

# MILLERSVILLE BOROUGH

## 2011

### BUDGETARY INFORMATION

#### Municipal Budget Comparisons:

The local demographics of the 60 municipalities in Lancaster County play significantly into the unique budgetary aspects of each. In comparing the chief revenue source for the 18 boroughs including the City of Lancaster one must determine the taxable assessments available. Millersville Borough has the notoriety of having the largest tax exempt assessment in Lancaster County at 33%. That means the other 67% of assessment is responsible for funding the entire operating budget. 50% of the operating budget is financed through our tax millage rate applied to the taxable assessments balancing the budget at a proposed rate of 5.24 mills. We continue to hold the third highest position among millage rates throughout the County; however, Lancaster City's is 12.04 and Columbia Borough's is 8 mills, each substantially higher than ours.

Townships throughout the county have the advantage of increased taxable assessments from real estate developments mostly due to vacant land ability and the earned income tax which produces the greater part of all their revenue. However, in these economic times even the Townships are affected by decreased income tax revenue and a slowdown in construction. The Boroughs and the City are the reverse of that scenario with limited land for development and low per capita incomes to tax.

On the expense side, governmental entities with union labor are subject to contracts that determine eventual labor costs. Labor costs are the chief expense in municipal budgets. Labor contracts are usually multi-year restricting municipal employers to negotiate at specific times depending on contract duration. Millersville Borough has 2 unionized labor forces. The non-uniform group contract expires at the end of 2011 and the police contract at the end of 2012. Economic climates are a key component of labor negotiations.

#### MILLERSVILLE'S COMPONENTS

##### REVENUES:

##### PROPERTY TAX INCOME (48.6%)---CHIEF REVENUE SOURCE

- 1) GENERATED BY PROPERTY ASSESSMENTS: 33% percent of our entire assessment is NON-TAXABLE. We have the highest non-taxable assessments in Lancaster County. (Exemptions comprised chiefly of Millersville University and Penn Manor School District.)
- 2) LOCAL TAX ASSESSMENT COMPOSITION: Only 17% of our taxable assessment is attributable to non-residential type properties. 7% is attributable to strictly business. ***Businesses offer higher potential tax revenues with lower municipal service demands.*** Commercial business buildings are limited in number in Millersville.
- 3) BUDGETARY CONSEQUENCES: Any increases in taxes would fall almost exclusively on residential properties.

## **REVENUE AFFECTED BY ECONOMIC FACTORS:**

- 4) **HOME AND BUSINESS PROPERTY SALES (Property Transfer Tax)**  
Declining property sales throughout the county have resulted in the continuance of historical low transfer tax revenues.
- 5) **EMPLOYMENT (Local Services Tax)**  
The local \$52 dollar per employee annual service tax is not influenced significantly by the current economic climate because Millersville University is the Borough's chief employer. The University's affect on unemployment numbers is not as severe as private industry.
- 6) **EARNED INCOME TAX (Payroll withholding)**  
Earned Income tax has shown little movement over the past years due to the high unemployment rate. 2011 revenues reflect a modest increase reflective of workers wage considerations.
- 7) **INTEREST INCOME**  
Due to continued poor economic conditions and some changes made within the banking industry, interest income projected for 2011 in our various funds have been reduced when compared to 2010.

## **MAJOR EXPENDITURES**

- 1) As Millersville Borough is a public service entity; a majority of the anticipated expenses (70%) is for labor and labor associated costs. The 2011 budgets reflect wage increases of 3.25% for the police union and 2.75% for the non-uniform union. Medical plan rates are up 17%. Pension contributions for both groups have increased but are mitigated by a new funding method begun in 2010.
- 2) Approximately 54% of our budget is for providing police safety services.

## **HIGHLIGHTS FOR 2011**

The Finance Committee met on October 6, 13 and the 20, to review the 2011 budgets with the Borough Manager and department heads. Those reviews resulted in some changes.

### **GENERAL OPERATING FUND**

On the expenditure side, the \$2,921,699 budget is 5.5% above the 2010 amount. The budget was balanced with an 8% average residential tax increase. The 4.85 millage rate held for the past 3 years is proposed to be increased to 5.24 mills. The average residential property is assessed at \$123,440 producing a base tax bill of \$646.82 annually. This reflects a \$4.01 per month increase over the 2010 figures. The staffing levels (12 police officers and 15 non-uniform

employees,) have not changed from 2010. There is no transfer for capital purchases in 2011 that is historically done for the purchase of a new police vehicle. The annual fire company contribution has increased from \$25,000 to \$55,000 to reflect the beginnings of the fire company consolidation merger with Manor Township. The refinancing of the Borough's long term debt has reduced annual debt service payments into the future by taking advantage of low market interest bond rates and applying \$100,000 in PA grant funds against the borrowed principal balance.

### **General Capital Reserve Fund**

In 2011 we are planning to replace the park's memorial gazebo and add a security system at the Freedom Memorial Park. Upgrading the police, streets and wastewater radio systems are part of the budget. A \$20,000 capital contribution toward a new fire vehicle is also included in this budget.

### **Wastewater Operating Fund**

There is no change in quarterly sewer service charges. (Residential \$110) (Commercial \$167.30) The expense budget has increased 2.9% mostly due to the increases in chemicals, lab services and other operating supplies.

### **Wastewater Capital Reserve Fund**

Sewer main line and stormwater line replacements unfinished in 2010 due to utility easement complications are budgeted for Glenn Oaks Drive area of the Borough in 2011 at \$350,000.

The aged sewer pumping station at Creek Drive will also be upgraded with new more powerful pumps and water retention abilities to protect the environment from sewer discharges during heavy storms. This project is continued from 2010. Final review of these plans will allow for more competitive bidding in 2011.

Utilizing grant funds to match Wastewater expenditures, West Frederick Street from Shenks Lane to South Prince Street will be resurfaced after new sewer, water (City owned) and stormsewer lines are replaced. Curbs and sidewalks will be included with PP&L poles being relocated. This project is estimated to cost \$992,000.

### **Highway Aid Fund**

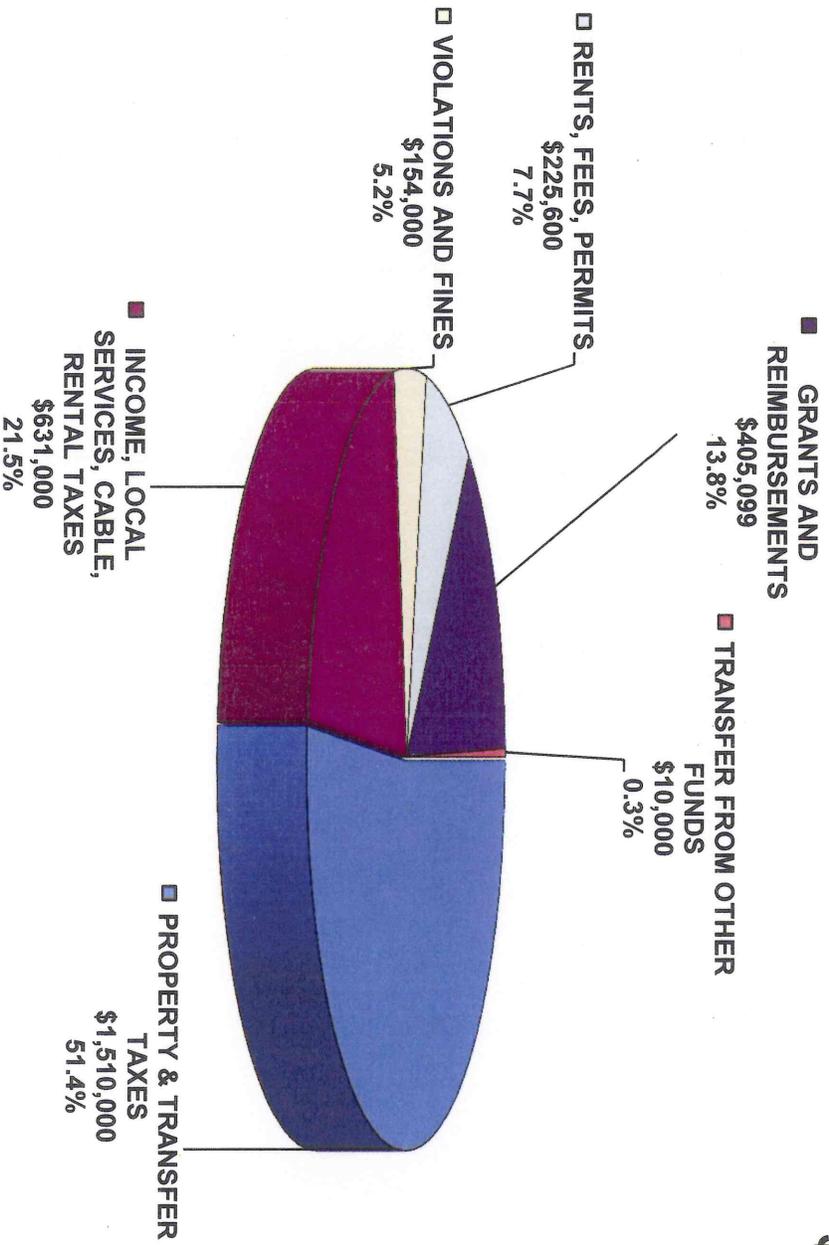
The Borough Streets Department will replace a utility vehicle and put major roadwork on hold as funding reserves are built up for future road restoration projects.

### **Solid Waste Budget**

There will be no change in the quarterly charges for waste removal in the Borough for 2011. The fee is \$55 per quarter. Bids were received in 2010 for 2011 and reflected a decrease in the per unit charge for hauling services.

# MILLERSVILLE BOROUGH

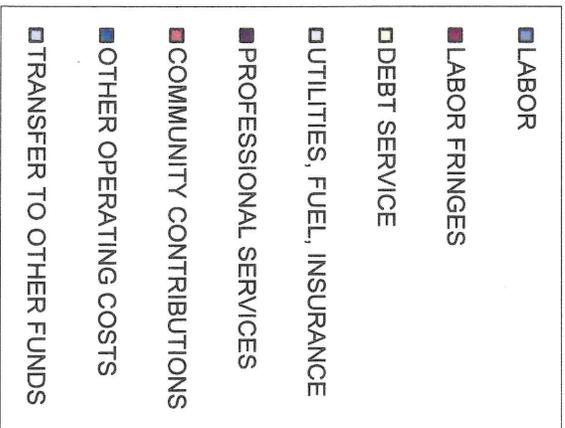
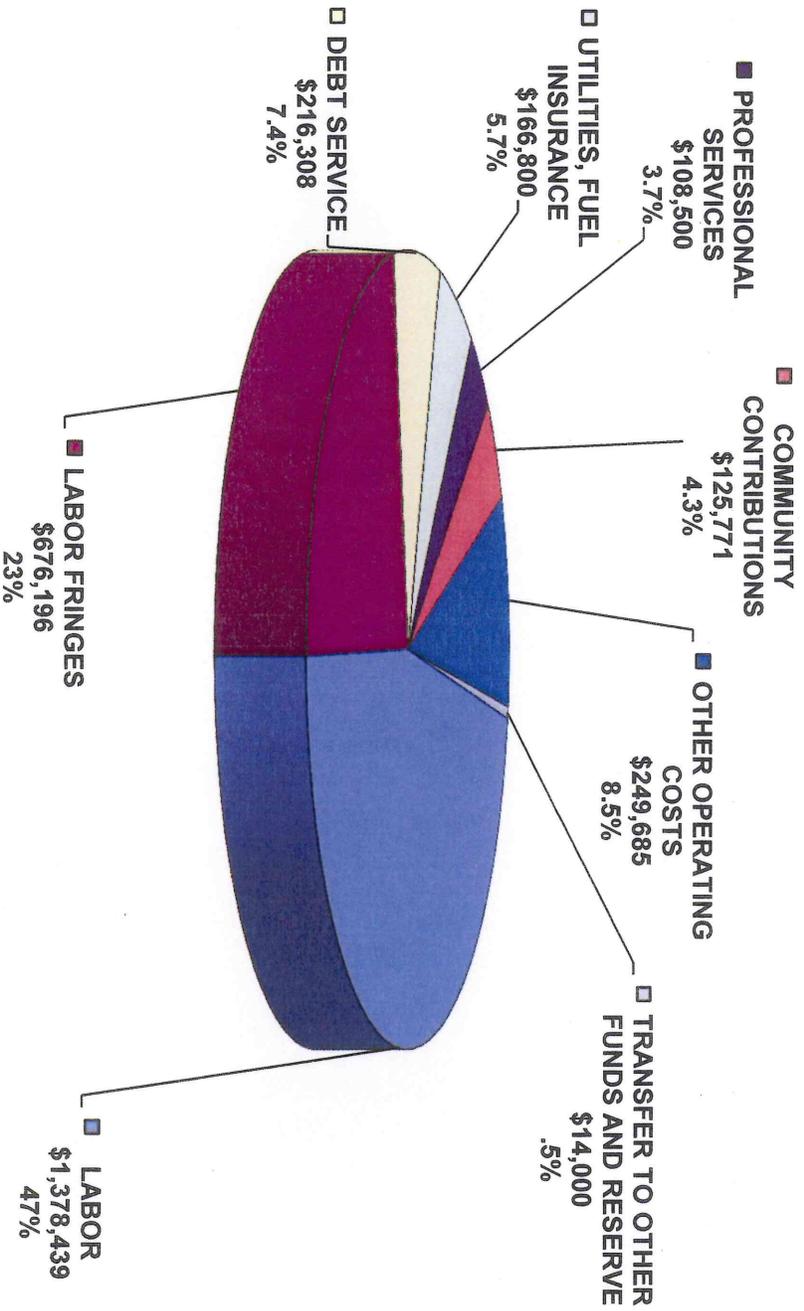
## GENERAL FUND OPERATING BUDGET 2011 REVENUES \$2,935,699



■	PROPERTY & TRANSFER TAXES
■	INCOME, LOCAL SERVICES, CABLE, RENTAL TAXES
□	VIOLATIONS AND FINES
□	RENTS, FEES, PERMITS
■	GRANTS AND REIMBURSEMENTS
■	TRANSFER FROM OTHER FUNDS

# MILLERSVILLE BOROUGH

## GENERAL FUND OPERATING BUDGET 2011 EXPENDITURES \$2,935,699



MILLERSVILLE BOROUGH  
2011 BUDGET

	GENERAL FUND	2011	Adjusted	Budget
		Budget	2010	Compare
			Budget	10 to 11
	<b>REVENUES</b>			
	Real Property Taxes	5.24 mills	4.85 mills	
01-301-100	Real Estate Tax -Current Year-	1,427,000	1,308,000	9.1%
01-301-200	Real Estate Taxes- Prior Year	1,000	1,000	0.0%
01-301-300	Real Estate Taxes- Delinquent	13,000	14,000	-7.1%
01-301-500	Real Estate Transfer Tax	65,000	60,000	8.3%
01-301-600	Real Estate Taxes- Interim	4,000	5,000	-20.0%
	<b>Total Property Taxes</b>	<b>1,510,000</b>	<b>1,388,000</b>	<b>8.8%</b>
01-310-210	Earned Income Tax	415,000	390,000	6.4%
01-310-235	Rental Transaction Tax	-	-	
01-310-510	Local Services Tax	130,000	130,000	0.0%
01-310-800	Cable Television Franchise	86,000	88,000	-2.3%
	<b>Total Income, Local Srv, Cable Franchise Taxes</b>	<b>631,000</b>	<b>608,000</b>	<b>3.8%</b>
01-331-100	Court Fines	12,000	10,000	20.0%
01-331-110	Vehicle Code Violations	41,000	39,000	5.1%
01-331-120	Violations of Ordinances	51,000	50,000	2.0%
01-331-130	Parking Fines	50,000	48,000	4.2%
	<b>Total Violations and Fines</b>	<b>154,000</b>	<b>147,000</b>	<b>4.8%</b>
01-361-010	Public Utility Realty Tax	2,800	2,400	16.7%
01-361-030	Subdivision and Land Dev.Appl. Fees	1,000	2,000	-50.0%
01-361-050	Alcoholic Beverage Taxes	600	600	0.0%
01-361-100	Interest Earnings	3,000	10,000	-70.0%
01-361-105	Parking Permits	1,600	1,500	6.7%
01-361-110	Sale of copies of accident reports	1,000	1,000	0.0%
01-361-250	Street Encroachment	500	500	0.0%
01-361-290	Rent of Buildings	24,000	24,000	0.0%
01-361-300	Rent of Water Tower	86,800	79,728	8.9%
01-361-305	Park Rentals	5,500	5,000	10.0%
01-361-310	Stormwater Mngmnt Application Fee	1,000	1,000	0.0%
01-361-330	Zoning Permits	5,000	40,000	-87.5%
01-361-340	Zoning hearing Fees	2,000	2,000	0.0%
01-361-350	Housing Hearing Fees	-	-	
01-361-400	Plan Review Fees	200	200	0.0%
01-361-410	Building Permits	40,000	45,000	-11.1%
01-361-420	Business Licenses and permits	1,000	200	400.0%
01-361-480	Housing Licenses	45,000	45,000	0.0%
01-361-500	Sales of maps and publications	100	200	-50.0%
01-361-600	Tax Certification Fees	3,000	3,000	0.0%
01-361-620	County Tax Collection Commission	1,500	1,600	-6.3%
	<b>Total Rents, Fees and Permits</b>	<b>225,600</b>	<b>264,928</b>	<b>-14.8%</b>
01-363-110	Payments in lieu of taxes	2,000	2,000	0.0%
01-363-200	Reimbursements-Police Salaries	65,000	65,000	0.0%
01-363-380	Miscellaneous Revenue	6,500	6,500	0.0%
01-363-401	County Transportation Grants	-	5,000	-100.0%
01-363-403	Engineering Cost Reimbursements	10,000	13,000	-23.1%
01-363-405	State Grants	33,000	5,000	560.0%
01-363-410	County Drug Taskforce	57,173	81,545	-29.9%
01-363-411	Foreign Fire Insurance Premiums	46,000	41,000	12.2%
01-363-415	PA Act 205 Pension Aid	126,159	121,992	3.4%
01-363-416	Reimburse Non-Uniform Pension Contribution	41,767	38,891	7.4%
01-363-420	Refunds of Prior Year Expenses	17,500	-	
01.387.200	Donations (former RTT)	-	-	
	<b>Total Grants and Reimbursements</b>	<b>405,099</b>	<b>379,928</b>	<b>6.6%</b>
	<b>Total Revenues</b>	<b>2,925,699</b>	<b>2,787,856</b>	<b>4.9%</b>
01-392-396	Transfer from Park Trust fund	10,000	15,000	-33.3%
	<b>Total Revenues and Transfers</b>	<b>2,935,699</b>	<b>2,802,856</b>	<b>4.7%</b>

MILLERSVILLE BOROUGH  
2011 BUDGET

	GENERAL FUND	2011 Budget	Adjusted 2010 Budget	Budget Compare 10 to11
	<b>EXPENDITURES</b>			
01-401-100	Manager's Salary	35,256	33,607	4.9%
01-401-105	Mayor's Salary	2,400	2,400	0.0%
01-401-110	Council Salaries	16,800	16,800	0.0%
01-401-130	Salaries Clerical	55,085	51,812	6.3%
01-401-183	Overtime Pay	280	100	180.0%
01-401-200	Office Supplies	2,500	2,500	0.0%
01-401-305	General Expense-admin	2,700	2,500	8.0%
01-401-311	Accounting and Audit Services	15,500	15,000	3.3%
01-401-313	Engineering services	40,000	47,700	-16.1%
01-401-314	Legal services-General	16,000	18,000	-11.1%
01-401-315	Legal Services-Zoning & Planning	8,000	10,700	-25.2%
01-401-316	Consultants	-	-	
01-401-321	Telephone Monthly charges	3,800	3,700	2.7%
01-401-322	Cleaning Supplies	800	700	14.3%
01-401-325	Postage	3,300	3,200	3.1%
01-401-330	Postage - Tax Bills	875	875	0.0%
01-401-341	Advertising	6,000	6,000	0.0%
01-401-342	Printing	700	600	16.7%
01-401-350	Property and Liability Insurance Program	35,000	35,000	0.0%
01-401-361	Electricity	12,500	12,000	4.2%
01-401-362	Gas - Heating	9,000	9,000	0.0%
01-401-370	Equipment Maintenance - software	5,000	5,000	0.0%
01-401-373	Building Repairs and Maintenance	16,000	12,000	33.3%
01-401-374	Equipment Maintenance	9,000	9,000	0.0%
01-401-446	Training and Conferences	2,500	2,000	25.0%
01-401-460	Dues and Subscriptions	5,000	5,000	0.0%
01-401-740	Machinery and Equipment	-	800	-100.0%
	<b>Total Administrative/ Legislative Dept</b>	<b>303,996</b>	<b>305,994</b>	<b>-0.7%</b>
01-410-122	Police Chief Salary	87,305	84,607	3.2%
01-410-130	Patrolman Salaries	715,092	678,916	5.3%
01-410-131	Part-time Patrolmen Wages	14,000	10,000	40.0%
01-410-140	Salaries Clerical	85,402	81,478	4.8%
01-410-160	Police Pension Contribution	111,908	92,217	21.4%
01-410-183	Overtime Pay	79,888	76,704	4.2%
01-410-200	Office Supplies	3,750	3,750	0.0%
01-410-220	Operating Supplies	5,000	5,000	0.0%
01-410-231	Vehicle Fuel	18,500	19,000	-2.6%
01-410-238	Clothing and Uniforms	6,600	6,600	0.0%
01-410-242	Ammunition & Targets	3,500	3,500	0.0%
01-410-253	Vehicle Supplies	1,800	1,800	0.0%
01-410-260	Minor Equipment	15,000	5,000	200.0%
01-410-300	General Expense	3,000	3,000	0.0%
01-410-301	Labor Counsel	8,000	8,000	0.0%
01-410-316	Humane League	2,600	4,665	-44.3%
01-410-320	Civil Service	3,000	3,000	0.0%
01-410-321	Telephone Monthly Charges	11,300	8,400	34.5%
01-410-327	Radio Equipment Maintenance	4,500	5,000	-10.0%
01-410-340	Advertising and Printing	1,500	1,500	0.0%
01-410-374	Equipment maintenance (software)	13,000	13,000	0.0%
01-410-420	Dues, subscriptions, memberships	2,300	2,300	0.0%
01-410-440	Uniform Cleaning	2,200	2,200	0.0%
01-410-451	Vehicle Maintenance	11,000	11,000	0.0%
01-410-460	Training and Conferences	9,000	9,500	-5.3%
01-410-461	Training -Emergency Management	2,700	3,000	-10.0%
01-410-505	County Drug Task Force Operation	7,800	7,800	0.0%
01-410-740	Major Equipment Purchases	-	-	
01-410-745	Vehicle Replacement	-	-	
	<b>Total Police Department</b>	<b>1,229,645</b>	<b>1,150,937</b>	<b>6.8%</b>

MILLERSVILLE BOROUGH  
2011 BUDGET

	GENERAL FUND	2011 Budget	Adjusted 2010 Budget	Budget Compare 10 to11
01-411-350	Worker's Comp.Insurance-Fire	7,621	7,621	0.0%
01-411-366	Water - Fire Department	1,400	800	75.0%
01-411-500	Contributions to Vol. Fire Companies	55,000	25,000	120.0%
01-411-510	Fireman's Relief Association	46,000	41,000	12.2%
01-411-530	Contributions to County Library	2,000	2,000	0.0%
01-411-540	Meals on Wheels Program	250	250	0.0%
01-411-550	Contributions to Ambulance Company LEMSA	1,000	1,000	0.0%
01-411-590	Contributions - Other (Mville 250)	12,500	7,500	66.7%
	<b>Total Community Contributions</b>	<b>125,771</b>	<b>85,171</b>	<b>47.7%</b>
01-414-130	Zoning/Code Enforcement Salary	55,396	52,806	4.9%
01-414-200	Supplies	500	500	0.0%
01-414-231	Vehicle operating costs (fuel)	800	700	14.3%
01-414-260	Minor Equipment	200	200	0.0%
01-414-300	General Expenses	500	1,400	-64.3%
01-414-316	Court Reporter Services	800	1,000	-20.0%
01-414-341	Advertising	1,500	1,100	36.4%
01-414-342	Printing	400	400	0.0%
01-414-446	Training and Conferences	900	600	50.0%
	<b>Total Zoning and Codes Enforcement</b>	<b>60,996</b>	<b>58,706</b>	<b>3.9%</b>
01-430-122	Street Superintendent	58,303	53,899	8.2%
01-430-140	Street Dept. Salaries	141,482	137,587	2.8%
01-430-183	Overtime Pay	7,000	8,000	-12.5%
01-430-200	Road supplies	500	500	0.0%
01-430-220	Operating Supplies	1,800	1,800	0.0%
01-430-231	Vehicle Fuel	10,500	11,000	-4.5%
01-430-245	Signs and other Supplies	6,000	7,000	-14.3%
01-430-247	Supplies- storm sewers	10,000	10,000	0.0%
01-430-248	Supplies- streets	6,000	6,000	0.0%
01-430-260	Small Tools & Minor Equipment	700	700	0.0%
01-430-300	General Expenses	1,800	1,500	20.0%
01-430-313	Engineering Services	21,000	21,000	0.0%
01-430-321	Telephone	500	550	-9.1%
01-430-327	Radio Equipment Maintenance	300	300	0.0%
01-430-330	Rentals	300	300	0.0%
01-430-360	Electricity- traffic signals	3,400	3,200	6.3%
01-430-361	Electricity Streets Buildings	4,000	3,800	5.3%
01-430-362	Gas Heat Service	8,000	8,000	0.0%
01-430-363	Electricity- street lights	66,000	65,000	1.5%
01-430-369	Equipment Maintenance	4,000	3,500	14.3%
01-430-370	Signal Equipment Maintenance	6,500	6,500	0.0%
01-430-373	Building Repairs and Maintenance	4,000	5,000	-20.0%
01-430-374	Equipment Maintenance-snow	4,000	3,500	14.3%
01-430-375	Vehicle Maintenance	4,000	3,500	14.3%
01-430-376	Water Tank Maintenance	7,860	7,860	0.0%
01-430-740	Machinery and Equipment	-	2,300	-100.0%
	<b>Total Streets Department</b>	<b>377,945</b>	<b>372,296</b>	<b>1.5%</b>
01-454-143	Park Wages	24,750	23,769	4.1%
01-454-200	Supplies	400	400	0.0%
01-454-231	Vehicle Fuel	1,400	1,400	0.0%
01-454-260	Small Tools & Minor Equipment	1,000	1,000	0.0%
01-454-300	General Expenses	1,500	1,500	0.0%
01-454-361	Electricity	2,800	2,800	0.0%
01-454-366	Water - Park	400	500	-20.0%
01-454-371	Grounds Maintenance	9,000	9,000	0.0%
01-454-374	Equipment Maintenance	1,500	1,500	0.0%
01-454-450	Park Summer Program		-	
	<b>Total Parks Department</b>	<b>42,750</b>	<b>41,869</b>	<b>2.1%</b>
01-474-601	Financing Debt Charges	4,648	5,614	-17.2%
01-474-605	2005 refunded 1996 Bond Interest	-	11,632	-100.0%
01-474-610	2005 refunded 1996 Bond Principal	-	51,600	-100.0%
01-474-615	2002 Refunded 2007 Note Interest	46,674	48,350	-3.5%
01-474-620	2002 Refunded 2007 Note Principal	40,000	38,000	5.3%
01-474-625	2005 New Building Bonds Interest	-	66,128	-100.0%
01-474-626	2005 New Building Bonds Principal	-	5,000	-100.0%
01-474-630	2010 Refunded 2005 Bonds Principal	66,600		
01-474-635	2010 Refunded 2005 Bonds Interest	58,386		
	<b>Total Debt Service</b>	<b>216,308</b>	<b>226,324</b>	<b>-4.4%</b>

MILLERSVILLE BOROUGH  
2011 BUDGET

	GENERAL FUND	2011 Budget	Adjusted 2010 Budget	Budget Compare 10 to11
01-487-152	Dental Insurance	15,000	15,894	-5.6%
01-487-156	Health Insurance Program	236,000	210,575	12.1%
01-487-157	Health & Welfare Fund	11,160	11,160	0.0%
01-487-158	Life Insurance	2,228	2,228	0.0%
01-487-160	Non-Uniform Pension Contribution	136,453	125,887	8.4%
01-487-161	FICA employer taxes	104,112	99,325	4.8%
01-487-353	Unemployment Compensation	-	-	
01-487-354	Worker's Compensation Insurance	58,735	61,390	-4.3%
01-487-357	Bonding	600	600	0.0%
	<b>Total Fringe Benefits / Employer Taxes</b>	<b>564,288</b>	<b>527,059</b>	<b>7.1%</b>
	<b>Total Expenses</b>	<b>2,921,699</b>	<b>2,768,356</b>	<b>5.5%</b>
01-492-700	Transfers to Educational Srv Agency Fund	14,000	13,500	3.7%
01-492-705	To General Capital Reserve Fund		321,000	-100.0%
01-492-800	Refund Prior Yrs Revenue - RTT	-	-	
01-492-705	To Gen. Cap. Res. For County Trans		-	
	<b>Total Transfers</b>	<b>14,000</b>	<b>334,500</b>	<b>-95.8%</b>
	<b>Total Expenses and Transfers</b>	<b>2,935,699</b>	<b>3,102,856</b>	<b>-5.4%</b>
	<b>Total Revenues and Transfers</b>	<b>2,935,699</b>	<b>2,802,856</b>	<b>4.7%</b>
	<b>Excess Revenue or (Expenses)</b>	<b>-</b>	<b>(300,000)</b>	<b>-100.0%</b>

MILLERSVILLE BOROUGH  
SEWER FUND  
2011 BUDGET

		2011	2010	Budget
SEWER FUND		Budget	Budget	Compare
(Residential rate per quarter)		\$110	\$110	10 to11
<b>REVENUES</b>				
08-364-100	Sewerage Charges	1,250,000	1,260,000	-0.8%
08-364-102	Sewerage Lien Income	25,000	14,000	78.6%
08-364-105	Interest Income	1,000	5,000	-80.0%
08-364-110	Sewer Connection/Tapping Fees	13,210	13,210	0.0%
08-364-120	Sewer Agreement- University	320,000	320,000	0.0%
08-364-380	Misc Revenue & Manor Township	23,000	23,000	0.0%
08-364-420	Refund of Prior Year Expenses	1,500	0	
<b>Total Revenues and Transfers</b>		<b>1,633,710</b>	<b>1,635,210</b>	<b>-0.1%</b>
<b>EXPENSES</b>				
08-401-100	Manager's Salary	35,256	33,607	4.9%
08-401-130	Salaries-Clerical Employees	55,085	51,812	6.3%
08-401-183	Overtime Pay	280	100	180.0%
08-401-200	Office Supplies	2,300	2,000	15.0%
08-401-300	General Expenses	10,000	9,500	5.3%
08-401-311	Accounting & Auditing Services	15,000	14,000	7.1%
08-401-314	Legal Services	7,000	5,500	27.3%
08-401-325	Postage	5,500	5,000	10.0%
08-401-350	Property and Liability Ins.	20,000	20,000	0.0%
08-401-374	Equipment Maintenance Software	6,000	3,000	100.0%
08-401-460	Dues and Subscriptions	1,300	1,300	0.0%
08-401-740	Minor Equipment	500	700	-28.6%
<b>Total Administrative Department</b>		<b>158,221</b>	<b>146,519</b>	<b>8.0%</b>
08-429-122	Superintendent's Salary	65,161	62,133	4.9%
08-429-130	Sewer Plant Operators Wages	154,004	149,558	3.0%
08-429-183	Overtime Pay	12,000	14,000	-14.3%
08-429-200	Supplies	600	500	20.0%
08-429-223	Chemicals	48,000	40,000	20.0%
08-429-225	Laboratory Supplies	5,000	5,000	0.0%
08-429-227	Outside Laboratory Services	27,000	23,000	17.4%
08-429-231	Vehicle Fuel	6,500	6,500	0.0%
08-429-260	Small Tools & Minor Equipment	5,000	9,000	-44.4%
08-429-313	Engineering Services	25,000	21,000	19.0%
08-429-321	Telephone Monthly Charges	5,000	4,800	4.2%
08-429-327	Radio Equipment Maintenance	500	500	0.0%
08-429-361	Electricity	220,000	218,440	0.7%
08-429-366	Water	8,000	4,500	77.8%
08-429-371	Grounds Maintenance	3,200	3,000	6.7%
08-429-373	Buildings Maintenance	6,000	6,000	0.0%
08-429-374	STP Equipment Maintenance	70,000	68,000	2.9%
08-429-375	Vehicle Maintenance	7,000	7,000	0.0%
08-429-378	Maint-Collection Sys, Pump Sta	35,000	35,000	0.0%
08-429-383	Rent of Buildings	16,000	16,000	0.0%
08-429-450	Contracted Sludge Disposal	40,000	39,000	2.6%
08-429-460	Training and Conference	1,000	1,000	0.0%
08-429-500	Sludge Processing	0	0	
<b>Total Collection System and Operations</b>		<b>759,965</b>	<b>733,931</b>	<b>3.5%</b>

MILLERSVILLE BOROUGH  
SEWER FUND  
2011 BUDGET

SEWER FUND		2011	2010	Compare
		Budget	Budget	10 to11
(Residential rate per quarter)		\$110	\$110	
08-474-601	Financing Debt charges	11,450	11,681	-2.0%
08-474-605	2005 Refundng of 1996 Bond Int	0	15,419	-100.0%
08-474-610	2005 Refundng 1996 Bond Princ	0	68,400	-100.0%
08-474-615	2007 Refundng of 2002 Note Int	90,871	96,106	-5.4%
08-474-620	2007 Refundng 2002 Note Princ	130,000	125,000	4.0%
08-474-630	2010 Refunding 2005 bonds Princ	68,400		
08-474-635	2010 refunding 2005 bonds Int	9,476		
	<b>Total Debt Service</b>	<b>310,197</b>	<b>316,606</b>	<b>-2.0%</b>
08-487-152	Dental Insurance	3,810	4,084	-6.7%
08-487-156	Health Insurance	60,750	55,982	8.5%
08-487-157	Health & Welfare Fund	3,360	3,360	0.0%
08-487-158	Life Insurance	600	594	1.0%
08-487-160	Non-Uniform Pension Contribution	37,122	34,483	7.7%
08-487-161	FICA	24,600	23,800	3.4%
08-487-354	Workers Compensation Insurance	13,900	14,710	-5.5%
	<b>Total Fringe Benefits/Employer Taxes</b>	<b>144,142</b>	<b>137,013</b>	<b>5.2%</b>
	<b>Total Expenses</b>	<b>1,372,525</b>	<b>1,334,069</b>	<b>2.9%</b>
08-490-750	Transfer to Sewer Capital Fund	255,000	300,000	-15.0%
	<b>Total Expenses and Transfers</b>	<b>1,627,525</b>	<b>1,634,069</b>	<b>-0.4%</b>
	<b>Total Expenses and Transfers</b>	<b>1,627,525</b>	<b>1,634,069</b>	
	<b>Total Revenues and Transfers</b>	<b>1,633,710</b>	<b>1,635,210</b>	
	<b>Excess Revenue or (Expenses)</b>	<b>6,185</b>	<b>1,141</b>	

MILLERSVILLE BOROUGH  
SOLID WASTE MANAGEMENT FUND  
2011 BUDGET

		2011	2010	Budget
SOLID WASTE MANAGEMENT FUND		Budget	Budget	Compare
		\$55 per qtr	\$55 per qtr	10 to11
<b>REVENUES</b>				
09-364-030	Solid Waste Collection Fees	376,000	376,000	0.0%
09-364-045	PA Recycling Grant	9,000	11,000	-18.2%
09-364-100	Interest Income	700	2,000	-65.0%
09-364-102	Solid Waste Lien Income	15,000	15,000	0.0%
09-364-330	Green Yard Waste Tags	7,500	8,000	-6.3%
09-364-331	Yellow Extra Service Tags	1,500	1,500	0.0%
09-364-332	Red Over Sized Trash Tags	1,500	1,500	0.0%
09-364-333	Blue Large Appliance Tags	600	600	0.0%
09-364-380	Miscellaneous Revenue (hauling rebates)	15,000	15,000	0.0%
09-364-420	Refund of Prior Years Expenses	200	-	
<b>Total Revenues</b>		<b>427,000</b>	<b>430,600</b>	<b>-0.8%</b>
<b>EXPENSES</b>				
09-401-100	Manager's Salary	17,628	16,804	4.9%
09-401-130	Salaries-Clerical	27,543	25,906	6.3%
09-401-183	Overtime Pay	140	50	180.0%
09-401-200	Office Supplies	500	500	0.0%
09-401-300	General Expense	3,200	3,000	6.7%
09-401-314	Legal Services	5,500	4,000	37.5%
09-401-325	Postage	5,000	4,200	19.0%
09-401-341	Advertising	1,000	1,000	0.0%
09-401-342	Printing	1,500	1,500	0.0%
09-401-370	Equipment Maintenance software	1,300	100	1200.0%
09-401-383	Rent of Building	8,000	8,000	0.0%
09-401-460	Dues and Subscriptions	400	400	0.0%
09-401-740	Minor Equipment	4,200	100	4100.0%
<b>Total Administrative Department</b>		<b>75,911</b>	<b>65,560</b>	<b>15.8%</b>
09-427-355	Yard and leaf Bags	14,000	14,000	0.0%
09-427-360	Solid Waste Disposal	130,000	130,000	0.0%
09-427-450	Contract Collection and Hauling	152,000	180,000	-15.6%
<b>Total Collections and Operations</b>		<b>296,000</b>	<b>324,000</b>	<b>-8.6%</b>
09-487-152	Dental insurance	545	583	-6.5%
09-487-156	Health Insurance Program	7,700	7,095	8.5%
09-487-157	Health and Welfare	480	480	0.0%
09-487-158	Life insurance	85	85	0.0%
09-487-160	Non-Uniform Pension Contribution	4,645	4,408	5.4%
09-487-161	FICA Employer Tax	3,460	3,267	5.9%
09-487-354	Worker's Compensation Insurance	1,950	2,019	-3.4%
<b>Total Fringe Benefits/Employer Taxes</b>		<b>18,865</b>	<b>17,937</b>	<b>5.2%</b>
<b>Total Expenses</b>		<b>390,776</b>	<b>407,497</b>	<b>-4.1%</b>
<b>Total Expenses</b>		<b>390,776</b>	<b>407,497</b>	<b>-4.1%</b>
<b>Total Revenues</b>		<b>427,000</b>	<b>430,600</b>	<b>-0.8%</b>
<b>Excess Revenue or (Expenses)</b>		<b>36,224</b>	<b>23,103</b>	