised of the Waynesboro Fire Department (WFD) and the Waynesboro Volunteer Fire Department (WVFD). The WFD is comprised of six career staff, numerous part-time staff and a Fire Chief. The Fire Chief is assisted by a volunteer Deputy Fire Chief and Assistant Fire Chief. The full time drivers currently work twenty-four hour shifts. The WVFD is comprised of all volunteers.

For several years, I have spoken with Borough Council regarding the need to hire a full-time Fire Chief and this summer, Chris Devers was hired as Fire Chief. Chief Devers is retiring as a Battalion Chief with the Arlington County Virginia Fire Department. During his career in Arlington, Chief Devers was responsible for operational oversight as a Battalion Chief of Special Operations, the Fire/EMS Division, and Health, Wellness and Safety.

In addition to these responsibilities, Chief Devers worked with many agencies and private stakeholders in the National Capital Region at the local, state and federal levels.



Source: Chris Devers

As volunteerism continues to decline nationally, the Borough must take steps to ensure safe staffing for our firefighters. The National Fire Protection Association (NFPA) recommends that each company be staffed with four firefighters when responding. Waynesboro Fire Department does not currently meet this standard on most calls. Beginning in 2022, our firefighter recruits will begin attending the Harrisburg Area Community College Fire Academy. This is a fourteen week program that certifies graduates in numerous core competencies.

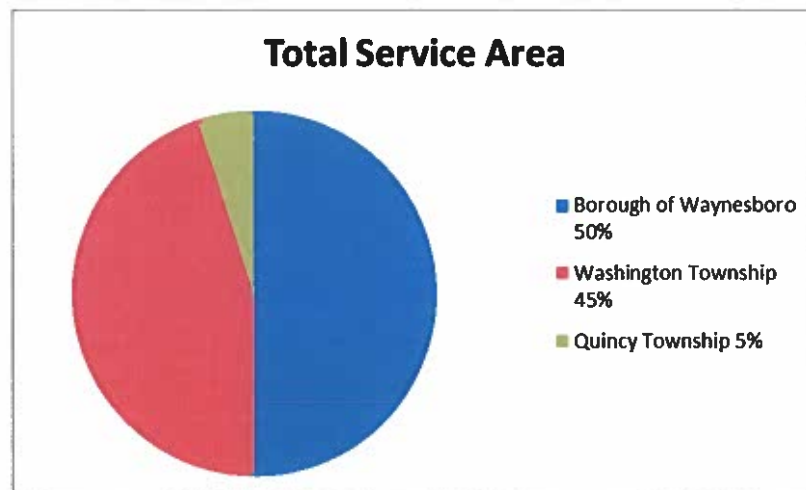
The Waynesboro Fire Department and Waynesboro Volunteer Fire Department own an aging fleet of apparatus. The average age of our fleet is currently 15 years old. Currently the NFPA states that

leaders should “carefully consider the value (or risk) to their firefighters of keeping apparatus in first-line service” once the apparatus reaches 15 years of age. The Borough has spent a significant amount of money on apparatus repairs in 2021. A strategic plan for replacing apparatus should be created to plan for replacement.



Source: Mike Sanders Fire Apparatus Photography

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 that expires at the end of 2021. 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 will attempt to open discussions with Quincy Township in 2022 following the seating of a new Quincy Township Board of Supervisors. The Borough needs to ensure that new agreements with municipalities cover all costs of providing the service.



In 2021, the Borough’s budget for Fire Service alone was \$823,914. The chart below illustrates the two townships’ burden of cost based on our coverage area, and the actual amount billed based on our contract with Washington Township and the former contract with Quincy Township.

Township	Cost Per % Of Area Covered	Paid To Waynesboro In 2021
Washington	\$370,761	\$103,110
Quincy	\$41,196	\$10,044

Residents in the Borough of Waynesboro are subsidizing fire service for our neighboring townships. The Borough has a dedicated Fire Tax to assist with operations (1.5 Mills). In our neighboring townships, Washington Township has a dedicated Fire Tax (1.0 Mill), and Quincy Township does not.

As a comparison, based on property values, Washington Township’s 1.0 Mill Fire Tax realizes approximately \$238,000 of revenue while Waynesboro’s 1.5 Mill Fire Tax realizes approximately \$100,000 of revenue. In 2021, Washington Township budgeted \$110,000 for Waynesboro and \$80,000 for Blue Ridge Fire and Rescue. Quincy Township’s budget is not clearly defined on how fire expenditures are distributed.

Municipality	2021 Budgeted Fire Expenditure Totals
Waynesboro	\$823,914
Washington Township	\$274,000
Quincy Township	\$70,500

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 operates the only career department with twenty-four hour staffing in this part of the County. A county-wide study was completed for fire and EMS service. However, no noticeable action has been taken to implement this plan. The Borough of Waynesboro should work alongside the Borough of Chambersburg (the only other municipality with career fire and EMS services) to take steps to initiate the much needed change in service models.

Recently, a positive step was taken by the WFD, WVFD and the Waynesboro Ambulance Squad. All parties have approved placing an ambulance in service at the Virginia Avenue Fire Station. With this move, an ambulance will be on duty on the east and west sides of the Borough. It is believed that this will assist with response times and patient care for members of the greater Waynesboro area.

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. I recommend the hiring of a second Code Enforcement Officer as well as beginning a rental registration program. While the Borough has a significant list of rental properties within the community, we do not have an inclusive list. Additionally, the Economic Development Committee has discussed the concept of a rental inspection program similar to programs currently in place in Chambersburg, PA and Shippensburg, PA. Waynesboro cannot serve as a residence of last resort for our surrounding communities. We must continue to fight blighted properties, as a reinvestment in our community. A recent example of our fight on blighted properties occurred when 242, 244 and 246 W. Second St. were acquired by the Borough of Waynesboro as blighted properties and sold to Luminest Community Development.

Through a grant sponsored by the Borough of Waynesboro, Franklin County, and the Commonwealth of Pennsylvania, Luminest has demolished these blighted properties and will build two single family homes that will be placed on the market upon completion.



Source: Borough of Waynesboro

The Borough also sold 137 and 139 W. Main St. to AP Investment Ventures, LLC. The company is discussing the design of a mixed use, commercial and residential structure on the property. The Borough originally acquired the property following demolition of a collapsing home and church.

Several years ago, the Borough 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 again this year 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 Borough faces several key capital needs. Northside Pool needs to be refurbished; it currently loses between 3,000 and 5,000 gallons of water per day. A Pool Feasibility Study will be conducted during late 2021 and early 2022 to assist in determining the scope of the project. The study is being funded through a Department of Community and Economic Development grant. The Borough should apply for construction funds in the spring of 2022 through DCED. The Borough faces the need to address over \$5,000,000 in street construction needs. The limits to use, scope and award amounts cannot adequately address our needs through the Community Development Block Grant Program. Additionally, the Commonwealth's Highway Aid received each year cannot support the remaining deficit for street repairs. The Borough should pinpoint a location and establish a cost to build a new emergency services building that will focus on a seventy-year life span. While some grants are available to assist with all of these projects, they are highly competitive and not guaranteed. I recommend that the Borough obtain the services of a third-party financial planner to examine our current debt service, tax structure, and assist in developing a capital plan to make these needs a reality.

The COVID-19 Pandemic continues to be a major theme of 2021. Since the Pandemic began, we have struggled to retain staff members and back fill those positions. The resounding theme we heard from individuals interviewing for the open positions has been “benefits do not pay the bills.” While the Borough has good health and retirement programs, entry level salaries lag behind some of our municipal partners and most private employers. As a result of these issues, Borough Council authorized an 8% increase to salaries for non-exempt, non-union staff members as of October 1, 2021. To date, we have not had a resignation since the increase went into place.



Source: Sarah Stains

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; Charity Gorman from Cohick and Associates; Borough Department Heads Kevin Grubbs, S. Leiter Pryor, Matt Schmidt, Chief James Sourbier IV, Chief Chris Devers, Gordon Cruickshanks, Mike Benschoff; Waynesboro Borough Council; 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 2022 Budget.

Borough Council met with Department Heads on October 7, 2021 to begin listening to their 2022 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 was 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. Beginning January 1, 2021, we began to dismantle that pot of money and place it into the separate funds represented on paper. The process has taken a majority of the year to complete.

Recommendation for Budget Revenue

During the last ten years, tax rates changed in 2012, 2019, and 2021. In 2021 residents saw a 1.0 Mill increase in the Street Light Tax, and the Borough instituted a 0.25 Mill Rescue Tax.

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.

Further, it is important to know that Waynesboro does not receive hotel taxes, business taxes, liquor taxes or revenue from sales tax. These types of taxes are not an option for Boroughs under state law. In many other states, these taxes exist to help local government.

2021 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	30.93	97.518	158.85
West End Shippensburg	29.1	0	32.39	92.8314	154.33

I am recommending the following tax structure for 2022:

1. General Tax (Police) 22.18 Mills (Increase of 1.0 Mills).
2. Fire Purposes 3.0 Mills (Increase of 1.5 Mills).
3. Street Lights 3.0 Mills (No Change).
4. Special Street 0.0 Mills (Decrease of 5.0 Mills).
5. Rescue Service Tax 0.50 Mills (Increase of 0.25 Mills).
6. Debt Service Tax 6.75 Mills (Increase of 6.75 Mills).

Tax Mills are based on the Median Assessed Value for Single Family Homes. The value per Borough Ward changes each year. For 2022, the Median Assessed Value of a Single Family Home is as follows:

Ward 1: \$14,890 or \$14.89/Mill



Source: Google Street View and Franklin County Parcel Viewer

Ward 2: \$12,835 or \$12.84/Mill



Source: Keller Williams and Franklin County Parcel Viewer

Ward 3: \$13,600 or \$13.66/Mill



Source: Google Street View and Franklin County Parcel Viewer

Each Mill of tax costs the average homeowner in the Borough between \$12.84 and \$14.89 per mill of tax based on the Ward they live in. This means that a homeowner in Waynesboro will pay between \$454.92 and \$527.55 per year in Borough taxes. The Borough's General Tax barely covers the expenses of the Police Department alone.

In the fall, the Borough bid the contract for trash services. Due to the new contract, I am recommending a rate increase for refuse of \$1.80. Fees for trash in 2022 will be \$58.35 per quarter. The annual fee for electronic recycling will be \$3.40 and will fund an electronics recycling event for residents in 2022. While our electronic recycling event is held one time per year, Waynesboro residents may choose to recycle electronics at the Washington Township Transfer Station and pay a \$0.50 per pound charge with a \$15.00 minimum charge.

Recommended Budget Expenditures

1. Cost of Living Increases
 - a. Fire – 1.5% (Contractual)
 - b. Police – 2.25% (Contractual)
 - c. Non – Uniformed Employees – 3.0%
2. Police
 - a. Portable, Mobile Radios, MVR System, Body Camera Match - \$249,790
3. Engineering
 - a. CAD Software, Licensing Renewals - \$6,910
4. Fire
 - a. Part Time Firefighters - \$161,520
 - b. Portable Radios - \$244,000
 - c. Office Furniture, New Mattresses - \$8,000
 - d. New Sink, Garbage Disposal and Dishwasher for Fire House - \$4,000
 - e. Diesel Exhaust System at S. Potomac St. Station (Station 1) - \$62,400
 - f. Pass through for donation from WellSpan Health - \$40,000
 - g. Waynesboro Ambulance Squad - \$5,000
 - h. Medic 2 - \$5,000
 - i. Waynesboro Volunteer Fire Department - \$5,000

5. Maintenance
 - a. Tamper - \$1,000
6. Water
 - a. Valve Exerciser - \$2,600
 - b. Pipe Saw - \$333
 - c. Pipe Saw Cradle - \$200
 - d. Ford F-250 4x4 - \$20,949 (Maintenance Dept.)
 - e. Ford F-250 4X4 - \$46,671
 - f. Tamper - \$1,000
 - g. Hand Tools - \$500
 - h. Forks for Front End Loader - \$1,133
 - i. Standpipe Roof Vent - \$10,400
 - j. Hydro Guard Flusher - \$4,400
 - k. Weed Eater - \$635
 - l. Chlorine Analyzer for Well #2 - \$3,100
 - m. Leak Detection System - \$25,500
 - n. Transfer to General Fund - \$958,765
7. Sewer
 - a. Forks for Front End Loader - \$1,133
 - b. Ford F-250 4x4 - \$20,949 (Maintenance Dept.)
 - c. Tamper - \$1,000
 - d. Hand Tools - \$500
 - e. Automatic Tarp - \$1,267
 - f. Pipe Saw - \$333
 - g. Pipe Saw Cradle - \$200
 - h. Transfer to General Fund - \$473,108
 - i. Digital Controls Effluent Valves - \$13,500
 - j. Digester Gas Burner Replacement - \$4,000
 - k. Valve Actuator for Enterprise Station - \$8,000
 - l. Trash Pumps - \$2,300
8. Community Development Block Grant Fund
 - a. Street Improvements – \$134,811
 - b. Program Administration Costs - \$29,592
9. Capital Reserve
 - a. Ford F-250 4X4 - \$20,949 (Maintenance Dept.)
 - b. Forks for Front End Loader - \$1,133
 - c. Tamper - \$1,000
 - d. Hand Tools - \$500
 - e. Automatic Tarp - \$1,267
 - f. Pipe Saw - \$333
 - g. Pipe Saw Cradle - \$200
 - h. Transfer to General Fund - \$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 - \$75,000
- 14. American Rescue Plan Act
 - a. Revenue Loss to General Fund - \$200,000

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.

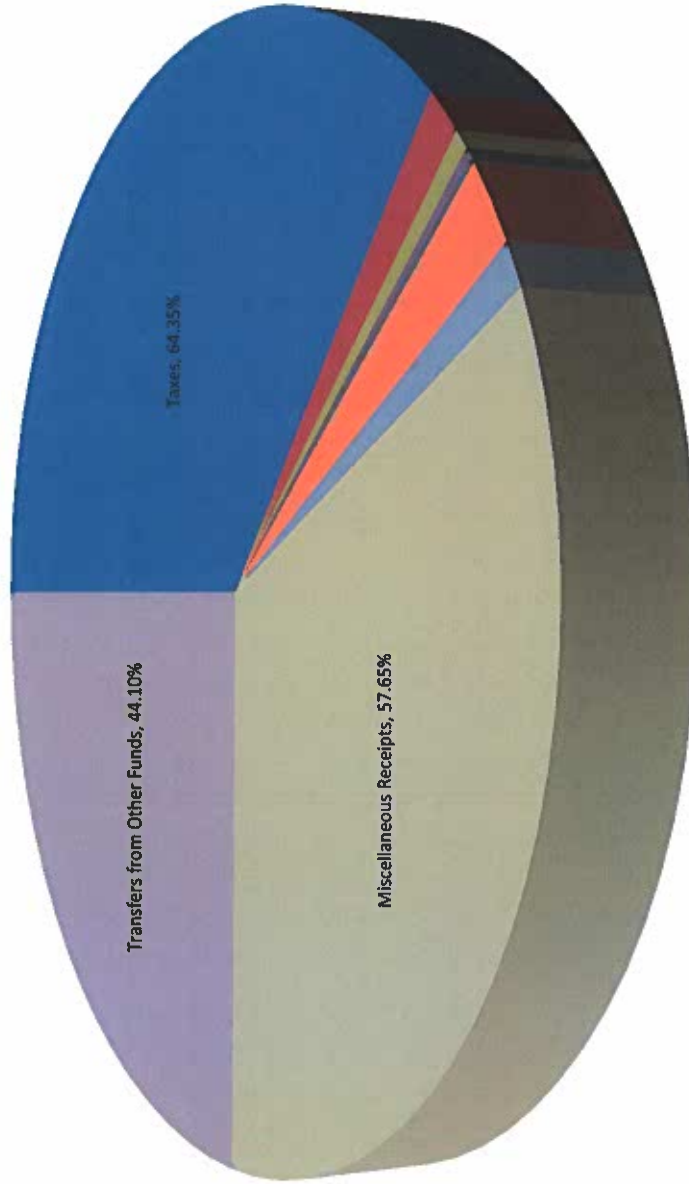
As we continue to make a positive impact for our Borough, we will continue to have difficult financial decisions to make. The Borough must continue to be proactive in addressing the challenges previously listed and develop a plan. Waynesboro needs to continue to study ways to expand revenue, expand services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

Sincerely,



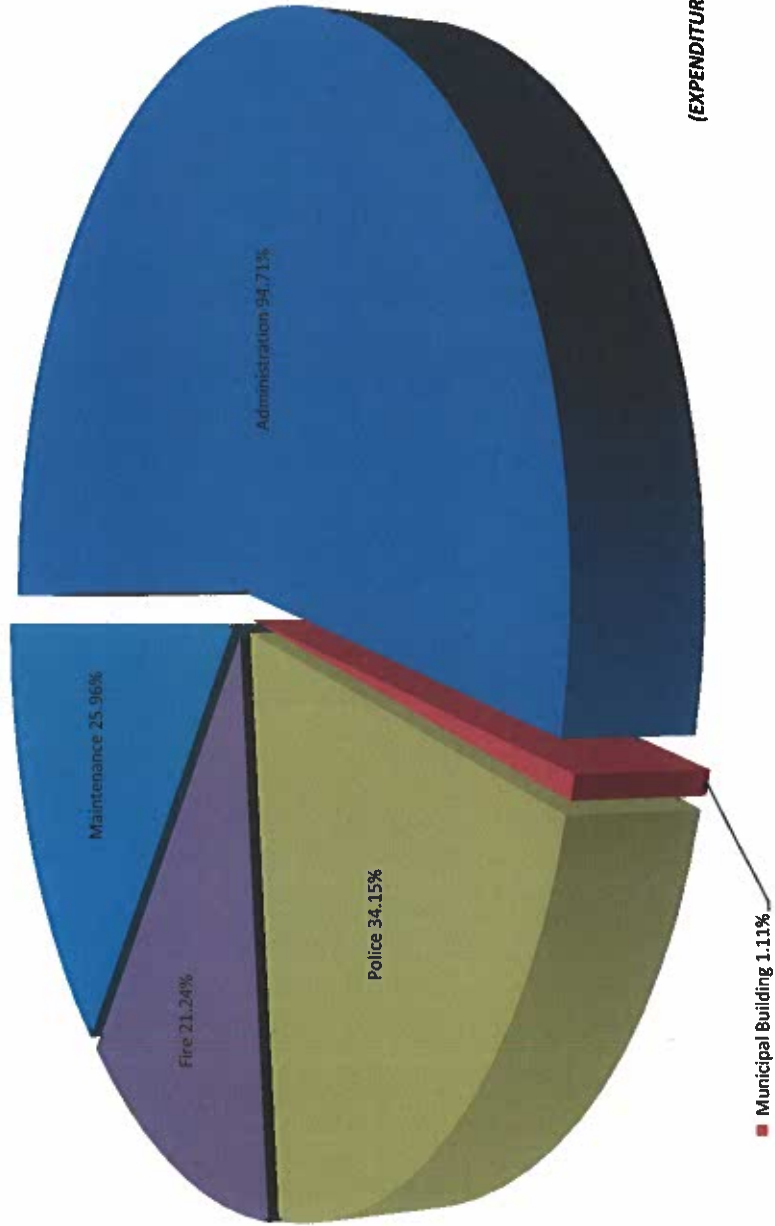
Jason B. Stains
Borough Manager

REVENUES



- Licenses and Permits , 2.88%
- Fines, Forfeits and Costs , 1.17%
- Interests and Rents , 0.69%
- Intergovernmental Revenue , 0.17%
- Departmental Earnings, 3.69%
- Zoning and Subdivision Fees, 2.27%
- 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
- 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 2022 Beginning Balance \$ _____

REVENUES

REAL ESTATE TAXES

Real Estate Taxes – Current	01-301-100	\$1,496,351
Real Estate Taxes – Delinquent	01-301-200	\$ 50,000
Fire Tax	01-301-500	\$ 202,392
Rescue Service Tax	01-301-600	\$ 33,732
Debt Service Tax	_____	<u>\$ 118,062</u>
TOTAL REAL ESTATE TAXES		\$1,900,537

LOCAL ENABLING TAXES

Real Estate Transfer Taxes	01-310-100	\$ 130,000
Earned Income Taxes	01-310-200	\$1,012,921
Emergency & Municipal Service Taxes	01-310-400	\$ 172,000
Per Capita Tax – Delinquent	01-310-500	<u>\$ 500</u>
TOTAL LOCAL ENABLING TAXES		\$1,315,421

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>\$ 32,459</u>
TOTAL LICENSES AND PERMITS – BUSINESS		\$ 132,959

LICENSES AND PERMITS – NON-BUSINESS

Miscellaneous Permits	01-322-840	<u>\$ 1,000</u>
TOTAL LICENSES AND PERMITS – NON-BUSINESS		\$ 1,000

FINES, FORFEITS AND COSTS

Motor Vehicle Code Violations	01-330-110	\$ 33,000
Violations of Ordinances and Statutes	01-330-120	\$ 14,000
Parking Tickets	01-330-130	\$ 9,500
Code Enforcement Tickets	01-330-140	<u>\$ 2,000</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	\$ 13,600
Rent – Solar Farm		\$ 14,280
Rent – Rotary Park Pavilion	01-340-130	\$ 1,500
TOTAL INTERESTS AND RENTS		\$ 34,380

INTERGOVERNMENTAL REVENUE

Payments in Lieu of Taxes	01-350-100	\$ 6,243
Tavern Tax – Act 90	01-350-868	\$ 2,250
TOTAL INTERGOVERNMENTAL REVENUE		\$ 8,493

BEVERAGE LICENSES

PURTA	01-355-500	\$ 3,386
Beverage Licenses	01-355-800	\$ 6,500
TOTAL BEVERAGE LICENSES		\$ 9,886

DEPARTMENTAL EARNINGS

Police Services	01-360-620	\$ 3,500
Special Service – Fire Protection	01-360-622	\$ 157,000
Special Service – False Alarms	01-360-625	\$ 500
Parking Meters – Streets	01-360-632	\$ 20,000
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 (WellSpan Health)	01-360-661	\$ 40,000
TOTAL DEPARTMENTAL EARNINGS		\$ 221,700

ZONING AND SUBDIVISION FEES

Zoning and Subdivision Fees	01-361-100	\$ 10,000
Occupancy Permits	01-361-110	\$ 300
Variance/Special Exception Fees	01-361-200	\$ 2,000
Reimbursement – Legal Services (Property)	01-361-300	\$ 1,000
Reimbursement – Lien Filing Fees	01-361-400	\$ 100
Reimbursement – Property Maintenance	01-361-450	\$ 2,000
Interest on Property Liens	01-361-500	\$ 300
Rental Registration Fees		\$ 97,500
TOTAL ZONING AND SUBDIVISION FEES		\$ 113,200

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	\$ 600
Reimbursement of Legal Fees	01-380-102	\$ 100
Miscellaneous Receipts	01-380-110	\$ 22,000
Insurance Refunds	01-380-130	\$ 123,767
Medic 2 Fuel Reimbursement	01-380-300	\$ 14,000
Ambulance Fuel Reimbursement	01-380-310	\$ 8,500
DCED Grant – Lights	01-380-520	\$ 139,808
FEMA Assistance to FF Grant – Fire House Exhaust	01-380-560	\$ 47,160
Susquehanna Municipal Trust – Safety Grant	01-380-570	\$ 750
PENNDOT TA Set-Aside Grant – Lights/Safety	01-380-610	\$ 303,000
Reimbursement – Library and Renfrew Insurance	01-380-670	\$ 17,000
Returned Check Fees	01-380-680	\$ 1,000
ARPA	_____	\$2,140,077
Police Accreditation	_____	\$ 45,623
Police Mental Health – ARPA	_____	\$ 15,000
TOTAL MISCELLANEOUS RECEIPTS		\$2,881,385

TRANSFERS FROM OTHER FUNDS

Transfer from Water Fund (General Expense)	01-392-060	\$ 958,765
Transfer from Stormwater Fund	01-392-070	\$ 75,000
Transfer from Sewer Fund (General Expense)	01-392-080	\$ 473,108
Transfer from Street Light Fund	01-392-190	\$ 15,000
Transfer from Administrative Reserve Fund	_____	\$ 140,000
Transfer from Sanitation Fund	01-392-510	\$ 249,809
Transfer from Capital Reserve	_____	\$ 50,000
Transfer from CDBG Fund	_____	\$ 20,000
ARPA – Council Chambers Technology	_____	\$ 2,269
ARPA – Legal/GMS Costs	_____	\$ 20,000
ARPA – Transfer for Revenue Loss	_____	\$ 200,000
TOTAL TRANSFERS FROM OTHER FUNDS		\$2,203,951

TOTAL REVENUES

\$8,882,637

EXPENDITURES

ADMINISTRATION

Salary of Mayor	01-400-105	\$ 3,700
Salaries of Councilpersons	01-400-106	\$ 18,000
Salary of Administrative Staff	01-400-121	\$ 369,092
Materials and Supplies	01-400-200	\$ 15,000
General Expenses	01-400-300	\$ 16,000
Background Checks	01-400-301	\$ 400
Auditing Services	01-400-311	\$ 28,600
Legal Services	01-400-314	\$ 82,500
Accounting Services	01-400-315	\$ 40,000
Grant Writing Services	01-400-318	\$ 48,000
Software – Accounting/Billing	01-400-319	\$ 9,500
Communication Expense	01-400-320	\$ 7,496
Advertising and Printing	01-400-340	\$ 10,000
Insurance and Bonding	01-400-350	\$ 1,732
Equipment Rentals	01-400-380	\$ 10,409
Association Dues & Conventions	01-400-421	\$ 6,800
Assoc. Dues & Conventions – Elected Officials	01-400-422	\$ 2,500
Contracted Services	01-400-450	\$ 5,000
Major Equipment Replacement	01-400-740	\$ 3,000
TOTAL ADMINISTRATION		\$ 677,729

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	\$ 148,468
Materials and Supplies	01-408-200	\$ 1,500
General Expenses	01-408-300	\$ 200
Contracted Services	01-408-313	\$ 2,000
Communication – Cell Phones	01-408-324	\$ 1,200
Education, Training and Publications	01-408-420	\$ 1,000
Major Equipment Purchase	01-408-740	\$ 6,610
Minor Equipment Purchase	01-408-750	\$ 300
Stormwater Management Engineering	01-408-800	\$ 3,500
TOTAL ENGINEERING		\$ 164,778

MUNICIPAL BUILDING

Materials and Supplies	01-409-200	\$ 3,000
Fuel, Light and Water	01-409-230	\$ 35,500
General Expenses	01-409-300	\$ 2,000
Maintenance and Repairs	01-409-370	\$ 15,000
TOTAL MUNICIPAL BUILDING		\$ 55,500

POLICE GENERAL SERVICES

Salaries of Police Officers	01-410-130	\$1,267,480
OT of Police Personnel	01-410-131	\$ 16,000
Salaries – Hearings and Court Costs	01-410-132	\$ 5,125
Salaries of Office Staff	01-410-140	\$ 88,782
Materials and Supplies	01-410-200	\$ 5,000
Uniforms	01-410-238	\$ 15,000
Ammunition and Similar Supplies	01-410-241	\$ 7,000
General Expenses	01-410-300	\$ 18,000
Franklin County Drug Task Force Contributions	01-410-300	\$ 5,700
Legal/Civil Service Commission Expenses	01-410-314	\$ 10,000
Constable Fees	01-410-315	\$ 3,000
DUI Tests	01-410-317	\$ 6,000
Communication Expense – Telephone	01-410-320	\$ 9,000
Advertising and Printing	01-410-340	\$ 3,500
Training, Education and Publications	01-410-420	\$ 70,144
National Night Out	01-410-450	\$ 200
Major Equipment Purchase	01-410-740	\$ 10,000
Minor Equipment	01-410-750	\$ 1,500
Computer Software, Etc.	01-410-751	\$ 6,000
Police Accreditation		\$ 45,623
Co-Responder Program		\$ 15,000
TOTAL POLICE GENERAL SERVICES		\$1,608,054

FIRE GENERAL SERVICES

Salaries and Wages	01-411-100	\$ 386,804
Part-Time Firefighters/Relief Drivers	01-411-103	\$ 161,520
OT of Fire Personnel	01-411-131	\$ 58,942
Materials and Supplies	01-411-200	\$ 3,000
Turnout Gear (Contract)	01-411-235	\$ 20,400
Gym Memberships (Contract)	01-411-236	\$ 1,500
New Hire Physicals/Psychological Evaluations	01-411-237	\$ 1,400
Uniforms	01-411-238	\$ 12,000
General Expenses	01-411-300	\$ 3,000
Administrative Supplies	01-411-310	\$ 3,000
Legal Services	01-411-314	\$ 10,000

Civil Service Commission	01-411-315	\$ 8,000
Cellular Service	01-411-320	\$ 4,000
Communication Expense – Radio	01-411-321	\$ 10,000
Technology	01-411-322	\$ 6,000
Recruitment & Retention	01-411-330	\$ 5,000
Operational Medical Supplies	01-411-340	\$ 8,000
Professional Memberships	01-411-345	\$ 600
Maintenance and Repairs - Equipment	01-411-374	\$ 15,000
Education, Training and Publications	01-411-420	\$ 25,000
Training Center Donation	01-411-421	\$ 2,300
Fire Prevention & Education	01-411-425	\$ 4,500
Major Equipment Purchase	01-411-740	\$ 15,000
Minor Equipment Purchase	01-411-750	\$ 15,000
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		\$ 794,966

FIRE VEHICLE EXPENSES

Gas	01-412-231	\$ 15,000
Ambulance Fuel Expense	01-412-232	\$ 8,500
Medic 2 Fuel Expense	01-412-233	\$ 14,000
Oil & Lubrication	01-412-234	\$ 11,000
Hose Testing/Maintenance/Repair	01-412-340	\$ 3,200
Ladder Testing/Maintenance/Repair	01-412-345	\$ 3,000
Maintenance	01-412-374	\$ 7,000
Major Vehicle Repair	01-412-375	\$ 25,000
Major Vehicle Acquisition (Wellspan)	01-412-740	\$ 40,000
TOTAL FIRE VEHICLE EXPENSES		\$ 126,700

MAINTENANCE OF FIRE HOUSES

Materials and Supplies	01-413-200	\$ 14,000
Fuel, Light and Water	01-413-230	\$ 16,000
General Expenses	01-413-300	\$ 15,000
Furniture	01-413-305	\$ 8,000
Appliances	01-413-310	\$ 4,000
Communication Expense	01-413-320	\$ 6,500
Maintenance and Repairs	01-413-370	\$ 62,400
Asbestos Remediation	01-413-375	\$ 4,000
Fire House Lights/Furnace	01-413-380	\$ 5,000
Minor Equipment Purchase	01-413-750	\$ 5,000
TOTAL MAINTENANCE OF FIRE HOUSES		\$ 139,900

BUILDING REGULATIONS, PLANNING AND ZONING

Salaries and Wages	01-414-100	\$ 123,091
Materials and Supplies	01-414-200	\$ 2,000
General Expenses	01-414-300	\$ 3,000
Sewage Enforcement Officer	01-414-313	\$ 1,000
Legal Services/Zoning Hearing Board Expenses	01-414-314	\$ 10,000
Legal Services – Properties	01-414-315	\$ 8,000
Communication Expense – Cell	01-414-320	\$ 450
Training, Education and Publications	01-414-420	\$ 1,000
TOTAL BUILDING REGULATIONS, PLANNING AND ZONING		\$ 148,541

GENERAL HIGHWAY SERVICES

Salaries and Wages – Center Personnel (Misc.)	01-430-100	\$ 650,218
Materials and Supplies	01-430-200	\$ 5,000
Fuel, Light and Water	01-430-230	\$ 3,000
General Expenses	01-430-300	\$ 2,500
Communication Expense	01-430-320	\$ 4,054
CDL Testing	01-430-330	\$ 250
Maintenance and Repairs - Building	01-430-370	\$ 6,000
Major Equipment Purchase	01-430-740	\$ 6,000
Minor Equipment Purchase	01-430-750	\$ 2,367
PENNDOT TA Set-Aside Grant – Lights/Safety	01-430-760	\$ 303,000
DCED Grant – Lights	01-430-765	\$ 199,727
TOTAL GENERAL HIGHWAY SERVICES		\$1,182,116

PARKING METERS

Maintenance and Repairs – Parking Meters	01-433-374	\$ 1,000
TOTAL PARKING METERS		\$ 1,000

PARKS AND PLAYGROUNDS

ACNB Loan Debt Service	01-453-100	\$ 40,950
Materials and Supplies	01-454-200	\$ 4,000
Fuel, Light and Water	01-454-230	\$ 1,800
Movies in the Park	01-454-350	\$ 2,100
Maintenance and Repair – Land	01-454-371	\$ 4,000
Maintenance and Repair – Equipment	01-454-374	\$ 1,000
Major Equipment	01-454-740	\$ 6,000
Minor Equipment Purchase	01-454-750	\$ 500
TOTAL PARKS AND PLAYGROUNDS		\$ 60,350

SHADE TREES

Salaries and Wages	01-455-100	\$ 1,000
Materials and Supplies	01-455-200	\$ 1,500

Contracted Services	01-455-450	\$ 7,500
Tree Replacement	01-455-740	<u>\$ 2,200</u>
TOTAL SHADE TREES		\$ 12,200

VEHICLE OPERATION

Gas, Oil and Lubricants	01-476-230	\$ 28,000
Maintenance	01-476-374	<u>\$ 14,000</u>
TOTAL VEHICLE OPERATION		\$ 42,000

POLICE VEHICLE EXPENSES

Gas, Oil and Lubricants	01-477-230	\$ 25,000
Maintenance	01-477-374	\$ 10,000
Emergency Services Radios Debt Service	_____	<u>\$ 63,663</u>
TOTAL POLICE VEHICLE EXPENSES		\$ 98,663

EMPLOYEE TAXES AND BENEFITS

Hospitalization Insurance Premiums	01-480-156	\$1,025,640
Social Security Taxes and Medicare	01-480-192	\$ 139,124
Medicare Taxes/FICA Tax (Shared Employees)	01-480-193	\$ 32,538
Group Life Insurance Premiums	01-480-198	<u>\$ 26,500</u>
TOTAL EMPLOYEE TAXES AND BENEFITS		\$1,223,802

INSURANCE

Commercial Insurance Package	01-486-350	\$ 175,484
Workmen's Compensation	01-486-354	\$ 120,494
Police Professional Liability Insurance	01-486-356	<u>\$ 17,662</u>
TOTAL INSURANCE		\$ 313,640

BANK EXPENSES

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

TRANSFERS TO OTHER FUNDS

Transfers to Capital Reserve Fund	01-492-030	\$ 35,000
Transfer to ARPA Fund	_____	<u>\$2,140,077</u>
TOTAL TRANSFERS TO OTHER FUNDS		\$2,175,077

TOTAL EXPENDITURES **\$8,854,947**

K-9 FUND

K-9 FUND

Estimated 2022 Beginning Balance \$_____

REVENUES

Donations	04-320-100	\$10,000
Transfers	04-330-100	\$ 0

TOTAL REVENUES **\$ 0**

EXPENDITURES

Training	04-410-100	\$ 2,275
Equipment and Maintenance	04-410-200	\$ 775

TOTAL EXPENDITURES **\$ 3,050**

BLIGHT FUND

BLIGHT FUND

Estimated 2022 Beginning Balance \$ _____

REVENUES

Miscellaneous Receipts	05-391-100	\$ 0
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TOTAL REVENUES		\$ 0
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EXPENDITURES

Miscellaneous Expenditures	05-405-100	\$2,000
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TOTAL EXPENDITURES		\$2,000
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WATER FUND

WATER FUND

Estimated 2022 Beginning Balance \$ _____

REVENUES

INTERESTS AND RENTS

Earnings from Temporary Deposits	06-340-010	\$ 1
TOTAL INTERESTS AND RENTS		\$ 1

WATER REVENUES

Current Year's Revenue	06-360-301	\$2,373,006
Private Fire Protection	06-360-302	\$ 24,600
Indirect Tap Fees	06-360-303	\$ 50,000
Water Authority Revenue	06-360-304	(-) \$2,946,480
Industrial Revenue	06-360-305	\$ 100,000
Public Water Revenue	06-360-306	\$ 25,700
WBA Indirect Water Sales	06-360-307	\$ 238,052
TOTAL WATER RENTS		(-) \$ 135,122

MISCELLANEOUS RECEIPTS

Public Notice Fee	06-370-300	\$ 6,430
Tap Fees (Distribution and Capacity)	06-370-301	\$ 80,000
Connection and Meter Fees	06-370-302	\$ 30,000
Customer Penalties	06-370-401	\$ 58,692
Service Charges and Inspection Fees	06-370-402	\$ 10,000
WBA Budget Allocations	06-370-600	\$1,822,248
Posting Fees	06-370-601	\$ 16,500
TOTAL MISCELLANEOUS RECEIPTS		\$2,023,870

TOTAL REVENUES **\$1,888,866**

EXPENDITURES

WATER COLLECTION

Salaries and Wages	06-420-100	\$ 48,638
Summer Helper	06-420-110	\$ 7,500
Materials and Supplies	06-420-200	\$ 200
General Expenses	06-420-300	\$ 200
Impoundment Maintenance and Repairs	06-420-372	\$ 400
Maintenance and Repairs (General)	06-420-373	\$ 200

Lease to State	06-420-381	\$ 250
TOTAL WATER COLLECTION		\$ 57,388

WATER PURIFICATION

Salaries and Wages	06-421-100	\$ 401,925
Wages – Director of Utilities	06-421-101	\$ 56,154
Materials and Supplies	06-421-200	\$ 13,300
Membrane Plant Operation	06-421-210	\$ 18,000
Chemicals	06-421-220	\$ 72,000
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	\$ 7,100
Land and Building Maintenance	06-421-370	\$ 7,000
Maintenance and Repair – Equipment	06-421-374	\$ 16,200
Major Equipment Purchase	06-421-740	\$ 7,500
TOTAL WATER PURIFICATION		\$ 765,179

WATER PUMPING

Materials and Supplies	06-422-200	\$ 300
Fuel, Light and Water	06-422-230	\$ 5,700
Maintenance and Repair – Buildings & Equipment	06-422-370	\$ 500
TOTAL WATER PUMPING		\$ 6,500

WATER DISTRIBUTION

Salaries and Wages – Meters	06-423-102	\$ 21,195
Materials and Supplies – Service Lines	06-423-200	\$ 31,000
Materials and Supplies – Mains, etc.	06-423-201	\$ 28,200
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	\$ 3,500
General Expenses	06-423-300	\$ 1,200
Contracted Services	06-423-315	\$ 3,000
Materials and Supplies – Meter Replacement	06-423-602	\$ 90,000
Large Meter Replacement	06-423-610	\$ 20,000
Major Projects	06-423-700	\$ 100,000
Major Equipment Replacement	06-423-740	\$ 34,466
TOTAL WATER DISTRIBUTION		\$ 338,561

GENERAL EXPENSES

Administrative Expenses	06-492-103	\$ 118,020
Engineering Expenses	06-492-108	\$ 57,500
Municipal Building Expenses	06-492-109	\$ 29,960
Water Maintenance Wages	06-429-120	\$ 231,977

Maintenance Center Expenses	06-429-130	\$ 43,122
Benefits and Insurance Expenses	06-429-180	\$ 393,975
Vehicle Operation Expenses	06-429-187	\$ 19,240
Water Payroll Taxes	06-429-190	\$ 39,021
Credit Card Processing Fees	06-429-310	\$ 16,000
Billing Software	06-429-400	<u>\$ 9,968</u>
TOTAL GENERAL EXPENSES		\$ 958,783
<u>TRANSFERS TO OTHER FUNDS</u>		
Transfer to Capital Reserve Fund	06-493-300	<u>\$ 100,000</u>
TOTAL TRANSFERS TO OTHER FUNDS		\$ 100,000
TOTAL EXPENDITURES		\$2,226,411

**WATER/SEWER
ESCROW FUND**

WATER/SEWER ESCROW FUND

Estimated 2022 Beginning Balance \$_____

REVENUES

Escrow Deposits	07-_____	\$	0
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TOTAL REVENUES		\$	0
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EXPENDITURES

Escrow Payments	07-_____	\$	0
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TOTAL EXPENDITURES		\$	0
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SEWER FUND

SEWER FUND

Estimated 2022 Beginning Balance \$ _____

REVENUES

SEWER RENTS

Current Year's Revenue	08-360-100	\$1,727,093
Industrial Revenue	08-360-105	\$ 47,034
Public Sewer Revenue	08-360-106	\$ 30,170
Sewer Authority Revenue	08-360-304	(-) <u>\$1,883,996</u>
TOTAL SEWER RENTS		(-) \$ 79,699

MISCELLANEOUS RECEIPTS

Customer Penalties	08-370-502	\$ 31,200
Interest (Liens)	08-370-504	\$ 250
WBA Budget Allocations	08-370-600	\$1,184,461
Transfer from ARPA	_____	\$ 180,000
TOTAL MISCELLANEOUS RECEIPTS		\$1,395,911

Capacity/Collection Fees	08-380-113	\$ 48,500
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TOTAL REVENUES **\$1,364,712**

EXPENDITURES

SANITARY SEWERS

Materials and Supplies	08-421-200	\$ 7,500
Contracted Services	08-421-315	\$ 1,000
TV and Grouting – Inflow & Infiltration	08-421-316	\$ 100,000
Materials and Supplies – Sewer Laterals	08-421-652	\$ 40,000
Major Projects	08-421-700	\$ 2,500
Major Equipment	08-421-740	<u>\$ 4,166</u>
TOTAL SANITARY SEWERS		\$ 155,166

SEWER PUMPING

Salaries and Wages	08-422-100	\$ 32,327
Materials and Supplies	08-422-200	\$ 1,950
Fuel, Light and Water	08-422-230	\$ 25,300
Communication – Alarm	08-422-329	\$ 360
Maintenance & Repairs – Buildings & Equipment	08-422-370	\$ 8,500

Major Equipment Purchase	08-422-740	\$ 8,000
Minor Equipment Purchase	08-422-750	\$ <u>100</u>
TOTAL SEWER PUMPING		\$ 76,537

SEWAGE DISPOSAL

Salaries and Wages	08-423-100	\$ 172,858
Wages – Director of Utilities	08-423-101	\$ 39,705
Materials and Supplies	08-423-200	\$ 7,500
Chemicals	08-423-222	\$ 92,000
Fuel, Light and Water	08-423-230	\$ 57,000
General Expenses	08-423-300	\$ 8,500
Contracted Services	08-423-315	\$ 67,000
Communication Expense	08-423-320	\$ 5,900
Sludge Disposal	08-423-370	\$ 62,000
Maintenance & Repairs – Buildings & Land	08-423-373	\$ 3,750
Maintenance and Repairs – Equipment	08-423-374	\$ 20,000
Capital Outlay – Equipment	08-423-740	\$ 19,800
Minor Equipment Purchase	08-423-750	\$ <u>100</u>
TOTAL SEWAGE DISPOSAL		\$ 556,113

GENERAL EXPENSES

Administrative Expenses	08-424-103	\$ 96,621
Engineering Expenses	08-424-108	\$ 18,355
Municipal Building Expenses	08-424-109	\$ 26,925
Sewer Maintenance Wages	08-424-120	\$ 52,953
Maintenance Center Expenses	08-424-130	\$ 43,122
Benefits and Insurance Expenses	08-424-180	\$ 190,428
Vehicle Operation Expenses	08-424-187	\$ 16,200
Sewer Payroll Taxes	08-424-190	\$ 18,536
Billing Software	08-424-400	\$ <u>9,968</u>
TOTAL GENERAL EXPENSES		\$ 473,108

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 **\$1,320,924**

REFUSE AND SANITATION FUND

REFUSE AND SANITATION FUND

Estimated 2022 Beginning Balance \$ _____

REVENUES

Garbage and Refuse Charges	09-360-100	\$ 988,915
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 **\$1,037,512**

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	\$ 757,572
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 Event	09-427-460	\$ <u>25,000</u>
TOTAL SOLID WASTE COLLECTION		\$ 941,061

TOTAL EXPENDITURES **\$1,030,880**

**COMMUNITY
DEVELOPMENT BLOCK
GRANT FUND**

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Estimated 2022 Beginning Balance \$ _____

REVENUES

Fiscal Year 2021	12-357-100	\$164,403
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TOTAL REVENUES		\$164,403
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EXPENDITURES

Administration	12-499-200	\$ 29,592
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Street Improvements	12-499-510	\$134,811
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TOTAL EXPENDITURES		\$164,403
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DOG PARK FUND

DOG PARK FUND

Estimated 2022 Beginning Balance \$_____

REVENUES

Dog Swim	19-387-110	\$750
Dog Park Licenses	19-387-120	\$ 50

TOTAL REVENUES **\$800**

EXPENDITURES

Miscellaneous Expenditures	19-400-400	\$500
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TOTAL EXPENDITURES **\$500**

STORMWATER FUND

STORMWATER FUND

Estimated 2022 Beginning Balance \$ _____

REVENUES

Interest Income	20-300-150	\$ 8
Sewer Maintenance Fee Penalties	20-300-200	\$ 1,050
Sewer Maintenance Fee	20-400-100	\$ 90,120
ARPA Revenue	_____	\$ 29,006

TOTAL REVENUES **\$120,184**

EXPENDITURES

Storm Sewer – Salaries and Wages	20-400-100	\$ 20,000
Storm Sewer – Materials and Supplies	20-400-200	\$ 2,500
Storm Sewer – Miscellaneous Expenses	20-400-300	\$ 2,000
Transfer to General Fund	20-400-940	\$ 75,000

TOTAL EXPENDITURES **\$ 99,500**

CAPITAL RESERVE FUND

CAPITAL RESERVE FUND

Estimated 2022 Beginning Balance \$_____

REVENUES

Interest	30-340-100	\$ 150
Transfer from General Fund	30-390-102	\$35,000
Gay Street Reimbursement	_____	\$15,000

TOTAL REVENUES **\$50,150**

EXPENDITURES

Pick-up Truck Purchase	30-430-704	\$23,608
Major Equipment Purchase	30-430-711	\$ 3,167
Transfer to General Fund	_____	\$50,000

TOTAL EXPENDITURES **\$76,775**

DRUG FORFEITURE FUND

DRUG FORFEITURE FUND

Estimated 2022 Beginning Balance \$ _____

REVENUES

Interest	34-340-010	\$ 0
Income	34-354-120	\$1,000
Transfers	34-354-140	\$ 0

TOTAL REVENUES **\$1,000**

EXPENDITURES

Materials and Supplies	34-400-200	\$ 0
Training	34-400-320	\$ 0
Drug Enforcement	34-400-350	\$ 500

TOTAL EXPENDITURES **\$ 500**

**HIGHWAY AID
(LIQUID FUELS) FUND**

HIGHWAY AID (LIQUID FUELS) FUND

Estimated 2022 Beginning Balance \$ _____

REVENUES

EARNINGS FROM TEMPORARY DEPOSITS

Earnings from Temporary Deposits	35-341-000	\$ 500
TOTAL EARNINGS FROM TEMPORARY DEPOSITS		\$ 500

STATE GRANTS

State Liquid Fuels Grant	35-354-030	\$283,757
Turnback Funds	35-354-301	\$ 5,600
TOTAL STATE GRANTS		\$289,357

TOTAL REVENUES		\$289,357
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EXPENDITURES

STREET SWEEPING

Salaries and Wages	35-431-100	\$ 20,000
TOTAL STREET SWEEPING		\$ 20,000

SNOW & ICE REMOVAL

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

STREET SIGNS AND MARKINGS

Salaries and Wages	35-433-100	\$ 6,000
Materials and Supplies	35-433-200	\$ 6,000
Energizing Traffic Signals and Controls	35-433-230	\$ 6,500
Line Painting	35-433-300	\$ 30,000
Maintenance of Traffic Signals	35-433-374	\$ 9,500
TOTAL STREET SIGNS AND MARKINGS		\$ 58,000

VEHICLE MAINTENANCE

Maintenance	35-437-374	\$ 1,800
TOTAL VEHICLE MAINTENANCE		\$ 1,800

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 **\$157,300**

WATER CAPITAL RESERVE FUND

WATER CAPITAL RESERVE FUND

Estimated 2022 Beginning Balance \$ _____

REVENUES

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

TOTAL EXPENDITURES		\$ 0
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SEWER CAPITAL RESERVE FUND

SEWER CAPITAL RESERVE FUND

Estimated 2022 Beginning Balance \$_____

REVENUES

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

TOTAL EXPENDITURES		\$ 0
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SPECIAL STREET FUND

SPECIAL STREET FUND

Estimated 2022 Beginning Balance \$_____

REVENUES

PENNVEST Debt Service Tax Levy - Current	41-301-100	\$337,320
Interest Income	41-301-900	\$ 13

TOTAL REVENUES **\$337,333**

EXPENDITURES

Salaries and Wages – Tax Collector	41-433-100	\$ 5,000
PENNVEST Storm Sewer Principal	41-470-800	\$264,880
PENNVEST Storm Sewer Interest	41-470-810	\$ 55,993

TOTAL EXPENDITURES **\$325,873**

NORTHSIDE POOL FUND

NORTHSIDE POOL FUND

Estimated 2022 Beginning Balance \$_____

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	\$ 15,000
Swimming Lessons	52-367-117	\$ 2,500

TOTAL REVENUES **\$175,500**

EXPENDITURES

Pool Manager	52-452-120	\$ 10,000
Pool Employee Wages	52-452-140	\$ 75,000
Materials and Supplies	52-452-200	\$ 6,000
Petty Cash	52-452-202	\$ 500
Chemicals	52-452-222	\$ 20,000
Fuel, Light and Water	52-452-230	\$ 6,200
Uniforms	52-452-238	\$ 2,000
Theme Thursdays – DJ	52-452-240	\$ 1,200
Theme Thursdays - Supplies	52-452-250	\$ 800
General Expenses	52-452-300	\$ 2,500
Communication Expense	52-452-320	\$ 2,250
Advertising and Printing	52-452-340	\$ 900
Maintenance and Repairs	52-452-370	\$ 8,000
Major Equipment Purchase	52-452-750	\$ 5,000

TOTAL EXPENDITURES **\$140,350**

**NORTHSIDE
CONCESSION STAND
FUND**

NORTHSIDE CONCESSION STAND FUND

Estimated 2022 Beginning Balance \$_____

REVENUES

Food Purchases	53-367-111	\$66,000
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TOTAL REVENUES		\$66,000
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EXPENDITURES

Concessions Wages	53-452-120	\$24,000
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Payroll Taxes	53-452-140	\$ 2,000
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Food and Dry Goods	53-452-200	\$34,000
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Materials and Supplies	53-452-220	\$ 300
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Uniforms	53-452-238	\$ 500
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Training	53-452-300	\$ 200
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VISA/MC Charges	53-452-350	\$ 431
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General Expenses	53-452-400	\$ 100
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Inspection and License Fee	53-452-500	\$ 82
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Major Equipment Purchase	53-452-740	\$ 3,500
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Minor Equipment Purchase	53-452-750	\$ 100
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TOTAL EXPENDITURES		\$65,213
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POOL RESERVE FUND

POOL RESERVE FUND

Estimated 2022 Beginning Balance \$_____

REVENUES

Interest	54-340-010	\$ 125
Transfer from Northside Pool Fund	54-390-002	\$10,000

TOTAL REVENUES **\$10,125**

EXPENDITURES

TOTAL EXPENDITURES **\$ 0**

PENSION FUND

PENSION FUND

Estimated 2022 Beginning Balance \$ _____

REVENUES

Grants from State Government	60-350-200	\$165,804
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TOTAL REVENUES		\$165,804
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EXPENDITURES

Police	60-470-500	\$141,873
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Non-Uniformed	60-470-501	\$ 23,931
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TOTAL EXPENDITURES		\$165,804
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FIRE ESCROW FUND

FIRE ESCROW FUND

Estimated 2022 Beginning Balance \$ _____

REVENUES

Escrow Deposits	69- _____	\$	0
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TOTAL REVENUES		\$	0
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EXPENDITURES

Escrow Payments	69- _____	\$	0
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TOTAL EXPENDITURES		\$	0
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STREET LIGHT FUND

STREET LIGHT FUND

Estimated 2022 Beginning Balance \$ _____

REVENUES

STREET LIGHT TAX LEVY

Street Light Tax Levy – Current	83-301-100	\$190,000
Street Light Tax Levy – Delinquent	83-301-400	\$ 5,000
Interest Income	83-301-900	<u>\$ 3</u>
TOTAL STREET LIGHT TAX LEVY		\$195,003

TOTAL REVENUES

\$195,003

EXPENDITURES

Salaries and Wages – Tax Collector	83-433-100	\$ 2,500
Street Light Electricity	83-434-230	\$186,000
Materials and Supplies – Downtown Lights	83-463-720	\$ 1,000

TOTAL EXPENDITURES

\$189,500