MCSHERRYSTOWN BOROUGH

2027 PROPOSED BUDGET

2027

GENERAL FUND



BOROUGH OF MCSHERRYSTOWN
2027 BUDGET
GENERAL FUND REVENUES

Account #	Description	2026 Budget	1/1/26-11/2/2026	Estimated Year End	2027 Proposed Budget
REAL PROPERTY TAX					
301.000	Real Estate Tax - Current	$ 595,000	591,949	$ 595,000	$ 595,000
301.001	Real Estate Tax - Prior	$ 3,000	12,688	$ 13,000	$ 10,000
301.002	Fire Tax	$ 55,672	55,570	$ 55,688	$ 55,672
TOTAL		***$ 653,672***	***$ 660,207***	***$ 663,688***	***$ 660,672***
LOCAL ENABLING ACT					
310.000	Per Capita Tax - Current	$ 8,000	6,858	$ 7,433	$ 7,500
310.001	Per Capital Tax - Prior	$ 2,000	1,914	$ 2,045	$ 2,000
310.100	Real Estate Transfer Tax	$ 35,000	53,556	$ 55,000	$ 45,000
310.200	Earned Income Tax	$ 375,000	312,405	$ 390,000	$ 385,000
310.500	Local Service Tax	$ 18,000	14,509	$ 18,858	$ 18,000
TOTAL		***$ 438,000***	***$ 389,241***	***$ 473,336***	***$ 457,500***
LICENSES AND PERMITS					
320.000	Peddler's License	$ 300	275	$ 300	$ 300
320.003	Yard Sale Permits	$ 300	340	$ 340	$ 300
TOTAL		***$ 600***	***$ 615***	***$ 640***	***$ 600***
BUSINESS LICENSES AND PERMITS					
321.800	Cable Television Franchise	$ 31,200	20,970	$ 28,453	$ 27,560
TOTAL		***$ 31,200***	***$ 20,970***	***$ 28,453***	***$ 27,560***
FINES					
331.100	Fines - District Magistrate	$ 10,000	5,087	$ 6,737	$ 6,000
331.130	State Police Fines	$ 1,000	534	$ 1,000	$ 1,000
331.140	Fines - Local Violations	$ 4,000	5,339	$ 6,158	$ 5,000
TOTAL		***$ 15,000***	***$ 10,960***	***$ 13,895***	***$ 12,000***

INTEREST EARNINGS						
341.000	Interest Earnings	$ 2,000	1,830	$ 2,000	$ 2,000	
TOTAL		$ 2,000	$ 1,830	$ 2,000	$ 2,000	

RENTS & ROYALTIES						
342.000	Rent	$ 3,750	3,225	$ 3,350	$ 3,500	
TOTAL		$ 3,750	$ 3,225	$ 3,350	$ 3,500	

STATE SHARED REVENUE AND ENTITLEMENTS						
355.010	Public Utility Realty Tax (PURTA)	$ 1,000	1,038	$ 1,038	$ 1,000	
355.040	Beverage License	$ 350	350	$ 350	$ 350	
355.060	Pension State Aid	$ 58,000	52,342	$ 52,342	$ 52,342	
355.070	Vol. Fire Relief Allocation	$ 16,426	16,116	$ 16,116	$ 16,116	
355.080	Small Games of Chance Tax	$ 5,000	5,951	$ 5,951	$ 5,000	
TOTAL		$ 80,776	$ 75,797	$ 75,797	$ 74,808	

CHARGES FOR SERVICES						
361.001	Zoning Receipts	$ 3,000	4,780	$ 5,000	$ 5,000	
361.340	Hearing Fees	$ 1,600	-	$ -	$ 800	
361.730	Accident Reports	$ 450	360	$ 465	$ 450	
TOTAL		$ 5,050	$ 5,140	$ 5,465	$ 6,250	

PUBLIC SAFETY - PERMITS						
362.001	Plumbing Permits	$ 500	190	$ 225	$ 500	
362.400	Street Encroachments	$ 500	1,200	$ 1,200	$ 1,000	
TOTAL		$ 1,000	$ 1,390	$ 1,425	$ 1,500	

SANITATION						
364.300	Solid Waste Collection Revenue	$ 405,000	404,915	$ 430,000	$ 430,000	
TOTAL		$ 405,000	$ 404,915	$ 430,000	$ 430,000	

CULTURE - RECREATION						
367.001	Senior / Community Center Contribution	$ 2,000	-	$ 2,000	$ 2,000	

367.200	Recreation Receipts (Baseball)	$ 1,000	-	$ -	$ -
TOTAL		*$ 3,000*	*$ -*	*$ 2,000*	*$ 2,000*

DONATIONS					
387.200	Donations to the Police Department	6,000	*3,800*	$ 3,800	$ 3,000
TOTAL		*$ 6,000*	*$ 3,800*	*$ 3,800*	*$ 3,000*

MISCELLANEOUS					
389.000	Miscellaneous Income	$ 1,000	52	$ 52	$ 500
389.010	Insurance Dividends (EMC)	$ -	-	$ -	$ -
TOTAL		*$ 1,000*	*$ 52*	*$ 52*	

$ 1,646,048	**YEAR END**	**$ 1,703,900**	**$ 1,681,390**

BOROUGH OF MCSHERRYSTOWN
2027 BUDGET
GENERAL FUND EXPENDITURES

Account #	Description	2026 Budget	1/1/26-11/2/26	Estimated Spend	2027 Proposed Budget
LEGISLATIVE GOVERNING BODY					
400.000	Fringe Benefits - Admin	$ 401	$ 334	$ 401	$ 401
400.329	Media Communications	$ 3,240	$ 2,790	$ 3,630	$ 3,640
TOTAL		***$ 3,641***		***$ 4,031***	***$ 4,041***
EXECUTIVE					
401.001	Salary - Manager	$ 30,000	$ 24,808	$ 30,000	$ 30,900
TOTAL		***$ 30,000***		***$ 30,000***	***$ 30,900***
AUDITING SERVICES/FINANCIAL ADMINISTRATION					
402.000	Auditing	$ 12,000	$ 12,300	$ 12,300	$ 12,500
402.001	Payroll Services	$ 2,700	$ 2,040	$ 2,700	$ 2,700
TOTAL		***$ 14,700***		***$ 15,000***	***$ 15,200***
TAX COLLECTION					
403.000	Commissions	$ 33,000	$ 32,719	$ 33,000	$ 33,000
403.001	FICA - Tax Collector	$ 2,550	$ 2,503	$ 2,550	$ 2,550
403.002	Tax Collection Expense	$ 575	$ 666	$ 666	$ 750
TOTAL		***$ 36,125***		***$ 36,216***	***$ 36,300***
ADMINISTRATION - LEGAL					
404.000	Legal Services	$ 36,000	$ 37,186	$ 44,227	$ 42,000
404.314	Legal Services - Labor Relations	$ 5,000	$ 756	$ 1,000	$ 3,000
TOTAL		***$ 41,000***		***$ 45,227***	***$ 45,000***
ADMINISTRATION - OFFICE					
405.000	Salary - Secretary / Treasurer	$ 30,000	$ 24,808	$ 30,000	$ 30,900
405.001	Salary - Asst Secretary Treasurer	$ 16,016	$ 11,061	$ 11,061	$ -
405.002	Payroll Expense	$ 6,171	$ 4,642	$ 6,171	$ 7,613
TOTAL		***$ 52,187***		***$ 47,232***	***$ 38,513***
OFFICE					
406.002	Recodification	$ 5,000	$ -	$ -	$ 5,000

406.003	Telephone	$	2,000	$	1,445	$	1,771	$	2,000
406.004	Advertising	$	1,000	$	896	$	896	$	1,800
406.005	Insurance & Bonding	$	13,368	$	13,979	$	13,979	$	14,592
406.006	Workers Comp Insurance	$	365	$	677	$	677	$	434
406.008	General Expenses - Dues etc.	$	8,000	$	6,524	$	7,000	$	8,000
406.210	Office Supplies	$	3,000	$	1,275	$	1,500	$	1,500
406.213	Computer/Copier Supplies - Quality	$	600	$	394	$	484	$	600
406.342	Printing - Newsletter	$	2,800	$	2,184	$	2,900	$	3,000
406.452	Contracted IT Services - MBIT	$	3,576	$	2,595	$	3,115	$	3,120
TOTAL		***$***	***39,709***			***$***	***32,322***	***$***	***40,046***
MUNICIPAL BUILDINGS									
409.000	General Expense	$	9,353	$	8,468	$	8,500	$	9,500
409.003	Insurance	$	10,778	$	11,023	$	11,500	$	11,200
409.004	Electric	$	10,000	$	13,094	$	15,103	$	15,500
409.005	Natural Gas	$	6,000	$	7,615	$	8,600	$	9,000
409.007	Water	$	1,800	$	1,441	$	1,664	$	1,800
409.008	Maintenance & Repairs	$	3,000	$	8,373	$	8,500	$	12,500
409.226	Cleaning Supplies	$	500	$	384	$	400	$	500
TOTAL		***$***	***41,431***			***$***	***54,267***	***$***	***60,000***
PUBLIC SAFETY - POLICE									
410.000	Chief	$	102,960	$	86,736	$	102,960	$	106,039
410.002	Payroll Expense	$	21,834	$	19,201	$	21,834	$	22,463
410.005	Overtime	$	15,000	$	11,878	$	15,000	$	15,000
410.009	Fringe Benefits - Police	$	215,866	$	174,630	$	210,000	$	169,988
410.010	Police Car - Gas & Oil	$	4,500	$	4,839	$	5,500	$	5,500
410.011	Uniforms	$	750	$	750	$	750	$	750
410.012	Tests - Police Applicants	$	200	$	-	$	-	$	-
410.013	General Expenses	$	5,000	$	10,695	$	11,000	$	5,000
410.014	Vehicle Maintenance	$	2,000	$	3,320	$	3,320	$	3,000
410.015	Telephone	$	3,000	$	2,641	$	3,132	$	3,240
410.017	Liability Insurance	$	3,645	$	3,574	$	3,574	$	3,645
410.018	Auto Insurance	$	6,216	$	6,328	$	6,328	$	6,772
410.019	Workers Compensation	$	7,913	$	7,718	$	7,718	$	9,412
410.020	Schooling / Seminars / Training	$	2,000	$	975	$	975	$	2,000
410.021	Labor Relations	$	20,000	$	6,429	$	7,500	$	5,000
410.112	FT Wages	$	171,309	$	150,701	$	171,309	$	176,448
410.210	Office Supplies	$	1,500	$	204	$	400	$	500
410.213	Computer/Copier Supplies - Quality	$	1,000	$	512	$	720	$	720

410.452	Contracted IT Services - MBIT	$	14,520	$	10,402	$	12,430	$	12,240
TOTAL		***$***	***599,213***			***$***	***584,450***	***$***	***547,717***
FIRE PROTECTION									
411.001	Insurance	$	10,540	$	5,754	$	7,600	$	8,500
411.003	Hydrant Water	$	10,000	$	8,327	$	9,992	$	10,000
411.004	Contribution to Fire Department	$	15,000	$	15,000	$	15,000	$	15,000
411.005	SAVES Building Project	$	24,640	$	24,640	$	24,640	$	24,640
411.006	Volunteer Fire Relief Allocation	$	16,426	$	16,116	$	16,116	$	16,116
TOTAL		***$***	***76,606***			***$***	***73,348***	***$***	***74,256***
PLANNING & ZONING									
414.000	Zoning & Planning	$	18,000	$	9,837	$	11,747	$	12,000
414.122	Code Enforcement Officer	$	12,000	$	4,356	$	4,875	$	31,200
414.314	Legal Services - ZHB	$	2,000	$	-	$	-	$	1,000
414.341	Advertising	$	500	$	-	$	-	$	500
TOTAL		***$***	***32,500***			***$***	***16,622***	***$***	***44,700***
PUBLIC WORKS - SANITATION									
427.005	Contract Services	$	400,000	$	416,550	$	416,550	$	440,000
427.450	Contracted Services - Billing Program	$	7,560	$	6,155	$	7,350	$	7,560
TOTAL		***$***	***407,560***			***$***	***423,900***	***$***	***447,560***
PUBLIC WORKS - HIGHWAYS									
430.000	Wages - Public Works	$	68,869	$	38,501	$	60,101	$	69,842
430.001	Fringe Benefits - Highways	$	363	$	245	$	294	$	11,530
430.002	Payroll Expense	$	5,739	$	2,945	$	3,200	$	5,656
430.003	General Expense	$	10,000	$	2,289	$	2,500	$	20,000
430.004	Engineering	$	10,000	$	4,500	$	5,500	$	15,000
430.005	Insurance Vehicles & Equipment	$	3,064	$	3,241	$	3,241	$	3,314
430.006	Insurance - Workers Compensation	$	2,143	$	2,830	$	2,830	$	2,548
430.007	Vehicles - Gas & Oil	$	4,200	$	5,579	$	6,000	$	6,000
430.018	Overtime	$	-	$	-	$	-	$	2,000
430.260	Small Equipment	$	3,000	$	777	$	1,500	$	1,500
433.000	Street Signs & Markings	$	250	$	-	$	-	$	250
433.001	Traffic Signal Maintenance	$	730	$	1,936	$	2,096	$	2,000
434.000	Street Lighting	$	600	$	740	$	800	$	1,000
436.000	Storm Sewer Maintenance	$	1,000	$	-	$	-	$	1,000
437.000	Vehicle & Equipment Maintenance	$	5,000	$	755	$	755	$	2,500
TOTAL		***$***	***114,958***			***$***	***88,817***	***$***	***144,140***

PARKS					
454.000	Miscellananous Parks	$ 15,000	$ 8,592	$ 9,072	$ 15,000
TOTAL		***$ 15,000***		***$ 9,072***	***$ 15,000***

PENSIONS					
483.100	Uniform Pension	$ 108,497	$ 108,494	$ 108,949	$ 106,552
483.300	Non-Uniform Pension	$ 31,921	$ 31,921	$ 31,921	$ 31,465
TOTAL		***$ 140,418***		***$ 140,870***	***$ 138,017***

$ 1,645,048	**YEAR END**	**$ 1,601,374**	**$ 1,681,390**

2027

SEWER FUND

BOROUGH OF MCSHERRYSTOWN
2027 BUDGET
SEWER FUND REVENUE

Account #	Description	2026 Budget	1/1/2026-11/2/2026	2027 Proposed Budget
SEWER SYSTEM				
364.101	Sewer Rents	$ 330,000	$ 349,227	$ 350,000
364.102	Conewage Township Sewer Convey	$ 2,400	$ 1,800	$ 2,400
TOTAL		***$ 332,400***	***$ 351,027***	***$ 352,400***
		$ 332,400		**$ 352,400**

BOROUGH OF MCSHERRYSTOWN
2027 BUDGET
SEWER EXPENDITURES

Account #	Description	2026 Budget		2027 Proposed Budget
ADMINISTRATION - OFFICE				
400.000	Fringe Benefits - Admin	$ 133	$ 111	$ 133
401.001	Salary- Manager	$ 10,000	$ 8,269	$ 10,300
405.000	Salary - Secretary / Treasurer	$ 10,000	$ 8,269	$ 10,300
405.001	Salary - Asst Secretary Treasurer	$ 16,016	$ 11,061	$ -
405.002	Payroll Expense	$ 2,969	$ 2,111	$ 1,647
TOTAL		***$ 39,118***		***$ 22,380***
PUBLIC WORKS -SEWER				
429.000	Hanover - Sewer Plant Rent	$ 175,060	$ 188,832	$ 180,000
429.001	Admin- Engineering	$ 2,000	$ -	$ 50,000
429.002	Legal Fees	$ 2,000	$ -	$ 2,000
429.003	Sewer Bill Preparation	$ 1,540	$ 1,347	$ 1,500
429.007	Sewer Line Repair & Maint	$ 37,522	$ -	$ 15,000
429.450	Contracted Services - Diversified	$ 7,560	$ 6,155	$ 7,560
TOTAL		***$ 225,682***		***$ 256,060***
PUBLIC WORKS - HIGHWAYS				
430.000	Wages - Public Works	$ 56,347	$ 31,500	$ 57,143
430.001	Fringe Benefits - Highways	$ 297	$ 200	$ 5,392
430.002	Payroll Expense	$ 4,696	$ 2,410	$ 4,628
430.003	General Expense	$ 2,000	$ -	$ 2,000
430.005	Insurance on Equipment	$ 2,507	$ 2,652	$ 2,712
430.006	Insurance - Workers Compensation	$ 1,753	$ 1,855	$ 2,085
430.007	Vehicles - Gas & Oil	$ -	$ -	$ -
430.018	Overtime	$ -	$ -	$ -
TOTAL		***$ 67,600***		***$ 73,960***
		$ 332,400		**$ 352,400**

2027

HIGHWAY AID



BOROUGH OF MCSHERRYSTOWN
2027 BUDGET
HIGHWAY AID REVENUE

Account #	Description	2026 Budget	2027 Proposed Budget
INTEREST			
729.100	Interest	$ 500	$ 500
TOTAL		***$ 500***	***$ 500***
INTERGOVERNMENTAL REVENUES			
826.970	Highway Aid Grant	$ 80,536	$ 82,418
TOTAL		***$ 80,536***	***$ 82,418***
	TOTAL REVENUE	**$ 81,036**	**$ 82,918**

BOROUGH OF MCSHERRYSTOWN
2027 BUDGET
HIGHWAY AID EXPENDITURES

Account #	Description	2026 Budget	2027 Proposed Budget
HIGHWAY AID GENERAL SERVICES			
730.100	Hand Tools / Small Equipment	$ 500	$ 500
732.000	Winter Maintenance	$ 5,000	$ 5,000
733.100	Street Markings & Signs	$ 5,000	$ 5,000
734.100	Street Lighting	$ 35,000	$ 40,000
736.100	Storm Sewers	$ 5,000	$ 5,000
737.100	Repairs of Tools and Machinery	$ 1,000	$ 1,000
738.100	Maintenance & Road Repairs	$ 29,536	$ 26,418
TOTAL		***$ 81,036***	***$ 82,918***

TOTAL EXPENDITURES	**$ 81,036**	**$ 82,918**

McSherrystown Borough
Budget Overview

Bank Accounts

Account:	Account #:	Balance - Nov 9:
General Fund	4115	$ 1,110,335.59
General Reserve Fund	4150	$ 803,256.01
Payroll	7703	$ 23,025.74
Recreation Fund	853	$ 3,890.94
Police	182	$ 41,651.24
Highway Fund	4123	$ 385,031.35
Highway Fund Money Market	3901	$ 193,375.58
Sewer Fund	1913	$ 240,683.96
General Fund CD	140588	$ 45,000.00
Highway Fund CD	182505	$ 50,041.80
Escrow #1 - BrightSpeed Project	3440	$ 930.00
Escrow #2 - Delone LD Project	1810	$ 750.00