



2022

ANNUAL BUDGET

ADOPTED 11/23/2021

Borough of
MILLERSVILLE
Lancaster County, Pennsylvania

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I. INTRODUCTION

Borough Directory

Mayor

David T. Aichele

Term Ends: 1/2022

Borough Council

President:

Carrie L. Smith

Term Ends: 1/2024

Vice President:

Lauren E. Hauck

Term Ends: 1/2024

Assistant Secretary:

Brooke G. Magni

Term Ends: 1/2024

Members:

Linda L. Bellile

Term Ends: 1/2022

Lynn M. Miller

Term Ends: 1/2022

Mary Ann Gerber

Term Ends: 1/2022

Daniel P. Ostrowski

Term Ends: 1/2022

Borough Management

Borough Manager:

John D. Rochat

Chief of Police:

John D. Rochat

Police Lieutenant:

Jeffrey S. Margevich

Street & Park Superintendent:

Andrew M. Boxleitner

Sewer Superintendent:

Leslie L. McMullen

Finance Officer:

Jessie L. Ebersole

Zoning & Code Enforcement Officer:

Michael R. Tuscan

Borough Profile

| | |
|----------------------------------|-----------------|
| Date of Incorporation | 1932 |
| Form of Government | Council-Manager |
| Current Population (2021 Census) | 7,903 |
| 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



www.millersvilleborough.org

BOROUGH OF MILLERSVILLE

100 Municipal Drive
Millersville, PA 17551

Budget Message

Dear Millersville Borough Council,

I am pleased to present to you, our citizens, and businesses of Millersville Borough the proposed 2022 Budget. The Budget is the financial plan that provides the resources required to carry out the professional services the Borough provides.

This 2022 proposed Budget General Operating Expenditures are \$4,801,922 which is \$586,648 higher than the 2021 Budget. The 2022 proposed Budget includes an increase in the millage rate, from 5.5 to 5.8, with the remaining deficit being covered by the fund balance reserve. The increase millage calculates to an approximate \$75 more per year for the average residential homeowner. The new residential average assessment is \$165,300.

There are no changes in the quarterly sewer service charges proposed for the year 2022. However, trash and recycling will increase from \$60.00 to \$65.00 a quarter.

The infrastructure improvement project at the intersection of West Frederick Street and South Duke Street and that continues south on South Duke Street has been delayed. The Borough expects this project to commence in 2022. Community Development Block Grant funds have been acquired to help with this project. Also commencing in 2022 is a stream bank rehabilitation project to meet new regulations to reduce the pollution in the Chesapeake Bay.

The proposed 2022 Budget also includes a Street project under the Highway Aid Fund to pave and/or recycle several streets in the Quaker Hills Subdivision, including Quaker Hills Road from Pilgrim Drive to Saint Regis Lane and Pilgrim Drive from Fresh Meadow Drive to Wabank Road.

The proposed 2022 Budget also includes an infrastructure project for sewer and storm water upgrades in the area of Herr Avenue, East Charlotte Street and Bordner Run. To help fund this project the Borough plans to use the money received from the American Rescue Plan Act.

This proposed 2022 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 and Sewer Capital Reserve Funds. 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

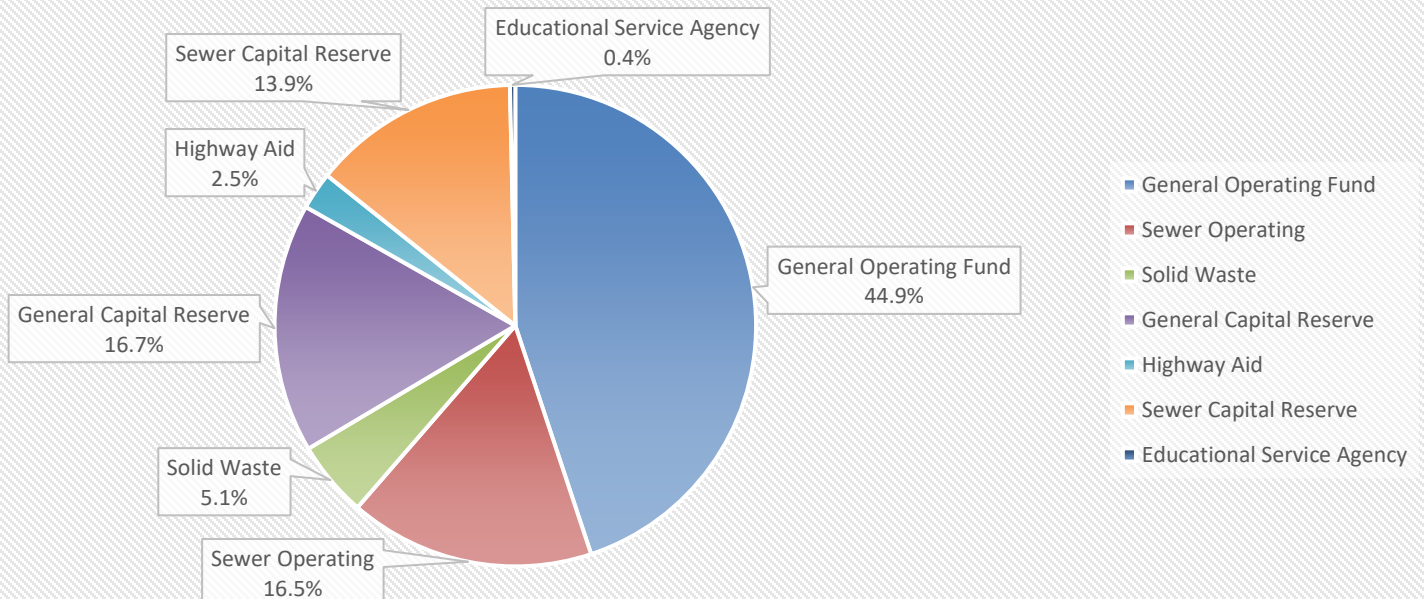
Borough Manager and Chief of Police

II. BUDGET SUMMARIES

Summary of All Funds

| ALL FUNDS 2022 | |
|--|--------------------|
| Revenues | \$ |
| (01) General Operating Fund | 4,522,622 |
| (08) Sewer Operating Fund | 1,716,900 |
| (09) Solid Waste Fund | 513,000 |
| (31) General Capital Reserve Fund | 342,000 |
| (35) Highway Aid Fund | 196,520 |
| (38) Sewer Capital Reserve Fund | 889,742 |
| (45) Educational Service Agency Fund | 37,020 |
| Total Revenues | 8,217,804 |
| Expenditures | \$ |
| (01) General Operating Fund | 4,801,922 |
| (08) Sewer Operating Fund | 1,762,536 |
| (09) Solid Waste Fund | 543,514 |
| (31) General Capital Reserve Fund | 1,790,300 |
| (35) Highway Aid Fund | 269,500 |
| (38) Sewer Capital Reserve Fund | 1,488,500 |
| (45) Educational Service Agency Fund | 38,200 |
| Total Expenditures | 10,694,472 |
| Budget Reserves / (Deficit) | (2,476,668) |
| Total Expenditures & Budget Reserve | 8,217,804 |

Funds Allocation



| (01) GENERAL OPERATING FUND 2022 | |
|---|------------------|
| Revenues | \$ |
| Real Estate Taxes | 1,984,800 |
| Other Taxes & Franchises | 976,500 |
| Fines & Violations | 126,000 |
| PILOT, Interest, Rents, Licenses, Fees, & Permits | 553,130 |
| Grants & Reimbursements | 842,192 |
| Fund Transfers | 40,000 |
| Total Revenues | 4,522,622 |
| Expenditures | \$ |
| Administrative | 296,334 |
| Police | 1,487,287 |
| Community Services | 161,712 |
| Zoning & Code Enforcement | 74,246 |
| Street | 416,504 |
| Park | 47,556 |
| Debt Service | 208,902 |
| Employee Benefits | 1,628,281 |
| Fund Transfers | 481,100 |
| Total Expenditures | 4,801,922 |
| Budget Reserve / (Deficit) | (279,300) |
| Total Expenditures & Budget Reserve | 4,522,622 |

| (08) SEWER OPERATING FUND 2022 | |
|--|------------------|
| Revenues | \$ |
| Total Revenues | 1,716,900 |
| Expenditures | \$ |
| Administrative | 231,634 |
| Personnel | 346,206 |
| Collection System & Operations | 479,200 |
| Debt Service | 229,491 |
| Employee Benefits | 276,005 |
| Fund Transfers | 200,000 |
| Total Expenditures | 1,762,536 |
| Budget Reserve / (Deficit) | (45,636) |
| Total Expenditures & Budget Reserve | 1,716,900 |

| (09) SOLID WASTE FUND 2022 | |
|--|-----------------|
| Revenues | \$ |
| Total Revenues | 513,000 |
| Expenditures | \$ |
| Administrative | 83,967 |
| Collection System & Operations | 434,000 |
| Employee Benefits | 25,547 |
| Total Expenditures | 543,514 |
| Budget Reserve / (Deficit) | (30,514) |
| Total Expenditures & Budget Reserve | 513,000 |

| (31) GENERAL CAPITAL RESERVE FUND 2022 | |
|--|--------------------|
| Revenues | \$ |
| Fund Transfers | 130,000 |
| Total Revenues | 342,000 |
| Expenditures | \$ |
| Total Expenditures | 1,790,300 |
| Budget Reserve / (Deficit) | (1,448,300) |
| Total Expenditures & Budget Reserve | 342,000 |

| (35) HIGHWAY AID FUND 2022 | |
|--|-----------------|
| Revenues | \$ |
| Total Revenues | 196,520 |
| Expenditures | \$ |
| Total Expenditures | 269,500 |
| Budget Reserve / (Deficit) | (72,980) |
| Total Expenditures & Budget Reserve | 196,520 |

| (38) SEWER CAPITAL RESERVE FUND 2022 | |
|--|------------------|
| Revenues | \$ |
| Funds Transfers | 837,600 |
| Total Revenues | 889,742 |
| | |
| Expenditures | \$ |
| Fund Transfers | 105,000 |
| Total Expenditures | 1,488,500 |
| Budget Reserve / (Deficit) | (598,758) |
| Total Expenditures & Budget Reserve | 889,742 |

| (45) EDUCATIONAL SERVICE AGENCY FUND 2022 | |
|--|----------------|
| Revenues | \$ |
| Fund Transfers | 18,500 |
| Total Revenues | 37,020 |
| | |
| Expenditures | \$ |
| Total Expenditures | 38,200 |
| Budget Reserve / (Deficit) | (1,180) |
| Total Expenditures & Budget Reserve | 37,020 |

Workforce Summary

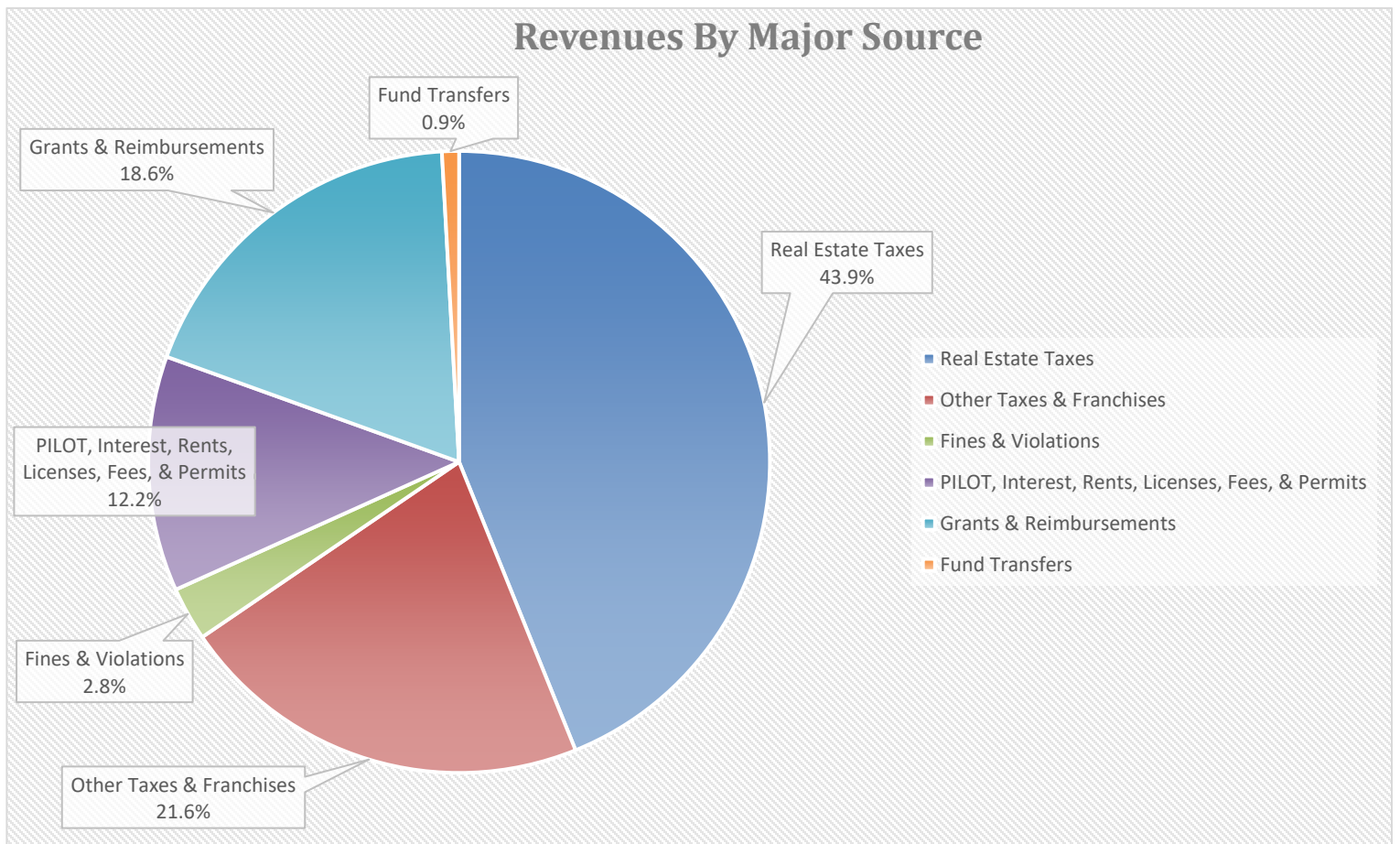
| 2022 Budget Employment by Department | | | | |
|--------------------------------------|--------------------------------------|---------|--------|---|
| Department | Position | Status | Number | Budget \$ |
| Administration | Mayor and Council | Elected | 8 | 19,200 |
| | Borough Manager | FT | 1 | 67,190 |
| | Finance Officer | FT | 1 | 59,448 |
| | Bookkeeper/Accounts Receivable Clerk | FT | 1 | 54,605 |
| | Zoning & Code Enforcement Officer | FT | 1 | 66,796 |
| | Clerk/Secretary | FT | 1 | 47,365 |
| | Clerk | PT | 1 | 14.42 / hour |
| Police | Chief of Police | FT | 1 | 107,542 |
| | Lieutenant | FT | 1 | 92,465 |
| | Detective Sergeant | FT | 1 | 89,865 |
| | Sergeant | FT | 2 | 89,865 & 90,165 |
| | Patrolman | FT | 8 | 84,665 – 86,115 |
| | Patrolman | PT | 2 | 25.08 / hour |
| | Secretary II | FT | 1 | 59,107 |
| | Secretary I | FT | 1 | 45,227 |
| | Crossing Guard | PT | 4 | 11.79 – 14.20 / hour |
| Street & Park | Superintendent | FT | 1 | 74,513 |
| | Maintenance Worker II | FT | 1 | 64,218 |
| | Maintenance Worker I | FT | 2 | 49,508 |
| | Laborer | PT | 4 | 11.79 – 14.00 / hour |
| Wastewater Treatment Plant | Superintendent | FT | 1 | 84,909 |
| | Lead Plant Operator | FT | 1 | 70,514 |
| | Sewer Plant Operator | FT | 1 | 61,110 |
| | Sewer Plant Operator w/CDL | FT | 2 | 56,837 |
| TOTALS | | FT | 28 | Note: Chief of Police is also Borough Manager |
| | | PT | 11 | |
| | | ALL | 39 | |

GENERAL OPERATING BUDGET

General Operating Fund Revenues Overview

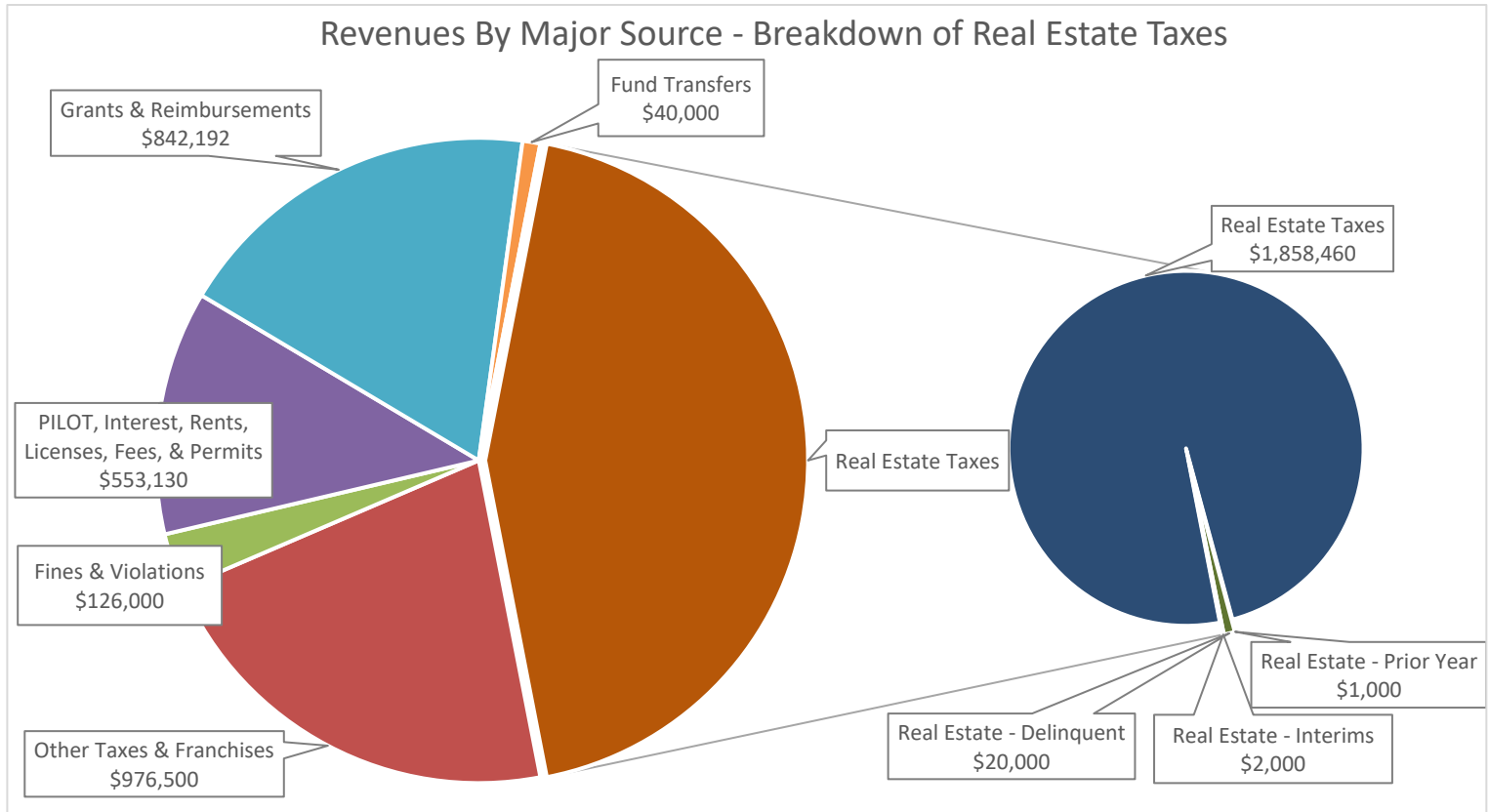
General Operating Fund Revenues Summary

| Major Revenue Sources 2022 | |
|---|------------------|
| Revenues | \$ |
| Real Estate Taxes | 1,984,800 |
| Other Taxes & Franchises | 976,500 |
| Fines & Violations | 126,000 |
| PILOT, Interest, Rents, Licenses, Fees, & Permits | 553,130 |
| Grants & Reimbursements | 842,192 |
| Fund Transfers | 40,000 |
| Total Revenues | 4,522,622 |



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 5.8:

Average Residential Property Value: \$165,300

Millage Rate: 5.8

Tax Rate Calculation: **\$958.75** (annually)

Millersville Borough Millage Rate Breakdown

| # Total Parcels | Total Assessment Value | # Tax-Exempt Parcels | Total Tax-Exempt Assessment Value | % Tax-Exempt Assessment |
|-----------------|------------------------|----------------------|-----------------------------------|-------------------------|
| 2,107 | \$575,923,300 | 151 | \$227,221,900 | 39.45 |

General Operating Fund Budget

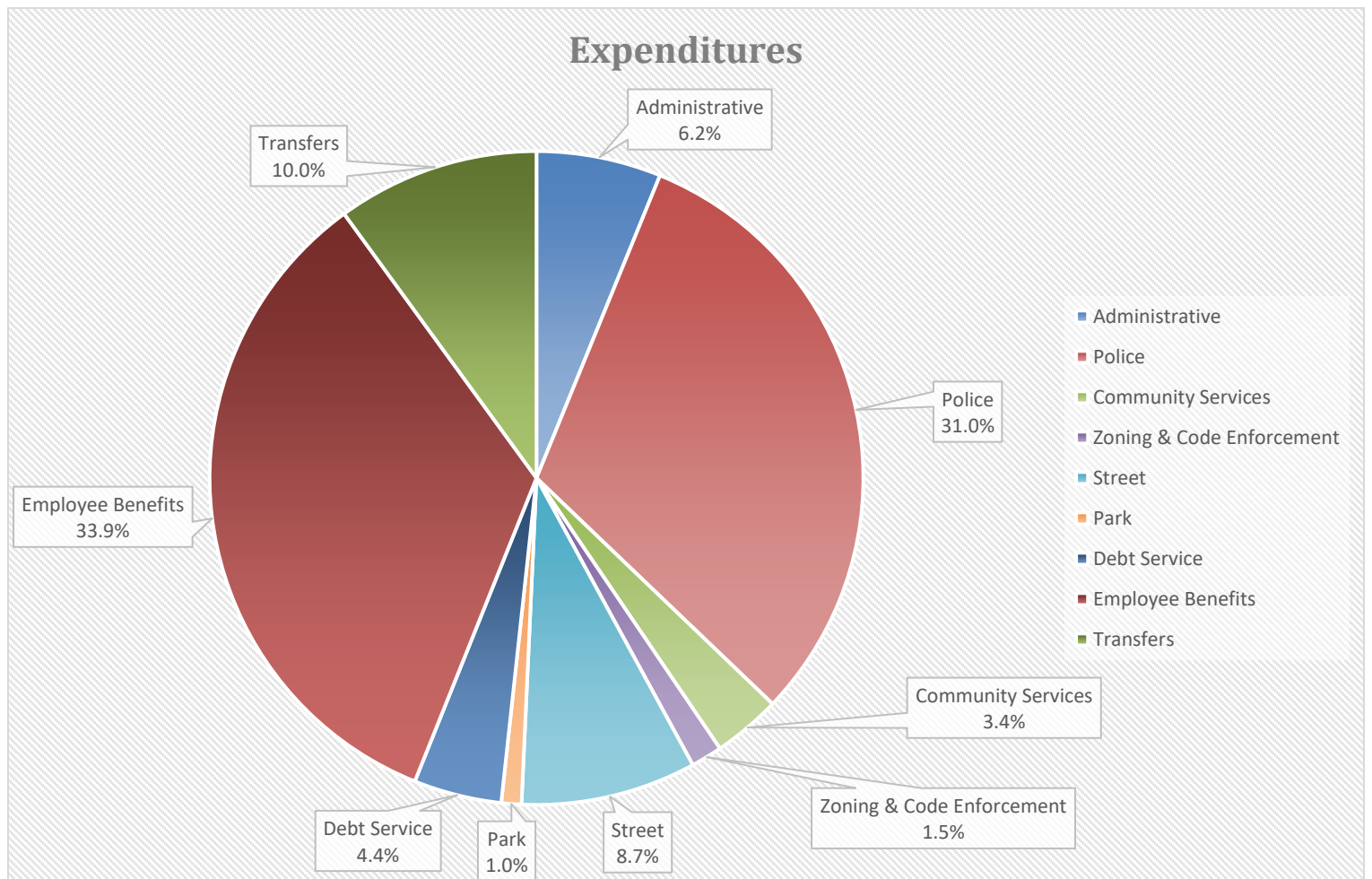
Revenues

| | Revenues | 2022 | 2021 |
|----|--|------------------|------------------|
| 01 | 301100 Real Estate Taxes - Current Borough | 1,961,800 | 1,858,460 |
| 01 | 301200 Real Estate Taxes - Prior Year | 1,000 | 1,000 |
| 01 | 301300 Real Estate Taxes - Delinquent | 20,000 | 18,000 |
| 01 | 301600 Real Estate Taxes - Interims | 2,000 | 2,000 |
| 01 | 310100 Real Estate Taxes - Transfer Tax | 120,000 | 120,000 |
| 01 | 310200 Earned Income Tax | 670,000 | 620,000 |
| 01 | 310510 Local Service Tax | 124,000 | 121,000 |
| 01 | 310900 Payments in Lieu of RE Taxes (PILOT) | 177,000 | 167,000 |
| 01 | 321000 Business License and Permits | 375 | 500 |
| 01 | 321800 Cable Television Franchise | 60,000 | 60,000 |
| 01 | 322820 Street Encroachment (opening permits) | 1,500 | 1,000 |
| 01 | 331100 Court Fines | 8,000 | 11,000 |
| 01 | 331110 Vehicle Code Violations | 35,000 | 35,000 |
| 01 | 331120 Ordinance Violations | 45,000 | 50,000 |
| 01 | 331130 Parking Tickets | 38,000 | 40,000 |
| 01 | 341000 Interest Earnings | 2,000 | 4,000 |
| 01 | 342100 Rents - Water Tower | 126,000 | 102,300 |
| 01 | 342200 Rents - Building | 25,055 | 25,055 |
| 01 | 342450 Rents - Park | 7,500 | 7,500 |
| 01 | 351000 Federal and State Grants | 449,465 | 12,000 |
| 01 | 355010 Public Utility Realty Tax | 2,500 | 2,500 |
| 01 | 355040 Alcohol Beverage Licenses | 800 | 800 |
| 01 | 355050 Pension System State Aid | 196,000 | 200,900 |
| 01 | 355070 Foreign Fire Insurance Premium Tax | 34,000 | 37,500 |
| 01 | 355080 Reimburse NonUniform Pension | 39,327 | 26,659 |
| 01 | 358000 Reimburse County Police Services DTF & SERT | 1,500 | 88,000 |
| 01 | 361300 Subdivision and Land Development Fees | 500 | 1,900 |
| 01 | 361320 Reimburse Engineering and Legal Fees | 20,000 | 10,000 |
| 01 | 361330 Zoning Permits | 33,400 | 10,000 |
| 01 | 361340 Zoning Hearing Fees / Building Code Appeal | 2,400 | 2,400 |
| 01 | 361350 Stormwater Management Plan App Fee | 1,600 | 1,600 |
| 01 | 361620 County Tax Collection Commission | 1,500 | 1,500 |
| 01 | 361650 Tax Certification Fees | 4,500 | 4,300 |
| 01 | 362100 Reimburse SRO and other PM Police Services | 103,000 | 102,000 |
| 01 | 362110 Sale of Copies of Accident Reports | 1,200 | 1,000 |
| 01 | 362220 Parking Permits | 2,800 | 2,500 |
| 01 | 362410 Building Permits | 77,000 | 25,000 |
| 01 | 362480 Housing Licenses | 68,000 | 68,000 |
| 01 | 380000 Miscellaneous Revenue | 15,000 | 25,000 |
| 01 | 392096 Transfer from Park Trust Fund | 40,000 | 40,000 |
| 01 | 395000 Refund of Prior Year Expenditures | 3,900 | 62,300 |
| | Total General Operating Fund Revenues | 4,522,622 | 3,969,674 |

General Operating Fund Expenditures Overview

General Operating Fund Expenditures Summary

| (01)General Operating Fund 2022 | |
|--|------------------|
| Expenditures | \$ |
| Administrative | 296,334 |
| Police | 1,487,287 |
| Community Services | 161,712 |
| Zoning & Code Enforcement | 74,246 |
| Street | 416,504 |
| Park | 47,556 |
| Debt Service | 208,902 |
| Employee Benefits | 1,628,281 |
| Fund Transfers | 481,100 |
| Total Expenditures | 4,801,922 |
| Budget Reserve / (Deficit) | (279,300) |
| Total Expenditures & Budget Reserve | 4,522,622 |



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.

| | Expenditures | 2022 | 2021 |
|----|--|----------------|----------------|
| 01 | 400100 Mayor Salary | 2,400 | 2,400 |
| 01 | 400110 Council Salaries | 16,800 | 16,800 |
| 01 | 401121 Manager Salary | 26,876 | 25,709 |
| 01 | 401140 Clerical Salaries | 71,258 | 73,063 |
| 01 | 401183 Overtime | 800 | 600 |
| 01 | 401200 Office Supplies | 2,000 | 2,100 |
| 01 | 401300 General Expense | 2,000 | 16,900 |
| 01 | 401311 Accounting and Auditing Services | 7,400 | 7,200 |
| 01 | 401312 Consulting Services | 10,000 | 10,000 |
| 01 | 401313 Engineering Services | 24,000 | 18,000 |
| 01 | 401314 Legal Services | 10,000 | 10,000 |
| 01 | 401316 Labor Counsel | 1,000 | 1,000 |
| 01 | 401321 Telephone and Cable | 5,000 | 5,600 |
| 01 | 401325 Postage | 3,000 | 3,000 |
| 01 | 401341 Advertising | 4,000 | 4,000 |
| 01 | 401350 Property and Liability Insurance | 50,000 | 45,000 |
| 01 | 401353 Bonding Insurance | 1,600 | 1,500 |
| 01 | 401361 Electricity | 9,000 | 9,000 |
| 01 | 401362 Gas | 6,000 | 6,000 |
| 01 | 401366 Water | 600 | 600 |
| 01 | 401373 Building and Grounds Maintenance | 20,000 | 17,000 |
| 01 | 401374 Equipment, Repair and Service Contracts | 17,000 | 15,000 |
| 01 | 401376 Water Tank Maintenance | 1,000 | 1,000 |
| 01 | 401420 Dues, Subscriptions and Memberships | 2,200 | 2,200 |
| 01 | 401460 Training and Conferences | 200 | 250 |
| 01 | 401461 Training and Conferences-Mayor & Council | 2,200 | 2,200 |
| | Total Administration/Legislative Department | 296,334 | 296,122 |

| | Expenditures | 2022 | 2021 |
|----|--|---------------|---------------|
| 01 | 414130 Code Enforcement Officer Salary | 66,796 | 64,850 |
| 01 | 414220 Operating Supplies | 1,300 | 1,000 |
| 01 | 414231 Vehicle Fuel and Maintenance | 1,100 | 1,100 |
| 01 | 414310 Court Reporter Services | 300 | 300 |
| 01 | 414341 Advertising | 1,650 | 1,650 |
| 01 | 414374 Equipment, Repair and Service Contracts | 2,800 | 2,800 |
| 01 | 414460 Training and Conferences | 300 | 300 |
| | Total Zoning and Code Enforcement | 74,246 | 72,000 |

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.

| | | Expenditures | 2022 | 2021 |
|----|--------|--|------------------|------------------|
| 01 | 410122 | Chief Salary | 107,542 | 105,425 |
| 01 | 410130 | Police Officers' Salaries | 1,044,883 | 1,027,030 |
| 01 | 410131 | Part-time Police Officers' Salaries | 27,000 | 26,500 |
| 01 | 410140 | Clerical Salaries | 104,334 | 100,226 |
| 01 | 410183 | Overtime | 90,000 | 80,340 |
| 01 | 410200 | Office Supplies | 3,000 | 3,000 |
| 01 | 410220 | Operating Supplies and related items | 5,000 | 5,000 |
| 01 | 410231 | Vehicle Fuel | 13,500 | 14,000 |
| 01 | 410238 | Clothing and Uniforms | 13,000 | 13,900 |
| 01 | 410242 | Ammunitions and Targets | 4,000 | 4,500 |
| 01 | 410300 | General Expense | 1,500 | 1,500 |
| 01 | 410316 | Labor Counsel | 5,000 | 10,000 |
| 01 | 410321 | Telephone and Cable | 13,000 | 11,300 |
| 01 | 410341 | Civil Service (includes advertising) | 1,500 | 1,500 |
| 01 | 410374 | Equipment Repair and Service Contracts | 28,000 | 27,000 |
| 01 | 410375 | Vehicle Maintenance | 10,000 | 10,000 |
| 01 | 410420 | Dues, Subscriptions and Memberships | 3,000 | 2,100 |
| 01 | 410450 | Animal Control | 1,125 | 1,125 |
| 01 | 410460 | Training and Conferences | 4,000 | 4,000 |
| 01 | 410505 | County Drug Task Force Operation | 7,903 | 8,168 |
| | | Total Police Department | 1,487,287 | 1,456,614 |

General Operating Fund Budget

Departmental Budgets - Street & Park Department

The Street and Park Department, headed by the Street Superintendent, Andrew Boxleitner oversees 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.

| | Expenditures | 2022 | 2021 |
|----|---|----------------|----------------|
| 01 | 430122 Street Superintendent Salary | 74,513 | 71,647 |
| 01 | 430140 Street Department Salaries | 180,441 | 173,320 |
| 01 | 430183 Overtime | 6,000 | 6,000 |
| 01 | 430220 Operating Supplies and related items | 7,000 | 7,000 |
| 01 | 430231 Vehicle Fuel | 9,000 | 9,000 |
| 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 | 6,000 |
| 01 | 430361 Electricity - Buildings | 2,600 | 2,800 |
| 01 | 430362 Gas | 4,300 | 4,300 |
| 01 | 430366 Water | 350 | 350 |
| 01 | 430367 Electricity - Traffic Signals | 3,000 | 3,100 |
| 01 | 430368 Electricity - Street Lights | 65,000 | 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 | 5,500 |
| | Total Street Department | 416,504 | 408,817 |
| 01 | 454140 Park Department Salaries | 29,256 | 27,130 |
| 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 | 2,100 | 2,300 |
| 01 | 454366 Water | 300 | 300 |
| 01 | 454373 Building and Grounds Maintenance | 9,000 | 9,000 |
| 01 | 454374 Equipment, Repair and Service Contracts | 2,900 | 2,400 |
| | Total Park Department | 47,556 | 45,130 |

General Operating Fund Budget

Non-Departmental Budgets

The Borough's General Operating Fund budget includes several 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

| Expenditures | | | 2022 | 2021 |
|--------------------------|--------|--|---------|---------|
| 01 | 411450 | Emergency Alert Services | 2,600 | 2,600 |
| 01 | 411500 | Fire Services - Blue Rock Regional Fire District | 119,412 | 120,100 |
| 01 | 411510 | Fireman's Relief Association | 34,000 | 37,500 |
| 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 |
| Total Community Services | | | 161,712 | 165,900 |

Debt Service

| Expenditures | | | 2022 | 2021 |
|--------------------|--------|---------------------------------------|---------|---------|
| 01 | 471210 | 2017 Refi 2010&2007-GO Note Principal | 163,490 | 156,440 |
| 01 | 472210 | 2017 Refi 2010&2007-GO Note Interest | 45,412 | 49,527 |
| Total Debt Service | | | 208,902 | 205,967 |

Employee Benefits

| Expenditures | | | 2022 | 2021 |
|-------------------------|--------|--------------------------------|-----------|-----------|
| 01 | 487152 | Dental Insurance | 17,706 | 16,945 |
| 01 | 487156 | Health Insurance | 718,350 | 653,810 |
| 01 | 487157 | Health and Welfare | 20,180 | 20,180 |
| 01 | 487158 | Life Insurance | 2,600 | 2,930 |
| 01 | 487159 | Pension Plan-Police | 528,739 | 478,423 |
| 01 | 487160 | Pension Plan-NonUniform | 151,262 | 138,085 |
| 01 | 487161 | FICA and Medicare | 139,921 | 136,551 |
| 01 | 487354 | Workers Compensation Insurance | 49,523 | 61,300 |
| Total Employee Benefits | | | 1,628,281 | 1,508,224 |

General Operating Fund Budget

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.

| | | | | |
|------------------------|--------|--------------------------------------|----------------|---------------|
| 01 | 492031 | Transfer to General Capital Reserve | 25,000 | 40,000 |
| 01 | 492038 | Transfer to Sewer Capital Reserve | 437,600 | 0 |
| 01 | 492045 | Transfer to Education Service Agency | 18,500 | 16,500 |
| Total Transfers | | | 481,100 | 56,500 |

Total General Operating Expenditures & Budget Reserve

| | 2022 | 2021 |
|---|------------------|------------------|
| Total General Operating Expenditures & Transfers | 4,801,922 | 4,215,274 |
| Excess (Loss) of Revenues Over Expenditures | (279,300) | (245,600) |
| Total Expenditures & Budget Reserve | 4,522,622 | 3,969,674 |

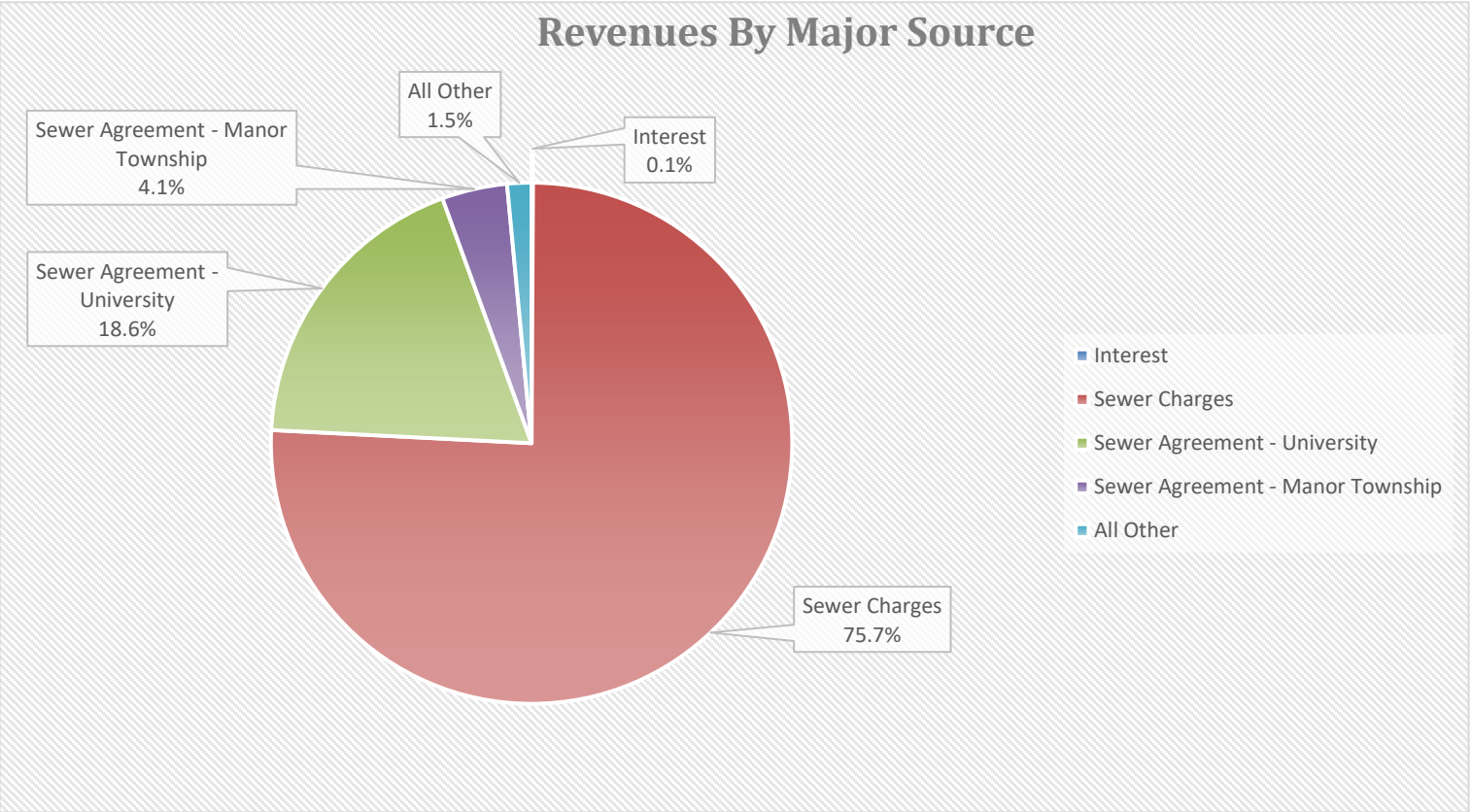
III. SEWER OPERATING FUND

Sewer Operating Fund Overview

Sewer Operating Fund Summary

| (08) SEWER OPERATING FUND 2022 | |
|--------------------------------|-----------|
| Revenues | \$ |
| Total Revenues | 1,716,900 |
| Expenditures | \$ |
| Administrative | 231,634 |
| Personnel | 346,206 |
| Collection System & Operations | 479,200 |
| Debt Service | 229,491 |
| Employee Benefits | 276,005 |
| Fund Transfers | 200,000 |
| Total Expenditures | 1,762,536 |
| Budget Reserve / (Deficit) | (45,636) |

Revenues By Major Source



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.

| Revenues | | | 2022 | 2021 |
|-------------------------------------|--------|---|-----------|-----------|
| 08 | 341000 | Interest Earnings | 1,500 | 2,000 |
| 08 | 364100 | Sewer Charges | 1,300,000 | 1,300,000 |
| 08 | 364102 | Sewer Lien Income | 20,000 | 20,000 |
| 08 | 364120 | Sewer Agreement - University | 320,000 | 345,000 |
| 08 | 364125 | Sewer Agreement - Manor Township | 69,600 | 64,800 |
| 08 | 380000 | Miscellaneous Revenue | 4,500 | 500 |
| 08 | 395000 | Refund of Prior Year Expenditures | 1,300 | 16,000 |
| Total Sewer Operating Fund Revenues | | | 1,716,900 | 1,748,300 |
| Expenditures | | | 2022 | 2021 |
| 08 | 401121 | Manager Salary | 26,876 | 25,709 |
| 08 | 401140 | Clerical Salaries | 71,258 | 73,063 |
| 08 | 401183 | Overtime | 800 | 600 |
| 08 | 401200 | Office Supplies | 2,800 | 2,800 |
| 08 | 401300 | General Expense | 3,500 | 2,500 |
| 08 | 401311 | Accounting and Auditing Services | 7,400 | 7,200 |
| 08 | 401313 | Engineering Services | 30,000 | 30,000 |
| 08 | 401314 | Legal Services | 9,500 | 9,500 |
| 08 | 401321 | Telephone and Cable | 6,500 | 6,500 |
| 08 | 401325 | Postage | 4,500 | 4,500 |
| 08 | 401350 | Property and Liability Insurance | 33,000 | 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)

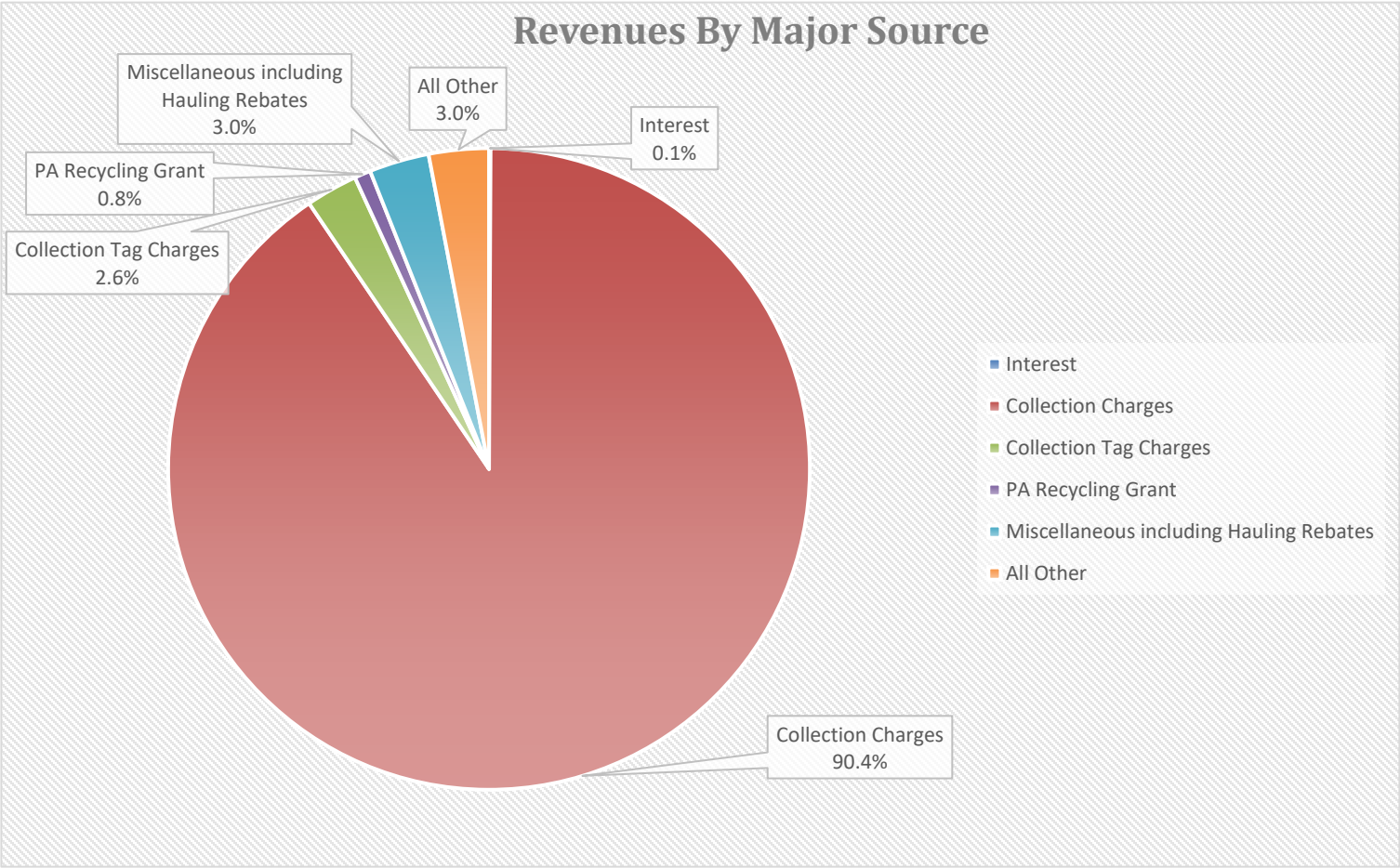
| | Expenditures | 2022 | 2021 |
|----|---|------------------|------------------|
| 08 | 429122 Sewer Plant Superintendent Salary | 84,909 | 82,449 |
| 08 | 429140 Sewer Plant Salaries | 245,297 | 237,493 |
| 08 | 429183 Overtime | 16,000 | 16,000 |
| 08 | 429220 Operating Supplies and related items | 14,000 | 14,000 |
| 08 | 429221 Chemicals | 60,000 | 60,000 |
| 08 | 429225 Laboratory Supplies | 7,000 | 5,000 |
| 08 | 429227 Outside Laboratory Services | 40,000 | 40,000 |
| 08 | 429231 Vehicle Fuel | 5,900 | 5,500 |
| 08 | 429361 Electricity | 150,000 | 150,000 |
| 08 | 429362 Gas | 300 | 250 |
| 08 | 429366 Water | 9,000 | 9,000 |
| 08 | 429373 Building and Grounds Maintenance | 15,000 | 15,000 |
| 08 | 429374 Sewer Treatment Plant Equipment Maintenance | 75,000 | 75,000 |
| 08 | 429375 Vehicle Maintenance | 10,000 | 10,000 |
| 08 | 429378 Collection System & Pump Stations Maintenance | 55,000 | 55,000 |
| 08 | 429450 BioSolids Management Contracted Services | 38,000 | 35,000 |
| 08 | 471210 2017 Refi 2010&2007-GO Note Principal | 217,900 | 211,690 |
| 08 | 472210 2017 Refi 2010&2007-GO Note Interest | 11,591 | 17,159 |
| 08 | 487152 Dental Insurance | 4,800 | 4,800 |
| 08 | 487156 Health Insurance | 180,100 | 162,300 |
| 08 | 487157 Health and Welfare | 6,100 | 6,100 |
| 08 | 487158 Life Insurance | 550 | 550 |
| 08 | 487160 Pension Plan - NonUniform | 38,355 | 26,288 |
| 08 | 487161 FICA and Medicare | 34,100 | 33,300 |
| 08 | 487354 Workers Compensation Insurance | 12,000 | 14,900 |
| | Total Sewer Operating Fund Expenditures | 1,562,536 | 1,513,651 |
| 08 | 492038 Transfer to Sewer Capital Reserve | 200,000 | 250,000 |
| | Total Transfers | 200,000 | 250,000 |
| | Total Sewer Operating Expenditures & Transfers | 1,762,536 | 1,763,651 |
| | Excess (Loss) of Revenues Over Expenditures | (45,636) | (15,351) |

IV. SOLID WASTE FUND

Solid Waste Fund Overview

Solid Waste Fund Summary

| (09) SOLID WASTE FUND 2022 | |
|--------------------------------|----------|
| Revenues | \$ |
| Total Revenues | 513,000 |
| | |
| Expenditures | \$ |
| Administrative | 83,967 |
| Collection System & Operations | 434,000 |
| Employee Benefits | 25,547 |
| Total Expenditures | 543,514 |
| Budget Reserve / (Deficit) | (30,514) |



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.

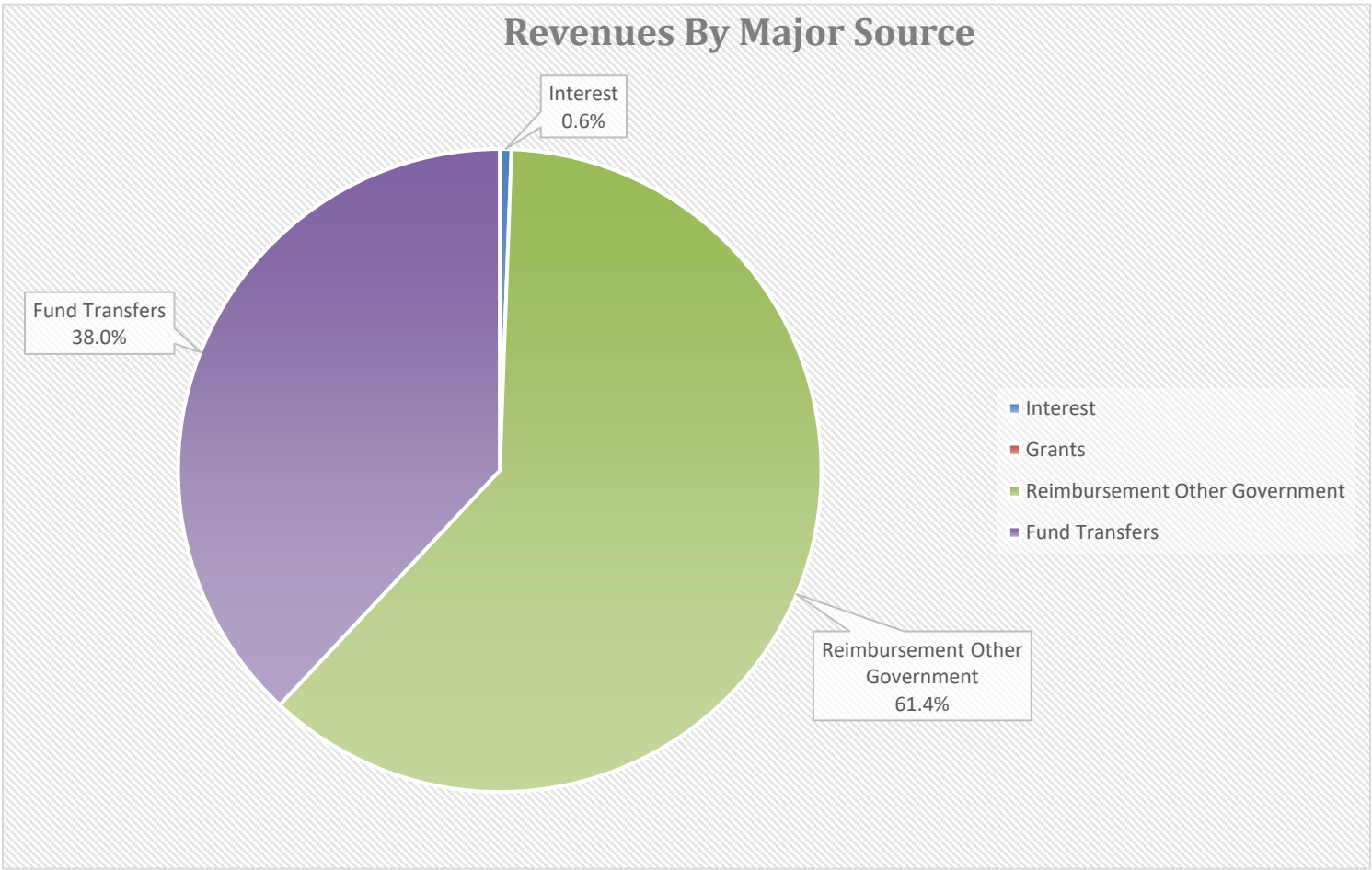
| Revenues | | | 2022 | 2021 |
|--|--------|---|-----------------|-----------------|
| 09 | 341000 | Interest Earnings | 400 | 1,500 |
| 09 | 364300 | Solid Waste Collection Charges | 464,000 | 424,120 |
| 09 | 364302 | Solid Waste Lien Income | 15,000 | 15,000 |
| 09 | 364330 | Green Yard Waste Tags | 8,000 | 8,000 |
| 09 | 364331 | Yellow Extra Service Tags | 1,500 | 1,500 |
| 09 | 364332 | Red Oversize Trash Tags | 3,400 | 3,400 |
| 09 | 364333 | Blue Large Appliance Tags | 500 | 500 |
| 09 | 364500 | PA Recycling Grant | 4,200 | 4,200 |
| 09 | 380000 | Miscellaneous Revenue (includes hauling rebate) | 15,500 | 14,000 |
| 09 | 395000 | Refund of Prior Year Expenditures | 500 | 1,590 |
| Total Solid Waste Fund Revenues | | | 513,000 | 473,810 |
| Expenditures | | | 2022 | 2021 |
| 09 | 401121 | Manager Salary | 13,438 | 12,854 |
| 09 | 401140 | Clerical Salaries | 35,629 | 36,532 |
| 09 | 401183 | Overtime | 400 | 300 |
| 09 | 401200 | Office Supplies | 2,500 | 2,500 |
| 09 | 401300 | General Expense | 500 | 500 |
| 09 | 401311 | Accounting and Auditing Services | 3,700 | 3,600 |
| 09 | 401314 | Legal Services | 7,000 | 7,000 |
| 09 | 401325 | Postage | 5,000 | 5,000 |
| 09 | 401341 | Advertising | 200 | 200 |
| 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 | 20,000 | 19,000 |
| 09 | 427440 | Solid Waste Disposal | 144,000 | 138,000 |
| 09 | 427450 | Collection and Hauling Contracted Services | 270,000 | 252,000 |
| 09 | 487152 | Dental Insurance | 435 | 417 |
| 09 | 487156 | Health Insurance | 18,200 | 16,320 |
| 09 | 487157 | Health and Welfare | 700 | 700 |
| 09 | 487158 | Life Insurance | 40 | 45 |
| 09 | 487160 | Pension Plan-NonUniform | 972 | 371 |
| 09 | 487161 | FICA and Medicare | 3,800 | 3,800 |
| 09 | 487354 | Workers Compensation Insurance | 1,400 | 1,700 |
| Total Solid Waste Fund Expenditures | | | 543,514 | 516,439 |
| Excess (Loss) of Revenues Over Expenditures | | | (30,514) | (42,629) |

V. GENERAL CAPITAL RESERVE FUND

General Capital Reserve Fund Overview

General Capital Reserve Fund Summary

| (31) GENERAL CAPITAL RESERVE FUND 2022 | |
|--|-------------|
| Revenues | \$ |
| Fund Transfers | 130,000 |
| Total Revenues | 342,000 |
| | |
| Expenditures | \$ |
| Total Expenditures | 1,790,300 |
| Budget Reserve / (Deficit) | (1,448,300) |



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.

| Revenues | | | 2022 | 2021 |
|--|--------|---|--------------------|------------------|
| 31 | 341000 | Interest Earnings | 2,000 | 8,000 |
| 31 | 358000 | Reimbursement other Governments | 210,000 | 143,000 |
| 31 | 392001 | Transfer from General Operating Fund | 25,000 | 40,000 |
| 31 | 392038 | Transfer from Sewer Capital Fund | 105,000 | 120,000 |
| Total General Capital Reserve Fund Revenues | | | 342,000 | 311,000 |
| Expenditures | | | 2022 | 2021 |
| 31 | 401312 | Consulting Services | 55,000 | 0 |
| 31 | 401313 | Engineering Services | 15,000 | 40,000 |
| 31 | 401314 | Legal Services | 3,000 | 3,000 |
| 31 | 401341 | Advertising | 2,300 | 2,300 |
| 31 | 401450 | E-Code Contracted Services | 5,000 | 5,000 |
| 31 | 401710 | Land Improvements | 335,000 | 80,000 |
| 31 | 410745 | Vehicle Replacement - Police | 38,000 | 37,000 |
| 31 | 410750 | Equipment Replacement - Police | 14,000 | 7,500 |
| 31 | 430600 | N/S Duke St Corridor Road, Curbs, Sidewalks | 306,000 | 214,000 |
| 31 | 430601 | N/S Duke St Corridor Stormwater Management | 120,000 | 113,000 |
| 31 | 430602 | N/S Duke St Corridor Sanitary Sewer | 105,000 | 120,000 |
| 31 | 430603 | N/S Duke St Corridor Traffic, Misc. | 342,000 | 274,000 |
| 31 | 430604 | N/S Duke St Corridor Engineering, Environmental | 175,000 | 154,000 |
| 31 | 430605 | N/S Duke St Corridor Land Acquisitions, Right of Ways | 40,000 | 65,000 |
| 31 | 430700 | Miscellaneous Street Projects | 10,000 | 10,000 |
| 31 | 454750 | Equipment Replacement - Park | 25,000 | 40,000 |
| 31 | 492038 | Transfer to Sewer Capital Reserve | 200,000 | 0 |
| Total General Capital Reserve Fund Expenditures | | | 1,790,300 | 1,164,800 |
| Excess (Loss) of Revenues Over Expenditures | | | (1,448,300) | (853,800) |

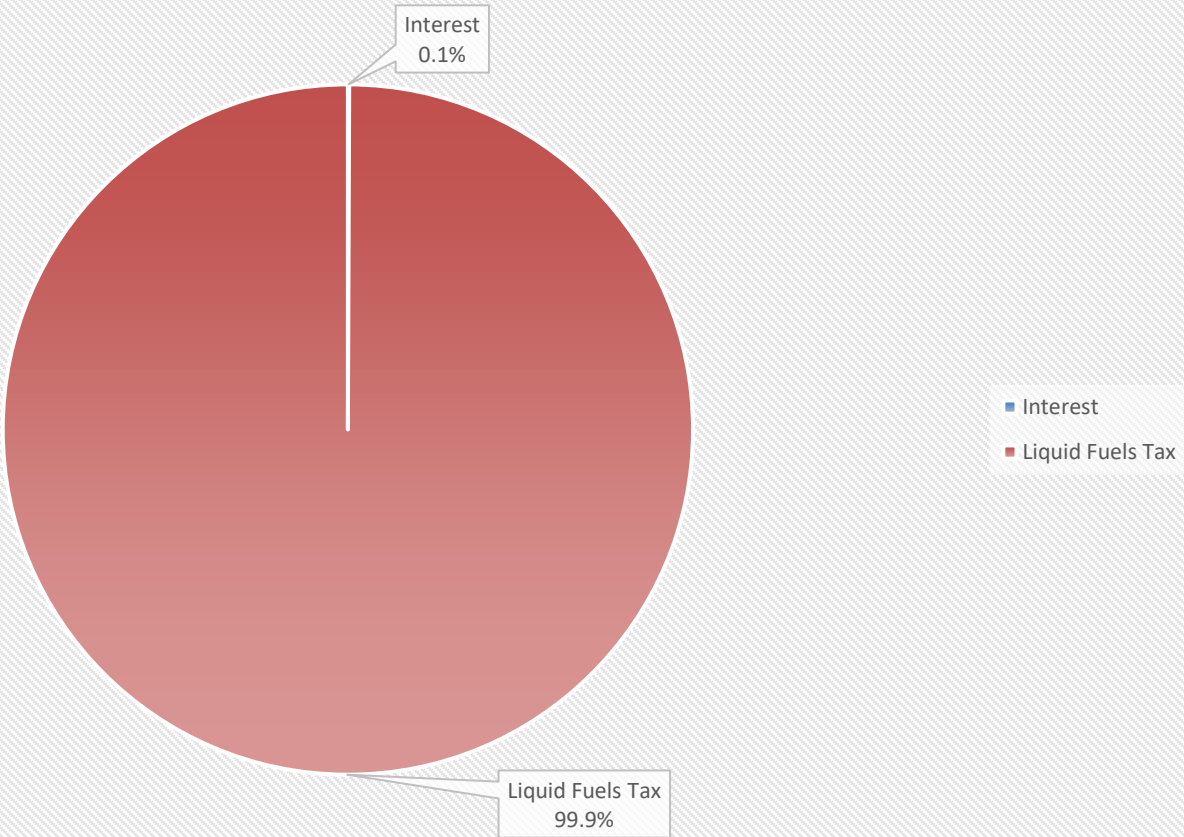
VI. HIGHWAY AID FUND

Highway Aid Fund Overview

Highway Aid Fund Summary

| (35) HIGHWAY AID FUND 2022 | |
|----------------------------|----------|
| Revenues | \$ |
| Total Revenues | 196,520 |
| | |
| Expenditures | \$ |
| Total Expenditures | 269,500 |
| Budget Reserve / (Deficit) | (72,980) |

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.

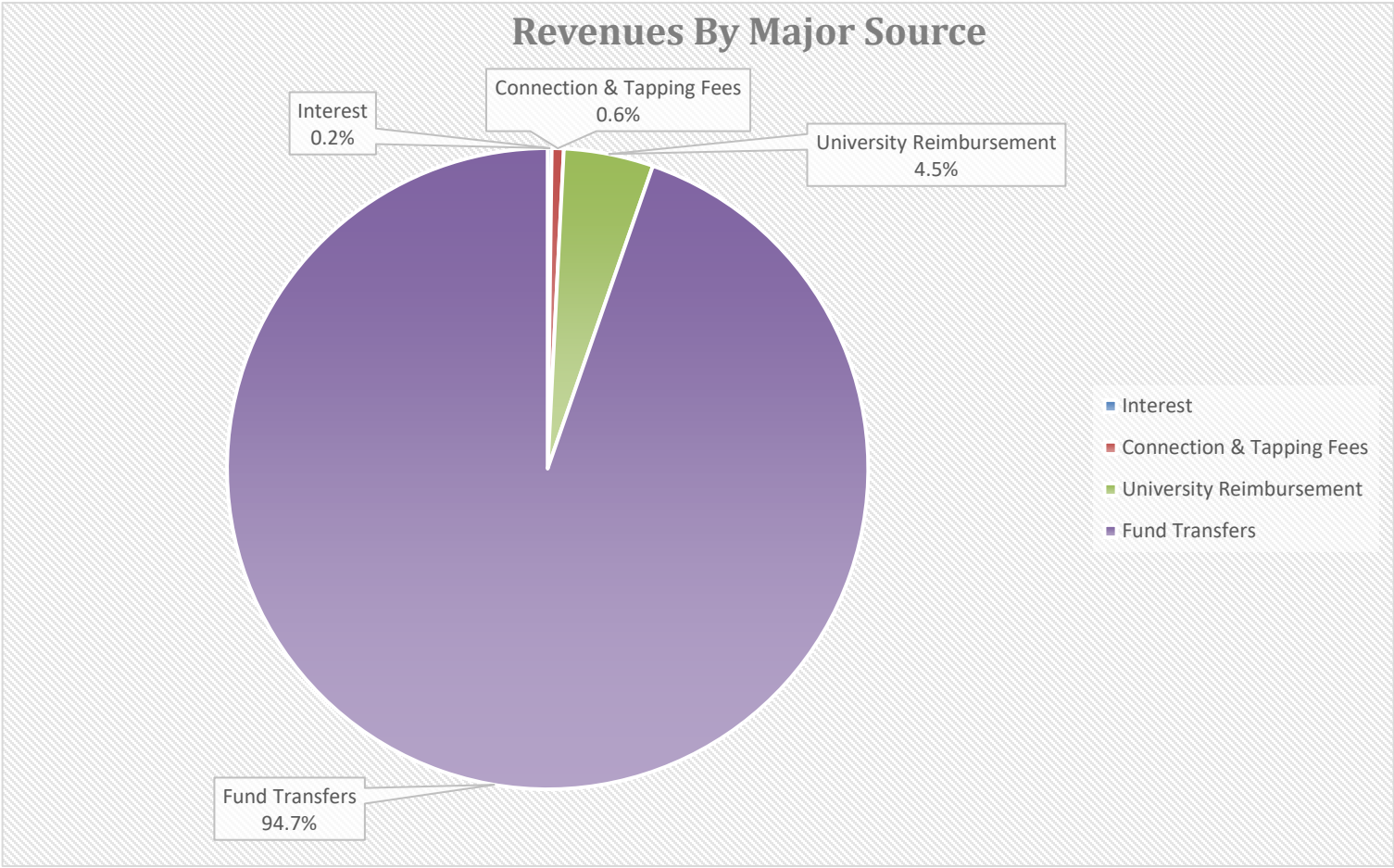
| Revenues | | | 2022 | 2021 |
|--|--------|--|-----------------|-----------------|
| 35 | 341000 | Interest Earnings | 120 | 1,000 |
| 35 | 355020 | Liquid Fuels Tax | 196,400 | 193,000 |
| Total Highway Aid Fund Revenues | | | 196,520 | 194,000 |
| Expenditures | | | 2022 | 2021 |
| 35 | 439432 | Winter 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 | 187,000 | 158,000 |
| 35 | 439745 | Vehicle Replacement | 34,500 | 30,000 |
| Total Highway Aid Fund Expenditures | | | 269,500 | 236,000 |
| Excess (Loss) of Revenues Over Expenditures | | | (72,980) | (42,000) |

VII. SEWER CAPITAL RESERVE FUND

Sewer Capital Reserve Fund Overview

Sewer Capital Reserve Fund Summary

| (38) SEWER CAPITAL RESERVE FUND 2022 | |
|--------------------------------------|-----------|
| Revenues | \$ |
| Fund Transfers | 837,600 |
| Total Revenues | 889,742 |
| | |
| Expenditures | \$ |
| Fund Transfers | 105,000 |
| Total Expenditures | 1,488,500 |
| Budget Reserve / (Deficit) | (598,758) |



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 (WWTP) 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.

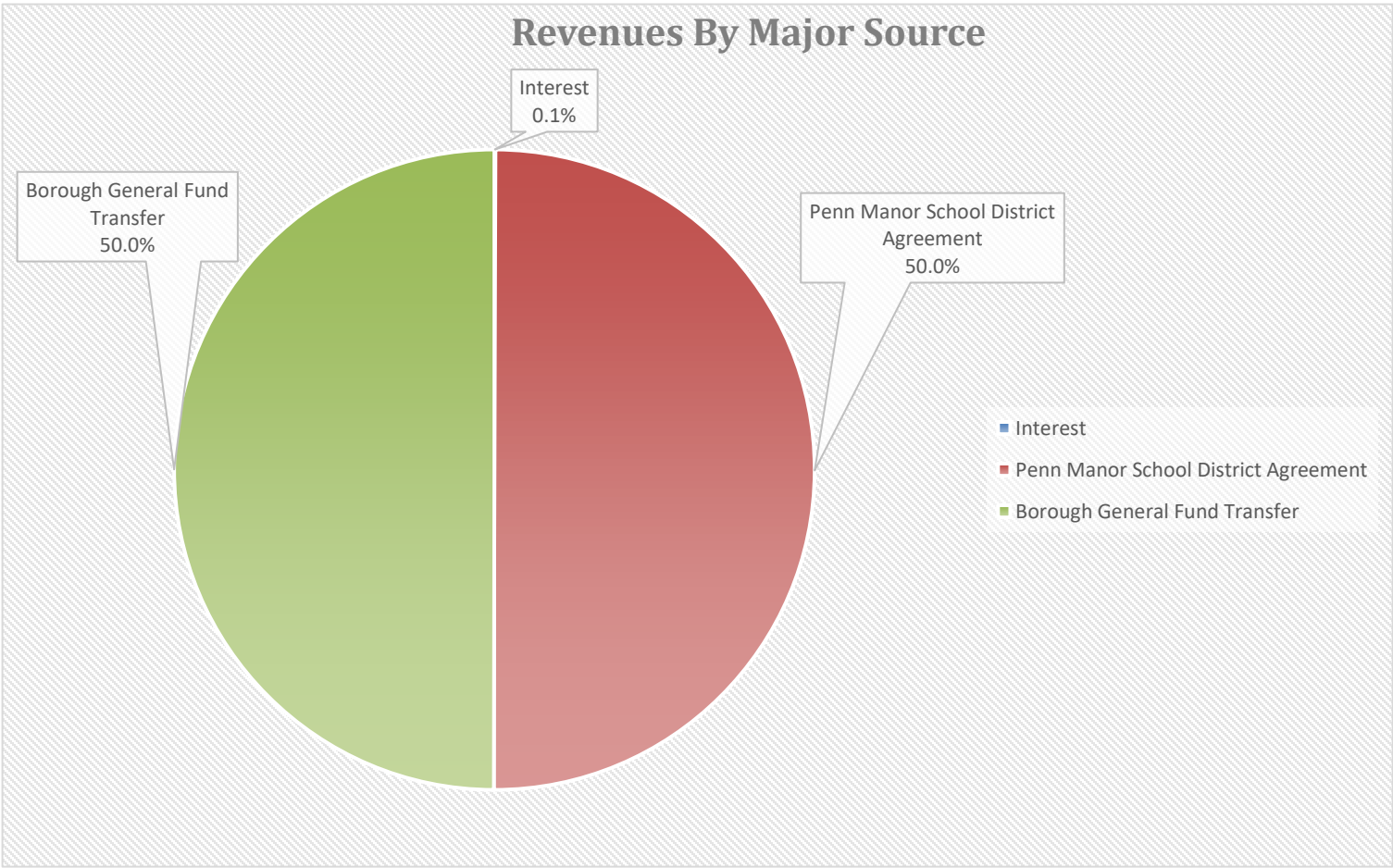
| Revenues | | | 2022 | 2021 |
|---|--------|--------------------------------------|------------------|----------------|
| 38 | 341000 | Interest Earnings | 1,800 | 3,000 |
| 38 | 364110 | Sewage Connection/Tapping Fees | 5,342 | 15,000 |
| 38 | 364120 | Sewer Capital Reimburse - University | 40,000 | 195,000 |
| 38 | 380000 | Miscellaneous Revenue | 5,000 | 0 |
| 38 | 392001 | Transfer from General Operating Fund | 437,600 | 0 |
| 38 | 392008 | Transfer from Sewer Operating Fund | 200,000 | 250,000 |
| 38 | 392031 | Transfer from General Capital Fund | 200,000 | 0 |
| Total Sewer Capital Reserve Fund Revenues | | | 889,742 | 463,000 |
| Expenditures | | | 2022 | 2021 |
| 38 | 401313 | Engineering Services | 80,000 | 120,000 |
| 38 | 401314 | Legal Services | 500 | 0 |
| 38 | 401341 | Advertising | 1,000 | 0 |
| 38 | 429740 | Machinery/Equipment Other | 10,500 | 0 |
| 38 | 429745 | Vehicle Replacement | 6,500 | 6,500 |
| 38 | 429750 | Equipment Replacements to WWTP | 65,000 | 63,000 |
| 38 | 429755 | Equipment Replace to Pump Stations | 20,000 | 0 |
| 38 | 429760 | Sewer Main and Line Replacements | 1,200,000 | 0 |
| Total Sewer Capital Reserve Fund Expenditures | | | 1,383,500 | 189,500 |
| 38 | 492031 | Transfer to General Capital Reserve | 105,000 | 120,000 |
| Total Transfers | | | 105,000 | 120,000 |
| Total Sewer Capital Reserve Expenditures & Transfers | | | 1,488,500 | 309,500 |
| Excess (Loss) of Revenues Over Expenditures | | | (598,758) | 153,500 |

VIII. EDUCATIONAL SERVICE AGENCY FUND

Educational Service Agency Fund Overview

Educational Service Agency Fund Summary

| (45) EDUCATIONAL SERVICE AGENCY FUND 2022 | |
|---|---------|
| Revenues | \$ |
| Fund Transfers | 18,500 |
| Total Revenues | 37,020 |
| | |
| Expenditures | \$ |
| Total Expenditures | 38,200 |
| Budget Reserve / (Deficit) | (1,180) |



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.

| Revenues | | | 2022 | 2021 |
|---|--------|---|----------------|---------------|
| 45 | 341000 | Interest Earnings | 20 | 20 |
| 45 | 362115 | Crossing Guard Services to Penn Manor School District | 18,500 | 16,500 |
| 45 | 392001 | Transfer from General Operating Fund | 18,500 | 16,500 |
| Total Educational Service Agency Fund Revenues | | | 37,020 | 33,020 |
| Expenditures | | | 2022 | 2021 |
| 45 | 410140 | Crossing Guard Salaries | 33,500 | 28,600 |
| 45 | 410220 | Operating Supplies and related items | 500 | 500 |
| 45 | 410238 | Clothing and Uniforms | 700 | 700 |
| 45 | 487161 | FICA and Medicare | 2,500 | 2,200 |
| 45 | 487354 | Workers Compensation Insurance | 1,000 | 1,000 |
| Total Educational Service Agency Fund Expenditures | | | 38,200 | 33,000 |
| Excess (Loss) of Revenues Over Expenditures | | | (1,180) | 20 |