

MILLERSVILLE BOROUGH

2017

BUDGETARY INFORMATION

BUDGETARY OVERVIEW

LANCASTER COUNTY MUNICIPALITIES:

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 39%. That means the other 61% of assessment is responsible for funding the entire operating budget. 47% of the operating budget is financed through our tax millage rate applied to the taxable assessments balancing the 2017 budget at the rate of 6.4 mills. This represents an increase of .2 mills or a 3.2% increase. For 2016, Millersville Borough holds the fourth highest millage rate throughout the County when including Lancaster City; however, Lancaster City's rate is 14.02 and Columbia Borough's is 8 mills, each substantially higher than Millersville Borough and both have less exempt property assessment. Marietta Borough is the 3rd highest at 6.5 mills.

Townships throughout the county have the advantage of increased taxable assessments from property developments, chiefly due to vacant land. Additionally, due to their population size and per capita income, the earned income tax is typically accountable for a greater part of all their revenue. During sluggish economic times, the Townships are affected significantly by decreased earned income tax revenue and a slowdown in construction. The Boroughs and Lancaster City's revenues are further worsened under this scenario because of limited land for development and low per capita incomes.

On the expense side, governmental entities with union labor are subject to bargaining contracts that determine eventual labor costs. Labor costs and associated fringe benefits 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's contract expires at the end of 2019. The police contract expires at the end of 2016 and is currently being negotiated although scheduled for arbitration.

MILLERSVILLE BOROUGH

2017

BUDGETARY INFORMATION

MILLERSVILLE'S BUDGETARY COMPONENTS

REVENUES

ALL PROPERTY TAX INCOME (49.4%) ---CHIEF REVENUE SOURCE

- A) GENERATED BY PROPERTY ASSESSMENTS: The majority of the Borough's 39% tax exemptions are comprised from Millersville University, Penn Manor School District and Student Lodging Inc. However, Student Lodging Inc. has agreed through an in lieu of tax agreement to replace annually at the respective millage rate, all Borough tax revenue lost as a result of their exemption status. This is a considerable annual benefit to the Borough.
- B) LOCAL TAX ASSESSMENT COMPOSITION: 11.3% of the total taxable assessment is attributable to non-residential properties. This is not expected to change through the end of 2016 although properties will be reassessed by the County Assessment office in 2017 for 2018.
- C) BUDGETARY CONSEQUENCES: The taxable residential properties of the Borough will provide 89% of the General Operating tax revenue for the 2017 budget.

REVENUE AFFECTED BY ECONOMIC FACTORS:

- 1) HOME AND BUSINESS PROPERTY SALES (Property Transfer Tax)
Property sales are gradually increasing throughout Lancaster County. Due to projected growth in activity we have increased revenue for 2017.
- 2) EMPLOYMENT (Local Services Tax)
The local \$52 dollar per employee annual service tax revenue is not influenced significantly by a non-progressive economic climate because Millersville University, as the Borough's chief employer, is not as severely influenced as private industry because they have multiple funding sources supporting their workforce.
- 3) EARNED INCOME TAX (Payroll withholding)
Continuing improved Lancaster County Earned Income Tax Bureau operations reflect a steady employment base in the county with our earned income tax revenue signifying the same.

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REVENUE AFFECTED BY ECONOMIC FACTORS (continued):

4) INTEREST INCOME

Interest earned on bank investments continues to reflect historically low levels and contributes nominally to operating income.

5) ZONING/CONSTRUCTION PERMITS

In 2016, the University and/or Student Services finished Phase 3 of their major capital improvement project for Student Housing that required local zoning and construction permits. Permit amounts are reduced for 2017 as a result of these completions. The University is planning to begin construction of a new student welcome center in 2017. Permit income will decrease for 2017 reflecting reduced construction activity.

MAJOR EXPENDITURES

- 1) Millersville Borough is a typical municipal public service entity with a majority of its anticipated expenses (75.7%) going for labor and their associated costs. The 2017 budgets reflect estimated wage increases of 2% for the police union and 2% for the non-uniform union contracts. The Borough's medical plan benefit provided through participation in a municipal pool increased 14.4% when averaged for both police and non-uniform medical plans.
- 2) Approximately 56.7% of our budget is for providing police services. Police personnel are expensed 100% to the General Operating budget.
- 3) Community Service Contributions which chiefly include the Blue Rock Regional Fire District has been stable over the years averaging about \$120,000 annually. Their operation continues benefitting from the efficiencies of providing regional services for Millersville Borough and Manor Township. Total fire services represent the average residential assessment taxed at approximately one half a mill or \$60 per year.

MILLERSVILLE BOROUGH
2017
BUDGETARY INFORMATION

OTHER FUND HIGHLIGHTS FOR 2017

GENERAL OPERATING FUND

On the expenditure side, the \$3,538,143 budget is 3.2% higher than the 2016 amount. The budget was balanced with a 6.4 millage tax rate that reflects a .2 millage increase from 2016. The average residential property is assessed at \$125,262 producing a base tax bill of \$801.68; a \$25 per year increase for the average residential homeowner.

The Borough's entire fulltime staffing level of 13 police officers and 16 non-uniform employees is the same as 2016.

There is no transfer amount budgeted to the General Capital Reserve Fund for 2017.

General Capital Reserve Fund

In 2016, the Borough entered a lease purchase agreement to acquire 187 West Frederick Street, an integral part of the new North/South Duke Street corridor. The North/South Duke Street corridor project remains under review by PennDOT. Additional grant sources are specified as potential revenue amounting to \$1,060,000. A \$497,200 Smart Growth Transportation Grant was approved by the County in 2015. The project has been delayed by State budget issues and PennDOT complexities.

A police vehicle will be replaced in 2017 and is budgeted at \$32,000 net of the trade-in on the used vehicle.

Sewer Operating Fund

There is no change in quarterly sewer service charges. (Residential \$110) (Commercial \$167.30) The expense budget has increased 2.4%. Total income has been reduced (\$91,900 from 2016's budget) reflecting lower treatment volumes at the plant which shares operating costs with the University.

Sewer Capital Reserve Fund

The 2016 north stream bank erosion control project and the roof over the Creek Drive Pump Station were put on hold because of other priority project issues. We expect construction of these two projects to commence in 2017. West Charlotte Street and Centennial Drive sewer mains are scheduled in 2017 for slip lining. This is a cost effective way to avoid excavation costs in replacing a sewer main. Replacement equipment for the bio-solids dewatering system has been explored through 2016. Equipment availability to meet our volume is currently under consideration. That outcome will determine the installation schedule that could run into 2018.

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Highway Aid Fund

The Borough Streets Department will install stormwater piping and inlets on Maple Avenue to address East Charlotte Street drainage issues. The project was delayed while the City of Lancaster decided on a joint project with the Borough while replacing their water line. This is budgeted at \$210,000. This line item also includes stormwater work on Herr Avenue. Creek Drive, Valley Road and MurryCross Way from Crossland Pass to the Borough boundary will be repaved in 2017.

2017 revenue from the State is estimated at \$201,000, a 5% increase over 2016.

Solid Waste Fund

There will be no change in the quarterly charges for residential solid waste removal in the Borough for 2017. The fee remains at \$55 per quarter. In 2015 the waste hauling contract amount was set for 3 years. We are in the second year of that third year contract.

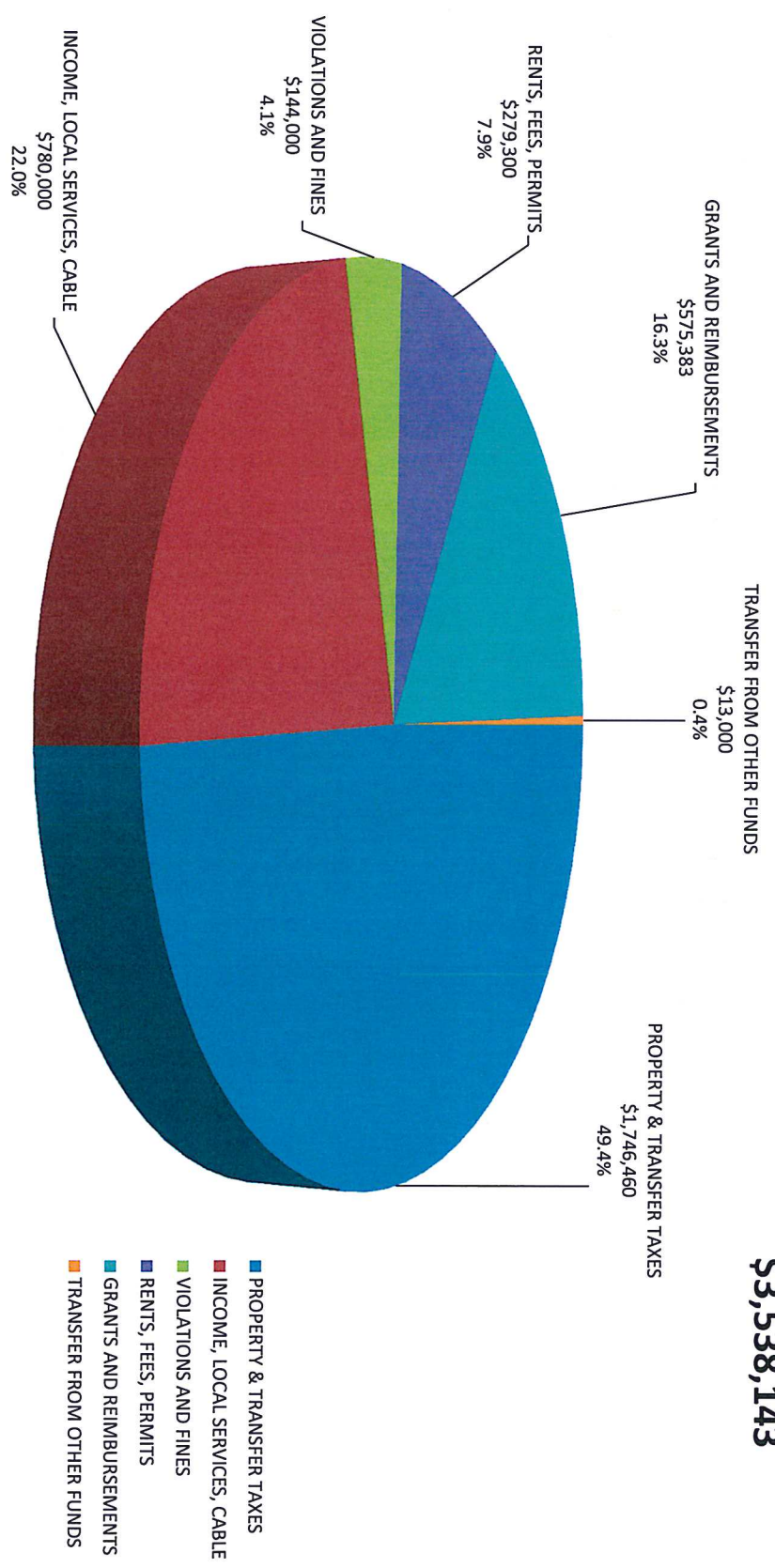
A new expense line for shared auditing services has been added to the Solid Waste Fund budget. In prior years these costs were absorbed by our General and Sewer Operating Fund budgets.

Educational Service Agency Fund

Total expenditures of \$29,137 are shared equally with the Penn Manor School District. 96% of the total budget is for Crossing Guard salaries and related expenses.

MILLERSVILLE BOROUGH

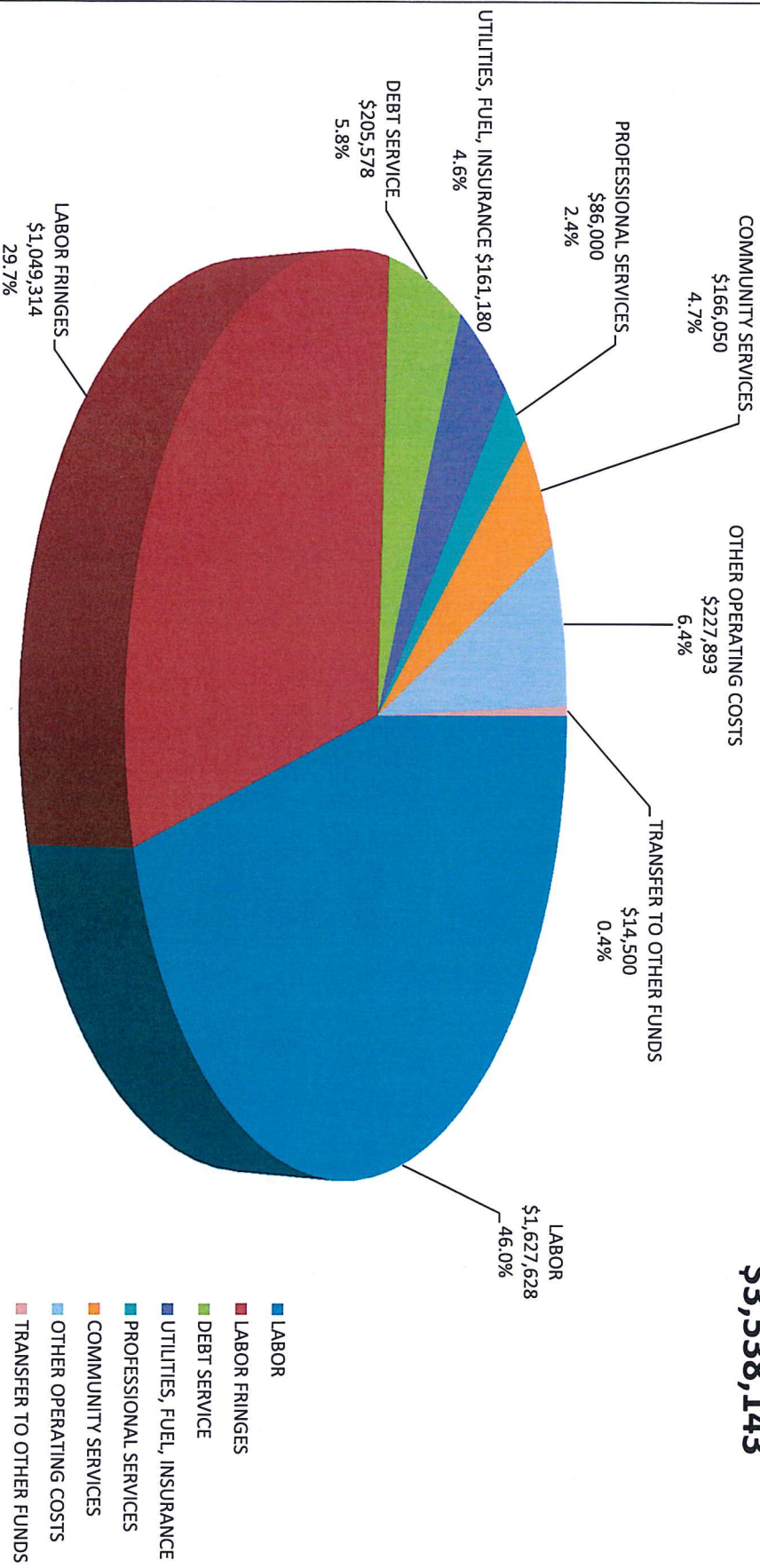
GENERAL OPERATING FUND BUDGET 2017 REVENUES \$3,538,143



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

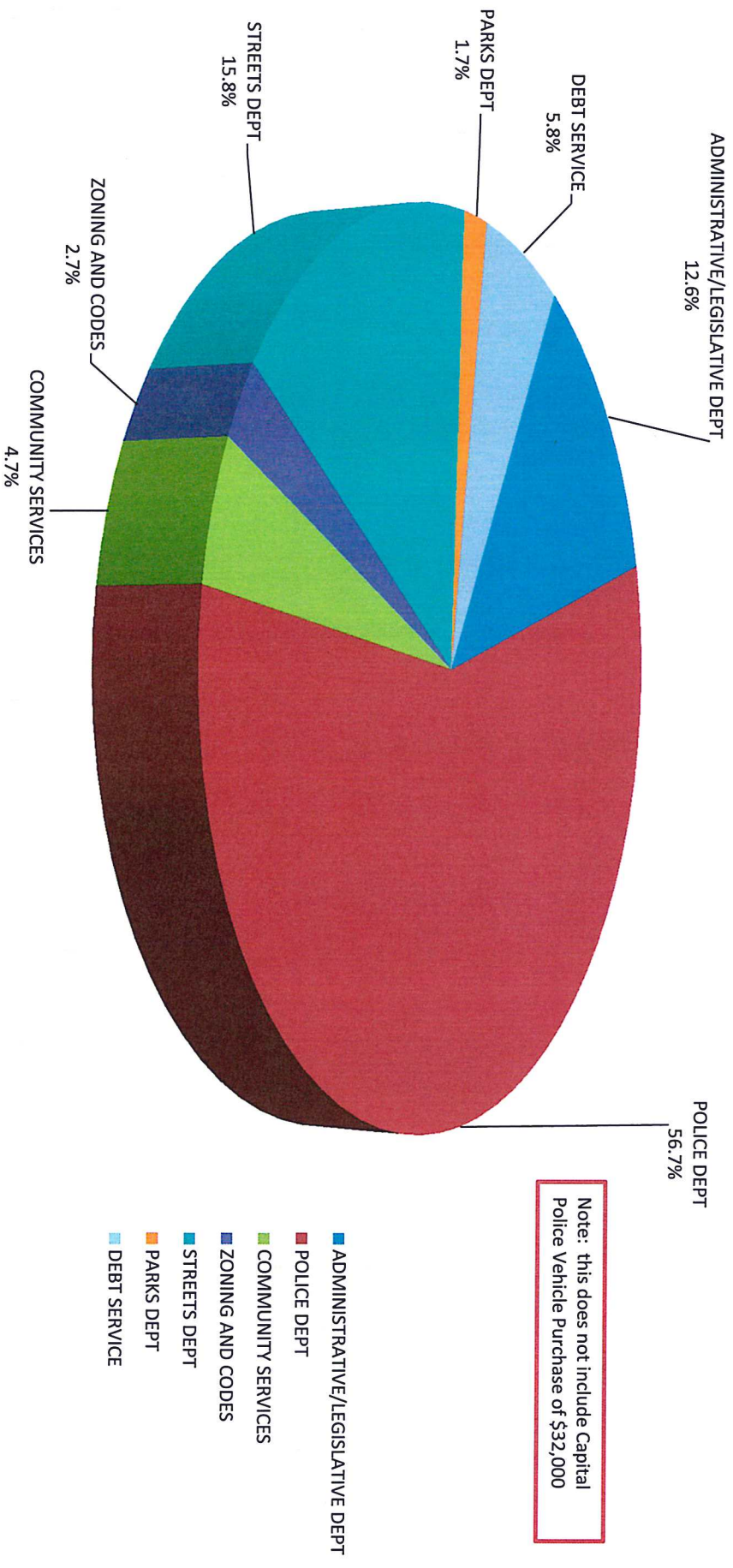
MILLERSVILLE BOROUGH

GENERAL OPERATING FUND BUDGET 2017 EXPENDITURES **\$3,538,143**



MILLERSVILLE BOROUGH

GENERAL OPERATING FUND BUDGET 2017 DEPARTMENTAL SERVICES



MILLERSVILLE BOROUGH
2017 BUDGET

GENERAL FUND		2017	7/26/2016
		Budget	2016
			Adj Budget
REVENUES			
	Real Property Taxes	0.0064	0.0062
01-301-100	Real Estate Taxes- Current Year	1,654,460	1,598,000
01-301-200	Real Estate Taxes- Prior Year	1,000	1,000
01-301-300	Real Estate Taxes- Delinquent	14,000	13,000
01-301-500	Real Estate Transfer Tax	75,000	70,000
01-301-600	Real Estate Taxes- Interim	2,000	4,000
	Total Property Taxes	1,746,460	1,686,000
01-310-210	Earned Income Tax	560,000	539,281
01-310-510	Local Services Tax	126,000	126,000
01-310-800	Cable Television Franchise	94,000	90,000
	Total Income, Local Srv, Cable Franchise Taxes	780,000	755,281
01-331-100	Court Fines	12,000	11,000
01-331-110	Vehicle Code Violations	32,000	31,000
01-331-120	Violations of Ordinances	45,000	40,000
01-331-130	Parking Fines	55,000	55,000
	Total Violations and Fines	144,000	137,000
01-361-010	Public Utility Realty Tax	2,500	2,500
01-361-030	Subdivision and Land Dev. Appl. Fees	500	500
01-361-050	Alcoholic Beverage Taxes	800	800
01-361-100	Interest Earnings	1,800	2,000
01-361-105	Parking Permits	2,500	1,200
01-361-110	Sale of copies of accident reports	1,300	1,200
01-361-250	Street Opening Permits	1,000	1,000
01-361-290	Rent of Buildings	30,000	30,000
01-361-300	Rent of Water Tower	105,000	110,000
01-361-305	Park Rentals	7,000	5,500
01-361-310	Stormwater Mgt Application Fee	1,000	1,500
01-361-330	Zoning Permits	19,500	19,500
01-361-340	Zoning hearing Fees	1,800	1,800
01-361-350	Housing Hearing Fees	100	100
01-361-400	Plan Review Fees	1,000	1,000
01-361-410	Building/Construction Permits	31,000	57,000
01-361-420	Business Licenses and permits	500	500
01-361-480	Housing Licenses	66,500	65,800
01-361-500	Sales of maps and publications	-	-
01-361-600	Tax Certification Fees	4,000	3,000
01-361-620	County Tax Collection Commission	1,500	1,500
	Total Rents, Fees and Permits	279,300	306,400
01-363-110	Payments in lieu of taxes	130,700	127,000
01-363-200	Reimbursements-Police Salaries	72,000	70,300
01-363-380	Miscellaneous Revenue	9,500	8,000
01-363-403	Engineering & Legal Srv Reimb	10,000	7,000
01-363-405	Federal & State Grants	21,700	25,400
01-363-410	County Drug Taskforce	72,042	66,030
01-363-411	Foreign Fire Insurance Premiums	41,000	41,000
01-363-415	PA Act 205 Pension Aid	180,400	159,900
01-363-416	Reimburse Non-Uniform Pension Contribution	13,841	11,787
01-363-420	Refunds of Prior Year Expenses	24,200	17,000
	Total Grants and Reimbursements	575,383	533,417
	Total Revenues	3,525,143	3,418,098
01-392-396	Transfer from Park Trust fund	13,000	13,000
	Total Revenues and Transfers	3,538,143	3,431,098

MILLERSVILLE BOROUGH
2017 BUDGET

		7/26/2016	
GENERAL FUND		2017	2016
		Budget	Adj Budget
EXPENDITURES			
01-401-100	Manager's Salary	38,828	38,266
01-401-105	Mayor's Salary	2,400	2,400
01-401-110	Council Salaries	16,800	16,800
01-401-130	Salaries Clerical	65,200	63,825
01-401-183	Overtime Pay	500	500
01-401-200	Office Supplies	2,200	2,200
01-401-301	Cash Management Charge	100	-
01-401-305	General Expense-admin	2,250	2,250
01-401-311	Accounting and Audit Services	11,000	17,750
01-401-313	Engineering/Inspection Services	40,000	55,000
01-401-314	Legal services-General	11,000	11,000
01-401-315	Legal Services-Zoning & Planning	3,000	5,000
01-401-316	Labor Counsel	700	1,000
01-401-321	Telephone Monthly charges	3,000	3,100
01-401-322	Cleaning Supplies	800	800
01-401-325	Postage	2,000	2,300
01-401-330	Postage - Tax Bills	1,025	1,000
01-401-341	Advertising	6,500	5,000
01-401-342	Printing	500	600
01-401-350	Property and Liability Insurance Program	45,500	44,600
01-401-361	Electricity	9,300	9,800
01-401-362	Gas - Heating	6,500	6,500
01-401-370	Equipment Maintenance - software	4,500	6,500
01-401-373	Building Repairs and Maintenance	15,500	15,500
01-401-374	Equipment Maintenance	9,000	9,500
01-401-446	Training and Conferences	1,500	2,000
01-401-460	Dues and Subscriptions	5,200	4,100
01-401-740	Machinery and Equipment	400	400
	Total Administrative/ Legislative Dept	305,203	327,691
01-410-122	Police Chief Salary	97,050	95,566
01-410-130	Patrolman Salaries	896,625	857,463
01-410-131	Part-time Patrolmen Wages	15,000	9,000
01-410-140	Salaries Clerical	97,380	96,029
01-410-160	Police Pension Contribution	269,864	265,727
01-410-183	Overtime Pay	85,000	85,500
01-410-200	Office Supplies	3,250	3,000
01-410-220	Operating Supplies	3,000	3,000
01-410-231	Vehicle Fuel	16,000	20,000
01-410-238	Clothing and Uniforms	8,000	8,200
01-410-242	Ammunition & Targets	4,500	2,500
01-410-253	Vehicle Supplies	1,000	1,000
01-410-260	Minor Equipment	7,500	3,600
01-410-300	General Expense	4,500	4,800
01-410-301	Labor Counsel	8,000	8,000
01-410-316	Animal Control	1,000	1,000
01-410-320	Civil Service	1,500	1,500
01-410-321	Telephone Monthly Charges	8,500	8,000
01-410-327	Radio Equipment Maintenance	1,000	4,000
01-410-340	Advertising and Printing	1,000	1,500
01-410-374	Equipment & software maintenance	14,500	14,350
01-410-420	Dues, subscriptions, memberships	2,100	2,100
01-410-440	Uniform Cleaning	1,800	1,800
01-410-451	Vehicle Maintenance	12,000	11,000
01-410-460	Training and Conferences	5,500	5,500
01-410-505	County Drug Task Force Operation	8,168	8,168
	Total Police Department	1,573,737	1,522,303

MILLERSVILLE BOROUGH
2017 BUDGET

		7/26/2016	
GENERAL FUND		2017	2016
		Budget	Adj Budget
01-411-500	Fire Services BRRFD	119,500	120,500
01-411-510	Fireman's Relief Association	41,000	41,000
01-411-530	Contributions to County Library	2,500	2,500
01-411-540	Contributions to Meals on Wheels Program	350	350
01-411-550	Contributions to Lancaster EMS	1,500	1,500
01-411-590	Contributions - Other		
01-411-600	Emergency Alert Services	1,200	1,200
	Total Community Services	166,050	167,050
01-414-130	Zoning/Code Enforcement Salary	58,614	57,465
01-414-200	Supplies	600	600
01-414-231	Vehicle operating costs	2,000	2,000
01-414-260	Minor Equipment	200	200
01-414-300	General Expenses	500	750
01-414-316	Court Reporter Services	300	300
01-414-341	Advertising	1,000	1,000
01-414-342	Printing	300	300
01-414-370	Equipment Maintenance - Software	2,500	2,400
01-414-446	Training and Conferences	500	1,000
	Total Zoning and Codes Enforcement	66,514	66,015
01-430-122	Street Superintendent	64,138	63,374
01-430-140	Street Dept. Salaries	159,731	155,757
01-430-183	Overtime Pay	6,000	6,000
01-430-220	Operating Supplies	2,000	2,000
01-430-231	Vehicle Fuel	9,500	12,000
01-430-245	Signs and other Supplies	5,000	5,000
01-430-247	Supplies- storm sewers	12,000	12,000
01-430-248	Supplies- streets	10,000	7,500
01-430-260	Small Tools & Minor Equipment	500	500
01-430-300	General Expenses	2,000	2,000
01-430-313	Engineering Services	13,000	10,000
01-430-321	Telephone	750	700
01-430-327	Radio Equipment Maintenance	300	300
01-430-360	Electricity- traffic signals	2,400	2,200
01-430-361	Electricity Streets Buildings	2,700	2,700
01-430-362	Gas Heat Service	5,500	6,000
01-430-363	Electricity- street lights	63,000	62,500
01-430-369	Equipment Maintenance	5,000	4,500
01-430-370	Signal Equipment Maintenance	8,500	8,500
01-430-373	Building Repairs and Maintenance	4,300	4,500
01-430-374	Equipment Maintenance-snow	4,500	4,300
01-430-375	Vehicle Maintenance	4,700	4,500
01-430-376	Water Tank Maintenance	-	1,700
	Total Streets Department	385,519	378,531
01-454-143	Park Wages	24,362	24,000
01-454-200	Supplies	200	200
01-454-231	Vehicle Fuel	2,000	2,100
01-454-260	Small Tools & Minor Equipment	500	500
01-454-300	General Expenses	1,200	1,200
01-454-361	Electricity	2,200	2,200
01-454-366	Water - Park	330	300
01-454-371	Grounds Maintenance	8,000	8,000
01-454-374	Equipment Maintenance	2,800	2,500
	Total Parks Department	41,592	41,000

MILLERSVILLE BOROUGH
2017 BUDGET

GENERAL FUND		2017	7/26/2016
		Budget	2016
			Adj Budget
01-474-601	Financing Debt Charges	3,500	4,000
01-474-615	2002 Refunded 2007 Note Interest	35,215	37,065
01-474-620	2002 Refunded 2007 Note Principal	44,000	42,000
01-474-630	2010 Refunded 2005 Bonds Principal	75,000	75,000
01-474-635	2010 Refunded 2005 Bonds Interest	47,863	49,363
	Total Debt Service	205,578	207,428
01-487-152	Dental Insurance	16,390	14,975
01-487-156	Health Insurance Program	482,100	428,100
01-487-157	Health & Welfare Fund	12,700	13,800
01-487-158	Life Insurance	3,400	3,220
01-487-160	Non-Uniform Pension Contribution	95,731	82,284
01-487-161	FICA employer taxes	122,829	116,451
01-487-353	Unemployment Compensation	-	-
01-487-354	Worker's Compensation Insurance	45,200	46,700
01-487-357	Bonding	1,100	675
	Total Fringe Benefits / Employer Taxes	779,450	706,205
	Total Expenses	3,523,643	3,416,223
01-492-700	Transfers to Educational Srv Agency Fund	14,500	14,875
01-492-705	To General Capital Reserve Fund		138,000
	Total Transfers	14,500	152,875
	Total Expenses and Transfers	3,538,143	3,569,098
	Total Revenues and Transfers	3,538,143	3,431,098
	Excess Revenue or (Expenses)	-	(138,000)

MILLERSVILLE BOROUGH
SEWER FUND
2017 BUDGET

SEWER FUND		2017 Budget	2016 Adj Budget
(Residential rate per quarter)		\$ 110	\$ 110
<u>REVENUES</u>			
08-364-100	Sewerage Charges	1,260,000	1,260,000
08-364-102	Sewerage Lien Income	49,000	36,000
08-364-105	Interest Income	1,000	1,000
08-364-120	Sewer Agreement- University	305,000	407,000
08-364-380	Misc Revenue & Manor Township	46,000	49,800
08-364-420	Refund of Prior Year Expenses	5,000	4,100
Total Revenues and Transfers		1,666,000	1,757,900
<u>EXPENSES</u>			
08-401-100	Manager's Salary	38,828	38,266
08-401-130	Salaries-Clerical Employees	65,200	63,825
08-401-183	Overtime Pay	800	500
08-401-200	Office Supplies	2,600	2,600
08-401-300	General Expenses	7,000	7,000
08-401-311	Accounting & Auditing Services	11,000	17,750
08-401-314	Legal Services	11,000	11,000
08-401-325	Postage	5,000	5,000
08-401-350	Property and Liability Ins.	27,000	27,000
08-401-374	Equipment Maintenance Software	10,500	10,500
08-401-460	Dues and Subscriptions	1,300	1,300
08-401-740	Minor Equipment	1,400	1,500
Total Administrative Department		181,628	186,241
08-429-122	Superintendent's Salary	73,851	72,412
08-429-130	Sewer Plant Wages	207,722	205,577
08-429-183	Overtime Pay	13,000	13,000
08-429-200	Supplies	600	600
08-429-223	Chemicals	55,000	55,000
08-429-225	Laboratory Supplies	5,000	5,000
08-429-227	Outside Laboratory Services	27,000	27,000
08-429-231	Vehicle Fuel	5,500	6,500
08-429-260	Small Tools & Minor Equipment	7,000	7,000
08-429-313	Engineering Services	35,000	20,000
08-429-321	Telephone Monthly Charges	6,000	6,000
08-429-327	Radio Equipment Maintenance	300	300
08-429-361	Electricity	160,000	180,000
08-429-366	Water	7,500	7,500
08-429-371	Grounds Maintenance	1,500	1,500
08-429-373	Buildings Maintenance	10,000	5,000
08-429-374	STP Equipment Maintenance	70,000	70,000
08-429-375	Vehicle Maintenance	9,000	7,000
08-429-378	Maint-Collection Sys, Pump Sta	38,000	35,000
08-429-383	Rent of Buildings	20,000	20,000
08-429-450	Contracted Sludge Disposal	33,700	28,000
08-429-460	Training and Conference	3,000	3,000
Total Collection System and Operations		788,673	775,389
08-474-601	Financing Debt charges	6,000	6,500
08-474-615	2007 Refundng of 2002 Note Int	54,115	60,948
08-474-620	2007 Refundng 2002 Note Princ	170,000	163,000
08-474-630	2010 Refi 2005&1996 bonds Princ	-	-
08-474-635	2010 Refi 2005&1996 bonds Int	-	-
Total Debt Service		230,115	230,448
08-487-152	Dental Insurance	4,800	4,300
08-487-156	Health Insurance	136,000	118,246
08-487-157	Health & Welfare Fund	6,100	5,880
08-487-158	Life Insurance	550	700
08-487-160	Non-Uniform Pension Contribution	12,486	10,842
08-487-161	FICA	30,500	30,070
08-487-354	Workers Compensation Insurance	11,200	11,815
Total Fringe Benefits/Employer Taxes		201,636	181,853
Total Expenses		1,402,052	1,373,931
08-490-750	Transfer to Sewer Capital Fund	275,000	400,000
Total Expenses and Transfers		1,677,052	1,773,931
Total Expenses and Transfers		1,677,052	1,773,931
Total Revenues and Transfers		1,666,000	1,757,900
Excess Revenue or (Expenses)		(11,052)	(16,031)

MILLERSVILLE BOROUGH
SOLID WASTE MANAGEMENT FUND
2017 BUDGET

SOLID WASTE MANAGEMENT FUND		2017 Budget \$55 per qtr	2016 Adj Budget \$55 per qtr
REVENUES			
09-364-030	Solid Waste Collection Fees	385,000	385,000
09-364-045	PA Recycling Grant	4,000	4,000
09-364-100	Interest Income	500	500
09-364-102	Solid Waste Lien Income	31,000	25,000
09-364-330	Green Yard Waste Tags	7,000	7,000
09-364-331	Yellow Extra Service Tags	1,500	1,500
09-364-332	Red Over Sized Trash Tags	1,700	1,700
09-364-333	Blue Large Appliance Tags	500	500
09-364-380	Miscellaneous Revenue (hauling rebates)	15,000	15,000
09-364-420	Refund of Prior Years Expenses	700	500
Total Revenues		446,900	440,700
EXPENSES			
09-401-100	Manager's Salary	19,414	19,133
09-401-130	Salaries-Clerical	32,600	31,912
09-401-183	Overtime Pay	400	250
09-401-200	Office Supplies	600	600
09-401-300	General Expense	700	700
09-401-311	Accounting & Auditing Services	5,500	
09-401-314	Legal Services	9,200	9,200
09-401-325	Postage	5,000	5,000
09-401-341	Advertising	500	500
09-401-342	Printing	1,500	1,500
09-401-370	Equipment Maintenance software	3,500	3,800
09-401-383	Rent of Building	10,000	10,000
09-401-460	Dues and Subscriptions	300	300
09-401-740	Minor Equipment	200	5,300
Total Administrative Department		89,414	88,195
09-427-355	Yard and leaf Bags	17,000	17,000
09-427-360	Solid Waste Disposal	126,000	126,000
09-427-450	Contract Collection and Hauling	179,000	179,000
Total Collections and Operations		322,000	322,000
09-487-152	Dental insurance	650	650
09-487-156	Health Insurance Program	16,100	15,460
09-487-157	Health and Welfare	800	740
09-487-158	Life insurance	85	85
09-487-160	Non-Uniform Pension Contribution	1,355	945
09-487-161	FICA Employer Tax	4,000	3,900
09-487-354	Worker's Compensation Insurance	1,500	1,535
Total Fringe Benefits/Employer Taxes		24,490	23,315
Total Expenses		435,904	433,510
Total Expenses		435,904	433,510
Total Revenues		446,900	440,700
Excess Revenue or (Expenses)		10,996	7,190