

BOROUGH OF PALMYRA

LEBANON COUNTY, PENNSYLVANIA



2021

FINAL BUDGET

BOROUGH OF PALMYRA

Lebanon County, Pennsylvania

325 S. Railroad St., Palmyra, PA 17078

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www.palmyraborough.org

ANNUAL BUDGET

2021

BOROUGH COUNCIL

Beth Shearer – President
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Don Barry
Joshua A. Holl
Jane Quairoli
Joseph R. Templin
James Tesche

MAYOR

Frederick S. Carpenter

BOROUGH MANAGER

Roger E. Powl

Submitted: November 2020

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BOROUGH OF PALMYRA 2021 MEETING CALENDAR

JANUARY						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

FEBRUARY						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

MARCH						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

APRIL						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

MAY						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

JUNE						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

JULY						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

AUGUST						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

SEPTEMBER						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

OCTOBER						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

NOVEMBER						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

DECEMBER						
Sun	Mon	Tue	Wed	Thur	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

- Borough Holidays
- Borough Council Meetings
- Planning Commission
- Library Board
- Rec Commission
- Fire Services Commission
- Zoning Hearing Board
- Election Day

2021 Palmyra Borough Public Meeting & Holiday Schedule

BOROUGH HOLIDAYS

Friday	January	1	New Year's Day
Monday	January	18	Dr. Martin Luther King, Jr. Day
Monday	February	15	President's Day
Monday	May	31	Memorial Day
Monday	July	5	Independence Day
Monday	September	6	Labor Day
Thursday	November	11	Veteran's Day
Thursday	November	25	Thanksgiving
Friday	November	26	Day After Thanksgiving
Friday	December	24	Christmas

BOROUGH COUNCIL MEETING SCHEDULE

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

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

** = Holiday conflict

CIVIL SERVICE COMMISSION

Meets on an as needed basis with each meeting date & time advertised separately

(Municipal Building Conference Room)

FIRE SERVICES COMMISSION

2nd Wednesday Each Month – 6:30 PM (as needed)

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

LIBRARY BOARD

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

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

PLANNING COMMISSION

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

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

PALMYRA AREA RECREATION & PARKS COMMISSION

3rd Wednesday Each Month – 6:30 PM (Council Chambers)

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

** = Summer Break - No Meeting

ZONING HEARING BOARD

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

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



BOROUGH OF PALMYRA

LEBANON COUNTY, PENNSYLVANIA

BUDGET MESSAGE

TO: Borough Council, Mayor, and Residents of the Borough of Palmyra

FROM: Roger E. Powl, Borough Manager

DATE: December 15, 2020

RE: 2021 Final Budget

It is my pleasure to present you with the 2021 Final Budget for your review and approval. You will find an overview and a detailed description of selected revenue and expenditure line items for our three operating accounts; General Fund (01), Refuse Fund (09), and Sewer Fund (08), and, a brief narrative and details for our other funds; Special Sewer Fund (04), Special Library Fund (05), Capital Reserve Fund (30), Palmyra Cemetery Fund (31), Liquid Fuels Fund (35), Police Health Care Fund (36), and Employee Benefits Fund (98). All these funds have a clearly defined set of goals for the upcoming year, which will dictate the major focus of our activities throughout the course of 2021. These goals will be reviewed, discussed, and approved by Borough Council as part of the annual budget review process. The Budget also includes revenue and expenditure charts, trend analysis, and an appendix which contains supporting documentation and informational reference items. The budget format aligns each fund with the Pennsylvania Department of Community & Economic Development's recommended Chart of Accounts for fiscal administration of municipalities.

The Budget is more than a simple statement of revenue versus expenditures; it is a legal document specifying the financial plan for the allocation of Borough resources; it is a policy statement about the relative importance of the various services and programs provided, operated, and maintained by the Borough, and; it provides the basis for planning, cost control, and assessment of Borough operations that will be executed during the 2021 calendar Year.

The Budget is assembled by a process of gathering, analyzing, forecasting, and presenting information in such a manner that the Borough Council, Mayor, and Borough Management are able accommodate the public needs from a finite set of available resources in a defined flexible plan that, with proper administration, will support the overall health, general welfare, and financial security of the community during 2021 and beyond.

The proposed 2021 Final Budget includes \$7,331,866 in total operating fund (General, Sewer, and Refuse) expense activity versus projected total operating fund revenues of \$7,628,787.

The General Fund is the Borough's primary operating fund, which utilizes revenues generated from various tax monies. The General Fund is proposing revenues and expenditures of \$4,534,787 in 2021, This represents a 0.01% increase in projected revenues & expenditures from the year 2020.

The Sewer Fund, which is funded through the collection of the \$88 quarterly sewer fee, is balanced projecting revenues of \$1,879,049 and expenditures of \$1,796,273, resulting in an unappropriated balance surplus of \$82,776. After subtracting the beginning fund balances, this represents a 16.3% decrease in projected revenue, and a 5.3% decrease in budgeted expenditures from the year 2020. The \$88 per quarter rate is sufficient to cover the Borough's wastewater treatment costs in 2021.

The Refuse Fund, which is funded by the collection of the current \$77 quarterly refuse fee, is balanced projecting expenditures of \$1,180,805, and revenues of \$1,394,951 (including a starting fund balance of \$335,879). This represents a 0.01% increase in spending, and an 8.8% decrease in revenues from 2020. The Refuse Fund is projecting an overall loss of \$121,733 for 2021, therefore, saved surplus funds will be utilized

once again in 2021 to balance the Refuse Fund budget. 2021 will be the third year of the three-year hauling contract with Waste Management. Per the contract, Waste Management will be increasing its cost to the Borough by 1.1% for 2021 - according to the Consumer Price Index for the Philadelphia region. Borough Council has decided that they will be re-advertising the hauling contract in 2021 versus extending the current contract an additional year. The Greater Lebanon Refuse Authority announced that its landfill tipping fees will remain \$72.00/ton for 2021. The recycling crisis continues with tipping fees increasing from \$30/ton at the beginning of 2019 to \$75/ton currently.

The 2020 Preliminary Budget presented to Borough Council at their November 24, 2020 Borough Council meeting proposed funding for the following requested new cost items:

1. 2.5% salary increase for all uniformed and non-uniformed employees. 6.9% salary adjustments for the Public Works Department and Assistant Borough Manager.
2. 27 pay periods during 2021 instead of the normal 26 pay periods. (3.7% salary cost increase)
3. The full weight of the costs of hiring two (2) additional full-time Police Patrol Officers during 2020 (approximately an additional \$60,000 salary/benefits will kick in).
4. \$18,155 for the replacement of the existing hinged front entry doors on the main entrance of the Municipal Building with motion activated automatic sliding doors. Also \$2,675 to upgrade the building's door controller software and controller firmware.
5. Replace two (2) Patrol Officer bullet proof vests.
6. \$18,000 for six (6) Patrol Officer body cameras, car connect, training, and installation.
7. \$51,064 (full outfit cost) to replace Patrol Vehicle #P-50 with Ford Police Interceptor Utility. Expensed from Capital Reserve Fund.
8. \$3,500 for Police riot gear.
9. \$29,012 for annual Police Vehicle Replacement Schedule contribution into the Capital Reserve Fund.
10. An increase of \$5,000 (from \$35,000 to \$40,000) to the contribution into the Citizens Fire Co. No. 1 Joint Fire Apparatus Fund. This is the final increase to a 4-year plan to reach \$40,000 per year.
11. \$365 for Apple iPad 10.2 and \$480 for COSTARS wireless data plan for Zoning/Codes Officer.
12. \$18,159 for replacement of Vehicle #10 (2013 Dynapac CC-1200 Vibratory Asphalt Roller) with 2020 Volvo DD25B Vibratory Asphalt Roller. Expensed from Capital Reserve Fund.
13. \$129,600 annual Public Works Dept. Vehicle Replacement Schedule contribution into the Capital Reserve Fund.
14. Repair, milling and paving of the following streets:
 - a. General Fund: (\$444,456)
 - W. Walnut St. (from S. Hetrick Ave. to S. Railroad St.)
 - W. Pine St. (from S. Railroad St. to S. Miller St.)
 - b. Liquid Fuels Fund: (\$136,562)
 - S. College St. (from W. Walnut St to Campbelltown-Palmyra Rd.)
 - White Thermoplastic 6" wide crosswalk and 24" wide stop bar striping for all three roads.
15. \$100,000 annual transfer from General Fund to Capital Reserve Fund for future investment.

In order to support all the cost impacts listed above, the current 3.39-mill Real Estate Tax rate would have needed to be increased 0.40-mills to 3.79-mills (+10.6%) to cover the projected \$201,240 shortfall. The impact to the average property owner, whose property has an assessed value of \$151,600, would be an additional \$60.64 per year in real estate taxes, or \$5.05 per month.

Borough Council made the decision at their December 10, 2020 meeting to cut the \$100,000 Budgeted Transfer from the General Fund to the Capital Reserve Fund; cut the replacement of the municipal building front doors; cut replacing a vacancy in a full-time position in the Public Works Department; reduced some allocations for park building maintenance, stone, and asphalt hot mix, and; reduced allocations to several line items in the Police Department budget in order to balance the 2021 Budget with a zero tax increase necessary.

Adoption of the 2021 Final Budget will take place at the Borough Council meeting held on December 22, 2020. The Pennsylvania Borough Code (Section 1310) requires a balanced budget to be approved no later than December 31st of each calendar year.