



2023

ANNUAL BUDGET

ADOPTED 12/13/22

Borough of

MILLERSVILLE

Lancaster County, Pennsylvania

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I. INTRODUCTION

Borough Directory

Mayor

David T. Aichele Term Ends: 1/2026

Borough Council

President: Lauren E. Hauck Term Ends: 1/2024
Vice President: Mary Ann Gerber Term Ends: 1/2026
Assistant Secretary: Linda L. Bellile Term Ends: 1/2026
Members: Christopher Hubbs Term Ends: 1/2026
 Darlene Eager Term Ends: 1/2026
 Maggie Weidinger Term Ends: 1/2024
 Phyllis Giberson Term Ends: 1/2024

Borough Management

Borough Manager: Greg Sahd
Chief of Police: John D. Rochat
Police Lieutenant: Jeffrey S. Margevich
Street & Park Superintendent: Andrew M. Boxleitner
Sewer Superintendent: Leslie L. McMullen
Finance Officer: Sue Kornfeld
Zoning & Code Enforcement Officer: Commonwealth Code Inspection Service, Inc.

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	12

LAUREN E. HAUCK

Council President

GREG SAHD

Borough Manager



100 Municipal Drive
Millersville, PA 17551
www.millersvilleborough.org

DAVID T. AICHELE

Mayor

Budget Message

Dear Millersville Borough Council,

I am pleased to present to you, our citizens and businesses of Millersville Borough, the proposed 2023 Budget. The Budget is the financial plan that provides the resources required to carry out the professional services the Borough provides.

This 2023 proposed Budget, General Operating Expenditures are \$4,615,381, which is \$186,541 (3.88%) lower than the 2022 Budget. The 2023 proposed Budget keeps the millage rate of 5.8 unchanged, with the remaining deficit being covered by the fund balance reserve. The average assessment remains unchanged at \$165,300.

There are no changes in the quarterly sewer service charges proposed for the year 2023. Trash and recycling charges remain unchanged at \$65.00 a quarter.

The infrastructure improvement project at the intersection of West Frederick Street and South Duke Street, which continues south on South Duke Street, is expected to be addressed in 2023. Community Development Block Grant funds have been acquired to help with this project. Also commencing in 2023 is a stream bank rehabilitation project to meet new regulations to reduce the pollution in the Chesapeake Bay.

The proposed 2023 Budget also includes a Street project under the Highway Aid Fund to replace 26 ADA (Americans with Disabilities Act) ramps on various streets.

The proposed 2023 Budget also includes an infrastructure project for sewer and storm water upgrades in the area of Herr Avenue, East Charlotte Street and Kready Ave.

This proposed 2023 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 pursue our collective goals.

Respectfully,

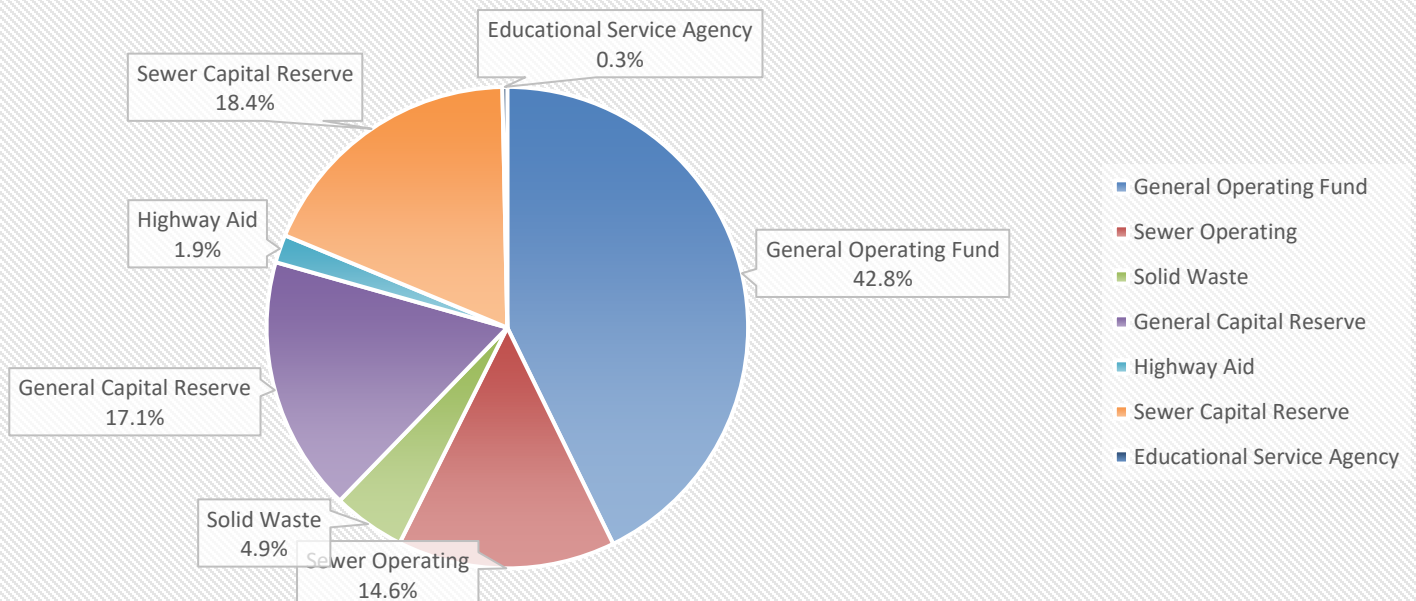
Greg Sahd
Borough Manager

II. BUDGET SUMMARIES

Summary of All Funds

ALL FUNDS 2023	
Revenues	\$
(01) General Operating Fund	4,095,232
(08) Sewer Operating Fund	1,680,000
(09) Solid Waste Fund	518,411
(31) General Capital Reserve Fund	1,605,268
(35) Highway Aid Fund	194,847
(38) Sewer Capital Reserve Fund	1,765,220
(45) Educational Service Agency Fund	30,476
Total Revenues	9,889,454
Expenditures	\$
(01) General Operating Fund	4,615,381
(08) Sewer Operating Fund	1,579,045
(09) Solid Waste Fund	525,289
(31) General Capital Reserve Fund	1,850,135
(35) Highway Aid Fund	202,500
(38) Sewer Capital Reserve Fund	1,987,500
(45) Educational Service Agency Fund	35,512
Total Expenditures	10,795,362
Budget Reserves / (Deficit)	(905,908)
Total Expenditures & Budget Reserve	9,889,454

Funds Allocation



(01) GENERAL OPERATING FUND 2023	
Revenues	\$
Real Estate Taxes	1,987,161
Other Taxes & Franchises	1,104,497
Fines & Violations	79,055
PILOT, Interest, Rents, Licenses, Fees, & Permits	492,749
Grants & Reimbursements	391,770
Fund Transfers	40,000
Total Revenues	4,095,232
Expenditures	
Administrative	368,709
Police	1,444,850
Community Services	183,500
Zoning & Code Enforcement	67,825
Street	461,885
Park	46,860
Debt Service	205,343
Employee Benefits	1,821,181
Fund Transfers	15,228
Total Expenditures	4,615,381
Budget Reserve / (Deficit)	(520,149)
Total Expenditures & Budget Reserve	4,095,232

(08) SEWER OPERATING FUND 2023	
Revenues	\$
Total Revenues	1,680,000
Expenditures	\$
Administrative	218,438
Personnel	338,851
Collection System & Operations	515,000
Debt Service	228,701
Employee Benefits	278,055
Fund Transfers	0
Total Expenditures	1,579,045
Budget Reserve / (Deficit)	100,955
Total Expenditures & Budget Reserve	1,680,000

(09) SOLID WASTE FUND 2023	
Revenues	\$
Total Revenues	518,411
Expenditures	\$
Administrative	46,268
Collection System & Operations	456,924
Employee Benefits	22,097
Total Expenditures	525,289
Budget Reserve / (Deficit)	(6,878)
Total Expenditures & Budget Reserve	518,411

(31) GENERAL CAPITAL RESERVE FUND 2023	
Revenues	\$
Interest & Reimbursement from other Government	210,250
Fund Transfers	1,395,018
Total Revenues	1,605,268
Expenditures	\$
Total Expenditures	1,850,135
Budget Reserve / (Deficit)	(244,867)
Total Expenditures & Budget Reserve	1,605,268

(35) HIGHWAY AID FUND 2023	
Revenues	\$
Total Revenues	194,847
Expenditures	\$
Total Expenditures	202,500
Budget Reserve / (Deficit)	(7,653)
Total Expenditures & Budget Reserve	194,847

(38) SEWER CAPITAL RESERVE FUND 2023	
Revenues	\$
Total Revenues	1,765,220
Expenditures	\$
Fund Transfers	137,000
Total Expenditures	1,987,500
Budget Reserve / (Deficit)	(222,280)
Total Expenditures & Budget Reserve	1,765,220

(45) EDUCATIONAL SERVICE AGENCY FUND 2023	
Revenues	\$
Fund Transfers	15,228
Total Revenues	30,476
Expenditures	\$
Total Expenditures	35,512
Budget Reserve / (Deficit)	(5,036)
Total Expenditures & Budget Reserve	30,476

Workforce Summary

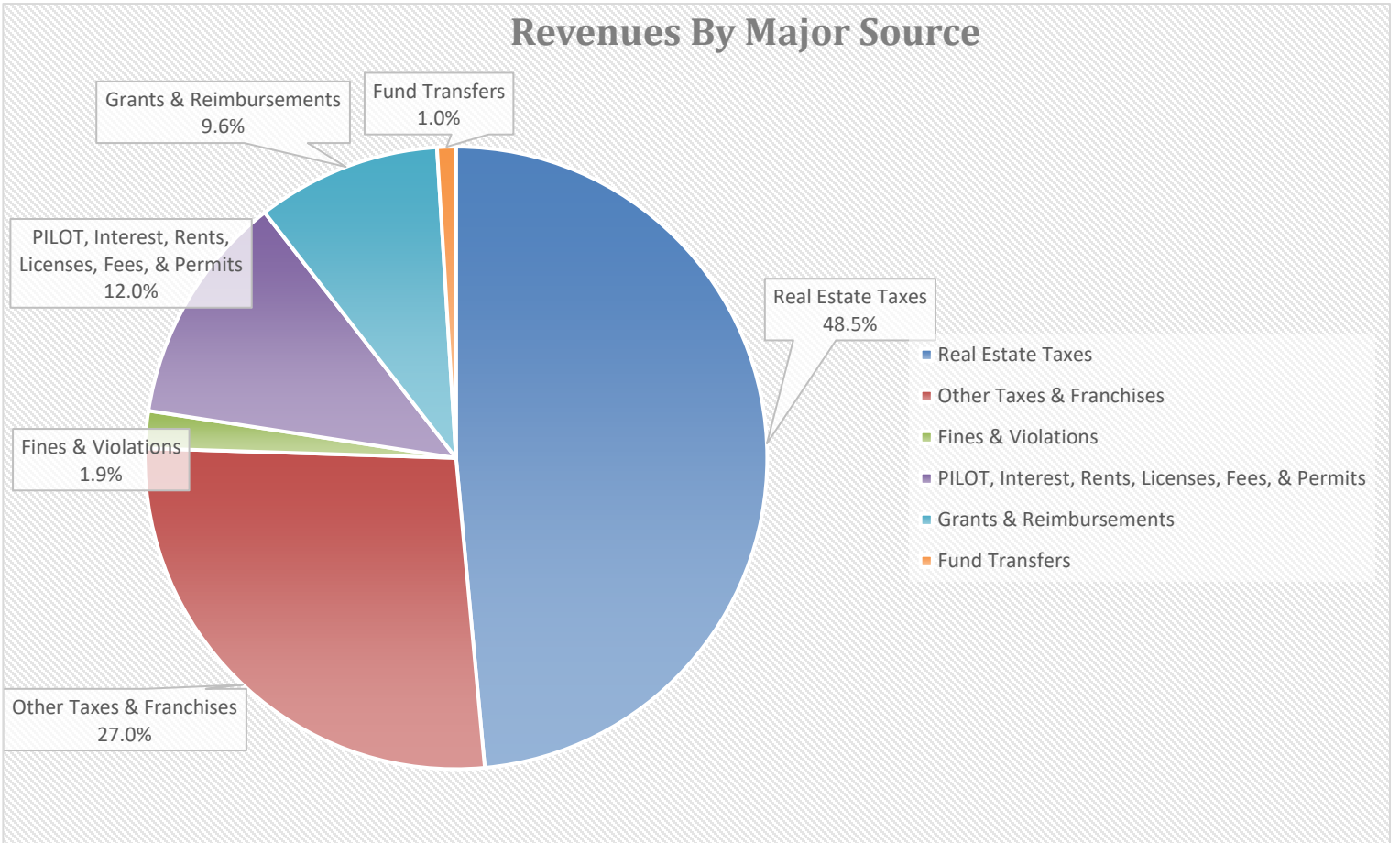
2023 Budget Employment by Department				
Department	Position	Status	Number	Budget \$
Administration	Mayor and Council	Elected	8	19,200
	Borough Manager	PT	1	70,040
	Finance Officer	FT	1	61,231
	Bookkeeper/Accounts Receivable Clerk	FT	1	56,243
	Zoning & Code Contracted Services	N/A	0	62,400
	Clerk/Secretary	FT	1	48,786
	Clerk	PT	1	16.48/ hour
Police	Chief of Police	FT	1	111,684
	Lieutenant	FT	1	95,239
	Detective Sergeant	FT	1	92,561
	Sergeant	FT	2	92,561 & 92,870
	Patrolman	FT	8	87,205- 88,698
	Patrolman	PT	4	25.83/ hour
	Secretary II	FT	1	60,880
	Secretary I	FT	1	46,584
	Crossing Guard	PT	4	12.14 - 14.63/ hour
Street & Park	Superintendent	FT	1	76,749
	Maintenance Worker II	FT	1	66,145
	Maintenance Worker I	FT	2	50,993
	Laborer	FT	1	44,278
	Laborer	PT	2	12.14 - 14.42/ hour
Wastewater Treatment Plant	Superintendent	FT	1	87,456
	Lead Plant Operator	FT	1	72,629
	Sewer Plant Operator	FT	1	62,943
	Sewer Plant Operator w/CDL	FT	2	58,542
TOTALS		FT	28	
		PT	12	
		ALL	40	

GENERAL OPERATING BUDGET

General Operating Fund Revenues Overview

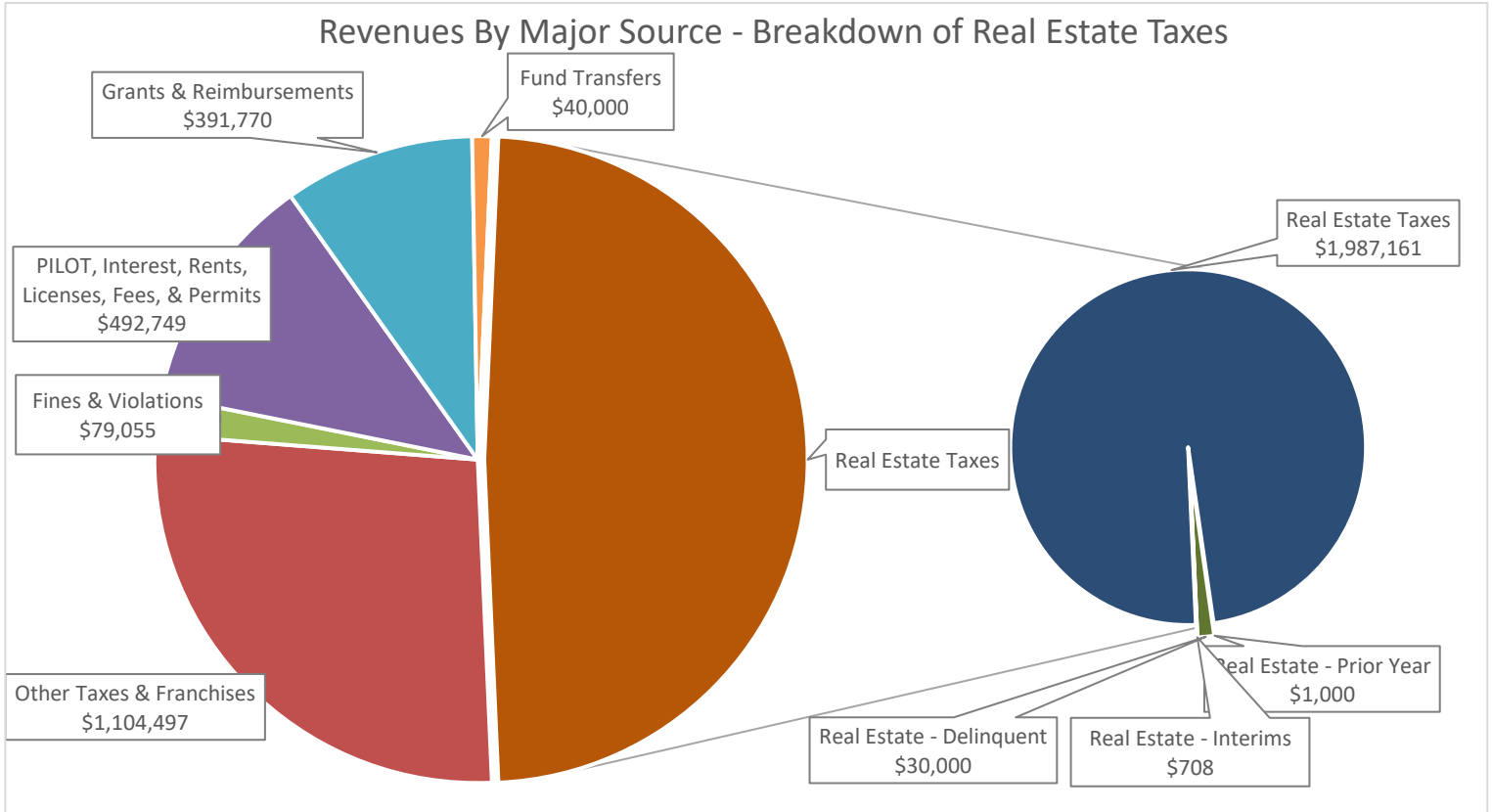
General Operating Fund Revenues Summary

Major Revenue Sources 2023	
Revenues	\$
Real Estate Taxes	1,987,161
Other Taxes & Franchises	1,104,497
Fines & Violations	79,055
PILOT, Interest, Rents, Licenses, Fees, & Permits	492,749
Grants & Reimbursements	391,770
Fund Transfers	40,000
Total Revenues	4,095,232



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
2,109	\$576,328,800	150	\$226,762,100	39.34%

General Operating Fund Budget

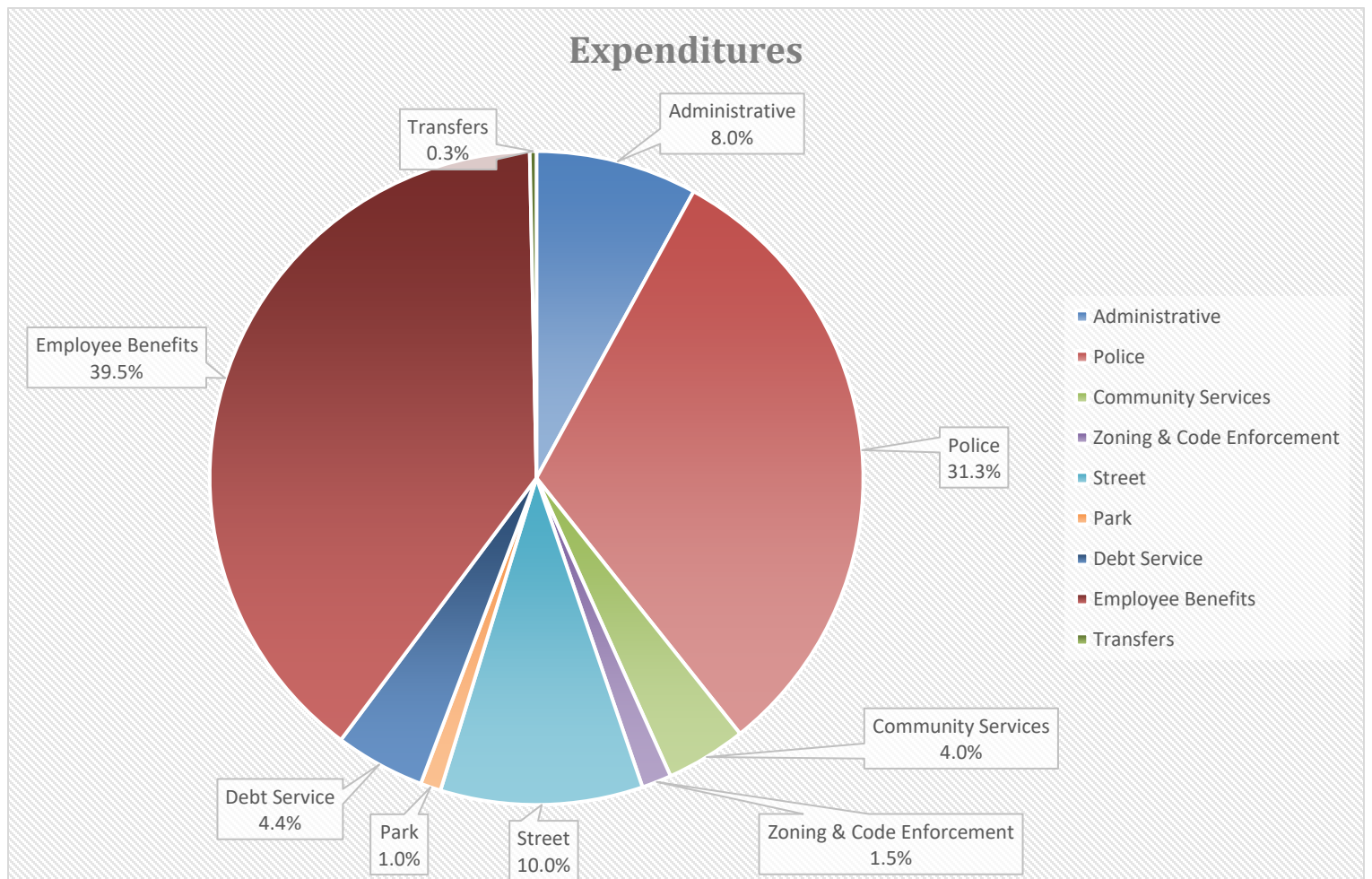
Revenues

Revenues		2023	2022	
01	301100	Real Estate Taxes - Current Borough	1,987,161	1,961,800
01	301200	Real Estate Taxes - Prior Year	1,000	1,000
01	301300	Real Estate Taxes - Delinquent	30,000	20,000
01	301600	Real Estate Taxes - Interims	708	2,000
01	310100	Real Estate Taxes - Transfer Tax	120,000	120,000
01	310200	Earned Income Tax	680,000	670,000
01	310510	Local Service Tax	124,000	124,000
01	310900	Payments in Lieu of RE Taxes (PILOT)	178,000	177,000
01	321000	Business License and Permits	85	375
01	321800	Cable Television Franchise	100,000	60,000
01	322820	Street Encroachment (opening permits)	1,700	1,500
01	331100	Court Fines	5,123	8,000
01	331110	Vehicle Code Violations	21,847	35,000
01	331120	Ordinance Violations	26,085	45,000
01	331130	Parking Tickets	26,000	38,000
01	341000	Interest Earnings	10,000	2,000
01	342100	Rents - Water Tower	126,000	126,000
01	342200	Rents - Building	25,000	25,055
01	342450	Rents - Park	7,807	7,500
01	351000	Federal and State Grants	12,000	449,465
01	355010	Public Utility Realty Tax	2,660	2,500
01	355040	Alcohol Beverage Licenses	700	800
01	355050	Pension System State Aid	207,218	196,000
01	355070	Foreign Fire Insurance Premium Tax	39,901	34,000
01	355080	Reimburse NonUniform Pension	26,600	39,327
01	358000	Reimburse County Police Services DTF & SERT	2,000	1,500
01	361300	Subdivision and Land Development Fees	2,300	500
01	361320	Reimburse Engineering and Legal Fees	15,000	20,000
01	361330	Zoning Permits	4,235	33,400
01	361340	Zoning Hearing Fees / Building Code Appeal	800	2,400
01	361350	Stormwater Management Plan App Fee	450	1,600
01	361620	County Tax Collection Commission	1,445	1,500
01	361650	Tax Certification Fees	4,783	4,500
01	362100	Reimburse SRO and other PM Police Services	103,944	103,000
01	362110	Sale of Copies of Accident Reports	1,182	1,200
01	362220	Parking Permits	2,845	2,800
01	362410	Building Permits	20,000	77,000
01	362480	Housing Licenses	70,545	68,000
01	380000	Miscellaneous Revenue	41,100	15,000
01	392096	Transfer from Park Trust Fund	40,000	40,000
01	395000	Refund of Prior Year Expenditures	25,008	3,900
Total General Operating Fund Revenues		4,095,232	4,522,622	

General Operating Fund Expenditures Overview

General Operating Fund Expenditures Summary

(01)General Operating Fund 2023	
Expenditures	\$
Administrative	368,709
Police	1,444,850
Community Services	183,500
Zoning & Code Enforcement	67,825
Street	461,885
Park	46,860
Debt Service	205,343
Employee Benefits	1,821,181
Fund Transfers	15,228
Total Expenditures	4,615,381
Budget Reserve / (Deficit)	(520,149)
Total Expenditures & Budget Reserve	4,095,232



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	2023	2022
01	400100	Mayor Salary	2,400	2,400
01	400110	Council Salaries	16,800	16,800
01	401121	Manager Salary	27,682	26,876
01	401140	Clerical Salaries	73,396	71,258
01	401183	Overtime	2,500	800
01	401200	Office Supplies	2,000	2,000
01	401300	General Expense	2,000	2,000
01	401311	Accounting and Auditing Services	7,213	7,400
01	401312	Consulting Services	2,000	10,000
01	401313	Engineering Services	37,242	24,000
01	401314	Legal Services	10,000	10,000
01	401316	Labor Counsel	2,625	1,000
01	401321	Telephone and Cable	4,052	5,000
01	401325	Postage	2,514	3,000
01	401341	Advertising	4,632	4,000
01	401350	Property and Liability Insurance	82,000	50,000
01	401353	Bonding Insurance	1,024	1,600
01	401361	Electricity	39,643	9,000
01	401362	Gas	6,230	6,000
01	401366	Water	647	600
01	401373	Building and Grounds Maintenance	18,660	20,000
01	401374	Equipment, Repair and Service Contracts	19,398	17,000
01	401376	Water Tank Maintenance	1,000	1,000
01	401420	Dues, Subscriptions and Memberships	2,089	2,200
01	401460	Training and Conferences	720	200
01	401461	Training and Conferences-Mayor & Council	242	2,200
		Total Administration/Legislative Department	368,709	296,334

		Expenditures	2023	2022
01	414130	Code Enforcement Officer Salary	62,400	66,796
01	414220	Operating Supplies	916	1,300
01	414231	Vehicle Fuel and Maintenance	1,087	1,100
01	414310	Court Reporter Services	151	300
01	414341	Advertising	400	1,650
01	414374	Equipment, Repair and Service Contracts	2,799	2,800
01	414460	Training and Conferences	72	300
		Total Zoning and Code Enforcement	67,825	74,246

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			2023	2022
01	410122	Chief Salary	111,684	107,542
01	410130	Police Officers' Salaries	984,328	1,044,883
01	410131	Part-time Police Officers' Salaries	27,000	27,000
01	410140	Clerical Salaries	108,510	104,334
01	410183	Overtime	90,000	90,000
01	410200	Office Supplies	3,000	3,000
01	410220	Operating Supplies and related items	5,000	5,000
01	410231	Vehicle Fuel	17,300	13,500
01	410238	Clothing and Uniforms	13,000	13,000
01	410242	Ammunitions and Targets	4,000	4,000
01	410300	General Expense	1,500	1,500
01	410316	Labor Counsel	4,000	5,000
01	410321	Telephone and Cable	16,000	13,000
01	410341	Civil Service (includes advertising)	1,500	1,500
01	410374	Equipment Repair and Service Contracts	32,000	28,000
01	410375	Vehicle Maintenance	10,000	10,000
01	410420	Dues, Subscriptions and Memberships	3,000	3,000
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	7,903
Total Police Department			1,444,850	1,487,287

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	2023	2022
01	430122	Street Superintendent Salary	76,749	74,513
01	430140	Street Department Salaries	209,586	180,441
01	430183	Overtime	6,000	6,000
01	430220	Operating Supplies and related items	7,000	7,000
01	430231	Vehicle Fuel	12,000	9,000
01	430240	Road Repair and Markings	10,000	12,000
01	430245	Traffic Control Signs	5,500	5,000
01	430246	Storm Sewer and Drains	10,000	12,000
01	430313	Engineering Services	10,000	6,000
01	430361	Electricity - Buildings	2,800	2,600
01	430362	Gas	5,000	4,300
01	430366	Water	350	350
01	430367	Electricity - Traffic Signals	4,100	3,000
01	430368	Electricity - Street Lights	71,500	65,000
01	430370	Traffic Signal Repair and Service Contract	12,500	9,500
01	430373	Building and Grounds Maintenance	4,300	4,300
01	430374	Equipment, Repair and Service Contracts	9,000	10,000
01	430375	Vehicle Maintenance	5,500	5,500
		Total Street Department	461,885	416,504
01	454140	Park Department Salaries	27,810	29,256
01	454220	Operating Supplies and related items	1,700	1,500
01	454231	Vehicle Fuel	2,200	2,000
01	454300	General Expense	500	500
01	454361	Electricity	2,300	2,100
01	454366	Water	350	300
01	454373	Building and Grounds Maintenance	9,000	9,000
01	454374	Equipment, Repair and Service Contracts	3,000	2,900
		Total Park Department	46,860	47,556

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			2023	2022
01	411450	Emergency Alert Services	2,495	2,600
01	411500	Fire Services - Blue Rock Regional Fire District	135,404	119,412
01	411510	Fireman's Relief Association	39,901	34,000
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
Total Community Services			183,500	161,712

Debt Service

Expenditures			2023	2022
01	471210	2017 Refi 2010&2007-GO Note Principal	164,230	163,490
01	472210	2017 Refi 2010&2007-GO Note Interest	41,113	45,412
Total Debt Service			205,343	208,902

Employee Benefits

Expenditures			2023	2022
01	487152	Dental Insurance	17,706	17,706
01	487156	Health Insurance	917,178	718,350
01	487157	Health and Welfare	20,180	20,180
01	487158	Life Insurance	2,600	2,600
01	487159	Pension Plan-Police	508,459	528,739
01	487160	Pension Plan-NonUniform	152,716	151,262
01	487161	FICA and Medicare	143,363	139,921
01	487354	Workers Compensation Insurance	58,979	49,523
Total Employee Benefits			1,821,181	1,628,281

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.

			2023	2022
01	492031	Transfer to General Capital Reserve	0	25,000
01	492038	Transfer to Sewer Capital Reserve	0	437,600
01	492045	Transfer to Education Service Agency	15,228	18,500
		Total Transfers	15,228	481,100

Total General Operating Expenditures & Budget Reserve

	2023	2022
Total General Operating Expenditures & Transfers	4,615,381	4,801,922
Excess (Loss) of Revenues Over Expenditures	(520,149)	(279,300)
Total Expenditures & Budget Reserve	4,095,232	4,522,622

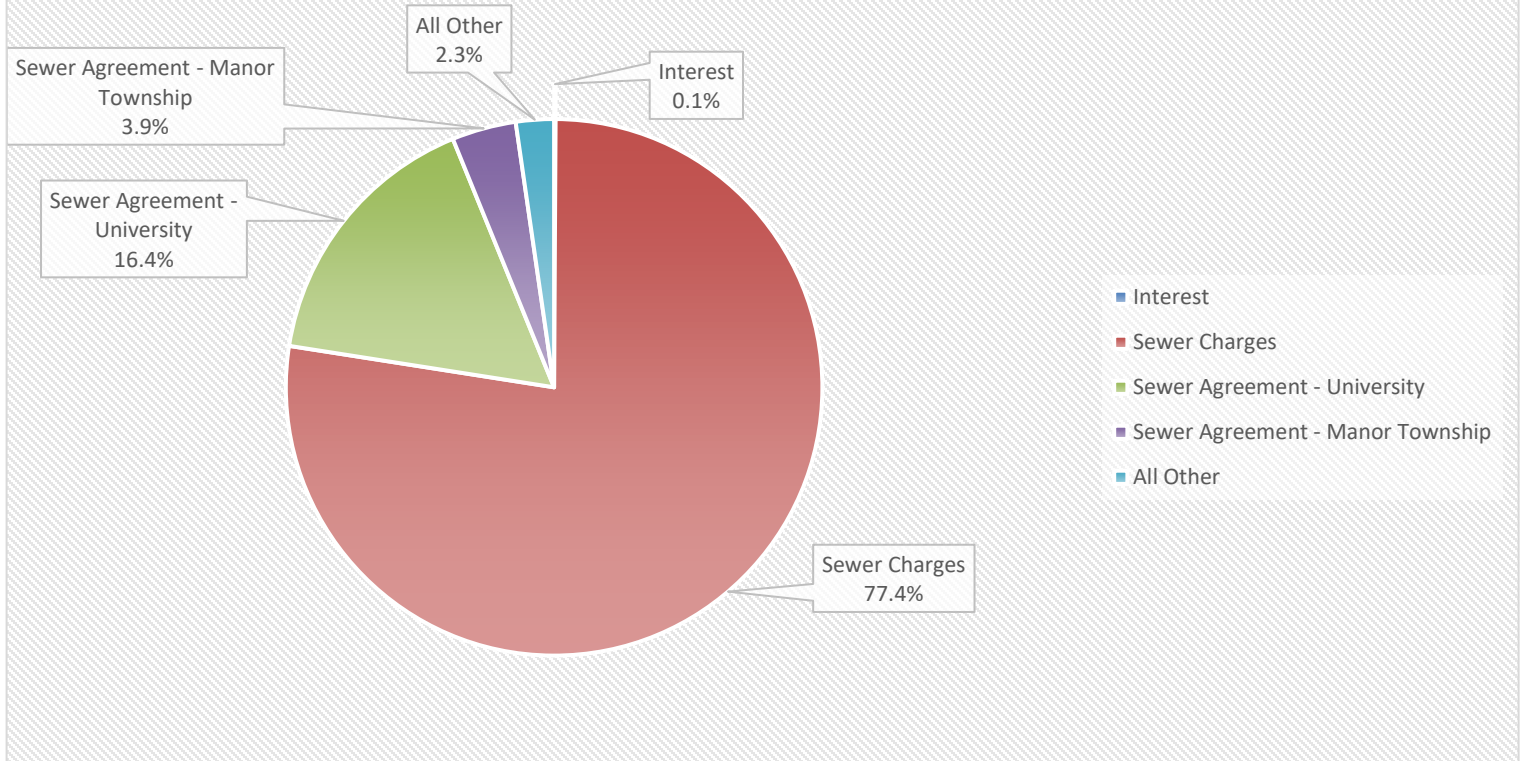
III. SEWER OPERATING FUND

Sewer Operating Fund Overview

Sewer Operating Fund Summary

(08) SEWER OPERATING FUND 2023	
Revenues	\$
Total Revenues	1,680,000
Expenditures	
Administrative	160,138
Personnel	342,851
Collection System & Operations	569,300
Debt Service	228,701
Employee Benefits	278,055
Fund Transfers	0
Total Expenditures	1,579,045
Budget Reserve / (Deficit)	100,955

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			2023	2022
08	341000	Interest Earnings	1,500	1,500
08	364100	Sewer Charges	1,300,000	1,300,000
08	364102	Sewer Lien Income	20,000	20,000
08	364120	Sewer Agreement - University	275,000	320,000
08	364125	Sewer Agreement - Manor Township	65,000	69,600
08	380000	Miscellaneous Revenue	3,500	4,500
08	395000	Refund of Prior Year Expenditures	15,000	1,300
Total Sewer Operating Fund Revenues			1,680,000	1,716,900
Expenditures			2023	2022
08	401121	Manager Salary	27,682	26,876
08	401140	Clerical Salaries	73,396	71,258
08	401183	Overtime	800	800
08	401200	Office Supplies	2,800	2,800
08	401300	General Expense	3,500	3,500
08	401311	Accounting and Auditing Services	10,000	7,400
08	401313	Engineering Services	30,000	30,000
08	401314	Legal Services	5,000	9,500
08	401321	Telephone and Cable	11,000	6,500
08	401325	Postage	4,500	4,500
08	401350	Property and Liability Insurance	33,000	33,000
08	401374	Equipment, Repair and Service Contracts	10,000	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	2023	2022
08	429122	Sewer Plant Superintendent Salary	87,456	84,909
08	429140	Sewer Plant Salaries	252,655	245,297
08	429183	Overtime	12,000	16,000
08	429220	Operating Supplies and related items	14,000	14,000
08	429221	Chemicals	85,000	60,000
08	429225	Laboratory Supplies	6,000	7,000
08	429227	Outside Laboratory Services	50,000	40,000
08	429231	Vehicle Fuel	8,600	5,900
08	429361	Electricity	150,000	150,000
08	429362	Gas	400	300
08	429366	Water	9,000	9,000
08	429373	Building and Grounds Maintenance	15,000	15,000
08	429374	Sewer Treatment Plant Equipment Maintenance	65,000	75,000
08	429375	Vehicle Maintenance	10,000	10,000
08	429378	Collection System & Pump Stations Maintenance	40,000	55,000
08	429450	BioSolids Management Contracted Services	35,000	38,000
08	471210	2017 Refi 2010&2007-GO Note Principal	222,840	217,900
08	472210	2017 Refi 2010&2007-GO Note Interest	5,861	11,591
08	487152	Dental Insurance	4,800	4,800
08	487156	Health Insurance	181,000	180,100
08	487157	Health and Welfare	6,100	6,100
08	487158	Life Insurance	550	550
08	487160	Pension Plan - NonUniform	39,505	38,355
08	487161	FICA and Medicare	34,100	34,100
08	487354	Workers Compensation Insurance	12,000	12,000
		Total Sewer Operating Fund Expenditures	1,579,045	1,562,536
08	492038	Transfer to Sewer Capital Reserve	0	200,000
		Total Transfers	0	200,000
		Total Sewer Operating Expenditures & Transfers	1,579,045	1,762,536
		Excess (Loss) of Revenues Over Expenditures	100,955	(45,636)

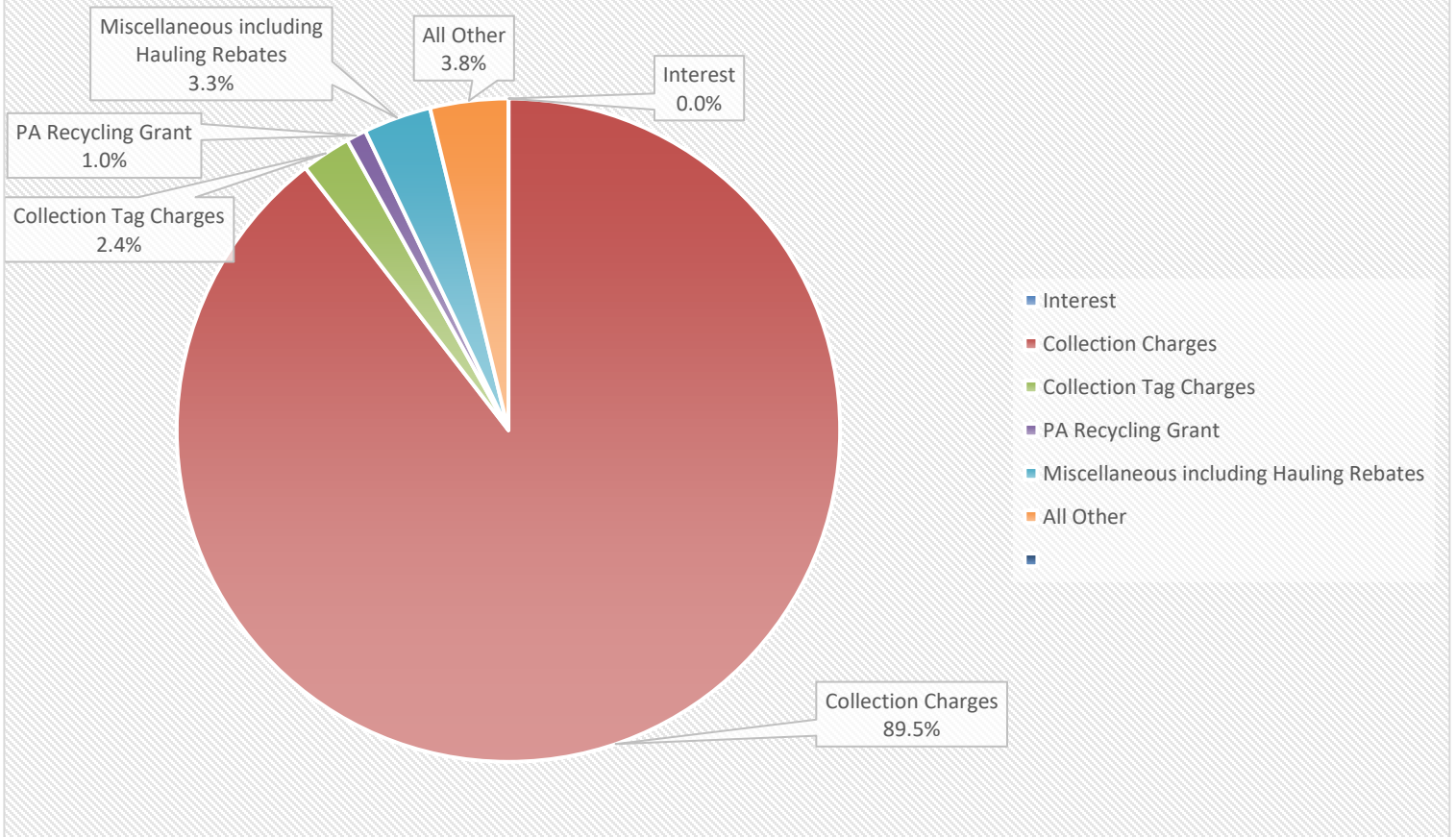
IV. SOLID WASTE FUND

Solid Waste Fund Overview

Solid Waste Fund Summary

(09) SOLID WASTE FUND 2023	
Revenues	\$
Total Revenues	518,411
Expenditures	
Administrative	63,732
Collection System & Operations	439,460
Employee Benefits	22,097
Total Expenditures	525,289
Budget Reserve / (Deficit)	(6,878)

Revenues By Major Source



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			2023	2022
09	341000	Interest Earnings	48	400
09	364300	Solid Waste Collection Charges	464,000	464,000
09	364302	Solid Waste Lien Income	17,399	15,000
09	364330	Green Yard Waste Tags	7,296	8,000
09	364331	Yellow Extra Service Tags	1,290	1,500
09	364332	Red Oversize Trash Tags	3,569	3,400
09	364333	Blue Large Appliance Tags	358	500
09	364500	PA Recycling Grant	5,018	4,200
09	380000	Miscellaneous Revenue (includes hauling rebate)	17,118	15,500
09	395000	Refund of Prior Year Expenditures	2,315	500
Total Solid Waste Fund Revenues			518,441	513,000
Expenditures			2023	2022
09	401121	Manager Salary	13,243	13,438
09	401140	Clerical Salaries	30,089	35,629
09	401183	Overtime	2,936	400
09	401200	Office Supplies	1,985	2,500
09	401300	General Expense	0	500
09	401311	Accounting and Auditing Services	3,553	3,700
09	401314	Legal Services	2,532	7,000
09	401325	Postage	3,215	5,000
09	401341	Advertising	180	200
09	401374	Equipment, Repair and Service Contracts	3,643	6,100
09	401383	Rental of Building	8,500	8,500
09	401420	Dues, Subscriptions and Memberships	894	1,000
09	427220	Operating Supplies and related items	10,000	20,000
09	427440	Solid Waste Disposal	150,000	144,000
09	427450	Collection and Hauling Contracted Services	272,422	270,000
09	487152	Dental Insurance	326	435
09	487156	Health Insurance	16,096	18,200
09	487157	Health and Welfare	443	700
09	487158	Life Insurance	37	40
09	487160	Pension Plan-NonUniform	356	972
09	487161	FICA and Medicare	3,260	3,800
09	487354	Workers Compensation Insurance	1,579	1,400
Total Solid Waste Fund Expenditures			525,289	543,514
Excess (Loss) of Revenues Over Expenditures			(6,878)	(30,514)

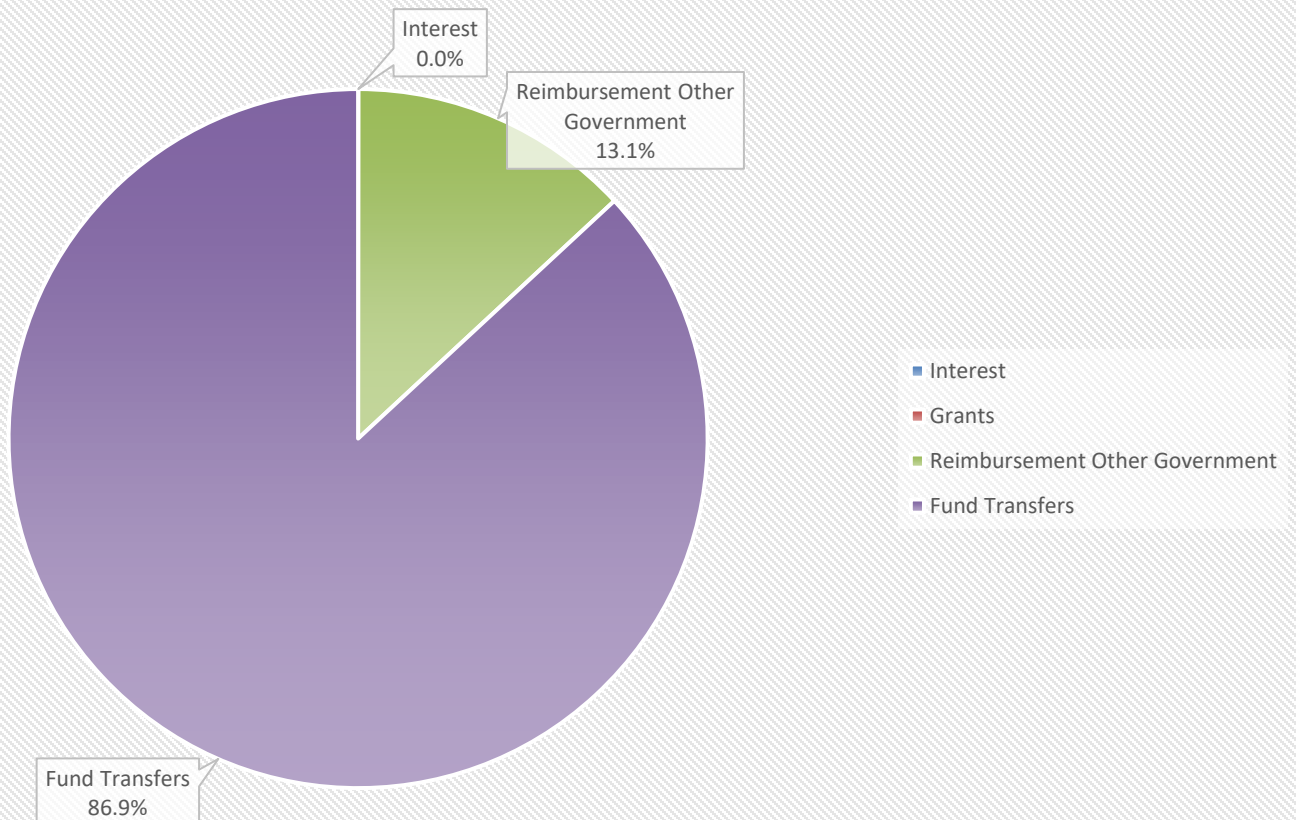
V. GENERAL CAPITAL RESERVE FUND

General Capital Reserve Fund Overview

General Capital Reserve Fund Summary

(31) GENERAL CAPITAL RESERVE FUND 2023	
Revenues	\$
Fund Transfers	1,395,018
Total Revenues	1,605,268
Expenditures	\$
Total Expenditures	1,850,135
Budget Reserve / (Deficit)	(244,867)

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.

Revenues		2023	2022	
31	341000	Interest Earnings	250	2,000
31	358000	Reimbursement other Governments	210,000	210,000
31	392001	Transfer from General Operating Fund	1,258,018	25,000
31	392038	Transfer from Sewer Capital Fund	137,000	105,000
Total General Capital Reserve Fund Revenues			1,605,268	342,000
Expenditures		2023	2022	
31	401312	Consulting Services	0	55,000
31	401313	Engineering Services	15,190	15,000
31	401314	Legal Services	594	3,000
31	401341	Advertising	249	2,300
31	401450	E-Code Contracted Services	3,402	5,000
31	401710	Land Improvements	450,000	335,000
31	410745	Vehicle Replacement - Police	0	38,000
31	410750	Equipment Replacement - Police	13,500	14,000
31	430600	N/S Duke St Corridor Road, Curbs, Sidewalks	367,200	306,000
31	430601	N/S Duke St Corridor Stormwater Management	144,000	120,000
31	430602	N/S Duke St Corridor Sanitary Sewer	126,000	105,000
31	430603	N/S Duke St Corridor Traffic, Misc.	410,000	342,000
31	430604	N/S Duke St Corridor Engineering, Environmental	210,000	175,000
31	430605	N/S Duke St Corridor Land Acquisitions, Right of Ways	48,000	40,000
31	430700	Miscellaneous Street Projects	10,000	10,000
31	454730	Building Improvements – Park Pavilion & Other Structures	35,000	
31	454750	Equipment Replacement - Park	17,000	25,000
31	492038	Transfer to Sewer Capital Reserve	0	200,000
Total General Capital Reserve Fund Expenditures			1,850,135	1,790,300
Excess (Loss) of Revenues Over Expenditures			(244,867)	(1,448,300)

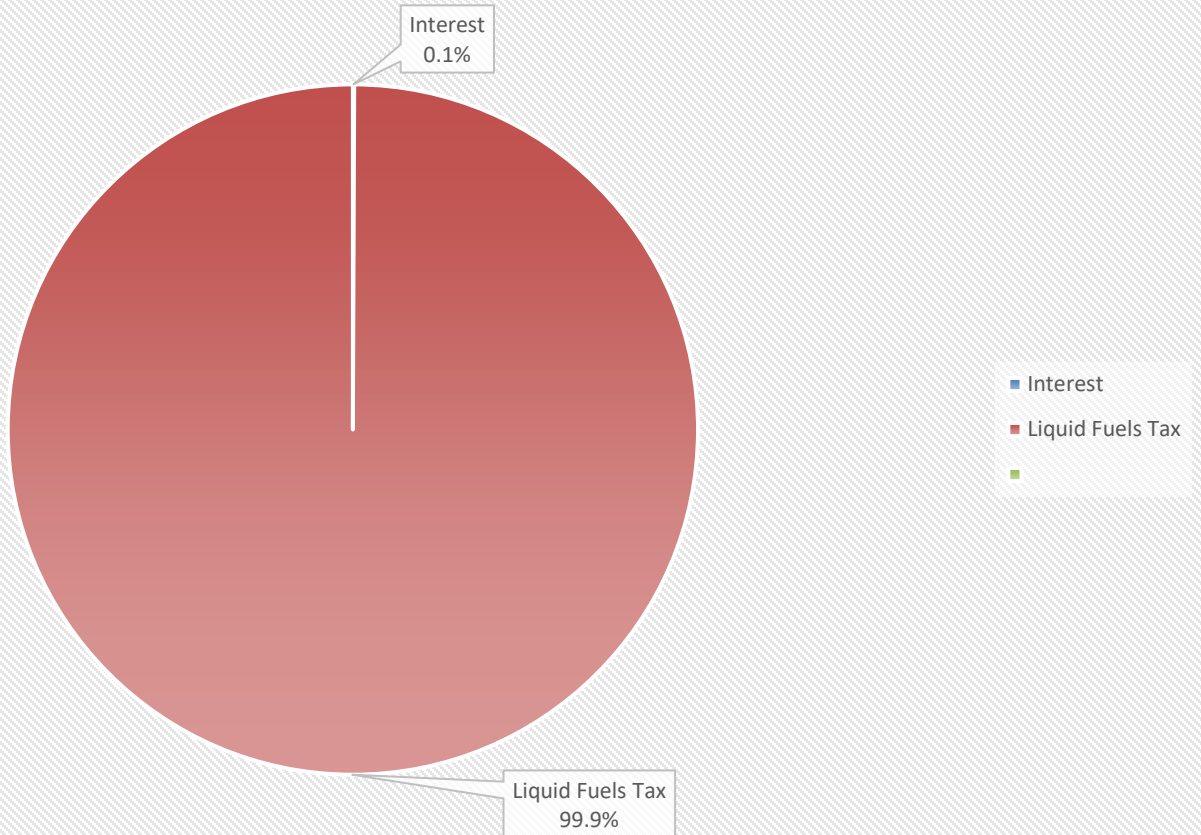
VI. HIGHWAY AID FUND

Highway Aid Fund Overview

Highway Aid Fund Summary

(35) HIGHWAY AID FUND 2023	
Revenues	\$
Total Revenues	194,847
Expenditures	\$
Total Expenditures	202,500
Budget Reserve / (Deficit)	(7,653)

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			2023	2022
35	341000	Interest Earnings	120	120
35	355020	Liquid Fuels Tax	194,727	196,400
Total Highway Aid Fund Revenues			194,847	196,520
Expenditures			2023	2022
35	439432	Winter Maintenance Supplies-Salt	30,000	30,000
35	439450	Snow Removal Contracted Services	11,500	13,000
35	439700	Miscellaneous Street Projects	5,000	5,000
35	439710	ADA Ramps & Sidewalks	156,000	0
35	439720	Paving and/or Recycling Multiple Streets	0	187,000
35	439745	Vehicle Replacement	0	34,500
Total Highway Aid Fund Expenditures			202,500	269,500
Excess (Loss) of Revenues Over Expenditures			(7,653)	(72,980)

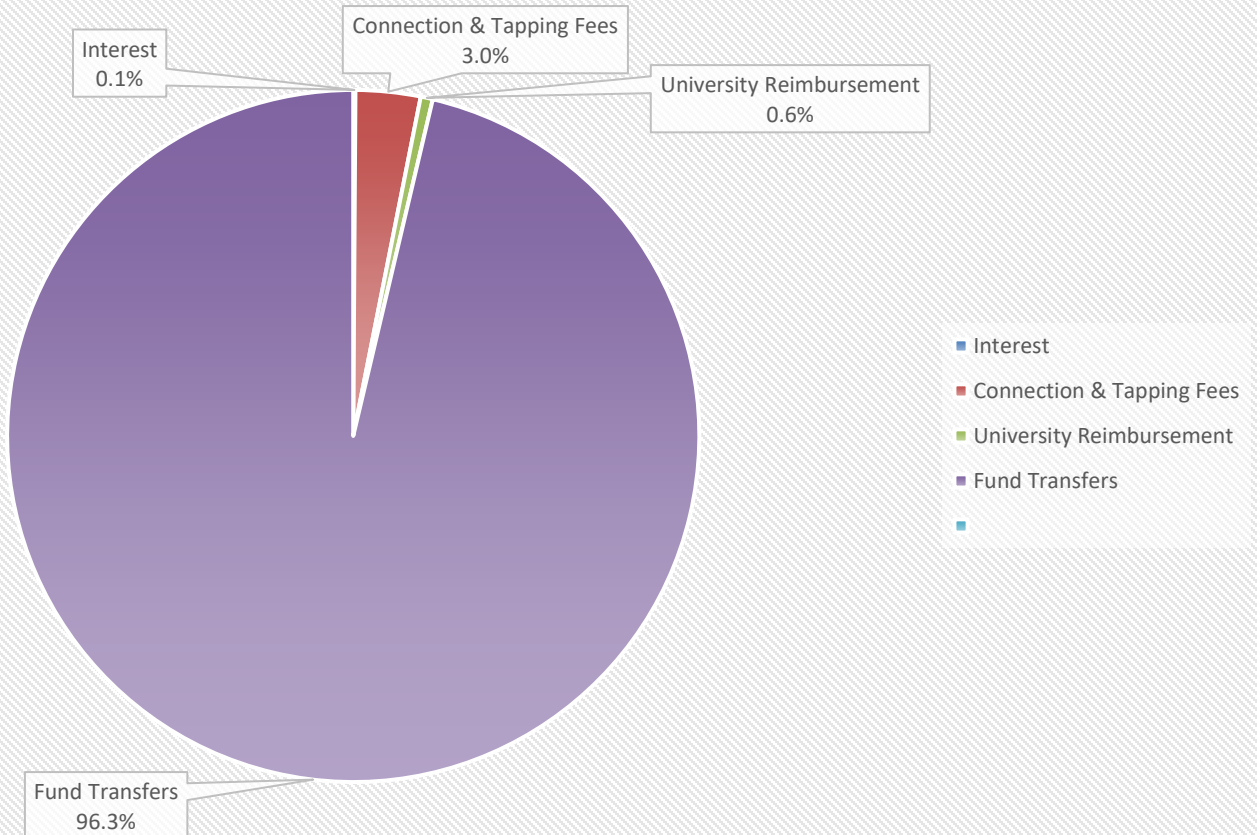
VII. SEWER CAPITAL RESERVE FUND

Sewer Capital Reserve Fund Overview

Sewer Capital Reserve Fund Summary

(38) SEWER CAPITAL RESERVE FUND 2023	
Revenues	\$
Fund Transfers	1,700,000
Total Revenues	1,765,220
Expenditures	\$
Fund Transfers	137,000
Total Expenditures	1,987,500
Budget Reserve / (Deficit)	(222,280)

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 (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			2023	2022
38	341000	Interest Earnings	1,800	1,800
38	364110	Sewage Connection/Tapping Fees	53,420	5,342
38	364120	Sewer Capital Reimburse - University	10,000	40,000
38	380000	Miscellaneous Revenue	0	5,000
38	392001	Transfer from General Operating Fund	0	437,600
38	392008	Transfer from Sewer Operating Fund	1,700,000	200,000
38	392031	Transfer from General Capital Fund	0	200,000
Total Sewer Capital Reserve Fund Revenues			1,765,220	889,742
Expenditures			2023	2022
38	401313	Engineering Services	80,000	80,000
38	401314	Legal Services	500	500
38	401341	Advertising	1,000	1,000
38	429740	Machinery/Equipment Other	0	10,500
38	429745	Vehicle Replacement	0	6,500
38	429750	Equipment Replacements to WWTP	69,000	65,000
38	429755	Equipment Replace to Pump Stations	0	20,000
38	429760	Sewer Main and Line Replacements	1,700,000	1,200,000
Total Sewer Capital Reserve Fund Expenditures			1,850,500	1,383,500
38	492031	Transfer to General Capital Reserve	137,000	105,000
Total Transfers			137,000	105,000
Total Sewer Capital Reserve Expenditures & Transfers			1,987,500	1,488,500
Excess (Loss) of Revenues Over Expenditures			(222,280)	(598,758)

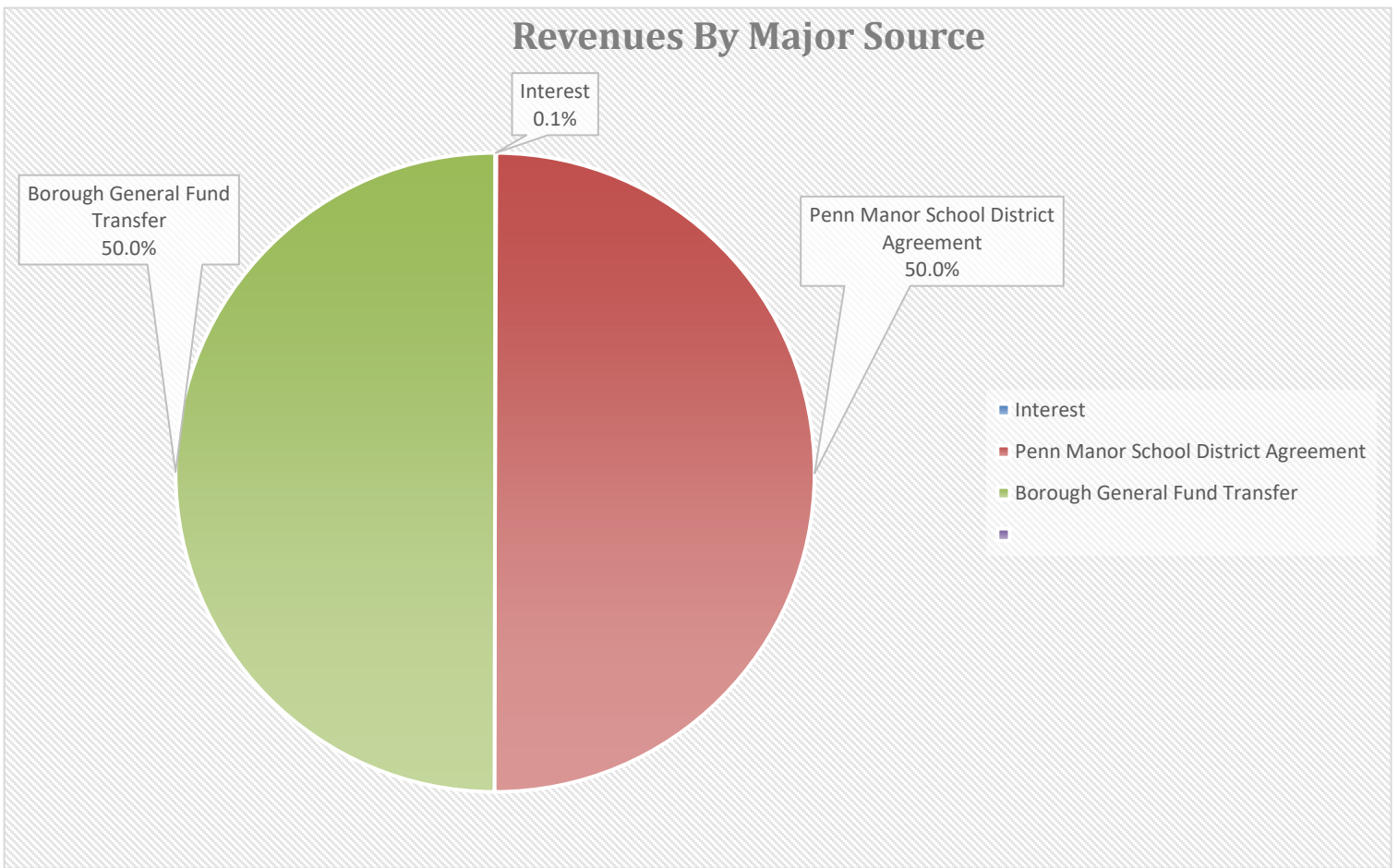
VIII. EDUCATIONAL SERVICE AGENCY FUND

Educational Service Agency Fund Overview

Educational Service Agency Fund Summary

(45) EDUCATIONAL SERVICE AGENCY FUND 2023	
Revenues	\$
Fund Transfers	15,228
Total Revenues	30,476
Expenditures	\$
Total Expenditures	35,512
Budget Reserve / (Deficit)	(5,036)

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.

Revenues			2023	2022
45	341000	Interest Earnings	20	20
45	362115	Crossing Guard Services to Penn Manor School District	15,228	18,500
45	392001	Transfer from General Operating Fund	15,228	18,500
Total Educational Service Agency Fund Revenues			30,476	37,020
Expenditures			2023	2022
45	410140	Crossing Guard Salaries	30,456	33,500
45	410220	Operating Supplies and related items	500	500
45	410238	Clothing and Uniforms	700	700
45	487161	FICA and Medicare	2,856	2,500
45	487354	Workers Compensation Insurance	1,000	1,000
Total Educational Service Agency Fund Expenditures			35,512	38,200
Excess (Loss) of Revenues Over Expenditures			(5,036)	(1,180)