



2024 ANNUAL BUDGET

ADOPTED 12/12/23

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: Andrew M. Boxleitner
Chief of Police: Jeffrey S. Margevich
Police Lieutenant: Jason W. Scott
Street & Park Superintendent: Andrew M. Boxleitner
Sewer Superintendent: Leslie L. McMullen
Finance Officer: Sue Kornfeld
Zoning & Code Enforcement Officer: Rob Moyer

Borough Profile

Date of Incorporation	1932
Form of Government	Council-Manager
Current Population (2020 Census)	7,903
Miles of Borough Street	17.43
Number of Acres of Parks	21.1
Number of Employees	
Full Time	26
Part Time	10

LAUREN E. HAUCK

Council President

ANDREW M. BOXLEITNER

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 2024 Budget. The Budget is the financial plan that provides the resources required to carry out the professional services the Borough provides.

This 2024 proposed Budget, General Operating Expenditures are \$4,787,231, which is \$171,850 (3.59%) higher than the 2023 Budget. The 2024 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 2024. Trash and recycling charges will increase from \$65.00 a quarter to \$85.00 a quarter. This increase is due to hauler labor and fuel increases and an increase in LCSWMA tipping fees.

The infrastructure improvement project for 2024 is a stream bank rehabilitation project to meet new regulations to reduce the pollution in the Chesapeake Bay.

The proposed 2024 Budget also includes a Street project under the Highway Aid Fund to replace ADA (Americans with Disabilities Act) ramps on various streets.

The proposed 2024 Budget also includes an infrastructure project for sewer and storm water upgrades in the areas of Herr Avenue, East Charlotte Street and Kready Ave.

This proposed 2024 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,

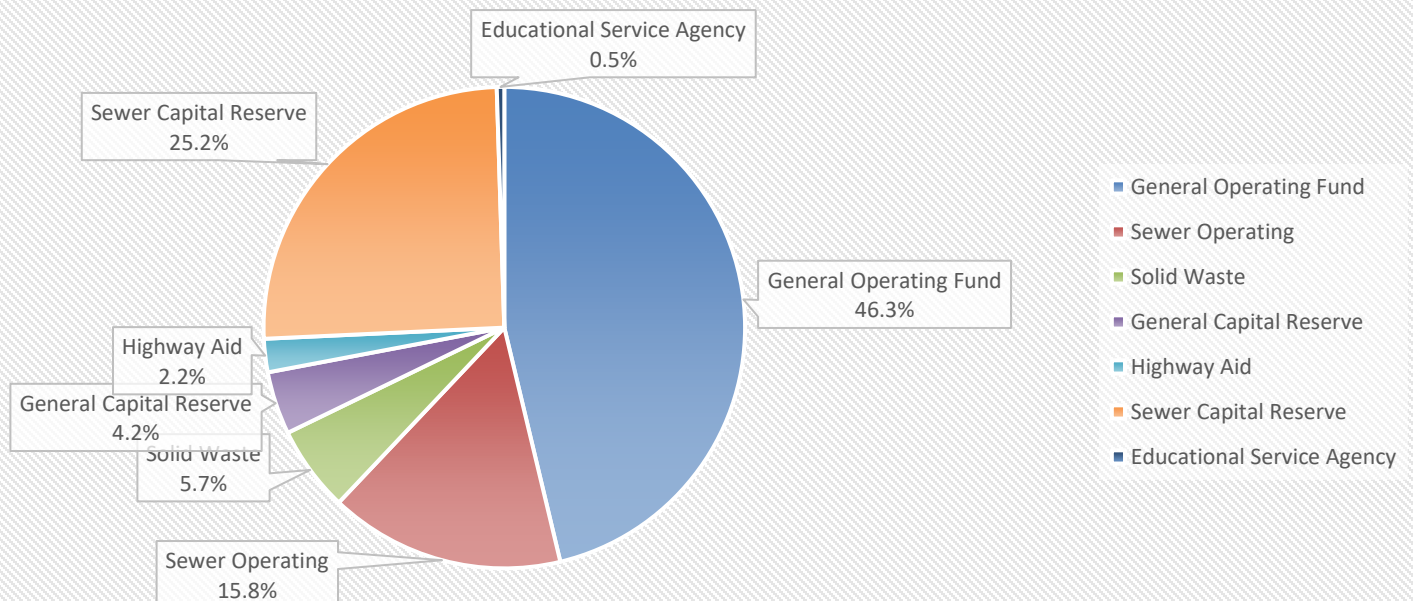
Andrew M. Boxleitner
Borough Manager

II. BUDGET SUMMARIES

Summary of All Funds

ALL FUNDS 2024	
Revenues	\$
(01) General Operating Fund	4,407,494
(08) Sewer Operating Fund	1,942,000
(09) Solid Waste Fund	554,214
(31) General Capital Reserve Fund	496,060
(35) Highway Aid Fund	208,278
(38) Sewer Capital Reserve Fund	2,745,920
(45) Educational Service Agency Fund	52,033
Total Revenues	10,405,999
Expenditures	\$
(01) General Operating Fund	4,787,231
(08) Sewer Operating Fund	1,635,154
(09) Solid Waste Fund	594,392
(31) General Capital Reserve Fund	436,560
(35) Highway Aid Fund	231,500
(38) Sewer Capital Reserve Fund	2,611,500
(45) Educational Service Agency Fund	51,998
Total Expenditures	10,348,335
Budget Reserves / (Deficit)	57,664
Total Expenditures & Budget Reserve	10,405,999

Funds Allocation



(01) GENERAL OPERATING FUND 2024	
Revenues	\$
Real Estate Taxes	2,068,796
Other Taxes & Franchises	1,057,675
Fines & Violations	79,190
PILOT, Interest, Rents, Licenses, Fees, & Permits	739,295
Grants & Reimbursements	417,538
Fund Transfers	45,000
Total Revenues	4,407,494
Expenditures	\$
Administrative	395,590
Police	1,484,115
Community Services	183,635
Zoning & Code Enforcement	100,815
Street	487,216
Park	50,829
Debt Service	191,923
Employee Benefits	1,878,109
Fund Transfers	25,999
Total Expenditures	4,787,231
Budget Reserve / (Deficit)	(379,737)
Total Expenditures & Budget Reserve	4,407,494

(08) SEWER OPERATING FUND 2024	
Revenues	\$
Total Revenues	1,942,000
Expenditures	\$
Administrative	261,630
Personnel	372,479
Collection System & Operations	653,440
Debt Service	0
Employee Benefits	347,605
Fund Transfers	0
Total Expenditures	1,635,154
Budget Reserve / (Deficit)	306,846
Total Expenditures & Budget Reserve	1,942,000

(09) SOLID WASTE FUND 2024	
Revenues	\$
Total Revenues	554,214
Expenditures	\$
Administrative	82,667
Collection System & Operations	479,400
Employee Benefits	32,325
Total Expenditures	594,392
Budget Reserve / (Deficit)	(40,178)
Total Expenditures & Budget Reserve	554,214

(31) GENERAL CAPITAL RESERVE FUND 2024	
Revenues	\$
Interest & Reimbursement from other Government	9,000
Fund Transfers	487,060
Total Revenues	496,060
Expenditures	\$
Total Expenditures	436,560
Budget Reserve / (Deficit)	59,500
Total Expenditures & Budget Reserve	496,060

(35) HIGHWAY AID FUND 2024	
Revenues	\$
Total Revenues	208,278
Expenditures	\$
Total Expenditures	231,500
Budget Reserve / (Deficit)	(23,222)
Total Expenditures & Budget Reserve	208,278

(38) SEWER CAPITAL RESERVE FUND 2024	
Revenues	\$
Total Revenues	2,745,920
Expenditures	\$
Fund Transfers	0
Total Expenditures	2,611,500
Budget Reserve / (Deficit)	134,420
Total Expenditures & Budget Reserve	2,745,920

(45) EDUCATIONAL SERVICE AGENCY FUND 2024	
Revenues	\$
Fund Transfers	25,999
Total Revenues	52,033
Expenditures	\$
Total Expenditures	51,998
Budget Reserve / (Deficit)	35
Total Expenditures & Budget Reserve	52,033

Workforce Summary

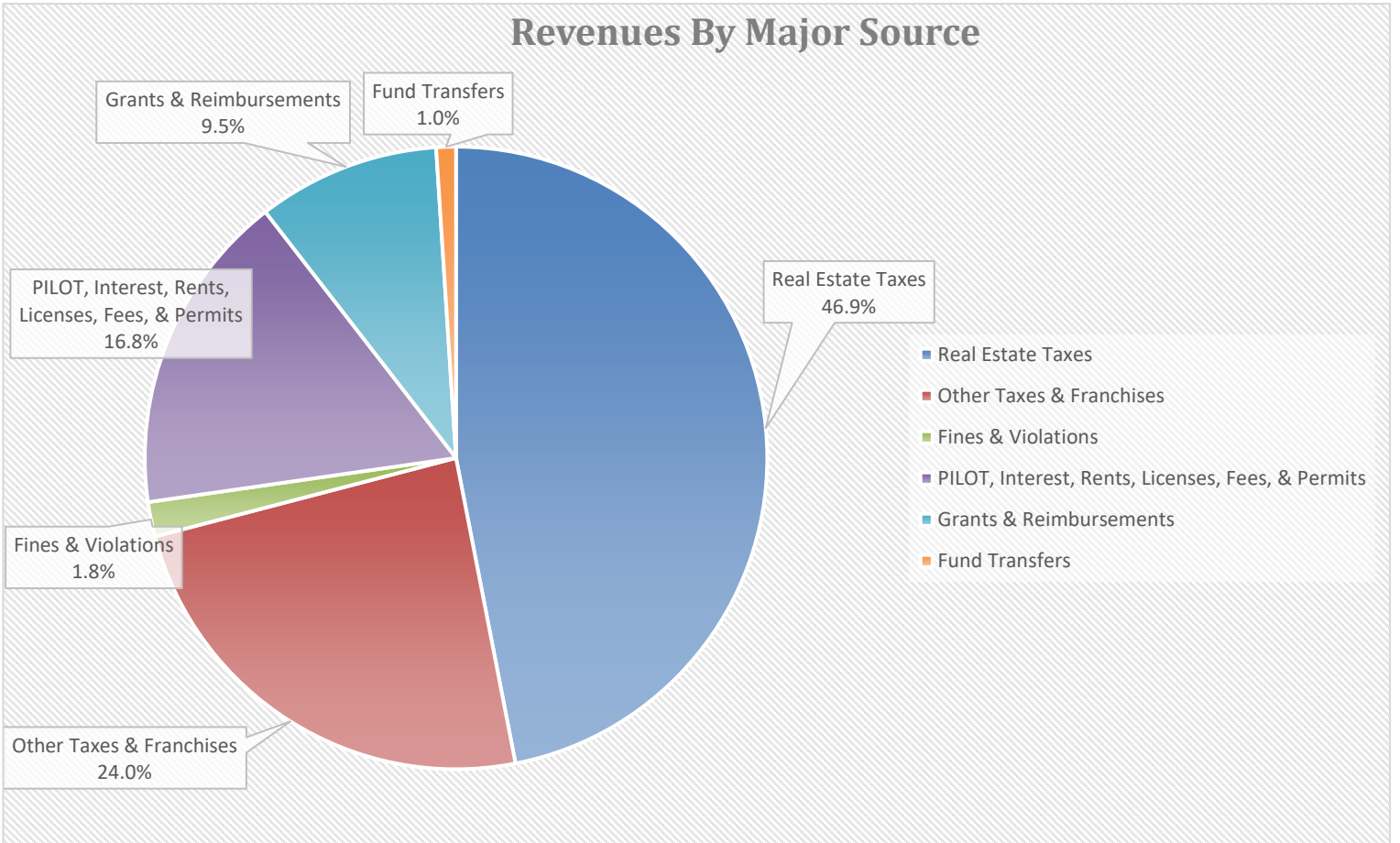
2024 Budget Employment by Department				
Department	Position	Status	Number	Budget \$
Administration	Mayor and Council	Elected	8	19,200
	Borough Manager	FT	1	95,000
	Finance Officer	FT	1	61,141
	Bookkeeper/Accounts Receivable Clerk	FT	1	60,254
	Zoning & Code Contracted Services	N/A	0	96,500
	Clerk/Secretary	FT	1	51,893
	Clerk	PT	1	19.00/hour
Police	Chief of Police	FT	1	115,200
	Lieutenant	FT	1	99,180
	Sergeant	FT	2	95,730 & 95,980
	Patrolman	FT	8	55,819- 92,280
	Patrolman	PT	4	29.63/hour
	Secretary II	FT	1	64,533
	Secretary I	FT	1	49,594
	Crossing Guard	PT	4	15.45- 17.64/hour
Street & Park	Superintendent	FT	1	81,353
	Maintenance Worker II	FT	1	69,567
	Maintenance Worker I	FT	2	53,602 & 54,138
	Laborer	FT	1	48,066
	Laborer	PT	2	13.39- 14.42/hour
Wastewater Treatment Plant	Superintendent	FT	1	92,665
	Lead Plant Operator	FT	1	75,952
	Sewer Plant Operator	FT	1	65,752
	Sewer Plant Operator w/CDL	FT	2	61,022
TOTALS		FT	26	
		PT	10	
		ALL	36	

GENERAL OPERATING BUDGET

General Operating Fund Revenues Overview

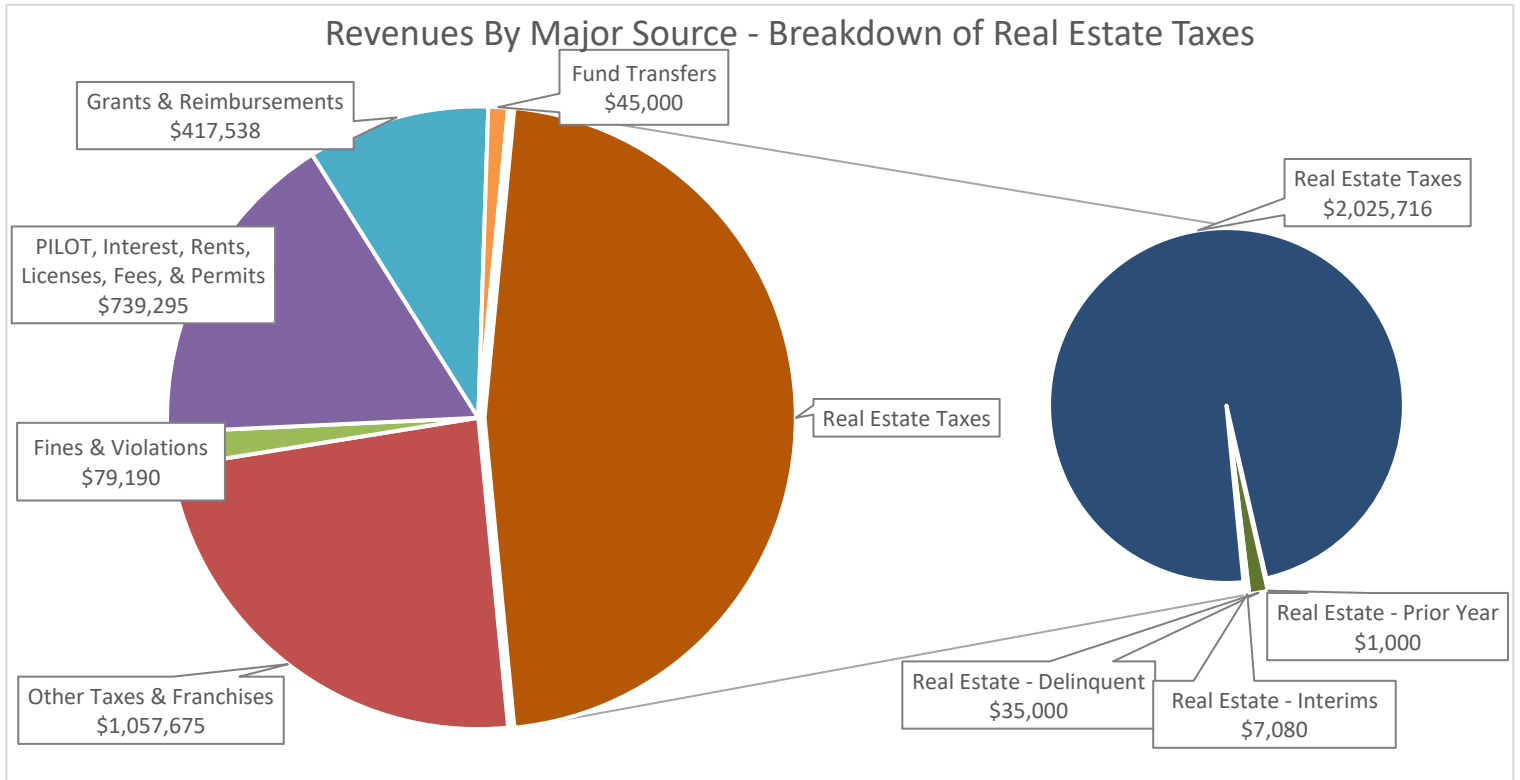
General Operating Fund Revenues Summary

Major Revenue Sources 2024	
Revenues	\$
Real Estate Taxes	2,068,796
Other Taxes & Franchises	1,057,675
Fines & Violations	79,190
PILOT, Interest, Rents, Licenses, Fees, & Permits	739,295
Grants & Reimbursements	417,538
Fund Transfers	45,000
Total Revenues	4,407,494



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
2,103	\$575,487,300	143	\$225,746,800	39.22%

General Operating Fund Budget

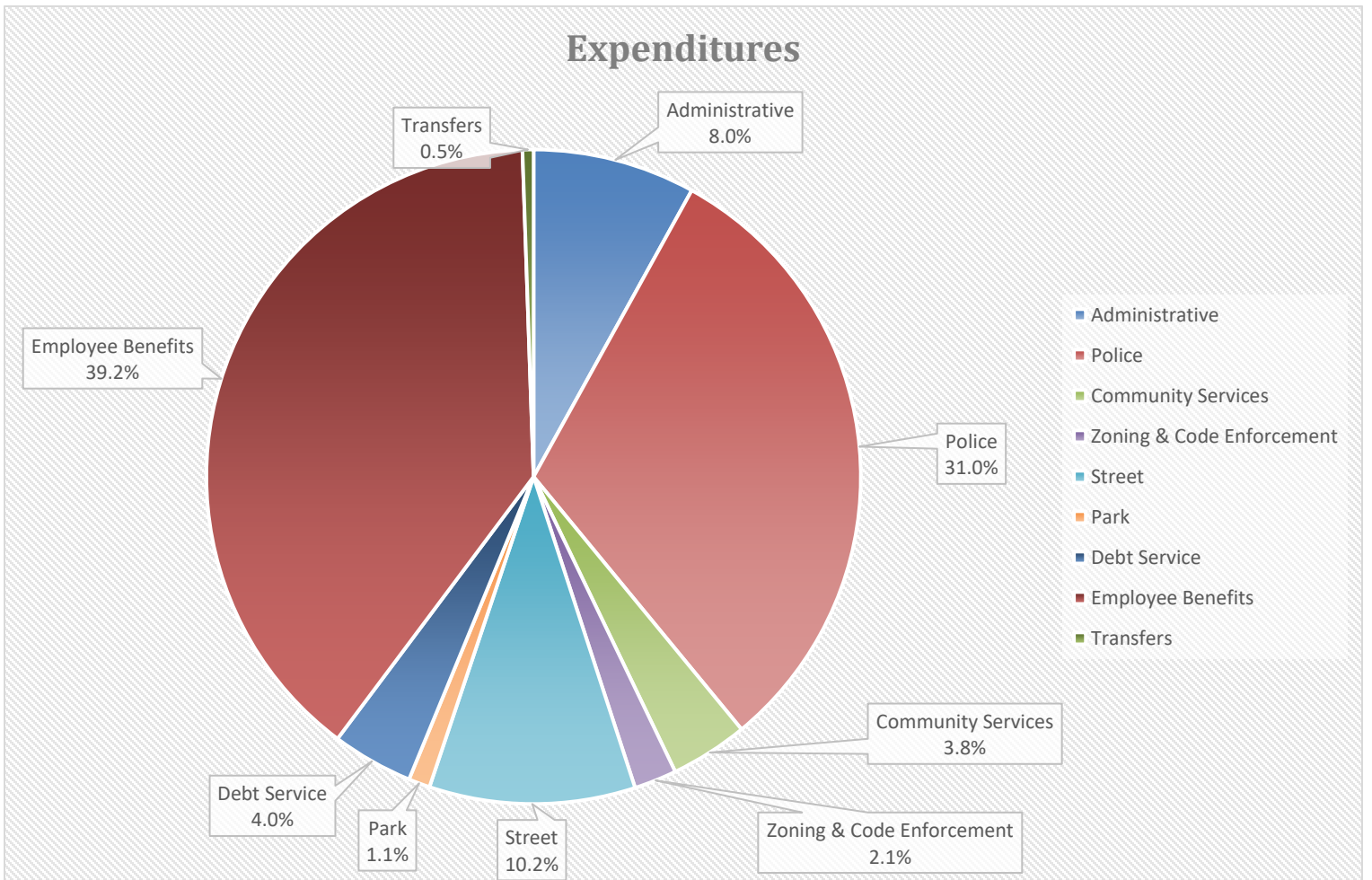
Revenues

Revenues			2024	2023
01	301100	Real Estate Taxes - Current Borough	2,025,716	1,987,161
01	301200	Real Estate Taxes - Prior Year	1,000	1,000
01	301300	Real Estate Taxes - Delinquent	35,000	30,000
01	301600	Real Estate Taxes - Interims	7,080	708
01	310100	Real Estate Taxes - Transfer Tax	120,000	120,000
01	310200	Earned Income Tax	680,000	680,000
01	310510	Local Service Tax	124,000	124,000
01	310900	Payments in Lieu of RE Taxes (PILOT)	166,465	178,000
01	321000	Business License and Permits	85	85
01	321800	Cable Television Franchise	90,000	100,000
01	322820	Street Encroachment (opening permits)	1,700	1,700
01	331100	Court Fines	5,000	5,123
01	331110	Vehicle Code Violations	20,000	21,847
01	331120	Ordinance Violations	27,000	26,085
01	331130	Parking Tickets	26,000	26,000
01	341000	Interest Earnings	55,000	10,000
01	342100	Rents - Water Tower	120,000	126,000
01	342200	Rents - Building	25,000	25,000
01	342450	Rents - Park	7,800	7,807
01	351000	Federal and State Grants	8,625	12,000
01	355010	Public Utility Realty Tax	2,700	2,660
01	355040	Alcohol Beverage Licenses	800	700
01	355050	Pension System State Aid	221,460	207,218
01	355070	Foreign Fire Insurance Premium Tax	39,525	39,901
01	355080	Reimburse NonUniform Pension	70,453	26,600
01	358000	Reimburse County Police Services DTF & SERT	2,000	2,000
01	361300	Subdivision and Land Development Fees	3,000	2,300
01	361320	Reimburse Engineering and Legal Fees	20,000	15,000
01	361330	Zoning Permits	77,270	4,235
01	361340	Zoning Hearing Fees / Building Code Appeal	3,000	800
01	361350	Stormwater Management Plan App Fee	6,275	450
01	361620	County Tax Collection Commission	1,450	1,445
01	361650	Tax Certification Fees	4,800	4,783
01	362100	Reimburse SRO and other PM Police Services	90,000	103,944
01	362110	Sale of Copies of Accident Reports	1,190	1,182
01	362220	Parking Permits	2,900	2,845
01	362410	Building Permits	89,400	20,000
01	362480	Housing Licenses	95,800	70,545
01	380000	Miscellaneous Revenue	60,000	41,100
01	392096	Transfer from Park Trust Fund	45,000	40,000
01	395000	Refund of Prior Year Expenditures	25,000	25,008
Total General Operating Fund Revenues			4,407,494	4,095,232

General Operating Fund Expenditures Overview

General Operating Fund Expenditures Summary

(01) General Operating Fund 2024	
Expenditures	\$
Administrative	384,590
Police	1,484,115
Community Services	183,635
Zoning & Code Enforcement	100,815
Street	487,216
Park	50,829
Debt Service	191,923
Employee Benefits	1,878,109
Fund Transfers	25,999
Total Expenditures	4,787,231
Budget Reserve / (Deficit)	(379,737)
Total Expenditures & Budget Reserve	4,407,494



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	2024	2023
01	400100	Mayor Salary	2,400	2,400
01	400110	Council Salaries	16,800	16,800
01	401121	Manager Salary	38,000	27,682
01	401140	Clerical Salaries	77,800	73,396
01	401183	Overtime	5,000	2,500
01	401200	Office Supplies	5,000	2,000
01	401300	General Expense	2,000	2,000
01	401311	Accounting and Auditing Services	10,000	7,213
01	401312	Consulting Services	0	2,000
01	401313	Engineering Services	37,000	37,242
01	401314	Legal Services	12,000	10,000
01	401316	Labor Counsel	2,500	2,625
01	401321	Telephone and Cable	6,000	4,052
01	401325	Postage	3,000	2,514
01	401341	Advertising	4,600	4,632
01	401350	Property and Liability Insurance	91,500	82,000
01	401353	Bonding Insurance	1,200	1,024
01	401361	Electricity	16,500	39,643
01	401362	Gas	6,500	6,230
01	401366	Water	650	647
01	401373	Building and Grounds Maintenance	23,280	18,660
01	401374	Equipment, Repair and Service Contracts	19,398	19,398
01	401376	Water Tank Maintenance	500	1,000
01	401420	Dues, Subscriptions and Memberships	1,000	2,089
01	401460	Training and Conferences	1,720	720
01	401461	Training and Conferences-Mayor & Council	242	242
		Total Administration/Legislative Department	384,590	368,709

		Expenditures	2024	2023
01	414130	Code Enforcement Officer Salary	0	62,400
01	414220	Operating Supplies	916	916
01	414231	Vehicle Fuel and Maintenance	0	1,087
01	414310	Court Reporter Services	200	151
01	414312	Code Enforcement	96,500	0
01	414341	Advertising	400	400
01	414374	Equipment, Repair and Service Contracts	2,799	2,799
01	414460	Training and Conferences	0	72
		Total Zoning and Code Enforcement	100,815	67,825

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			2024	2023
01	410122	Chief Salary	115,200	111,684
01	410130	Police Officers' Salaries	985,063	984,328
01	410131	Part-time Police Officers' Salaries	29,000	27,000
01	410140	Clerical Salaries	115,021	108,510
01	410183	Overtime	100,803	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	17,000	17,300
01	410238	Clothing and Uniforms	13,000	13,000
01	410242	Ammunitions and Targets	6,000	4,000
01	410300	General Expense	2,000	1,500
01	410316	Labor Counsel	5,000	4,000
01	410321	Telephone and Cable	16,000	16,000
01	410341	Civil Service (includes advertising)	2,000	1,500
01	410374	Equipment Repair and Service Contracts	32,000	32,000
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	16,000	4,000
01	410505	County Drug Task Force Operation	7,903	7,903
Total Police Department			1,484,115	1,444,850

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			2024	2023
01	430122	Street Superintendent Salary	81,354	76,749
01	430140	Street Department Salaries	222,162	209,586
01	430183	Overtime	6,000	6,000
01	430220	Operating Supplies and related items	7,000	7,000
01	430231	Vehicle Fuel	12,000	12,000
01	430240	Road Repair and Markings	10,000	10,000
01	430245	Traffic Control Signs	5,500	5,500
01	430246	Storm Sewer and Drains	10,000	10,000
01	430313	Engineering Services	10,000	10,000
01	430361	Electricity - Buildings	5,000	2,800
01	430362	Gas	6,500	5,000
01	430366	Water	500	350
01	430367	Electricity - Traffic Signals	4,400	4,100
01	430368	Electricity - Street Lights	71,500	71,500
01	430370	Traffic Signal Repair and Service Contract	12,500	12,500
01	430373	Building and Grounds Maintenance	4,300	4,300
01	430374	Equipment, Repair and Service Contracts	9,000	9,000
01	430375	Vehicle Maintenance	5,500	5,500
01	430460	Training and Conferences	4,000	
Total Street Department			487,216	461,885
			2024	2023
01	454140	Park Department Salaries	29,479	27,810
01	454220	Operating Supplies and related items	2,000	1,700
01	454231	Vehicle Fuel	2,200	2,200
01	454300	General Expense	2,500	500
01	454361	Electricity	2,300	2,300
01	454366	Water	350	350
01	454373	Building and Grounds Maintenance	9,000	9,000
01	454374	Equipment, Repair and Service Contracts	3,000	3,000
Total Park Department			50,829	46,860

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			2024	2023
01	411450	Emergency Alert Services	2,645	2,495
01	411500	Fire Services - Blue Rock Regional Fire District	135,404	135,404
01	411510	Fireman's Relief Association	39,525	39,901
01	411530	Contributions to County Library	2,861	2,500
01	411540	Contributions to Meals on Wheels	0	500
01	411550	Contributions to Lancaster EMS	3,000	2,500
01	411590	Contributions - Other	200	200
Total Community Services			183,635	183,500

Debt Service

Expenditures			2024	2023
01	471210	2017 Refi 2010&2007-GO Note Principal	155,130	164,230
01	472210	2017 Refi 2010&2007-GO Note Interest	36,793	41,113
Total Debt Service			191,923	205,343

Employee Benefits

Expenditures			2024	2023
01	487152	Dental Insurance	16,248	17,706
01	487156	Health Insurance	780,165	917,178
01	487157	Health and Welfare	17,000	20,180
01	487158	Life Insurance	2,600	2,600
01	487159	Pension Plan-Police	651,381	508,459
01	487160	Pension Plan-NonUniform	225,743	152,716
01	487161	FICA and Medicare	140,460	143,363
01	487354	Workers Compensation Insurance	44,512	58,979
Total Employee Benefits			1,878,109	1,821,181

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.

			2024	2023
01	492031	Transfer to General Capital Reserve	0	0
01	492038	Transfer to Sewer Capital Reserve	0	0
01	492045	Transfer to Education Service Agency	25,999	15,228
		Total Transfers	25,999	15,228

Total General Operating Expenditures & Budget Reserve

	2024	2023
Total General Operating Expenditures & Transfers	4,787,231	4,615,381
Excess (Loss) of Revenues Over Expenditures	(379,737)	(520,149)
Total Expenditures & Budget Reserve	4,407,494	4,095,232

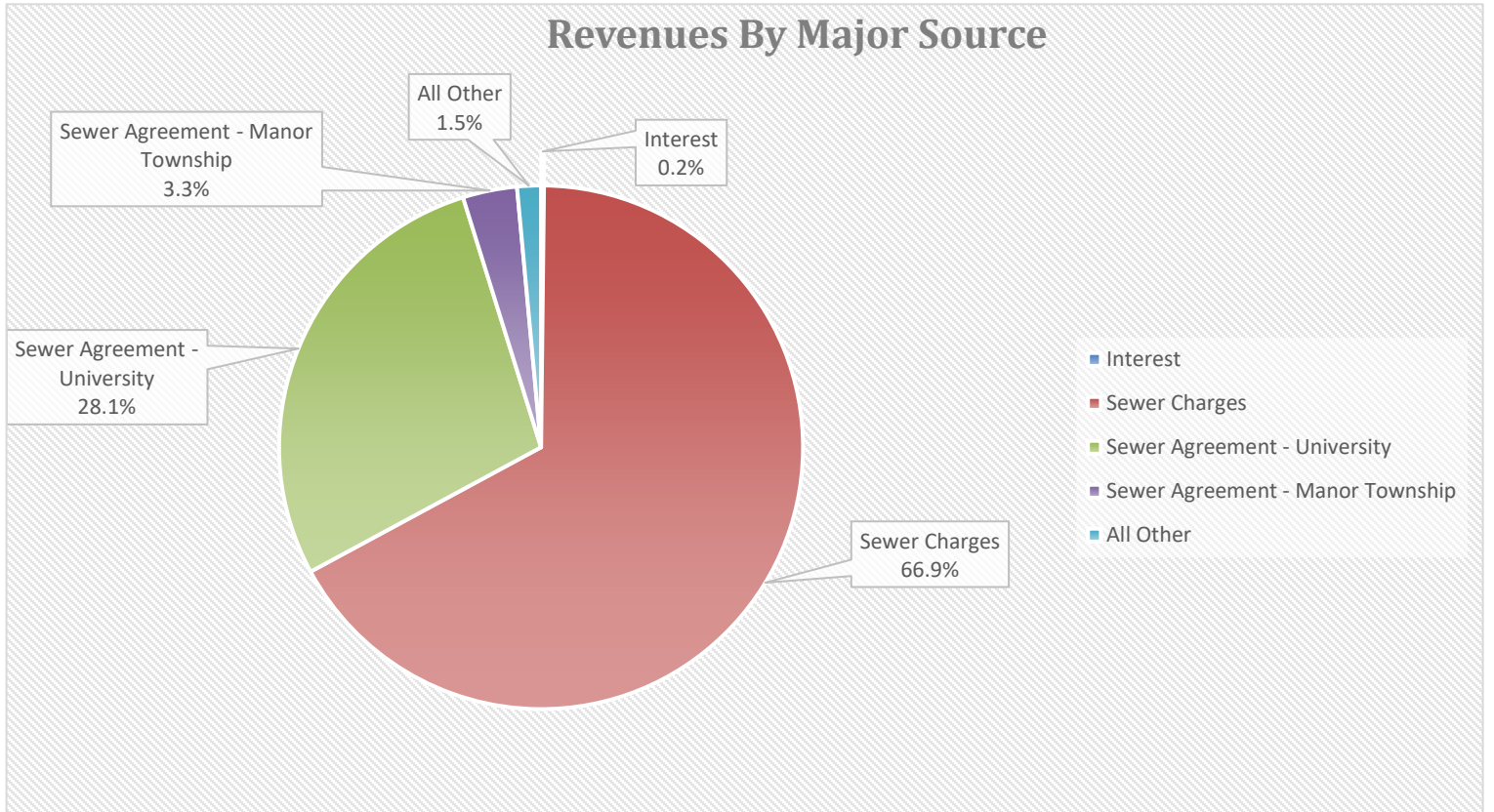
III. SEWER OPERATING FUND

Sewer Operating Fund Overview

Sewer Operating Fund Summary

(08) SEWER OPERATING FUND 2024	
Revenues	\$
Total Revenues	1,942,000
Expenditures	
Administrative	261,630
Personnel	372,479
Collection System & Operations	653,440
Debt Service	0
Employee Benefits	347,605
Fund Transfers	0
Total Expenditures	1,635,154
Budget Reserve / (Deficit)	306,846

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			2024	2023
08	341000	Interest Earnings	3,500	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	545,000	275,000
08	364125	Sewer Agreement - Manor Township	65,000	65,000
08	380000	Miscellaneous Revenue	3,500	3,500
08	395000	Refund of Prior Year Expenditures	5,000	15,000
Total Sewer Operating Fund Revenues			1,942,000	1,680,000

Expenditures			2024	2023
08	401121	Manager Salary	38,000	27,682
08	401140	Clerical Salaries	77,800	73,396
08	401183	Overtime	6,000	800
08	401200	Office Supplies	3,000	2,800
08	401300	General Expense	3,700	3,500
08	401311	Accounting and Auditing Services	10,600	10,000
08	401313	Engineering Services	35,000	30,000
08	401314	Legal Services	5,000	5,000
08	401321	Telephone and Cable	11,660	11,000
08	401325	Postage	4,770	4,500
08	401350	Property and Liability Insurance	35,000	33,000
08	401374	Equipment, Repair and Service Contracts	10,600	10,000
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		2024	2023
08	429122 Sewer Plant Superintendent Salary	92,665	87,456
08	429140 Sewer Plant Salaries	267,814	252,655
08	429183 Overtime	12,000	12,000
08	429220 Operating Supplies and related items	14,000	14,000
08	429221 Chemicals	90,100	85,000
08	429225 Laboratory Supplies	6,000	6,000
08	429227 Outside Laboratory Services	53,000	50,000
08	429231 Vehicle Fuel	10,000	8,600
08	429361 Electricity	295,000	150,000
08	429362 Gas	800	400
08	429366 Water	9,540	9,000
08	429373 Building and Grounds Maintenance	15,000	15,000
08	429374 Sewer Treatment Plant Equipment Maintenance	65,000	65,000
08	429375 Vehicle Maintenance	10,000	10,000
08	429378 Collection System & Pump Stations Maintenance	50,000	40,000
08	429450 BioSolids Management Contracted Services	35,000	35,000
08	471210 2017 Refi 2010&2007-GO Note Principal	0	222,840
08	472210 2017 Refi 2010&2007-GO Note Interest	0	5,861
08	487152 Dental Insurance	4,130	4,800
08	487156 Health Insurance	223,509	181,000
08	487157 Health and Welfare	6,100	6,100
08	487158 Life Insurance	400	550
08	487160 Pension Plan - NonUniform	67,466	39,505
08	487161 FICA and Medicare	32,000	34,100
08	487354 Workers Compensation Insurance	14,000	12,000
	Total Sewer Operating Fund Expenditures	1,635,154	1,579,045
08	492038 Transfer to Sewer Capital Reserve	0	0
	Total Transfers	0	0
	Total Sewer Operating Expenditures & Transfers	1,635,154	1,579,045
	Excess (Loss) of Revenues Over Expenditures	306,846	100,955

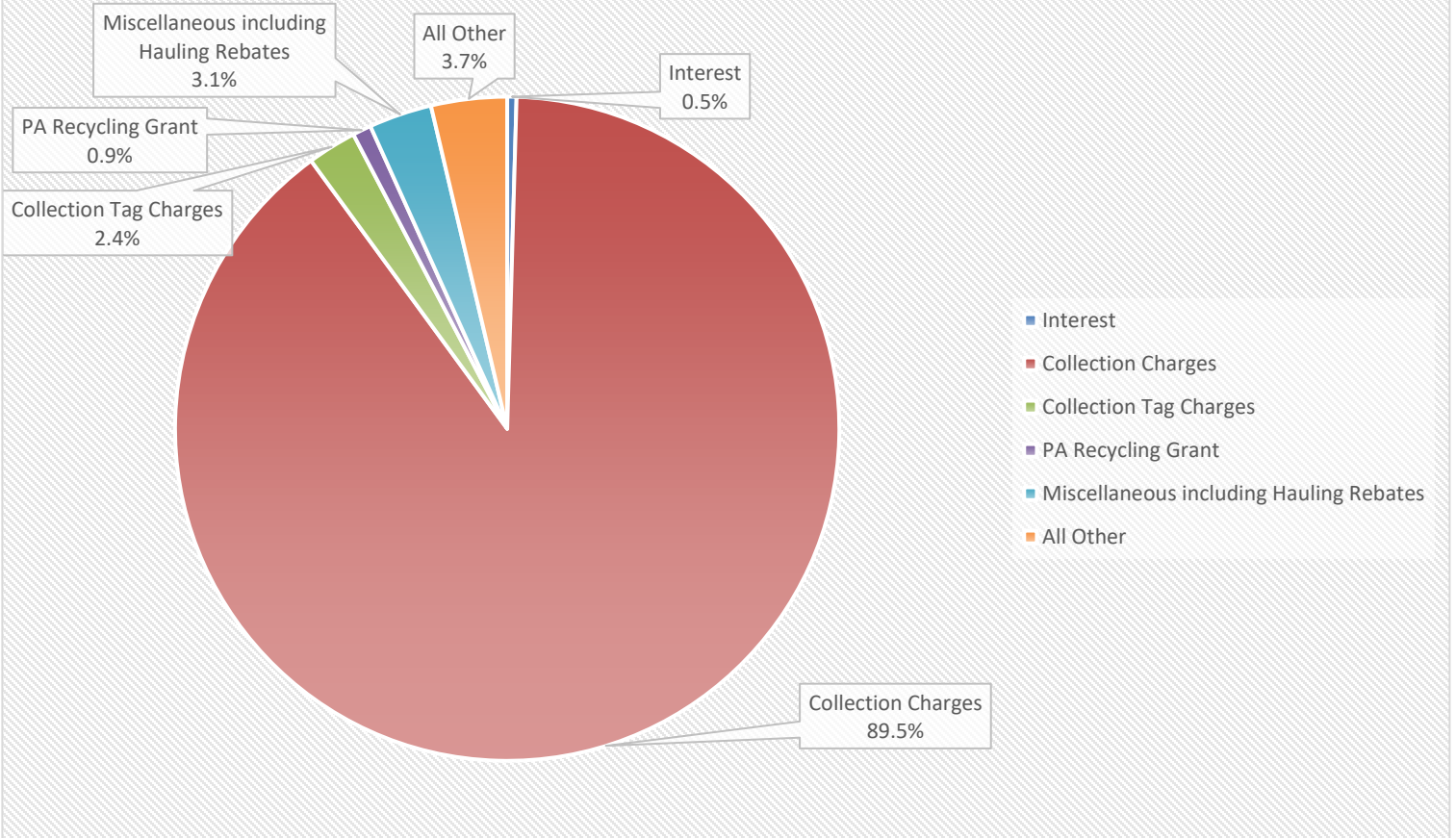
IV. SOLID WASTE FUND

Solid Waste Fund Overview

Solid Waste Fund Summary

(09) SOLID WASTE FUND 2024	
Revenues	\$
Total Revenues	554,214
Expenditures	
Administrative	88,667
Collection System & Operations	479,400
Employee Benefits	32,325
Total Expenditures	594,392
Budget Reserve / (Deficit)	(40,178)

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.

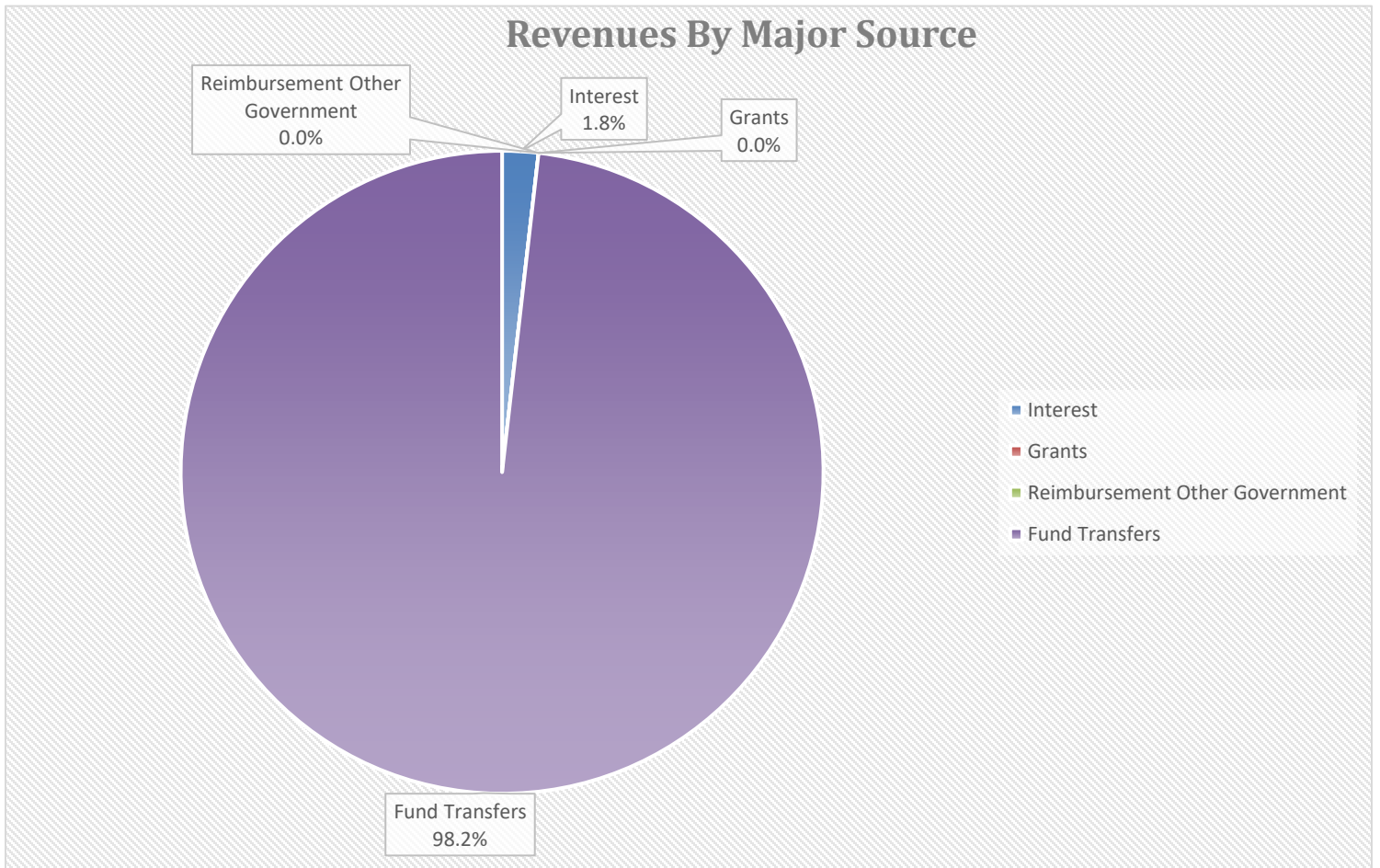
Revenues			2024	2023
09	341000	Interest Earnings	2,500	48
09	364300	Solid Waste Collection Charges	496,000	464,000
09	364302	Solid Waste Lien Income	20,000	17,399
09	364330	Green Yard Waste Tags	7,296	7,296
09	364331	Yellow Extra Service Tags	2,000	1,290
09	364332	Red Oversize Trash Tags	3,600	3,569
09	364333	Blue Large Appliance Tags	350	358
09	364500	PA Recycling Grant	5,018	5,018
09	380000	Miscellaneous Revenue (includes hauling rebate)	17,000	17,118
09	395000	Refund of Prior Year Expenditures	450	2,315
Total Solid Waste Fund Revenues			554,214	518,441
Expenditures			2024	2023
09	401121	Manager Salary	19,000	13,243
09	401140	Clerical Salaries	31,894	30,089
09	401183	Overtime	2,936	2,936
09	401200	Office Supplies	1,985	1,985
09	401300	General Expense	0	0
09	401311	Accounting and Auditing Services	6,000	3,553
09	401314	Legal Services	4,500	2,532
09	401325	Postage	3,215	3,215
09	401341	Advertising	100	180
09	401374	Equipment, Repair and Service Contracts	3,643	3,643
09	401383	Rental of Building	8,500	8,500
09	401420	Dues, Subscriptions and Memberships	894	894
09	427220	Operating Supplies and related items	10,000	10,000
09	427440	Solid Waste Disposal	140,000	150,000
09	427450	Collection and Hauling Contracted Services	329,400	272,422
09	487152	Dental Insurance	357	326
09	487156	Health Insurance	22,489	16,096
09	487157	Health and Welfare	500	443
09	487158	Life Insurance	38	37
09	487160	Pension Plan-NonUniform	2,988	356
09	487161	FICA and Medicare	4,353	3,260
09	487354	Workers Compensation Insurance	1,600	1,579
Total Solid Waste Fund Expenditures			594,392	525,289
Excess (Loss) of Revenues Over Expenditures			(40,178)	(6,878)

V. GENERAL CAPITAL RESERVE FUND

General Capital Reserve Fund Overview

General Capital Reserve Fund Summary

(31) GENERAL CAPITAL RESERVE FUND 2024	
Revenues	\$
Fund Transfers	487,060
Total Revenues	496,060
Expenditures	\$
Total Expenditures	436,560
Budget Reserve / (Deficit)	59,500



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		2024	2023	
31	341000	Interest Earnings	9,000	250
31	358000	Reimbursement other Governments	0	210,000
31	392001	Transfer from General Operating Fund	487,060	1,258,018
31	392038	Transfer from Sewer Capital Fund	0	137,000
Total General Capital Reserve Fund Revenues			496,060	1,605,268
Expenditures		2024	2023	
31	401312	Consulting Services	0	0
31	401313	Engineering Services	15,100	15,190
31	401314	Legal Services	0	594
31	401341	Advertising	0	249
31	401450	E-Code Contracted Services	3,500	3,402
31	401710	Land Improvements	300,000	450,000
31	410745	Vehicle Replacement - Police	20,000	0
31	410750	Equipment Replacement - Police	40,000	13,500
31	430600	N/S Duke St Corridor Road, Curbs, Sidewalks	0	367,200
31	430601	N/S Duke St Corridor Stormwater Management	0	144,000
31	430602	N/S Duke St Corridor Sanitary Sewer	0	126,000
31	430603	N/S Duke St Corridor Traffic, Misc.	0	410,000
31	430604	N/S Duke St Corridor Engineering, Environmental	0	210,000
31	430605	N/S Duke St Corridor Land Acquisitions, Right of Ways	0	48,000
31	430700	Miscellaneous Street Projects	10,000	10,000
31	454730	Building Improvements – Park Pavilion & Other Structures	47,960	35,000
31	454750	Equipment Replacement - Park	0	17,000
31	492038	Transfer to Sewer Capital Reserve	0	0
Total General Capital Reserve Fund Expenditures			436,560	1,850,135
Excess (Loss) of Revenues Over Expenditures			59,500	(244,867)

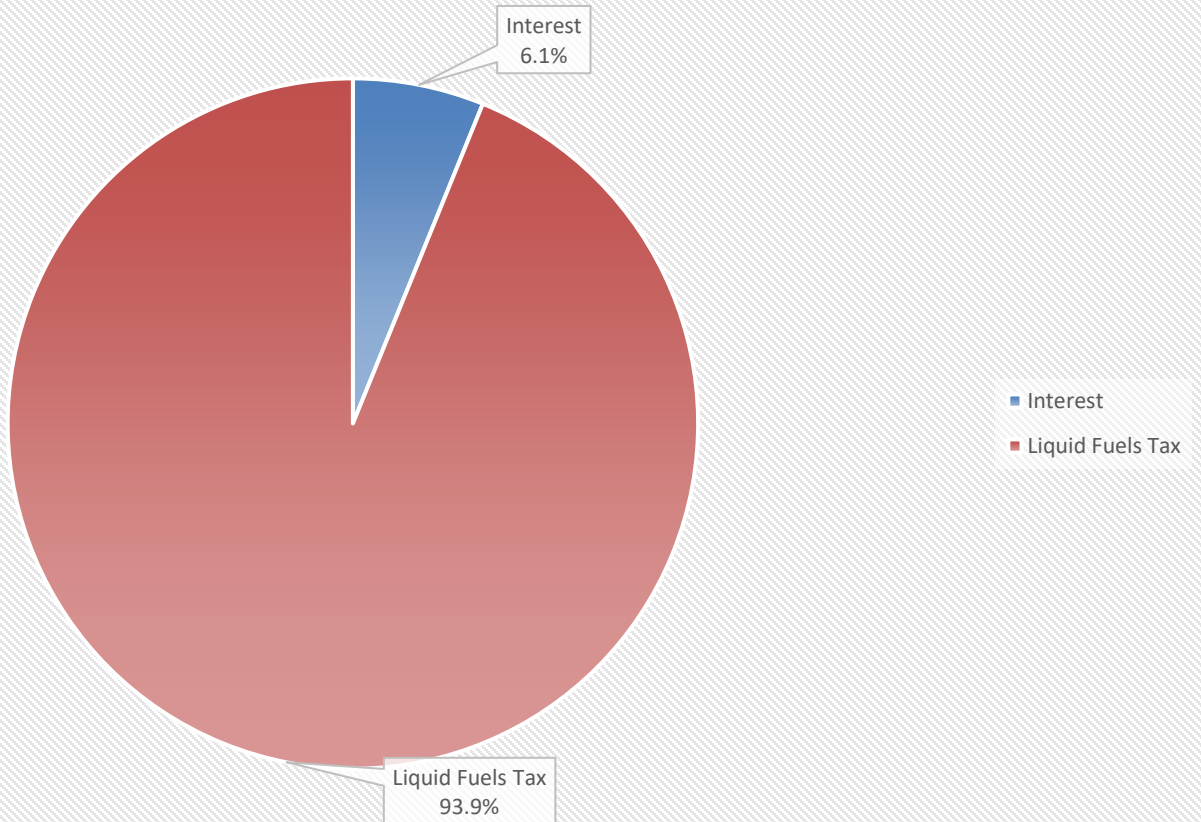
VI. HIGHWAY AID FUND

Highway Aid Fund Overview

Highway Aid Fund Summary

(35) HIGHWAY AID FUND 2024	
Revenues	\$
Total Revenues	208,278
Expenditures	\$
Total Expenditures	231,500
Budget Reserve / (Deficit)	(23,222)

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			2024	2023
35	341000	Interest Earnings	12,800	120
35	355020	Liquid Fuels Tax	195,478	194,727
Total Highway Aid Fund Revenues			208,278	194,847
Expenditures			2024	2023
35	439432	Winter Maintenance Supplies-Salt	30,000	30,000
35	439450	Snow Removal Contracted Services	11,500	11,500
35	439700	Miscellaneous Street Projects	5,000	5,000
35	439710	ADA Ramps & Sidewalks	185,000	156,000
35	439720	Paving and/or Recycling Multiple Streets	0	0
35	439745	Vehicle Replacement	0	0
Total Highway Aid Fund Expenditures			231,500	202,500
Excess (Loss) of Revenues Over Expenditures			(23,222)	(7,653)

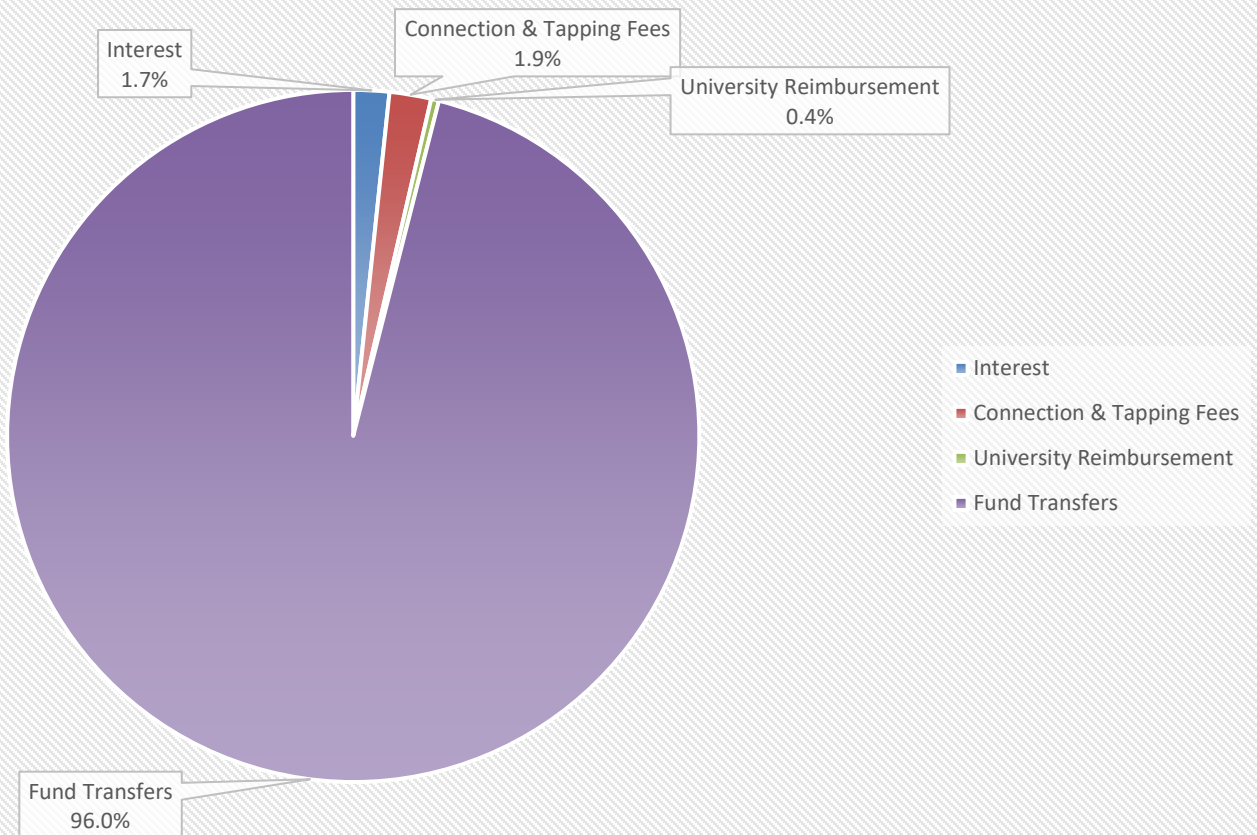
VII. SEWER CAPITAL RESERVE FUND

Sewer Capital Reserve Fund Overview

Sewer Capital Reserve Fund Summary

(38) SEWER CAPITAL RESERVE FUND 2024	
Revenues	\$
Fund Transfers	2,636,500
Total Revenues	2,745,920
Expenditures	\$
Fund Transfers	0
Total Expenditures	2,611,500
Budget Reserve / (Deficit)	134,420

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			2024	2023
38	341000	Interest Earnings	46,000	1,800
38	364110	Sewage Connection/Tapping Fees	53,420	53,420
38	364120	Sewer Capital Reimburse - University	10,000	10,000
38	380000	Miscellaneous Revenue	0	0
38	392001	Transfer from General Operating Fund	0	0
38	392008	Transfer from Sewer Operating Fund	2,636,500	1,700,000
38	392031	Transfer from General Capital Fund	0	0
Total Sewer Capital Reserve Fund Revenues			2,745,920	1,765,220
Expenditures			2024	2023
38	401313	Engineering Services	90,000	80,000
38	401314	Legal Services	500	500
38	401341	Advertising	1,000	1,000
38	429740	Machinery/Equipment Other	0	0
38	429745	Vehicle Replacement	160,000	0
38	429750	Equipment Replacements to WWTP	60,000	69,000
38	429755	Equipment Replace to Pump Stations	0	0
38	429760	Sewer Main and Line Replacements	2,300,000	1,700,000
Total Sewer Capital Reserve Fund Expenditures			2,611,500	1,850,500
38	492031	Transfer to General Capital Reserve	0	137,000
Total Transfers			0	137,000
Total Sewer Capital Reserve Expenditures & Transfers			2,611,500	1,987,500
Excess (Loss) of Revenues Over Expenditures			134,420	(222,280)

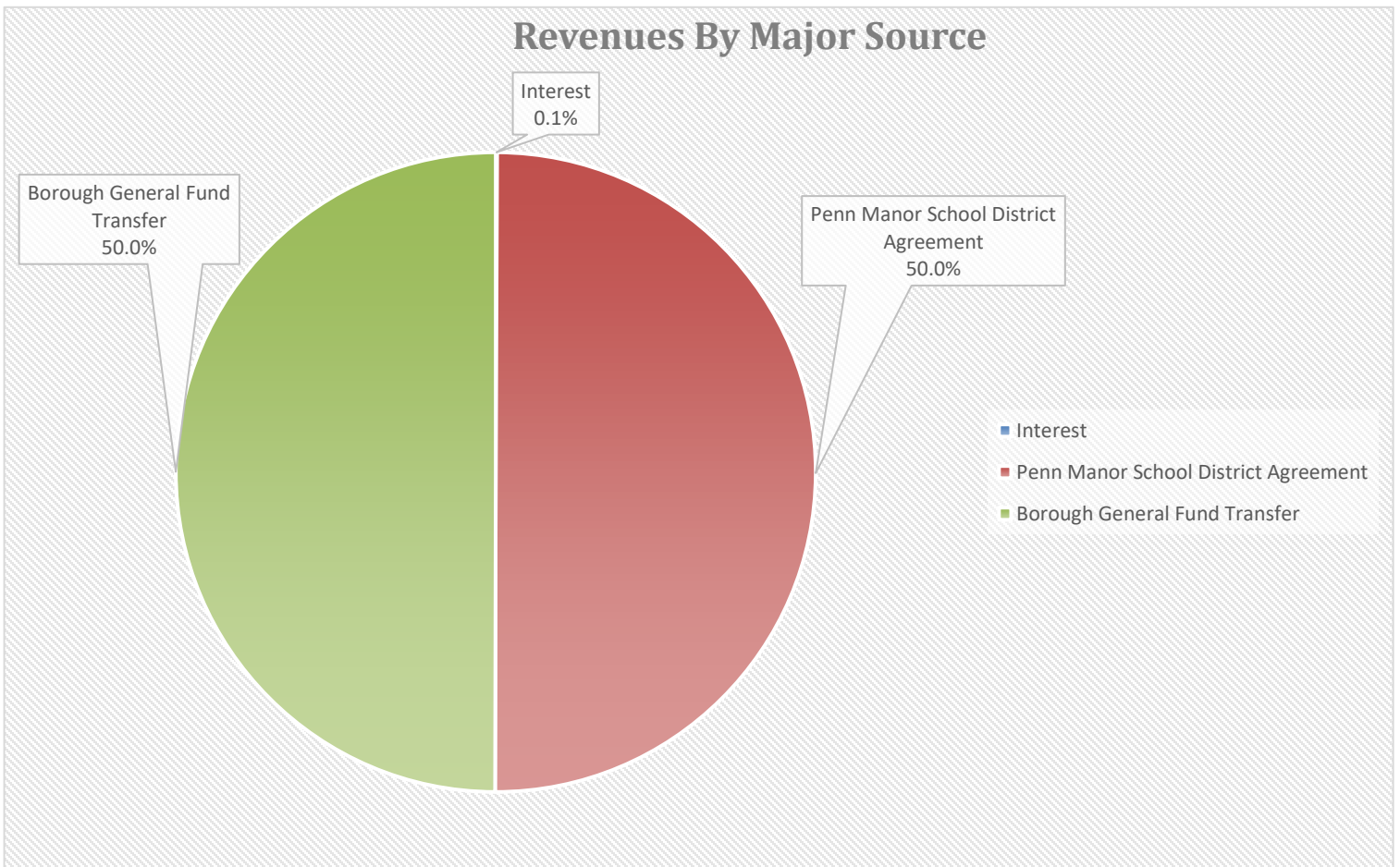
VIII. EDUCATIONAL SERVICE AGENCY FUND

Educational Service Agency Fund Overview

Educational Service Agency Fund Summary

(45) EDUCATIONAL SERVICE AGENCY FUND 2024	
Revenues	\$
Fund Transfers	25,999
Total Revenues	52,033
Expenditures	\$
Total Expenditures	51,998
Budget Reserve / (Deficit)	35

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			2024	2023
45	341000	Interest Earnings	35	20
45	362115	Crossing Guard Services to Penn Manor School District	25,999	15,228
45	392001	Transfer from General Operating Fund	25,999	15,228
Total Educational Service Agency Fund Revenues			52,033	30,476
Expenditures			2024	2023
45	410140	Crossing Guard Salaries	46,073	30,456
45	410220	Operating Supplies and related items	500	500
45	410238	Clothing and Uniforms	700	700
45	487161	FICA and Medicare	3,525	2,856
45	487354	Workers Compensation Insurance	1,200	1,000
Total Educational Service Agency Fund Expenditures			51,998	35,512
Excess (Loss) of Revenues Over Expenditures			35	(5,036)