



# 2026 ANNUAL BUDGET ADOPTED

Borough of

**MILLERSVILLE**

Lancaster county, Pennsylvania





**BOROUGH OF MILLERSVILLE**  
PENNSYLVANIA

**ADOPTED ANNUAL BUDGET**  
FISCAL YEAR 2026

**Prepared by:**

Rebecca DeSantis-Randall

*Borough Manager*

# TABLE OF CONTENTS

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<b>TABLE OF CONTENTS</b>	<b>3</b>
<b>I. INTRODUCTION</b>	<b>5</b>
Borough Directory	5
Borough Profile	6
Budget Message	7
Budget Process	12
Fund Structure	13
<b>II. BUDGET SUMMARIES</b>	<b>14</b>
Summary of All Funds	14
Summary of Fund Transfers	18
Summary of Fund Balances	19
<b>III. GENERAL FUND</b>	<b>20</b>
<b>General Fund Overview</b>	<b>20</b>
General Fund Revenues Summary	20
Real Estate Taxes	22
<b>General Fund Budget</b>	<b>23</b>
Departmental Budgets - Administration Department	25
Departmental Budgets - Police Department	26
Departmental Budgets - Street Department	27
Non-Departmental Budgets	28
Community Services	28
Debt Service	28
Employee Benefits	28
Transfer Budgets and Totals	29
Transfers	29
Totals	29
<b>IV. SEWER OPERATING FUND</b>	<b>30</b>
<b>Sewer Operating Fund Overview</b>	<b>30</b>
Sewer Operating Fund Summary	30
Wastewater Treatment Department	31
Wastewater Treatment Department – Revenues & Expenditures	31
<b>V. SOLID WASTE FUND</b>	<b>33</b>
<b>Solid Waste Fund Overview</b>	<b>33</b>
Solid Waste Fund Summary	33
<b>Solid Waste Fund Budgets</b>	<b>34</b>
Revenues & Expenditures	34

<b>VI. GENERAL CAPITAL RESERVE FUND</b>	<b>36</b>
<b>General Capital Reserve Fund Overview</b>	<b>36</b>
General Capital Reserve Fund Summary	36
<b>General Capital Reserve Fund Budgets</b>	<b>37</b>
Revenues & Expenditures	37
<b>VII. SEWER CAPITAL RESERVE FUND</b>	<b>39</b>
<b>Sewer Capital Reserve Fund Overview</b>	<b>39</b>
Sewer Capital Reserve Fund Summary	39
<b>Sewer Capital Reserve Fund Budgets</b>	<b>40</b>
Revenues & Expenditures	40
<b>VIII. HIGHWAY AID FUND</b>	<b>41</b>
<b>Highway Aid Fund Overview</b>	<b>41</b>
Highway Aid Fund Summary	41
<b>Highway Aid Fund Budgets</b>	<b>42</b>
Revenues & Expenditures	42



# I. INTRODUCTION

## Borough Directory

### Mayor

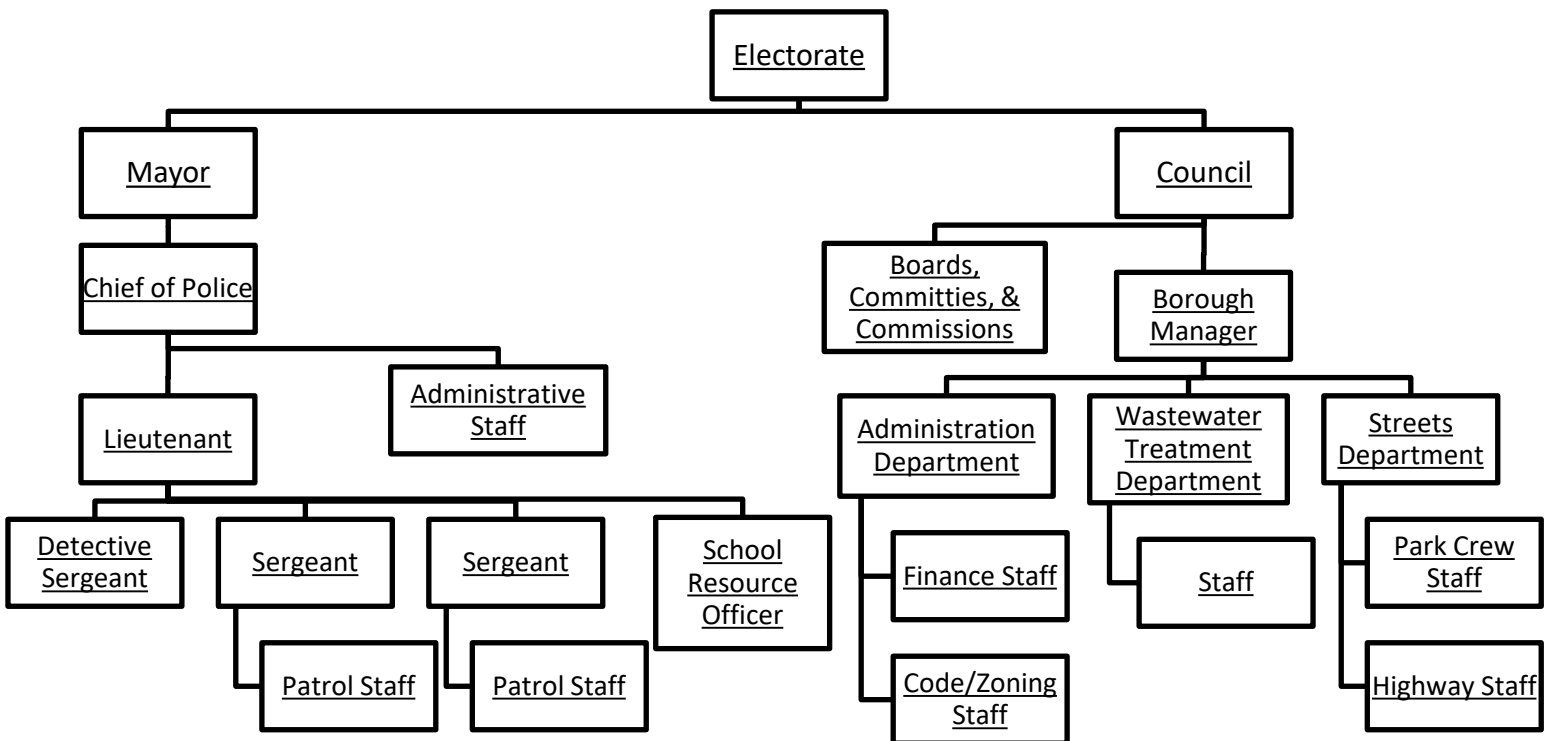
David Aichele – Term Ends: 1/2026

### Borough Council

*President:* Joseph Lane – Term Ends: 1/2028  
*Vice President:* Phyllis Giberson – Term Ends: 1/2026  
*Assistant Secretary:* Angela Cuthbert – Term Ends: 1/2026  
*Members:* Michael Kaufhold – Term Ends: 1/2028  
Linda Bellile – Term Ends: 1/2026  
Marianne Kerlavage – Term Ends: 1/2028  
Mary Ann Gerber – Term Ends: 1/2026

### Borough Management

*Borough Manager:* Rebecca DeSantis-Randall  
*Chief of Police:* Jeffrey Margevich  
*Streets & Parks Super.:* Kyle Miller  
*Police Lieutenant:* Jason Scott  
*Sewer Superintendent:* Leslie McMullen



# Borough Profile

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Date of Incorporation	1932
Form of Government	Council-Manager
Current Population (2020 Decennial Census)	7,903
Population Density (per acre)	6.53
Land Area (square miles)	2.0
Annual Unemployment Rate (2020 Census)	3.7%
Median Household Income (2023 American Community Survey)	\$65,804
Median Age (2023 American Community Survey)	22.5 Years Old
Miles of Borough Street	17.43
Number of Acres of Parks	21.1
Number of Streetlights	340
Number of Traffic Signals	7
Number of Housing Units (2016 Census)	3,037
Public Utility Accounts (active accounts)	2943
Number of Employees	34
Full Time	30
Part Time	4



## BOROUGH OF MILLERSVILLE

**JOSEPH LANE,**

*Council President*

**DAVID T. AICHELE**

*Mayor*

**REBECCA DESANTIS-RANDALL,**

*Borough Manager*



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MILLERSVILLE, PA 17551  
(717) 872-4645

FAX: (717) 872-1895  
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## Budget Message

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October 3, 2025

Dear Members of Borough Council,

I am pleased to present you with the proposed 2026 budget, for your consideration. This message should serve as a brief introduction to the following document and give further background to the Borough's fiscal state. Consistent with Title 8, Chapter 13 of the Pennsylvania Consolidated Statutes, "beginning at least 30 days prior to the adoption of the budget, a proposed budget...for the ensuing year shall be prepared in a manner designated by the council." Below in the "2026 Budget Process" chart, you will see the schedule for completion of the budget and how the Borough is meeting its legal requirements in adopting the 2026 budget.

As always, the 2026 FY budget is not only a fiscal document, but one which elevates communication and interaction with our residency, while exploring the deeper meaning of our finances. This document encompasses the overall financial perspective of the Borough, including not only the General Fund, but all other Proprietary and Fiduciary Funds as well.

### **2025**

This past year, my first main focus was on the internal operations of the Borough. We completed essential technological upgrades and enhancements, including replacing expired computers and implementing the KnowBe4 Cybersecurity Training program for all staff and elected officials. As cyber threats become more prevalent in the local government sphere, we continued to work with our IT servicer to keep our Borough assets safe. We also made significant investments in our essential software systems, including the implementation of new payroll software with an external partner and new utility billing software. Both implementations were challenging, but ultimately successful and have helped modernize both our internal operations and our resident-facing customer service for trash and sewer billing. We started the implementation of the new accounting and permitting/code enforcement software system, which we aim to have completed by June 2026.

Another area of focus this past year was on enhancing and streamlining our employment-related practices. We completed a total revamp of our employee handbook to better support our current employees and better onboard new hires. With the formation of our new Safety Committee, we did a rewrite of the Borough's Accident and Illness Prevention Program manual, created new processes for workplace safety inspections, and established a safety-focused new hire and annual training program for all employees. We hope by the end of this year to become an official Certified Safety Committee by the PA Department of Labor and Industry and start receiving a discount on our worker's compensation insurance.

While it was another difficult year for the staffing of our open police positions, the department worked tirelessly to keep the hiring processing moving to bring new candidates to our Borough. As of this month, a new contract with the Police Association has been approved by Council, setting the Borough up for consistent police services through 2030. This year, with the successful move to contracting out crossing guard services, the Borough helped to ensure sustainable protection of the many students who walk to school in the Borough through a continued 50/50 split between the Borough and the Penn Manor School District.

To continue to enrich our communication with residents and offer new opportunities for community engagement, we established new programs and tools this year. After the request from Council to establish a Hometown Hero Banners program, staff worked with Council Member Giberson and resident Julie Crnkovich to start the initiative. The Borough placed 23 banners in the Borough before Memorial Day this year, and we plan to offer more spots in the coming year. We also started a bi-yearly newsletter for all residents and businesses with the help of a local advertising firm.

Throughout 2025, we completed several key infrastructure improvements and planning initiatives that reflect our continued commitment to safety, accessibility, and long-term community investment. Among the most visible upgrades was the thermoplastic striping of crosswalks at the intersection of Routes 741 and 999, improving pedestrian visibility and safety at key intersections. Additionally, the traffic signal at George Street and Cottage Avenue was upgraded to radar detection, enhancing traffic flow and reducing delays. We also invested in facility maintenance, including the replacement of the shop entry door, ensuring secure and functional access for our operations staff. Road paving projects were successfully completed on Circle Road, Cottage Avenue, and Herr Avenue—addressing both resident concerns and long-term maintenance needs. Looking to the future, we submitted a grant application to support the execution of the completed Freedom Memorial Park Master Plan.

We also made important investments in our utility infrastructure to ensure reliable and efficient operations for years to come. One of the year's key upgrades was the replacement of the Sequencing Batch Reactor (SBR) control plan at the sewer plant. These components are critical to the proper functioning of the wastewater treatment process, and their replacement improves system reliability and operational performance. We also replaced the Borough's vactor truck—an essential piece of equipment for sewer line maintenance, stormwater system cleaning, and emergency response. This investment enhances our team's ability to respond quickly and effectively to infrastructure needs across the Borough. These improvements underscore our commitment to maintaining high standards in environmental management and public service.

### **Regional and Local Growth Context in 2026 and Beyond**

Lancaster County continues to experience steady population and economic growth, with continued potential for expansion through the remainder of this decade. The County Planning Commission's comprehensive plan, Places2040, maintains its strategic focus on enhancing development within designated "urban growth areas." As one of these targeted growth areas, Millersville Borough continues to attract residential investment and development interest, positioning us for measured growth in the years ahead. The past year has seen encouraging progress on two significant residential developments within the Borough. The Wynfield at Millersville and Bellaride at Crossgates Phase II are both making steady progress in completing their builds. As these projects move toward completion in 2026, we anticipate an increase in building permit activity and the associated one-time permit revenues. More importantly, once occupied, these developments will contribute recurring real estate tax revenue and expand our earned income and local services tax base in the years to come.

Additionally, preliminary interest has been expressed in potential development at the intersection of Routes 741 and 999. While no formal plans have been submitted at this time, Council and management remain engaged with prospective developers to ensure any future proposals align with the Borough's comprehensive planning goals and fiscal priorities.

As noted in previous budget letters, municipalities that rely heavily on residential land use face heightened exposure to economic volatility—housing market fluctuations, recession impacts, and changing homeownership patterns all create fiscal uncertainty. While the current development pipeline strengthens our residential tax base, the Borough continues to seek opportunities for commercial and mixed-use development that can provide more stable, diversified revenue streams and higher assessed valuations over the long term.

### **Our Education Center: Asset and Challenge**

Millersville Borough's identity as an education center remains central to our community's character and appeal. Millersville University, Penn Manor High School, and Manor Elementary School generate significant economic activity, provide quality employment opportunities, enhance our residents' quality of life, and make our community an attractive place to live and work. These institutions create the progressive, welcoming atmosphere that defines our town. However, this educational concentration continues to present our most significant long-term fiscal challenge. Millersville Borough maintains the highest percentage of tax-exempt properties by assessed valuation in Lancaster County at approximately 39%. This means that nearly two-fifths of our property value generates no real estate tax revenue, yet these properties still require the full range of

municipal services (while some are shared with Millersville University)—public safety response, infrastructure maintenance, snow removal, stormwater management, and more.

### **Long Term Fiscal Health**

As was the case with the 2025 budget, we are continuing to see an increase in the costs of goods and services, especially in our employee healthcare benefits and our materials and equipment. Last year's tax increase had a positive effect on keeping our use of fund balance reasonable, however, the 12.9% increase in our healthcare insurance and the 4-6% increase in contractual wages across the staff is inching us towards another budget deficit. We are also facing significant challenges in keeping up with the aging stormwater system in the Borough. For our solid waste collection service, we are seeing increasing costs that are not keeping up with the revenue we generate from trash billing.

Additionally, moving into 2026, using revenue and expenditure trends, we find ourselves in a similar position to last year in that we have a budget deficit that can be covered by fund balance. The caution with continued use of fund balance is the potential for a serious structural deficit. With Council's current discussions around a policy for unreserved fund balance set aside for emergencies or significant tax base issues, we will be moving to be more deliberate about setting aside revenue to cover operating expenditures for a set amount of time. However, we need a healthy fund balance to be able to create this safety net. I implore Council to analyze the fund balance schedule listed on page 19 and consider some of the recommendations below to help us fend off a structural deficit without a proper unreserved balance.

It is important to note here that Lancaster County is undergoing the property reassessment process that will change property assessments for the 2027 tax year. By Pennsylvania Statute, municipalities must lower tax rates in a reassessment year, because the taxing jurisdictions (i.e. counties, municipalities and school districts) cannot collect more taxes than they did the previous year as a result of the reassessment. The Borough may then, by a separate vote, choose to adjust their millage rate if they need to collect additional taxes, but the law caps the additional taxes at 10% of the total amount collected the previous tax year. This is an important consideration as we head into 2026.

### **Goals and Priorities**

As we enter the second year of the Three-Year Management Plan (see chart below) I presented last year, the Borough's focus shifts strategically toward economic development, recreation enhancements, and critical infrastructure investments that will strengthen both our community's quality of life and long-term fiscal sustainability.

#### *Park and Recreation Investments*

A major priority for 2026 is securing funding and beginning implementation of our Park Master Plan. This comprehensive planning effort will guide recreational facility improvements and expansions for years to come, ensuring our park continue to meet the evolving needs of our growing community. These investments not only enhance resident quality of life but also contribute to property values and community attractiveness—factors that support our tax base and economic vitality.

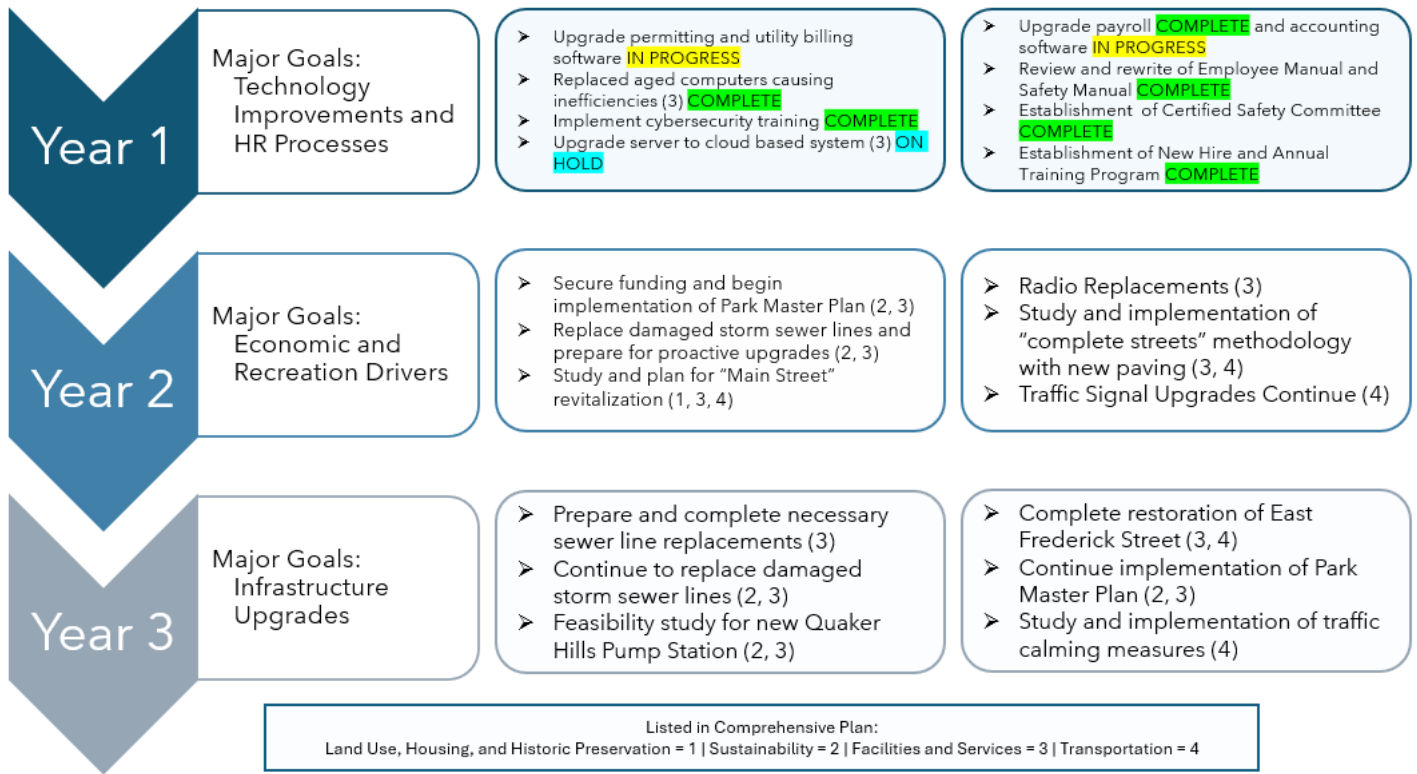
#### *Downtown Revitalization Goal*

The Borough is planning for the ability to undertake a study and implementation for a downtown revitalization, examining opportunities to enhance our commercial corridor's economic vibrancy, pedestrian friendliness, and aesthetic appeal. This initiative aligns directly with our comprehensive plan goals and represents a critical step toward diversifying our revenue base beyond residential development. A thriving "Main Street" district can generate commercial tax revenue, create local employment opportunities, and strengthen our identity as a vibrant community center, not just a bedroom community.

#### *Infrastructure Maintenance and Upgrades*

Our commitment to maintaining and improving core infrastructure remains steadfast. We will continue our multi-year traffic signal upgrade program, enhancing safety and traffic flow throughout the Borough. In 2026, we will replace damaged storm sewer lines and prepare for proactive upgrades to aging systems. These investments, while often invisible to residents, are essential for protecting property values, preventing costly emergency repairs, and ensuring reliable service delivery.

## Millersville Borough Management 3 Year Plan



Stormwater continues to be a real challenge for the Borough, like many other municipalities in Lancaster County who have an MS4 permit. Unlike our sewer system that generates user fees to support operations and capital improvements, stormwater management has traditionally been funded through general revenues—primarily real estate taxes. This funding model creates several problems: it places the burden disproportionately on taxable property owners (while tax-exempt properties contribute significant stormwater runoff), makes it difficult to build adequate capital reserves for major projects, and limits our ability to plan proactively for system improvements and regulatory compliance.

You will notice an increase in expenses for this line item this year in order to start being more strategic with these upgrades. It is our hope that we can establish a schedule of replacing storm sewer lines, helping us be more proactive in our approach. However, to address the funding challenge, I will be recommending to Council this coming year to consider the establishment of a Stormwater Authority. A dedicated authority would provide a sustainable funding mechanism through stormwater fees assessed based on impervious surface area—a model used successfully by many Pennsylvania municipalities. This approach would create a more equitable system where all properties, including tax-exempt institutions, contribute proportionally to stormwater management costs based on their impact. A stormwater authority would enable long-term capital planning, ensure regulatory compliance, and remove pressure from the general fund, ultimately supporting more stable tax rates while properly maintaining this critical infrastructure system.

We are also planning for a feasibility study in 2026 for a new Quaker Hills sewer pumping station. This is our oldest pump station and is in critical need of a full replacement. A feasibility study done by our sewer engineers will help to determine the cost of a new pump station, the exact location of the replacement, and how any new development would impact that station.

### *Operational Improvements Continue*

Building on Year One accomplishments in technology and human resources, we will start implementing upgrades to our radio communication systems, ensuring reliable emergency response coordination. We will be continuing our implementation of the new permitting and accounting systems that will hopefully be completed by middle of next year. While our move to a serverless cloud system for Borough files is on hold at the moment, we hope to be able to complete this project next year

when all software is moved off the server. These operational investments, while not always prominent in public discussion, are fundamental to maintaining the efficient, professional municipal services our residents expect.

### *Solid Waste Fee Adjustment*

To ensure the sustainability of our residential solid waste collection program, management recommends a \$10 quarterly increase to the solid waste fee for 2026. Like many municipal services, the cost of waste collection has increased due to rising fuel costs, labor expenses, and disposal fees charged by waste management providers. The current fee no longer fully covers the cost of providing this service, creating a subsidy from general revenues that puts additional pressure on the tax base. This modest adjustment will align the fee more closely with actual service costs and ensure that waste collection remains self-sustaining without burdening the general fund.

Each of these initiatives reflects Council's commitment to strategic, forward-thinking governance—balancing immediate community needs with long-term fiscal health and quality of life. We have focused on using the new Capital Improvement Plan, as shown at last year's budget presentation, to ensure that we are constantly preparing for large capital projects and purchases for the next few years. Our five-year plan of major capital purchases or projects allows Council to put purchases into a more thoughtful schedule and gives an opportunity to spread out financial obligation over those years. You will also notice a number of grant opportunities listed in conjunction with certain capital improvement projects, as it is our hope that we can focus on finding local and state funding to help offset the costs of certain infrastructure projects and keep building the capital reserve fund balance for future projects.

### **Conclusion**

The 2026 budget reflects our continued commitment to responsible fiscal management while strategically investing in Millersville Borough's future. Though we face ongoing challenges—rising operational costs, infrastructure needs, and the constraints of our tax-exempt property base—we remain focused on sustainable solutions that preserve both our financial stability and our community's quality of life. This budget balances immediate operational necessities with thoughtful long-term planning. From park improvements to stormwater infrastructure to technology improvements, each investment moves us closer to a more resilient, vibrant, and fiscally sustainable Borough.

Looking ahead, I also recommend that Council consider applying for Pennsylvania's Strategic Management Planning Program (STMP) in 2026. This state program offers grants to hire independent financial consultants who can help municipalities develop multi-year financial management plans and explore regional cooperation initiatives. Given our focus on long-term fiscal sustainability and the complexities we face with our unique tax base composition, STMP's professional consulting services could provide valuable external expertise in strengthening our financial planning and management capacity.

Lancaster County continues to experience vast economic development, to which the Borough, as we have seen, is not immune. I once again implore Borough Council to embrace the changing economic picture in Millersville and show a willingness to think about a new future for the Borough that celebrates our history while welcoming an economic revitalization of our downtown areas. A diversified revenue stream is critical, as one-time building and zoning permit revenue windfalls help, but long-term commercial and residential tax-bases assist even more.

I want to express my sincere appreciation to Borough Council for your continued partnership, to our dedicated staff for their professionalism and hard work, and to our residents for their ongoing engagement and support. Together, we are building a stronger Millersville—one that honors our identity as an education center while cultivating new opportunities for growth and prosperity. I look forward to your review of this proposed budget and welcome your questions and feedback as we work together to serve our community effectively and responsibly.

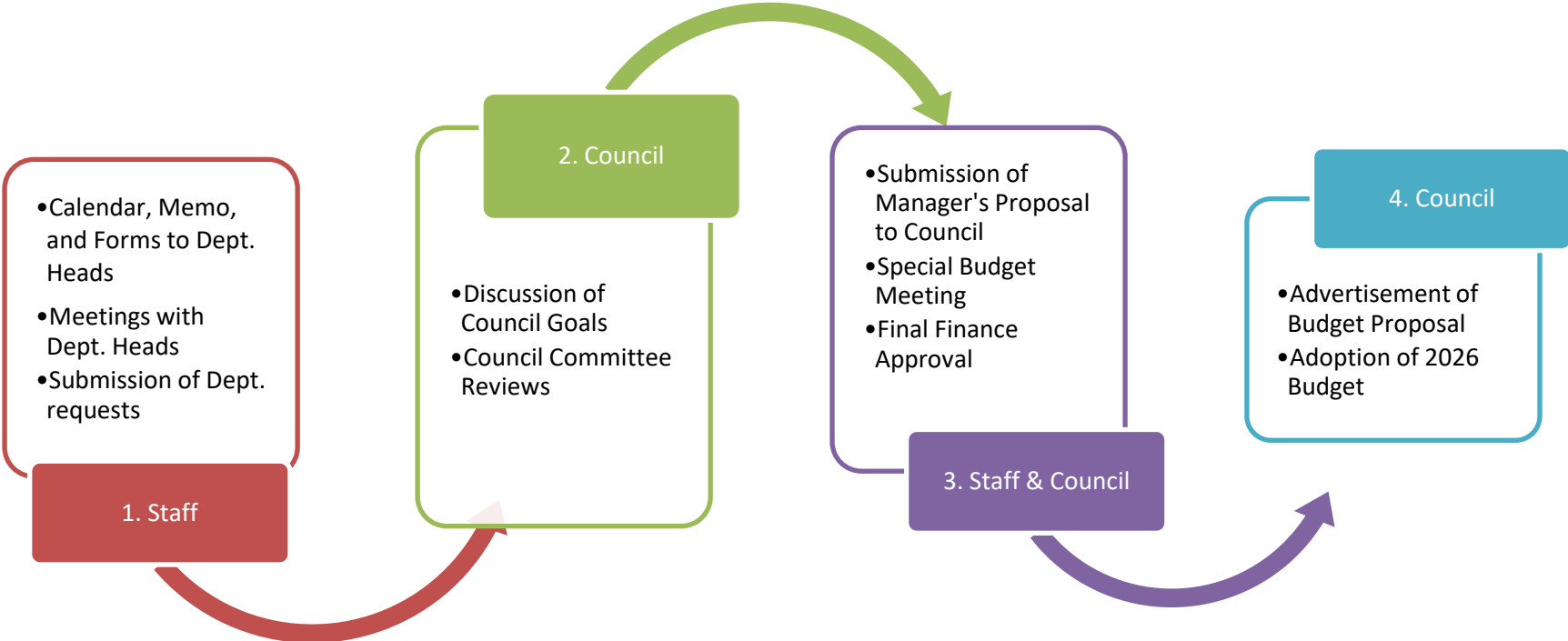
With much respect and appreciation,

*Rebecca DeSantis-Randall*

Rebecca DeSantis-Randall, Manager  
Borough of Millersville

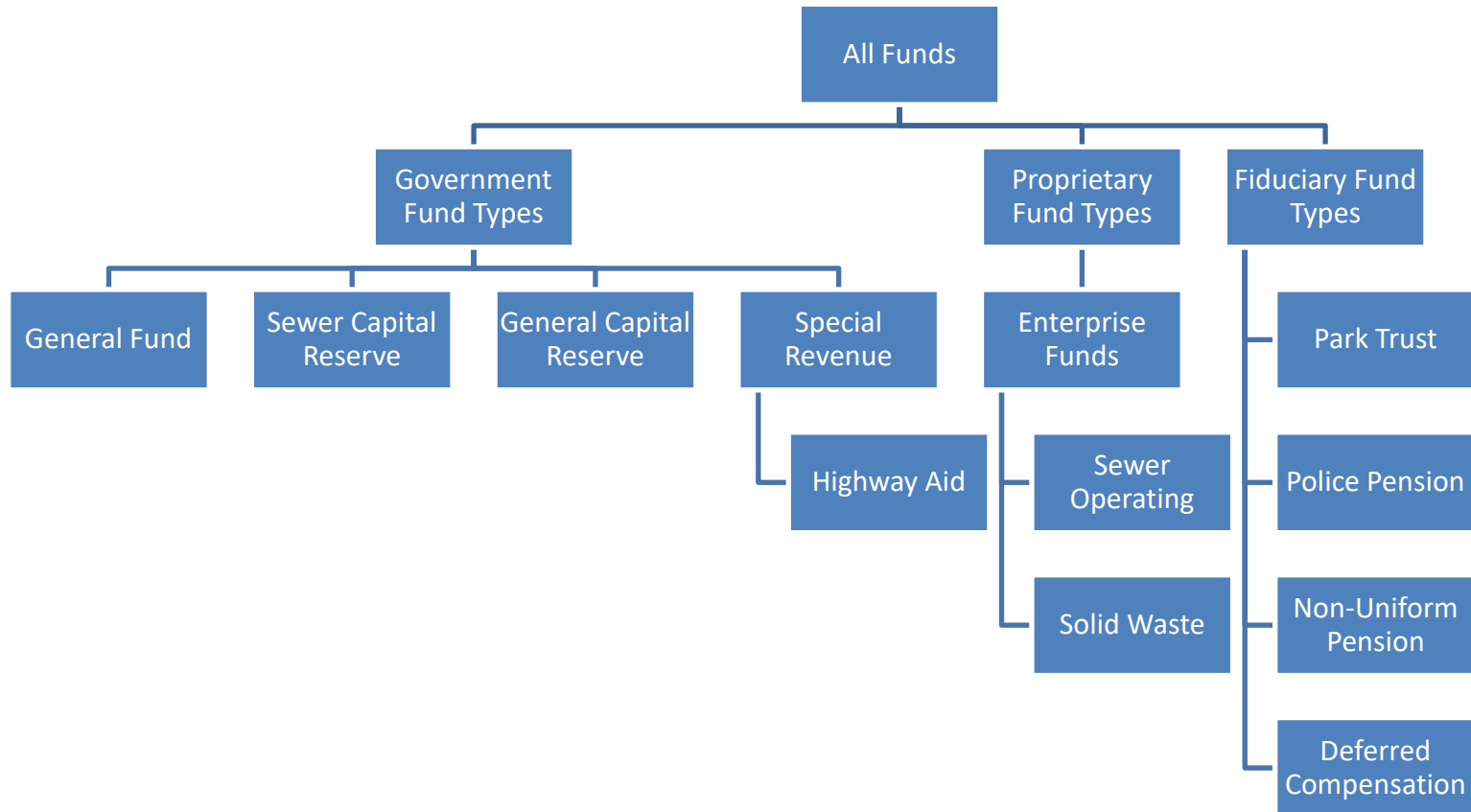
# Budget Process

Task	Dates
Budget Calendar and Instruction Memo Distributed by Borough Manager	June 24, 2025
Borough Manager Holds Preliminary Meetings with Department Heads	July 7-11, 2025
Submission of Departmental Budget Requests to Borough Manager	By August 1, 2025
Discussion of Budget Goals with Finance Committee	September 9, 2025
Submission of Proposed Budget to Borough Council	October 3, 2025
Special Budget Meeting	October 9, 2025
Review of Relevant Budget Sections with Personnel and PW/PW Committees	October 14, 2025
Final Finance Committee Approval	November 11, 2025
Authorization to Advertise Proposed Budget	November 11, 2025
Adoption of 2025 Budget	December 9, 2025



# Fund Structure

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## II. BUDGET SUMMARIES

### Summary of All Funds

ALL FUNDS 2026	
<b>Revenues</b>	<b>\$</b>
(01) General Operating Fund	5,092,072
(08) Sewer Operating Fund	2,057,166
(09) Solid Waste Fund	774,658
(31) General Capital Reserve Fund	507,131
(35) Highway Aid Fund	203,966
(38) Sewer Capital Reserve Fund	609,329
<b>Total Revenues</b>	<b>9,245,322</b>
<b>Expenditures</b>	
(01) General Operating Fund	5,472,852
(08) Sewer Operating Fund	1,727,500
(09) Solid Waste Fund	782,548
(31) General Capital Reserve Fund	817,031
(35) Highway Aid Fund	198,500
(38) Sewer Capital Reserve Fund	426,500
<b>Total Expenditures</b>	<b>9,424,931</b>

(01) GENERAL OPERATING FUND 2026	
<b>Revenues</b>	<b>\$</b>
Real Estate Taxes	2,941,463
Act 511 Taxes & Franchises	1,077,221
Fines & Violations	67,500
Rents, Fees, & Permits	381,650
Grants & Reimbursements	505,586
Other Revenues	15,651
<b>Total Revenues</b>	<b>5,093,071.59</b>

<b>Expenditures</b>	<b>\$</b>
Administration	487,581
Police	1,960,698
Community Services	184,569
Code Enforcement & Zoning	118,000
Streets	514,356
Parks & Recreation	28,400
Debt Service	185,074
Employee Benefits & Insurance	1,994,173
Fund Transfers	144,653
<b>Total Expenditures</b>	<b>5,617,505</b>

<b>(08) SEWER OPERATING FUND 2026</b>	
<b>Revenues</b>	<b>\$</b>
<b>Total Revenues</b>	<b>2,057,165</b>
<b>Expenditures</b>	<b>\$</b>
<b>Total Expenditures</b>	<b>1,727,500</b>

<b>(09) SOLID WASTE FUND 2026</b>	
<b>Revenues</b>	<b>\$</b>
<b>Total Revenues</b>	<b>774,658</b>
<b>Expenditures</b>	<b>\$</b>
<b>Total Expenditures</b>	<b>782,548</b>

<b>(31) GENERAL CAPITAL RESERVE FUND 2026</b>	
<b>Revenues</b>	<b>\$</b>
<b>Total Revenues</b>	<b>507,131</b>
<b>Expenditures</b>	<b>\$</b>
<b>Total Expenditures</b>	<b>817,031</b>

<b>(35) HIGHWAY AID FUND 2026</b>	
<b>Revenues</b>	<b>\$</b>
<b>Total Revenues</b>	<b>203,966</b>
<b>Expenditures</b>	<b>\$</b>
<b>Total Expenditures</b>	<b>198,500</b>

<b>(38) SEWER CAPITAL RESERVE FUND 2026</b>	
<b>Revenues</b>	<b>\$</b>
<b>Total Revenues</b>	<b>609,329</b>
<b>Expenditures</b>	<b>\$</b>
<b>Total Expenditures</b>	<b>426,500</b>

## Workforce Summary

### 2026 Employment by Department

Department	Position	Status	Number	Budget \$
<b>Administration</b>	Manager	FT	1	\$102,752
	Administrative Specialist	FT	1	\$62,000
	Bookkeeper/Accounts Receivable	FT	1	\$64,481
	Receptionist/Trash and Recycling Coordinator	FT	1	\$56,678
	Clerk	PT	1	\$21.79/Hour
<b>Police</b>	Chief	FT	1	\$127,770
	Lieutenant	FT	1	\$108,737
	Sergeant	FT	2	\$104,887-105,137
	Investigator	FT	1	\$89,415
	Patrolman	FT	9	\$74,436-100,337
	Patrolman	PT	2	\$32.05/Hour
	Secretary I	FT	1	\$52,694
	Secretary II	FT	1	\$59,912
<b>Streets</b>	Superintendent	FT	1	\$79,746
	Maintenance Worker II	FT	1	\$58,709
	Maintenance Worker I	FT	2	\$53,971-54,942
	Laborer	FT	1	\$51,988
	Parks Laborer	PT	1	\$15.34/Hour
<b>Wastewater Treatment</b>	Superintendent	FT	1	\$99,767
	Lead Plant Operator	FT	1	\$81,690
	Plant Operator	FT	2	\$65,967
	Plant Operator Apprentice	FT	1	\$54,942
	<b>Totals</b>	FT	30	
		PT	4	
		Total	34	

## Summary of Fund Transfers

The planned movement of allocated monies from one fund to another occurs during any given fiscal year for various reasons. The General Fund, the main operating fund of the Borough, will show transfers out to reserve funds or to proprietary funds; the Sewer Operating Fund shows transfers to capital funds, funding short and longer-term capital purchases and projects.

<i>Fund</i>	<i>Transfers In</i>	<i>From Fund</i>	<i>Transfers Out</i>	<i>To Fund</i>
General Operating			(20,00)	General Capital Reserve (Park Trust)
General Operating	20,000	Park Trust*		
General Operating			(30,000)	General Capital Reserve
General Operating			(30,000)	Sewer Capital Reserve (sale of asset)
General Operating			(64,653.28)**	Highway Aid
<b>Total General Operating</b>	<b>20,000</b>		<b>(144,653.28)</b>	
Sewer Operating			(300,000)	Sewer Capital Reserve
<b>Total Sewer Operating</b>	<b>0</b>		<b>(300,000)</b>	
General Capital Reserve	20,000	General Operating (Park)		
General Capital Reserve	30,000	General Operating (Capital Projects)		
<b>Total General Capital Reserve</b>	<b>50,000</b>		<b>(0)</b>	
Highway Aid Fund	64,653.28**	General Operating		
<b>Total Highway Aid Fund</b>	<b>64,653.28</b>		<b>(0)</b>	
Sewer Capital Reserve	30,000	General Operating (sale of asset)		
Sewer Capital Reserve	300,000	Sewer Operating		
<b>Total Sewer Capital Reserve</b>	<b>330,000</b>		<b>(0)</b>	
<b>TOTALS</b>	<b>491,053.28</b>		<b>444,653.28</b>	

\*As a fiduciary fund, the Park Trust does not show incoming fund transfers. The Trust was established through the contribution of a private estate for the ongoing maintenance and integrity of the Freedom Memorial Park.

\*\*Payment of \$64,653.28 in 2026 and 2027 to reimburse Highway Aid Fund Per PA Auditor General 2023 Audit Findings

## Summary of Fund Balances

Funds	2024 Ending Balance	2025 Estimated Ending Balance	2026 Budgeted Activity	2026 Estimated Ending Balance
<i>Governmental Funds</i>				
General Operating	\$ 2,207,180	\$ 1,782,750	\$(524,433.50)	\$1,258,316
General Capital Reserve	942,953	890,278	(309,900)	580,378.47
Highway Aid	418,482	382,627	8,797	391,424
<i>Proprietary Funds</i>				
Sewer Operating	\$ 1,806,332	2,431,795	213,605	2,645,399
Sewer Capital Reserve				
Solid Waste	527,530	471,822	(7,889)	463,932

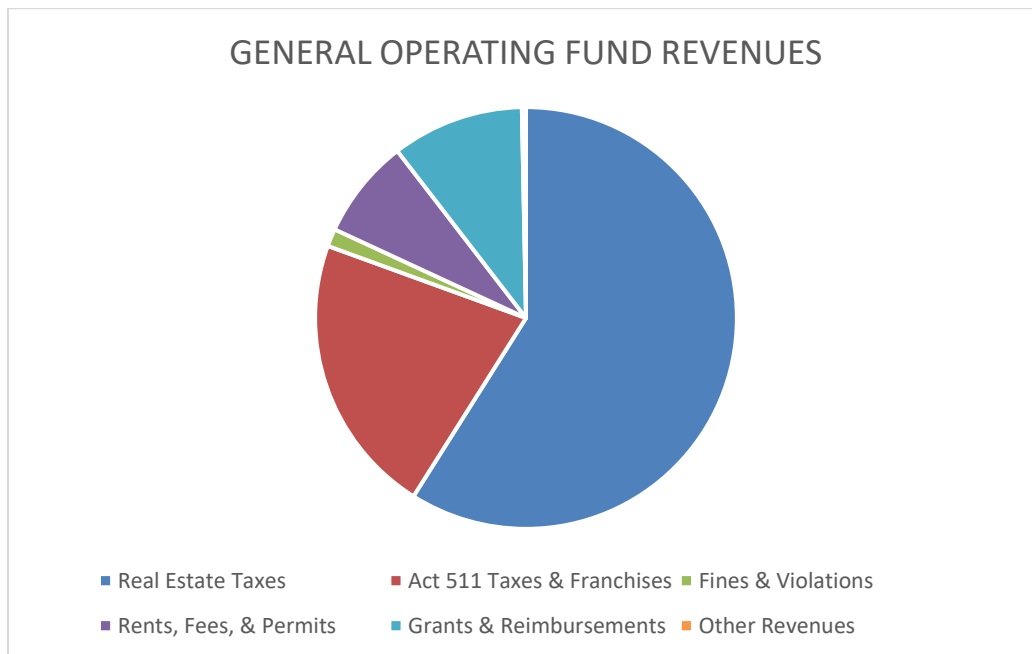


### III. GENERAL FUND

#### General Fund Overview

#### General Fund Revenues Summary

<b>(01) GENERAL OPERATING FUND 2026</b>	
<b>Revenues</b>	<b>\$</b>
Real Estate Taxes	2,941,463
Act 511 Taxes & Franchises	1,077,221
Fines & Violations	67,500
Rents, Fees, & Permits	381,650
Grants & Reimbursements	505,586
Other Revenues	15,651
<b>Total Revenues</b>	<b>5,093,071.59</b>



## General Fund Revenue History Major Revenue Sources

	2020	Increase Over 2020	2021	Increase Over 2021	2022	Increase Over 2022	2023	Increase Over 2023	2024	Average % Change
<i>Millage Rate:</i>	0.0055		0.0055		0.0058		0.0058		0.0058	
<i>Real Estate Taxes:</i>	1,973,464	3%	2,029,604	4%	2,104,894	2%	2,144,906	-1%	2,114,051	2%
<i>Act 511 Taxes &amp; Franchises:</i>	1,305,180	3%	1,347,739	8%	1,472,152	4%	1,534,119	-25%	1,227,668	-2%
<i>Fines &amp; Violations:</i>	98,185	-33%	66,060	13%	76,198	7%	81,977	-6%	77,500	-5%
<i>Rents, Fees, &amp; Permits:</i>	254,679	7%	273,653	4%	286,502	-6%	271,502	19%	335,724	6%
<i>Grants &amp; Reimbursements:</i>	496,131	72%	851,223	-4%	818,446	-125%	363,311	17%	435,216	-10%
<i>Other Revenues</i>	73,386	145%	179,926	-1%	178,557	-99%	89,900	29%	125,992	19%
<b><i>Total Revenues:</i></b>	<b>\$4,201,025</b>	13%	<b>\$4,748,205</b>	4%	<b>\$4,936,749</b>	-10%	<b>\$4,485,715</b>	-4%	<b>\$4,316,151</b>	1%

Fund:	Purpose:	Sources of Revenue:
<b>Government Fund Type</b>		
General Fund	The main operating fund of the Borough. This fund accounts for all financial resources except those that are required to be accounted for in other funds.	General taxes, business licenses, franchise fees, rents, permits, and other departmental earnings.



# General Fund Overview

## Real Estate Taxes

**The impact of property taxes** on the general 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?** As told in this budget document, the largest revenue source for the Borough's General Fund, it's main operating account, is real estate tax. This source, accounting for 43% of our operating revenue, is heavily reliant on accurate property assessment. Counties in Pennsylvania are responsible for providing accurate assessments, through the process of intermittent reassessments. When a reassessment is done, it provides more current, accurate figures which boil down to revenues for Pennsylvania governments. A mil is one dollar per one thousand dollars of assessed property value (\$1 of tax = .001 = 1 mil)

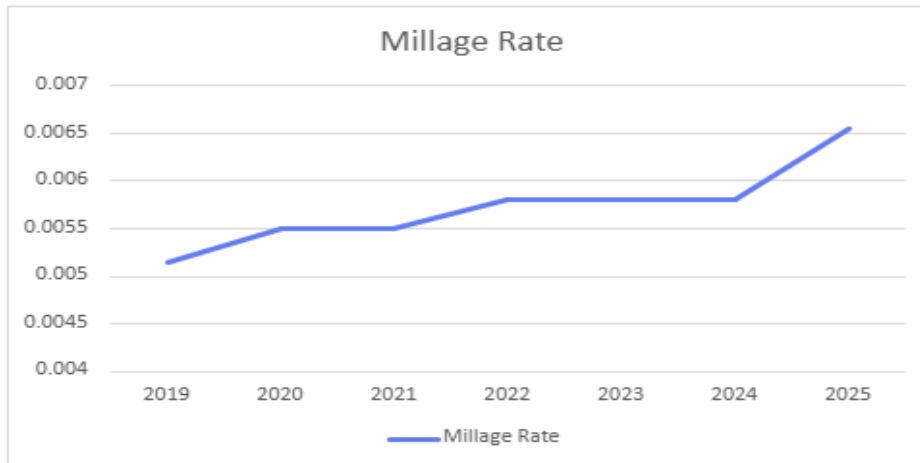
Below is an example of a property tax bill with the Borough's current millage rate at 6.55:

Value of Property: \$100,000  
Millage Rate: 6.55  
Tax Rate Calculation:  $(6.55/1,000) * (100,000) = \underline{\$655.00}$  (annually)

### What Is Funded?

As a portion of an overall residential real estate tax bill, the Borough receives 23%, with the remaining being remitted to the County of Lancaster and the Penn Manor School District.

School Taxes – Penn Manor School District	19.121
County Taxes – Lancaster County	2.911
<b><u>Borough Taxes – Millersville Borough</u></b>	<b><u>6.55</u></b>
Total Millage for Millersville Residents:	28.582



# General Fund Budget

## Revenues

	Budget 2026	Budget 2025	Actual 2024
Real Estate Taxes - Current Borough	\$ 2,595,841.00	2,315,952	1,971,332.42
Real Estate Taxes - Prior Year	\$ 500.00	1,000	673.96
Real Estate Taxes - Delinquent	\$ 25,000.00	30,500	24,808.49
Real Estate Taxes - Interims	\$ 500.00	500	2,312.47
Real Estate Taxes - Transfer Tax	\$ 130,000.00	120,000	114,923.34
Earned Income Tax	\$ 879,221.00	831,698	814,637.99
Local Service Tax	\$ 120,000.00	120,000	117,046.47
Payments in Lieu of RE Taxes (PILOT)	\$ 189,523.59	172,000	172,322.42
Business License and Permits	\$ 150.00	150	150
Cable Television Franchise	\$ 78,000.00	90,000	78,631.43
Street Encroachment (opening permits)	\$ 2,000.00	2,000	1,350.00
Court Fines	\$ 4,500.00	4,500	3,244.69
Vehicle Code Violations	\$ 12,000.00	12,000	17,079.18
Ordinance Violations	\$ 21,000.00	21,000	27,993.19
Parking Tickets	\$ 30,000.00	30,000	29,183.10
Interest Earnings	\$ 21,250.00	63,420	86,015.62
Rents - Water Tower	\$ 115,000.00	120,000	131,434.98
Rents - Building	\$ 25,000.00	25,000	25,110.00
Rents - Park	\$ 10,000.00	9,000	8,250.00
Federal and State Grants	\$ 4,307.00	4,000	20,752.97
Public Utility Realty Tax	\$ 2,700.00	2,700	2,859.70
Alcohol Beverage Licenses	\$ 800.00	800	600
Pension System State Aid	\$ 246,629.00	220,204	220,204.43
Foreign Fire Insurance Premium Tax	\$ 42,785.00	40,099	40,098.68
Reimburse NonUniform Pension	\$ 48,180.00	69,626	69,625.93
County Grants	\$ -	0	0
Reimburse County Police Services DTF & SERT	\$ 500.00	1,000	0
Subdivision and Land Development Fees	\$ 15,000.00	2,000	0
Reimburse Engineering and Legal Fees	\$ 15,000.00		26,475.29
Zoning Permits	\$ 20,000.00	16,000	15,711.20
Zoning Hearing Fees / Bldg Code Appeal	\$ 3,200.00	2,750	5,400.00
Stormwater Management Plan App Fee	\$ 1,000.00	600	900
County Tax Collection Commission	\$ 2,500.00	2,500	1,471.50
Tax Certification Fees	\$ 4,000.00	3,000	3,080.00
Reimburse SRO and other PM Police Services	\$ 152,485.00	111,806	124,632.23
Sale of Copies of Accident Reports	\$ 1,000.00	2,000	915
School Crossing Guard Services to PMSD	\$ 44,000.00	New line to account for end of ESA and new crossing guard contract	
Parking Permits	\$ 3,500.00	3,500	2,705.00
Building Permits	\$ 22,000.00	15,000	17,178.31
Housing Licenses	\$ 100,000.00	100,000	97,979.00
Miscellaneous Revenue	\$ 20,000.00	20,000	38,433.02
Contributions and Donations	\$ 8,000.00	8,000	628.71
Proceeds from Sale of Fixed Asset	\$ 30,000.00	0	0
Transfer from Park Trust Fund	\$ 20,000.00	15,000	18800.00

<b>Refund of Prior Year Expenditures</b>	\$ 26,000.00	26,000	47875.77
<b>Total General Operating Fund Revenues</b>	<b>\$ 5,093,071.59</b>	<b>4,602,306</b>	<b>4,382,826</b>



# General Fund Budget

## Departmental Budgets - Administration Department

**Description:** 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. Fiscal operations and Code Enforcement and Zoning are also performed in this department.

	Budget 2026	Budget 2025	Actual 2024
<b>Mayor Salary</b>	\$ 2,400.00	2,400	2400.00
<b>Council Salaries</b>	\$ 16,800.00	16,800	16800.00
<b>Manager Salary</b>	\$ 41,100.80	39,520	43194.31
<b>Clerical Salaries</b>	\$ 82,328.36	93,890	147290.21
<b>Overtime</b>	\$ 6,000.00	8,000	21001.67
<b>Office Supplies</b>	\$ 7,000.00	6,500	5713.86
<b>General Expense</b>	\$ 4,000.00	3,000	3263.23
<b>Accounting and Auditing Services</b>	\$ 36,250.00	12,450	14915.20
<b>Consulting Services</b>	\$ 5,000.00	500	5555.00
<b>Engineering Services</b>	\$ 55,000.00	63,000	59755.18
<b>Legal Services</b>	\$ 23,000.00	21,000	25931.54
<b>Labor Counsel</b>	\$ 4,000.00	2,500	628.50
<b>Telephone and Cable</b>	\$ 5,000.00	5,000	3603.57
<b>Postage</b>	\$ 4,500.00	3,000	3094.49
<b>Advertising</b>	\$ 10,000.00	12,000	12050.29
<b>Property and Liability Insurance</b>	\$ 86,436.00	108,000	109392.00
<b>Bonding Insurance</b>	\$ 1,900.00	1,200	1838.75
<b>Electricity</b>	\$ 10,000.00	13,000	33394.75
<b>Gas</b>	\$ 6,500.00	5,500	5452.16
<b>Water</b>	\$ 750.00	750	729.32
<b>Building and Grounds Maintenance</b>	\$ 22,000.00	22,000	27163.23
<b>Equipment, Repair and Service Contracts</b>	\$ 47,866.00	56,168	29973.99
<b>Water Tank Maintenance</b>	\$ 500.00	1,500	1450.00
<b>Dues, Subscriptions and Memberships</b>	\$ 3,900.00	2,500	2302.84
<b>Training and Conferences</b>	\$ 5,050.00	2,500	1539.00
<b>Training and Conferences-Mayor &amp; Council</b>	\$ 300.00	300	65.00
<b>Total Administration/Legislative Department</b>	<b>\$ 487,581.16</b>	<b>502,978</b>	<b>578,498</b>
<b>Operating Supplies</b>	\$ 750.00	500	37.80
<b>Court Reporter Services</b>	\$ 750.00	350	240.00
<b>Code Enforcement</b>	\$ 105,000.00	96,500	104255.00
<b>Advertising</b>	\$ 1,500.00	700	1778.72
<b>Equipment, Repair and Service Contracts</b>	\$ 10,000.00	17,700	2639.00
<b>Total Zoning and Code Enforcement</b>	<b>\$ 118,000.00</b>	<b>115,750</b>	<b>108,951</b>

# General Fund Budget

## Departmental Budgets - Police Department

**Description:** The Police Department is provided daily operational and administrative oversight by the Chief of Police, who is guided by the institutional oversight of the Mayor. 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 also employs a full-time School Resource Officer, who works within the Penn Manor School District, interacting with students, staff, and visitors to enhance the learning environment.

### General Operating Fund Police Budget

Expenditures	2026 Budget	2025 Budget	2024 Actual
Chief Salary	\$ 127,770.00	120,268	114,995.92
Police Officers Salaries	\$ 1,360,249.00	1,014,167	918,044.91
Part-time Police Officers Salaries	\$ 9,000.00	9,000	5,042.16
Clerical Salaries	\$ 112,606.00	106,354	101,438.37
Overtime	\$ 110,045.00	102,408	0.00
Office Supplies	\$ 3,000.00	3,000	114,212.72
Operating Supplies and related items	\$ 5,000.00	5,000	3,666.05
Vehicle Fuel	\$ 12,000.00	15,000	4,603.88
Clothing and Uniforms	\$ 10,000.00	13,000	12,834.72
Ammunitions and Targets	\$ 6,000.00	6,000	15,582.39
General Expense	\$ 2,000.00	2,000	4,837.49
Labor Counsel	\$ 5,000.00	5,000	1,844.65
Telephone and Cable	\$ 15,000.00	15,000	1,809.00
Civil Service (inc Advertising)	\$ 2,000.00	2,000	16,371.76
Contracted Crossing Guard Services	\$ 88,000.00	New line to account for new crossing guard contract	
Equipment Repair and Service Contracts	\$ 60,000.00	49,000	46,204.42
Vehicle Maintenance	\$ 10,000.00	9,000	8,914.53
Dues, Subscriptions and Memberships	\$ 4,000.00	3,000	4,399.59
Animal Control	\$ 1,125.00	1,125	450.00
Training and Conferences	\$ 10,000.00	10,000	4,039.91
County Drug Task Force Operation	\$ 7,903.00	7,903	7,903.00
<b>Total Police Department</b>	<b>\$ 1,960,698.00</b>	<b>1,498,225</b>	<b>1,387,195</b>

# General Fund Budget

## Departmental Budgets - Street Department

**Description:** The Street Department, headed by the Street Superintendent, is in charge of providing maintenance to all Borough streets, parks, and stormwater infrastructure. The Department also provides daily oversight to Borough-owned facility maintenance and upkeep. Duties include plowing snow, grounds-keeping, and providing safe streets and infrastructure.

In addition, the Department Superintendent oversees the MS4 (municipal separate storm sewer system) program, ensuring all Commonwealth-mandated MCMs (minimum control measures) are implemented. Projects under this program include streambank stabilization, sediment control, and public outreach efforts.

### General Operating Fund Street Department Budget

Expenditures	2026 Budget	2025 Budget	2024 Actual
Street Superintendent Salary	\$ 79,746.00	76,679	36284.48
Street Department Salaries	\$ 219,610.00	260,659	248255.40
Overtime	\$ 5,000.00	5,000	1332.44
Operating Supplies and related items	\$ 7,500.00	7,000	7086.84
Vehicle Fuel	\$ 12,000.00	12,000	11280.64
Road Repair and Markings	\$ 10,000.00	20,000	7936.41
Traffic Control Signs	\$ 5,500.00	5,500	1248.00
Storm Sewer and Drains	\$ 22,000.00	10,000	8992.99
Engineering Services	\$ 10,000.00	10,000	6220.13
Telephone	\$ -	0	0.00
Electricity - Buildings	\$ 3,500.00	3,000	2360.32
Gas	\$ 4,500.00	4,000	4268.11
Water	\$ 600.00	600	511.47
Electricity - Traffic Signals	\$ 4,400.00	4,400	2742.79
Electricity - Street Lights	\$ 80,000.00	72,000	77489.08
Traffic Signal Repair and Service Contract	\$ 14,000.00	12,500	11803.07
Building and Grounds Maintenance	\$ 16,000.00	13,000	4402.50
Equipment, Repair and Service Contracts	\$ 10,000.00	9,000	7674.80
Vehicle Maintenance	\$ 9,000.00	9,000	4255.08
Training and Conferences	\$ 1,000.00	1,000	130.00
<b>Total Street Department</b>	<b>\$ 514,356.00</b>	<b>535,338</b>	<b>444,275</b>
Park Department Salaries	\$ 15,954.00	15,000	13959.34
Operating Supplies and related items	\$ 3,000.00	2,500	1963.85
Vehicle Fuel	\$ 1,200.00	1,000	680.45
General Expense	\$ 500.00	500	295.38
Electricity	\$ 2,300.00	2,300	2144.42
Water	\$ 400.00	350	356.80
Building and Grounds Maintenance	\$ 9,000.00	9,000	25616.74
Equipment, Repair and Service Contracts	\$ 3,000.00	3,000	1340.08
Culture and Recreation	\$ 9,000.00	9,000	400.00
<b>Total Park Department</b>	<b>\$ 28,400.00</b>	<b>42,650</b>	<b>46,757</b>

# General Fund Budget

## Non-Departmental Budgets

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

### Community Services

Expenditures	2026 Budget	2025 Budget	2024 Actual
<b>Emergency Alert Services</b>	\$2,856.00	2,670	2669.65
<b>Fire Services - Blue Rock Regional Fire District</b>	\$128,728.00	128,728	120092.00
<b>Fireman's Relief Association</b>	\$42,785.48	40,099	40098.68
<b>Contributions to County Library</b>	\$5,000.00	5,000	2861.00
<b>Contributions to Meals on Wheels</b>	\$0	0	0.00
<b>Contributions to Lancaster EMS</b>	\$5,000.00	5,000	5500.00
<b>Contributions - Other</b>	\$200.00	200	200.00
<b>Total Community Services</b>	<b>\$184,569.48</b>	<b>181,697</b>	<b>171,421</b>

### Debt Service

Expenditures	2026 Budget	2025 Budget	2024 Actual
<b>2010 Refi 2005&amp;1996 Bond Principal-FB</b>	\$-	0	0
<b>2007 Refi 2002 GO Note Principal-DVAL</b>	\$-	0	0
<b>2017 Refi 2010&amp;2007-GO Note Princ-BB&amp;T</b>	\$156,460.00	155,890	155,130
<b>Financing Debt Charges</b>	\$-	0	0.00
<b>2010 Refi 2005&amp;1996 Bond Interest-FB</b>	\$-	0	0
<b>2007 Refi 2002 GO Note Interest-DVAL</b>	\$-	0	0
<b>2017 Refi 2010&amp;2007-GO Note Inter-BB&amp;T</b>	\$28,614.00	32,714	36,793
<b>Total Debt Service</b>	<b>\$185,074.00</b>	<b>188,604</b>	<b>191,923</b>

### Employee Benefits

Expenditures	2026 Budget	2025 Budget	2024 Actual
<b>Dental Insurance</b>	\$ 18,064.00	17,548	15671.26
<b>Health Insurance</b>	\$ 1,000,129.17	877,640	885854.38
<b>Health and Welfare</b>	\$ 16,000.00	16,000	8230.91
<b>Life Insurance</b>	\$ 2,258.00	2,000	2285.13
<b>Pension Plan-Police</b>	\$ 609,987.00	637,519	651381.00
<b>Pension Plan-NonUniform</b>	\$ 155,920.00	227,552	225743.00
<b>FICA and Medicare</b>	\$ 125,000.00	118,130	135152.31
<b>Workers Compensation Insurance</b>	\$ 66,815.00	51,953	46597.12
<b>Total Employee Benefits</b>	<b>\$ 1,994,173.17</b>	<b>1,948,342</b>	<b>1,970,915</b>

# General Fund Budget

## Transfer Budgets and Totals

### Transfers

Expenditures	2026 Budget	2025 Budget	2024 Actual
Transfer to General Capital Reserve	\$ 50,000.00	15,000	0
Transfer to Sewer Capital Reserve	\$ 30,000.00	0	0
Transfer to Highway Aid Funds	\$ 64,653.28	0	0
Transfer to Educational Service Agency	0	35,579	18,500
<b>Total Transfers</b>	<b>\$ 144,653.28</b>	<b>50,579</b>	<b>18,500</b>

### Totals

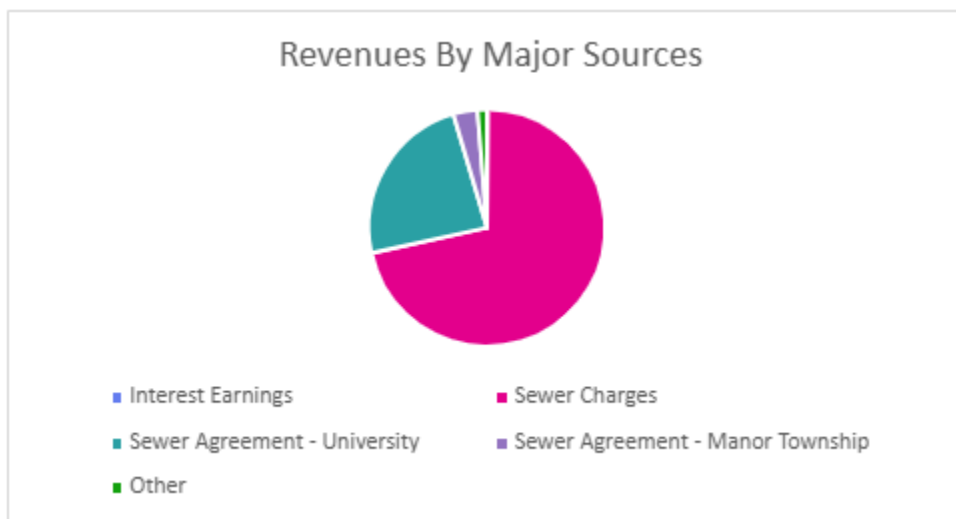
Expenditures	2026 Budget	2025 Budget	2024 Actual
<b>Total General Operating Expenditures &amp; Transfers</b>	<b>\$ 5,617,505.09</b>	<b>\$5,064,162.19</b>	<b>\$4,918,435.57</b>
<b>Excess (Loss) of Revenues Over Expenditures</b>	<b>\$ (524,433.50)</b>	<b>\$(461,856.54)</b>	<b>\$(535,609.08)</b>
<b>Amount of Fund Balance to Cover Deficit</b>	<b>\$1,782,750.00</b>		
<b>Estimated Fund Balance at 12/31/26</b>	<b>\$1,258,316.69</b>		

# IV. SEWER OPERATING FUND

## Sewer Operating Fund Overview

### Sewer Operating Fund Summary

Fund:	Purpose:	Sources of Revenue:
<i>Proprietary Fund Type – Enterprise Fund</i>		
Sewer Operating Fund	All non-capital expenses of the collection and treatment systems of the wastewater department. Day-to-day maintenance and operational supplies are performed under this fund.	Quarterly residential, commercial, and non-residential sewer charges, and interest earnings.
<b>(08) SEWER OPERATING FUND 2026</b>		
<b>Revenues</b>		<b>\$</b>
<b>Total Revenues</b>		<b>2,057,166</b>
<b>Expenditures</b>		<b>\$</b>
<b>Total Expenditures</b>		<b>1,727,500</b>



# Sewer Operating Fund Overview

## Wastewater Treatment Department

**Description:** The sewer department is overseen by the Sewer Superintendent. This department's primary responsibility is the day-to-day operations of the Wastewater Treatment Plant (WWTP). The Borough's WWTP has a designed daily flow of 1.85 MGD, with a peak flow of 3.70 MGD. The Plant, constructed in 1941, underwent major reconstructions in the 1960's, and then again in 1994. The 1994 project came at a cost of \$3.7 million and provided long-lasting overhauls and rehabilitation to the system.

The Department also provides ongoing maintenance and replacement of all sanitary pipes and infrastructure, including pumping stations, throughout the Borough and some in Manor Township.

### Wastewater Treatment Department – Revenues & Expenditures

Description	2026 Budget	2025 Budget	2024 Actual
<b>Interest Earnings</b>	\$ 2,665.92	3,027	3851.21
<b>Sewer Charges</b>	\$ 1,470,000.00	1,456,000	1314909.56
<b>Sewer Lien Income</b>	\$ 20,000.00	20,000	51778.69
<b>Sewer Agreement - University</b>	\$ 490,000.00	545,000	419897.78
<b>Sewer Agreement - Manor Township</b>	\$ 68,000.00	65,000	74599.20
<b>Miscellaneous Revenue</b>	\$ 4,000.00	3,500	6717.88
<b>GO Note Proceeds</b>	\$ -	-	0.00
<b>Refund of Prior Year Expenditures</b>	\$ 2,500.00	5,000	12211.71
<b>Total Sewer Operating Fund Revenues</b>	<b>\$ 2,057,165.92</b>	<b>2,097,527</b>	<b>1,883,966</b>
<b>Expenditures</b>			
<b>Manager Salary</b>	\$ 41,100.80	39,520	36869.39
<b>Clerical Salaries</b>	\$ 82,328.36	93,890	48668.21
<b>Overtime</b>	\$ 2,000.00	6,000	3613.98
<b>Office Supplies</b>	\$ 3,200.00	3,000	2008.12
<b>General Expense</b>	\$ 5,000.00	5,000	5118.66
<b>Accounting and Auditing Services</b>	\$ 34,400.00	12,450	13831.20
<b>Engineering Services</b>	\$ 35,000.00	35,000	42216.96
<b>Legal Services</b>	\$ 7,500.00	6,000	5437.53
<b>Telephone and Cable</b>	\$ 12,000.00	12,000	8334.03
<b>Postage</b>	\$ 6,200.00	5,000	4236.09
<b>Property and Liability Insurance</b>	\$ 26,100.00	38,000	154.00
<b>Equipment, Repair and Service Contracts</b>	\$ 10,000.00	20,000	11154.30
<b>Rental of Building</b>	\$ 16,500.00	16,500	16500.00
<b>Dues, Subscriptions and Memberships</b>	\$ 2,500.00	2,500	626.22
<b>Training and Conferences</b>	\$ 1,400.00	1,400	0.00
<b>Sewer Plant Superintendent Salary</b>	\$ 99,767.00	96,355	92445.10
<b>Sewer Plant Salaries</b>	\$ 267,716.00	257,760	230503.49
<b>Overtime</b>	\$ 14,000.00	14,000	17661.82
<b>Operating Supplies and related items</b>	\$ 15,000.00	15,000	8919.08
<b>Chemicals</b>	\$ 140,000.00	138,000	126822.62
<b>Laboratory Supplies</b>	\$ 7,000.00	7,000	2683.52
<b>Outside Laboratory Services</b>	\$ 90,000.00	57,000	50876.89
<b>Vehicle Fuel</b>	\$ 10,000.00	10,000	5457.47
<b>Electricity</b>	\$ 250,000.00	250,000	147593.92
<b>Gas</b>	\$ 1,200.00	800	835.03
<b>Water</b>	\$ 9,540.00	9,540	6175.29

<b>Building and Grounds Maintenance</b>	\$ 15,000.00	15,000	13,577
<b>Sewer Treatment Plant Equipment Maintenance</b>	\$ 100,000.00	155,000	76505.43
<b>Vehicle Maintenance</b>	\$ 12,000.00	12,000	5487.48
<b>Collection System &amp; Pump Stations Maintenance</b>	\$ 50,000.00	50,000	38628.60
<b>BioSolids Management Contracted Svcs</b>	\$ 45,000.00	39,000	37176.01
<b>2017 Refi 2010&amp;2007-GO Note Principal</b>	\$ -	-	0.00
<b>2017 Refi 2010&amp;2007-GO Note Interest</b>	\$ -	-	0.00
<b>Dental Insurance</b>	\$ 4,881.80	4,460	4324.03
<b>Health Insurance</b>	\$ 207,990.00	254,054	184225.35
<b>Health and Welfare</b>	\$ 6,400.00	6,400	3950.34
<b>Life Insurance</b>	\$ <b>400.00</b>	400	379.61
<b>Pension Plan - NonUniform</b>	\$ 47,244.00	68,312	<b>68,312</b>
<b>FICA and Medicare</b>	\$ 32,000.00	27,473	32,379.95
<b>Workers Compensation Insurance</b>	\$ 17,132.20	13,672	12262.40
<b>Total Sewer Operating Fund Expenditures</b>	\$ <b>1,727,500.16</b>	<b>1,797,486</b>	<b>1,365,951</b>
<b>Transfer to Sewer Capital Reserve</b>	\$ 300,000.00	300,000	1200000.00
<b>Total Transfers</b>	\$ 300,000.00	<b>300,000</b>	<b>1,200,000</b>
<b>Total Sewer Operating Expenditures &amp; Transfers</b>	\$ 2,027,500.16	<b>2,097,486</b>	<b>2,565,951</b>
<b>Excess (Loss) of Revenues Over Expenditures</b>	\$ <b>29,665.76</b>	<b>40.53</b>	<b>(681,985)</b>



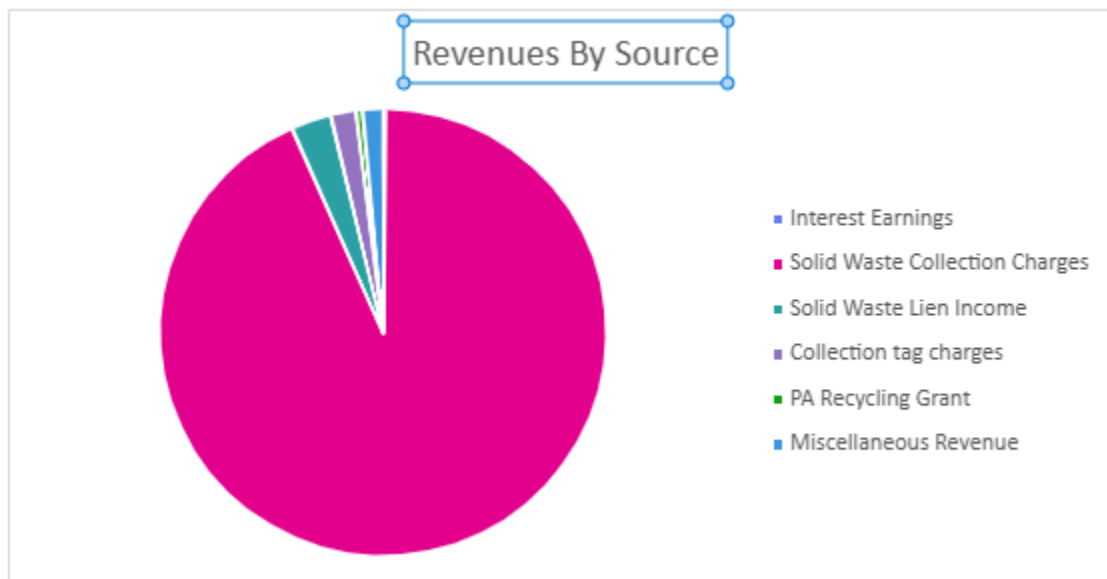
# V. SOLID WASTE FUND

## Solid Waste Fund Overview

Fund:	Purpose:	Sources of Revenue:
<i>Proprietary Fund Type – Enterprise Fund</i>		
Solid Waste Fund	All expenditures related to the collection, hauling, and disposal of all residential municipal solid waste and recycling within the Borough.	Quarterly solid waste billing charges, interest earnings, collection tag (extra service, oversized items, yard waste, and appliances) sales, grant funding, and hauling rebates through LCSWMA (Lancaster County Solid Waste Management Authority).

### Solid Waste Fund Summary

<b>(09) SOLID WASTE FUND 2026</b>	
<b>Revenues</b>	<b>\$</b>
<b>Total Revenues</b>	<b>774,658</b>
<b>Expenditures</b>	<b>\$</b>
<b>Total Expenditures</b>	<b>782,547</b>



# Solid Waste Fund Budgets

## Revenues & Expenditures

**Description:** 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 is carried out utilizing this enterprise fund. In this way, the Solid Waste Fund budget may sustain gains and losses, unlike the General Fund, which must carry a balanced annual budget. The Fund also is a programmatic budget and does not account for staff or other fleet complements, as it is not a department of the Borough.

Description	2026 Budget DRAFT	2025 Budget FINAL	YTD Actual 2024
<b>SOLID WASTE FUND</b>			
<b>Revenues</b>			
Interest Earnings	\$1,084.20	2,340	2970.03
Solid Waste Collection Charges	\$726,724.00	613,360	584358.03
Solid Waste Lien Income	\$20,000.00	20,000	35269.29
Green Yard Waste Tags	\$7,400.00	7,000	7970.00
Yellow Extra Service Tags	\$1,100.00	1,000	1030.00
Red Oversize Trash Tags	\$3,650.00	3,600	4024.00
Blue Large Appliance Tags	\$500.00	350	644.00
PA Recycling Grant	\$3,200.00	3,000	3246.98
Miscellaneous Revenue (includes hauling rebate)	\$10,000.00	1,500	16463.72
Refund of Prior Year Expenditures	\$1,000.00	450	1462.33
<b>Total Solid Waste Fund Revenues</b>	<b>\$774,658.20</b>	<b>652,600</b>	<b>657,438</b>
<b>Expenditures</b>			
Manager Salary	\$20,550.40	19,760	18434.69
Clerical Salaries	\$41,164.18	46,945	24334.09
Overtime	\$1,000.00	3,000	1514.62
Office Supplies	\$1,000.00	2,000	2271.52
General Expense	\$1,000.00	-	103.23
Accounting and Auditing Services	\$17,200.00	8,000	6915.60
Engineering Services	\$-	-	0.00
Legal Services	\$4,000.00	5,000	5024.56
Postage	\$4,000.00	3,200	3063.85
Advertising	\$100.00	100	0.00
Equipment, Repair and Service Contracts	\$10,000.00	15,000	3606.95
Rental of Building	\$8,500.00	8,500	8500.00
Dues, Subscriptions and Memberships	\$500.00	500	313.11
Operating Supplies and related items	\$15,000.00	10,000	10556.18
Solid Waste Disposal	\$200,000.00	150,000	185493.60
Collection and Hauling Contracted Services	\$427,228.00	411,312	339996.21
Dental Insurance	\$2,032.00	386	525.25
Health Insurance	\$22,779.00	23,096	20177.68
Health and Welfare	\$500.00	500	366.22
Life Insurance	\$45.00	40	44.70
Pension Plan-Nonuniform	\$936.00	1,314	<b>1313.70</b>
FICA and Medicare	\$3,300.00	2,966	3329.09
Workers Compensation Insurance	\$1,713.22	1,367	1226.24
<b>Total Solid Waste Fund Expenditures</b>	<b>\$782,547.80</b>	<b>712,986</b>	<b>637,111</b>

<b>Transfer to General Capital Reserve</b>	\$-	-	
<b>Total Transfers</b>	\$-	-	-
<b>Total Solid Waste Expenditures &amp; Transfers</b>	\$782,547.80	<b>712,986</b>	<b>637,111</b>
<b>Excess (Loss) of Revenues Over Expenditures</b>	\$(7,889.60)	<b>(60,386)</b>	<b>20,327</b>



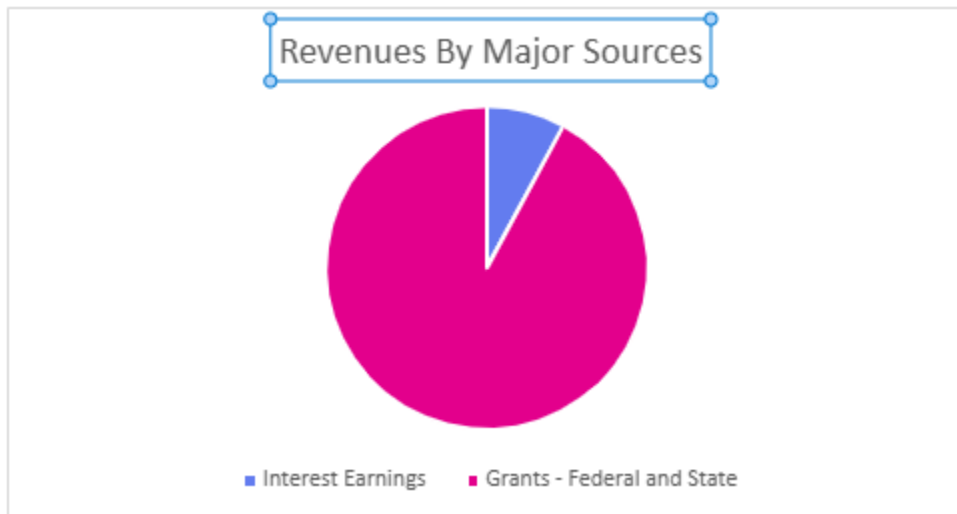
# VI. GENERAL CAPITAL RESERVE FUND

## General Capital Reserve Fund Overview

Fund:	Purpose:	Sources of Revenue:
<b>Government Fund Type</b>		
General Capital Reserve Fund	Capital programs and projects related to the general operation and long-term capacity of the Borough. Professional services, such as engineering or legal consultants, related to the implementation of such projects are also allocated through this fund.	Interest earnings, grant funding sources, developer contributions, and transfers from other Borough funds.

## General Capital Reserve Fund Summary

<b>(31) GENERAL CAPITAL RESERVE FUND 2026</b>	
<b>Revenues</b>	<b>\$</b>
<b>Total Revenues</b>	<b>507,131</b>
<b>Expenditures</b>	<b>\$</b>
<b>Total Expenditures</b>	<b>827,031</b>



# General Capital Reserve Fund Budgets

## Revenues & Expenditures

*The annual budget for the General Capital Reserve Fund is mostly dominated by special projects or one-time capital expenses. As noted in the graph on the previous page, the Fund does not receive any dedicated revenues, but instead relies on fund balances from setting aside money, fund transfers, grants, or contributions from other sources. 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.*

Description	2026 Budget	2025 Budget	2024 Actual
<b>GENERAL CAPITAL RESERVE FUND</b>			
<b>Revenues</b>			
Interest Earnings	36,000	6,273	61,620
Grants - Federal and State	\$421,131.00	0	0
Grant - County	0	0	125,000
Grant - Community Development	0	0	0
Reimbursement other Governments	0	0	0
Miscellaneous Revenue	0	222,857	0
Sale of Property and Equipment	0	0	0
Transfer from General Operating Fund	50,000	15,000	0
Transfer from Solid Waste Fund	0	0	0
Transfer from Sewer Capital Fund	0	0	0
Transfer from Education Service Agency Fund	0	0	0
<b>Total General Capital Reserve Fund Revenues</b>	<b>507,131</b>	<b>21,273</b>	<b>186,620</b>
<b>Expenditures</b>			
Consulting Services	\$18,000.00	12,000	18,632
Engineering Services	\$25,000.00	15,000	18,605
Legal Services	\$2,000.00	2,000	360
Advertising	\$1,000.00	1,000	868
E-Code Contracted Services	\$5,900.00	4,500	5,865
Land Improvements	0	0	192,034
Building Improvements - Admin and Police	\$20,000.00	2,000	0
Equipment Replacement - Admin	0	0	0
Vehicle Replacement - Police	\$52,000.00	48,000	0
Equipment Replacement - Police	\$17,000.00	16,000	14,815
Vehicle Replacement - Zoning/Code Officer	0	0	0
Storm Sewer Replacement	\$225,000.00	0	0
N/S Duke St Corridor Road, Curbs, Sidewalks	0	0	252,328
N/S Duke St Corridor Stormwater Mgmt	0	0	0
N/S Duke St Corridor Sanitary Sewer	0	0	0
N/S Duke St Corridor Traffic, Misc	0	0	0
N/S Duke St Corridor Engineering, Environmental	0	0	0
N/S Duke St Corridor Land Acquisitions, ROW	0	0	0
Miscellaneous Street Projects	\$10,000.00	170,000	11,903
Building Improvements - Streets	0	0	24,119
Bldg Imprvmnts-Park Pavilions & Other Structures	\$421,131.00	5,000	0
Equipment Replacement - Park	\$20,000.00	15,000	0
Transfer to Sewer Capital Fund	0	0	0

<b>Total General Capital Reserve Fund Expenditures</b>	<b>\$817,031.00</b>	<b>290,500</b>	<b>539,530</b>
<b>Excess (Loss) of Revenues Over Expenditures</b>	<b>\$(309,900.00)</b>	<b>(269,227)</b>	<b>-352,909</b>
<b>Amount of Fund Balance to Cover Deficit</b>	<b>\$890,278.00</b>		
<b>Estimated Fund Balance at 12/31/26</b>	<b>\$580,378.47</b>		



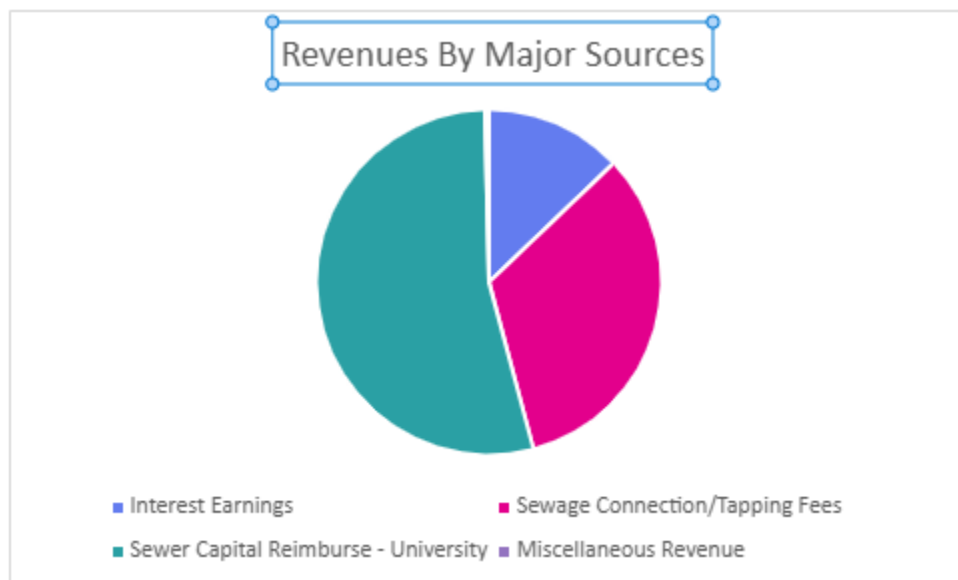
# VII. SEWER CAPITAL RESERVE FUND

## Sewer Capital Reserve Fund Overview

Fund:	Purpose:	Sources of Revenue:
<i>Government Fund Type</i>		
Sewer Capital Reserve Fund	Capital programs and projects specifically related to the operation and long-term capacity of the Borough's Wastewater Treatment Plant and collection systems. Professional services, such as engineering or legal consultants, related to the implementation of such projects are also allocated through this fund.	Interest earnings, grant funding sources, sewer connection and tapping fees, capital reimbursements from Millersville University, and fund transfers.

## Sewer Capital Reserve Fund Summary

<b>(38) SEWER CAPITAL RESERVE FUND 2026</b>	
<b>Revenues</b>	<b>\$</b>
<b>Total Revenues</b>	<b>609,329</b>
<b>Expenditures</b>	<b>\$</b>
<b>Fund Transfers</b>	<b>0</b>
<b>Total Expenditures</b>	<b>426,500</b>



# Sewer Capital Reserve Fund Budgets

## Revenues & Expenditures

*The Sewer Capital Reserve Fund is designed to account for annual allocations for the purpose of upgrading, maintaining, or replacing machinery, equipment, or structures of the Wastewater Treatment Plant and Borough-wide collection systems (including pumping stations). As our infrastructure ages, having a healthy Sewer Capital Reserve Fund is ever more important in keeping up with the replacement and maintenance of these components.*

Description	2026 Budget	2025 Budget	Actual 2024
<b>SEWER CAPITAL RESERVE FUND</b>			
<b>Revenues</b>			
Interest Earnings	\$36,000.00	44,924	6,331
Grants - Federal and State	\$-	-	-
Grant - County	\$-	-	-
Sewage Connection/Tapping Fees	\$92,025.00	31,000	97,158
Sewer Capital Reimburse - University	\$150,304.00	143,000	24,101
Miscellaneous Revenue	\$1,000.00	7,000	1,179
Transfer from General Operating Fund	\$30,000.00	-	-
Transfer from Sewer Operating Fund	\$300,000.00	300,000	1,200,000
Transfer from General Capital Fund	\$-	-	-
<b>Total Sewer Capital Reserve Fund Revenues</b>	<b>\$609,329.00</b>	<b>525,924</b>	<b>1,328,768</b>
<b>Expenditures</b>			
Engineering Services	\$35,000.00	125,000	27,248
Legal Services	\$500.00	500	
Advertising	\$1,000.00	1,000	
Land Improvements - WWTP	\$-	-	
Land Improvements - Pump Stations	\$-	-	
Land Improvements - Pump Stations-Shared	\$-	-	
Land Improvements - Other	\$-	-	
Building Improvements to WWTP	\$-	-	
Building Improvements to Admin Bldg	\$-	-	
Bldg Improvements to Pump Stations	\$-	-	
Bldg Improvements to Pump Station-Shared	\$-	-	
Machinery/Equipment Other	\$-	85,000	
Vehicle Replacement	\$275,000.00	550,000	145,267
Equipment Replacements to WWTP	\$115,000.00	80,000	61,605
Equip Replace to Dewatering Process	\$-	-	
Equip Replace to Pump Stations	\$-	60,000	
Equip Replace to Pump Station-Shared	\$-	-	
Sewer Main and Line Replacements	\$-	-	1,298,790
Sewer Pipe Slip Lining	\$-	-	
Sewer Pipe Slip Lining-Shared	\$-	-	
<b>Total Sewer Capital Reserve Fund Expenditures</b>	<b>\$426,500.00</b>	<b>901,500</b>	<b>1,532,910</b>
Transfer to General Capital Reserve	\$-	-	
<b>Total Transfers</b>	<b>\$-</b>	<b>-</b>	
<b>Total Sewer Capital Reserve Expenditures &amp; Transfers</b>	<b>\$426,500.00</b>	<b>901,500</b>	<b>1,532,910</b>
<b>Excess (Loss) of Revenues Over Expenditures</b>	<b>\$182,829.00</b>	<b>(375,576)</b>	<b>(204,142)</b>

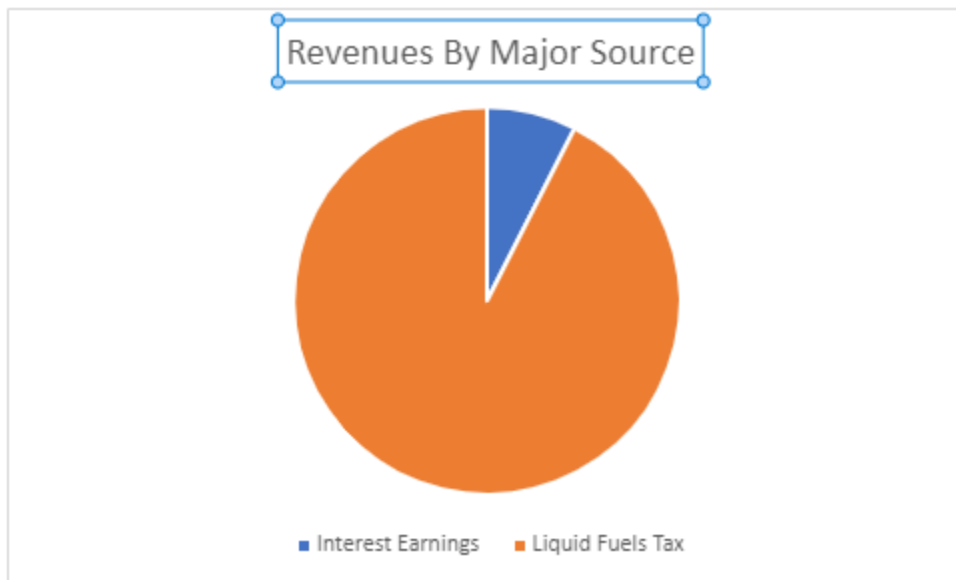
# VIII. HIGHWAY AID FUND

## Highway Aid Fund Overview

Fund:	Purpose:	Sources of Revenue:
<b>Government Fund Type – Special Revenue</b>		
Highway Aid Fund	The Commonwealth of Pennsylvania distributes these funds as a result of special taxes placed on gas at the pump, which is designed to be utilized for the maintenance and upgrade of roadways and street department equipment.	The State’s liquid fuels tax, which is imposed on liquid fuels or fuels used or distributed in Pennsylvania, and interest earnings.

## Highway Aid Fund Summary

<b>(35) HIGHWAY AID FUND 2026</b>	
<b>Revenues</b>	<b>\$</b>
<b>Total Revenues</b>	<b>\$203,965.93</b>
<b>\$</b>	
<b>Expenditures</b>	<b>198,500</b>



# Highway Aid Fund Budgets

## Revenues & Expenditures

*Each year, the Borough receives a liquid fuels allocation from the Department of Transportation (DOT), 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, or the payroll in conjunction with street maintenance or construction programs. 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, however current trends are suggesting a possible slight decrease each year.*

Description	2026 Budget	2025 Budget	Actual 2024
<b>HIGHWAY AID FUND</b>			
<b>Revenues</b>			
Interest Earnings	\$13,500.00	15,713	21,615
Grants - Federal and State	\$-	0	0
Liquid Fuels Tax	\$190,465.93	193,568	197,458
Miscellaneous Revenue	\$-	0	4,682
Transfer from General Operating Fund	\$64,653.28		
<b>Total Highway Aid Fund Revenues</b>	<b>\$203,965.93</b>	<b>209,281</b>	<b>219,073</b>
<b>Expenditures</b>			
Winter Maintenance Supplies-Salt	30,000	30,000	8,797
Snow Removal Contracted Services	\$11,500.00	11,500	3,680
Miscellaneous Street Projects	\$5,000.00	5,000	0
ADA Ramps and Sidewalks	\$12,000.00	0	205,185
Paving and/or Recycling Multiple Streets	\$140,000.00	170,000	0
Microsurfacing Multiple Streets	\$-	0	0
Storm Sewers and Drains	\$-	0	0
Machinery Replacement	\$-	0	0
Vehicle Replacement	\$-	75,000	5,901
Repairs to Tools and Machinery	\$-	0	0
<b>Total Highway Aid Fund Expenditures</b>	<b>\$198,500.00</b>	<b>291,500</b>	<b>223,563</b>
<b>Excess (Loss) of Revenues Over Expenditures</b>	<b>\$5,465.93</b>	<b>(82,219)</b>	<b>(4,491)</b>