

MILLERSVILLE BOROUGH

2012

BUDGETARY INFORMATION

Municipal Budgetary Review in Lancaster County:

The local demographics of the 60 municipalities in Lancaster County play significantly into the unique budgetary aspects of each. In comparing the chief revenue source for the 18 boroughs including the City of Lancaster one must determine the taxable assessments available. Millersville Borough has the notoriety of having the largest tax exempt assessment in Lancaster County at 33%. That means the other 67% of assessment is responsible for funding the entire operating budget. 49% of the operating budget is financed through our tax millage rate applied to the taxable assessments balancing the budget at a proposed rate of 5.45 mills. Millersville Borough holds the fourth highest millage rates throughout the County when including Lancaster City and excluding Townships; however, Lancaster City's rate is 12.04 and Columbia Borough's is 8 mills, each substantially higher than ours.

Townships throughout the county have the advantage of increased taxable assessments from real estate developments mostly due to vacant land and the earned income tax which produces the greater part of all their revenue. However, in these economic times even the Townships are affected by decreased income tax revenue and a slowdown in construction. The Boroughs and the City are the reverse of that scenario with limited land for development and low per capita incomes to tax.

On the expense side, governmental entities with union labor are subject to contracts that determine eventual labor costs. Labor costs are the chief expense in municipal budgets. Labor contracts are usually multi-year restricting municipal employers to negotiate at specific times depending on contract duration. Millersville Borough has 2 unionized labor forces. The non-uniform group contract expires at the end of 2011 and is currently being negotiated. The police contract expires at the end of 2012.

MILLERSVILLE'S BUDGETARY COMPONENTS

REVENUES

PROPERTY TAX INCOME (49%)---CHIEF REVENUE SOURCE

- A) GENERATED BY PROPERTY ASSESSMENTS: 33% percent of our entire assessment is non-taxable. We have the highest non-taxable assessments in Lancaster County. (Exemptions are comprised chiefly of Millersville University and Penn Manor School District.)
- B) LOCAL TAX ASSESSMENT COMPOSITION: Only 16.5% of our taxable assessment is attributable to non-residential type properties. About 4% is attributable to retail type businesses.
- C) BUDGETARY CONSEQUENCES: Any increases in taxes falls almost exclusively on residential properties.

REVENUE AFFECTED BY ECONOMIC FACTORS:

- 1) **HOME AND BUSINESS PROPERTY SALES (Property Transfer Tax)**
Declining property sales throughout the county have resulted in the continuance of historical low transfer tax revenues.
- 2) **EMPLOYMENT (Local Services Tax)**
The local \$52 dollar per employee annual service tax is not influenced significantly by the current economic climate because Millersville University is the Borough's chief employer. The University's affect on unemployment numbers is not as severe as private industry.
- 3) **EARNED INCOME TAX (Payroll withholding)**
Due to the transition of tax collections under PA State Act 32, tax revenues are expected to drop temporarily in 2012 estimated at a \$115,000 decrease. In 2013, the revenue stream should be restored to its historic levels. The 2012 revenue shortfall is being supplied by the operating reserve.
- 4) **INTEREST INCOME**
Interest earned on bank investments continue to reflect historically low levels and only contribute nominally as income.
- 5) **ZONING PERMITS**
Contrary to statewide economic construction indicators, the University is expected to begin some major capital improvement projects that will require local zoning permits. Permits amounts are based on construction values.

MAJOR EXPENDITURES

- 1) As Millersville Borough is a public service entity; a majority of the anticipated expenses (70%) is for labor and labor associated costs. The 2012 budgets reflect contractual wage increases of 3.25% for the police union with the non-uniform union contract under negotiation. Medical benefit plan rates are up 22%.
- 2) Approximately 49% of our budget is for providing police services.
- 3) Community Contributions which include the Blue Rock Regional Fire District has increased fire service expenses in the net amount of \$69,000. Total fire services represent the average residential assessment taxed at one half a mill or \$60 per year.

OTHER HIGHLIGHTS FOR 2012

GENERAL OPERATING FUND

On the expenditure side, the \$3,008,486 budget is 3% above the 2011 amount. The budget was balanced with a 4% average residential tax increase. The 5.24 millage rate is proposed to be increased to 5.45 mills. The average residential property is assessed at \$123,440 producing a base tax bill of \$646.82 annually. This reflects a \$2.16 per month increase over the 2011 figures. The staffing levels (12 police officers and 15 non-uniform employees) have not changed from 2011. There is no transfer for capital purchases in 2011. The annual fire company contribution has increased 125% reflecting the shared percent with Manor Township of the Blue Rock Regional Fire District operating budget.

General Capital Reserve Fund

In 2012 we are planning to install a security system at the Freedom Memorial Park as well as upgrading the electrical panels for Pavilion A. The Borough's Comprehensive plan update will be finalized in 2012 at approximately \$23,000. A \$26,000 purchase to replace a police vehicle is also included in this budget.

Wastewater Operating Fund

There is no change in quarterly sewer service charges. (Residential \$110) (Commercial \$167.30) The expense budget has increased 4%. Decreased pension contributions and favorable electricity bids were instrumental in offsetting other expense line item increases.

Wastewater Capital Reserve Fund

The 2012 Capital Budget will reflect completion of the West Frederick Street infrastructure project. The Creek Drive pumping station was delayed in 2011 due to additional easements required. Approximately \$104,000 has been budgeted for equipment determined through an energy audit that will improve plant efficiency.

Highway Aid Fund

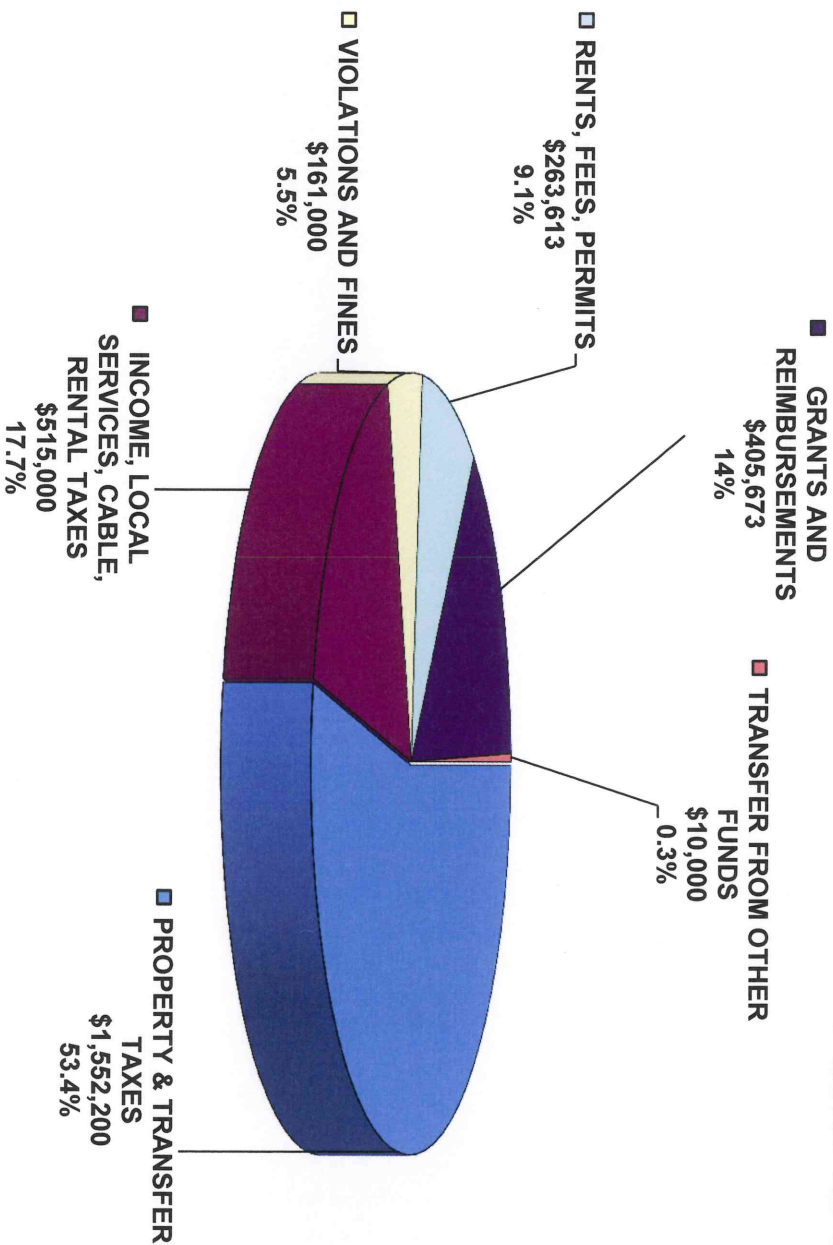
The Borough Streets Department will replace a pick-up truck and put major roadwork on hold as funding reserves continue to be built up for future road restoration projects.

Solid Waste Budget

There will be no change in the quarterly charges for residential waste removal in the Borough for 2012. The fee is \$55 per quarter. Bids were received in 2010 for 2011 and reflected a decrease in the per unit charge for hauling services. This decrease was adequate to continue with the same service rate although the budgeted expenses were up by 2.7%.

MILLERSVILLE BOROUGH

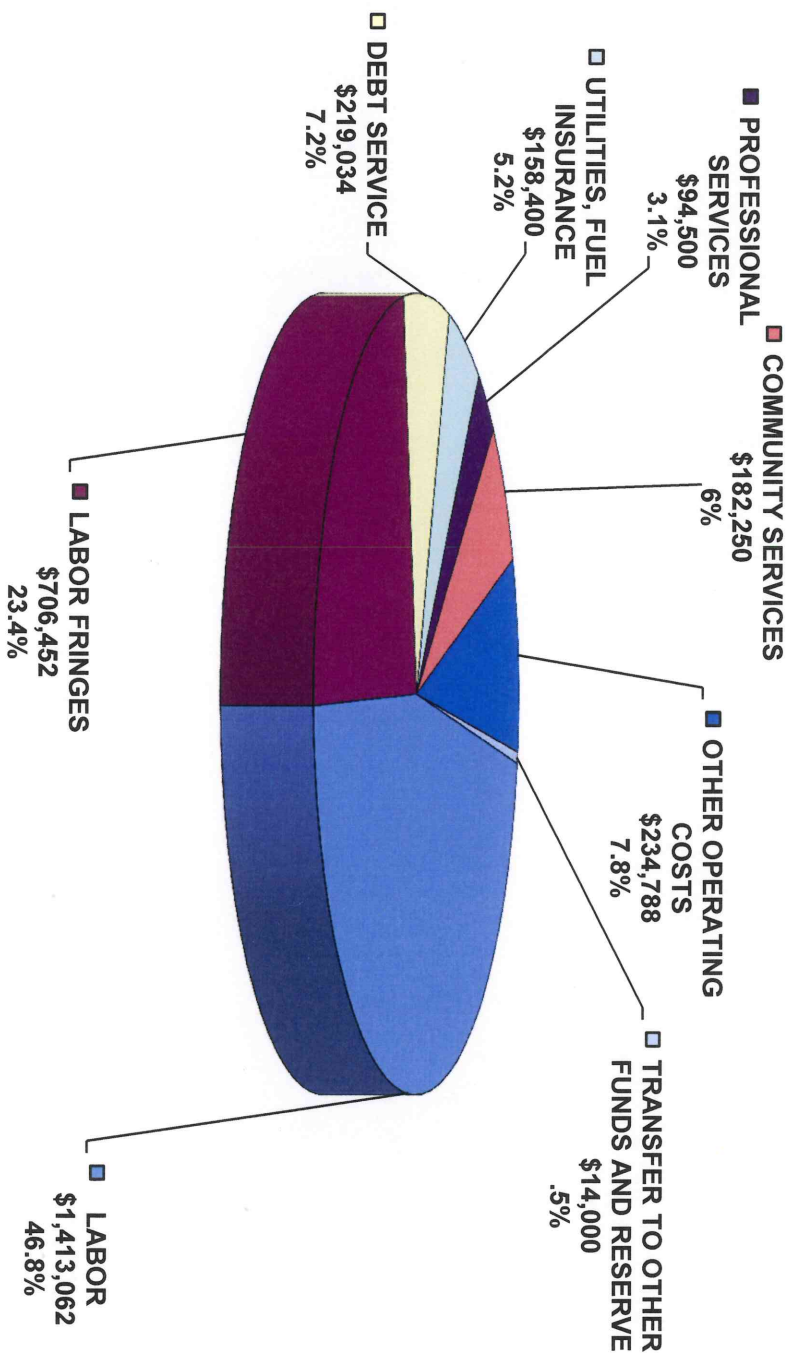
GENERAL FUND OPERATING BUDGET
2012 REVENUES
\$2,907,486
FUND BALANCE NEEDED
\$115,000



| | |
|---|---|
| ■ | PROPERTY & TRANSFER TAXES |
| ■ | INCOME, LOCAL SERVICES, CABLE, RENTAL TAXES |
| □ | VIOLATIONS AND FINES |
| □ | RENTS, FEES, PERMITS |
| ■ | GRANTS AND REIMBURSEMENTS |
| ■ | TRANSFER FROM OTHER FUNDS |

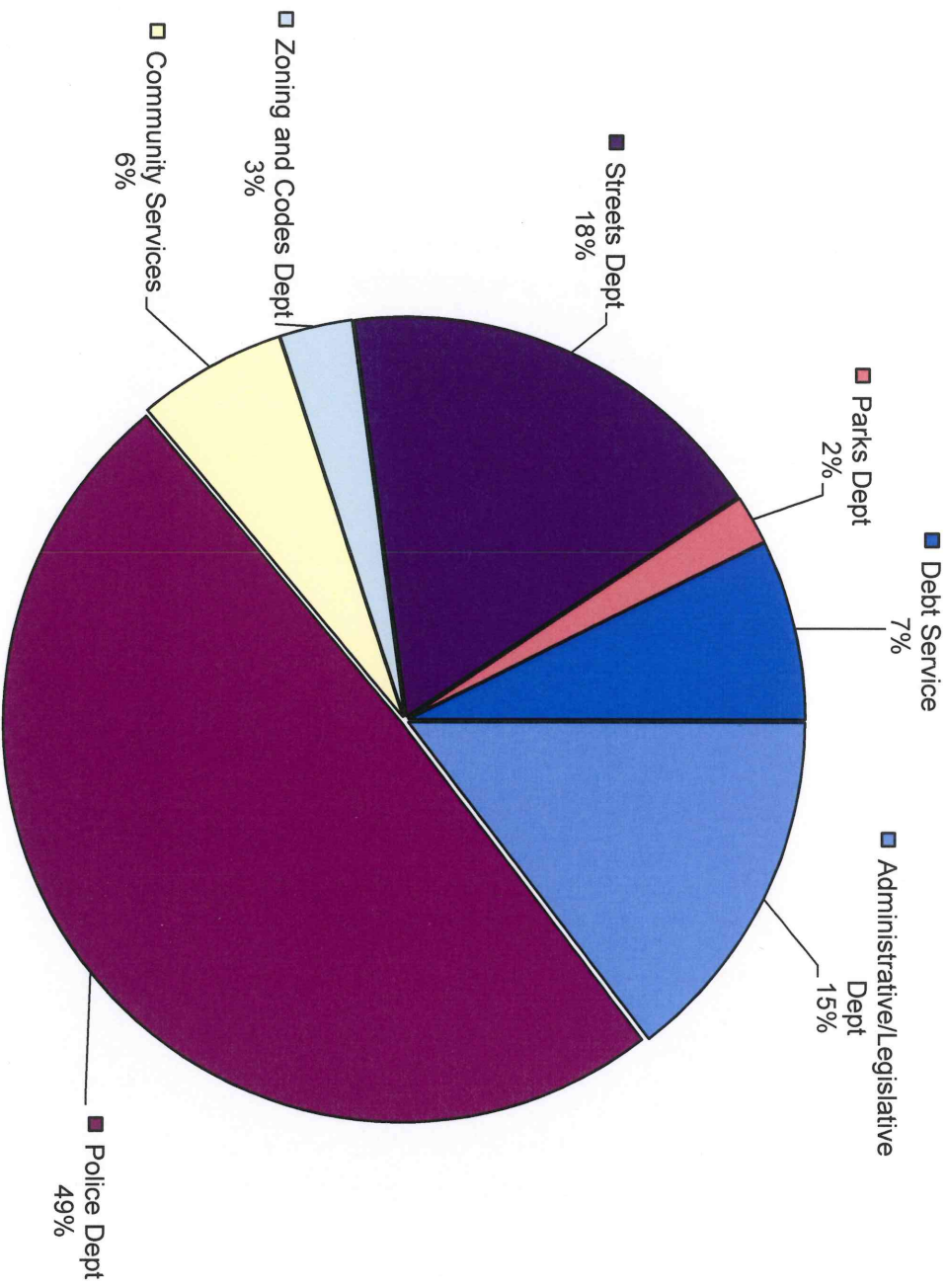
MILLERSVILLE BOROUGH

GENERAL FUND OPERATING BUDGET 2012 EXPENDITURES \$3,022,486



| |
|----------------------------|
| LABOR |
| LABOR FRINGES |
| DEBT SERVICE |
| UTILITIES, FUEL, INSURANCE |
| PROFESSIONAL SERVICES |
| COMMUNITY SERVICES |
| OTHER OPERATING COSTS |
| TRANSFER TO OTHER FUNDS |

MILLERSVILLE BOROUGH 2012 GENERAL FUND OPERATING BUDGET BY DEPARTMENTAL SERVICES



| |
|-----------------------------------|
| ■ Administrative/Legislative Dept |
| ■ Police Dept |
| ■ Community Services |
| ■ Zoning and Codes |
| ■ Streets Dept |
| ■ Parks Dept |
| ■ Debt Service |

MILLERSVILLE BOROUGH
2012 BUDGET

| GENERAL FUND | | 2012 Budget | Adjusted 2011 Budget | Budget Compare 11 to 12 |
|-----------------|---|------------------|----------------------------|-------------------------------|
| REVENUES | | | | |
| | Real Property Taxes | Rate .00545 | Rate .00524 | |
| 01-301-100 | Real Estate Tax -Current Year- | 1,486,200 | 1,427,000 | 4.1% |
| 01-301-200 | Real Estate Taxes- Prior Year | 1,000 | 1,000 | 0.0% |
| 01-301-300 | Real Estate Taxes- Delinquent | 12,000 | 13,000 | -7.7% |
| 01-301-500 | Real Estate Transfer Tax | 50,000 | 65,000 | -23.1% |
| 01-301-600 | Real Estate Taxes- Interim | 3,000 | 4,000 | -25.0% |
| | Total Property Taxes | 1,552,200 | 1,510,000 | 2.8% |
| 01-310-210 | Earned Income Tax | 300,000 | 415,000 | -27.7% |
| 01-310-510 | Local Services Tax | 130,000 | 130,000 | 0.0% |
| 01-310-800 | Cable Television Franchise | 85,000 | 86,000 | -1.2% |
| | Total Income, Local Srv, Cable Franchise Taxes | 515,000 | 631,000 | -18.4% |
| 01-331-100 | Court Fines | 12,000 | 12,000 | 0.0% |
| 01-331-110 | Vehicle Code Violations | 42,000 | 41,000 | 2.4% |
| 01-331-120 | Violations of Ordinances | 52,000 | 51,000 | 2.0% |
| 01-331-130 | Parking Fines | 55,000 | 50,000 | 10.0% |
| | Total Violations and Fines | 161,000 | 154,000 | 4.5% |
| 01-361-010 | Public Utility Realty Tax | 2,800 | 2,800 | 0.0% |
| 01-361-030 | Subdivision and Land Dev.Appl. Fees | 500 | 1,000 | -50.0% |
| 01-361-050 | Alcoholic Beverage Taxes | 600 | 600 | 0.0% |
| 01-361-100 | Interest Earnings | 2,500 | 3,000 | -16.7% |
| 01-361-105 | Parking Permits | 1,600 | 1,600 | 0.0% |
| 01-361-110 | Sale of copies of accident reports | 1,000 | 1,000 | 0.0% |
| 01-361-250 | Street Encroachment | 900 | 500 | 80.0% |
| 01-361-290 | Rent of Buildings | 30,000 | 24,000 | 25.0% |
| 01-361-300 | Rent of Water Tower | 88,863 | 86,800 | 2.4% |
| 01-361-305 | Park Rentals | 5,200 | 5,500 | -5.5% |
| 01-361-310 | Stormwater Mngmnt Application Fee | 1,000 | 1,000 | 0.0% |
| 01-361-330 | Zoning Permits | 40,000 | 5,000 | 700.0% |
| 01-361-340 | Zoning hearing Fees | 2,000 | 2,000 | 0.0% |
| 01-361-350 | Housing Hearing Fees | 100 | - | |
| 01-361-400 | Plan Review Fees | 200 | 200 | 0.0% |
| 01-361-410 | Building Permits | 35,000 | 40,000 | -12.5% |
| 01-361-420 | Business Licenses and permits | 800 | 1,000 | -20.0% |
| 01-361-480 | Housing Licenses | 45,500 | 45,000 | 1.1% |
| 01-361-500 | Sales of maps and publications | 50 | 100 | -50.0% |
| 01-361-600 | Tax Certification Fees | 3,500 | 3,000 | 16.7% |
| 01-361-620 | County Tax Collection Commission | 1,500 | 1,500 | 0.0% |
| | Total Rents, Fees and Permits | 263,613 | 225,600 | 16.8% |
| 01-363-110 | Payments in lieu of taxes | 3,000 | 2,000 | 50.0% |
| 01-363-200 | Reimbursements-Police Salaries | 65,000 | 65,000 | 0.0% |
| 01-363-380 | Miscellaneous Revenue | 6,000 | 6,500 | -7.7% |
| 01-363-403 | Engineering Cost Reimbursements | 10,000 | 10,000 | 0.0% |
| 01-363-405 | Federal & State Grants | 22,640 | 33,000 | -31.4% |
| 01-363-410 | County Drug Taskforce | 71,159 | 57,173 | 24.5% |
| 01-363-411 | Foreign Fire Insurance Premiums | 46,000 | 46,000 | 0.0% |
| 01-363-415 | PA Act 205 Pension Aid | 128,700 | 126,159 | 2.0% |
| 01-363-416 | Reimburse Non-Uniform Pension Contribution | 33,174 | 41,767 | -20.6% |
| 01-363-420 | Refunds of Prior Year Expenses | 20,000 | 17,500 | 14.3% |
| | Total Grants and Reimbursements | 405,673 | 405,099 | 0.1% |
| | Total Revenues | 2,897,486 | 2,925,699 | -1.0% |
| 01-392-396 | Transfer from Park Trust fund | 10,000 | 10,000 | 0.0% |
| | Total Revenues and Transfers | 2,907,486 | 2,935,699 | -1.0% |

MILLERSVILLE BOROUGH
2012 BUDGET

| GENERAL FUND | | 2012 | Adjusted | Budget |
|--------------|---|------------------|------------------|--------------|
| | | Budget | 2011 | Compare |
| | | | Budget | 11 to 12 |
| EXPENDITURES | | | | |
| 01-401-100 | Manager's Salary | 34,412 | 35,256 | -2.4% |
| 01-401-105 | Mayor's Salary | 2,400 | 2,400 | 0.0% |
| 01-401-110 | Council Salaries | 16,800 | 16,800 | 0.0% |
| 01-401-130 | Salaries Clerical | 55,395 | 55,085 | 0.6% |
| 01-401-183 | Overtime Pay | 100 | 280 | -64.3% |
| 01-401-200 | Office Supplies | 2,500 | 2,500 | 0.0% |
| 01-401-305 | General Expense-admin | 2,700 | 2,700 | 0.0% |
| 01-401-311 | Accounting and Audit Services | 15,500 | 15,500 | 0.0% |
| 01-401-313 | Engineering services | 38,000 | 40,000 | -5.0% |
| 01-401-314 | Legal services-General | 14,000 | 16,000 | -12.5% |
| 01-401-315 | Legal Services-Zoning & Planning | 6,000 | 8,000 | -25.0% |
| 01-401-316 | Labor Counsel | 9,000 | - | |
| 01-401-321 | Telephone Monthly charges | 3,000 | 3,800 | -21.1% |
| 01-401-322 | Cleaning Supplies | 800 | 800 | 0.0% |
| 01-401-325 | Postage | 3,000 | 3,300 | -9.1% |
| 01-401-330 | Postage - Tax Bills | 920 | 875 | 5.1% |
| 01-401-341 | Advertising | 5,000 | 6,000 | -16.7% |
| 01-401-342 | Printing | 700 | 700 | 0.0% |
| 01-401-350 | Property and Liability Insurance Program | 35,000 | 35,000 | 0.0% |
| 01-401-361 | Electricity | 11,000 | 12,500 | -12.0% |
| 01-401-362 | Gas - Heating | 8,500 | 9,000 | -5.6% |
| 01-401-370 | Equipment Maintenance - software | 4,500 | 5,000 | -10.0% |
| 01-401-373 | Building Repairs and Maintenance | 15,000 | 16,000 | -6.3% |
| 01-401-374 | Equipment Maintenance | 8,000 | 9,000 | -11.1% |
| 01-401-446 | Training and Conferences | 3,000 | 2,500 | 20.0% |
| 01-401-460 | Dues and Subscriptions | 5,000 | 5,000 | 0.0% |
| 01-401-740 | Machinery and Equipment | 240 | - | |
| | Total Administrative/ Legislative Dept | 300,467 | 303,996 | -1.2% |
| 01-410-122 | Police Chief Salary | 90,091 | 87,305 | 3.2% |
| 01-410-130 | Patrolman Salaries | 745,025 | 715,092 | 4.2% |
| 01-410-131 | Part-time Patrolmen Wages | 16,500 | 14,000 | 17.9% |
| 01-410-140 | Salaries Clerical | 85,855 | 85,402 | 0.5% |
| 01-410-160 | Police Pension Contribution | 108,159 | 111,908 | -3.4% |
| 01-410-183 | Overtime Pay | 80,125 | 79,888 | 0.3% |
| 01-410-200 | Office Supplies | 2,750 | 3,750 | -26.7% |
| 01-410-220 | Operating Supplies | 3,500 | 5,000 | -30.0% |
| 01-410-231 | Vehicle Fuel | 19,000 | 18,500 | 2.7% |
| 01-410-238 | Clothing and Uniforms | 7,500 | 6,600 | 13.6% |
| 01-410-242 | Ammunition & Targets | 3,500 | 3,500 | 0.0% |
| 01-410-253 | Vehicle Supplies | 1,500 | 1,800 | -16.7% |
| 01-410-260 | Minor Equipment | 7,500 | 15,000 | -50.0% |
| 01-410-300 | General Expense | 2,500 | 3,000 | -16.7% |
| 01-410-301 | Labor Counsel | 5,000 | 8,000 | -37.5% |
| 01-410-316 | Humane League | 5,000 | 2,600 | 92.3% |
| 01-410-320 | Civil Service | 1,500 | 3,000 | -50.0% |
| 01-410-321 | Telephone Monthly Charges | 10,500 | 11,300 | -7.1% |
| 01-410-327 | Radio Equipment Maintenance | 4,000 | 4,500 | -11.1% |
| 01-410-340 | Advertising and Printing | 1,250 | 1,500 | -16.7% |
| 01-410-374 | Equipment maintenance (software) | 9,500 | 13,000 | -26.9% |
| 01-410-420 | Dues, subscriptions, memberships | 2,100 | 2,300 | -8.7% |
| 01-410-440 | Uniform Cleaning | 2,000 | 2,200 | -9.1% |
| 01-410-451 | Vehicle Maintenance | 11,000 | 11,000 | 0.0% |
| 01-410-460 | Training and Conferences | 6,000 | 9,000 | -33.3% |
| 01-410-461 | Training -Emergency Management | - | 2,700 | -100.0% |
| 01-410-505 | County Drug Task Force Operation | 8,168 | 7,800 | 4.7% |
| 01-410-740 | Major Equipment Purchases | - | - | |
| | Total Police Department | 1,239,523 | 1,229,645 | 0.8% |

MILLERSVILLE BOROUGH
2012 BUDGET

| GENERAL FUND | | 2012 Budget | Adjusted 2011 Budget | Budget Compare 11 to 12 |
|--------------|---|----------------|----------------------------|-------------------------------|
| 01-411-350 | Worker's Comp.Insurance-Fire | - | 7,621 | -100.0% |
| 01-411-366 | Water - Fire Department | - | 1,400 | -100.0% |
| 01-411-500 | Fire Services BRRFD | 133,000 | 55,000 | 141.8% |
| 01-411-510 | Fireman's Relief Association | 46,000 | 46,000 | 0.0% |
| 01-411-530 | Contributions to County Library | 2,000 | 2,000 | 0.0% |
| 01-411-540 | Contributions to Meals on Wheels Program | 250 | 250 | 0.0% |
| 01-411-550 | Contributions to Ambulance Company LEMSA | 1,000 | 1,000 | 0.0% |
| 01-411-590 | Contributions - Other (Mville 250) | - | 12,500 | -100.0% |
| | Total Community Services | 182,250 | 125,771 | 44.9% |
| 01-414-130 | Zoning/Code Enforcement Salary | 54,882 | 55,396 | -0.9% |
| 01-414-200 | Supplies | 300 | 500 | -40.0% |
| 01-414-231 | Vehicle operating costs (fuel) | 800 | 800 | 0.0% |
| 01-414-260 | Minor Equipment | 300 | 200 | 50.0% |
| 01-414-300 | General Expenses | 1,400 | 500 | 180.0% |
| 01-414-316 | Court Reporter Services | 400 | 800 | -50.0% |
| 01-414-341 | Advertising | 1,500 | 1,500 | 0.0% |
| 01-414-342 | Printing | 200 | 400 | -50.0% |
| 01-414-446 | Training and Conferences | 1,200 | 900 | 33.3% |
| | Total Zoning and Codes Enforcement | 60,982 | 60,996 | 0.0% |
| 01-430-122 | Street Superintendent | 57,774 | 58,303 | -0.9% |
| 01-430-140 | Street Dept. Salaries | 141,334 | 141,482 | -0.1% |
| 01-430-183 | Overtime Pay | 8,000 | 7,000 | 14.3% |
| 01-430-200 | Road supplies | 500 | 500 | 0.0% |
| 01-430-220 | Operating Supplies | 1,800 | 1,800 | 0.0% |
| 01-430-231 | Vehicle Fuel | 11,000 | 10,500 | 4.8% |
| 01-430-245 | Signs and other Supplies | 5,000 | 6,000 | -16.7% |
| 01-430-247 | Supplies- storm sewers | 9,000 | 10,000 | -10.0% |
| 01-430-248 | Supplies- streets | 6,000 | 6,000 | 0.0% |
| 01-430-260 | Small Tools & Minor Equipment | 500 | 700 | -28.6% |
| 01-430-300 | General Expenses | 1,800 | 1,800 | 0.0% |
| 01-430-313 | Engineering Services | 16,000 | 21,000 | -23.8% |
| 01-430-321 | Telephone | 500 | 500 | 0.0% |
| 01-430-327 | Radio Equipment Maintenance | 300 | 300 | 0.0% |
| 01-430-330 | Rentals | 300 | 300 | 0.0% |
| 01-430-360 | Electricity- traffic signals | 2,200 | 3,400 | -35.3% |
| 01-430-361 | Electricity Streets Buildings | 2,700 | 4,000 | -32.5% |
| 01-430-362 | Gas Heat Service | 8,000 | 8,000 | 0.0% |
| 01-430-363 | Electricity- street lights | 63,500 | 66,000 | -3.8% |
| 01-430-369 | Equipment Maintenance | 4,000 | 4,000 | 0.0% |
| 01-430-370 | Signal Equipment Maintenance | 6,500 | 6,500 | 0.0% |
| 01-430-373 | Building Repairs and Maintenance | 4,000 | 4,000 | 0.0% |
| 01-430-374 | Equipment Maintenance-snow | 4,000 | 4,000 | 0.0% |
| 01-430-375 | Vehicle Maintenance | 4,200 | 4,000 | 5.0% |
| 01-430-376 | Water Tank Maintenance | 7,860 | 7,860 | 0.0% |
| 01-430-740 | Machinery and Equipment | - | - | |
| | Total Streets Department | 366,768 | 377,945 | -3.0% |
| 01-454-143 | Park Wages | 24,369 | 24,750 | -1.5% |
| 01-454-200 | Supplies | 400 | 400 | 0.0% |
| 01-454-231 | Vehicle Fuel | 1,600 | 1,400 | 14.3% |
| 01-454-260 | Small Tools & Minor Equipment | 600 | 1,000 | -40.0% |
| 01-454-300 | General Expenses | 1,000 | 1,500 | -33.3% |
| 01-454-361 | Electricity | 2,500 | 2,800 | -10.7% |
| 01-454-366 | Water - Park | 200 | 400 | -50.0% |
| 01-454-371 | Grounds Maintenance | 9,000 | 9,000 | 0.0% |
| 01-454-374 | Equipment Maintenance | 1,500 | 1,500 | 0.0% |
| | Total Parks Department | 41,169 | 42,750 | -3.7% |

MILLERSVILLE BOROUGH
2012 BUDGET

| GENERAL FUND | | 2012 Budget | Adjusted 2011 Budget | Budget Compare 11 to 12 |
|---------------------|--|------------------------|-------------------------------------|--|
| 01-474-601 | Financing Debt Charges | 4,500 | 4,648 | -3.2% |
| 01-474-605 | 2005 refunded 1996 Bond Interest | - | - | |
| 01-474-610 | 2005 refunded 1996 Bond Principal | - | - | |
| 01-474-615 | 2002 Refunded 2007 Note Interest | 44,912 | 46,674 | -3.8% |
| 01-474-620 | 2002 Refunded 2007 Note Principal | 42,000 | 40,000 | 5.0% |
| 01-474-625 | 2005 New Building Bonds Interest | - | - | |
| 01-474-626 | 2005 New Building Bonds Principal | - | - | |
| 01-474-630 | 2010 Refunded 2005 Bonds Principal | 70,900 | 66,600 | 6.5% |
| 01-474-635 | 2010 Refunded 2005 Bonds Interest | 56,722 | 58,386 | -2.9% |
| | Total Debt Service | 219,034 | 216,308 | 1.3% |
| 01-487-152 | Dental Insurance | 15,000 | 15,000 | 0.0% |
| 01-487-156 | Health Insurance Program | 291,000 | 236,000 | 23.3% |
| 01-487-157 | Health & Welfare Fund | 11,160 | 11,160 | 0.0% |
| 01-487-158 | Life Insurance | 2,200 | 2,228 | -1.3% |
| 01-487-160 | Non-Uniform Pension Contribution | 125,357 | 136,453 | -8.1% |
| 01-487-161 | FICA employer taxes | 106,409 | 104,112 | 2.2% |
| 01-487-353 | Unemployment Compensation | - | - | |
| 01-487-354 | Worker's Compensation Insurance | 46,567 | 58,735 | -20.7% |
| 01-487-357 | Bonding | 600 | 600 | 0.0% |
| | Total Fringe Benefits / Employer Taxes | 598,293 | 564,288 | 6.0% |
| | Total Expenses | 3,008,486 | 2,921,699 | 3.0% |
| 01-492-700 | Transfers to Educational Srv Agency Fund | 14,000 | 14,000 | 0.0% |
| 01-492-705 | To General Capital Reserve Fund | | 180,000 | -100.0% |
| | Total Transfers | 14,000 | 194,000 | -92.8% |
| | Total Expenses and Transfers | 3,022,486 | 3,115,699 | -3.0% |
| | Total Revenues and Transfers | 2,907,486 | 2,935,699 | -1.0% |
| | Excess Revenue or (Expenses) | (115,000) | (180,000) | |
| | Deficit to be covered by Fund Balance Reserve | 115,000 | | |
| | | \$0 | | |

MILLERSVILLE BOROUGH
SEWER FUND
2012 BUDGET

| SEWER FUND | | 2012 Budget | 2011 Budget | Budget Compare 11 to12 |
|---|--------------------------------|------------------------|------------------------|---------------------------------------|
| (Residential rate per quarter) | | \$ 110 | \$ 110 | |
| REVENUES | | | | |
| 08-364-100 | Sewerage Charges | 1,250,000 | 1,250,000 | 0.0% |
| 08-364-102 | Sewerage Lien Income | 25,000 | 25,000 | 0.0% |
| 08-364-105 | Interest Income | 800 | 1,000 | -20.0% |
| 08-364-110 | Sewer Connection/Tapping Fees | 13,210 | 13,210 | 0.0% |
| 08-364-120 | Sewer Agreement- University | 300,000 | 320,000 | -6.3% |
| 08-364-380 | Misc Revenue & Manor Township | 31,100 | 23,000 | 35.2% |
| 08-364-420 | Refund of Prior Year Expenses | 1,500 | 1,500 | 0.0% |
| Total Revenues and Transfers | | 1,621,610 | 1,633,710 | -0.7% |
| EXPENSES | | | | |
| 08-401-100 | Manager's Salary | 34,412 | 35,256 | -2.4% |
| 08-401-130 | Salaries-Clerical Employees | 55,395 | 55,085 | 0.6% |
| 08-401-183 | Overtime Pay | 40 | 280 | -85.7% |
| 08-401-200 | Office Supplies | 2,300 | 2,300 | 0.0% |
| 08-401-300 | General Expenses | 12,000 | 10,000 | 20.0% |
| 08-401-311 | Accounting & Auditing Services | 15,000 | 15,000 | 0.0% |
| 08-401-314 | Legal Services | 7,500 | 7,000 | 7.1% |
| 08-401-325 | Postage | 5,500 | 5,500 | 0.0% |
| 08-401-350 | Property and Liability Ins. | 20,000 | 20,000 | 0.0% |
| 08-401-374 | Equipment Maintenance Software | 3,000 | 6,000 | -50.0% |
| 08-401-460 | Dues and Subscriptions | 1,300 | 1,300 | 0.0% |
| 08-401-740 | Minor Equipment | 240 | 500 | -52.0% |
| Total Administrative Department | | 156,687 | 158,221 | -1.0% |
| 08-429-122 | Superintendent's Salary | 64,560 | 65,161 | -0.9% |
| 08-429-130 | Sewer Plant Operators Wages | 154,072 | 154,004 | 0.0% |
| 08-429-183 | Overtime Pay | 13,000 | 12,000 | 8.3% |
| 08-429-200 | Supplies | 600 | 600 | 0.0% |
| 08-429-223 | Chemicals | 55,000 | 48,000 | 14.6% |
| 08-429-225 | Laboratory Supplies | 5,000 | 5,000 | 0.0% |
| 08-429-227 | Outside Laboratory Services | 27,000 | 27,000 | 0.0% |
| 08-429-231 | Vehicle Fuel | 6,500 | 6,500 | 0.0% |
| 08-429-260 | Small Tools & Minor Equipment | 5,000 | 5,000 | 0.0% |
| 08-429-313 | Engineering Services | 25,000 | 25,000 | 0.0% |
| 08-429-321 | Telephone Monthly Charges | 5,000 | 5,000 | 0.0% |
| 08-429-327 | Radio Equipment Maintenance | 300 | 500 | -40.0% |
| 08-429-361 | Electricity | 212,000 | 220,000 | -3.6% |
| 08-429-366 | Water | 5,000 | 8,000 | -37.5% |
| 08-429-371 | Grounds Maintenance | 3,500 | 3,200 | 9.4% |
| 08-429-373 | Buildings Maintenance | 8,000 | 6,000 | 33.3% |
| 08-429-374 | STP Equipment Maintenance | 70,000 | 70,000 | 0.0% |
| 08-429-375 | Vehicle Maintenance | 7,000 | 7,000 | 0.0% |
| 08-429-378 | Maint-Collection Sys, Pump Sta | 35,000 | 35,000 | 0.0% |
| 08-429-383 | Rent of Buildings | 20,000 | 16,000 | 25.0% |
| 08-429-450 | Contracted Sludge Disposal | 40,000 | 40,000 | 0.0% |
| 08-429-460 | Training and Conference | 1,500 | 1,000 | 50.0% |
| Total Collection System and Operations | | 763,032 | 759,965 | 0.4% |

MILLERSVILLE BOROUGH
SEWER FUND
2012 BUDGET

| SEWER FUND | | 2012 Budget | 2011 Budget | Compare 11 to12 |
|------------|---|------------------|------------------|--------------------|
| | (Residential rate per quarter) | \$ 110 | \$ 110 | |
| 08-474-601 | Financing Debt charges | 11,062 | 11,450 | -3.4% |
| 08-474-605 | 2005 Refundng of 1996 Bond Int | - | - | |
| 08-474-610 | 2005 Refundng 1996 Bond Princ | - | - | |
| 08-474-615 | 2007 Refundng of 2002 Note Int | 85,416 | 90,871 | -6.0% |
| 08-474-620 | 2007 Refundng 2002 Note Princ | 136,000 | 130,000 | 4.6% |
| 08-474-630 | 2010 Refunding 2005 bonds Princ | 74,100 | 66,000 | 12.3% |
| 08-474-635 | 2010 refunding 2005 bonds Int | 7,767 | 11,876 | -34.6% |
| | Total Debt Service | 314,345 | 310,197 | 1.3% |
| 08-487-152 | Dental Insurance | 3,700 | 3,810 | -2.9% |
| 08-487-156 | Health Insurance | 71,000 | 60,750 | 16.9% |
| 08-487-157 | Health & Welfare Fund | 3,360 | 3,360 | 0.0% |
| 08-487-158 | Life Insurance | 575 | 600 | -4.2% |
| 08-487-160 | Non-Uniform Pension Contribution | 29,637 | 37,122 | -20.2% |
| 08-487-161 | FICA | 24,600 | 24,600 | 0.0% |
| 08-487-354 | Workers Compensation Insurance | 10,760 | 13,900 | -22.6% |
| | Total Fringe Benefits/Employer Taxes | 143,632 | 144,142 | -0.4% |
| | Total Expenses | 1,377,696 | 1,372,525 | 0.4% |
| 08-490-750 | Transfer to Sewer Capital Fund | 240,000 | 255,000 | -5.9% |
| | Total Expenses and Transfers | 1,617,696 | 1,627,525 | -0.6% |
| | Total Expenses and Transfers | 1,617,696 | 1,627,525 | -0.6% |
| | Total Revenues and Transfers | 1,621,610 | 1,633,710 | -0.7% |
| | Excess Revenue or (Expenses) | 3,914 | 6,185 | |

MILLERSVILLE BOROUGH
SOLID WASTE MANAGEMENT FUND
2012 BUDGET

| SOLID WASTE MANAGEMENT FUND | | 2012 Budget \$55 per qtr | 2011 Budget \$55 per qtr | Budget Compare 11 to 12 |
|---|---|--------------------------------|--------------------------------|-------------------------------|
| REVENUES | | | | |
| 09-364-030 | Solid Waste Collection Fees | 376,000 | 376,000 | 0.0% |
| 09-364-045 | PA Recycling Grant | 4,500 | 9,000 | -50.0% |
| 09-364-100 | Interest Income | 500 | 700 | -28.6% |
| 09-364-102 | Solid Waste Lien Income | 15,000 | 15,000 | 0.0% |
| 09-364-330 | Green Yard Waste Tags | 7,000 | 7,500 | -6.7% |
| 09-364-331 | Yellow Extra Service Tags | 1,500 | 1,500 | 0.0% |
| 09-364-332 | Red Over Sized Trash Tags | 1,700 | 1,500 | 13.3% |
| 09-364-333 | Blue Large Appliance Tags | 600 | 600 | 0.0% |
| 09-364-380 | Miscellaneous Revenue (hauling rebates) | 15,000 | 15,000 | 0.0% |
| 09-364-420 | Refund of Prior Years Expenses | 200 | 200 | 0.0% |
| Total Revenues | | 422,000 | 427,000 | -1.2% |
| EXPENSES | | | | |
| 09-401-100 | Manager's Salary | 17,206 | 17,628 | -2.4% |
| 09-401-130 | Salaries-Clerical | 27,697 | 27,543 | 0.6% |
| 09-401-183 | Overtime Pay | 20 | 140 | -85.7% |
| 09-401-200 | Office Supplies | 550 | 500 | 10.0% |
| 09-401-300 | General Expense | 3,200 | 3,200 | 0.0% |
| 09-401-314 | Legal Services | 6,000 | 5,500 | 9.1% |
| 09-401-325 | Postage | 5,000 | 5,000 | 0.0% |
| 09-401-341 | Advertising | 500 | 1,000 | -50.0% |
| 09-401-342 | Printing | 1,500 | 1,500 | 0.0% |
| 09-401-370 | Equipment Maintenance software | 300 | 1,300 | -76.9% |
| 09-401-383 | Rent of Building | 10,000 | 8,000 | 25.0% |
| 09-401-460 | Dues and Subscriptions | 400 | 400 | 0.0% |
| 09-401-740 | Minor Equipment | 5,200 | 4,200 | 23.8% |
| Total Administrative Department | | 77,573 | 75,911 | 2.2% |
| 09-427-355 | Yard and leaf Bags | 16,000 | 14,000 | 14.3% |
| 09-427-360 | Solid Waste Disposal | 130,000 | 130,000 | 0.0% |
| 09-427-450 | Contract Collection and Hauling | 159,000 | 152,000 | 4.6% |
| Total Collections and Operations | | 305,000 | 296,000 | 3.0% |
| 09-487-152 | Dental insurance | 525 | 545 | -3.7% |
| 09-487-156 | Health Insurance Program | 9,000 | 7,700 | 16.9% |
| 09-487-157 | Health and Welfare | 480 | 480 | 0.0% |
| 09-487-158 | Life insurance | 85 | 85 | 0.0% |
| 09-487-160 | Non-Uniform Pension Contribution | 3,537 | 4,645 | -23.9% |
| 09-487-161 | FICA Employer Tax | 3,440 | 3,460 | -0.6% |
| 09-487-354 | Worker's Compensation Insurance | 1,505 | 1,950 | -22.8% |
| Total Fringe Benefits/Employer Taxes | | 18,572 | 18,865 | -1.6% |
| Total Expenses | | 401,145 | 390,776 | 2.7% |
| Total Expenses | | 401,145 | 390,776 | 2.7% |
| Total Revenues | | 422,000 | 427,000 | -1.2% |
| Excess Revenue or (Expenses) | | 20,855 | 36,224 | |