



2025

ANNUAL BUDGET PROPOSAL

Borough of

MILLERSVILLE

Lancaster county, Pennsylvania





BOROUGH OF MILLERSVILLE
PENNSYLVANIA

PROPOSED ANNUAL BUDGET
FISCAL YEAR 2025

Prepared by:

Rebecca DeSantis-Randall
Borough Manager

Luke Pennington
Finance Officer

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I. INTRODUCTION

Borough Directory

Mayor

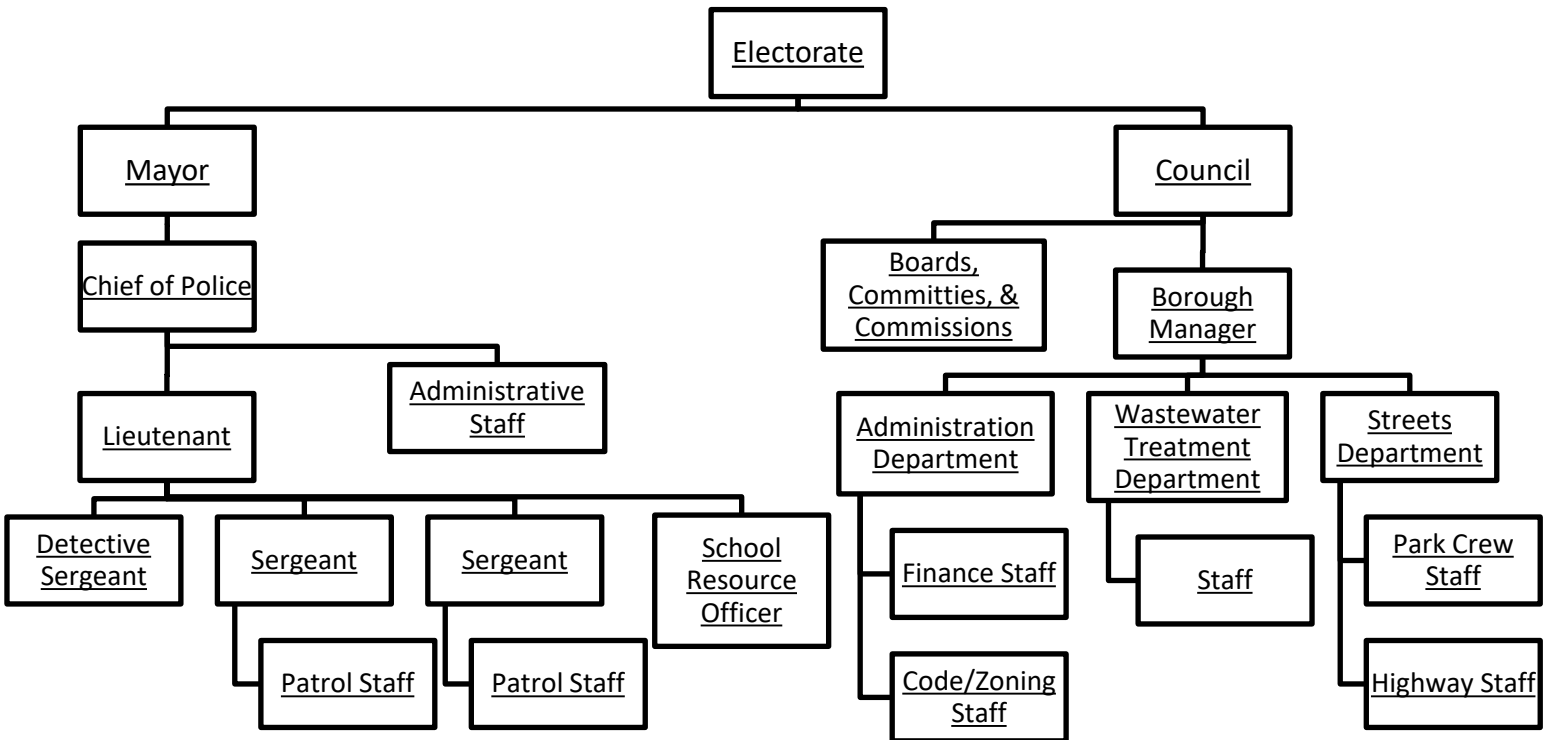
David T. Aichele – Term Ends: 1/2026

Borough Council

President: Joseph Lane – Term Ends: 1/2028
Vice President: Phyllis Giberson – Term Ends: 1/2026
Assistant Secretary: Darlene C. Eager – Term Ends: 1/2026
Members: Michael Kaufhold – Term Ends: 1/2028
Linda L. Bellile – Term Ends: 1/2026
Marianne Kerlavage – Term Ends: 1/2028
Mary Ann Gerber – Term Ends: 1/2026

Borough Management

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



Borough Profile

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 (2016 Census)	\$65,804
Median Age (2010 Census)	23.3 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	29
Full Time	5
Part Time	2
Seasonal	



BOROUGH OF MILLERSVILLE

JOSEPH LANE,

Council President

DAVID T. AICHELE

Mayor

REBECCA DESANTIS-RANDALL,

Borough Manager



BOROUGH HALL:
100 MUNICIPAL DRIVE
MILLERSVILLE, PA 17551
(717) 872-4645
FAX: (717) 872-1895
MILLERSVILLEBOROUGH.ORG

Budget Message

October 4, 2024

Dear Members of Borough Council,

I am pleased to present you with the proposed 2025 budget, for your consideration. This message should serve as a brief introduction to the ensuing document and give further background to the Borough's fiscal state. Consistent with Title 8, Subsection 101 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 "2025 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 2025 budget.

As we add more data analysis and tools into our workflow as staff, we have new ways to tell the narrative of the budget using charts, graphs, and text. As always, the 2025 FY budget is not only a fiscal document, but one in 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.

2024

Starting as the new Borough Manager in December of 2023, I stepped into a financially healthy Borough, that was, however, going through a time of instability due to staffing transitions. My goal starting out 2024 was to move the Borough to a more stable place, particularly on the side of work force, organization, and compliance. With some significant retirements in all departments, we worked hard this year to recruit and fill seven critical positions with qualified individuals who will hopefully bring many years of service to the Borough. We replaced our entire security access system to ensure a safe and secure building for all who use it. We completed two essential infrastructure projects, including the Charlotte Street sewer system replacement and the replacement of a third of the ADA curbs and sidewalks in the Borough. We received a grant from the Lancaster County Commissioners for the University Drive stream restoration project, which is set to be completed by December of this year.

Future Considerations

Short-term Factors to Creating the Budget

The preparation of any municipal budget is impacted by both internal and external factors. Internal factors, such as personnel cost, operational concerns, or other discretionary items, are typically easier to foresee and account for in the budgeting process. It is those factors that fall outside the Borough's typical operational parameters, that can have substantial negative impact on the fiscal affairs of the organization. Going into the 2025 budget, we are seeing a continued impact of the higher cost of goods and services on most of our expense lines. With this year's budget in particular, there is a need to adjust expenses based on true spending and the increasing prices on purchases like equipment, software, and maintenance items.

On the revenue side, we are continuing to see healthy revenue growth from permits and inspections, as residents continue to do work on their homes. We also are seeing steady, yet temporary, increases in building and zoning permits as a result of the continued development of Wynfield at Millersville and Crossgates Phase II.

Something I implore Council to consider this year is an increase in a number of fees the Borough charges, as many of them have been stagnant for many years and do not reflect the past five years of inflation. It is important that our fee schedule reflect the actual price for doing business and ensure that taxpayers are not footing the bill for services or goods provided on an individual basis.

Long-term Fiscal Outlook

It is no surprise that Lancaster County continues to experience rapid population and economic growth. The County as a whole has vast potential for continued growth into the next decade. The County Planning Commission's comprehensive plan, Places2040, has a goal of enhancing development in specifically targeted "urban growth areas". Millersville Borough is one of these designated growth areas and the Borough Council and management have been working diligently to ensure sound use of the developable land left in the Borough. With private development comes one-time building and zoning permits, and also comes increased real estate, earned income, and local service taxes year after year.

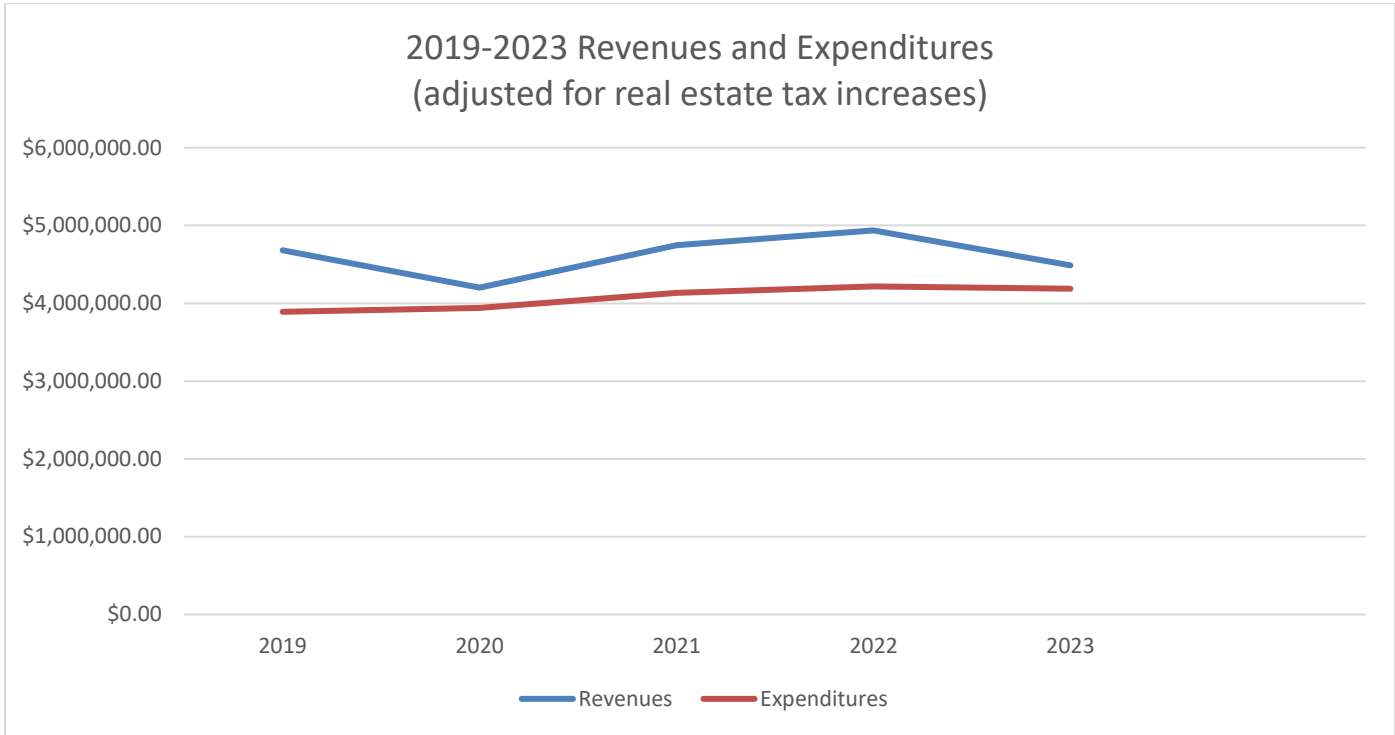
Municipalities that rely heavily on one type of land-use, such as residential, become tied to trends in personal wealth and housing cycles. If, for example, housing starts begin to slow, home-ownership dips, or a recession hits and mortgage defaults befall owners, municipalities that have an overabundance of residential zoning more quickly feel the burden of the falter. In addition to creating a more volatile environment, residential-heavy zoning brings artificially lower revenues as a result of assessed valuation. Larger properties and structures bring higher assessed valuation, which in-turn leads to higher real estate revenues overall.

One major charm of this community is the educational offering we have here. Millersville Borough can truly be called an education center, being home to Millersville University and the location of Penn Manor's high school and an elementary school. These facilities are large draws both in terms of daily economic impacts (employment, daily operational markets, festivals and athletic events), and factors in determining where one would potentially consider living. They create a warm, progressive, and welcoming town. All at the same time, however, our biggest offering is also the Borough's largest issue regarding long-term fiscal health and daily operational demand.

Across Lancaster County, Millersville Borough is home to the highest percentage of tax-exempt properties (as a percentage of assessed valuation) at 39%. Having nearly 40% of assessed valuation untaxed is quite unsustainable in the long-run and poses grave concern for municipal well-being. Each year, the cost of providing all the services we offer here, goes up, while revenues remain particularly flat (unless Council raises taxes). The current Pennsylvania Borough Code does little to assist college-towns, like Millersville Borough, with self-determination. We are given very few tools in guarding against ever increasing costs.

As shown in the below chart, expenditures from 2019 to 2023 show an average increase of 1% annually. While two departmental budgets (Police and Code Enforcement) had negative expenditure growth for a couple years, the annual increases were steady over the past five years. Note that 2020 - 2022 were amid the Covid pandemic, which saw an uptick in employee benefits and administrative/legislative costs. Note that employee benefits and salaries are contractual requirements, and therefore Council has relatively minor latitude when making fiscal impact when such a large portion of the budget is contractual. Also note that the sharp decrease in code is the result of outsourcing our code enforcement officer.

To get an accurate accounting of the average increase or decrease in overall general fund revenues over this same five-year timeframe, we must assume zero real estate tax increases during this study. This will give a relatively accurate window into revenue growth, without Council-driven action. Over this period, general fund revenues show an average annual decrease of 2%, with a range of -12% from year 2019-2020, and -10% from 2022-2023. If Council would have kept the real estate tax millage at 5.15, which it was at the start of this study-period (2019), 2020 would have marked the beginning of annual deficit spending. With a sharp decline in building permits in 2019-2020, actual year-over-year general fund revenues have not risen. With this, the Borough has generally kept annual revenues on par with expenditures.



As you will find in the 2025 budget proposal, the largest factor keeping us from a balanced budget this year is the increasing cost of goods and services. Without raising the real estate tax millage in next year’s budget, there is a budget deficit. In addition, as outlined in my budget message, carrying limited to no unreserved operating funds is of detriment to the long-term fiscal health of the Borough.

Additionally, moving into 2026, using revenue and expenditure trends, without a tax increase will leave the Borough in a structural deficit if there are no positive external stimuli (new development, grants, etc.). Continued budget preparation within the framework of zero tax increases and no unreserved operating fund always brings a point in which structural deficits become the case. Beyond 2025’s budget, I implore Council to seriously consider ways to begin an operating reserve fund, carrying a defined percentage of the general fund expenditures of any given year or a set operational timeframe (say, three months of operational expenditures).

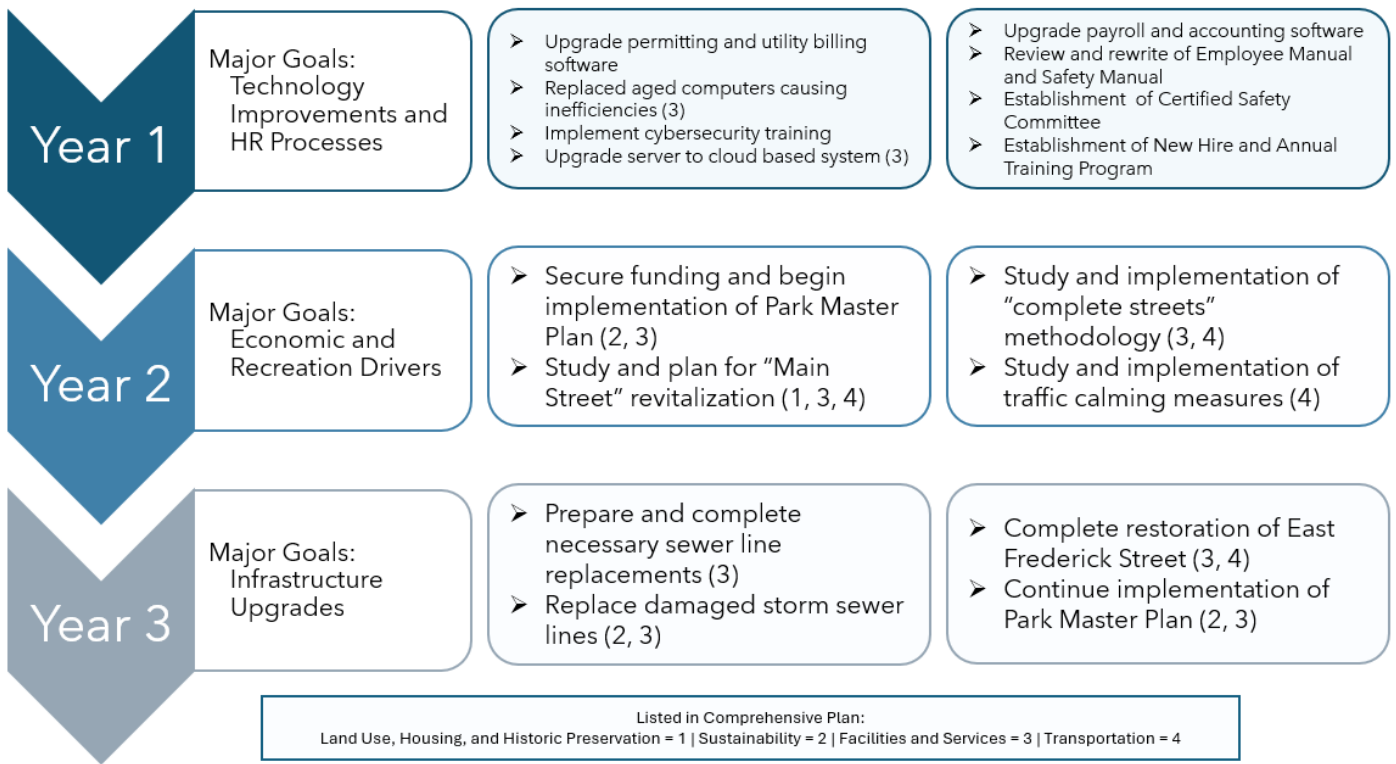
Goals and Priorities

To think more broadly about the goals for Millersville Borough not just in the next year, but in the next few years, I present the below plan that outlines some overarching areas of focus for the Borough over the next three years. It is my belief that, while we budget for one year at a time, each budget sets up our goals and priorities for the years to come.

Operational

As reflected in the below plan, the major goals for 2025 revolve around technological improvement and improving human resource processes. While work has been done over the past few years to bring the Borough up to date on municipal technology, there is still much work to be done to create a more efficient operation. Currently, the Borough is relatively behind on computer hardware and software upgrades that directly contribute to workflow speed and efficiency. Moving into 2025 and beyond, each department will be pushed to find new ways of utilizing existing field technology. As we advance every year in technological means, adoption and utilization of these new tools becomes cheaper and more accessible. Residents expect a government that is nimble, accessible, and ready to meet their needs and desires when they reach out.

Millersville Borough Management 3 Year Plan



A significant priority when it comes to advances in efficiency and technology is cybersecurity. While the Borough already took steps this year to increase the safety of our data, staff, and assets through VPN usage and forced multifactor authentication for email and document access, there is much more we can do. Moving away from a physical server to a cloud-based system further safeguards our data, while also reducing the cost of server hardware needs. We also plan to roll out a cybersecurity training program for all staff and elected officials to help prevent human errors that lead to security breaches.

Organizational

As a changing organization facing retirements of long-time staff and a new generation entering the workforce, it is imperative that we prepare and weather these changes to become an employer of choice. The Borough's current employee and safety manuals are outdated and no longer representative of the work we do, so we plan to do some significant upgrades to these documents. The establishment of a certified safety committee will not only benefit the safety of all employees, but will help the Borough receive discounts on our workers' compensation insurance premiums. Also, by establishing a more formal onboarding process, as well as a new hire and annual training program, we can ease the transitional period for new employees and ensure all staff are receiving opportunities for skill building.

Fiscal

The Borough remains in good position to tackle economic contractions or other external implications that may typically work against the average Pennsylvania municipality. However, while the Borough continues to have a small amount of unreserved operating funds that would allow us to weather an emergency contraction, we do not have a policy in place to set aside some of our unreserved operating funds as a three-month contingency fund. In order for the Borough to meet these types of external events, such as natural disasters, large-scale economic collapse, or some other locally based fiscal catastrophe, we must look towards putting in place policies and guidelines which continue to build on our fiscal health. The Government Finance Officers Association (GFOA) recommends that local governments put in place particular policies which require an annual unrestricted fund balance in the general fund. Their recommendation goes further to suggest that such an unrestricted fund be maintained at, in a minimum, three months of regular general fund operating revenues or general fund operating expenditures. The selection of policy language indicating revenues or expenditures hinges on what historically is the

more reliable of the two in your municipality – in Millersville’s case, such policy should most likely indicate revenues, as our stream of revenues seems to be quite stable, thus predictable, over the years.

Presented as an addendum to this year’s budget is a Capital Improvement Plan (CIP). While the Borough has done a good job in the past of paying for large items as they come up with that year’s budget, it is best practice to be constantly preparing for large capital projects and purchases for the next few years. Budgeting on an annual basis, while sensible as it is, does a disservice to the long-term financial wellbeing of the community. Providing a five-year plan of major capital purchases or projects allows a municipality to put assets into a more thoughtful replacement schedule and gives an opportunity to spread out financial obligation over those years. This year’s CIP will show a five-year plan for spending from all of the Borough’s accounts, and assists in the planning of putting money aside to pay for expenses in the future.

As shown in the years to come on the plan, the Borough needs to be thinking about implementing more economic and recreational drivers in the coming years. With the planned completion of the Park Master Plan in 2024, and the accompanying grant applications in 2025, the Borough will be in a position to bring new life to our Freedom Memorial Park and new opportunities for residents of all ages to enjoy this cornerstone recreational space in the Borough. In order to plan for long-term economic stability in the Borough, we need to find new opportunities for revenue drivers in the Borough through economic development. The Borough could seek grant funding to fund a study and implementation of a main street program to bring a diversity of businesses to the Borough.

Conclusion

The Borough, as explained in this message, and as you will find in the remainder of this document, is well positioned to find long-term fiscal strength, with the right steps taken. At this point, although we do not have a true unreserved fund for emergencies or long-term financial plans, adequate latitude in the budget exists to sustain short-term crisis. Our financial landscape also puts us in a position to plan from a perspective of ability and not out of a sense of dire need or imminent distress. It is critical now that we seriously begin to take a long-term view and build a true reserve, while preparing for a future where our revenue needs change after the number of developable tracks of land are diminished.

The Borough continues to have a positive relationship with our educational neighbors, Millersville University and Penn Manor School District, and we continue to find ways to further focus on operational efficiencies within the Borough, and build upon an already cordial town-gown relationship. I believe that Millersville Borough does not exist without its educational institutions, and we have a responsibility to support each other.

The ever-present opportunity of economic vitality and growth also looms. The County of Lancaster continues to experience vast economic development, to which the Borough, as we have seen, is not immune. I implore Borough Council to embrace the changing economic picture in Millersville and show a willingness to think outside the typically residential for the Borough. A diversified revenue stream is critical, as one-time building and zoning permit revenue windfalls help, but long-term commercial and industrial tax-bases assist even more.

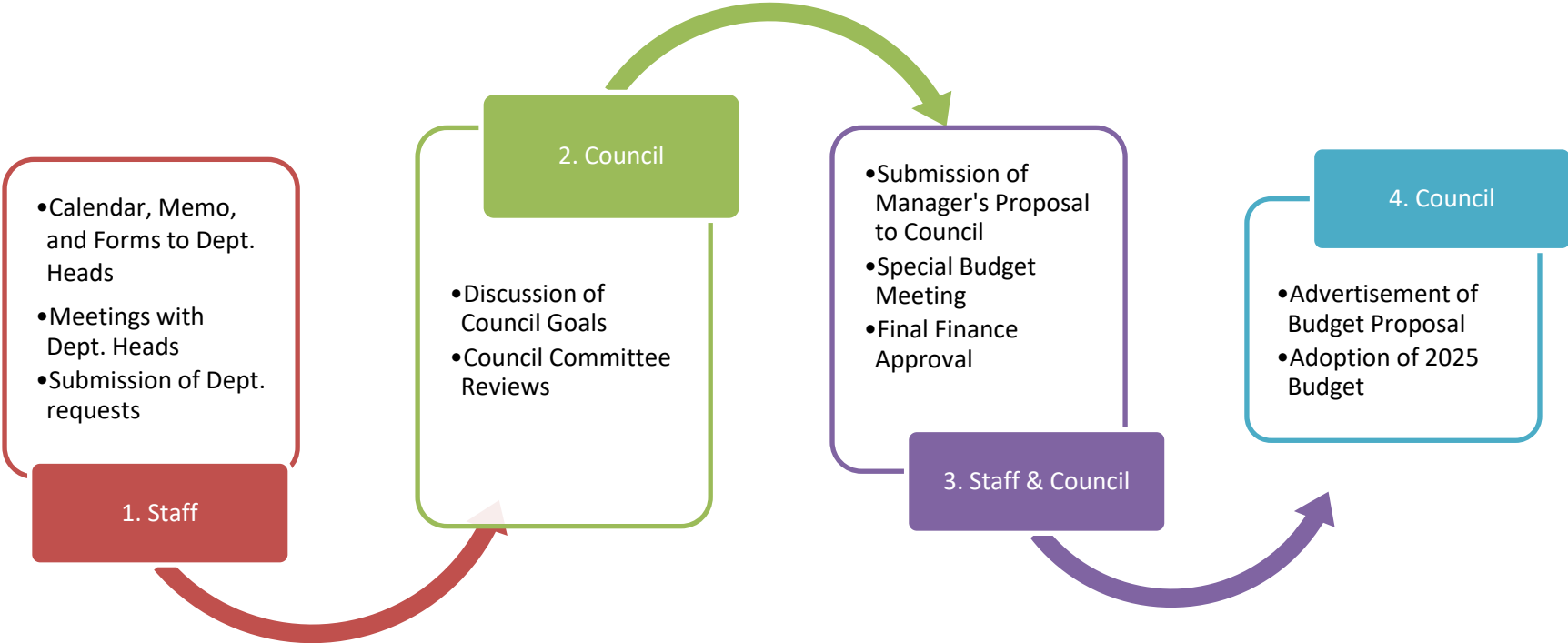
In closing, I am honored and pleased to have the opportunity to present this 2025 budget proposal to the Council, and I look forward to assisting Council in the implementation of the financial and operational goals as outlined herein.

With much respect and appreciation,

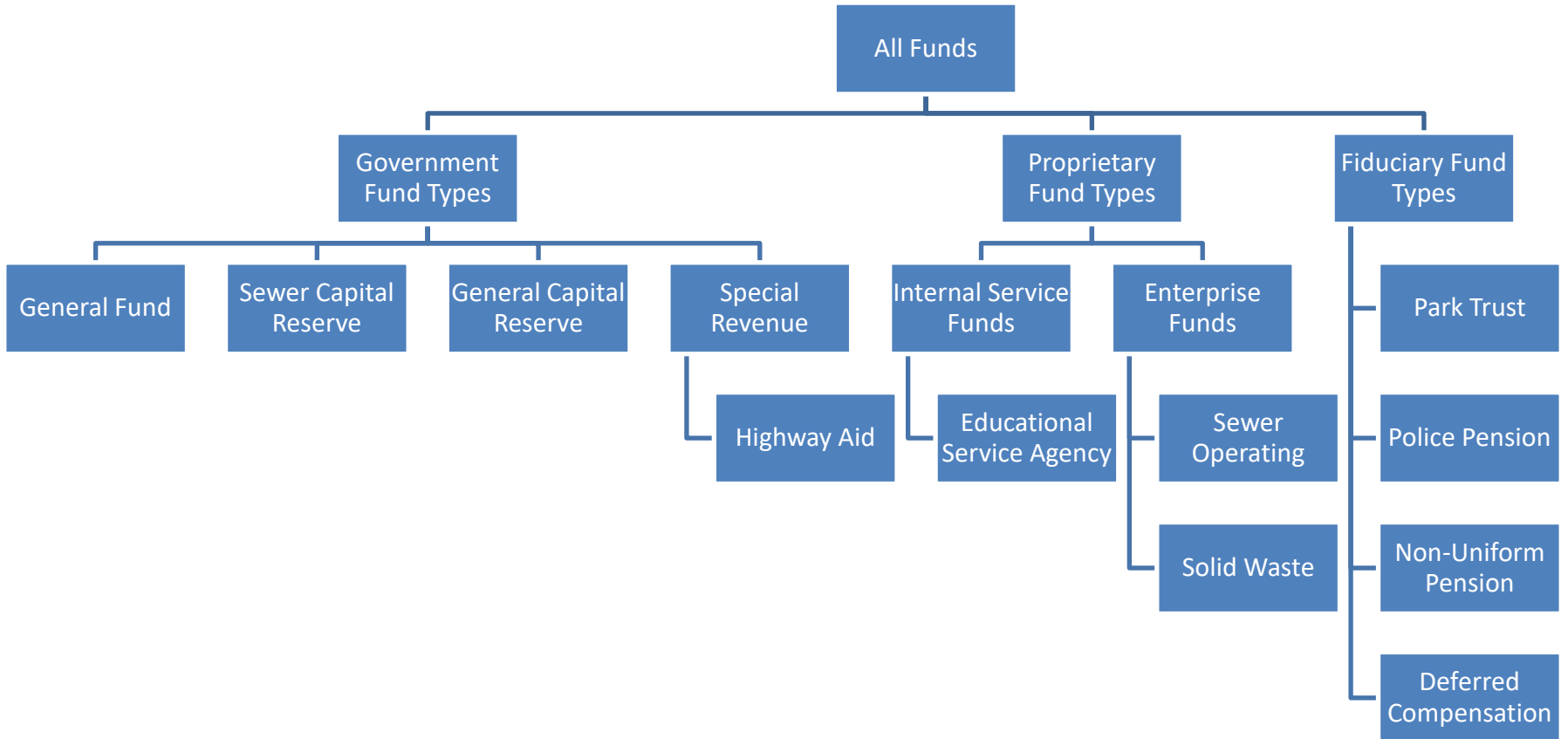
Rebecca DeSantis-Randall, Manager
Borough of Millersville

Budget Process

Task	Dates
Budget Calendar and Instruction Memo Distributed by Borough Manager	June 28, 2024
Borough Manager Holds Preliminary Meetings with Department Heads	July 1-3, 2024
Submission of Departmental Budget Requests to Borough Manager	By August 2, 2024
Discussion of Budget Goals with Finance Committee	September 10, 2024
Submission of Proposed Budget to Borough Council	October 4, 2024
Review of Relevant Budget Sections with Personnel and PW/PW Committees	October 8, 2024
Review of Budget Proposal (Part 1)	October 8, 2024
Special Budget Meeting (Part 2)	October 10, 2024
Final Finance Committee Approval	November 12, 2024
Authorization to Advertise Proposed Budget	November 12, 2024
Adoption of 2025 Budget	December 10, 2024



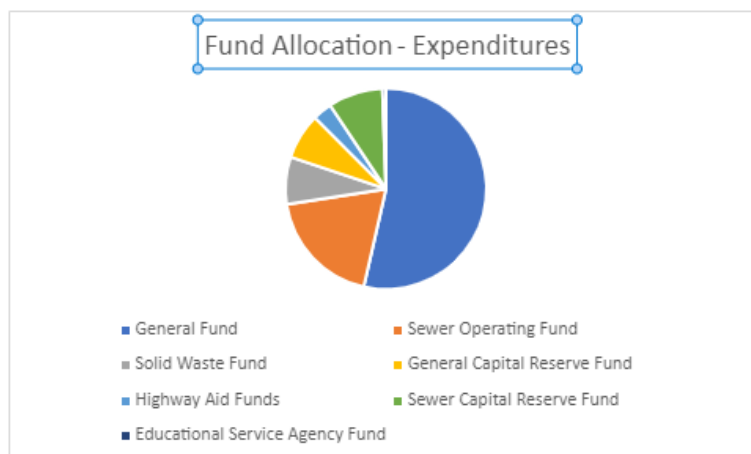
Fund Structure



II. BUDGET SUMMARIES

Summary of All Funds

ALL FUNDS 2025	
Revenues	\$
(01) General Operating Fund	4,663,463
(08) Sewer Operating Fund	2,097,527
(09) Solid Waste Fund	652,600
(31) General Capital Reserve Fund	21,273
(35) Highway Aid Fund	209,281
(38) Sewer Capital Reserve Fund	525,924
(45) Educational Service Agency Fund	71,190
Total Revenues	8,241,258
Expenditures	\$
(01) General Operating Fund	5,064,162
(08) Sewer Operating Fund	2,097,486
(09) Solid Waste Fund	712,986
(31) General Capital Reserve Fund	290,500
(35) Highway Aid Fund	291,500
(38) Sewer Capital Reserve Fund	901,500
(45) Educational Service Agency Fund	71,158
Total Expenditures	8,847,292



(01) GENERAL OPERATING FUND 2025	
Revenues	\$
Real Estate Taxes	2,467,952
Act 511 Taxes & Franchises	1,322,417
Fines & Violations	75,979
Rents, Fees, & Permits	319,477
Grants & Reimbursements	406,636
Other Revenues	71,000
Total Revenues	4,663,463
Expenditures	\$
Administration	502,678
Police	1,498,525
Community Services	181,696
Code Enforcement & Zoning	115,750
Streets	535,338
Parks & Recreation	42,650
Debt Service	188,603
Employee Benefits & Insurance	1,948,341
Fund Transfers	50,579
Total Expenditures	5,064,162

(08) SEWER OPERATING FUND 2025	
Revenues	\$
Total Revenues	2,097,527
Expenditures	\$
Total Expenditures	2,097,486

(09) SOLID WASTE FUND 2025	
Revenues	\$
Total Revenues	652,600
Expenditures	\$
Total Expenditures	712,986

(31) GENERAL CAPITAL RESERVE FUND 2025	
Revenues	\$
Total Revenues	21,273
Expenditures	\$
Total Expenditures	291,500

(35) HIGHWAY AID FUND 2025	
Revenues	\$
Total Revenues	209,281
Expenditures	\$
Total Expenditures	291,500

(38) SEWER CAPITAL RESERVE FUND 2025	
Revenues	\$
Total Revenues	525,924
Expenditures	\$
Fund Transfers	0
Total Expenditures	901,500

(45) EDUCATIONAL SERVICE AGENCY FUND 2025	
Revenues	\$
Total Revenues	71,190
Expenditures	\$
Fund Transfers	0
Total Expenditures	71,190

Workforce Summary

2024 Budget Employment By Department				
Department	Position	Status	Number	Budget \$
Administration	Manager	FT	1	\$98,800.00
	Finance Officer	FT	1	\$64,480.00
	Bookkeeper/Accounts Receivable	FT	1	\$62,002.00
	Code Enforcement/Zoning Officer	FT	1	62,031
	Secretary/Clerk	FT	1	\$53,969.00
	Clerk/Accounts Payable Clerk	PT	2	20.80-20.95/Hour
Police	Chief	FT	1	\$118,316.00
	Lieutenant	FT	1	\$92,865.00
	Sergeant	FT	2	98,265-98,465
	Patrolman	FT	8	63,334-93,715
	Patrolman	PT	2	30.82/Hour
	Secretary	FT	2	49,776-56,578
	Crossing Guard	Seasonal	2	16.06-18.35/ Hour
Streets	Superintendent	FT	1	\$76,679.00
	Maintenance Worker II	FT	1	\$72,350.00
	Maintenance Worker I	FT	2	51,895-55,746
	Laborer	FT	1	\$49,988.00
	Public Works Laborer	PT	1	13.92/Hour
Wastewater Treatment	Superintendent	FT	1	\$96,355.00
	Lead Plant Operator	FT	1	\$78,973.00
	Plant Operator	FT	3	51,895-63,446
		FT	29	
		PT	5	
		Seasonal	2	
		Total	36	

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; the Sewer Capital Reserve Fund shows a transfer to the General Capital Reserve Fund to proportionately fund a capital project.

<i>Fund</i>	<i>Transfers In</i>	<i>From Fund</i>	<i>Transfers Out</i>	<i>To Fund</i>
General Operating			(35,579)	Education Service Agency
General Operating	15,000	Park Trust*		
General Operating			(15,000)	General Operating
Total General Operating	15,000		(50,579)	
Sewer Operating			(300,000)	Sewer Capital Reserve
Total Sewer Operating	0		(300,000)	
General Capital Reserve	15,000	General Operating		
Total General Capital Reserve	30,000		(0)	
Sewer Capital Reserve	300,000	Sewer Operating		
Total Sewer Capital Reserve	250,000		(0)	
Education Service Agency	35,579	General Operating		
Total Education Service Agency	35,579		(0)	
TOTALS	330,579		350,579	

*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.

Summary of Fund Balances

Funds	2023 Ending Balance	2024 Estimated Ending Balance	2025 Budgeted Activity	2025 Estimated Ending Balance
<i>Governmental Funds</i>				
General Operating	\$ 2,747,523	\$ 2,377,272	\$(400,699)	\$1,976,573
General Capital Reserve	1,295,862	1,027,840	(269,227)	758,613
Highway Aid	418,291	406,450	(82,219)	324,231
<i>Proprietary Funds</i>				
Sewer Operating	1,543,858	1,441,198	(375,535)	1,065,663
Sewer Capital Reserve	1,163,021			
Solid Waste	507,276	514,247	(60,386)	453,861
Educational Service Agency	12081	25,891	32	25,923

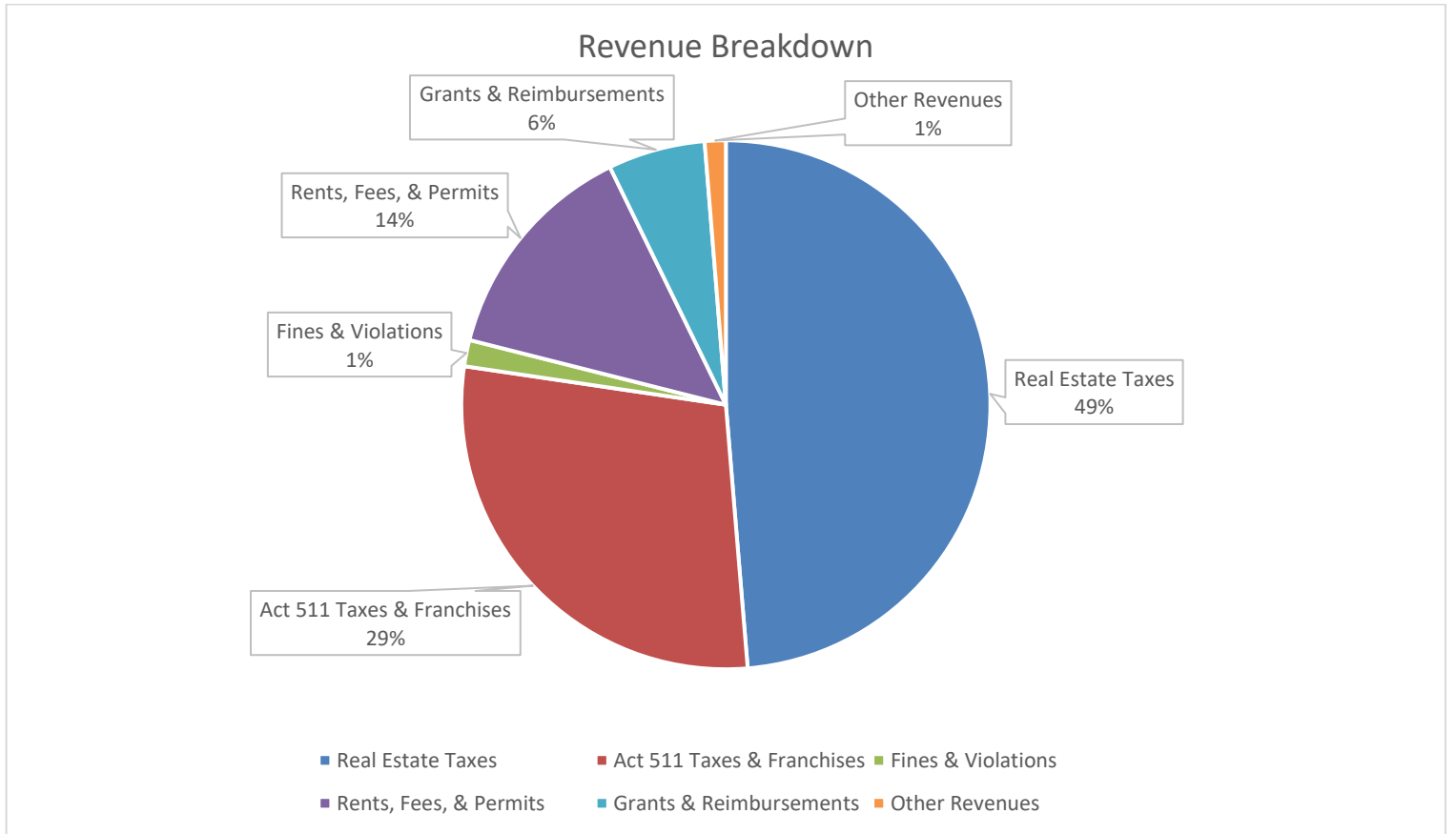


III. GENERAL FUND

General Fund Overview

General Fund Revenues Summary

(01) GENERAL OPERATING FUND 2025	
Revenues	\$
Real Estate Taxes	2,467,952
Act 511 Taxes & Franchises	1,322,417
Fines & Violations	75,980
Rents, Fees, & Permits	319,478
Grants & Reimbursements	406,636
Other Revenues	71,000
Total Revenues	4,663,463



General Fund Revenue History Major Revenue Sources

	2020	Increase Over 2020	2021	Increase Over 2021	2022	Increase Over 2022	2023	Average % Change
<i>Millage Rate:</i>	0.0055		0.0055		0.0058		0.0058	
<i>Real Estate Taxes:</i>	1,973,464	3%	2,029,604	4%	2,104,894	2%	2,144,906	3%
<i>Act 511 Taxes & Franchises:</i>	1,305,180	3%	1,347,739	9%	1,472,152	4%	1,534,119	3%
<i>Fines & Violations:</i>	98,185	-33%	66,060	15%	76,198	8%	81,977	-7%
<i>Rents, Fees, & Permits:</i>	254,679	7%	273,653	5%	286,502	-5%	271,502	-12%
<i>Grants & Reimbursements:</i>	496,131	72%	851,223	-4%	818,446	-56%	363,311	4%
<i>Other Revenues</i>	73,386	145%	179,926	-1%	178,557	-50%	89,900	19%
<i>Total Revenues:</i>	\$4,201,024	13%	\$4,748,205	4%	\$4,936,750	-9%	\$4,485,714	0%

Fund:	Purpose:	Sources of Revenue:
Government Fund Type		
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 millage rate at 6.55:

Value of Property: \$100,000

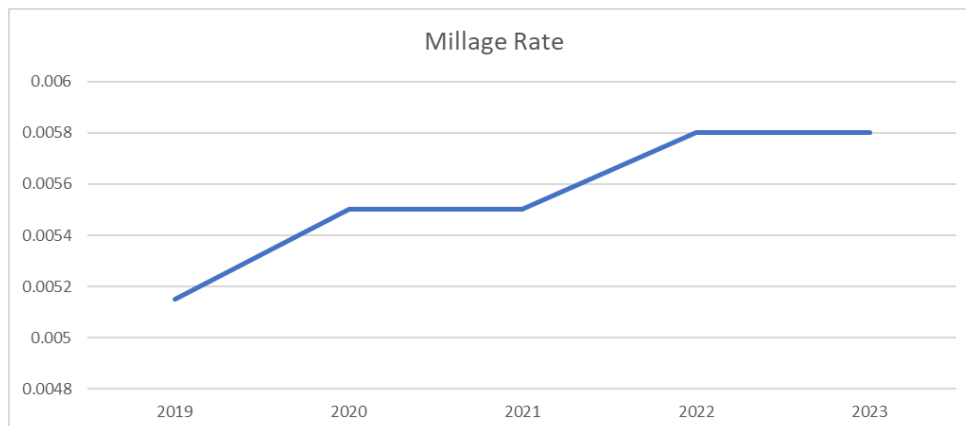
Millage Rate: 6.55

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 21%, with the remaining being remitted to the County of Lancaster and the Penn Manor School District.

School Taxes – Penn Manor School District	18.4744
County Taxes – Lancaster County	2.91
<u>Borough Taxes – Millersville Borough</u>	<u>6.55</u>
Total Millage for Millersville Residents:	27.9344



General Fund Budget

Revenues

Revenues	2025 Budget	2024 Budget	2023 Budget
Real Estate Taxes - Current Borough	2,315,952	2,025,716	1,967,120
Real Estate Taxes - Prior Year	1,000	1,000	0
Real Estate Taxes - Delinquent	30,500	35,000	31,546
Real Estate Taxes - Interims	500	7,080	535
Real Estate Taxes - Transfer Tax	120,000	120,000	145,704
Earned Income Tax	831,698	680,000	772,914
Local Service Tax	120,000	124,000	115,106
Payments in Lieu of RE Taxes (PILOT)	172,000	166,465	179,739
Business License and Permits	150	85	75
Cable Television Franchise	90,000	90,000	86,017
Street Encroachment (opening permits)	2,000	1,700	1,500
Court Fines	4,500	5,000	4,272
Vehicle Code Violations	16,100	20,000	11,990
Ordinance Violations	25,380	27,000	34,135
Parking Tickets	30,000	26,000	31,580
Interest Earnings	63,420	55,000	77,515
Rents - Water Tower	120,000	120,000	127,265
Rents - Building	25,000	25,000	25,110
Rents - Park	9,000	7,800	7,115
Federal and State Grants	4,000	8,625	2,069
Public Utility Realty Tax	2,700	2,700	2,657
Alcohol Beverage Licenses	800	800	800
Pension System State Aid	220,204	221,460	221,460
Foreign Fire Insurance Premium Tax	40,099	39,525	39,525
Reimburse NonUniform Pension	69,626	70,454	37,670
County Grants	0	0	0
Reimburse County Police Services DTF & SERT	1,000	2,000	510
Subdivision and Land Development Fees	2,000	3,000	310
Reimburse Engineering and Legal Fees	19,678	20,000	23,187
Zoning Permits	16,000	77,270	5,134
Zoning Hearing Fees / Bldg Code Appeal	2,750	3,000	2,000
Stormwater Management Plan App Fee	600	6,275	375
County Tax Collection Commission	2,500	4,800	1,415
Tax Certification Fees	3,000	90,000	2,700
Reimburse SRO and other PM Police Services	111,806	119,000	101,602
Sale of Copies of Accident Reports	2,000	2,900	1,185
Parking Permits	3,500	89,400	2,630
Building Permits	15,000	95,800	8,612
Housing Licenses	100,000	60,000	64,690
Miscellaneous Revenue	20,000	0	48,804
Contributions and Donations	8,000	0	500
Proceeds from Sale of Fixed Asset	0	0	0
Transfer from Park Trust Fund	15,000	45,000	15,000
GO Note Proceeds	0	0	0
Refund of Prior Year Expenditures	26,000	25,000	24,414
Total General Operating Fund Revenues	4,663,463	4,523,855	4,226,489

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.

Expenditures	2025 Budget	2024 Budget	2023 Budget
Mayor Salary	2,400	2,400	2,400
Council Salaries	16,800	16,800	16,800
Manager Salary	39,520	38,000	48,213
Clerical Salaries	93,890	77,800	85,167
Overtime	8,000	5,000	9,658
Office Supplies	6,500	5,000	7,036
General Expense	3,000	2,000	2,603
Accounting and Auditing Services	12,450	10,000	10,757
Consulting Services	500	0	0
Engineering Services	63,000	37,000	73,642
Legal Services	21,000	12,000	20,575
Labor Counsel	2,500	2,500	6,166
Telephone and Cable	5,000	6,000	4,150
Postage	3,000	3,000	2,980
Advertising	12,000	4,600	6,106
Property and Liability Insurance	108,000	91,500	67,491
Bonding Insurance	1,200	1,200	1,530
Electricity	13,000	16,500	9,349
Gas	5,500	6,500	5,563
Water	750	650	811
Building and Grounds Maintenance	22,000	23,500	17,258
Equipment, Repair and Service Contracts	56,168	19,398	27,540
Water Tank Maintenance	1,500	500	0
Dues, Subscriptions and Memberships	2,500	1,000	978
Training and Conferences	2,500	1,720	505
Training and Conferences-Mayor & Council	300	242	60
Total Administration/Legislative Department	502,978	384,810	427,337

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. *The Crossing Guard program is run out of the Educational Service Agency Proprietary Fund (Fund 45), but the employees are counted in the Police Department's personnel complement, as they are hired and administered by the Chief of Police.*

General Operating Fund Police Budget

Expenditures	2025 Budget	2024 Budget	2023 Budget
Chief Salary	120,268	115,200	110,638
Police Officers Salaries	1,014,167	985,063	822,206
Part-time Police Officers Salaries	9,000	29,000	3,253
Clerical Salaries	106,354	115,021	108,229
Overtime	102,408	100,803	129,943
Office Supplies	3,000	3,000	3,174
Operating Supplies and related items	5,000	5,000	4,018
Vehicle Fuel	15,000	17,000	8,218
Clothing and Uniforms	13,000	13,000	11,716
Ammunitions and Targets	6,000	6,000	7,307
General Expense	2,000	2,000	1,942
Labor Counsel	5,000	5,000	7,927
Telephone and Cable	15,000	16,000	15,090
Civil Service (inc Advertising)	2,000	2,000	5,238
Equipment Repair and Service Contracts	49,000	32,000	33,929
Vehicle Maintenance	9,000	10,000	7,526
Dues, Subscriptions and Memberships	3,000	3,000	3,532
Animal Control	1,125	1,125	231
Training and Conferences	10,000	16,000	15,601
County Drug Task Force Operation	7,903	7,903	7,903
Total Police Department	1,498,225	1,484,115	1,307,620

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	2025 Budget	2024 Budget	2023 Budget
Street Superintendent Salary	76,679	81,354	79,835
Street Department Salaries	260,659	222,162	209,548
Overtime	5,000	6,000	2,839
Operating Supplies and related items	7,000	7,000	3,913
Vehicle Fuel	12,000	12,000	7,247
Road Repair and Markings	20,000	10,000	7,624
Traffic Control Signs	5,500	5,500	4,155
Storm Sewer and Drains	10,000	10,000	2,209
Engineering Services	10,000	10,000	608
Telephone	0	0	0
Electricity - Buildings	3,000	5,000	2,766
Gas	4,000	6,500	3,837
Water	600	500	490
Electricity - Traffic Signals	4,400	4,400	2,817
Electricity - Street Lights	72,000	71,500	65,425
Traffic Signal Repair and Service Contract	12,500	12,500	6,514
Building and Grounds Maintenance	13,000	4,300	2,748
Equipment, Repair and Service Contracts	9,000	9,000	4,729
Vehicle Maintenance	9,000	5,500	3,472
Training and Conferences	1,000	4,000	0
Total Street Department	535,338	487,216	410,777
Park Department Salaries	15,000	29,479	11,613
Operating Supplies and related items	2,500	2,000	1,230
Vehicle Fuel	1,000	0	1,340
General Expense	500	2,500	215
Electricity	2,300	2,300	1,987
Water	350	350	317
Building and Grounds Maintenance	9,000	9,000	8,267
Equipment, Repair and Service Contracts	3,000	3,000	3,164
Culture and Recreation	9,000	0	400
Total Park Department	42,650	48,629	28,132

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	2025 Budget	2024 Budget	2023 Budget
Emergency Alert Services	2,670	2,645	2,645
Fire Services - Blue Rock Regional Fire District	128,728	135,404	135,404
Fireman's Relief Association	40,099	39,525	39,525
Contributions to County Library	5,000	2,861	0
Contributions to Meals on Wheels	0	0	0
Contributions to Lancaster EMS	5,000	3,000	0
Contributions - Other	200	200	200
Total Community Services	181,697	183,635	177,774

Debt Service

Expenditures	2025 Budget	2024 Budget	2023 Budget
2010 Refi 2005&1996 Bond Principal-FB	0	0	
2007 Refi 2002 GO Note Principal-DVAL	0	0	
2017 Refi 2010&2007-GO Note Princ-BB&T	155,890	155,130	164,230
Financing Debt Charges	0	0.00	
2010 Refi 2005&1996 Bond Interest-FB	0	0	
2007 Refi 2002 GO Note Interest-DVAL	0	0	
2017 Refi 2010&2007-GO Note Inter-BB&T	32,714	36,793	41,113
Total Debt Service	188,604	191,923	205,343

Employee Benefits

Expenditures	2025 Budget	2024 Budget	2023 Budget
Dental Insurance	17,548	16,248	15,024
Health Insurance	877,640	780,165	671,831
Health and Welfare	16,000	17,000	11,335
Life Insurance	2,000	2,600	1,740
Pension Plan-Police	637,519	651,381	508,459
Pension Plan-Nonuniform	227,552	225,743	152,716
FICA and Medicare	118,130	140,460	124,833
PA Unemployment Benefit	0	0	0
Workers Compensation Insurance	51,953	44,512	44,579
Total Employee Benefits	1,948,342	1,878,109	1,530,517

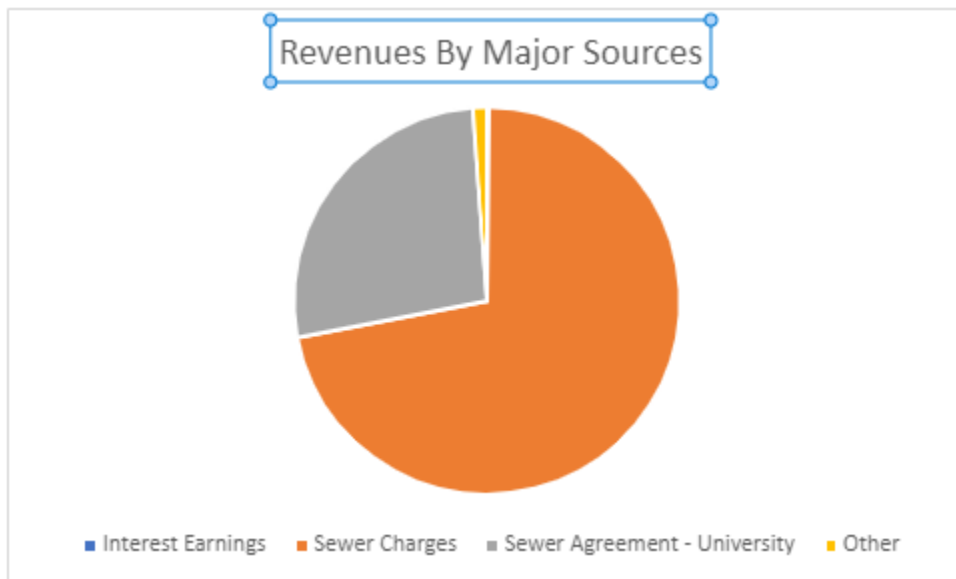
IV. SEWER OPERATING FUND

Sewer Operating Fund Overview

Sewer Operating Fund Summary

(08) SEWER OPERATING FUND 2025	
Revenues	\$
Total Revenues	2,097,527
Expenditures	\$
Total Expenditures	2,097,486

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.



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	2025 Budget DRAFT	2024 Budget FINAL	YTD Actual 2023
SEWER OPERATING FUND			
(Residential rate per quarter)		110	
Revenues			
Interest Earnings	3,027	3,500	4,078
Sewer Charges	1,456,000	1,300,000	1,278,851
Sewer Lien Income	20,000	20,000	47,148
Sewer Agreement - University	545,000	545,000	377,508
Sewer Agreement - Manor Township	65,000	65,000	72,600
Miscellaneous Revenue	3,500	3,500	5,130
GO Note Proceeds	-	-	-
Refund of Prior Year Expenditures	5,000	5,000	6,382
Total Sewer Operating Fund Revenues	2,097,527	1,942,000	1,791,697
Expenditures			
Manager Salary	39,520	38,000	17,013
Clerical Salaries	93,890	77,800	69,554
Overtime	6,000	6,000	5,250
Office Supplies	3,000	3,000	1,986
General Expense	5,000	3,700	5,101
Accounting and Auditing Services	12,450	10,600	10,757
Engineering Services	35,000	35,000	19,056
Legal Services	6,000	5,000	9,614
Telephone and Cable	12,000	11,660	7,825
Postage	5,000	4,770	3,905
Property and Liability Insurance	38,000	35,000	33,000
Equipment, Repair and Service Contracts	20,000	10,600	3,779
Rental of Building	16,500	16,500	16,500
Dues, Subscriptions and Memberships	2,500	2,500	626
Training and Conferences	1,400	1,500	720
Sewer Plant Superintendent Salary	96,355	92,665	89,439
Sewer Plant Salaries	257,760	267,814	250,055
Overtime	14,000	12,000	12,955
Operating Supplies and related items	15,000	14,000	11,529
Chemicals	138,000	90,100	82,083
Laboratory Supplies	7,000	6,000	1,598
Outside Laboratory Services	57,000	53,000	47,828

Vehicle Fuel	10,000	10,000	7,960
Electricity	250,000	295,000	148,110
Gas	800	800	482
Water	9,540	9,540	8,261
Building and Grounds Maintenance	15,000	15,000	14,598
Sewer Treatment Plant Equipment Maintenance	155,000	65,000	68,441
Vehicle Maintenance	12,000	10,000	7,671
Collection System & Pump Stations Maintenance	50,000	50,000	29,330
BioSolids Management Contracted Srvs	39,000	35,000	54,520
2017 Refi 2010&2007-GO Note Principal	-	-	222,840
2017 Refi 2010&2007-GO Note Interest	-	-	5,861
Dental Insurance	4,460	4,130	4,256
Health Insurance	254,054	223,509	198,157
Health and Welfare	6,400	6,100	4,329
Life Insurance	400	400	354
Pension Plan - NonUniform	68,312	67,466	37,122
FICA and Medicare	27,473	32,000	33,510
Workers Compensation Insurance	13,672	14,000	12,000
Total Sewer Operating Fund Expenditures	1,797,486	1,635,154	1,557,976
Transfer to Sewer Capital Reserve	300,000	-	-
Total Transfers	300,000	-	-
Total Sewer Operating Expenditures & Transfers	2,097,486	1,635,154	1,557,976
Excess (Loss) of Revenues Over Expenditures	41	306,846	233,721



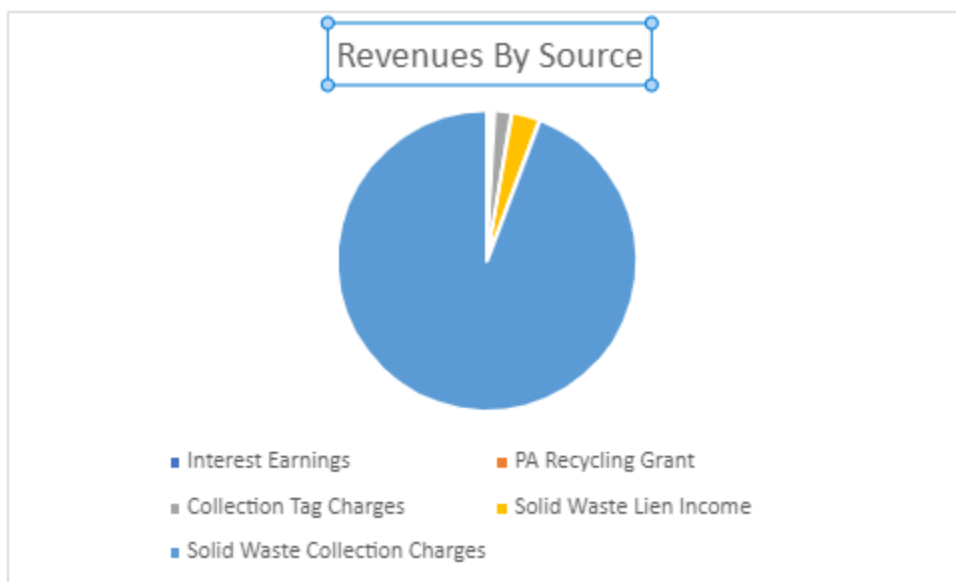
V. SOLID WASTE FUND

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

(09) SOLID WASTE FUND 2025	
Revenues	\$
Total Revenues	652,600
Expenditures	\$
Total Expenditures	712,986



Solid Waste Fund Budgets

Revenues & Expenditures

The Solid Waste Fund, a proprietary level, enterprise fund, accounts for the revenues and expenditures for the solid waste collection, hauling and disposal implemented by the Borough. The program is administered by the Administration Department and carried out utilizing this enterprise fund. 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	2025 Budget DRAFT	2024 Budget FINAL	YTD Actual 2023
SOLID WASTE FUND			
(Residential rate per quarter)		85	
Revenues			
Interest Earnings	2,340	2,500	3,153.44
Solid Waste Collection Charges	613,360	496,000	464,709
Solid Waste Lien Income	20,000	20,000	33,325.41
Green Yard Waste Tags	7,000	7,296	6,150
Yellow Extra Service Tags	1,000	2,000	1,545.00
Red Oversize Trash Tags	3,600	3,600	3,928
Blue Large Appliance Tags	350	350	528
PA Recycling Grant	3,000	5,018	1,684
Miscellaneous Revenue (includes hauling rebate)	1,500	17,000	15,289.49
Refund of Prior Year Expenditures	450	450	659
Total Solid Waste Fund Revenues	652,600	554,214	530,971.01
Expenditures			
Manager Salary	19,760	19,000	8,506.30
Clerical Salaries	46,945	31,894	34,777
Overtime	3,000	2,936	2,625.07
Office Supplies	2,000	1,985	2,203
General Expense	-	-	16
Accounting and Auditing Services	8,000	6,000	5,378
Engineering Services	-	-	0
Legal Services	5,000	4,500	5,780
Postage	3,200	3,215	4,083.25
Advertising	100	100	-
Equipment, Repair and Service Contracts	15,000	3,643	2,883.22
Rental of Building	8,500	8,500	8,500
Dues, Subscriptions and Memberships	500	894	313.11
Operating Supplies and related items	10,000	10,000	10,128
Solid Waste Disposal	150,000	140,000	153,794.94
Collection and Hauling Contracted Services	411,312	329,400	265,602
Dental Insurance	386	357	420.11
Health Insurance	23,096	22,489	19,969
Health and Welfare	500	500	705.78
Life Insurance	40	38	34
Pension Plan-Nonuniform	1,314	2,988	548
FICA and Medicare	2,966	4,352	3,455

Workers Compensation Insurance	1,367	1,600	1,400.00
Total Solid Waste Fund Expenditures	712,986	594,392	531,123
Transfer to General Capital Reserve	-	-	-
Total Transfers	-	-	-
Total Solid Waste Expenditures & Transfers	712,986	594,392	531,123.34
Excess (Loss) of Revenues Over Expenditures	(60,386)	(40,178)	(152)



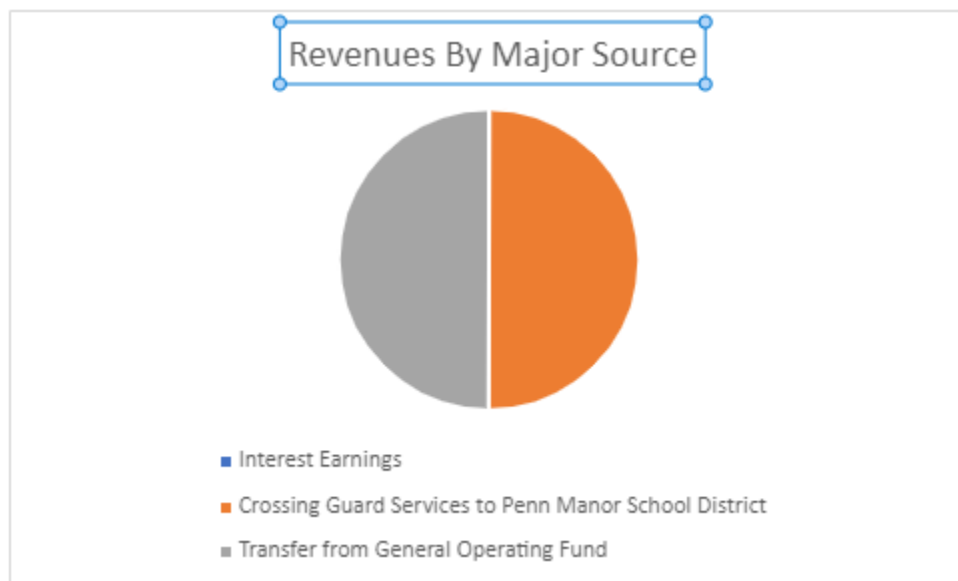
VI. EDUCATIONAL SERVICE AGENCY FUND

Educational Service Agency Fund Overview

Fund:	Purpose:	Sources of Revenue:
<i>Proprietary Fund Type – Internal Service Fund</i>		
Educational Service Agency Fund	All expenditures related to the crossing guard program as per the agreement between the Borough and the Penn Manor School District, in which each party covers 50% of the cost.	The Borough and Penn Manor School District each cover 50% of the cost of the program.

Educational Service Agency Fund Summary

(45) EDUCATIONAL SERVICE AGENCY FUND 2025	
Revenues	\$
Total Revenues	71,190
Expenditures	\$
Fund Transfers	0
Total Expenditures	71,158



Educational Service Agency Fund Budgets

Revenues & Expenditures

The Educational Service Agency provides the crossing guard services program to the Millersville Borough community. In 2024, Council voted to contract out the crossing guard program in 2025. The program costs are split 50/50% between the Borough and the Penn Manor School District. Oversight of the program, while mostly handled by the third-party contractor, remains a part of the Borough's Police Department. The Fund, much like the Solid Waste Fund, is a proprietary level, internal service fund, and not a department of the Borough.

Description	2025 Budget DRAFT	2024 Budget FINAL	YTD Actual 2023
EDUCATIONAL SERVICE AGENCY FUND			
Revenues			
Interest Earnings	32	35	48.35
Crossing Guard Services to Penn Manor School District	35579	25,999	18,530
Transfer from General Operating Fund	35579	25999	15228
Total Educational Service Agency Fund Revenues	71,190	52,033	33,806
Expenditures			
Crossing Guard Salaries	71158	46,073	31,319
Operating Supplies and related items	0	500	1074.29
Clothing and Uniforms	0	700	1,061
FICA and Medicare	0	3524.58	2395.88
Workers Compensation Insurance	0	1,200	1,000
Total Educational Service Agency Fund Expenditures	71158	51997.58	36850.07
Transfer to General Capital Reserve	-	-	-
Total Transfers	0		0
Total Educational Service Agency Expenditures & Transfers	71,158	51,998	36,850
Excess (Loss) of Revenues Over Expenditures	32	35.42	-3043.77

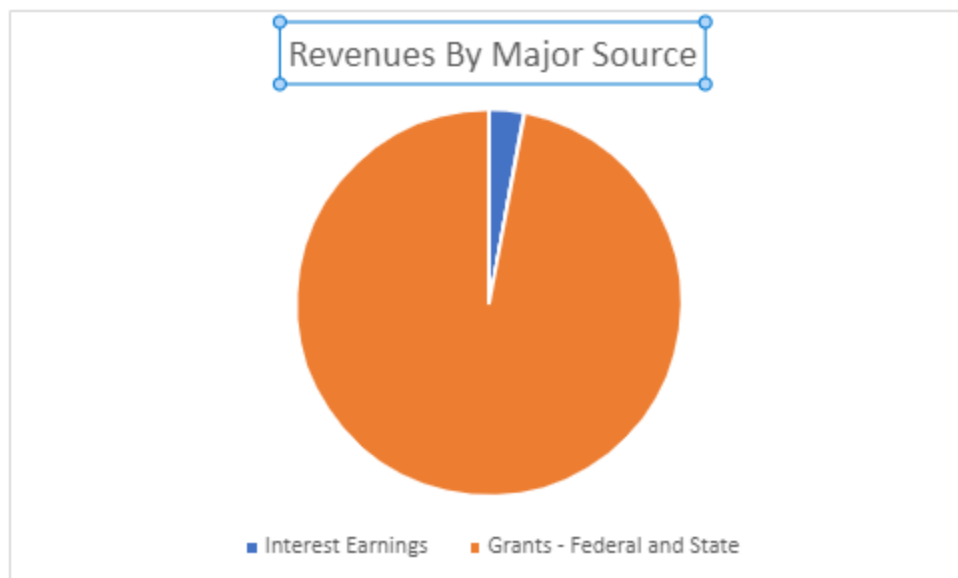
VII. GENERAL CAPITAL RESERVE FUND

General Capital Reserve Fund Overview

Fund:	Purpose:	Sources of Revenue:
<i>Government Fund Type</i>		
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

(31) GENERAL CAPITAL RESERVE FUND 2025	
Revenues	\$
Total Revenues	21,273
Expenditures	\$
Total Expenditures	291,500



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	2025 Budget DRAFT	2024 Budget FINAL	YTD Actual 2023
GENERAL CAPITAL RESERVE FUND			
Revenues			
Interest Earnings	6,273	9,000.00	10,970.78
Grants - Federal and State	0	0.00	0.00
Grant - County	0	0.00	0.00
Grant - Community Development	0	0.00	0.00
Reimbursement other Governments	0	0.00	0.00
Miscellaneous Revenue	0	0.00	0.00
Sale of Property and Equipment	0	0.00	0.00
Transfer from General Operating Fund	15,000	487,060.00	0.00
Transfer from Solid Waste Fund	0	0.00	0.00
Transfer from Sewer Capital Fund	0	0.00	0.00
Transfer from Education Service Agency Fund	0	0.00	0.00
Total General Capital Reserve Fund Revenues	21,273	496,060.00	10,970.78
Expenditures			
Consulting Services	12,000	0.00	9,229.00
Engineering Services	15,000	15,100.00	6,378.00
Legal Services	2,000	0.00	0.00
Advertising	1,000	0.00	0.00
E-Code Contracted Services	4,500	3,500.00	4,742.00
Land Improvements	0	300,000.00	15,668.67
Building Improvements - Admin and Police	2,000	0.00	0.00
Equipment Replacement - Admin	0	0.00	0.00
Vehicle Replacement - Police	48,000	20,000.00	0.00
Equipment Replacement - Police	16,000	40,000.00	13,500.00
Vehicle Replacement - Zoning/Code Officer	0	0.00	0.00
N/S Duke St Corridor Road, Curbs, Sidewalks	0	0.00	304,440.80
N/S Duke St Corridor Stormwater Mgmt	0	0.00	78,751.20
N/S Duke St Corridor Sanitary Sewer	0	0.00	144,508.30
N/S Duke St Corridor Traffic, Misc	0	0.00	65,550.00
N/S Duke St Corridor Engineering, Environmental	0	0.00	3,916.90
N/S Duke St Corridor Land Acquisitions, ROW	0	0.00	0.00
Miscellaneous Street Projects	170,000	10,000.00	0.00
Building Improvements - Streets	0	0.00	0.00

Bldg Imprvmnts-Park Pavilions & Other Structures	5,000	47,960.00	0.00
Equipment Replacement - Park	15,000	0.00	17,291.72
Transfer to Sewer Capital Fund	0	0.00	0.00
Total General Capital Reserve Fund Expenditures	290,500	436,560.00	663,976.59
Excess (Loss) of Revenues Over Expenditures	-269,226.60	59,500.00	-653,005.81



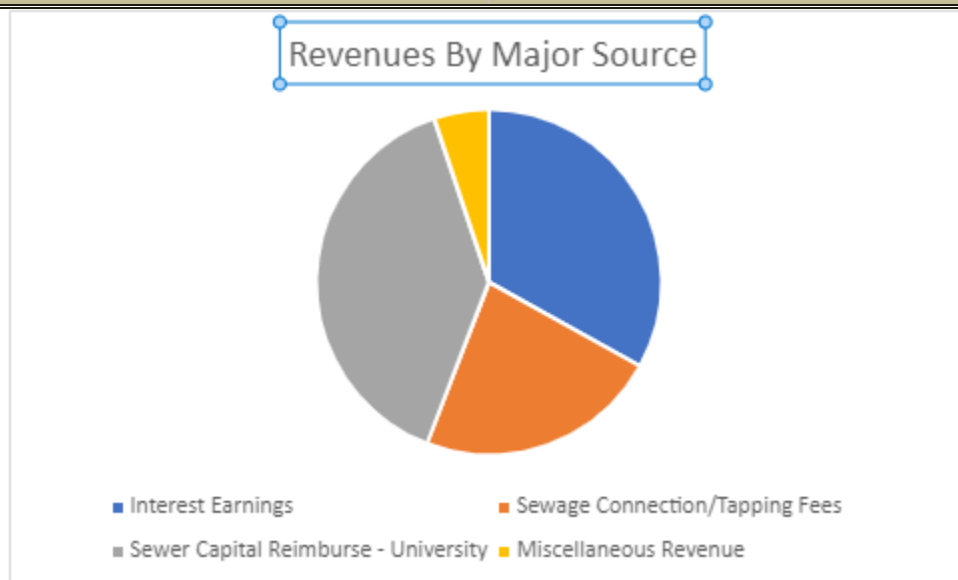
VIII. SEWER CAPITAL RESERVE FUND

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

(38) SEWER CAPITAL RESERVE FUND 2025	
Revenues	\$
Total Revenues	525,924
Expenditures	\$
Fund Transfers	0
Total Expenditures	901,500



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, structures, or components 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. Much like the General Capital Reserve Fund, this Fund does not have a departmental budget and does not show personnel or fleet complements.

Description	2025 Budget DRAFT	2024 Budget FINAL	YTD Actual 2023
SEWER CAPITAL RESERVE FUND			
Revenues			
Interest Earnings	44,924	46,000	54,647
Grants - Federal and State	-	-	-
Grant - County	-	-	-
Sewage Connection/Tapping Fees	31,000	53,420	21,368
Sewer Capital Reimburse - University	143,000	10,000	-
Miscellaneous Revenue	7,000	-	-
Transfer from General Operating Fund	-	-	-
Transfer from Sewer Operating Fund	300,000	2,636,500	-
Transfer from General Capital Fund	-	-	-
Total Sewer Capital Reserve Fund Revenues	525,924	2,745,920	76,015
Expenditures			
Engineering Services	125,000	90,000	104,998
Legal Services	500	500	-
Advertising	1,000	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	-	-	13,948
Bldg Improvements to Pump Stations	-	-	-
Bldg Improvements to Pump Station-Shared	-	-	-
Machinery/Equipment Other	85,000	-	12,092
Vehicle Replacement	550,000	160,000	-
Equipment Replacements to WWTP	80,000	60,000	61,162
Equip Replace to Dewatering Process	-	-	-
Equip Replace to Pump Stations	60,000	-	-
Equip Replace to Pump Station-Shared	-	-	-
Sewer Main and Line Replacements	-	2,300,000	380,322
Sewer Pipe Slip Lining	-	-	-
Sewer Pipe Slip Lining-Shared	-	-	-

Total Sewer Capital Reserve Fund Expenditures	901,500	2,611,500	572,523
Transfer to General Capital Reserve	-	-	-
Total Transfers	-	-	-
Total Sewer Capital Reserve Expenditures & Transfers	901,500	2,611,500	572,523
Excess (Loss) of Revenues Over Expenditures	(375,576)	134,420	(496,508)



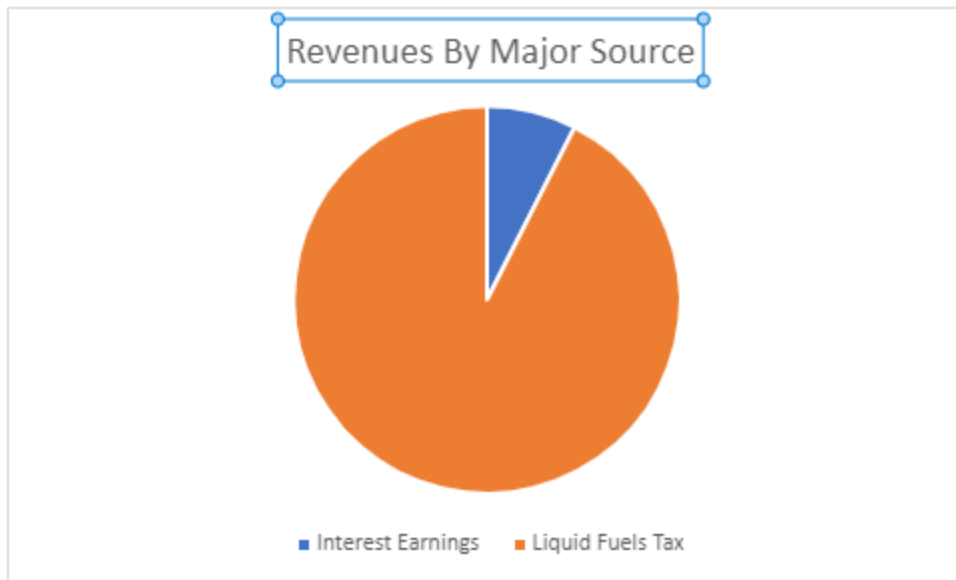
IX. HIGHWAY AID FUND

Highway Aid Fund Overview

Fund:	Purpose:	Sources of Revenue:
<i>Government Fund Type – Special Revenue</i>		
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.

Highway Aid Fund Summary

(35) HIGHWAY AID FUND 2025	
Revenues	\$
Total Revenues	209,281
	\$
Expenditures	291,500



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.

Description	2025 Budget DRAFT	2024 Budget FINAL	YTD Actual 2023
HIGHWAY AID FUND			
Revenues			
Interest Earnings	15,713	12,800	18,486
Grants - Federal and State	0	0	0
Liquid Fuels Tax	193,568	195,478	198,768
Total Highway Aid Fund Revenues	209,281	208,278	217,255
Expenditures			
Winter Maintenance Supplies-Salt	30,000	30,000	0
Snow Removal Contracted Services	11,500	11,500	0
Miscellaneous Street Projects	5,000	5,000	0
ADA Ramps and Sidewalks	0	270,000	0
Paving and/or Recycling Multiple Streets	170,000	0	490
Microsurfacing Multiple Streets	0	0	0
Storm Sewers and Drains	0	0	0
Machinery Replacement	0	0	0
Vehicle Replacement	75,000	0	48,585
Repairs to Tools and Machinery	0	0	0
Total Highway Aid Fund Expenditures	291,500	316,500	49,076
Excess (Loss) of Revenues Over Expenditures	-82,219	-108,222	168,179