

SPECIAL LIBRARY TAX FUND

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

SPECIAL LIBRARY FUND

REVENUES

ACCT. #	LINE ITEM	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	PROJ. 2020	BUDGET 2021
	BEGINNING BALANCE	\$ 395	\$ 602	\$ 1,593	\$ 1,931	\$ 1,003	\$ 1,009	\$ 786
05.301.100	REAL ESTATE TAX - CURRENT	\$ 27,997	\$ 28,808	\$ 28,759	\$ 28,945	\$ 28,000	\$ 28,735	\$ 28,000
05.301.200	REAL ESTATE TAX - PRIOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05.301.300	REAL ESTATE TAX - DELINQUENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05.301.600	REAL ESTATE TAX - INTERIM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05.341.100	INTEREST EARNED	\$ 11	\$ 11	\$ 79	\$ 195	\$ 225	\$ 42	\$ 35
05.387.200	CONTRIBUTIONS	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
	TOTAL REVENUE	\$ 28,403	\$ 29,421	\$ 30,431	\$ 31,071	\$ 29,228	\$ 29,786	\$ 28,821

EXPENDITURES

05.401.240	BANK CHARGES	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
05.403.114	COLLECTOR COMMISSION	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
05.403.200	MATERIALS & SUPPLIES	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
05.403.240	GENERAL EXPENSES	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
05.403.353	INSURANCE & BONDING	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
05.456.200	CONTRIBUTION TO LIBRARY	\$ 28,000	\$ 28,000	\$ 28,500	\$ 30,000	\$ 28,500	\$ 29,000	\$ 28,000
	TOTAL EXPENDITURES	\$ 28,000	\$ 28,000	\$ 28,500	\$ 30,000	\$ 28,500	\$ 29,000	\$ 28,000
	UNAPPROPRIATED BALANCE	\$ 403	\$ 1,421	\$ 1,931	\$ 1,071	\$ 728	\$ 786	\$ 821

NOTES:

POLICE HEALTH CARE FUND

The Police Health Care Fund was established in 2008 as part of the 2008-2011 Police Collective Bargaining Agreement to contribute funds yearly into a Health Reimbursement Account for each Police Officer. Any accrued and unused monies remaining in the Officer's HRA accounts upon retirement may be used to purchase post-retirement health care benefits.

POLICE HEALTH CARE FUND

REVENUES

ACCT. #	LINE ITEM	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	PROJ. 2020	BUDGET 2021
36.100.000	BEGINNING BALANCE	\$ 160,349	\$ 171,599	\$ 189,562	\$ 198,547	\$ 214,155	\$ 215,999	\$ 227,877
36.341.100	INTEREST	\$ 442	\$ 474	\$ 2,501	\$ 4,121	\$ 3,325	\$ 1,217	\$ 1,200
36.392.001	TRANSFER FROM GENERAL FUND	\$ 43,658	\$ 43,658	\$ 38,201	\$ 38,655	\$ 43,658	\$ 37,291	\$ 54,572
	TOTAL REVENUE	\$ 204,449	\$ 215,730	\$ 230,264	\$ 241,323	\$ 261,138	\$ 254,507	\$ 283,649

EXPENDITURES

36.401.240	EMPLOYEE BENEFITS	\$ 32,850	\$ 32,682	\$ 20,186	\$ 25,324	\$ 31,175	\$ 6,939	\$ 23,570
36.401.250	BANK CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36.401.001	TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ 11,532	\$ -	\$ -	\$ 19,691	\$ -
	TOTAL EXPENDITURES	\$ 32,850	\$ 32,682	\$ 31,718	\$ 25,324	\$ 31,175	\$ 26,630	\$ 23,570
	UNAPPROPRIATED BALANCE	\$ 171,599	\$ 183,048	\$ 198,546	\$ 215,999	\$ 229,963	\$ 227,877	\$ 260,079

NOTES:

**The 2008-2011 Police Contract established a \$5,457.24 amount per Officer to be deposited into an investment account to set aside funds for Officers to use as a Health Reimbursement Account. Upon Retirement, funds remaining in their respective HRA accounts may be used to purchase post retirement health insurance coverage.

CEMETERY FUND

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

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

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

CEMETERY FUND

REVENUES

ACCT. #	LINE ITEM	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	PROJ. 2020	BUDGET 2021
	BEGINNING BALANCE	\$ 40,268	\$ 40,370	\$ 41,052	\$ 41,790	\$ 41,986	\$ 42,711	\$ 41,736
31.341.100	INTEREST EARNED	\$ 101	\$ 102	\$ 511	\$ 821	\$ -	\$ 265	\$ 200
31.361.300	BURIAL PREPARATION FEES	\$ -	\$ 580	\$ 700	\$ 100	\$ -	\$ -	\$ -
31.370.100	SALE OF BURIAL PLOTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31.387.200	CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUE	\$ 40,369	\$ 41,052	\$ 42,263	\$ 42,711	\$ 41,986	\$ 42,976	\$ 41,936

EXPENDITURES

31.441.210	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31.441.215	POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31.441.240	GENERAL EXPENSES	\$ -	\$ -	\$ 473	\$ -	\$ -	\$ -	\$ -
31.441.310	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31.441.314	SPECIAL LEGAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31.441.350	INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31.441.361	ELECTRICITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31.441.366	WATER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31.441.371	MAINTENANCE - LAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ -
31.441.372	MAINTENANCE - OTHER THAN BUIL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31.441.373	MAINTENANCE - BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 990	\$ -
31.441.450	CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	\$ -	\$ -	\$ 473	\$ -	\$ -	\$ 1,240	\$ -
	UNAPPROPRIATED BALANCE	\$ 40,369	\$ 41,052	\$ 41,790	\$ 42,711	\$ 41,986	\$ 41,736	\$ 41,936

NOTES:

EMPLOYEE BENEFITS FUND

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

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

EMPLOYEE BENEFITS FUND

REVENUES

ACCT. #	LINE ITEM	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	PROJ. 2020	BUDGET 2021
98.100.000	BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ 29,232	\$ 103,399	\$ 103,373	\$ 235,096
98.341.100	INTEREST	\$ -	\$ -	\$ 340	\$ 1,909	\$ 1,650	\$ 1,267	\$ 1,200
98.392.001	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ 50,356	\$ 78,383	\$ 95,615	\$ 95,615	\$ 97,931
98.392.008	TRANSFER FROM SEWER FUND	\$ -	\$ -	\$ 15,909	\$ 17,432	\$ 21,890	\$ 21,903	\$ 15,732
98.392.009	TRANSFER FROM REFUSE FUND	\$ -	\$ -	\$ 40,739	\$ 17,012	\$ 19,302	\$ 19,315	\$ 14,689
	TOTAL REVENUE	\$ -	\$ -	\$ 107,344	\$ 143,968	\$ 241,856	\$ 241,473	\$ 364,648

EXPENDITURES

98.401.240	EMPLOYEE BENEFITS	\$ -	\$ -	\$ 78,112	\$ 40,596	\$ 13,643	\$ 6,377	\$ -
98.401.250	BANK CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98.401.001	TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98.401.008	TRANSFER TO SEWER FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98.401.009	TRANSFER TO REFUSE FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	\$ -	\$ -	\$ 78,112	\$ 40,596	\$ 13,643	\$ 6,377	\$ -
	UNAPPROPRIATED BALANCE	\$ -	\$ -	\$ 29,232	\$ 103,372	\$ 228,213	\$ 235,096	\$ 364,648

NOTES:

APPENDIX