



# 2021 ANNUAL BUDGET

ADOPTED 11/24/2020

Borough of

**MILLERSVILLE**

Lancaster County, Pennsylvania

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# I. INTRODUCTION

## Borough Directory

### Mayor

David T. Aichele Term Ends: 1/2022

### Borough Council

<i>President:</i>	Carrie L. Smith	Term Ends: 1/2024
<i>Vice President:</i>	Lauren E. Hauck	Term Ends: 1/2024
<i>Assistant Secretary:</i>	Brooke G. Magni	Term Ends: 1/2024
<i>Members:</i>	Linda L. Bellile	Term Ends: 1/2022
	Jenna L. Erb	Term Ends: 1/2022
	Mary Ann Gerber	Term Ends: 1/2022
	Daniel P. Ostrowski	Term Ends: 1/2022

### Borough Management

<i>Borough Manager:</i>	John D. Rochat
<i>Chief of Police:</i>	John D. Rochat
<i>Street &amp; Park Superintendent:</i>	Andrew M. Boxleitner
<i>Finance Officer:</i>	Jessie L. Ebersole
<i>Police Lieutenant:</i>	Jeffrey S. Margevich
<i>Sewer Superintendent:</i>	Leslie L. McMullen
<i>Zoning &amp; Code Enforcement Officer:</i>	Michael R. Tuscan

## Borough Profile

Date of Incorporation	1932
Form of Government	Council-Manager
Current Population (2010 Census)	8,168
Miles of Borough Street	17.43
Number of Acres of Parks	21.1
Number of Employees	
Full Time	28
Part Time	11

**DAVID T. AICHELE**  
*Mayor*  
**CARRIE L. SMITH**  
*Council President*  
**JOHN D. ROCHAT**  
*Borough Manager & Chief of Police*



**BOROUGH OF MILLERSVILLE**  
100 Municipal Drive  
Millersville, PA 17551

[www.millersvilleborough.org](http://www.millersvilleborough.org)

## **Budget Message**

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Dear Millersville Borough Council,

I am pleased to present to you, our citizens, and businesses of Millersville Borough the proposed 2021 Budget. The presentation of the Annual Budget is one of the most important processes undertaken by the Borough each year. The Budget is the financial plan that provides the resources required to carry out the professional services the Borough provides.

It is always incumbent for government to lead by example, but especially as families struggle during difficult economic periods like the current coronavirus pandemic, which was so abrupt and unexpected.

I would like to express my sincere appreciation to all the Borough's Department Heads and Finance Officer Jessie Ebersole. Without their individual commitment to our Borough and their understanding of the current economic conditions resulting from the pandemic, this no-tax increase 2021 proposed Budget would not have been possible.

This proposed 2021 General Operating Fund Budget is \$4,158,774 which is \$38,050 (1%) higher than the 2020 Budget. The estimated revenues included in the proposed 2021 Budget decreased by \$20,050 (1%) compared to the 2020 Budget.

There are no changes in the quarterly sewer service charges or trash collection and recycling service charges proposed for the year 2021. The proposed 2021 Budget also includes \$158,000 under the Highway Aid Fund to pave and/or recycle several streets in the Quaker Hills Subdivision.

This proposed 2021 Budget is a balance between maintaining high levels of professional services in the General Operating Fund while continuing investment in infrastructure in the General Capital Reserve Fund with no tax increase. I believe this budget plan strikes the right balance for the upcoming year, and I look forward to working with the community, elected officials and staff to continue to progress towards our collective goals.

Respectfully,

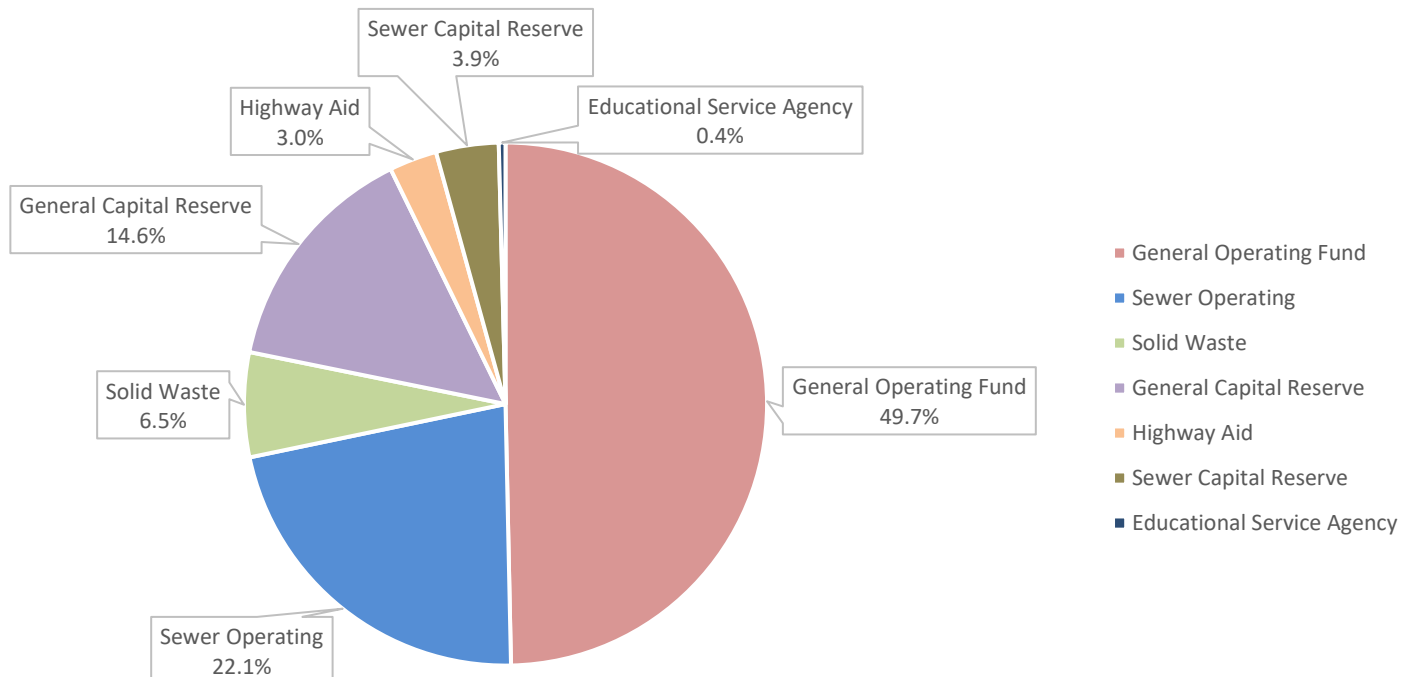
John D. Rochat  
Borough Manager and Chief of Police

## II. BUDGET SUMMARIES

### Summary of All Funds

<b>ALL FUNDS 2021</b>	
<b>Revenues</b>	<b>\$</b>
(01) General Operating Fund	3,969,674
(08) Sewer Operating Fund	1,748,300
(09) Solid Waste Fund	473,810
(31) General Capital Reserve Fund	311,000
(35) Highway Aid Fund	194,000
(38) Sewer Capital Reserve Fund	463,000
(45) Educational Service Agency Fund	33,020
<b>Total Revenues</b>	<b>7,192,804</b>
<b>Expenditures</b>	<b>\$</b>
(01) General Operating Fund	4,215,174
(08) Sewer Operating Fund	1,763,651
(09) Solid Waste Fund	516,439
(31) General Capital Reserve Fund	1,164,800
(35) Highway Aid Fund	236,000
(38) Sewer Capital Reserve Fund	309,500
(45) Educational Service Agency Fund	33,000
<b>Total Expenditures</b>	<b>8,238,664</b>
<b>Budget Reserves / (Deficit)</b>	<b>(1,045,860)</b>
<b>Total Expenditures &amp; Budget Reserve</b>	<b>7,192,804</b>

### Funds Allocation



<b>(01) GENERAL OPERATING FUND 2021</b>	
<b>Revenues</b>	<b>\$</b>
Real Estate Taxes	1,879,460
Other Taxes & Franchises	923,500
Fines & Violations	136,000
PILOT, Interest, Rents, Licenses, Fees, & Permits	436,355
Grants & Reimbursements	554,359
Fund Transfers	40,000
<b>Total Revenues</b>	<b>3,969,674</b>
<b>Expenditures</b>	<b>\$</b>
Administrative	296,022
Police	1,456,614
Community Services	165,900
Zoning & Code Enforcement	72,000
Street	408,817
Park	45,130
Debt Service	205,967
Employee Benefits	1,508,224
Fund Transfers	56,500
<b>Total Expenditures</b>	<b>4,215,174</b>
<b>Budget Reserve / (Deficit)</b>	<b>(245,600)</b>
<b>Total Expenditures &amp; Budget Reserve</b>	<b>3,969,674</b>

<b>(08) SEWER OPERATING FUND 2021</b>	
<b>Revenues</b>	<b>\$</b>
<b>Total Revenues</b>	<b>1,748,300</b>
<b>Expenditures</b>	<b>\$</b>
Administrative	226,872
Personnel	335,942
Collection System & Operations	473,750
Debt Service	228,849
Employee Benefits	248,238
Fund Transfers	250,000
<b>Total Expenditures</b>	<b>1,763,651</b>
<b>Budget Reserve / (Deficit)</b>	<b>(15,351)</b>
<b>Total Expenditures &amp; Budget Reserve</b>	<b>1,748,300</b>

<b>(09) SOLID WASTE FUND 2021</b>	
<b>Revenues</b>	<b>\$</b>
<b>Total Revenues</b>	<b>473,810</b>
<b>Expenditures</b>	<b>\$</b>
Administrative	83,086
Collection System & Operations	409,000
Employee Benefits	23,353
<b>Total Expenditures</b>	<b>516,439</b>
<b>Budget Reserve / (Deficit)</b>	<b>(42,629)</b>
<b>Total Expenditures &amp; Budget Reserve</b>	<b>473,810</b>

<b>(31) GENERAL CAPITAL RESERVE FUND 2021</b>	
<b>Revenues</b>	<b>\$</b>
Fund Transfers	160,000
<b>Total Revenues</b>	<b>311,000</b>
<b>Expenditures</b>	<b>\$</b>
<b>Total Expenditures</b>	<b>1,164,800</b>
<b>Budget Reserve / (Deficit)</b>	<b>(853,800)</b>
<b>Total Expenditures &amp; Budget Reserve</b>	<b>311,000</b>

<b>(35) HIGHWAY AID FUND 2021</b>	
<b>Revenues</b>	<b>\$</b>
<b>Total Revenues</b>	<b>194,000</b>
<b>Expenditures</b>	<b>\$</b>
<b>Total Expenditures</b>	<b>236,000</b>
<b>Budget Reserve / (Deficit)</b>	<b>(42,000)</b>
<b>Total Expenditures &amp; Budget Reserve</b>	<b>194,000</b>

**(38) SEWER CAPITAL RESERVE FUND 2021**

<b>Revenues</b>	<b>\$</b>
Funds Transfers	250,000
<b>Total Revenues</b>	<b>463,000</b>
<b>Expenditures</b>	<b>\$</b>
Fund Transfers	120,000
<b>Total Expenditures</b>	<b>309,500</b>
<b>Budget Reserve / (Deficit)</b>	<b>153,500</b>
<b>Total Expenditures &amp; Budget Reserve</b>	<b>463,000</b>

**(45) EDUCATIONAL SERVICE AGENCY FUND 2021**

<b>Revenues</b>	<b>\$</b>
Fund Transfers	16,500
<b>Total Revenues</b>	<b>33,020</b>
<b>Expenditures</b>	<b>\$</b>
<b>Total Expenditures</b>	<b>33,000</b>
<b>Budget Reserve / (Deficit)</b>	<b>20</b>
<b>Total Expenditures &amp; Budget Reserve</b>	<b>33,020</b>

## Workforce Summary

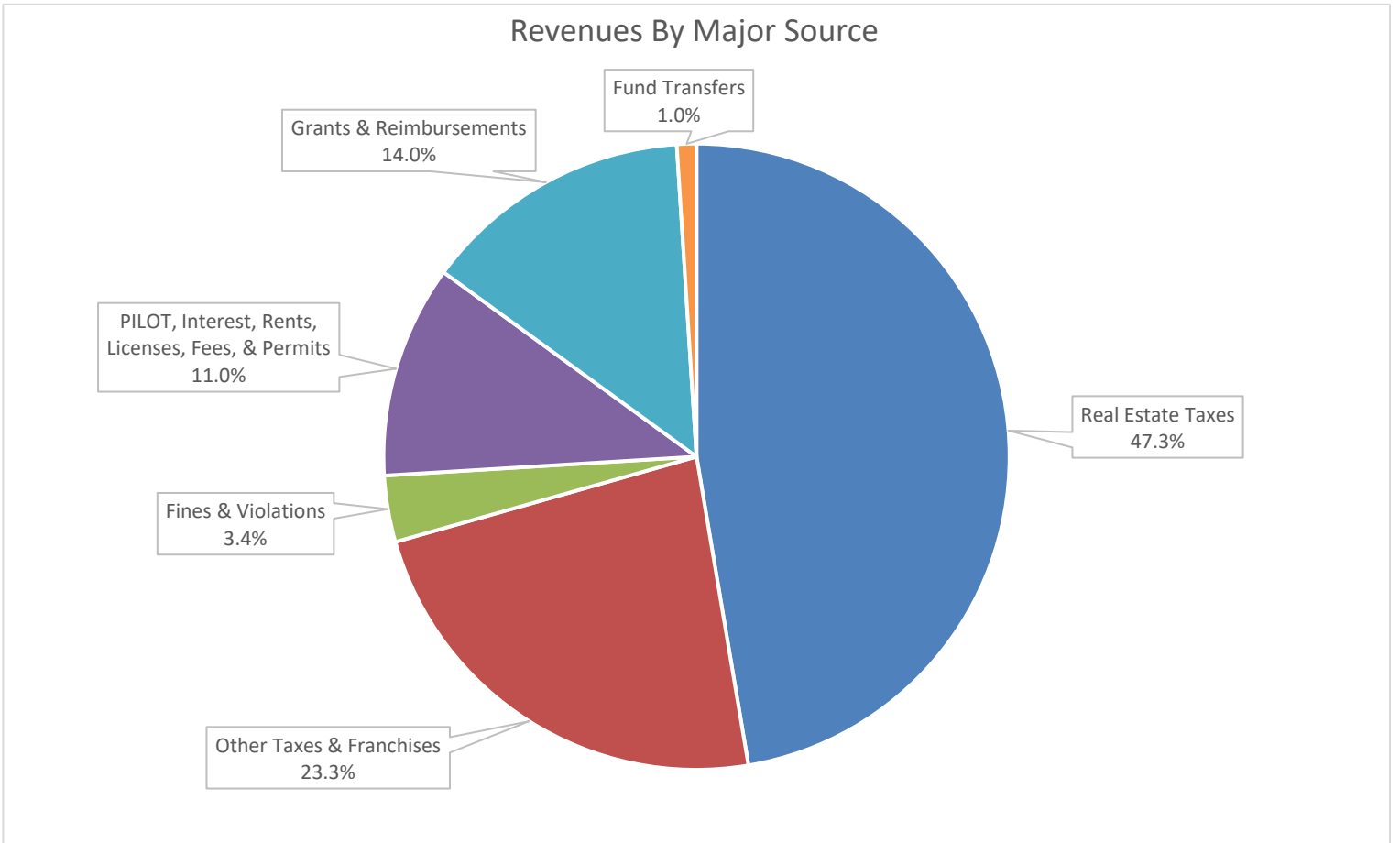
<b>2021 Budget Employment by Department</b>				
<b>Department</b>	<b>Position</b>	<b>Status</b>	<b>Number</b>	<b>Budget \$</b>
<b>Administration</b>	Mayor and Council	Elected	8	19,200
	Borough Manager	FT	1	64,272
	Finance Officer	FT	1	57,716
	Bookkeeper/Accounts Receivable Clerk	FT	1	52,901
	Zoning & Code Enforcement Officer	FT	1	64,850
	Clerk/Secretary	FT	1	45,507
	Clerk	PT	1	14.00 / hour
<b>Police</b>	Chief of Police	FT	1	105,425
	Lieutenant	FT	1	90,811
	Detective Sergeant	FT	1	88,211
	Sergeant	FT	2	87,711 & 88,511
	Patrolman	FT	8	83,011 – 86,461
	Patrolman	PT	2	24.59 / hour
	Secretary II	FT	1	57,385
	Secretary I	FT	1	42,841
	Crossing Guard	PT	4	11.56 – 13.92 / hour
<b>Street &amp; Park</b>	Superintendent	FT	1	71,647
	Maintenance Worker II	FT	1	62,362
	Maintenance Worker I	FT	2	47,049 & 47,948
	Laborer	PT	4	11.00 – 13.00 / hour
<b>Wastewater Treatment Plant</b>	Superintendent	FT	1	82,449
	Lead Plant Operator	FT	1	68,560
	Sewer Plant Operator	FT	1	59,367
	Sewer Plant Operator w/CDL	FT	2	54,289 & 55,277
<b>TOTALS</b>		FT	28	Note: Chief of Police is also Borough Manager
		PT	11	
		ALL	39	

# GENERAL OPERATING BUDGET

## General Operating Fund Revenues Overview

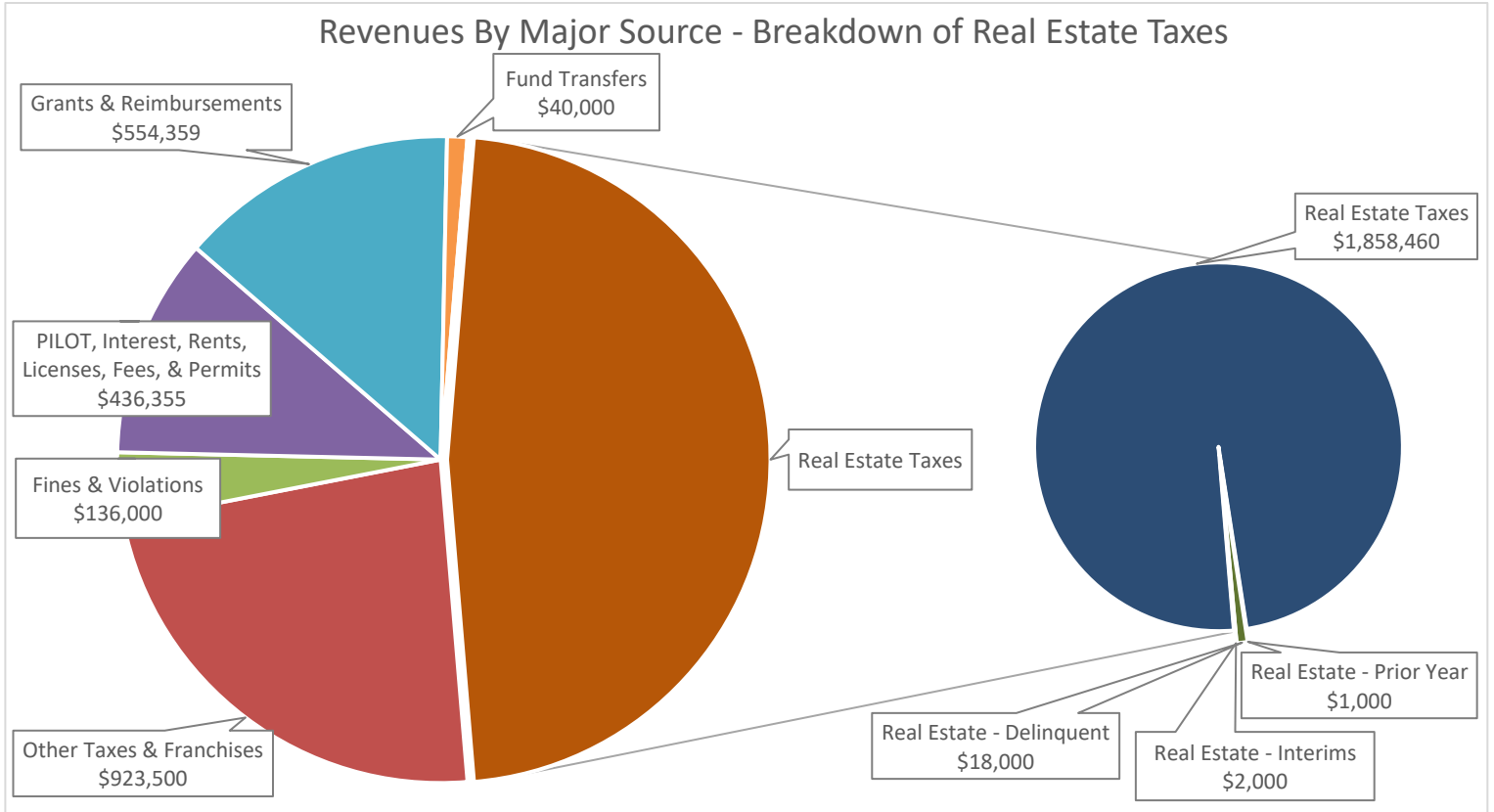
### General Operating Fund Revenues Summary

<b>Major Revenue Sources 2021</b>	
<b>Revenues</b>	<b>\$</b>
Real Estate Taxes	1,879,460
Other Taxes & Franchises	923,500
Fines & Violations	136,000
PILOT, Interest, Rents, Licenses, Fees, & Permits	436,355
Grants & Reimbursements	554,359
Fund Transfers	40,000
<b>Total Revenues</b>	<b>3,969,674</b>



# General Operating Fund Overview

## Real Estate Taxes



**The impact of property taxes** on the general operating fund is substantial, as illustrated in the chart above. Of all sources, this line of revenue continues to be the largest in our main operating fund. Slight changes occur year to year with this source, unless a reassessment, development, major demolition, or annexation take place in the Borough.

**What's in a mil?** A mil is one dollar per one thousand dollars of assessed property value (\$1 of tax = .001 = 1 mil)

An example of a property tax bill with the Borough's millage rate at 5.5:

Average Residential Property Value: \$160,700

Millage Rate: 5.5

Tax Rate Calculation: **\$884** (annually)

### Millersville Borough Millage Rate Breakdown

# Total Parcels	Total Assessment Value	# Tax-Exempt Parcels	Total Tax-Exempt Assessment Value	% Tax-Exempt Assessment
2,108	\$575,325,100	150	\$226,972,700	39.5

# General Operating Fund Budget

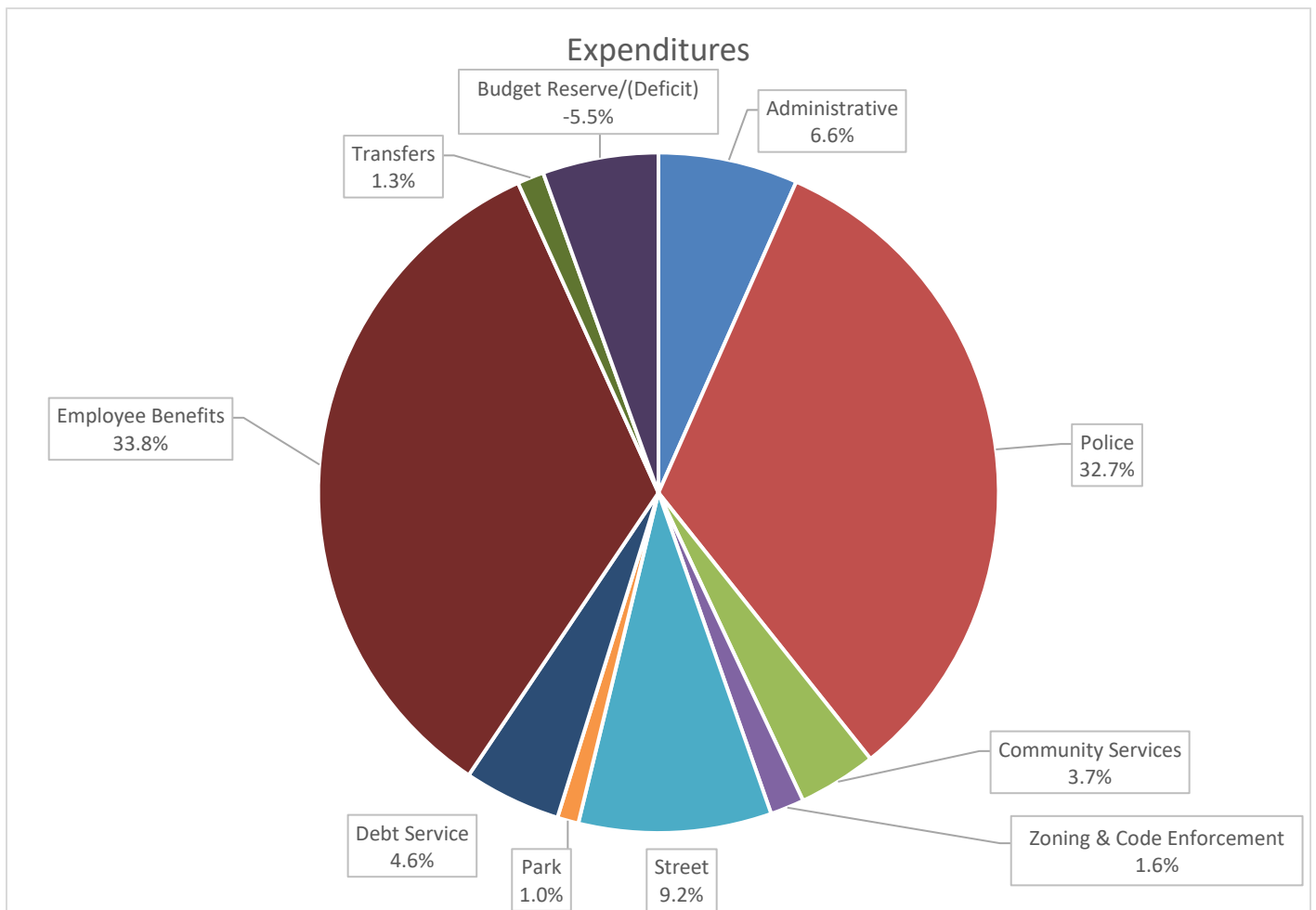
## Revenues

		2021	2020	
Revenues		Budget	Budget	
01	301100	Real Estate Taxes - Current Borough	1,858,460	1,858,275
01	301200	Real Estate Taxes - Prior Year	1,000	1,000
01	301300	Real Estate Taxes - Delinquent	18,000	18,000
01	301600	Real Estate Taxes - Interims	2,000	2,000
01	310100	Real Estate Taxes - Transfer Tax	120,000	115,000
01	310200	Earned Income Tax	620,000	625,000
01	310510	Local Service Tax	121,000	125,000
01	310900	Payments in Lieu of RE Taxes (PILOT)	167,000	165,860
01	321000	Business License and Permits	500	500
01	321800	Cable Television Franchise	60,000	92,000
01	322820	Street Encroachment (opening permits)	1,000	1,000
01	331100	Court Fines	11,000	11,000
01	331110	Vehicle Code Violations	35,000	38,000
01	331120	Ordinance Violations	50,000	50,000
01	331130	Parking Tickets	40,000	53,000
01	341000	Interest Earnings	4,000	30,000
01	342100	Rents - Water Tower	102,300	101,500
01	342200	Rents - Building	25,055	25,055
01	342450	Rents - Park	7,500	7,500
01	351000	Federal and State Grants	12,000	22,100
01	355010	Public Utility Realty Tax	2,500	2,500
01	355040	Alcohol Beverage Licenses	800	800
01	355050	Pension System State Aid	200,900	209,100
01	355070	Foreign Fire Insurance Premium Tax	37,500	37,000
01	355080	Reimburse Non-Uniform Pension	26,659	26,534
01	358000	Reimburse County Police Services DTF & SERT	88,000	96,000
01	361300	Subdivision and Land Development Fees	1,900	1,000
01	361320	Reimburse Engineering and Legal Fees	10,000	10,000
01	361330	Zoning Permits	10,000	9,000
01	361340	Zoning Hearing Fees / Bldg Code Appeal	2,400	1,800
01	361350	Stormwater Management Plan App Fee	1,600	600
01	361400	Plan Review Fee	0	500
01	361620	County Tax Collection Commission	1,500	1,500
01	361650	Tax Certification Fees	4,300	4,300
01	362100	Reimburse SRO and other PM Police Services	102,000	102,000
01	362110	Sale of Copies of Accident Reports	1,000	1,300
01	362220	Parking Permits	2,500	2,500
01	362410	Building Permits	25,000	20,000
01	362480	Housing Licenses	68,000	68,000
01	380000	Miscellaneous Revenue	25,000	20,000
01	392096	Transfer from Park Trust Fund	40,000	13,000
01	395000	Refund of Prior Year Expenditures	62,300	20,500
<b>Total General Operating Fund Revenues</b>		<b>3,969,674</b>	<b>3,989,724</b>	

# General Operating Fund Expenditures Overview

## General Operating Fund Expenditures Summary

<b>(01)General Operating Fund 2021</b>	
<b>Expenditures</b>	<b>\$</b>
Administrative	296,122
Police	1,456,614
Community Services	165,900
Zoning & Code Enforcement	72,000
Street	408,817
Park	45,130
Debt Service	205,967
Employee Benefits	1,508,224
Fund Transfers	56,500
<b>Total Expenditures</b>	<b>4,215,174</b>
<b>Budget Reserve / (Deficit)</b>	<b>(245,600)</b>
<b>Total Expenditures &amp; Budget Reserve</b>	<b>3,969,674</b>



# General Operating Fund Budget

## Departmental Budgets - Administration Department

*The administration department, headed by the Borough Manager, oversees the day-to-day operations of the Borough, through its various departments. The department is responsible for communicating the vision and desires of Council, and administratively enforcing the guidelines, policies, and ordinances established by the board. The Manager is also responsible for bringing forth an annual budget proposal to Borough Council. Zoning & Code Enforcement are also performed in this department.*

			2021	2020
<b>Expenditures</b>			<b>Budget</b>	<b>Budget</b>
01	400100	Mayor Salary	2,400	2,400
01	400110	Council Salaries	16,800	16,800
01	401121	Manager Salary	25,709	25,525
01	401140	Clerical Salaries	73,063	71,680
01	401183	Overtime	600	600
01	401200	Office Supplies	2,100	2,100
01	401300	General Expense	16,900	16,900
01	401311	Accounting and Auditing Services	7,200	7,000
01	401312	Consulting Services	10,000	12,600
01	401313	Engineering Services	18,000	18,000
01	401314	Legal Services	10,000	12,000
01	401316	Labor Counsel	1,000	2,000
01	401321	Telephone and Cable	5,600	5,800
01	401325	Postage	3,000	3,000
01	401341	Advertising	4,000	4,500
01	401350	Property and Liability Insurance	45,000	45,000
01	401353	Bonding Insurance	1,500	1,000
01	401361	Electricity	9,000	9,300
01	401362	Gas	6,000	6,000
01	401366	Water	600	600
01	401373	Building and Grounds Maintenance	17,000	16,000
01	401374	Equipment, Repair and Service Contracts	15,000	15,000
01	401376	Water Tank Maintenance	1,000	3,000
01	401420	Dues, Subscriptions and Memberships	2,200	2,600
01	401460	Training and Conferences	250	500
01	401461	Training and Conferences-Mayor & Council	2,200	2,200
<b>Total Administration/Legislative Department</b>			<b>296,122</b>	<b>302,105</b>
01	414130	Code Enforcement Officer Salary	64,850	63,425
01	414220	Operating Supplies	1,000	1,000
01	414231	Vehicle Fuel and Maintenance	1,100	1,800
01	414310	Court Reporter Services	300	375
01	414341	Advertising	1,650	1,650
01	414374	Equipment, Repair and Service Contracts	2,800	2,800
01	414460	Training and Conferences	300	400
<b>Total Zoning and Code Enforcement</b>			<b>72,000</b>	<b>71,450</b>

# General Operating Fund Budget

## Departmental Budgets - Police Department

*The Police Department is provided daily operational and administrative oversight by the Chief of Police. The Department works to create a safe and healthy community by patrolling; enforcing codes, ordinances, and laws; and investigating varying levels of crime. The Department assigns a School Resource Officer, who works within the Penn Manor School District, interacting with students, staff, and visitors to enhance the learning environment. The Department also assigns an Officer to the Lancaster County Drug Task Force. Municipal Officers assigned to the Drug Task Force are sworn in as special county detectives, giving them county-wide jurisdiction.*

			2021	2020
			Budget	Budget
01	410122	Chief Salary	105,425	103,350
01	410130	Police Officers' Salaries	1,027,030	1,001,700
01	410131	Part-time Police Officers' Salaries	26,500	26,000
01	410140	Clerical Salaries	100,226	104,360
01	410183	Overtime	80,340	86,000
01	410200	Office Supplies	3,000	3,000
01	410220	Operating Supplies and related items	5,000	6,000
01	410231	Vehicle Fuel	14,000	15,000
01	410238	Clothing and Uniforms	13,900	11,900
01	410242	Ammunitions and Targets	4,500	4,500
01	410300	General Expense	1,500	4,000
01	410316	Labor Counsel	10,000	10,000
01	410321	Telephone and Cable	11,300	7,500
01	410341	Civil Service (inc Advertising)	1,500	1,500
01	410374	Equipment Repair and Service Contracts	27,000	33,500
01	410375	Vehicle Maintenance	10,000	11,000
01	410420	Dues, Subscriptions and Memberships	2,100	2,100
01	410450	Animal Control	1,125	1,350
01	410460	Training and Conferences	4,000	4,000
01	410505	County Drug Task Force Operation	8,168	8,168
<b>Total Police Department</b>			<b>1,456,614</b>	<b>1,444,928</b>

# General Operating Fund Budget

## Departmental Budgets - Street & Park Department

*The Street and Park Department, headed by the Street Superintendent, Andrew Boxleitner is in charge of providing maintenance to all Borough streets, parks, and stormwater infrastructure. The Department also provides daily oversight to Borough-owned facilities maintenance and upkeep. In addition, the Superintendent oversees the MS4 (municipal separate storm sewer system) program, ensuring all Commonwealth-mandated MCMs (minimum control measures) are implemented.*

			2021	2020
			Budget	Budget
01	430122	Street Superintendent Salary	71,647	70,075
01	430140	Street Department Salaries	173,320	169,780
01	430183	Overtime	6,000	6,000
01	430220	Operating Supplies and related items	7,000	7,000
01	430231	Vehicle Fuel	9,000	9,500
01	430240	Road Repair and Markings	12,000	12,000
01	430245	Traffic Control Signs	5,000	5,000
01	430246	Storm Sewer and Drains	12,000	12,000
01	430313	Engineering Services	6,000	10,000
01	430361	Electricity - Buildings	2,800	3,000
01	430362	Gas	4,300	4,300
01	430366	Water	350	350
01	430367	Electricity - Traffic Signals	3,100	3,100
01	430368	Electricity - Street Lights	67,000	67,000
01	430370	Traffic Signal Repair and Service Contract	9,500	9,500
01	430373	Building and Grounds Maintenance	4,300	4,300
01	430374	Equipment, Repair and Service Contracts	10,000	10,000
01	430375	Vehicle Maintenance	5,500	5,000
<b>Total Street Department</b>			<b>408,817</b>	<b>407,905</b>
01	454140	Park Department Salaries	27,130	30,430
01	454220	Operating Supplies and related items	1,500	1,500
01	454231	Vehicle Fuel	2,000	2,000
01	454300	General Expense	500	500
01	454361	Electricity	2,300	2,300
01	454366	Water	300	300
01	454373	Building and Grounds Maintenance	9,000	8,000
01	454374	Equipment, Repair and Service Contracts	2,400	2,400
<b>Total Park Department</b>			<b>45,130</b>	<b>47,430</b>

# General Operating Fund Budget

## Non-Departmental Budgets

*The Borough's General Operating Fund budget includes a number of allocations for items not categorized into the various departmental budgets. These items, such as contributions to various community organizations (Community Services), financing (Debt Service), and Employee Benefits are overseen by the Borough Manager but are not attributed to a particular department.*

### Community Services

			<b>2021</b>	<b>2020</b>
			<b>Budget</b>	<b>Budget</b>
01	411450	Emergency Alert Services	2,600	2,500
01	411500	Fire Services - Blue Rock Regional Fire District	120,100	120,800
01	411510	Fireman's Relief Association	37,500	37,000
01	411530	Contributions to County Library	2,500	2,500
01	411540	Contributions to Meals on Wheels	500	500
01	411550	Contributions to Lancaster EMS	2,500	2,500
01	411590	Contributions - Other	200	200
<b>Total Community Services</b>			<b>165,900</b>	<b>166,000</b>

### Debt Service

			<b>2021</b>	<b>2020</b>
			<b>Budget</b>	<b>Budget</b>
01	471210	2017 Refi 2010&2007-GO Note Princ-BB&T	156,440	124,760
01	472210	2017 Refi 2010&2007-GO Note Inter-BB&T	49,527	52,808
<b>Total Debt Service</b>			<b>205,967</b>	<b>177,568</b>

### Employee Benefits

			<b>2021</b>	<b>2020</b>
			<b>Budget</b>	<b>Budget</b>
01	487152	Dental Insurance	16,945	18,770
01	487156	Health Insurance	653,810	648,425
01	487157	Health and Welfare	20,180	20,780
01	487158	Life Insurance	2,930	2,815
01	487159	Pension Plan-Police	478,423	483,444
01	487160	Pension Plan-Non-Uniform	138,085	137,248
01	487161	FICA and Medicare	136,551	134,806
01	487354	Workers Compensation Insurance	61,300	57,050
<b>Total Employee Benefits</b>			<b>1,508,224</b>	<b>1,503,338</b>

# General Operating Fund Budget

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## Transfers

*The planned movement of allocated monies from one fund to another occurs during any given fiscal year for various reasons. The General Operating Fund of the Borough will show transfers out to General Capital Reserve Fund funding short and longer-term capital purchases and projects. Transfers will also show out to the Educational Service Agency for shared wages and associated costs of the crossing guard services program.*

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			2021	2020
			Budget	Budget
01	492031	Transfer to General Capital Reserve	40,000	0
01	492045	Transfer to Education Service Agency	16,500	16,000
<b>Total Transfers</b>			<b>56,500</b>	<b>16,000</b>

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## Total General Operating Expenditures & Budget Reserve

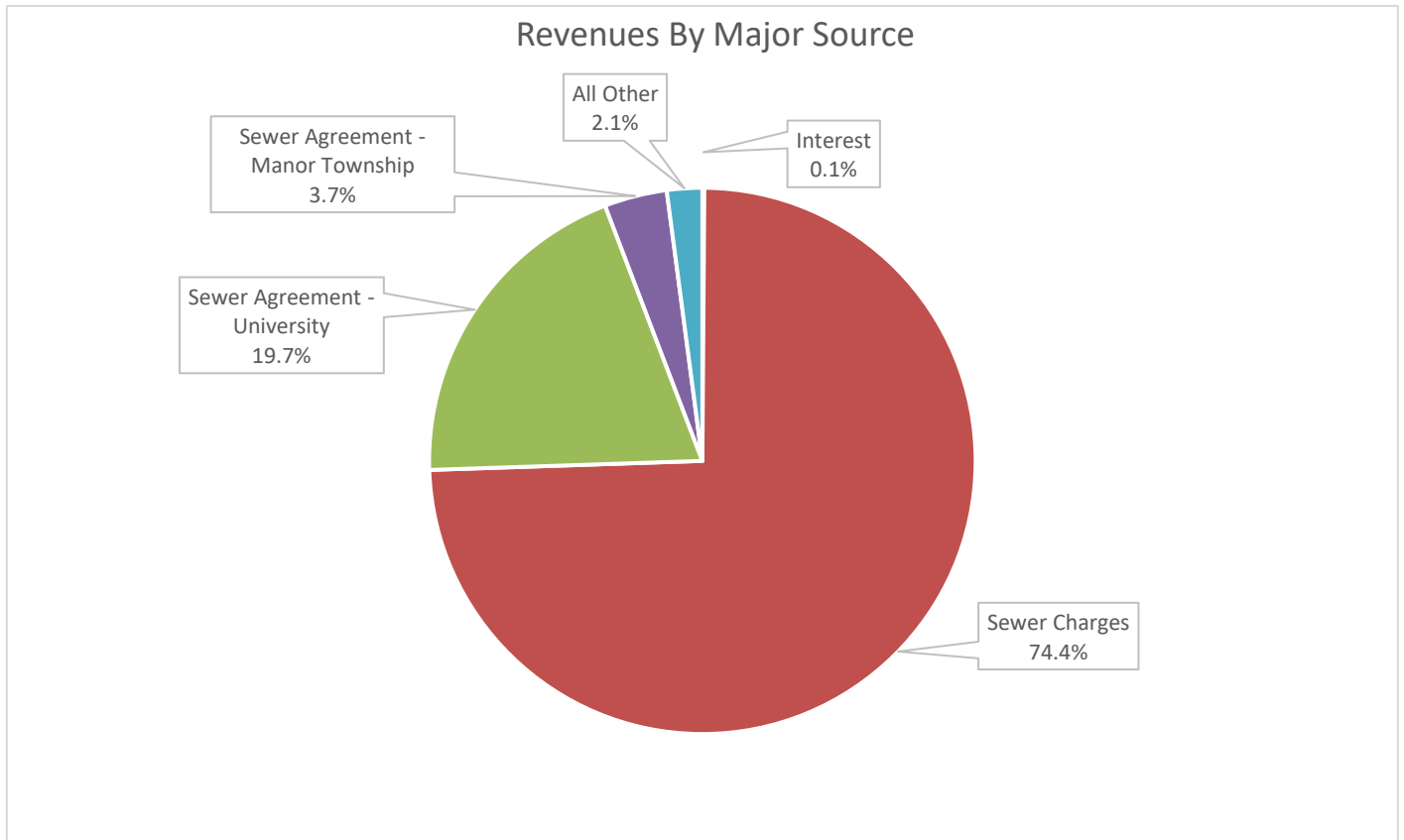
			2021	2020
			Budget	Budget
<b>Total Expenditures</b>			<b>4,215,174</b>	<b>4,136,724</b>
<b>Budget Reserve / (Deficit)</b>			<b>(245,600)</b>	<b>(147,000)</b>
<b>Total Expenditures &amp; Budget Reserve</b>			<b>3,969,674</b>	<b>3,989,724</b>

### III. SEWER OPERATING FUND

#### Sewer Operating Fund Overview

#### Sewer Operating Fund Summary

<b>(08) SEWER OPERATING FUND 2021</b>	
<b>Revenues</b>	<b>\$</b>
<b>Total Revenues</b>	<b>1,748,300</b>
<b>Expenditures</b>	
Administrative	226,872
Personnel	335,942
Collection System & Operations	473,750
Debt Service	228,849
Employee Benefits	248,238
Fund Transfers	250,000
<b>Total Expenditures</b>	<b>1,763,651</b>



# Sewer Operating Fund Budget

## Sewer Department – Revenues and Expenditures

*The Sewer Department is overseen by the Department Superintendent, Mr. Leslie McMullen. This department's primary responsibility is the day-to-day operations of the Wastewater Treatment Plant (WWTP). The Department also provides ongoing maintenance and replacement of all sanitary pipes and infrastructure, including pumping stations, throughout the Borough and Manor Township.*

			2021	2020
<b>Revenues</b>			<b>Budget</b>	<b>Budget</b>
08	341000	Interest Earnings	2,000	7,200
08	364100	Sewer Charges	1,300,000	1,280,000
08	364102	Sewer Lien Income	20,000	20,000
08	364120	Sewer Agreement - University	345,000	377,020
08	364125	Sewer Agreement - Manor Township	64,800	58,520
08	380000	Miscellaneous Revenue	500	250
08	395000	Refund of Prior Year Expenditures	16,000	5,500
<b>Total Sewer Operating Fund Revenues</b>			<b>1,748,300</b>	<b>1,748,490</b>
<b>Expenditures</b>				
08	401121	Manager Salary	25,709	25,525
08	401140	Clerical Salaries	73,063	71,680
08	401183	Overtime	600	600
08	401200	Office Supplies	2,800	2,800
08	401300	General Expense	2,500	1,000
08	401311	Accounting and Auditing Services	7,200	7,000
08	401313	Engineering Services	30,000	30,000
08	401314	Legal Services	9,500	9,500
08	401321	Telephone and Cable	6,500	6,000
08	401325	Postage	4,500	5,000
08	401350	Property and Liability Insurance	29,000	29,000
08	401374	Equipment, Repair and Service Contracts	15,000	15,000
08	401383	Rental of Building	16,500	16,500
08	401420	Dues, Subscriptions and Memberships	2,500	2,500
08	401460	Training and Conferences	1,500	1,500

# Sewer Operating Fund Budget

## Sewer Department – Revenues & Expenditures (Continued)

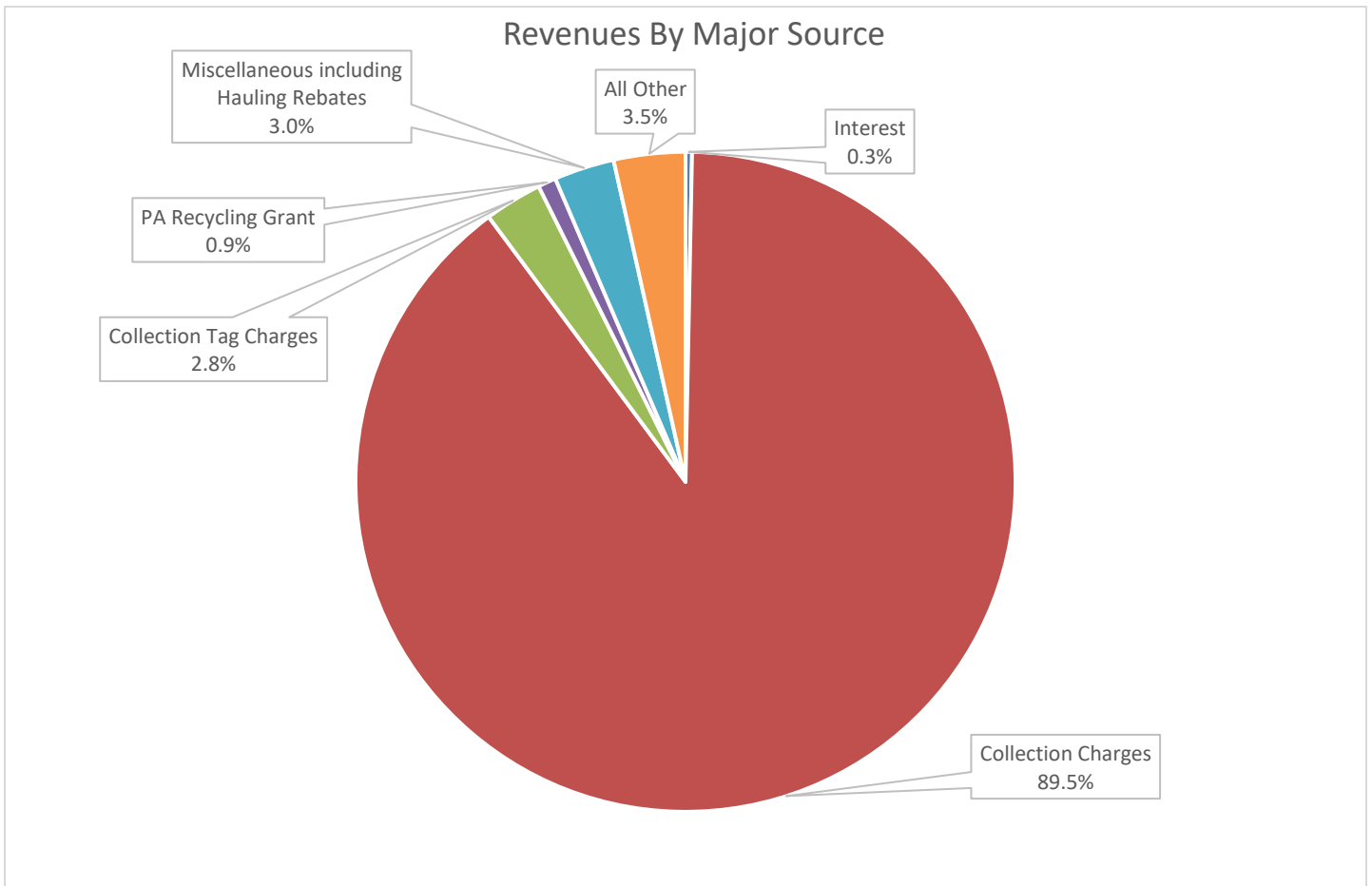
			2021	2020
			Budget	Budget
08	429122	Sewer Plant Superintendent Salary	82,449	80,650
08	429140	Sewer Plant Salaries	237,493	232,390
08	429183	Overtime	16,000	16,000
08	429220	Operating Supplies and related items	14,000	14,000
08	429221	Chemicals	60,000	60,000
08	429225	Laboratory Supplies	5,000	5,000
08	429227	Outside Laboratory Services	40,000	40,000
08	429231	Vehicle Fuel	5,500	5,500
08	429361	Electricity	150,000	150,000
08	429362	Gas	250	250
08	429366	Water	9,000	8,000
08	429373	Building and Grounds Maintenance	15,000	15,000
08	429374	Sewer Treatment Plant Equipment Maint	75,000	75,000
08	429375	Vehicle Maintenance	10,000	10,000
08	429378	Collection System & Pump Stations Maint	55,000	55,000
08	429450	BioSolids Management Contracted Srvs	35,000	35,000
08	471210	2017 Refi 2010&2007-GO Note Princ-BB&T	211,690	179,300
08	472210	2017 Refi 2010&2007-GO Note Inter-BB&T	17,159	21,874
08	487152	Dental Insurance	4,800	4,800
08	487156	Health Insurance	162,300	153,785
08	487157	Health and Welfare	6,100	6,100
08	487158	Life Insurance	550	550
08	487160	Pension Plan - Non-Uniform	26,288	26,194
08	487161	FICA and Medicare	33,300	32,700
08	487354	Workers Compensation Insurance	14,900	13,900
<b>Total Sewer Operating Fund Expenditures</b>			<b>1,513,651</b>	<b>1,464,598</b>
08	492038	Transfer to Sewer Capital Reserve	250,000	275,000
<b>Total Transfers</b>			<b>250,000</b>	<b>275,000</b>
<b>Total Sewer Operating Expenditures &amp; Transfers</b>			<b>1,763,651</b>	<b>1,739,598</b>

# IV. SOLID WASTE FUND

## Solid Waste Fund Overview

### Solid Waste Fund Summary

(09) SOLID WASTE FUND 2021	
<b>Revenues</b>	<b>\$</b>
<b>Total Revenues</b>	<b>473,810</b>
<b>Expenditures</b>	
Administrative	83,086
Collection System & Operations	409,000
Employee Benefits	23,353
<b>Total Expenditures</b>	<b>516,439</b>



# Solid Waste Fund Budget

## Revenues & Expenditures

*The Solid Waste Fund, a proprietary level, enterprise fund, accounts for the revenues and expenditures for the solid waste collection, hauling and disposal implemented by the Borough. The program is administered by the Administration Department and carried out utilizing this enterprise fund.*

			2021	2020
<b>Revenues</b>			<b>Budget</b>	<b>Budget</b>
09	341000	Interest Earnings	1,500	5,600
09	364300	Solid Waste Collection Charges	424,120	423,000
09	364302	Solid Waste Lien Income	15,000	15,000
09	364330	Green Yard Waste Tags	8,000	8,000
09	364331	Yellow Extra Service Tags	1,500	1,500
09	364332	Red Oversize Trash Tags	3,400	3,200
09	364333	Blue Large Appliance Tags	500	500
09	364500	PA Recycling Grant	4,200	4,200
09	380000	Miscellaneous Revenue (inc Hauling Rebate)	14,000	14,000
09	395000	Refund of Prior Year Expenditures	1,590	550
<b>Total Solid Waste Fund Revenues</b>			<b>473,810</b>	<b>475,550</b>
<b>Expenditures</b>				
09	401121	Manager Salary	12,854	12,765
09	401140	Clerical Salaries	36,532	35,840
09	401183	Overtime	300	300
09	401200	Office Supplies	2,500	2,500
09	401300	General Expense	500	500
09	401311	Accounting and Auditing Services	3,600	3,500
09	401314	Legal Services	7,000	8,700
09	401325	Postage	5,000	5,000
09	401341	Advertising	200	1,000
09	401374	Equipment, Repair and Service Contracts	6,100	6,100
09	401383	Rental of Building	8,500	8,500
09	401420	Dues, Subscriptions and Memberships	1,000	1,000
09	427220	Operating Supplies and related items	19,000	16,000
09	427440	Solid Waste Disposal	138,000	129,000
09	427450	Collection and Hauling Contracted Services	252,000	205,000
09	487152	Dental Insurance	417	420
09	487156	Health Insurance	16,320	15,465
09	487157	Health and Welfare	700	500
09	487158	Life Insurance	45	45
09	487160	Pension Plan-Non-Uniform	371	340
09	487161	FICA and Medicare	3,800	3,750
09	487354	Workers Compensation Insurance	1,700	1,550
<b>Total Solid Waste Fund Expenditures</b>			<b>516,439</b>	<b>457,775</b>

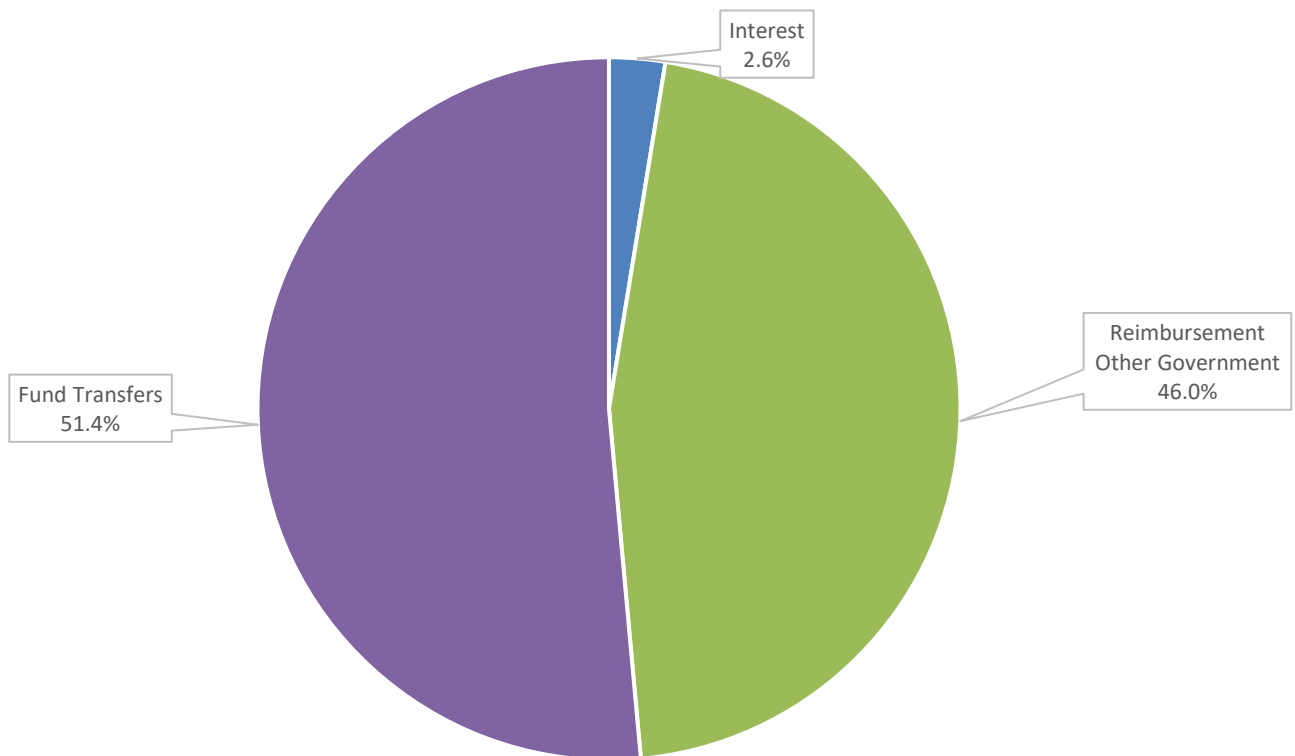
# V. GENERAL CAPITAL RESERVE FUND

## General Capital Reserve Fund Overview

### General Capital Reserve Fund Summary

<b>(31) GENERAL CAPITAL RESERVE FUND 2021</b>	
<b>Revenues</b>	<b>\$</b>
Fund Transfers	160,000
<b>Total Revenues</b>	<b>311,000</b>
<b>Expenditures</b>	<b>\$</b>
<b>Total Expenditures</b>	<b>1,164,800</b>

Revenues By Major Source



# General Capital Reserve Fund Budget

## Revenues & Expenditures

*The annual budget for the General Capital Reserve Fund is mostly dominated by special projects or one-time capital purchases. As noted in the graph on the previous page, the Fund does not receive any dedicated revenues, but instead relies on fund transfers, grants, or reimbursements from other governments. In this way, the Fund is heavily reliant on external environments, and as a result shows great fluctuation in revenues and expenditures from year to year.*

			2021	2020
			Budget	Budget
<b>Revenues</b>				
31	341000	Interest Earnings	8,000	28,500
31	358000	Reimbursement other Governments	143,000	129,000
31	392001	Transfer from General Operating Fund	40,000	0
31	392038	Transfer from Sewer Capital Fund	120,000	96,000
<b>Total General Capital Reserve Fund Revenues</b>			<b>311,000</b>	<b>253,500</b>
<b>Expenditures</b>				
31	401313	Engineering Services	40,000	67,000
31	401314	Legal Services	3,000	3,000
31	401341	Advertising	2,300	2,600
31	401450	E-Code Contracted Services	5,000	5,000
31	401710	Land Improvements	80,000	0
31	401750	Equipment Replacement - Admin	0	13,000
31	410745	Vehicle Replacement - Police	37,000	29,000
31	410750	Equipment Replacement - Police	7,500	5,000
31	430600	N/S Duke St Corridor Road, Curbs, Sidewalks	214,000	148,000
31	430601	N/S Duke St Corridor Stormwater Mgmt	113,000	91,000
31	430602	N/S Duke St Corridor Sanitary Sewer	120,000	96,000
31	430603	N/S Duke St Corridor Traffic, Misc	274,000	260,000
31	430604	N/S Duke St Corridor Engineering, Environmental	154,000	135,000
31	430605	N/S Duke St Corridor Land Acquisitions, ROW	65,000	70,000
31	430700	Miscellaneous Street Projects	10,000	10,000
31	430730	Building Improvements - Streets	0	16,000
31	454730	Bldg Improvemnts-Park Pavilions & Other Structures	0	15,000
31	454750	Equipment Replacement - Park	40,000	0
<b>Total General Capital Reserve Fund Expenditures</b>			<b>1,164,800</b>	<b>965,600</b>

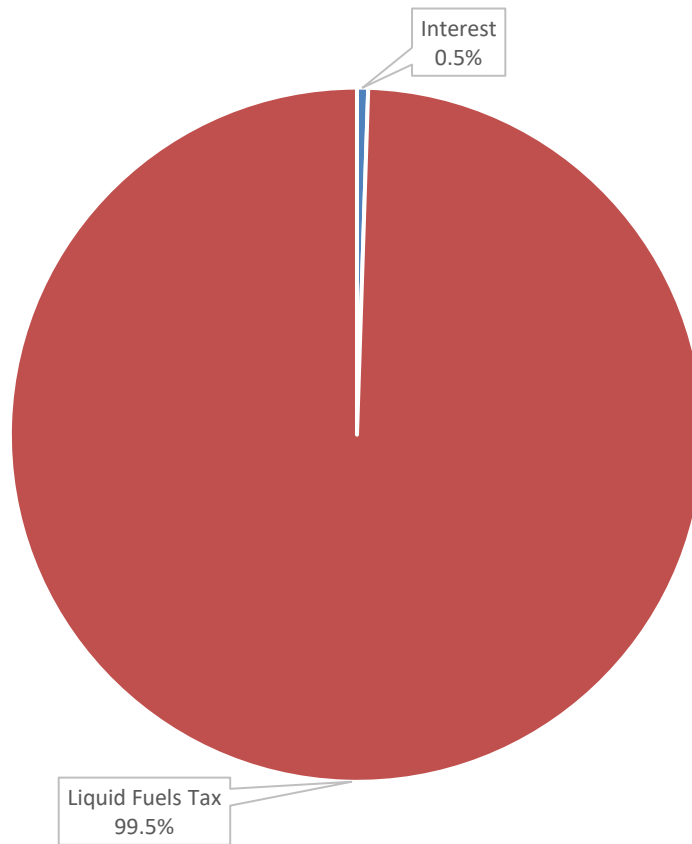
# VI. HIGHWAY AID FUND

## Highway Aid Fund Overview

### Highway Aid Fund Summary

<b>(35) HIGHWAY AID FUND 2021</b>	
<b>Revenues</b>	<b>\$</b>
<b>Total Revenues</b>	<b>194,000</b>
<b>Expenditures</b>	
<b>Total Expenditures</b>	<b>236,000</b>

Revenues By Major Source



# Highway Aid Fund Budget

## Revenues & Expenditures

*Each year, the Borough receives a liquid fuels allocation from the Pennsylvania Department of Transportation (PennDOT), for the construction, reconstruction, maintenance, and repair of our roads and streets. This allocation also covers the purchase or certain repair of street department vehicles. As this allocation is based on the number of road miles and population, the Borough receives a rather steady source of revenue in this fund from year to year.*

			2021	2020
<b>Revenues</b>			<b>Budget</b>	<b>Budget</b>
35	341000	Interest Earnings	1,000	6,200
35	355020	Liquid Fuels Tax	193,000	220,000
<b>Total Highway Aid Fund Revenues</b>			<b>194,000</b>	<b>226,200</b>
<b>Expenditures</b>				
35	439432	Winter Maintenance Supplies-Salt	30,000	30,000
35	439450	Snow Removal Contracted Services	13,000	13,000
35	439700	Miscellaneous Street Projects	5,000	5,000
35	439720	Paving and/or Recycling Multiple Streets	158,000	160,000
35	439745	Vehicle Replacement	30,000	0
<b>Total Highway Aid Fund Expenditures</b>			<b>236,000</b>	<b>208,000</b>

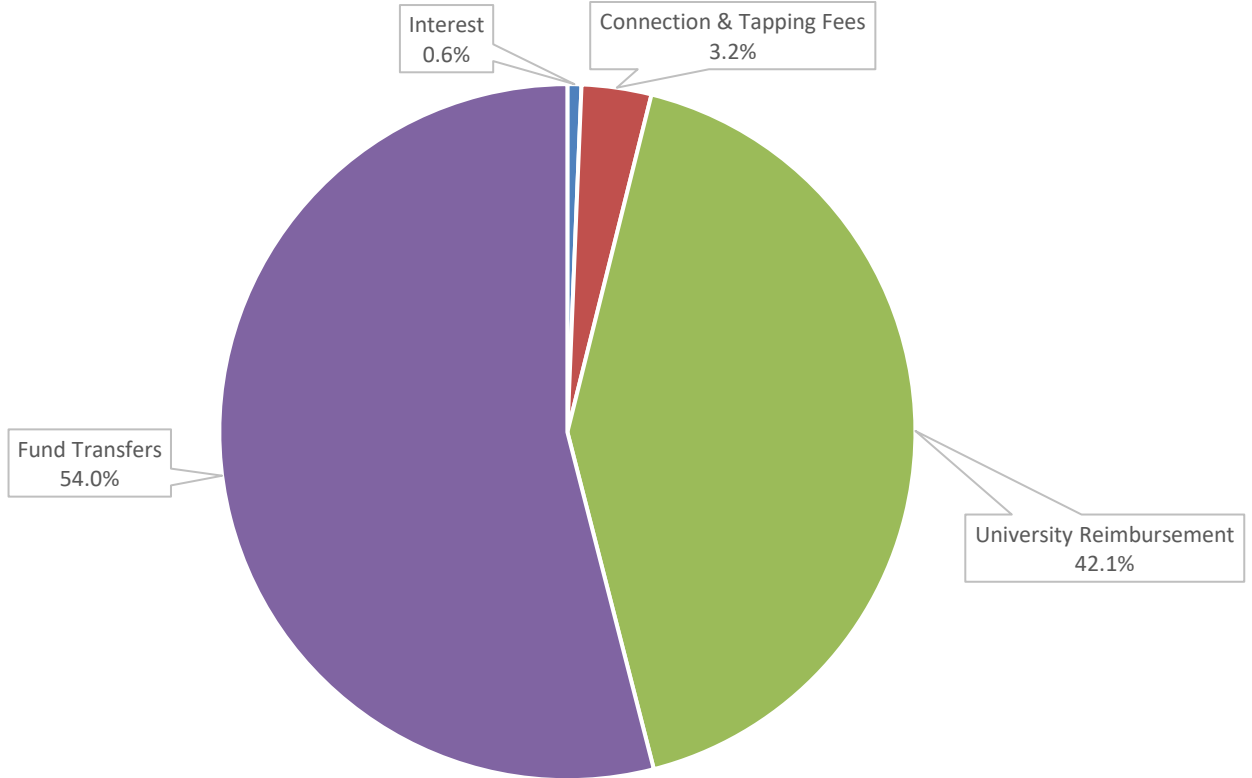
# VII. SEWER CAPITAL RESERVE FUND

## Sewer Capital Reserve Fund Overview

### Sewer Capital Reserve Fund Summary

<b>(38) SEWER CAPITAL RESERVE FUND 2021</b>	
<b>Revenues</b>	<b>\$</b>
Fund Transfers	250,000
<b>Total Revenues</b>	<b>463,000</b>
<b>Expenditures</b>	<b>\$</b>
Fund Transfers	120,000
<b>Total Expenditures</b>	<b>309,500</b>

Revenues By Major Source



# Sewer Capital Reserve Fund Budget

## Revenues & Expenditures

*The Sewer Capital Reserve Fund is designed to account for annual allocations for the purpose of upgrading, maintaining, or replacing machinery, equipment, structures, or components of the Wastewater Treatment Plant and Borough-wide collection systems (including pumping stations). Much like the General Capital Reserve Fund, this Fund will show great fluctuation in revenues and expenditures from year to year.*

			2021	2020
<b>Revenues</b>			<b>Budget</b>	<b>Budget</b>
38	341000	Interest Earnings	3,000	20,000
38	364110	Sewage Connection/Tapping Fees	15,000	4,343
38	364120	Sewer Capital Reimburse - University	195,000	455,000
38	392008	Transfer from Sewer Operating Fund	250,000	275,000
<b>Total Sewer Capital Reserve Fund Revenues</b>			<b>463,000</b>	<b>754,343</b>
<b>Expenditures</b>				
38	401313	Engineering Services	120,000	40,000
38	429731	Building Improvements to Admin Bldg	0	40,000
38	429736	Bldg Improvements to Pump Station-Shared	0	20,000
38	429745	Vehicle Replacement	6,500	50,000
38	429750	Equipment Replacements to WWTP	63,000	0
38	429751	Equip Replace to Dewatering Process	0	500,000
<b>Total Sewer Capital Reserve Fund Expenditures</b>			<b>189,500</b>	<b>650,000</b>
38	492031	Transfer to General Capital Reserve	120,000	96,000
<b>Total Transfers</b>			<b>120,000</b>	<b>96,000</b>
<b>Total Sewer Capital Reserve Expenditures &amp; Transfers</b>			<b>309,500</b>	<b>746,000</b>

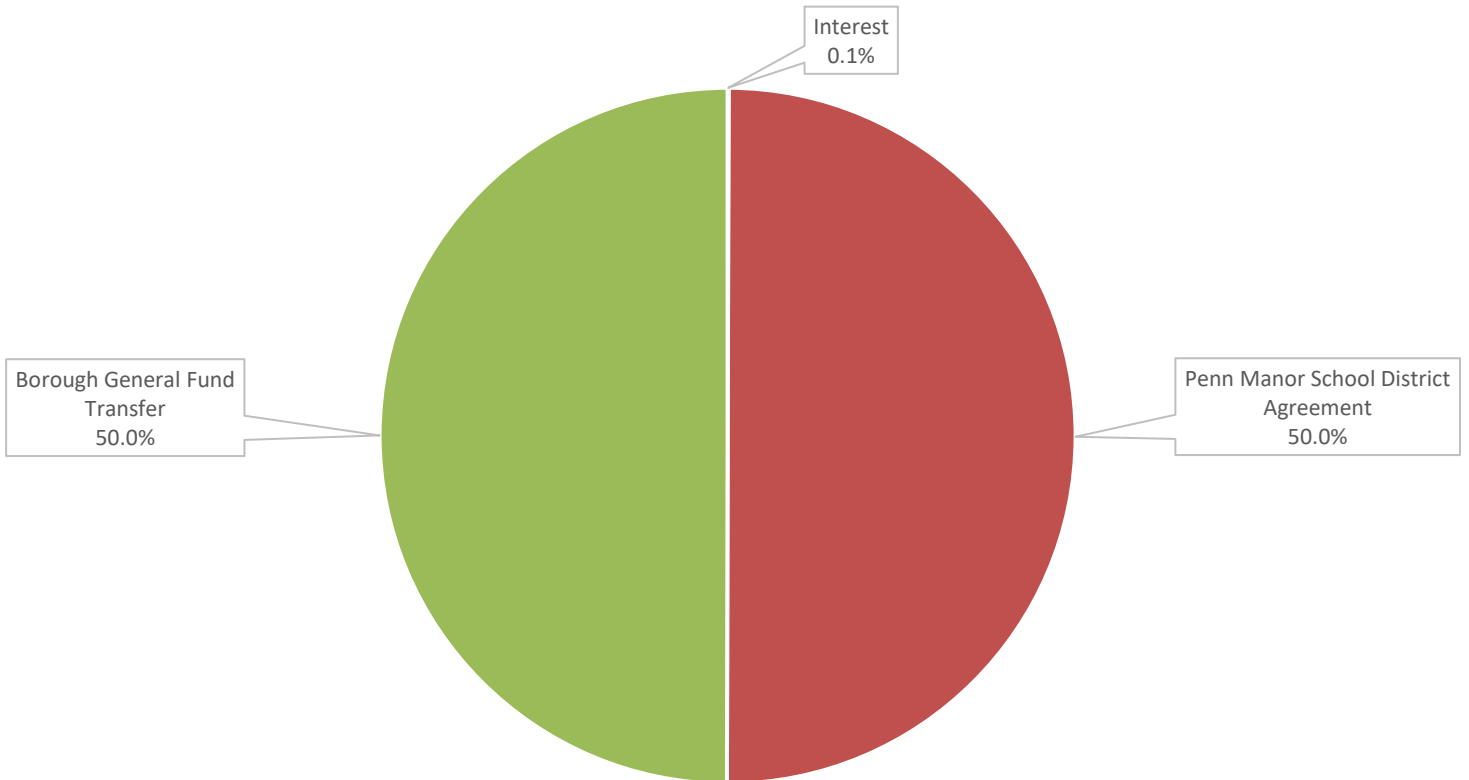
# VIII. EDUCATIONAL SERVICE AGENCY FUND

## Educational Service Agency Fund Overview

### Educational Service Agency Fund Summary

<b>(45) EDUCATIONAL SERVICE AGENCY FUND 2021</b>	
<b>Revenues</b>	<b>\$</b>
Fund Transfers	16,500
<b>Total Revenues</b>	<b>33,020</b>
<b>Expenditures</b>	<b>\$</b>
<b>Total Expenditures</b>	<b>33,000</b>

Revenues By Major Source



# Educational Service Agency Fund Budget

## Revenues & Expenditures

*The Educational Service Agency provides the crossing guard services program to the Millersville Borough community. The program is administered through the independently appointed Educational Service Agency, a three-member board, who's responsibility it is to craft and implement an annual budget, setting salaries and other operational allocations. The program costs are split 50/50% between the Borough and the Penn Manor School District. Daily operational oversight and hiring and discharging crossing guards is done by the Borough's Police Department, through the Chief of Police.*

			2021	2020
<b>Revenues</b>			<b>Budget</b>	<b>Budget</b>
45	341000	Interest Earnings	20	120
45	362115	Crossing Guard Services to Penn Manor School District	16,500	16,000
45	392001	Transfer from General Operating Fund	16,500	16,000
<b>Total Educational Service Agency Fund Revenues</b>			<b>33,020</b>	<b>32,120</b>
<b>Expenditures</b>				
45	410140	Crossing Guard Salaries	28,600	28,000
45	410220	Operating Supplies and related items	500	500
45	410238	Clothing and Uniforms	700	700
45	487161	FICA and Medicare	2,200	2,140
45	487354	Workers Compensation Insurance	1,000	900
<b>Total Educational Service Agency Fund Expenditures</b>			<b>33,000</b>	<b>32,240</b>