

# 2027
# ANNUAL BUDGET
# PROPOSED

Borough of
## MILLERSVILLE
Lancaster County, Pennsylvania




# BOROUGH OF MILLERSVILLE

PENNSYLVANIA

# PROPOSED ANNUAL BUDGET

FISCAL YEAR 2027

**Prepared by:**

Rebecca DeSantis-Randall

*Borough Manager*

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# I. *INTRODUCTION*

## Borough Directory

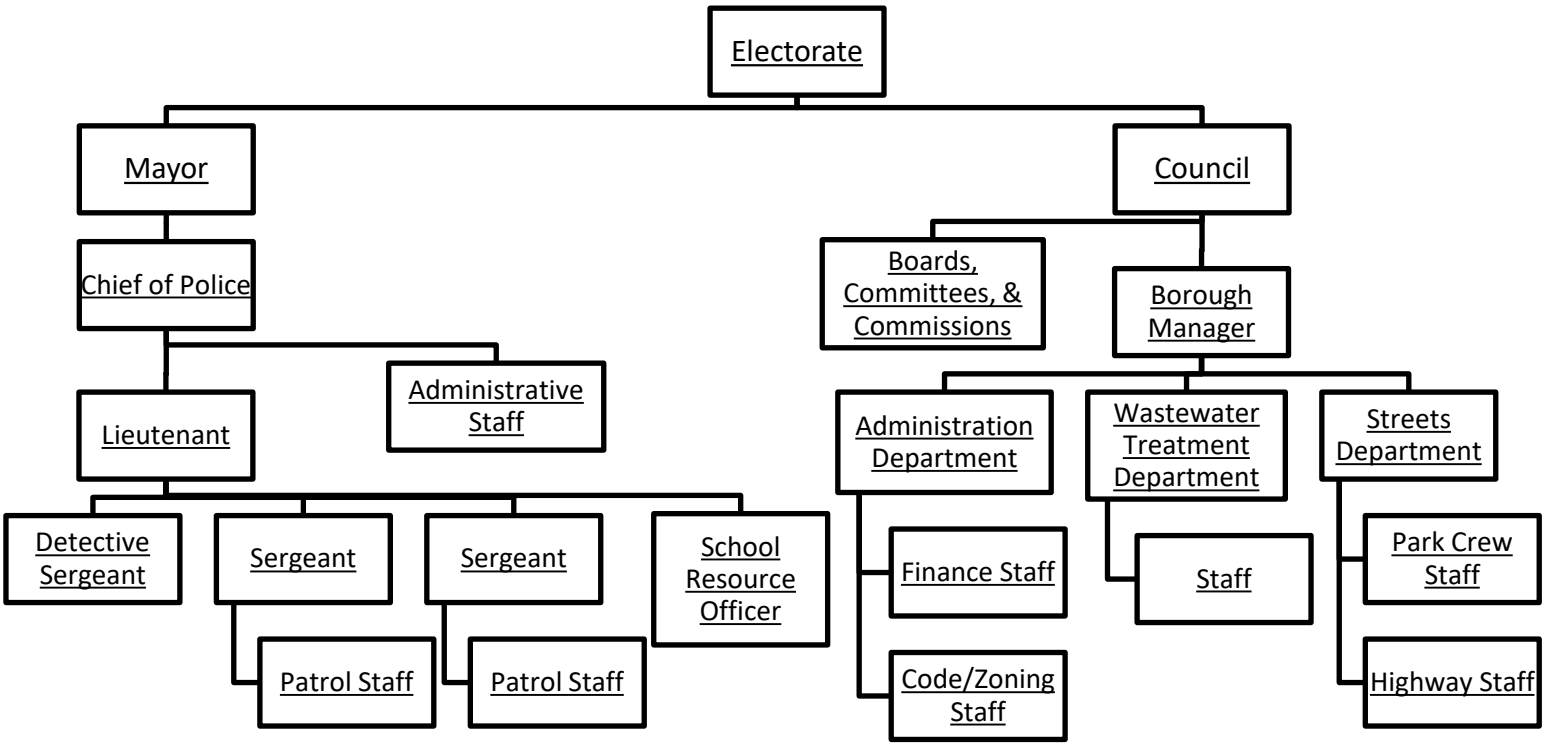
**Mayor**
Philip A. Lastowski – Term Ends: 1/2030

**Borough Council**

| | |
|---|---|
| *President:* | Lauren Hauck – Term Ends: 1/2030 |
| *Vice President:* | Joseph Lane – Term Ends: 1/2028 |
| *Assistant Secretary:* | W. Michael Miklos – Term Ends: 1/2030 |
| *Members:* | Michael Kaufhold – Term Ends: 1/2028 |
| | Ryan Hoffman – Term Ends: 1/2030 |
| | Gregg Barley – Term Ends: 1/2030 |
| | Angela Cuthbert – Term Ends: 1/2028 |

**Borough Management**

| | |
|---|---|
| *Borough Manager:* | Rebecca DeSantis-Randall |
| *Chief of Police:* | Jeffrey Margevich |
| *Streets & Parks Super.:* | Kyle Miller |
| *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) | 6.39 |
| Land Area (square miles) | 2.0 |
| Annual Unemployment Rate (2024 American Community Survey 5-year Estimate) | 5.0% |
| Median Household Income (2024 American Community Survey 5-year Estimate) | $67,866 |
| Median Age (2023 American Community Survey) | 22.5 Years Old |
| Miles of Borough Street | 17.8 |
| Number of Acres of Parks | 21.1 |
| Number of Streetlights | 340 |
| Number of Traffic Signals | 7 |
| Number of Housing Units (2024 American Community Survey 5-year Estimate) | 2,328 |
| Public Sewer Utility Accounts (active accounts) | 3,007 |
| Number of Employees | 35 |
| Full Time | 29 |
| Part Time | 6 |

**LAUREN HAUCK**
*Council President*
**PHILIP A. LASTOWSKI**
*Mayor*
**REBECCA DESANTIS-RANDALL,**
*Borough Manager*

BOROUGH HALL:
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# Budget Message

**Dear Members of Borough Council:**

I am pleased to present the proposed 2027 budget for your consideration. This message is intended to provide an introduction to the budget document and additional context regarding the Borough's current financial position, accomplishments during 2026, and the opportunities and challenges facing Millersville in the coming year.

As in prior years, the proposed budget represents more than a compilation of revenues and expenditures. It is a reflection of the services the Borough provides, the infrastructure we are responsible for maintaining, the investments we make in our community, and the financial decisions necessary to sustain those responsibilities over the long term.

The 2027 budget is also being prepared during a period of considerable change. Lancaster County's property reassessment will significantly change assessed values for the 2027 tax year, and the Borough continues to work through the implications of that reassessment. At the time of this budget submission, several elements of the reassessment and resulting millage calculation remain under review. As those figures are finalized, the appropriate adjustments to the 2027 budget will be incorporated.

**2026: A Year of Progress and Investment**

Before looking ahead to 2027, it is important to recognize the significant amount of work accomplished by the Borough during 2026.

Throughout the year, Council and staff continued to invest in infrastructure, modernize Borough operations, improve our facilities and equipment, and advance projects identified through our long-term planning efforts. Many of these investments are not the most visible aspects of municipal government, but they are essential to maintaining the services and quality of life our residents expect.

The Borough continued its infrastructure improvement program through road repairs, the repaving of Bender Ave, stormwater improvements, traffic signal planning, and other maintenance projects. The stormwater replacement project at Valley Road significantly improved the flow of rainwater in this neighborhood of the Borough. The completion of the Quaker Hills Pump Station feasibility study will serve as an important tool in preparing for the future of sewer service in that part of the Borough. We also made important improvements to the Wastewater Treatment Plant, including replacing samplers and submersible pumps, and purchased a new loader for the Street Department, replacing equipment that is essential to the Department's daily operations.

Council worked on and adopted a number of significant ordinances this year that update important regulations in the Borough and support the continued growth of the Borough. After a multi-year drafting and review process, Council adopted an updated Subdivision and Land Development Ordinance (SALDO) and Streets and Sidewalks Ordinance that bring these important regulations into alignment with the Borough’s Comprehensive Plan and other modern standards. Council adopted the 2024 International Property Maintenance Code as the Borough’s code and included

some new language around safety regulations. This ordinance also allowed Council to achieve a policy goal of creating native garden regulations to support green landscaping on residential properties.

We continued to pursue outside funding to help make important capital improvements possible while reducing the local share of project costs. During 2026, the Borough was awarded a Green Light Go grant for traffic signal upgrades and both a Pennsylvania Department of Conservation and Natural Resources grant and a Department of Community and Economic Development grant to begin Phase I improvements identified in the Park Master Plan. We also submitted an application to the PA Main Street Matters program to support future economic revitalization planning. These efforts demonstrate the value of continuing to pursue state and other grant opportunities as part of our overall capital planning strategy.

The Borough also continued the modernization of its internal operations. The implementation of new financial and permitting/code enforcement systems has moved the Borough toward more efficient and integrated operations and improved our ability to provide services for residents. These investments—along with continued work on technology, policies, employee training, and cybersecurity—are intended to build a more efficient and professional organization.

Our work in 2026 also extended beyond infrastructure and internal operations. We continued efforts to strengthen community engagement, economic development, and planning for the future of Millersville. The Park Master Plan is moving from planning toward implementation in spring of 2027, while the Borough continues to explore opportunities for downtown revitalization and economic development, including through the PA Main Street Matters program.

Taken together, these accomplishments demonstrate that the Borough is continuing to move forward. They also reinforce the importance of thoughtful financial planning so that we can continue making progress while maintaining the services, infrastructure, and community investments that are important to Millersville.

**Regional and Local Growth Context in 2027 and Beyond**

Lancaster County continues to experience population and economic growth, and Millersville Borough remains well positioned to experience continued investment as part of that regional growth. The County Planning Commission's Places2040 comprehensive plan continues to identify designated urban growth areas as appropriate locations for future development, and Millersville's location within this regional growth area continues to generate interest from residential and commercial developers.

The Borough has seen significant progress on several residential developments over the past year. Wynfield at Millersville and Bellaride at Crossgates Phase II have continued to progress toward completion, bringing new residents and additional housing opportunities to the Borough. These developments provide an important addition to the Borough's residential tax base and will generate recurring real estate tax, earned income tax, and local services tax revenues as properties are completed and occupied. They also provide one-time revenues through building permits and related development activity.

At the same time, the experience of the past several years has reinforced that growth is one part of the Borough's long-term financial strategy, but it is not the only part. New development brings additional tax revenue, while also bringing additional demands for municipal services and infrastructure. Roads, stormwater systems, traffic signals, public safety, code enforcement, parks, and other municipal services must continue to be maintained and, in some cases, expanded as the community grows. The Borough also continues to monitor potential future development opportunities, including interest in the area surrounding Routes 741 and 999.

As the Borough considers its financial future, diversifying the tax base remains an important objective. Residential development can strengthen the tax base and contribute significantly to the community, but a municipal revenue structure that relies heavily on residential property remains exposed to changes in the housing market and broader economic conditions. Commercial and mixed-use development can provide additional assessed value, employment

opportunities, earned income and local services tax revenue, and a broader base from which to support municipal services.

The Borough should therefore continue to welcome responsible growth while also being thoughtful about the type and fiscal impact of that growth. The goal is to encourage development that strengthens Millersville's community, tax base, and long-term financial position.

**Our Education Center: An Asset and a Fiscal Consideration**

Millersville Borough's identity as an education center remains one of our community's greatest assets. Millersville University, Penn Manor High School, and Manor Elementary School contribute significantly to the local economy, provide employment opportunities, support local businesses, enhance the quality of life for residents, and help make Millersville an attractive place to live, work, and invest. Our relationship with these institutions is an important part of what makes Millersville unique.

At the same time, the concentration of educational institutions within the Borough creates a distinctive fiscal consideration for municipal government. Approximately 39% of the Borough's assessed property value is tax-exempt, representing the highest percentage of tax-exempt assessed valuation among municipalities in Lancaster County according to the information available to the Borough. As a result, a substantial portion of the Borough's total property value does not generate traditional real estate tax revenue for municipal operations.

This does not mean that these institutions do not contribute to the community. To the contrary, the Borough benefits significantly from the presence of Millersville University and our public schools. However, tax-exempt properties still generate demands on municipal services and infrastructure. The Borough must provide public safety response, maintain roads and infrastructure, manage stormwater, provide snow removal, maintain public spaces, enforce municipal regulations, and perform the many other functions of local government throughout the entire community.

This dynamic is particularly important when considering the Borough's long-term financial sustainability. The Borough's responsibility to provide services is based on the needs of the entire community, while a significant portion of the property's assessed value within that community does not contribute to the Borough through real estate taxes. The result is a relatively concentrated taxable property base supporting municipal services for the entire Borough.

For this reason, the Borough's long-term financial strategy should continue to include efforts to strengthen and diversify the taxable base while maintaining the community assets that make Millersville an attractive place to live, work, learn, and invest. Responsible residential development, commercial and mixed-use development, economic revitalization, and thoughtful capital investment all have a role to play in that effort.

**The Financial Reality of 2027**

The proposed 2027 General Fund budget presents a financial challenge that will require some thoughtful decisions by Council. The current proposal includes approximately $5.16 million in General Fund revenues and $5.74 million in expenditures and transfers, resulting in a budgeted shortfall of approximately $577,729. Under the current proposal, that shortfall would be covered through the use of General Fund balance. The Borough has sufficient fund balance to address this difference in the short term, but it is important that we continue to work toward a sustainable balance between recurring revenues and recurring expenditures.

As Council and management have discussed in previous budget years, there is an important difference between balancing a budget in a single year and maintaining a structurally balanced budget over time. As stated in the fund balance policy adopted by Council at the end of 2025, fund balance is an important financial resource and provides the Borough with a necessary safety net for emergencies, unexpected expenditures, revenue fluctuations, and significant tax-base changes. Maintaining that resource gives the Borough flexibility and financial stability as we work through changing circumstances.

The current budget illustrates why this remains an important consideration. After accounting for the proposed 2027 activity, the General Fund is projected to retain approximately $1.98 million in fund balance. Of that amount, approximately $1.375 million represents three months of expenditures based on the Borough's current calculation, as stated in the fund balance policy. This provides the Borough with a reasonable financial cushion while also underscoring the importance of continuing to look at the long-term relationship between recurring revenues and expenditures.

**The Cost of Providing Municipal Services**

The financial considerations in this budget are not the result of one particular expenditure or one particular department. They reflect the cumulative cost of providing municipal services in a community with aging infrastructure, a relatively small tax base, and increasing operating costs.

Personnel and employee benefits remain one of the largest components of the General Fund. The proposed 2027 budget includes approximately $2.15 million for employee benefits and insurance. The Borough must also continue to fund police services, street maintenance, stormwater management, code enforcement, parks, administrative services, debt obligations, and other basic municipal functions.

These expenditures are directly connected to the level of service provided to residents. As Council considers the 2027 budget, the discussion is therefore not simply about where the Borough can make reductions. It is also about what level of municipal service Council wants the Borough to provide and how that level of service should be sustainably funded.

**Property Reassessment and the 2027 Revenue Picture**

The 2027 budget is also being prepared during Lancaster County's reassessment of real property. Reassessment creates both opportunities and challenges for the Borough's financial planning. Changes in assessed values require the Borough to recalculate its millage rate and evaluate the amount of revenue that can be generated under the applicable statutory requirements.

Because this process remains ongoing, the precise impact on Millersville Borough's 2027 revenue picture is not yet fully known at the time of this budget submission. The Borough is continuing to work with the County as information becomes available. The reassessment is therefore an important consideration in the 2027 budget, but it is only one part of the Borough's overall financial picture. Regardless of the final reassessment results, the Borough will need to continue evaluating whether recurring revenues are sufficient to support the recurring cost of providing municipal services.

**Sewer Rates and Long-Term Sewer System Planning**

The proposed 2027 sewer rate increase is also part of the Borough's long-term approach to maintaining a financially sustainable sewer service. The Borough's 2024 sewer rate study recommended modest rate increases every other year so that sewer rates keep pace with the cost of providing the service and, importantly, so that sufficient funds are set aside for future capital needs. The Borough has significant sewer infrastructure replacements ahead, and maintaining a steady approach to rates and capital funding will help us plan for those projects rather than relying on large increases when major replacements become necessary. The proposed increase is therefore intended not only to address current costs, but also to continue building the financial capacity needed to maintain and replace the sewer system over time.

**Council's Budget Decisions**

The proposed budget presents Council with several important decisions about the Borough's services, revenues, and investments.

Community Services

The budget includes approximately $190,511 in Community Services expenditures. This includes the Borough's contribution to Blue Rock Regional Fire, as well as contributions to several other community organizations and services. Some of these expenditures are discretionary, giving Council an opportunity to review the level of support provided while considering the value these services bring to the community.

General Fund Sustainability

One of the important questions before Council is how the Borough should address the difference between recurring General Fund revenues and expenditures. There are three broad tools available: reducing expenditures, increasing revenues, or using a combination of both.

There are limited opportunities for substantial reductions without affecting municipal services. At the same time, the 2027 reassessment provides a unique opportunity for Council to evaluate the Borough's millage rate and determine the appropriate level of real estate tax revenue for the coming year, subject to the applicable statutory limitations.

The purpose of this budget is not to predetermine that decision, but rather to provide Council with the information necessary to make it. The final budget should reflect Council's determination regarding the appropriate balance between service levels, expenditures, taxation, and the use of fund balance.

Investing in the Future

Another important financial decision before Council is how much the Borough should continue to set aside for future capital needs. The proposed budget currently includes a $100,000 transfer from the General Fund to the General Capital Reserve. This transfer is important because the Borough has a significant number of capital needs on the horizon. The Capital Improvement Plan is intended to help the Borough anticipate those needs, prioritize projects, identify potential funding sources, and avoid making large capital expenditures solely on an emergency basis.

The 2027 Capital Reserve budget includes significant investments in street projects and park improvements, along with engineering, consulting, equipment, and building improvements. The proposed Capital Reserve expenditures total approximately $1.53 million, with significant grant funding helping to offset the local cost of several projects.

Looking beyond 2027, the Borough also needs to plan for continued traffic signal upgrades, stormwater improvements, equipment and vehicle replacements, park improvements, facility needs, and major sewer infrastructure projects. The recently completed feasibility work related to the Quaker Hills Pump Station is one example of the type of long-term capital needs that must be incorporated into future financial planning.

For this reason, Council should consider not only what the Borough can afford to transfer to Capital Reserves in 2027, but also what level of annual investment is appropriate to maintain the Borough's infrastructure and prepare for known future needs. Building the Capital Reserve over time gives the Borough greater flexibility and helps position us to address major projects in a more planned and manageable way.

**Continuing to Leverage Grant Funding**

Grant funding will continue to be an important part of the Borough's approach to accomplishing these projects. We are preparing to pursue another round of park funding for Phase 1B and Phase 2 of the Park Master Plan, and we are also preparing to pursue grant funding for the East Frederick Street rehabilitation project. In addition, the Borough has already submitted an application through the PA Main Street Matters program for funding to support an economic revitalization plan. While grant funding is never guaranteed, continuing to identify and pursue these opportunities allows the Borough to stretch local resources further and move important community projects forward.

**Looking Ahead**

The Borough enters 2027 with a clearer understanding of both what we have accomplished and what we need to continue working toward. We have continued to improve our infrastructure, modernize our operations, pursue grants, and invest in our community. We have also developed a more comprehensive approach to capital planning and are beginning to better understand the financial requirements associated with the infrastructure and facilities that will serve Millersville for decades to come.

At the same time, the Borough's financial resources are not unlimited. The community expects safe streets, reliable infrastructure, effective public safety, responsive code enforcement, well-maintained public spaces, and professional municipal services. Meeting those expectations requires people, equipment, infrastructure, technology, and financial resources.

The 2027 budget therefore represents an opportunity for Council to look beyond the immediate budget year and establish a thoughtful financial direction for the Borough. The decisions regarding discretionary community services, the General Fund, taxation following reassessment, sewer rates, and the level of investment in capital reserves are interconnected. Each decision affects the Borough's ability to provide services today and to address infrastructure and financial needs in the future.

**Conclusion**

The proposed 2027 budget reflects both the progress Millersville Borough has made and the opportunities and financial choices that lie ahead.

My goal in preparing this budget is to present Council with a realistic picture of the Borough's financial position while continuing to prioritize responsible investment in our community. I believe the Borough has made significant progress in developing the tools and information necessary to make thoughtful long-term financial decisions. The Capital Improvement Plan, improved financial systems, continued grant pursuit, and ongoing financial analysis all provide Council with a stronger foundation for those decisions.

The work ahead is to balance the services our residents expect, the infrastructure our community requires, and the financial resources available to provide them. While the reassessment creates additional uncertainty for the 2027 budget process, it also provides an opportunity for Council to take a fresh look at the Borough's revenue structure and long-term financial sustainability.

I encourage Council to consider not only the decisions needed to complete the 2027 budget, but also how those decisions will help position Millersville Borough over the next five, ten, and twenty years.

I want to express my sincere appreciation to Borough Council for your continued partnership, to our department heads and staff for their professionalism and hard work throughout the year, and to our residents for their continued engagement with the Borough. The progress made in 2026 is a reflection of the work of many people, and I look forward to continuing that work together in 2027.

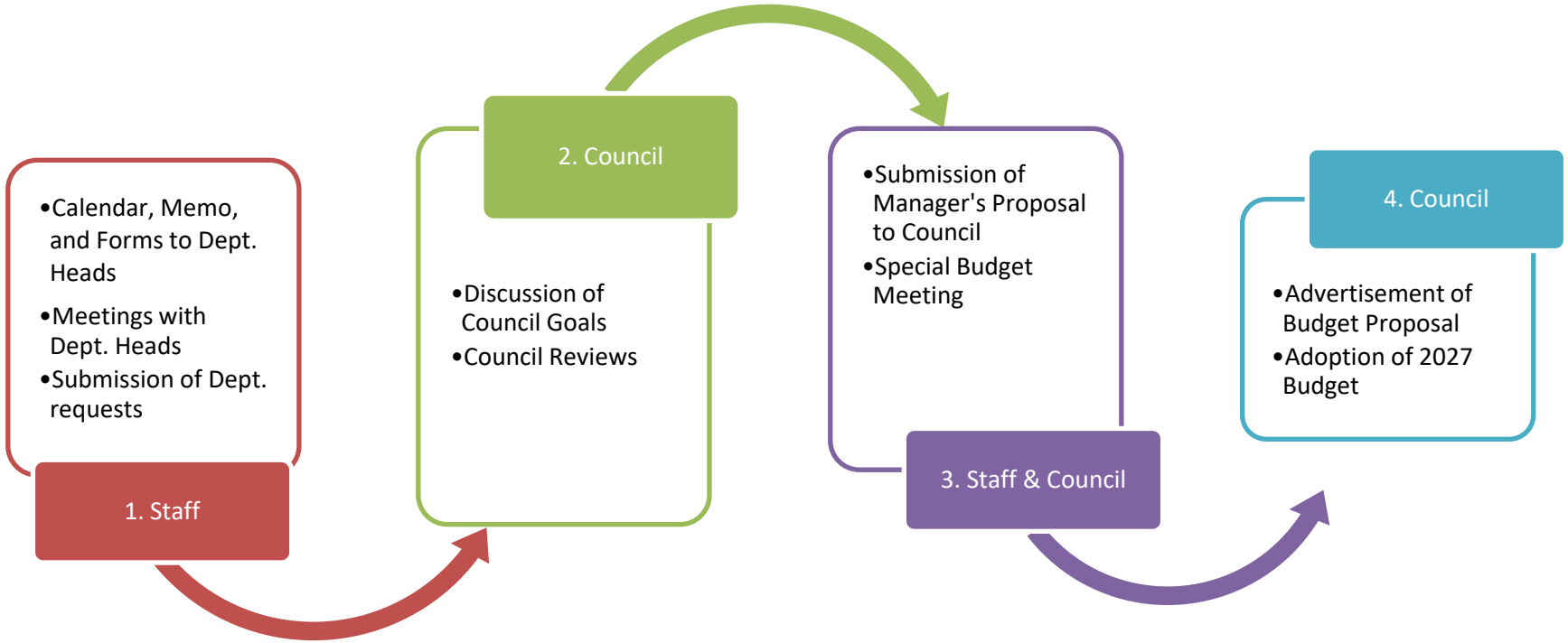
With much respect and appreciation,

*Rebecca DeSantis-Randall*

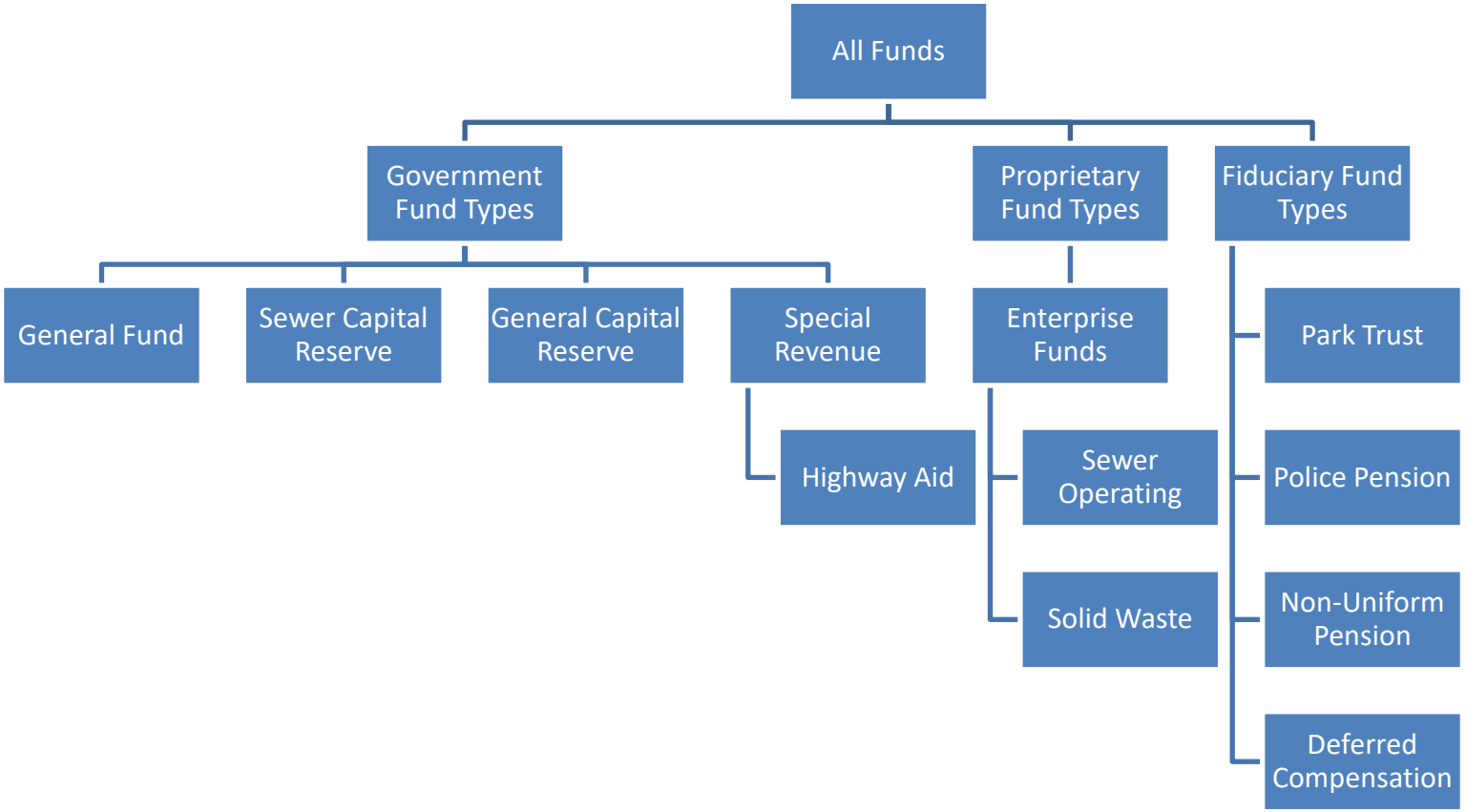
Rebecca DeSantis-Randall, Manager
Borough of Millersville

# Budget Process

| Task | Dates |
|---|---|
| **Budget Calendar Distributed by Borough Manager** | June 24, 2026 |
| **Borough Manager Holds Preliminary Meetings with Department Heads** | July 6-10th, 2026 |
| **Submission of Departmental Budget Requests to Borough Manager** | By August 3, 2026 |
| **Discussion of Budget Goals of Council** | September 8, 2026 |
| **Submission of Proposed Budget to Borough Council** | October 2, 2026 |
| **Special Budget Meeting** | October 8, 2026 |
| **Review of Relevant Budget Sections with Council** | October 13, 2026 |
| **Authorization to Advertise Proposed Budget** | November 10, 2026 |
| **Adoption of 2027 Budget** | December 8, 2026 |



# Fund Structure



# II. *BUDGET SUMMARIES*

## Summary of All Funds

| | ALL FUNDS 2027 |
|---|---|
| **Revenues** | **$** |
| (01) General Operating Fund | 5,164,685 |
| (08) Sewer Operating Fund | 2,306,028 |
| (09) Solid Waste Fund | 773,124 |
| (31) General Capital Reserve Fund | 915,720 |
| (35) Highway Aid Fund | 277,417 |
| (38) Sewer Capital Reserve Fund | 772,232 |
| **Total Revenues** | **10,209,206** |
| | |
| **Expenditures** | |
| (01) General Operating Fund | 5,742,414 |
| (08) Sewer Operating Fund | 2,251,341 |
| (09) Solid Waste Fund | 847,156 |
| (31) General Capital Reserve Fund | 1,525,565 |
| (35) Highway Aid Fund | 396,500 |
| (38) Sewer Capital Reserve Fund | 320,323 |
| **Total Expenditures** | **11,083,300** |

| | (01) GENERAL OPERATING FUND 2027 |
|---|---|
| **Revenues** | **$** |
| Real Estate Taxes | 3,014,515 |
| Act 511 Taxes & Franchises | 1,036,831 |
| Fines & Violations | 64,500 |
| Rents, Fees, & Permits | 390,112 |
| Grants & Reimbursements | 498,787 |
| Other Revenues | 159,937 |
| **Total Revenues** | **5,164,685** |

| Expenditures | $ |
|---|---|
| Administration | 445,949 |
| Police | 1,857,721 |
| Community Services | 190,511 |
| Code Enforcement & Zoning | 118,800 |
| Streets | 562,425 |
| Parks & Recreation | 44,088 |
| Debt Service | 191,438 |
| Employee Benefits & Insurance | 2,145,128 |
| Fund Transfers | 186,353 |
| **Total Expenditures** | **5,742,414** |

| | (08) SEWER OPERATING FUND 2027 |
|---|---|
| **Revenues** | **$** |
| **Total Revenues** | **2,306,028** |
| | |
| **Expenditures** | **$** |
| **Total Expenditures** | **2,251,341** |

| | (09) SOLID WASTE FUND 2027 |
|---|---|
| **Revenues** | **$** |
| **Total Revenues** | **773,124** |
| | |
| **Expenditures** | **$** |
| **Total Expenditures** | **847,156** |

| | (31) GENERAL CAPITAL RESERVE FUND 2027 |
|---|---|
| **Revenues** | **$** |
| **Total Revenues** | **915,720** |
| | |
| **Expenditures** | **$** |
| **Total Expenditures** | **1,525,565** |

| | (35) HIGHWAY AID FUND 2027 |
|---|---|
| **Revenues** | **$** |
| **Total Revenues** | **277,417** |
| | |
| **Expenditures** | **$** |
| **Total Expenditures** | **396,500** |

| | (38) SEWER CAPITAL RESERVE FUND 2027 |
|---|---|
| **Revenues** | **$** |
| **Total Revenues** | **772,232** |
| | |
| **Expenditures** | **$** |
| **Total Expenditures** | **320,323** |

# Workforce Summary

2027 Employment by Department

| Department | Position | Status | Number | Budget $ |
|---|---|---|---|---|
| **Administration** | Manager | FT | 1 | $106,862 |
| | Administrative Specialist | FT | 1 | $64,480 |
| | Bookkeeper/Accounts Receivable | FT | 1 | $67,060 |
| | Receptionist/Trash and Recycling Coordinator | FT | 1 | $58,945 |
| | Clerk | PT | 1 | $22.66/Hour |
| **Police** | Chief | FT | 1 | $135,298 |
| | Lieutenant | FT | 1 | $112,174 |
| | Sergeant/Investigator | FT | 1 | $109,124 |
| | Sergeant | FT | 1 | $109,374 |
| | Patrolman | FT | 9 | $69,819-104,324 |
| | Patrolman | PT | 4 | $33.57/Hour |
| | Secretary II | FT | 1 | $63,443 |
| | Secretary I | FT | 1 | $55,787 |
| **Streets** | Superintendent | FT | 1 | $82,936 |
| | Maintenance Worker II | FT | 1 | $61,057 |
| | Maintenance Worker I | FT | 2 | $56,130-57,140 |
| | Laborer | FT | 1 | $54,067 |
| | Parks Laborer | PT | 1 | $15.95/Hour |
| **Wastewater Treatment** | Superintendent | FT | 1 | $103,757 |
| | Lead Plant Operator | FT | 1 | $84,957 |
| | Plant Operator | FT | 2 | $68,163-68,845 |
| | Plant Operator Apprentice | FT | 1 | $58,171 |
| | | | | |
| | **Totals** | FT | 29 | |
| | | PT | 6 | |
| | | Total | 35 | |

# 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.*

| *Fund* | *Transfers In* | *From Fund* | *Transfers Out* | *To Fund* |
|---|---|---|---|---|
| **General Operating** | | | (21,700) | General Capital Reserve (Park Trust) |
| **General Operating** | 21,700 | Park Trust* | | |
| **General Operating** | | | (100,000) | General Capital Reserve |
| **General Operating** | | | 0 | Sewer Capital Reserve |
| **General Operating** | | | (64,653.28)** | Highway Aid |
| ***Total General Operating*** | ***$21,700*** | | ***($186,353.28)*** | |
| **Sewer Operating** | | | (436,628) | Sewer Capital Reserve |
| ***Total Sewer Operating*** | ***0*** | | ***($438,628)*** | |
| **General Capital Reserve** | 21,700 | General Operating (Park) | | |
| **General Capital Reserve** | 100,000 | General Operating (Capital Projects) | | |
| ***Total General Capital Reserve*** | **$121,700** | | ***(0)*** | |
| **Highway Aid Fund** | 64,653.28** | General Operating | | |
| ***Total Highway Aid Fund*** | ***$64,653.28*** | | ***(0)*** | |
| **Sewer Capital Reserve** | 0 | General Operating | | |
| **Sewer Capital Reserve** | 438,628 | Sewer Operating | | |
| ***Total Sewer Capital Reserve*** | ***$438,628*** | | ***(0)*** | |
| **TOTALS** | **$646,681.28** | | **$624,981.28** | |

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

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

# Summary of Fund Balances

| | Governmental Funds | | | Proprietary Funds | | |
|---|---|---|---|---|---|---|
| | General Operating | General Capital Reserve | Highway Aid | Sewer Operating | Sewer Capital Reserve | Solid Waste Operating |
| **Total 2027 Expenditures and Transfers** | $ 5,742,415 | $ 1,525,565 | $ 396,500 | $ 2,251,341 | $ 320,323 | $ 847,156 |
| **Revenue Over Expenditures (2027 Budgeted Activity)** | -$ 577,729 | -$ 609,845 | -$ 119,082 | $ 54,687 | $ 451,909 | -$ 74,032 |
| **Estimated Cash Balance 12/31/26** | $ 2,557,880 | $ 894,722 | $ 835,141 | $ 1,456,167 | $ 347,717 | $ 405,749 |
| **Fund Balance After 2027 Budget** | $ 1,980,151 | $ 248,877 | $716,059 | $ 1,510,854 | $ 799,626 | $ 331,717 |
| **Unreserved Fund Balance (3 Months Spend)** | $ 1,375,076 | N/A | N/A | $ 453,179 | N/A | $ 211,789 |
| **Estimated Fund Balance Ending 2027** | $ 605,075 | $ 248,877 | $716,059 | $ 1,057,675 | $ 799,626 | $ 119,928 |

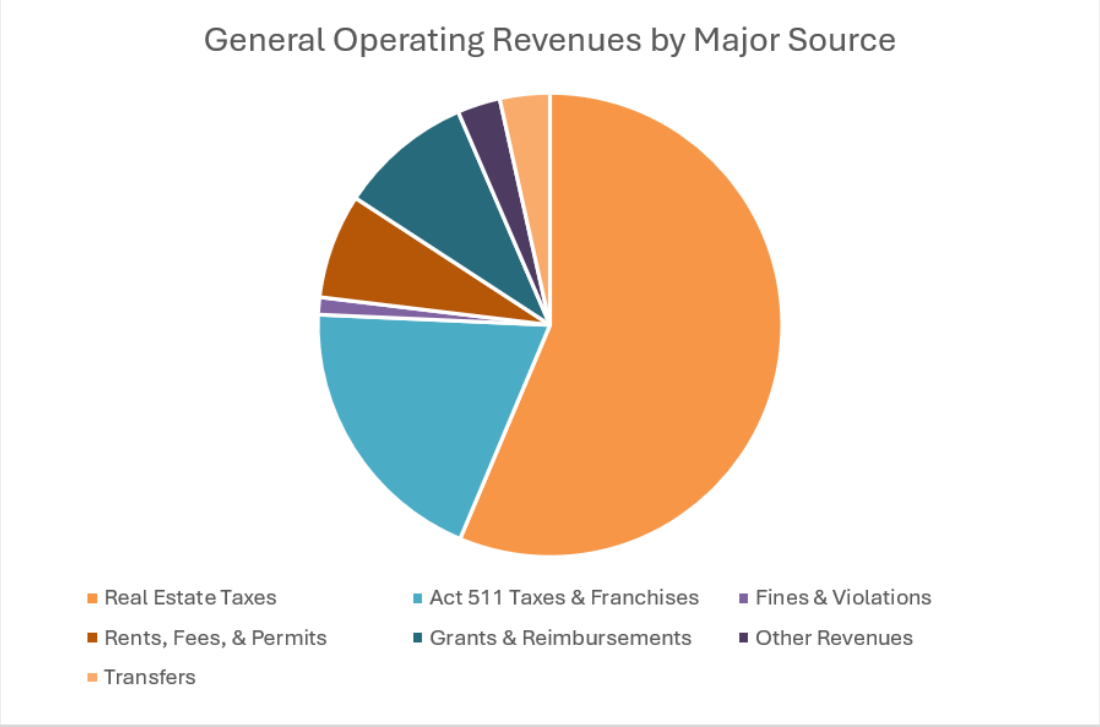
# III. *GENERAL FUND*

## General Fund Overview

| 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 Revenues Summary

| | (01) GENERAL OPERATING FUND 2027 |
|---|---|
| **Revenues** | **$** |
| Real Estate Taxes | 3,014,515 |
| Act 511 Taxes & Franchises | 1,036,831 |
| Fines & Violations | 64,500 |
| Rents, Fees, & Permits | 390,112 |
| Grants & Reimbursements | 498,787 |
| Other Revenues | 159,937 |
| **Total Revenues** | **5,164,685** |



# General Fund Revenue History
## Major Revenue Sources

| | 2023 | Increase Over 2023 | 2024 | Increase Over 2024 | 2025 | Avg % Change |
|---|---|---|---|---|---|---|
| ***Millage Rate:*** | 0.0058 | | 0.0058 | | 0.0065 | |
| ***Real Estate Taxes:*** | 2,324,645 | -2% | 2,286,373 | 16% | 2,652,037 | 7% |
| ***Act 511 Taxes & Franchises:*** | 974,037 | 4% | 1,010,316 | 2% | 1,030,996 | 3% |
| ***Fines & Violations:*** | 81,977 | -5% | 77,500 | -9% | 70,547 | -7% |
| ***Rents, Fees, & Permits:*** | 271,502 | 24% | 336,324 | 22% | 410,786 | 23% |
| ***Grants & Reimbursements:*** | 369,239 | 11% | 410,020 | 4% | 425,243 | 7% |
| ***Other Revenues*** | 205,088 | 28% | 262,294 | 65% | 432,212 | 46% |
| ***Total Revenues:*** | **4,226,489** | 4% | **4,382,826** | 15% | **5,021,821** | 9% |

## 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, its main operating account, is real estate tax. This source, accounting for a significant part 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)

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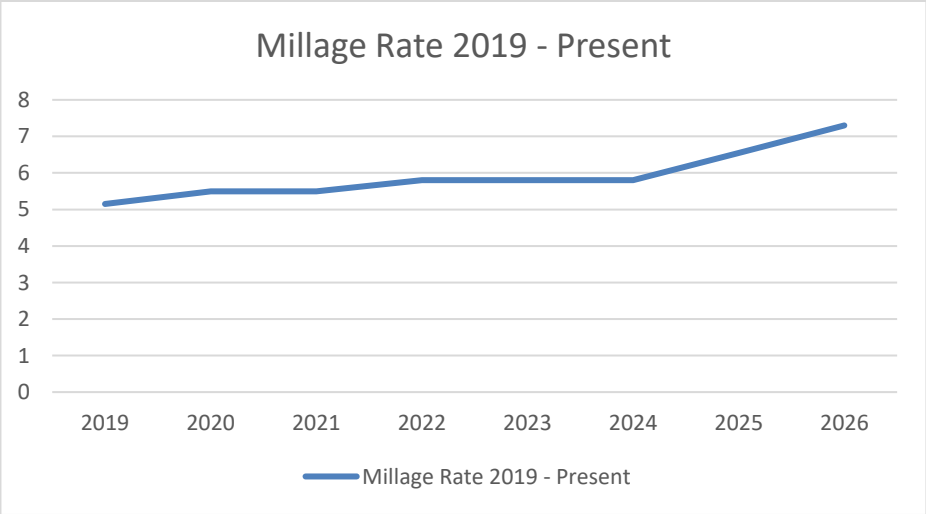
Below is an example of a property tax bill with the Borough's current millage rate at 7.3:

Value of Property: $100,000
Millage Rate: 7.3
Tax Rate Calculation: (7.3/1,000) * (100,000) = **$730.00** (annually)

### What Is Funded?

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

| | |
|---|---|
| School Taxes – Penn Manor School District | 19.8858 |
| County Taxes – Lancaster County | 3.201 |
| **Borough Taxes – Millersville Borough** | **7.3** |
| Total Millage for Millersville Residents: | 30.3868 |



## Revenues

| Revenues | 2027 Budget | 2026 Budget | 2025 Actual |
|---|---|---|---|
| Real Estate Taxes - Current Borough | 2,595,841.00 | 2,595,841.00 | 2,239,087.87 |
| Real Estate Taxes - Prior Year | 500.00 | 500.00 | 0.00 |
| Real Estate Taxes - Delinquent(Tax Claim | 22,000.00 | 25,000.00 | 26,963.94 |
| Real Estate Taxes - Interims | 20,000.00 | 500.00 | 7,021.20 |
| Real Estate Taxes - Transfer Tax | 130,000.00 | 130,000.00 | 188,440.12 |
| Earned Income Tax | 848,331.96 | 879,221.00 | 857,703.74 |
| Local Service Tax | 120,000.00 | 120,000.00 | 116,791.95 |
| Payments in Lieu of RE Taxes (PILOT) | 246,174.80 | 189,523.59 | 190,523.59 |
| Business License and Permits | 100.00 | 150.00 | 50.00 |
| Cable Television Franchise | 68,500.00 | 78,000.00 | 56,500.69 |
| Street Encroachment (opening permits) | 5,000.00 | 2,000.00 | 2,303.00 |
| Court Fines | 5,000.00 | 4,500.00 | 3,540.65 |
| Vehicle Code Violations | 12,000.00 | 12,000.00 | 12,936.01 |
| Ordinance Violations | 19,000.00 | 21,000.00 | 20,983.53 |
| Parking Tickets | 28,500.00 | 30,000.00 | 33,086.97 |
| Interest Earnings | 33,500.00 | 21,250.00 | 34,614.46 |
| Rents - Water Tower | 103,750.00 | 115,000.00 | 112,012.22 |
| Rents - Building | 37,662.00 | 25,000.00 | 25,110.00 |
| Rents - Park | 10,000.00 | 10,000.00 | 9,785.00 |
| Federal and State Grants | 4,000.00 | 4,307.00 | 4,481.56 |
| Public Utility Realty Tax | 2,700.00 | 2,700.00 | 2,769.57 |
| Alcohol Beverage Licenses | 600.00 | 800.00 | 600.00 |
| Pension System State Aid | 248,626.76 | 246,629.00 | 246,629.75 |
| Foreign Fire Insurance Premium Tax | 42,785.00 | 42,785.00 | 42,785.48 |
| Reimburse NonUniform Pension | 50,737.75 | 48,180.00 | 67,610.49 |
| County Grants | 0.00 | 0.00 | 0.00 |
| Reimburse County Police Services DTF & S | 500.00 | 500.00 | 0.00 |
| Subdivision and Land Development Fees | 15,000.00 | 15,000.00 | 86,875.00 |
| Reimburse Engineering and Legal Fees | 50,000.00 | 15,000.00 | 9,025.33 |
| Zoning Permits | 20,000.00 | 20,000.00 | 19,405.68 |
| Zoning Hearing Fees / Bldg Code Appeal | 3,100.00 | 3,200.00 | 4,000.00 |
| Stormwater Management Plan App Fee | 1,400.00 | 1,000.00 | 1,325.00 |
| County Tax Collection Commission | 2,500.00 | 2,500.00 | 1,521.75 |
| Tax Certification Fees | 5,000.00 | 4,000.00 | 4,631.81 |
| Reimburse SRO and other PM Police Servic | 152,676.00 | 152,485.00 | 127,055.27 |
| Sale of Copies of Accident Reports | 1,000.00 | 1,000.00 | 475.00 |
| School Crossing Guard Services to PMSD | 45,000.00 | 44,000.00 | New line to account for new crossing guard contract |
| Parking Permits | 3,500.00 | 3,500.00 | 3,810.00 |
| Building Permits | 25,000.00 | 22,000.00 | 33,502.49 |
| Housing Licenses | 110,000.00 | 100,000.00 | 98,350.00 |

| | | | |
|---|---|---|---|
| Miscellaneous Revenue | **18,000.00** | **20,000.00** | **43,170.79** |
| Contributions and Donations | 5,000.00 | 8,000.00 | 8,199.73 |
| Proceeds from Sale of Fixed Asset | 0.00 | 30,000.00 | 0.00 |
| Transfer from Park Trust Fund | 21,700.00 | 20,000.00 | 15,000.00 |
| GO Note Proceeds | 0.00 | 0.00 | 0.00 |
| Refund of Prior Year Expenditures | 30,000.00 | 26,000.00 | 263,141.27 |
| **Total General Operating Fund Revenues** | **5,164,685.27** | **5,093,071.59** | **5,021,820.91** |

## 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 Council. 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.

### General Operating Fund Administration Budget

| Expenditures | 2027 Budget | 2026 Budget | 2025 Actual |
|---|---|---|---|
| Mayor Salary | 2,400.00 | 2,400.00 | 2,400.00 |
| Council Salaries | 16,800.00 | 16,800.00 | 16,600.00 |
| Manager Salary | 42,774.80 | 41,100.80 | 40,969.73 |
| Clerical Salaries | 65,502.52 | 82,328.36 | 100,137.23 |
| Intern Salary | 1,000.00 | 0.00 | 0.00 |
| Overtime | 4,000.00 | 6,000.00 | 2,796.19 |
| Office Supplies | 7,000.00 | 7,000.00 | 6,770.51 |
| General Expense | 4,000.00 | 4,000.00 | 995.96 |
| Accounting and Auditing Services | 25,905.00 | 36,250.00 | 28,823.78 |
| Consulting Services | 5,500.00 | 5,000.00 | 0.00 |
| Engineering Services | 60,000.00 | 55,000.00 | 12,840.64 |
| Legal Services | 23,000.00 | 23,000.00 | 17,295.51 |
| Labor Counsel | 5,000.00 | 4,000.00 | 4,488.00 |
| Telephone, Cable, and Internet | 4,920.00 | 5,000.00 | 3,354.71 |
| Postage | 7,000.00 | 4,500.00 | 3,026.68 |
| Advertising | 10,000.00 | 10,000.00 | 2,961.84 |
| Property and Liability Insurance | 57,956.00 | 86,436.00 | 86,202.00 |
| Bonding Insurance | 2,200.00 | 1,900.00 | 1,478.00 |
| Electricity | 15,000.00 | 10,000.00 | 32,236.94 |
| Gas | 7,000.00 | 6,500.00 | 4,624.89 |
| Water | 810.00 | 750.00 | 729.19 |
| Building and Grounds Maintenance | 39,516.00 | 22,000.00 | 29,912.33 |
| Equipment, Repair and Service Contracts | 30,510.03 | 47,866.00 | 64,400.76 |
| Water Tank Maintenance | 1,000.00 | 500.00 | 0.00 |
| Dues, Subscriptions and Memberships | 1,800.00 | 3,900.00 | 2,132.77 |
| Training and Conferences | 5,055.00 | 5,050.00 | 2,025.00 |
| Training and Conferences-Mayor & Council | 300.00 | 300.00 | 505.00 |
| **Total Administration Department** | **445,949.35** | **487,581.16** | **467,707.66** |
| Operating Supplies | 750.00 | 750.00 | 545.01 |
| Court Reporter Services | 750.00 | 750.00 | 655.00 |
| Code Enforcement | 107,000.00 | 105,000.00 | 89,400.00 |
| Advertising | 1,600.00 | 1,500.00 | 1,493.32 |
| Equipment, Repair and Service Contracts | 8,700.00 | 10,000.00 | 17,889.00 |
| **Total Code Enforcement and Zoning** | **118,800.00** | **118,000.00** | **109,982.33** |

## Departmental Budgets – Police Department

**Description:** The Police Department is provided daily operational and administrative oversight by the Chief of Police, who is guided by the institutional oversight of the Mayor. The Department works to create a safe and healthy community by patrolling; enforcing codes, ordinances, and laws; and investigating varying levels of crime. The Department also employs a full-time School Resource Officer, who works within the Penn Manor School District, interacting with students, staff, and visitors to enhance the learning environment.

### General Operating Fund Police Budget

| Expenditures | 2027 Budget | 2026 Budget | 2025 Actual |
|---|---|---|---|
| Chief Salary | 135,298.00 | 127,770.00 | 124,678.65 |
| Police Officers Salaries | 1,187,991.00 | 1,360,249.00 | 941,017.58 |
| Part-time Police Officers Salaries | 27,000.00 | 9,000.00 | 0.00 |
| Clerical Salaries | 121,230.00 | 112,606.00 | 158,054.37 |
| Overtime | 127,500.00 | 110,045.00 | 82,840.46 |
| Office Supplies | 4,000.00 | 3,000.00 | 3,557.19 |
| Operating Supplies | 5,000.00 | 5,000.00 | 5,315.61 |
| Vehicle Fuel | 12,000.00 | 12,000.00 | 10,418.36 |
| Clothing and Uniforms | 10,000.00 | 10,000.00 | 8,002.33 |
| Ammunitions and Targets | 6,000.00 | 6,000.00 | 3,214.89 |
| General Expense | 2,500.00 | 2,000.00 | 2,701.84 |
| Labor Counsel | 5,000.00 | 5,000.00 | 2,496.00 |
| Telephone and Cable | 12,435.00 | 15,000.00 | 14,601.68 |
| Civil Service (inc Advertising) | 2,000.00 | 2,000.00 | 2,378.23 |
| Equipment Repair and Service Contracts | 68,864.00 | 60,000.00 | 60,059.55 |
| Dues, Subscriptions and Memberships | 6,000.00 | 4,000.00 | 5,010.77 |
| Animal Control | 1,000.00 | 1,125.00 | 450.00 |
| Contracted Crossing Guard Services | 89,000.00 | 88,000.00 | New line to account for new crossing guard contract |
| Training and Conferences | 15,000.00 | 10,000.00 | 6,318.30 |
| County Drug Task Force Operation | 7,903.00 | 7,903.00 | 7,903.00 |
| **Total Police Department** | **1,857,721.00** | **1,960,698.00** | **1,457,310.42** |

## 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 of 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 | 2027 Budget | 2026 Budget | 2025 Actual |
|---|---|---|---|
| Street Superintendent Salary | 82,936.00 | 79,746.00 | 80,053.48 |
| Street Department Salaries | 232,394.00 | 219,610.00 | 234,994.36 |
| Overtime | 5,000.00 | 5,000.00 | 2,761.02 |
| Operating Supplies | 8,000.00 | 7,500.00 | 6,867.76 |
| Vehicle Fuel | 12,500.00 | 12,000.00 | 7,618.30 |
| Road Repair and Markings | 12,000.00 | 10,000.00 | 19,182.53 |
| Traffic Control Signs | 5,500.00 | 5,500.00 | 2,620.00 |
| Storm Sewer and Drains | 15,000.00 | 22,000.00 | 9,005.83 |
| Engineering Services | 10,000.00 | 10,000.00 | 15,970.75 |
| Telephone | 0.00 | 0.00 | 0.00 |
| Electricity - Buildings | 7,000.00 | 3,500.00 | 2,624.29 |
| Gas | 5,500.00 | 4,500.00 | 3,629.84 |
| Water | 600.00 | 600.00 | 420.77 |
| Electricity - Traffic Signals | 7,000.00 | 4,400.00 | 3,867.31 |
| Electricity - Street Lights | 100,000.00 | 80,000.00 | 64,438.11 |
| Traffic Signal Repair and Service Contra | 14,000.00 | 14,000.00 | 12,534.37 |
| Building and Grounds Maintenance | 22,995.00 | 16,000.00 | 12,689.50 |
| Equipment, Repair and Service Contracts | 12,000.00 | 10,000.00 | 8,204.64 |
| Vehicle Maintenance | 9,000.00 | 9,000.00 | 4,490.21 |
| Training and Conferences | 1,000.00 | 1,000.00 | 200.00 |
| **Total Street Department** | **562,425.00** | **514,356.00** | **492,173.07** |
| Park Department Salaries | 16,588.00 | 15,954.00 | 13,162.06 |
| Operating Supplies | 3,000.00 | 3,000.00 | 1,824.22 |
| Vehicle Fuel | 1,500.00 | 1,200.00 | 1,762.15 |
| General Expense | 500.00 | 500.00 | 1,592.37 |
| Electricity | 5,000.00 | 2,300.00 | 1,830.26 |
| Water | 500.00 | 400.00 | 356.79 |
| Building and Grounds Maintenance | 9,000.00 | 9,000.00 | 6,115.56 |
| Equipment, Repair and Service Contracts | 3,000.00 | 3,000.00 | 1,533.50 |
| Culture and Recreation | 5,000.00 | 9,000.00 | 5,378.15 |
| **Total Park Department** | **44,088.00** | **44,354.00** | **33,555.06** |

## 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 | 2027 Budget | 2026 Budget | 2025 Actual |
|---|---|---|---|
| Emergency Alert Services | 2,970.78 | 2,856.00 | 2,856.53 |
| Fire Services - Blue Rock Regional Fire | 133,555.00 | 128,728.00 | 128,728.00 |
| Firemans Relief Associaiton | 42,785.48 | 42,785.48 | 42,785.48 |
| Contributions to County Library | 5,000.00 | 5,000.00 | 5,000.00 |
| Contributions to Lancaster EMS | 5,000.00 | 10,000.00 | 5,000.00 |
| **Total Community Services** | **190,511.26** | **189,569.48** | **184,370.01** |

### Debt Service

| Expenditures | 2027 Budget | 2026 Budget | 2025 Actual |
|---|---|---|---|
| 2017 Refi 2010&2007-GO Note Princ-BB&T | 166,940.00 | 156,460.00 | 155,890.00 |
| 2017 Refi 2010&2007-GO Note Inter-BB&T | 24,498.71 | 28,614.00 | 32,713.52 |
| **Total Debt Service** | **191,438.71** | **185,074.00** | **188,603.52** |

### Employee Benefits

| Expenditures | 2027 Budget | 2026 Budget | 2025 Actual |
|---|---|---|---|
| Dental Insurance | 19,870.00 | 18,064.00 | 16,081.68 |
| Health Insurance | 1,130,000.00 | 1,000,129.17 | 902,684.99 |
| Health and Welfare | 16,000.00 | 16,000.00 | 6,556.17 |
| Life Insurance | 2,460.00 | 2,258.00 | 2,037.07 |
| Pension Plan Police | 611,823.00 | 609,987.00 | 637,519.00 |
| Pension Plan-Nonuniform | 150,775.00 | 155,920.00 | 227,552.00 |
| FICA and Medicare | 139,200.00 | 125,000.00 | 134,687.70 |
| PA Unemployment Benefit | 5,000.00 | 0.00 | 0.00 |
| Workers Compensation Insurance | 70,000.00 | 66,815.00 | 53,320.02 |
| **Total Employee Benefits** | **2,145,128.00** | **1,994,173.17** | **1,980,438.63** |

# General Fund Budget

## Transfer Budgets and Totals

### Transfers

| Expenditures | 2027 Budget | 2026 Budget | 2025 Actual |
|---|---|---|---|
| Transfer to General Capital Reserve | 121,700.00 | 50,000.00 | 15,000.00 |
| Transfer to Sewer Capital Reserve | 0.00 | 30,000.00 | 0.00 |
| Transfer to Highway Aid Funds | 64,653.28 | 64,653.28 | 0.00 |
| **Total Transfers** | **186,535.28** | **144,653.28** | **15,000.00** |

### Totals

| Expenditures | 2027 Budget | 2026 Budget | 2025 Actual |
|---|---|---|---|
| **Total General Operating Expenditures & Transfers** | **5,742,415.00** | 5,617,505.00 | 5,021,821.00 |
| **Excess (Loss) of Revenues Over Expenditures** | **(577,729.00)** | (524,433.00) | 92,680.00 |
| **Use of Fund Balance to Cover Loss** | **577,729.00** | 524,433.00 (Estimated) | N/A |

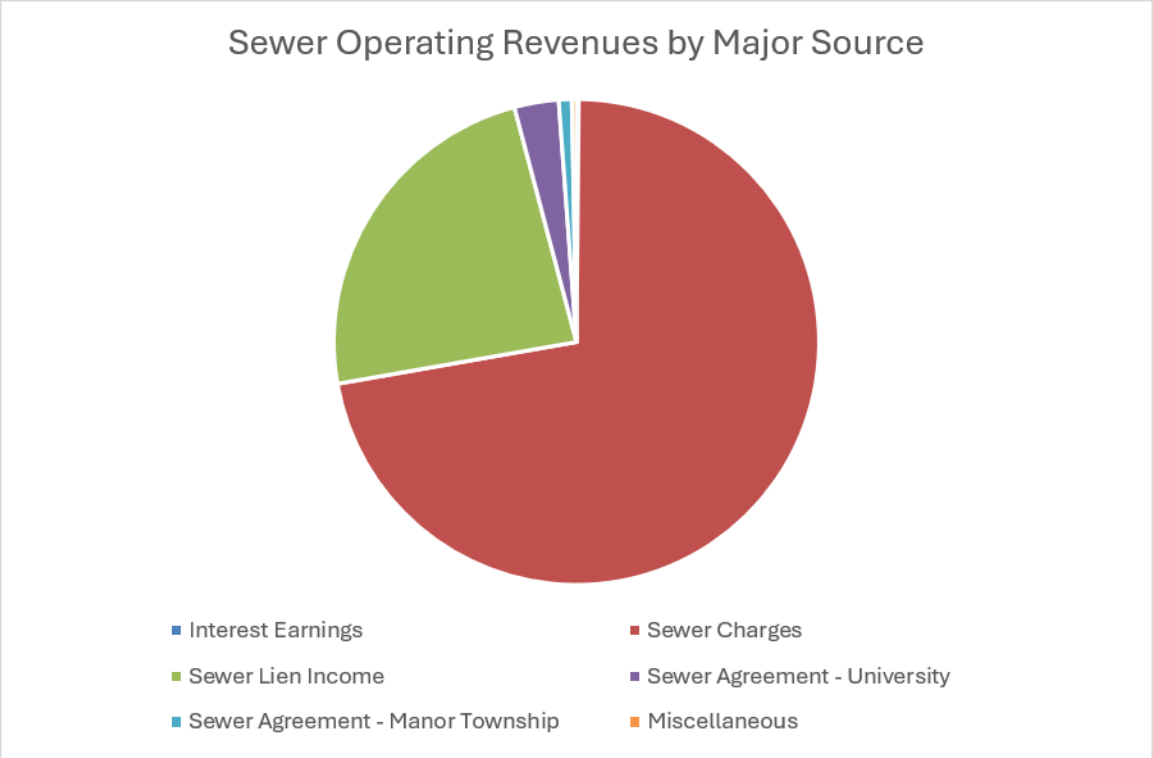
# IV. *SEWER OPERATING FUND*

## Sewer Operating Fund Overview

| Fund: | Purpose: | Sources of Revenue: |
|---|---|---|
| ***Proprietary Fund Type – Enterprise Fund*** | | |
| 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 Summary

| | (08) SEWER OPERATING FUND 2027 |
|---|---|
| **Revenues** | **$** |
| **Total Revenues** | **2,306,028** |
| | |
| **Expenditures** | **$** |
| **Total Expenditures** | **2,251,341** |



# 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 | 2027 Budget | 2026 Budget | 2025 Actual |
|---|---|---|---|
| **SEWER OPERATING FUND** | | | |
| **Revenues** | | | |
| Interest Earnings | 3,500.00 | 2,665.92 | 2,616.32 |
| Sewer Charges | 1,662,528.00 | 1,470,000.00 | 1,436,594.56 |
| Sewer Lien Income | 20,000.00 | 20,000.00 | 27,586.65 |
| Sewer Agreement - University | 545,000.00 | 490,000.00 | 690,240.39 |
| Sewer Agreement - Manor Township | 68,000.00 | 68,000.00 | 86,438.36 |
| Miscellaneous Revenue | 4,000.00 | 4,000.00 | 6,723.66 |
| Transfer from General Operating Fund | 0.00 | 0.00 | 0.00 |
| Refund of Prior Year Expenditures | 3,000.00 | 2,500.00 | 71,148.20 |
| **Total Sewer Operating Fund Revenues** | **2,306,028.00** | **2,057,165.92** | **2,321,348.14** |
| **Expenditures** | | | |
| Manager Salary | 42,774.80 | 41,100.80 | 40,969.73 |
| Clerical Salaries | 88,973.60 | 82,328.36 | 84,517.10 |
| Overtime | 1,000.00 | 2,000.00 | 250.41 |
| Office Supplies | 3,200.00 | 3,200.00 | 1,116.98 |
| General Expense | 8,000.00 | 5,000.00 | 8,147.28 |
| Accounting and Auditing Services | 25,905.00 | 34,400.00 | 15,965.18 |
| Engineering Services | 50,000.00 | 35,000.00 | 52,427.70 |
| Legal Services | 7,500.00 | 7,500.00 | 2,609.86 |
| Telephone and Cable | 13,000.00 | 12,000.00 | 9,810.78 |
| Postage | 6,000.00 | 6,200.00 | 4,378.04 |
| Property and Liability Insurance | 57,956.00 | 26,100.00 | 26,100.00 |
| Equipment, Repair and Service Contracts | 31,078.10 | 10,000.00 | 14,236.70 |
| Rental of Building | 25,108.00 | 16,500.00 | 16,500.00 |
| Dues, Subscriptions and Memberships | 1,800.00 | 2,500.00 | 1,256.39 |
| Training and Conferences | 1,400.00 | 1,400.00 | 1,116.18 |
| Sewer Plant Superintendent Salary | 103,757.00 | 99,767.00 | 99,749.99 |
| Sewer Plant Salaries | 282,135.00 | 267,716.00 | 275,021.57 |

| | | | |
|---|---|---|---|
| Overtime | 15,000.00 | 14,000.00 | 12,838.43 |
| Operating Supplies | 16,000.00 | 15,000.00 | 16,178.12 |
| Chemicals | 134,000.00 | 140,000.00 | 109,395.51 |
| Laboratory Supplies | 10,000.00 | 7,000.00 | 227.49 |
| Outside Laboratory Services | 80,000.00 | 90,000.00 | 59,385.75 |
| Vehicle Fuel | 10,000.00 | 10,000.00 | 4,847.24 |
| Electricity | 250,000.00 | 250,000.00 | 163,865.12 |
| Gas | 1,200.00 | 1,200.00 | 713.48 |
| Water | 10,000.00 | 9,540.00 | 5,971.54 |
| Building and Grounds Maintenance | 15,000.00 | 15,000.00 | 13,000.94 |
| Sewer Treatment Plant Equipment Maint | 10,000.00 | 100,000.00 | 81,764.71 |
| Vehicle Maintenance | 12,000.00 | 12,000.00 | 7,539.52 |
| Collection System & PumpStations Maint | 80,000.00 | 50,000.00 | 43,815.80 |
| BioSolids Management Contracted Srvs | 52,000.00 | 45,000.00 | 41,022.93 |
| Dental Insurance | 5,369.98 | 4,881.80 | 4,059.31 |
| Health Insurance | 250,000.00 | 207,990.00 | 198,718.12 |
| Health and Welfare | 6,400.00 | 6,400.00 | 4,053.34 |
| Life Insurance | 400.00 | 400.00 | 387.78 |
| Pension Plan - NonUniform | 49,755.75 | 47,244.00 | 66,334.82 |
| FICA and Medicare | 36,000.00 | 32,000.00 | 38,734.22 |
| Workers Compensation Insurance | 20,000.00 | 17,132.20 | 13,671.80 |
| Transfer to Sewer Capital Reserve | 438,628.00 | 300,000.00 | 300,000.00 |
| **Total Sewer Operating Fund Expenditures** | **2,251,341.23** | **2,027,500.16** | **1,840,699.86** |
| **Excess (Loss) of Revenues Over Expenditures** | **54,686.77** | **29,665.76** | **480,648.28** |

# V. SOLID WASTE FUND

## Solid Waste Fund Overview

| Fund: | Purpose: | Sources of Revenue: |
|---|---|---|
| ***Proprietary Fund Type – Enterprise Fund*** | | |
| 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 2027 |
|---|---|
| **Revenues** | **$** |
| **Total Revenues** | **773,124** |
| | |
| **Expenditures** | **$** |
| **Total Expenditures** | **847,156** |



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

| Description | 2027 Budget | 2026 Budget | 2025 Actual |
|---|---|---|---|
| **SOLID WASTE FUND** | | | |
| **Revenues** | | | |
| Interest Earnings | 950.00 | 1,084.20 | 1,223.56 |
| Solid Waste Collection Charges | 726,724.00 | 726,724.00 | 617,254.45 |
| Solid Waste Lien Income | 15,000.00 | 20,000.00 | 23,107.17 |
| Green Yard Waste Tags | 11,000.00 | 7,400.00 | 9,495.00 |
| Yellow Extra Service Tags | 1,100.00 | 1,100.00 | 1,285.00 |
| Red Oversize Trash Tags | 3,650.00 | 3,650.00 | 3,876.00 |
| Blue Large Appliance Tags | 500.00 | 500.00 | 468.00 |
| PA Recycling Grant | 3,200.00 | 3,200.00 | 0.00 |
| Miscellaneous Revenue (inc Hauling Rebat | 10,000.00 | 10,000.00 | 16,126.59 |
| Transfer from General Operating Fund | 0.00 | 0.00 | 0.00 |
| Refund of Prior Year Expenditures | 1,000.00 | 1,000.00 | 7,168.54 |
| **Total Solid Waste Fund Revenues** | **773,124.00** | **774,658.20** | **680,004.31** |
| **Expenditures** | | | |
| Manager Salary | 21,372.40 | 20,550.40 | 20,484.86 |
| Clerical Salaries | 59,575.36 | 41,164.18 | 42,258.54 |
| Overtime | 500.00 | 1,000.00 | 37.89 |
| Office Supplies | 2,000.00 | 1,000.00 | 1,239.44 |
| General Expense | 3,000.00 | 1,000.00 | 775.06 |
| Accounting and Auditing Services | 25,905.00 | 17,200.00 | 7,982.58 |
| Engineering Services | 0.00 | 0.00 | 0.00 |
| Legal Services | 5,000.00 | 4,000.00 | 1,461.87 |
| Postage | 4,500.00 | 4,000.00 | 3,963.79 |
| Advertising | 100.00 | 100.00 | 0.00 |
| Equipment, Repair and Service Contracts | 18,225.14 | 10,000.00 | 11,204.46 |
| Rental of Building | 12,554.00 | 8,500.00 | 8,500.00 |
| Dues, Subscriptions and Memberships | 900.00 | 500.00 | 690.70 |
| Operating Supplies (inc Yard & Leaf Bags | 15,000.00 | 15,000.00 | 29,473.63 |
| Solid Waste Disposal | 177,000.00 | 200,000.00 | 171,767.95 |
| Recycling Disposal | 16,500.00 | 0.00 | 0.00 |
| Collection and Hauling Contracted Servic | 450,136.32 | 427,228.00 | 421,315.80 |

| | | | |
|---|---|---|---|
| Dental Insurance | 2,500.00 | 2,032.00 | 1,772.40 |
| Health Insurance | 25,056.00 | 22,779.00 | 13,144.07 |
| Health and Welfare | 1,000.00 | 500.00 | 632.19 |
| Life Insurance | 50.00 | 45.00 | 46.46 |
| Pension Plan-NonUniform | 982.00 | 936.00 | 1,275.67 |
| FICA and Medicare | 3,300.00 | 3,300.00 | 4,731.73 |
| Workers Compensation Insurance | 2,000.00 | 1,713.22 | 1,367.18 |
| Transfer to General Capital Reserve | 0.00 | 0.00 | 0.00 |
| **Total Solid Waste Fund Expenditures** | **847,156.22** | **782,547.80** | **744,126.27** |
| **Excess (Loss) of Revenues Over Expenditures** | **(74,032.22)** | **(7,889.60)** | **(64,121.96)** |
| **Use of Fund Balance to Cover Loss** | **74,032.22** | **7,889.60 (Estimated)** | **64,121.96** |

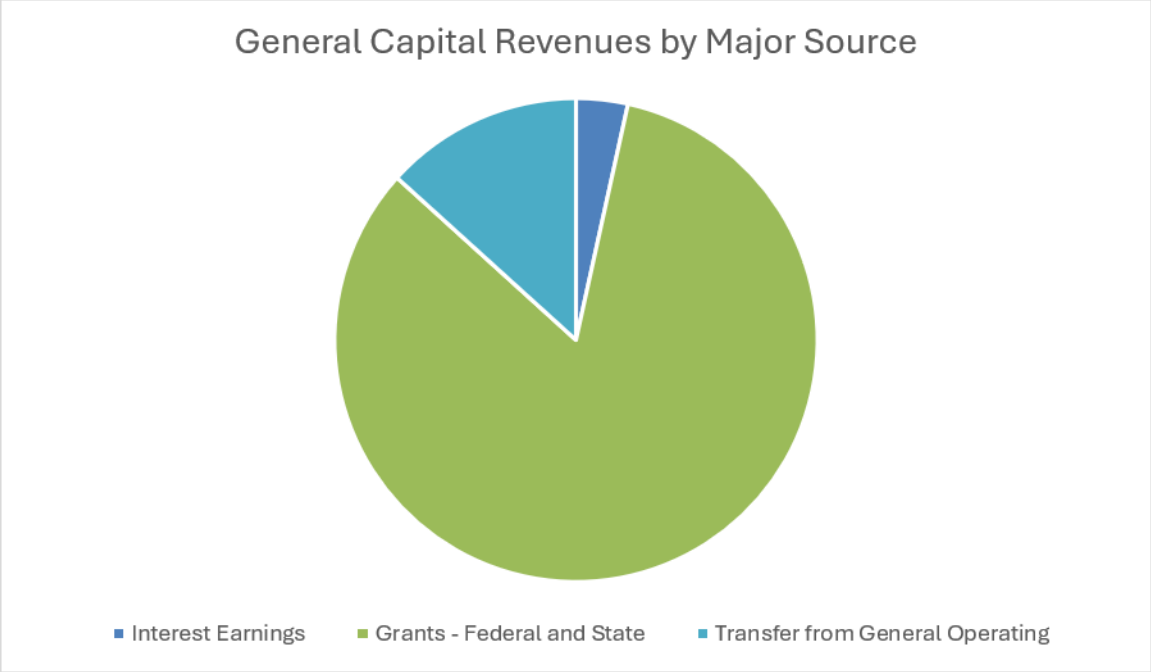
# VI. *GENERAL CAPITAL RESERVE FUND*

## General Capital Reserve Fund Overview

| Fund: | Purpose: | Sources of Revenue: |
|---|---|---|
| ***Government Fund Type*** | | |
| 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 2027 |
|---|---|
| **Revenues** | **$** |
| **Total Revenues** | **915,720** |
| | |
| **Expenditures** | **$** |
| **Total Expenditures** | **1,525,565** |



# 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 | 2027 Budget | 2026 Budget | 2025 Actual |
|---|---|---|---|
| **GENERAL CAPITAL RESERVE FUND** | | | |
| **Revenues** | | | |
| Interest Earnings | 31,700.00 | 36,000.00 | 45,121.91 |
| Grants - Federal and State | 762,320.00 | 421,131.00 | 0.00 |
| Grant - County | 0.00 | 0.00 | 222,856.68 |
| Grant - Community Development | 0.00 | 0.00 | 0.00 |
| Reimbursement - Other Government | 0.00 | 0.00 | 0.00 |
| Miscellaneous Revenue | 0.00 | 0.00 | 0.00 |
| Sale of Property and Equipment | 0.00 | 0.00 | 0.00 |
| Transfer from General Operating Fund | 121,700.00 | 50,000.00 | 15,000.00 |
| Transfer from Solid Waste Fund | 0.00 | 0.00 | 0.00 |
| Transfer from Sewer Capital Fund | 0.00 | 0.00 | 0.00 |
| **Total General Capital Reserve Fund Revenues** | **915,720.00** | **507,131.00** | **282,978.59** |
| **Expenditures** | | | |
| Consulting Services | 75,000.00 | 18,000.00 | 13,832.00 |
| Engineering Services | 100,000.00 | 25,000.00 | 18,209.45 |
| Legal Services | 3,000.00 | 2,000.00 | 2,378.00 |
| Advertising | 2,000.00 | 1,000.00 | 922.80 |
| E-Code Contracted Services | 5,900.00 | 5,900.00 | 6,473.00 |
| Land Improvements | 0.00 | 0.00 | 1,712.25 |
| Building Improvements - Admin and Police | 31,000.00 | 20,000.00 | 2,150.00 |
| Equipment Replacement - Admin | 3,000.00 | 20,500.00 | 0.00 |
| Vehicle Replacement - Police | 0.00 | 52,000.00 | 44,240.00 |
| Equipment Replacement - Police | 60,000.00 | 17,000.00 | 44,201.25 |
| Storm Sewer Replacement | 0.00 | 225,000.00 | 0.00 |
| Miscellaneous Street Projects | 573,400.00 | 10,000.00 | 80,563.38 |
| Building Improvements - Streets | 0.00 | 0.00 | 0.00 |
| Bldg Imprvmnts-Park Pavilions and Other | 667,565.00 | 421,131.00 | 0.00 |
| Equipment Replacement - Park | 4,700.00 | 20,000.00 | 11,858.00 |
| Transfer to Sewer Capital Reserve | 0.00 | 0.00 | 0.00 |
| **Total General Capital Reserve Fund Expenditures** | **1,525,565.00** | **837,531.00** | **226,540.13** |
| **Excess (Loss) of Revenues Over Expenditures** | **(609,845.00)** | **(330,400.00)** | **56,438.46** |
| **Use of Fund Balance to Cover Loss** | **609,845.00** | **TBD** | **N/A** |

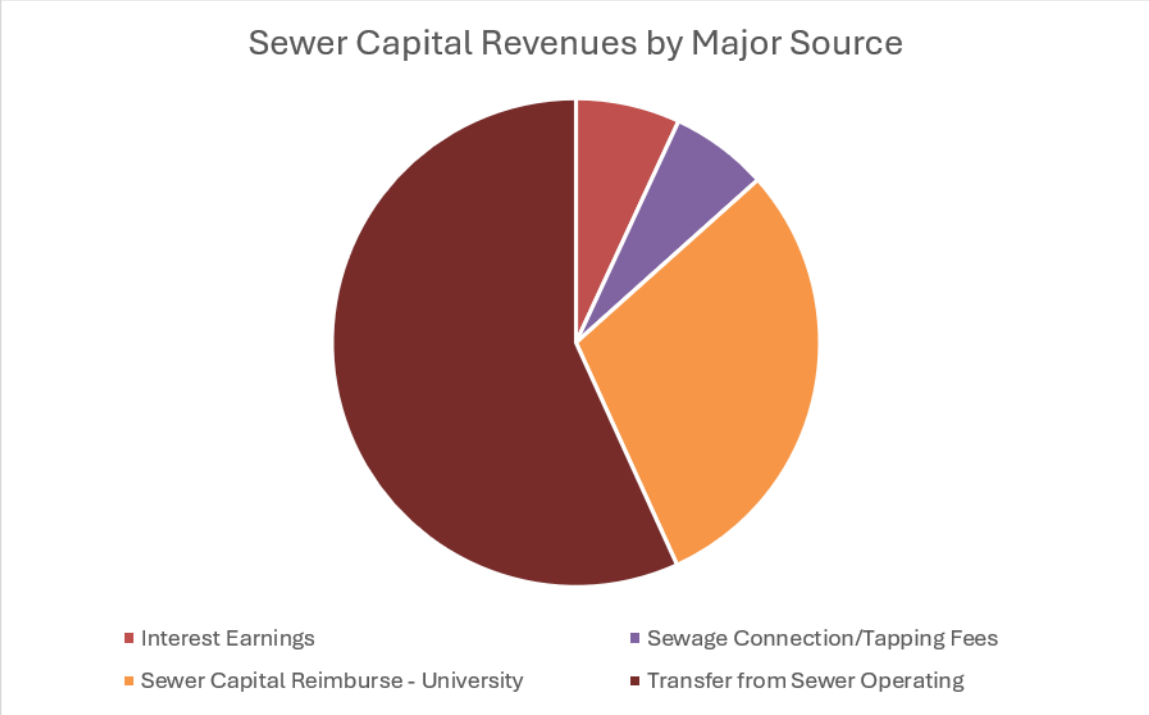
# VII. *SEWER CAPITAL RESERVE FUND*

## Sewer Capital Reserve Fund Overview

| Fund: | Purpose: | Sources of Revenue: |
|---|---|---|
| ***Government Fund Type*** | | |
| 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 2027 |
|---|---|
| **Revenues** | **$** |
| **Total Revenues** | **772,232** |
| | |
| **Expenditures** | **$** |
| **Total Expenditures** | **320,323** |



# Sewer Capital Reserve Fund Budgets

## Revenues & Expenditures

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

| Description | 2027 Budget | 2026 Budget | 2025 Actual |
|---|---|---|---|
| **SEWER CAPITAL RESERVE FUND** | | | |
| **Revenues** | | | |
| Interest Earnings | 53,400.00 | 36,000.00 | 50,717.70 |
| Grants - Federal and State | 0.00 | 0.00 | 0.00 |
| Grant - County | 0.00 | 0.00 | 0.00 |
| Sewage Connection/Tapping Fees | 50,000.00 | 92,025.00 | 190,185.00 |
| Sewer Capital Reimburse - University | 230,204.04 | 150,304.00 | 50,435.59 |
| Miscellaneous Revenue | 0.00 | 1,000.00 | 0.00 |
| Sale of Property and Equipment | 0.00 | 0.00 | 26,000.00 |
| Transfer from General Operating Fund | 0.00 | 30,000.00 | 0.00 |
| Transfer from Sewer Operating Fund | 438,628.00 | 300,000.00 | 300,000.00 |
| Transfer from General Capital Fund | 0.00 | 0.00 | 0.00 |
| **Total Sewer Capital Reserve Fund Revenues** | **772,232.04** | **609,329.00** | **617,338.29** |
| **Expenditures** | | | |
| Engineering Services | 80,000.00 | 35,000.00 | 4,126.50 |
| Legal Services | 2,000.00 | 500.00 | 0.00 |
| Advertising | 1,000.00 | 1,000.00 | 451.48 |
| Vehicle Maintenance | 0.00 | 0.00 | 238.30 |
| Land Improvements - WWTP | 35,000.00 | 0.00 | 0.00 |
| Land Improvements-Pump Stations | 25,000.00 | 0.00 | 0.00 |
| Land Improvements-Pump Stations Shared | 0.00 | 0.00 | 0.00 |
| Land Improvements - Other | 0.00 | 0.00 | 0.00 |
| Building Improvements to WWTP | 0.00 | 0.00 | 0.00 |
| Building Improvements to Admin Bldg | 0.00 | 0.00 | 0.00 |
| Bldg Improvements to Pump Stations | 0.00 | 0.00 | 0.00 |
| Bldg Improvements to PumpStation-Shared | 9,000.00 | 0.00 | 0.00 |
| Machinery/Equipment Other | 0.00 | 0.00 | 1,183.53 |
| Vehicle Replacement | 73,323.00 | 275,000.00 | 3,457.59 |
| Equipment Replacements to WWTP | 95,000.00 | 138,500.00 | 62,955.45 |
| Equip Replace to Dewatering Process | 0.00 | 0.00 | 0.00 |
| Equip Replace to Pump Stations | 0.00 | 0.00 | 0.00 |
| Equip Replace to Pump Station-Shared | 0.00 | 0.00 | 0.00 |
| Sewer Main and Line Replacements | 0.00 | 0.00 | 93,589.01 |
| Sewer Pipe Slip Lining | 0.00 | 0.00 | 0.00 |
| Sewer Pipe Slip Lining-Shared | 0.00 | 0.00 | 0.00 |

| | | | |
|---|---|---|---|
| Transfer to General Capital Reserve | 0.00 | 0.00 | 0.00 |
| **Total Sewer Capital Reserve Expenditures** | **320,323.00** | **450,000.00** | **166,001.86** |
| **Excess (Loss) of Revenues Over Expenditures** | **451,909.04** | **159,329.00** | **451,336.43** |

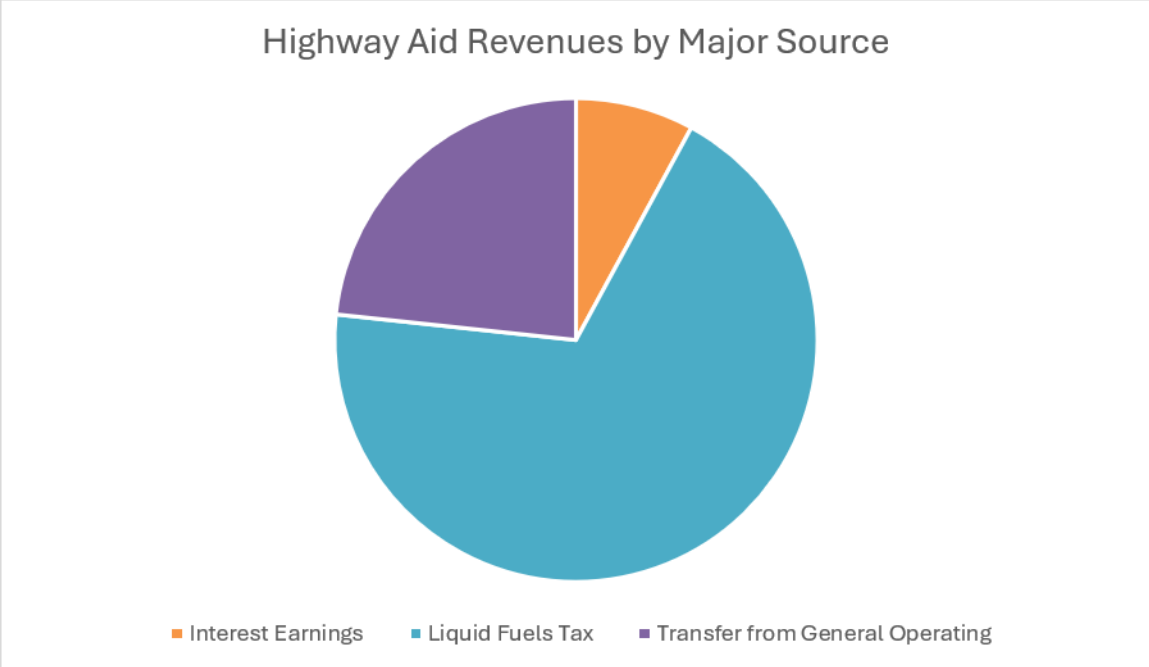
# VIII. *HIGHWAY AID FUND*

## Highway Aid Fund Overview

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

## Highway Aid Fund Summary

| | (35) HIGHWAY AID FUND 2027 |
|---|---|
| **Revenues** | **$** |
| **Total Revenues** | **277,417** |
| | |
| **Expenditures** | **$** |
| **Total Expenditures** | **396,500** |



# 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, however current trends are suggesting a possible slight decrease each year.*

| Description | 2027 Budget | 2026 Budget | 2025 Actual |
|---|---|---|---|
| **HIGHWAY AID FUND** | | | |
| **Revenues** | | | |
| Interest Earnings | 22,000.00 | 13,500.00 | 21,084.32 |
| Grants - Federal and State | 0.00 | 0.00 | 0.00 |
| Liquid Fuels Tax | 190,764.00 | 190,465.93 | 197,751.68 |
| Miscellaneous Revenue | 0.00 | 0.00 | 0.00 |
| Transfer from General Operating Fund | 64,653.28 | 64,653.28 | 0.00 |
| **Total Highway Aid Fund Revenues** | **277,417.28** | **268,619.21** | **218,836.00** |
| **Expenditures** | | | |
| Winter Maintenance Supplies-Salt | 30,000.00 | 30,000.00 | 18,957.37 |
| Snow Removal Contracted Services | 11,500.00 | 11,500.00 | 3,507.50 |
| Miscellaneous Street Projects | 5,000.00 | 5,000.00 | 0.00 |
| ADA Ramps and sidewalks | 0.00 | 12,000.00 | 0.00 |
| Paving and/or Recycling Multiple Streets | 100,000.00 | 140,000.00 | 149,611.42 |
| Microsurfacing Multiple Streets | 0.00 | 0.00 | 0.00 |
| Storm Sewers and Drains | 0.00 | 0.00 | 0.00 |
| Machinery Replacement | 0.00 | 0.00 | 0.00 |
| Vehicle Replacement | 250,000.00 | 0.00 | 69,123.00 |
| Repairs of Tools and Machinery | 0.00 | 0.00 | 0.00 |
| Miscellaneous Expense | 0.00 | 0.00 | 4,693.75 |
| **Total Highway Aid Fund Expenditures** | **396,500.00** | **198,500.00** | **245,893.04** |
| **Excess (Loss) of Revenues Over Expenditures** | **(119,082.72)** | **70,119.21** | **(27,057.04)** |