



2013 BUDGET

ADOPTED BY THE BOARD OF SUPERVISORS ON
WEDNESDAY, DECEMBER 26, 2012

97 North Penryn Road
Manheim, PA 17545



Phone: (717) 665-4508
Fax: (717) 665-4105

December 27, 2012

Dear Township Citizens:

On behalf of the Penn Township Board of Supervisors and the entire staff, I am pleased to present the 2013 Fiscal Budget. As in years past, this budget reflects our commitment to effectively and efficiently provide a broad range of health and safety services, responsibly maintain and improve our infrastructure, protect and preserve our environment and natural resources, balance and manage appropriate rates of residential and commercial growth and development, and embrace our organizational mission to preserve and respect our past while building and sustaining a better future for our community.

The 2013 budget deliberation was driven by efforts to identify opportunities to reduce and/or refine costs while not reducing the level of service enjoyed by Township residents and to capitalize on opportunities to create new non-tax based revenue streams. These focuses of cost reduction, cost refinement, maintenance of level of service, and the generation of new non-tax based revenue streams represented the goals and objectives in developing the 2013 budget. While such was difficult, recognizing the continued presence of a weakened national and state economy resulting in still recovering revenues, uncertainties resulting from certain taken or pending legislative actions or inactions on both federal and state levels, normal inflationary trends, and existing contractual obligations, we are pleased to report that this budget does not include a real estate tax increase. Penn Township will maintain its 1.45 property tax millage rate for 2013. This translates into the payment of \$145.00 per \$100,000.00 of assessed valuation.

The budget consists of the following operating, special purpose, and reserve funds:

Fund 01 GENERAL FUND
Fund 04 PARKS AND RECREATION
Fund 05 STORM WATER MANAGEMENT FUND
Fund 09 SEWER AND WATER FUND
Fund 18 AGRICULTURAL PRESERVATION FUND
Fund 19 STREET IMPROVEMENT FUND
Fund 30 CAPITAL RESERVE FUND
Fund 35 HIGHWAY AID FUND
Fund 95 OPERATING RESERVE FUND

In addition to the respective fund budgets, the budget incorporates a number of supplemental items, which are intended to provide a better and more comprehensive understanding to the reader. Such supplemental items include: a copy of a recent article from the Township's 2012 Winter Newsletter entitled "Our Year in Review and Look to the Future," which outlines certain past achievements and future goals and objectives; narratives for the General Fund and Sewer and Water Fund (the Township's two primary operating accounts); a breakdown of the tax liability of Penn Township residents; comparative charts articulating recent revenue, expenditure, and fund balance trends; a debt review statement; and a recent Standard and Poor's Rating Report from November 2012. We are hopeful that these supplemental items will provide a more comprehensive understanding as to the operations and financial position of your Township.

It is our belief that a budget represents one of the Township's most fundamental policy documents and as such should be able to communicate a clear and transparent policy direction so that various constituents have the necessary information to engage themselves in their local government. As such, we commit to continuing to build the content and resource of this document in the future.

If you have any questions regarding the 2013 budget or have additional questions or concerns relative to any other matter, please do not hesitate to contact me at (717) 665-4508 or via email at dkratzer@penntwplanco.org. Thank you and we look forward to another productive year.

Respectfully submitted,

David W. Kratzer, Jr.

On behalf of the Penn Township Board of Supervisors

David W. Kratzer, Jr.
Township Manager



OUR YEAR IN REVIEW AND LOOK TO THE FUTURE

| DECEMBER 2012 | | | | | | |
|---------------|-----|-----|-----|-----|-----|-----|
| SUN | MON | TUE | WED | THU | FRI | SAT |
| 30 | 31 | | | | | 1 |
| 2 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |

As is customary at the conclusion of each year, individuals, families, and organizations often tend to reflect on the concluding year and plan for and establish goals and objectives for the upcoming year. In this regard, the Township is no different. In order to continue to progress and to avoid repeating mistakes made and to learn from challenges, it is important for the Township to engage in this customary year-end process of self reflection. Such an exercise is ultimately important for the governing body, management and staff, and constituents for a number of reasons. In addition to creating a recognition and awareness of deficiencies so that improvement can be made and success can be achieved, a process of self reflection can strengthen resolve when faced with difficult decisions or affirm the appropriateness of a particular decision or approach when questioned by others. It can also serve as a means to create recognition of and provide motivation for continued progress and effort for those either making a decision or implementing a decision or approach. The process of self reflection may also result in a general sense of pride amongst those being served.

Recognizing all of this, we thought it important to publically self reflect on the decisions and actions of the Township over the course of past couple of years and to articulate how we believe we have furthered our organizational mission of “Preserving Our Past and Sustaining Our Future”. This guiding mantra of preservation of the past but sustainment of the future has served as the foundational basis for all decisions made and actions taken by the Township in the recent past. It is our belief that stagnation and mediocrity are unacceptable and irresponsible options if we are to collectively ensure a vibrant and healthy future for our community.

While certainly mistakes have been made and will continue to be made given human involvement, from an organizational standpoint, a number of successes have been realized and a number of important decisions have been made on foundational matters. The following is an abbreviated listing of items that we believe will be pivotal in ensuring our future success and progress:

- ◇ The development and implementation of a Transferable Development Rights (TDR) Program, which directs growth to appropriate areas of the Township in a way that strives to efficiently and effectively utilize areas planned for growth while providing a mechanism to perpetually preserve the agricultural and natural areas of the Township. Additionally, the Township’s ability to sell TDRs to the development community provides the Township with a sustainable funding mechanism to finance preservation efforts without the need to use general tax revenues.
- ◇ The construction of a state-of-the-art water treatment facility, which has the ability to be cost effectively expanded as the customer base dictates and is technologically capable of meeting future changes in regulation.
- ◇ The development of an additional water source, which provides both security for existing customers and available capacity for growth of the customer base for the foreseeable future.



Continued on following page...

- ◇ The formation of the Northern Lancaster County Regional Police Department, which provides opportunities for improved levels of professional police service due to the pooling of resources amongst three communities and has already resulted in stabilization of costs to provide this important service.
- ◇ The development and implementation of new land use ordinances, which provide the necessary tools to manage growth, preserve the rural character of the Township, encourage private investment in the community, and have been recognized by the County of Lancaster and others for their innovation and progressivity.
- ◇ The development of three community parks consisting of approximately 30 acres of usable open space.
- ◇ The development and implementation of a comprehensive communications strategy/program to reach and inform various constituent groups; includes the use of printed newsletters, an enhanced website, a Facebook page, and an emergency notification system.
- ◇ The construction of two solar energy systems to provide electricity to municipal facilities. These systems provide shelter from the current and future natural volatilities of the energy markets and create the potential of additional revenue from the sale of renewable energy credits and overproduction.
- ◇ The receipt of over \$400,000.00 in federal, state, local, and private grants.
- ◇ Two fully-funded municipal pension plans in an environment of global recession and one in which many find themselves facing pension funding crises.



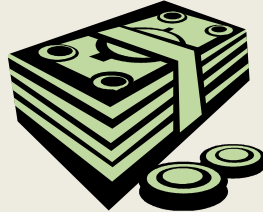
As said, in addition to individuals, families, and organizations typically looking back at the conclusion of the year, it is also customary to look forward. Recognizing that having a future-oriented prospective is fundamental to our continued success. The following is a brief listing of objectives and efforts planned in 2013:

- ◇ The development of a multi-year Transportation Improvement Plan, which seeks to make investment in the transportation infrastructure of the Township for the purposes of improving safety and convenience, maintaining existing infrastructure, and leveraging private and other governmental investment. In this environment of limited transportation dollars, it is important to ensure that transportation improvements are not considered and made in a vacuum but rather serve to promote and further other policy objectives.
- ◇ The enhancement of the Sustainability Demonstration Project, which has been developed on the site of the new Water Treatment Facility and which purpose is to provide an educational and informational facility that promotes and encourages the protection of our valuable water resources through effecting changes in the approach and behaviors of various target audiences, including homeowners, businesses, students, and the development community.
- ◇ Adoption and implementation of a “Plan for Penryn,” which seeks to leverage the degree of excitement and involvement resulting from Penryn Fire Company’s 100th Year Anniversary Celebration in 2012. The purpose is for the benefit of preserving and reenergizing this important historic village through the telling of its story and the creation of a sense of place.
- ◇ Creation of an Industrial Development Authority in conjunction with the Economic Development Company of Lancaster County to provide a tool to attract investment in appropriate areas of the Township in an effort to create additional family sustaining employment opportunities and expanding and diversifying the Township’s tax base and utility customer bases.

If interested in participating in any of these efforts or initiatives or if you have questions or concerns related to past or ongoing efforts or initiatives, please contact the Township Office at (717) 665-4508.

Penn Township, Lancaster County

Your Real Estate Tax Dollars



| | Township | School District¹ | County | Total |
|--|-----------------|------------------------------------|---------------|-----------------|
| | 6.63% | 76.30% | 17.07% | 100.00% |
| Millage Rate | (1.4500 mills) | (16.6889 mills) | (3.735 mills) | (21.8739 mills) |
| Average Residential Tax Bill | \$207.00 | \$2,382.49 | \$533.20 | \$3,122.69 |
| Average Residential Assessment = \$142,759.00 | | | | |
| Average Commercial/Industrial Tax Bill | \$906.64 | \$10,435.00 | \$2,335.37 | \$13,677.01 |
| Average Commercial/Industrial Assessment = \$625,266.00 | | | | |
| Average Agricultural Tax Bill | \$416.79 | \$4,797.06 | \$1,073.59 | \$6,287.44 |
| Average Agricultural Assessment = \$287,440.00 | | | | |
| Data Source: Lancaster County Assessment Office, July 2012 | | | | |
| Notes: ¹ Reflects 2012-2013 Tax Rate | | | | |

97 North Penryn Road
Manheim, PA 17545



Phone: (717) 665-4508
Fax: (717) 665-4105

THE FOLLOWING HAS BEEN PREPARED TO PROVIDE ADDITIONAL INFORMATION AND GUIDANCE TO THE PUBLIC, BOARD OF SUPERVISORS, TOWNSHIP STAFF, AND OTHER INTERESTED PARTIES. WHILE NOT ALL-INCLUSIVE, THE FOLLOWING PROVIDES CONTEXT TO MOST ANTICIPATED REVENUES AND EXPENDITURES IN THE TOWNSHIP'S GENERAL FUND FOR 2013. THIS DOCUMENT SHOULD BE REVIEWED IN CONJUNCTION WITH THE COMPLETE FUND BUDGET. IF YOU HAVE ADDITIONAL QUESTIONS, PLEASE CONTACT THE TOWNSHIP MANAGER AT (717) 665-4508 OR VIA EMAIL AT DKRATZER@PENNTWPLANCO.ORG.

General Fund (Fund 01)

Line Item Narratives

PAYROLL WITHHOLDINGS

222.00. Health Insurance Premium Contributions Withheld. Bi-weekly employee payroll deductions for medical insurance provided by the Township; current contributions are \$50.00 per pay for family coverage and \$25.00 per pay for single coverage.

REVENUES AND OTHER FINANCING SOURCES (Not all inclusive)

300.06. Streetlight User Charges. Payments from residents of the Township who live in residential subdivisions where street lights are installed; quarterly payment amounts vary by streetlighting district as the amount due is dependent on the number of streetlights, type of streetlights installed (operational costs vary based on type), and the total number of properties, which benefit from lighting. User charge reflects the total charge assessed by PPL Electric Utilities. No increase in user charges is factored into the budgeted figure.

301. Real Property Taxes

301.10. Real Estate Taxes. Current year's levy on taxable real property based on total taxable assessed valuation (\$612,589,800) projected by the Lancaster County Board of Assessment; current millage rate is 1.45 mills, which equates to a tax liability of \$145.00 per \$100,000.00 of assessed real estate value; assumes collection ratio of approximately 95%. No increase in the millage rate is factored into the budgeted figure. Bills are mailed by the Lancaster County Treasurer's Office in March of each year and are due by June 30th of each year. A discount in the amount of 2.00% is provided for payments made through April 30th. Payment after June 30th is subject to a penalty of 10.00%. Accounts delinquent as of January 15th of the subsequent year are turned over to the Lancaster County Tax Collection Bureau for collection.

301.20. Real Estate Taxes-Prior/Delinquent. Delinquent real estate taxes collected and distributed by the Lancaster County Tax Collection Bureau. 2013 is assumed to be generally consistent with 2012.

301.60. Real Estate Taxes-Interim. Interim taxes represent the income derived from the value of real estate added to the tax roll and the increased value of recently improved properties. 2013 is assumed to be generally consistent with 2012.

310. Local Tax Enabling Act

310.10. Real Estate Transfer Tax. 1/2% per cent tax on real estate transfers. 2013 is assumed to be generally consistent with 2012.

310.21. Earned Income Tax. 1/2% percent tax paid on income earned by residents of the Township. Earned income tax revenues continue to fluctuate as a result of the continued economy recovery and the collection and distribution changes resulting from Act 32. The budgeted figure is based on projections provided by the Lancaster County Tax Collection Bureau (3 year average of 2009, 2010, and 2011) plus a slight percentage increase.

310.51. Local Services Tax. \$52.00 annual tax imposed on workers within Penn Township making over \$12,000 annually. Statue requires that at least 25% of this tax revenue be used to fund emergency services. 2012 represented the 1st year in which the tax was levied. Revenue projections are unstable at this point due to the continued need for employer and individual taxpayer education. This tax is currently collected by the Lancaster County Tax Collection Bureau (LTCB). It is anticipated that LTCB will be aggressive in compliance efforts in 2013.

321. Business Licenses and Permits

321.80. Cable Television Franchise. Income derived from a 5% franchise surcharge paid by Blue Ridge Cable customers on applicable revenues of Blue Ridge Cable. The franchise surcharge is paid quarterly by Blue Ridge Cable. The current franchise agreement extends through December 31, 2018. 2013 is assumed to be generally consistent with 2012.

354. State Capital and Operating Grants

354.04. Sewage Facilities Act Enforcement. Historically, the Commonwealth of Pennsylvania has provided funds to help offset the costs of the Township's enforcement efforts. The Commonwealth has discontinued this subsidy; therefore, no receipts are anticipated in 2013.

355. State Shared Revenue and Entitlements

355.01. Public Utility Realty Tax. Tax levied by the Commonwealth of Pennsylvania on certain entities furnishing utility services regulated by the Public Utility Commission. The Commonwealth imposes the tax on the real estate of certain public utilities in lieu of these entities being subject to local real estate tax and distributes the local realty tax equivalent to local taxing authorities. 2013 is assumed to be generally consistent with 2012.

355.04. Alcoholic Beverages Licenses. Portion of the annual retail liquor license fees collected by the Pennsylvania Liquor Control Board. 2013 is assumed to be generally consistent with 2012.

355.05. General Municipal Pension System State Aid. 2013 State Aid for the police pension plan is anticipated to be \$64,370. 2013 State Aid for the non-uniform pension plan is anticipated to be \$35,761.10. The budgeted figure is based on the estimated unit value provided by Conrad Siegel, actuary for the Northern Lancaster County Regional Police Pension Plan. Subsidy is funded through a Commonwealth-imposed surcharge on casualty insurance policies sold by out-of-state insurance companies and used to fund or offset the Minimum Municipal Obligations of the Township employee pension plans.

355.07. Foreign Fire Insurance Premium Tax. Subsidy is funded through a Commonwealth-imposed surcharge on fire insurance policies sold by out-of-state insurance companies. The allocation is calculated using the population and market value of the real estate of Penn Township. Funds are simply passed through the Township to the Volunteer Relief Associations of the Manheim and Penryn Fire Departments. Currently, 75% of the allocation is distributed to Penryn Fire Company with the remaining 25% being distributed to Manheim Fire Department. 2013 is assumed to be generally consistent with 2012.

358. Local Government Units Shared Payments for Contracted Intergovernmental Services

358.50. IGCA Sponsorship Fees. Penn Township is the lead governmental sponsor of the Power and Energy Purchase Program administered by Benchmark Energy Solutions, Inc. in the PPL Electric and UGI service territories. In exchange for sponsorship, a sponsorship fee is charged to program participants and is payable to Penn Township. 2013 is assumed to be generally consistent with 2012.

361. General Government Charges for Services

361.31. Preliminary and Final Subdivision and Land Development Application Fees. These are fees charged by the Township for processing subdivision and land development applications. Budgeted figure assumes a waiver of Preliminary Subdivision and Land Development Plan Application and the submission of a Final Subdivision and Land Development Plan Application for Holly Tree Apartments in 2013.

361.32. Review Fees. Reflects reimbursable in-house staff review fees per the Pennsylvania Municipalities Planning Code (MPC). The budgeted figure assumes 50 hours of review time at \$60.00 per hour. Previous years accounted for escrowed monies to pay external consultants for reimbursable engineering and legal review fees per the MPC. These monies have now been segregated in a separate escrow fund.

361.341. Conditional Use Hearing Fees. Fee is paid for the conduct of a conditional use hearing before the Board of Supervisors. Per hearing fee is \$500.00. The budgeted figure assumes the submission of 2 conditional use applications in 2013, which is generally consistent with recent history.

362. Public Safety

362.10. Special Police Services. Reflects the amount billed to the Manheim Auto Auction for the use of 2 police officers on sale days (\$203,453.47) plus the reimbursement of the final payment (\$8,615.58) for

the vehicle used by the officers at the Auction. Payment is per the terms and conditions of the Agreement between the Township and the Auction dated January 2, 2008. The Agreement expires on December 31, 2013. Anticipated revenue in 2013 is down due to Manheim Central School District's decision to discontinue the School Resource Officer Program in the Manheim Central Middle School.

362.11. Police Reports- Copies. No budgeted figure due to the regionalization of the police services (Northern Lancaster County Regional Police Department).

362.14. School Crossing Guards. No budgeted figure due to crossing guards being employed by the Northern Lancaster County Regional Police Department (NLCRPD). NLCRPD receives partially reimbursement directly from the Manheim Central School District.

362.41. Building Permit Fees. Fees charged for permitted activities regulated by the Pennsylvania Uniform Construction Code. 2013 is assumed to be generally consistent with 2012.

361.44. Sewage Permits (SEO) Fees. Fees charged for permitted activities regulated by the Pennsylvania Sewage Facilities Act. Activity in 2013 is anticipated to be reduced when compared to 2012.

372. Electric System

372.56. Sale of Solar Alternative Energy Credits/PPL Over-Production Cashout. The Township is the owner of 2 solar PV systems. For each 1,000 kWh generated by the systems, a Solar Alternative Energy Credit is created. The credits are saleable to regulated public utilities to meet their requirements under the Commonwealth of Pennsylvania's Alternative Energy Portfolio Standard Act (2004). While no revenue is budgeted, the account may be utilized if revenues are realized.

380.10. Insurance Dividends. The Township is a member of a number of governmental self-insurance fund cooperatives (Intergovernmental Insurance Cooperative- Medical; Susquehanna Municipal Trust-Workers' Compensation; and Municipal Risk Management- Property and Liability). In circumstances where the Township's claims and Trust's claims are less than the premiums paid, excess premiums are returned to the Township in the form of dividends. Figure for 2013 has been reduced to account for the Township's increased claim experiences in the Intergovernmental Insurance Cooperative and Susquehanna Municipal Trust during recent years.

387. Contributions and Donations from Private Sources

387.10. General Contributions and Donations. The budgeted figure accounts largely for the Payment In-Lieu of Taxes from Pleasant View Retirement Community. Payment is per the terms and conditions of the Agreement between the Township and Pleasant View Retirement Community dated January 19, 2010. Figure for 2013 has been increased to account for the recent expansion completed in 2012. In calculating the additional amount, it was assumed that the assessed value of the addition is \$8,000,000.00.

387.11. MAA Host Fee. Annual host fee payment due from the Manheim Auto Auction per the terms and conditions of the Agreement between the Township and the Auction dated November 1, 1995.

392. Interfund Operating Transfers

392.09. Transfer from Sewer and Water Fund. Consists of reimbursement from the Sewer and Water Fund for the annual payments of Sewer and Water-related debt service payments (\$468,577.27 in 2013) and reimbursement of a percentage of salary or wage (\$44,942.70) of the Township Manager (25%), Administrative Assistant (50%), and the Building Inspector (10%) for services rendered in managing and performing operational services related to the management, operation, maintenance, and inspection of the Northwestern Lancaster County Authority's public water and wastewater systems.

392.36. Transfer from Capital Reserve. Consists of the re-transfer of the \$34,000.00 previously transferred from the General Fund to the Capital Reserve Fund for purchase of new radios for the police department required by the County of Lancaster's Radio Project and operating subsidy of \$118,301.73 to the General Fund.

EXPENDITURES (Not all inclusive)

400. Legislative

400.05. Supervisors Salaries. Each member of the Board of Supervisors is paid \$2,500.00 per year consistent with Section 606 of the Second Class Township Code. \$2,500.00 per year is the maximum amount permitted for Township Supervisors serving a Township with a population between 5,000 and 9,999.

400.42. Dues, Subscriptions, and Memberships. Consists of memberships to Pennsylvania State Association of Township Supervisors (PSATS), Lancaster County Association of Township Supervisors (LCATS), and the Pennsylvania League of Municipalities' Public Employer Labor Relations Advisory Service (PELRAS). 2013 allocation has been slightly increased to reflect projected 2012 experience.

400.46. Education and Training. Funds to be used to pay registration fees for members of the Board of Supervisors. Training opportunities include the Annual PSATS Convention, LCATS events, etc. Allocation in 2013 is consistent with 2012 allocation.

402. Financial Administration

402.05. Elected Auditors. Each member of the Board of Auditors is paid \$100.00 per year. The primary role of the elected Board of Auditors is to establish the compensation to be paid to elected Supervisors employed by the Township.

402.31. Professional Auditing Services. In accordance with the provisions of Section 917 of the Second Class Township Code, the Township engages a firm of certified professional accountants to audit and assist in the preparation of the annual Township's annual financial statement. The allocation in 2013 is consistent with the proposal for 2013 received from Maher Duessel, the Township's current CPA firm. 2013 allocation reflects an increase of 3.9% from the 2012 allocation.

402.45. Payroll Processing Services. The Township engages AD Computer to process its bi-weekly payroll and prepare and submit required tax filings. 2013 allocation is consistent with projected 2012 experience.

403. Tax Collection

403.31. Tax Collection. Township and County property taxes are reflected on a single bill mailed in the spring of each year. The Lancaster County Treasurer's Office is the current tax collector for Penn Township. Annual allocation reflects the mailing costs for these spring tax bills. Bills are printed by the County at no cost to the Township. The County is currently paid \$0.75 per payment for collection and remittance services.

404. Solicitor/Legal Services

404.31. General Solicitor/Legal Expenses. Primarily consists of fees paid to the Township Solicitor for services rendered in accordance with the firm's annual fee schedule. Current Township Solicitor is Josele Cleary, Esq. from Morgan, Hallgren, Crosswell, and Kane. 2013 allocation is consistent with recent experience.

405. Administration

405.12. Administration Salary and Wages. Consists of the salary and wages for the Township Manager, two (2) Administrative Assistants, a part-time intern, and Recording Secretary for the Planning Commission. All employees are paid hourly with the exception of the Township Manager. Budget reflects a 2.5% increase for full-time employees. 50% of one (1) of the Administrative Assistant's wage and 25% of the Township Manager's salary is paid from the Sewer and Water Fund recognizing the administrative and management services provided to the Northwestern Lancaster County Authority.

405.194. Unemployment Compensation. The Township is a member of PSATS Unemployment Compensation Trust. In 2013, based on a 3 year claims to contributions percentage, the Township's required contribution rate is 5.00%. This is a reduction from last year's required contribution of 7.00%.

405.196. Health Insurance. Line item includes costs for medical insurance, dental insurance, and vision insurance. The Township is a member of the Intergovernmental Insurance Cooperative (IIC) consisting of municipalities and municipal entities in Lancaster and York Counties. The IIC is a self-insured medical insurance pool and provides the respective benefits of both a self-insured and fully-insured product by providing the opportunity for both premium dividends in good claim years (based on Township and pool's claims performance) and the certainty of a known maximum cost for employee medical costs. Dental and vision insurance are purchased through the Township's participation in the Pennsylvania Municipal Health Insurance Cooperative (PMHIC). Participation in PMHIC provides a mechanism to leverage the purchasing power of Pennsylvania's largest municipal health insurance cooperative.

405.28. Newsletters. Covers the anticipated cost to print and mail two (2) newsletters in 2013. Beginning 2013, the Township will convert to e-Newsletters, which will be published quarterly and available via email, on the webpage, and via Facebook.

405.42. Dues, Subscriptions, and Memberships. Includes the anticipated costs for membership to the International City/County Management Association (ICMA), National Notary Association (including notary insurance), and Association for Pennsylvania Municipal Management (APMM), and subscription to Lancaster Newspapers, Pennsylvania Bulletin, and PSAT's Township News.

405.46. Education and Training. Funds to be used to pay registration fees for Management and Administrative staff to attend various training sessions. Training opportunities include the Annual PELRAS Conference, PSATS and LCATS events, APMM events, and ICMA events.

406. Other General Government Administration

406.49. Ordinance Codification. Intended to cover the anticipated costs to have Keystate Publishers update the Township's Code of Ordinance to reflect enactments after the initial publication of the Code.

407. Data Processing

407.28. General Software/Hardware. Includes monthly lease charges for DocSTAR and Toshiba Multi-Function Copier; costs for miscellaneous software, and funds to replace a single desktop computer.

407.37. IT Repairs, Maintenance & Service Agreements. Includes the costs of 2 licenses for ESRI's ArcGIS; service agreements for DocSTAR, NEOPOST Postage Machine, and Toshiba Multi-Function Copier; and as-needed repair costs for phones and IT equipment.

407.49. Document Scanning. Covers the costs for the scanning of large-format plans and plan sheets. Costs are partially offset by building permit revenues.

408. Engineering Services

408.310. Municipal Campus MasterConcept Planning. Reflects anticipated proposal costs from Kimmel-Borgette to undertake an evaluation of the Township's existing interior spaces to determine best utilization.

408.313. General Engineering Services. Consists of fees paid to the Township Engineer for services rendered in accordance with the firm's annual fee schedule. Current Township Engineer is Charles M. Hess, PE, from ELA Group. 2013 allocation is generally consistent with recent experience but reduced slightly to account for existing internal capacities of the Township to undertake some plan review functions.

408.319. Sewage Enforcement Services. Consists of fees paid to the Township Sewage Enforcement Officer for services rendered in accordance with the firm's annual fee schedule. Current Township Sewage Enforcement Officer is Len Spencer, SEO from Vision Engineering. 2013 allocation is generally consistent with 2012 experience. The majority of these costs are covered by user fees.

408.49. Amendments to SLD/Zoning Ordinances. Covers the process costs for miscellaneous amendments/updates to the Township's land use ordinances.

410. Police

410.197. Police Pension Contribution. Represents the Township's percentage share (41%) of Minimum Municipal Obligation of the Northern Lancaster County Regional Police Department's Pennsylvania Act 600 defined benefit pension.

410.52. State Dog Law Enforcement Costs. The Northern Lancaster County Regional Police Department (NLCRPD) has certain defined enforcement responsibilities under Pennsylvania's State Dog Law. NLCRPD currently maintains a temporary, licensed kennel at their headquarters in Clay Township. To satisfy a portion of NLCRPD's enforcement responsibilities, NLCRPD contracts with Critter Catchers. In circumstances where the dog owner cannot be determined within 48 hours, stray dogs are taken by Critter Catchers to a Humane Society and the costs for the services rendered by Critter Catchers become the responsibility of NLCRPD. In turn, NLCRPD bills the municipalities where the dog was picked up to reimburse these costs. In circumstances where the dog owner can be determined, all costs are borne by the dog owner.

410.53. Lancaster County Drug Task Force. Represents the Township's annual requested contribution to assist in funding the Lancaster County District Attorney's Drug Task Force. Contribution equates \$1.00 per capita.

410.55. Northern Lancaster County Regional Police Department. Represents the Township's share of the costs to fund the operations of NLCRPD in 2013. The Township's current share is 41% of NLCRPD's annual budget.

410.74. Capital Purchases. Represents the Township's percentage share (41%) of the anticipated one-time costs to purchase radios and related equipment necessitated by the County Radio Upgrade Project.

411. Fire/Ambulance

411.540. Penryn Fire Co. Contribution. Represents the Township's annual contribution to Penryn Fire Company to assist with funding the costs of volunteer fire coverage.

411.541. Manheim Fire Co. Contribution. Represents the Township's annual contribution to Manheim Fire Company to assist with funding the costs of volunteer fire coverage.

411.540. Manheim Memorial Ambulance Co. Contribution. Represents the Township's annual contribution to the Manheim Memorial Ambulance Company to assist with funding the costs of volunteer services.

411.543. Foreign Fire Insurance. Pass through of the subsidy funded through a Commonwealth-imposed surcharge on fire insurance policies sold by out-of-state insurance companies. The allocation is calculated using the population and market value of the real estate of Penn Township. Funds are simply passed through the Township to the Volunteer Relief Associations of the Manheim and Penryn Fire Departments. Currently, 75% of the allocation is distributed to Penryn Fire Company with the remaining

25% being distributed to Manheim Fire Department. 2013 is assumed to be generally consistent with 2012.

413. Uniform Construction Code (UCC) and Code Enforcement

413.42. Dues, Subscriptions, and Memberships. Includes the anticipated costs for membership to the Pennsylvania Association of Building Code Officials, Lancaster County Code Association, and Pennsylvania Association of Sewage Enforcement Officers.

413.45. Third Party Commercial Inspection Services. Fees paid to Code Administrators, Inc. for commercial building code plan review and inspection services. Cost is covered by building permit fees. 2013 is assumed to be generally consistent with 2012.

414. Planning and Zoning

414.10. Planning Commission Stipend. Consists of the \$25.00 per meeting stipend paid to members of the Penn Township Planning Commission. Planning Commissioners must be present at the meeting to receive the stipend. \$25.00 per meeting x 5 Planning Commissioner x 12 monthly meetings = \$1,500.00

414.11. Zoning Hearing Board Stipend. Consists of the \$40.00 per meeting stipend paid to members of the Penn Township Zoning Hearing Board. Members must be present at the meeting to receive the stipend. \$40.00 per meeting x 5 Members x 12 monthly meetings = \$2,400.00

414.12. Planning and Zoning Salary and Wage. Consists of the salary and wage for the Director of Community Development and Public Outreach and the Zoning and Code Enforcement Officer. The Director of Community Development and Public Outreach is salaried position. Budget reflects a 2.5% increase for full-time employees. In addition to being offset by zoning and building permit fees, 10% of the wage of the Zoning and Code Enforcement Officer is reimbursed by the Sewer and Water Fund for waterline and sewer line inspection services.

414.131. Zoning Hearing Board Solicitor. Money allocated by the Board of Supervisors for the Zoning Hearing Board to appoint and pay a solicitor in accordance Section 907 of the Pennsylvania Municipalities Planning Code. The current Zoning Hearing Board Solicitor is Melvin Newcomer, Esq. from Kluxen & Newcomer.

414.132. Zoning Hearing Board Stenographer. Money allocated by the Board of Supervisors for the Zoning Hearing Board to pay a stenographer. Section 908 (7) of the Pennsylvania Municipalities Planning Code requires stenographic record of hearings to be kept.

414.194. Unemployment Compensation. The Township is a member of PSATS Unemployment Compensation Trust. In 2013, based on a 3 year claims to contributions percentage, the Township's required contribution rate is 5.00%. This is a reduction from last year's required contribution of 7.00%.

414.196. Health Insurance. Line item includes costs for medical insurance, dental insurance, and vision insurance.

414.313. Engineering and Legal Review Fees. Has been eliminated as a result of the establishment of a separate Escrow Fund.

414.42. Dues, Subscriptions, and Memberships. Includes the anticipated costs for membership to the American Planning Association, Lancaster County Association of Realtors' Commercial and Industrial Council, and Lancaster County Zoning & Building Permit Officials Association.

414.46. Education and Training. Funds to be used to pay registration fees for Planning and Zoning staff to attend various training sessions. Training opportunities include the Annual APA-PA Conference, PSATS and LCATS events, webinars, etc.

430. Highway-General

430.12. Public Works Wages. Consists of the wages for the Public Works Director, Foreman, three (3) Laborers, and an allowance for any seasonal help. All employees are paid hourly. Budget reflects a 2.5% increase for full-time employees.

430.18. Public Works Overtime. The allocation is generally for the purposes of any needed response to snow events. 2013 allocation is generally consistent with recent history.

430.194. Unemployment Compensation. The Township is a member of PSATS Unemployment Compensation Trust. In 2013, based on a 3 year claims to contributions percentage, the Township's required contribution rate is 5.00%. This is a reduction from last year's required contribution of 7.00%.

430.196. Health Insurance. Line item includes costs for medical insurance, dental insurance, and vision insurance.

414.46. Education and Training. Funds to be used to pay registration fees for Public Works staff to attend various training sessions. Training opportunities include PSATS events, webinars, specialized certification programs, etc.

430.47. CDL Drug and Alcohol Testing. The Township is a member of WORKNET Occupational Medicine's Random Selection Pool; participation satisfies the Township's obligations under federal law for those possessing Commercial Driver's Licenses. There is no membership fee and costs are only realized for testing when a member of the Township's pool is randomly selected from the larger pool. 2013 is assumed to be consistent with the experiences of prior years.

432. Highway-Snow

432.245. Materials and Supplies. Costs for road salt, plow blades, etc. 2013 is assumed to be generally consistent with recent experience.

432.317. Contracted Services. Allocation available in the event of the need to rent larger equipment or respond with more labor.

433. Highway-Traffic Control Devices

433.245. Materials and Supplies. Allocation can be broken down as follows: \$35,000.00 for line painting; \$6,800.00 for pre-mark (railroad approaches, stop bars, crosswalks, etc.; and \$8,200.00 for posts and high intensity signs (speed limits and curve/advisory signage).

433.370. Repair and Maintenance Services. Consists of costs to perform twice annually (spring and fall) preventative maintenance at signalized intersections in accordance with requirements of PennDOT's Publication 191 and to make malfunction-driven repairs throughout the year. 2013 is assumed to be generally consistent with prior years.

438. Highway-Roads and Bridges

438.245. Materials and Supplies. Allocation is driven by continued focus and concentration on maintenance of existing infrastructure and increased material costs. Allocation can be broken down as follows: \$21,000.00 for road oil; \$16,500.00 for blacktop; \$12,500.00 for miscellaneous maintenance activities; and \$1,000.00 for the spraying of guiderails.

454. Parks

454.370. Park Maintenance. No allocation in 2013. All expenses will be paid from the Parks and Recreation Fund.

483.30. Non-Uniform Pension Contribution

483.30. Non-Uniform Pension Contribution. Represents the 2013 Minimum Municipal Obligation for the Non-Uniform Pension Plan. MMO is funded through the State Aid Allocation, Mandatory Member Contributions (0.5% of gross wage in 2013), and General Fund monies (if necessary).

484. Workers Compensation Insurance

484.00 SMT Workers' Comp Trust. The Township is a member of the Susquehanna Municipal Insurance Trust (SMT), a self-insured workers' compensation insurance fund. This line item includes the workers' compensation insurance premium for all employees of the Township. Allocation in 2013 has been lowered to account for the transition of the volunteer fire exposure to the State Workers' Insurance Fund (SWIF).

484.195. SWIF- Volunteer Fire. The Township has a statutory obligation to provide for workers' compensation insurance for members of any volunteer fire department domiciled within its boundaries. Penryn Fire Company is the only volunteer fire department located in Penn Township. This is a new line item in 2013 as the cost of this coverage was previously included in the premiums paid to SMT. Effective April 1, 2013, SMT will no longer be offering coverage for volunteer fire. This decision is a direct result of the passage of Act 46 of 2011 (commonly referred to as the Firefighters Cancer Presumption Act) by the Pennsylvania Legislature.

492. Interfund Operating Transfers

492.454. Transfer to Park and Rec Fund. Represents the anticipated 2013 costs for the repair and maintenance activities at the Township's three (3) community parks. 2013 is anticipated to be generally consistent with 2012.

IF YOU HAVE ADDITIONAL QUESTIONS, PLEASE CONTACT THE TOWNSHIP MANAGER AT
(717) 665-4508 OR VIA EMAIL AT DKRATZER@PENNTWPLANCO.ORG.

2013 Budget

| 2013 Budget | | | | | | | | |
|----------------------|--|----------------|------------------|--------------------------------|----------------|----------------|----------------|----------------|
| Fund 01 General Fund | | | | | | | | |
| | Prior Year End Balance | \$356,430.13 | \$358,775.74 | \$358,775.74 | \$358,761.36 | \$348,943.67 | \$413,053.03 | \$786,984.10 |
| | PAYROLL WITHHOLDINGS | 2013 | 2012 | 2012 | 2012 | 2011 | 2010 | 2009 |
| <u>Account #</u> | <u>Description</u> | <u>Budget</u> | <u>Projected</u> | <u>Actual (as of 12-20-12)</u> | <u>Budget</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> |
| 01.222.00 | Health Insurance Premium Contributions Withheld | \$11,700.00 | \$10,320.00 | \$9,920.00 | \$10,400.00 | \$11,712.00 | \$0.00 | \$0.00 |
| | REVENUES AND OTHER FINANCING SOURCES | 2013 | 2012 | 2012 | 2012 | 2011 | 2010 | 2009 |
| <u>Account #</u> | <u>Description</u> | <u>Budget</u> | <u>Projected</u> | <u>Actual (as of 12-20-12)</u> | <u>Budget</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> |
| 01.300.06 | Streetlight User Charges | \$22,500.00 | \$25,282.14 | \$18,746.51 | \$22,500.00 | \$22,330.90 | \$19,114.57 | \$18,618.00 |
| 01.301.10 | Real Estate Taxes | \$845,000.00 | \$849,980.66 | \$849,980.66 | \$830,457.56 | \$471,800.20 | \$459,107.09 | \$458,917.70 |
| 01.301.20 | Real Estate Taxes- Prior/Delinquent | \$7,500.00 | \$5,711.74 | \$5,711.74 | \$7,500.00 | \$9,921.30 | \$9,135.73 | \$8,655.61 |
| 01.301.60 | Real Estate Taxes- Interim | \$4,000.00 | \$5,804.68 | \$5,804.68 | \$6,000.00 | \$3,444.56 | \$8,676.76 | \$8,921.25 |
| 01.301 | REAL PROPERTY TAXES | \$856,500.00 | \$861,497.08 | \$861,497.08 | \$843,957.56 | \$485,166.06 | \$476,919.58 | \$476,494.56 |
| 01.310.10 | Real Estate Transfer Tax | \$125,000.00 | \$148,460.32 | \$148,460.32 | \$125,000.00 | \$119,038.45 | \$206,114.13 | \$145,042.28 |
| 01.310.21 | Earned Income | \$875,000.00 | \$1,007,183.77 | \$986,177.92 | \$753,650.61 | \$899,501.80 | \$862,109.14 | \$934,857.18 |
| 01.310.51 | Local Services Tax | \$150,000.00 | \$129,957.89 | \$108,983.15 | \$185,000.00 | \$0.00 | \$0.00 | \$0.00 |
| 01.310 | LOCAL TAX ENABLING ACT | \$1,150,000.00 | \$1,285,601.98 | \$1,243,621.39 | \$1,063,650.61 | \$1,018,540.25 | \$1,068,223.27 | \$1,079,899.46 |
| 01.321.80 | Cable Television Franchise | \$90,000.00 | \$92,336.06 | \$92,336.06 | \$80,000.00 | \$104,337.61 | \$32,736.40 | \$29,089.84 |
| 01.322.20 | Demolition Permit | \$150.00 | \$50.00 | \$50.00 | \$150.00 | \$458.00 | \$304.00 | \$50.00 |
| 01.322.30 | Driveway Permit | \$100.00 | \$25.00 | \$25.00 | \$100.00 | \$245.00 | \$75.00 | \$200.00 |
| 01.322.82 | Street Encroachments | \$300.00 | \$330.00 | \$330.00 | \$300.00 | \$430.00 | \$330.00 | \$295.00 |
| 01.322 | NON-BUSINESS LICENSES AND PERMITS | \$550.00 | \$405.00 | \$405.00 | \$550.00 | \$1,133.00 | \$709.00 | \$545.00 |
| 01.331.10 | Court-District Magistrate and Common Pleas | \$20,000.00 | \$19,758.78 | \$19,758.78 | \$25,000.00 | \$21,974.31 | \$25,027.09 | \$31,781.09 |
| 01.331.12 | Violation of Ordinances (e.g. Zoning, Burning, etc.) | \$1,000.00 | \$2,106.39 | \$2,106.39 | \$1,000.00 | \$1,389.06 | \$480.00 | \$2,748.70 |
| 01.331.13 | State Police Fines | \$9,000.00 | \$10,138.30 | \$10,138.30 | \$9,000.00 | \$9,979.77 | \$9,428.53 | \$8,715.40 |
| 01.331.14 | Parking Violations | \$500.00 | \$0.00 | \$0.00 | \$750.00 | \$220.00 | \$1,555.00 | \$520.00 |
| 01.331 | FINES | \$30,500.00 | \$32,003.47 | \$32,003.47 | \$35,750.00 | \$33,563.14 | \$36,490.62 | \$43,765.19 |
| 01.332 | Forfeits (including restitution, settlements, sheriff sale proceeds) | \$500.00 | \$25.00 | \$25.00 | \$1,000.00 | \$1,754.29 | \$1,778.00 | \$0.00 |
| 01.341.01 | Interest | \$0.00 | \$0.69 | \$0.69 | \$1,000.00 | \$638.31 | \$1,156.22 | \$4,333.83 |
| 01.354.03 | FEMA & PEMA Assistance | \$0.00 | \$17,519.48 | \$17,519.48 | \$0.00 | \$0.00 | \$12,923.98 | \$0.00 |
| 01.354.04 | SEO Reimbursement Grant | \$0.00 | \$4,518.08 | \$4,518.08 | \$3,500.00 | \$3,870.11 | \$3,621.70 | \$0.00 |
| 01.354.15 | Recycling/Act 101 | \$8,000.00 | \$7,441.00 | \$7,441.00 | \$9,500.00 | \$13,369.00 | \$9,232.00 | \$9,962.00 |
| 01.354 | STATE CAPITAL/OPERATING GRANTS | \$8,000.00 | \$29,478.56 | \$29,478.56 | \$13,000.00 | \$17,239.11 | \$25,777.68 | \$9,962.00 |
| 01.355.01 | Public Utility Realty Tax (PURTA) | \$2,236.64 | \$2,236.64 | \$2,236.64 | \$2,300.00 | \$2,279.73 | \$2,340.28 | \$2,179.92 |
| 01.355.04 | Alcoholic Beverages Licenses | \$200.00 | \$200.00 | \$200.00 | \$200.00 | \$400.00 | \$0.00 | \$200.00 |
| 01.355.05 | General Municipal Pension System Aid | \$100,131.10 | \$89,184.00 | \$89,184.00 | \$104,000.00 | \$167,892.92 | \$103,514.95 | \$101,966.41 |
| 01.355.07 | Foreign Fire Insurance Premium | \$65,000.00 | \$61,360.95 | \$61,360.95 | \$65,000.00 | \$108,867.16 | \$64,037.37 | \$56,893.74 |
| 01.355 | STATE SHARED REVENUE & ENTITLEMENT | \$167,567.74 | \$152,981.59 | \$152,981.59 | \$171,500.00 | \$279,439.81 | \$169,892.60 | \$161,240.07 |

2013 Budget

| 2013 Budget | | | | | | | | |
|--------------------------------------|--|----------------|----------------|-------------------------|----------------|----------------|----------------|----------------|
| Fund 01 General Fund | | | | | | | | |
| REVENUES AND OTHER FINANCING SOURCES | | 2013 | 2012 | 2012 | 2012 | 2011 | 2010 | 2009 |
| Account # | Description | Budget | Projected | Actual (as of 12-20-12) | Budget | Actual | Actual | Actual |
| 01.356.01 | Forest Lands | \$12.00 | \$12.00 | \$12.00 | \$12.00 | \$12.00 | \$12.00 | \$12.00 |
| 01.356.02 | Game Commission Lands | \$2,965.20 | \$2,965.20 | \$2,965.20 | \$2,965.20 | \$2,965.20 | \$2,965.20 | \$2,965.20 |
| 01.356 | STATE PAYMENTS IN LIEU OF TAXES | \$2,977.20 | \$2,977.20 | \$2,977.20 | \$2,977.20 | \$2,977.20 | \$2,977.20 | \$2,977.20 |
| 01.358.50 | IGCA Sponsorship Fees | \$3,500.00 | \$4,101.06 | \$4,101.06 | \$5,000.00 | \$5,044.68 | \$0.00 | \$0.00 |
| 01.361.245 | Sale of Street Signage | \$100.00 | \$87.00 | \$87.00 | \$150.00 | \$0.00 | \$150.00 | \$184.00 |
| 01.361.31 | Preliminary and Final Subdivision and Land Dev. App Fees | \$4,800.00 | \$1,554.35 | \$1,554.35 | \$5,000.00 | \$5,844.70 | \$3,215.00 | \$650.00 |
| 01.361.32 | Review Fees (Reimbursement from Applicant) | \$3,000.00 | \$21,601.93 | \$21,601.93 | \$55,000.00 | \$99,959.18 | \$80,203.44 | \$56,180.30 |
| 01.361.33 | Zoning Permits | \$3,000.00 | \$3,309.00 | \$3,309.00 | \$2,500.00 | \$4,932.00 | \$3,218.00 | \$8,744.00 |
| 01.361.34 | Zoning Hearing Board Fees | \$5,000.00 | \$6,500.00 | \$6,500.00 | \$5,000.00 | \$6,500.00 | \$9,000.00 | \$4,375.00 |
| 01.361.341 | Conditional Use Hearing Fees | \$1,000.00 | \$1,500.00 | \$1,500.00 | \$500.00 | \$2,090.00 | \$1,000.00 | \$500.00 |
| 01.361.342 | Zoning/Rezoning/Curative Amendment Fees | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 | \$0.00 | \$0.00 | \$1,000.00 |
| 01.361.35 | Storm Water Management Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,500.41 | \$0.00 |
| 01.361.36 | Cash Financial Security | \$0.00 | \$2,740.00 | \$2,740.00 | \$1,000.00 | \$122,167.40 | \$0.00 | -\$7,295.20 |
| 01.361.30 | ZONING AND SUBDIVISION AND LAND DEV. FEES | \$16,800.00 | \$37,205.28 | \$37,205.28 | \$70,000.00 | \$241,493.28 | \$99,136.85 | \$64,154.10 |
| 01.361.52 | Sale of Ordinances | \$100.00 | \$110.00 | \$110.00 | \$100.00 | \$185.00 | \$25.00 | \$164.80 |
| 01.362.10 | Special Police Services (Auction) | \$212,069.05 | \$234,623.64 | \$234,623.64 | \$235,000.00 | \$236,259.49 | \$235,537.26 | \$228,969.94 |
| 01.362.11 | Police Reports- Copies | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,935.00 | \$1,795.00 | \$2,434.54 |
| 01.362.14 | School Crossing Guards | \$0.00 | \$1,460.00 | \$1,460.00 | \$3,500.00 | \$3,556.22 | \$2,094.00 | \$3,211.86 |
| 01.362.41 | Building Permits | \$130,000.00 | \$140,856.00 | \$140,856.00 | \$160,000.00 | \$283,617.40 | \$174,199.00 | \$213,413.00 |
| 01.362.44 | Sewage Permits | \$12,000.00 | \$22,630.50 | \$22,630.50 | \$3,000.00 | \$3,380.00 | \$8,710.00 | \$3,112.50 |
| 01.362.47 | Building Code Appeals Fee | \$500.00 | \$0.00 | \$0.00 | \$500.00 | \$0.00 | \$0.00 | \$375.00 |
| 01.362 | PUBLIC SAFETY | \$354,569.05 | \$399,570.14 | \$399,570.14 | \$402,000.00 | \$528,748.11 | \$422,335.26 | \$451,516.84 |
| 01.372.56 | Sale of Solar Alternative Energy Credits/PPL Over-Production Cashout | \$0.00 | \$948.95 | \$948.95 | \$10,000.00 | \$0.00 | \$0.00 | \$0.00 |
| 01.380.10 | Insurance Dividends | \$5,000.00 | \$22,107.65 | \$22,107.65 | \$10,000.00 | \$13,169.27 | \$86,829.24 | \$17,592.08 |
| 01.387.10 | General Contributions and Donations | \$13,000.00 | \$7,740.00 | \$7,740.00 | \$7,500.00 | \$12,115.00 | \$24,081.94 | \$295.71 |
| 01.387.11 | MAA Host Fee | \$233,695.11 | \$226,888.45 | \$226,888.45 | \$226,888.46 | \$220,280.05 | \$213,864.13 | \$207,635.08 |
| 01.387 | CONTRIBUTIONS AND DONATIONS | \$246,695.11 | \$234,628.45 | \$234,628.45 | \$234,388.46 | \$232,395.05 | \$237,946.07 | \$207,930.79 |
| | REVENUES | \$2,955,859.10 | \$3,181,347.30 | \$3,132,831.08 | \$2,967,523.83 | \$2,988,155.07 | \$2,682,197.56 | \$2,568,467.76 |
| 01.391.10 | Sale of General Fixed Assets | \$1,000.00 | \$3,572.00 | \$3,572.00 | \$5,000.00 | \$2,728.60 | \$3,376.72 | \$1,534.00 |
| 01.392.09 | Transfer from Sewer/Water | \$513,519.97 | \$666,136.78 | \$655,356.95 | \$827,500.00 | \$666,891.26 | \$659,952.96 | \$60,024.28 |
| 01.392.19 | Transfer from Street Improvement | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$48,841.47 | \$0.00 |
| 01.392.36 | Transfer from Capital Reserve | \$112,072.87 | \$16,340.00 | \$16,340.00 | \$0.00 | \$0.00 | \$146,772.04 | \$0.00 |
| 01.392 | INTERFUND TRANSFERS | \$625,592.84 | \$682,476.78 | \$671,696.95 | \$827,500.00 | \$666,891.26 | \$855,566.47 | \$60,024.28 |
| | OTHER FINANCING SOURCES | \$626,592.84 | \$686,048.78 | \$675,268.95 | \$832,500.00 | \$669,619.86 | \$858,943.19 | \$61,558.28 |

2013 Budget

[illegible]

2013 Budget

| 2013 Budget | | | | | | | | |
|----------------------|---|--------------|--------------|-------------------------|--------------|--------------|--------------|--------------|
| Fund 01 General Fund | | | | | | | | |
| | EXPENDITURES | 2013 | 2012 | 2012 | 2012 | 2011 | 2010 | 2009 |
| Account # | Description | Budget | Projected | Actual (as of 12-20-12) | Budget | Actual | Actual | Actual |
| 01.400.05 | Supervisors Salaries | \$12,400.00 | \$12,400.00 | \$12,400.00 | \$12,500.00 | \$12,500.00 | \$12,500.00 | \$12,500.00 |
| 01.400.191 | Uniform Allowance | \$300.00 | \$39.95 | \$39.95 | \$300.00 | \$40.00 | \$0.00 | \$68.55 |
| 01.400.192 | FICA/Medicare | \$948.60 | \$963.52 | \$963.52 | \$956.25 | \$956.25 | \$956.25 | \$803.25 |
| 01.400.32 | Wireless Service | \$0.00 | \$31.11 | \$31.11 | \$0.00 | \$372.02 | \$720.19 | \$298.76 |
| 01.400.42 | Dues, Subscriptions, and Memberships | \$2,650.00 | \$2,634.80 | \$2,634.80 | \$2,500.00 | \$2,471.20 | \$1,883.00 | \$2,156.38 |
| 01.400.46 | Education and Training | \$1,000.00 | \$515.00 | \$515.00 | \$1,000.00 | \$40.00 | \$880.00 | \$640.00 |
| 01.400 | LEGISLATIVE | \$17,298.60 | \$16,584.38 | \$16,584.38 | \$17,256.25 | \$16,379.47 | \$16,939.44 | \$16,466.94 |
| 01.402.05 | Elected Auditors | \$300.00 | \$300.00 | \$300.00 | \$300.00 | \$300.00 | \$300.00 | \$300.00 |
| 01.402.31 | Professional Auditing Services | \$9,195.00 | \$8,850.00 | \$8,850.00 | \$8,850.00 | \$8,665.00 | \$8,140.00 | \$9,250.00 |
| 01.402.45 | Payroll Processing Services | \$2,500.00 | \$2,496.17 | \$2,496.17 | \$3,150.00 | \$3,195.26 | \$2,912.12 | \$3,095.36 |
| 01.402 | FINANCIAL ADMINISTRATION | \$11,995.00 | \$11,646.17 | \$11,646.17 | \$12,300.00 | \$12,160.26 | \$11,352.12 | \$12,645.36 |
| 01.403.31 | Tax Collection | \$1,750.00 | \$1,650.13 | \$1,650.13 | \$1,750.00 | \$1,606.88 | \$1,310.65 | \$1,336.59 |
| 01.404.31 | General Solicitor/Legal Expenses | \$30,000.00 | \$26,070.45 | \$26,070.45 | \$30,000.00 | \$31,732.90 | \$50,660.68 | \$33,768.78 |
| 01.405.12 | Administration Salary and Wages | \$167,069.39 | \$158,341.84 | \$158,341.84 | \$166,808.00 | \$154,184.84 | \$140,698.93 | \$152,160.45 |
| 01.405.18 | Administration Overtime | \$1,250.00 | \$779.86 | \$779.86 | \$1,250.00 | \$1,251.07 | \$1,109.95 | \$277.57 |
| 01.405.191 | Uniform Allowance | \$225.00 | \$0.00 | \$0.00 | \$225.00 | \$53.55 | \$130.49 | \$25.98 |
| 01.405.192 | FICA/Medicare | \$12,876.43 | \$11,876.81 | \$11,876.81 | \$12,856.44 | \$11,615.53 | \$10,836.97 | \$11,611.26 |
| 01.405.194 | Unemployment Compensation | \$1,750.00 | \$2,211.98 | \$2,211.98 | \$2,800.00 | \$2,648.00 | \$1,808.30 | \$280.82 |
| 01.405.196 | Health Insurance (includes Major Med, Dental, & Vis.) | \$43,383.24 | \$42,038.32 | \$42,038.32 | \$42,875.28 | \$38,837.71 | \$35,292.67 | \$30,089.60 |
| 01.405.198 | Disability/Life Insurance | \$2,500.00 | \$2,086.71 | \$2,086.71 | \$2,527.76 | \$2,418.52 | \$2,626.24 | \$3,186.04 |
| 01.405.21 | Office Supplies | \$4,250.00 | \$3,192.50 | \$3,192.50 | \$4,250.00 | \$4,785.81 | \$4,194.08 | \$3,632.89 |
| 01.405.23 | Postage (General) | \$5,000.00 | \$4,146.68 | \$4,146.68 | \$5,000.00 | \$5,397.32 | \$5,387.03 | \$4,019.99 |
| 01.405.28 | Newsletters (includes postage) | \$5,000.00 | \$8,694.59 | \$6,537.71 | \$6,000.00 | \$0.00 | \$2,940.49 | \$2,212.50 |
| 01.405.32 | Wireless Service | \$1,380.00 | \$1,338.80 | \$1,338.80 | \$1,150.00 | \$562.44 | \$707.92 | \$1,098.88 |
| 01.405.34 | Advertising and Printing | \$6,000.00 | \$6,044.96 | \$6,044.96 | \$5,000.00 | \$10,976.80 | \$7,087.26 | \$2,984.45 |
| 01.405.42 | Dues, Subscriptions, and Memberships | \$1,500.00 | \$1,401.71 | \$1,401.71 | \$1,300.00 | \$705.00 | \$473.00 | \$989.00 |
| 01.405.46 | Education and Training | \$1,500.00 | \$600.00 | \$472.01 | \$800.00 | \$571.81 | \$709.44 | \$488.40 |
| 01.405.49 | Miscellaneous | \$1,000.00 | \$1,088.10 | \$1,088.10 | \$1,000.00 | \$1,828.16 | \$1,598.99 | \$2,292.03 |
| 01.405 | ADMINISTRATION | \$254,684.06 | \$243,842.86 | \$241,557.99 | \$253,842.48 | \$235,836.56 | \$215,601.76 | \$215,349.86 |
| 01.406.49 | Ordinance Codification | \$2,500.00 | \$4,559.21 | \$4,559.21 | \$3,500.00 | \$1,918.00 | \$3,697.66 | \$4,402.04 |
| 01.407.28 | General Software/Hardware Purchases | \$11,000.00 | \$13,880.80 | \$13,880.80 | \$17,100.00 | \$4,976.84 | \$8,962.83 | \$10,741.13 |
| 01.407.37 | IT Repairs, Maintenance & Service Agreements | \$5,500.00 | \$5,239.33 | \$5,239.33 | \$3,500.00 | \$3,656.83 | \$9,168.47 | \$2,989.42 |
| 01.407.49 | Document Scanning | \$2,500.00 | \$2,115.00 | \$2,115.00 | \$1,000.00 | \$1,035.00 | \$1,155.00 | \$624.99 |
| 01.407 | DATA PROCESSING | \$19,000.00 | \$21,235.13 | \$21,235.13 | \$21,600.00 | \$9,668.67 | \$19,286.30 | \$14,355.54 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

2013 Budget

| 2013 Budget | | | | | | | | |
|----------------------|---|--------------|-------------|-------------------------|-------------|--------------|--------------|--------------|
| Fund 01 General Fund | | | | | | | | |
| | EXPENDITURES | 2013 | 2012 | 2012 | 2011 | 2010 | 2009 | |
| Account # | Description | Budget | Projected | Actual (as of 12-20-12) | Budget | Actual | Actual | Actual |
| 01.408.310 | Municipal Campus MasterConcept Planning | \$17,500.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 01.408.313 | General Engineering Services | \$15,000.00 | \$14,156.70 | \$14,156.70 | \$18,000.00 | \$20,352.92 | \$18,491.41 | \$9,076.22 |
| 01.408.317 | Streetscape Design | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | -\$1,150.00 | \$27,868.70 |
| 01.408.318 | Comp Plan Update | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$6,590.29 |
| 01.408.319 | Sewage Enforcement Services | \$15,000.00 | \$28,884.75 | \$28,884.75 | \$7,500.00 | \$0.00 | \$0.00 | \$0.00 |
| 01.408.49 | SLD Ordinance/Zoning Ordinance Amendments | \$2,500.00 | \$0.00 | \$0.00 | \$5,000.00 | \$23,360.09 | \$90,222.27 | \$0.00 |
| 01.408 | ENGINEERING SERVICES | \$50,000.00 | \$43,041.45 | \$43,041.45 | \$30,500.00 | \$43,713.01 | \$107,563.68 | \$43,535.21 |
| 01.409.32 | Phone & Internet | \$3,600.00 | \$3,885.94 | \$3,885.94 | \$6,750.00 | \$6,306.28 | \$7,200.88 | \$7,740.68 |
| 01.409.361 | PP&L | \$2,000.00 | \$1,750.00 | \$1,208.08 | \$5,500.00 | \$3,638.30 | \$10,102.23 | \$9,942.64 |
| 01.409.362 | UGI | \$8,000.00 | \$5,000.00 | \$4,585.25 | \$10,500.00 | \$9,234.94 | \$8,868.68 | \$13,454.99 |
| 01.409.364 | Sewer and Water Services | \$1,008.00 | \$1,011.45 | \$1,011.45 | \$950.00 | \$1,095.63 | \$1,516.95 | \$924.15 |
| 01.409.367 | Trash & Recycling | \$1,530.00 | \$1,530.00 | \$1,530.00 | \$1,380.00 | \$1,265.00 | \$1,380.00 | \$1,253.25 |
| 01.409.368 | Fire Hydrants | \$784.00 | \$784.00 | \$784.00 | \$644.00 | \$644.00 | \$560.00 | \$560.00 |
| 01.409.37 | Repair, Maintenance, and Security | \$10,000.00 | \$21,612.13 | \$21,612.13 | \$22,420.00 | \$7,975.88 | \$48,220.37 | \$16,237.95 |
| 01.409.44 | Cleaning Service | \$9,500.00 | \$8,571.67 | \$8,571.67 | \$9,500.00 | \$9,099.96 | \$9,249.96 | \$8,005.80 |
| 01.409.49 | Coffee/Drinking Water/Meeting Refreshments | \$2,000.00 | \$1,975.14 | \$1,975.14 | \$1,800.00 | \$1,583.32 | \$1,536.68 | \$1,730.79 |
| 01.409 | GENERAL GOVERNMENT BUILDING | \$38,422.00 | \$46,120.33 | \$45,163.66 | \$59,444.00 | \$40,843.31 | \$88,635.75 | \$59,850.25 |
| 01.410.12 | Police Salary and Wages | \$0.00 | \$2,064.88 | \$2,064.88 | \$0.00 | \$630,711.33 | \$653,221.98 | \$716,239.31 |
| 01.410.15 | Crossing Guards | \$0.00 | \$0.00 | \$0.00 | \$6,000.00 | \$7,092.00 | \$5,312.00 | \$5,172.00 |
| 01.410.179 | Longevity Pay | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$15,490.42 | \$12,875.00 | \$14,375.00 |
| 01.410.18 | Police Overtime | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$20,339.01 | \$19,763.38 | \$12,921.50 |
| 01.410.182 | Special Detail- Truck Inspection Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 01.410.183 | Special Detail- Football (Reimbursed by MCSD) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$696.10 | \$1,260.66 | \$2,444.97 |
| 01.410.184 | Sick Pay Buy-Back | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$112,366.21 | \$0.00 | \$0.00 |
| 01.410.185 | Vacation Pay Buy-Back | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$15,864.99 | \$0.00 | \$0.00 |
| 01.410.191 | Uniform | \$0.00 | \$57.25 | \$57.25 | \$0.00 | \$4,785.79 | \$5,650.19 | \$5,682.85 |
| 01.410.192 | FICA/Medicare | \$0.00 | \$159.47 | \$159.47 | \$0.00 | \$61,296.21 | \$53,378.43 | \$55,490.48 |
| 01.410.194 | Unemployment Compensation | \$0.00 | \$150.14 | \$150.14 | \$0.00 | \$9,083.47 | \$6,236.63 | \$964.73 |
| 01.410.196 | Health Insurance (includes Major Med, Dental, & Vis.) | \$0.00 | \$613.89 | \$613.89 | \$0.00 | \$95,063.66 | \$109,946.49 | \$106,268.24 |
| 01.410.197 | Police Pension Contribution (41% of NLCRPD MMO) | \$131,200.00 | \$56,602.00 | \$56,602.00 | \$56,602.00 | \$114,688.96 | \$104,002.00 | \$63,741.21 |
| 01.410.198 | Disability/Life Insurance | \$0.00 | -\$674.49 | -\$674.49 | \$0.00 | \$9,834.63 | \$12,177.86 | \$15,879.24 |
| 01.410.199 | Equipment & Shoe Allowance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,385.81 | \$1,987.66 | \$2,307.65 |
| 01.410.21 | Office Supplies | \$0.00 | -\$2.05 | -\$2.05 | \$0.00 | \$3,158.89 | \$3,041.23 | \$3,964.64 |
| 01.410.239 | Bike Patrol | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$82.48 | \$216.55 |
| 01.410.24 | General Operating Supplies | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,741.11 | \$3,436.91 | \$3,691.36 |
| 01.410.249 | NLCRPD Start-up Costs | \$0.00 | \$4,200.04 | \$4,200.04 | \$0.00 | \$40,055.75 | \$0.00 | \$0.00 |
| 01.410.31 | Professional Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$20,616.48 | \$3,946.13 | \$0.00 |
| 01.410.32 | Wireless Service | \$0.00 | \$342.05 | \$342.05 | \$0.00 | \$4,823.30 | \$5,226.29 | \$4,145.37 |
| 01.410.33 | Vehicle Fuel | \$0.00 | \$1,412.21 | \$1,412.21 | \$0.00 | \$21,160.47 | \$16,360.46 | \$13,130.34 |
| 01.410.333 | Cruiser Lease (Auction Use) | \$0.00 | \$16,793.99 | \$16,793.99 | \$8,615.58 | \$8,615.58 | \$8,612.68 | \$9,394.56 |
| 01.410.374 | Repairs and Maintenance- Equipment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,531.24 | \$4,021.70 | \$6,004.60 |
| 01.410.375 | Repairs and Maintenance- Vehicles | \$0.00 | \$605.46 | \$605.46 | \$0.00 | \$4,194.52 | \$9,893.80 | \$7,396.73 |

2013 Budget

| 2013 Budget | | | | | | | | |
|----------------------|--|----------------|----------------|-------------------------|----------------|----------------|----------------|----------------|
| Fund 01 General Fund | | | | | | | | |
| EXPENDITURES | | 2013 | 2012 | 2012 | 2011 | 2010 | 2009 | |
| Account # | Description | Budget | Projected | Actual (as of 12-20-12) | Budget | Actual | Actual | Actual |
| | POLICE (continued) | | | | | | | |
| 01.410.42 | Dues, Subscriptions, and Memberships | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,666.21 | \$1,684.65 | \$1,280.99 |
| 01.410.46 | Education and Training | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,275.47 | \$4,668.45 | \$3,800.66 |
| 01.410.49 | Miscellaneous | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$191.42 | \$50.00 | \$7,086.77 |
| 01.410.52 | State Dog Law Enforcement Costs | \$1,000.00 | \$1,000.00 | \$729.20 | \$0.00 | \$3,572.40 | \$2,682.20 | \$2,395.00 |
| 01.410.53 | Lancaster County Drug Task Force | \$8,789.00 | \$8,789.00 | \$8,789.00 | \$8,789.00 | \$8,789.00 | \$7,312.00 | \$7,312.00 |
| 01.410.55 | Northern Lancaster County Regional PD | \$1,201,157.18 | \$1,234,181.07 | \$1,234,181.07 | \$1,266,994.24 | \$0.00 | \$0.00 | \$0.00 |
| 01.410.74 | Capital Purchases (Radios) | \$38,950.00 | \$0.00 | \$0.00 | \$0.00 | -\$200.00 | \$18,326.34 | \$35,172.49 |
| 01.410 | POLICE | \$1,381,096.18 | \$1,326,294.91 | \$1,326,024.11 | \$1,347,000.82 | \$1,224,890.43 | \$1,075,157.60 | \$1,106,479.24 |
| | | | | | | | | |
| 01.411.540 | Penryn Fire Co. Contribution | \$42,025.00 | \$42,025.00 | \$42,025.00 | \$42,025.00 | \$32,025.00 | \$32,025.00 | \$32,780.20 |
| 01.411.541 | Manheim Fire Co. Contribution | \$31,000.00 | \$31,000.00 | \$31,000.00 | \$31,000.00 | \$21,000.00 | \$21,000.00 | \$21,000.00 |
| 01.411.542 | Manheim Memorial Ambulance Co. Contribution | \$14,975.00 | \$14,975.00 | \$14,975.00 | \$14,975.00 | \$9,975.00 | \$9,975.00 | \$9,975.00 |
| 01.411.700 | Contribution to Fire Department Capital Purchases Escrow | \$3,600.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 01.411.543 | Foreign Fire Insurance | \$65,000.00 | \$61,360.95 | \$61,360.95 | \$65,000.00 | \$108,867.16 | \$64,037.37 | \$56,893.74 |
| 01.411 | FIRE / AMBULANCE | \$156,600.00 | \$149,360.95 | \$149,360.95 | \$153,000.00 | \$171,867.16 | \$127,037.37 | \$120,648.94 |
| | | | | | | | | |
| 01.413.10 | SEO Wages | \$500.00 | \$0.00 | \$0.00 | \$1,500.00 | \$3,212.29 | \$11,239.38 | \$9,961.30 |
| 01.413.19 | SEO Expenses | \$250.00 | \$147.77 | \$147.77 | \$500.00 | \$569.95 | \$2,349.91 | \$1,957.00 |
| 01.413.192 | FICA/Medicare-SEO | \$38.25 | \$0.00 | \$0.00 | \$114.75 | \$244.30 | \$859.83 | \$603.13 |
| 01.413.194 | Unemployment Compensation | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$199.97 | \$559.99 | \$59.23 |
| 01.413.21 | Office Supplies | \$250.00 | \$422.55 | \$422.55 | \$500.00 | \$563.25 | \$846.09 | \$332.74 |
| 01.413.24 | Operating Supplies (includes equipment) | \$250.00 | \$44.75 | \$44.75 | \$300.00 | \$73.47 | \$248.57 | \$196.50 |
| 01.413.32 | Wireless Service | \$240.00 | \$276.24 | \$276.24 | \$370.00 | \$372.02 | \$349.55 | \$284.32 |
| 01.413.33 | Vehicle Fuel | \$750.00 | \$707.33 | \$707.33 | \$675.00 | \$642.46 | \$933.11 | \$398.51 |
| 01.413.375 | Repairs and Maintenance- Vehicle | \$1,000.00 | \$536.51 | \$536.51 | \$1,000.00 | \$210.75 | \$467.25 | \$2,499.08 |
| 01.413.42 | Dues, Subscriptions, and Memberships | \$350.00 | \$99.00 | \$99.00 | \$220.00 | \$439.00 | \$199.00 | \$219.00 |
| 01.413.45 | 3rd Party Commercial Inspection Services | \$60,000.00 | \$67,514.18 | \$67,514.18 | \$70,000.00 | \$136,856.71 | \$68,009.61 | \$87,600.64 |
| 01.413.46 | Education and Training (Includes Code Books) | \$750.00 | \$615.00 | \$515.00 | \$1,000.00 | \$80.00 | \$924.22 | \$3,183.39 |
| 01.413.741 | Capital Purchases | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$8,600.00 | \$0.00 |
| 01.413 | UCC AND CODE ENFORCEMENT | \$64,378.25 | \$70,363.33 | \$70,263.33 | \$76,179.75 | \$143,464.17 | \$95,586.51 | \$107,294.84 |
| | | | | | | | | |
| 01.414.10 | Planning Commission Stipend | \$1,500.00 | \$1,100.00 | \$1,100.00 | \$1,500.00 | \$1,100.00 | \$1,350.00 | \$975.00 |
| 01.414.11 | Zoning Hearing Board Stipend | \$2,400.00 | \$1,760.00 | \$1,760.00 | \$2,400.00 | \$1,200.00 | \$1,520.00 | \$1,500.00 |
| 01.414.12 | Planning and Zoning Wages | \$131,549.32 | \$124,667.76 | \$124,667.76 | \$126,835.60 | \$58,555.66 | \$56,462.20 | \$50,599.76 |
| 01.414.131 | Zoning Hearing Board Solicitor | \$5,500.00 | \$6,792.00 | \$6,792.00 | \$4,500.00 | \$5,596.00 | \$4,084.00 | \$3,707.50 |
| 01.414.132 | Zoning Hearing Board Stenographer | \$2,750.00 | \$2,728.20 | \$2,728.20 | \$2,500.00 | \$1,375.00 | \$2,830.00 | \$1,448.10 |
| 01.414.18 | Overtime | \$1,000.00 | \$669.12 | \$669.12 | \$1,000.00 | \$851.00 | \$752.26 | \$0.00 |
| 01.414.191 | Uniform and Shoe Allowance | \$275.00 | \$250.00 | \$0.00 | \$250.00 | \$61.00 | \$175.00 | \$0.00 |
| 01.414.192 | FICA/Medicare | \$10,140.02 | \$9,489.54 | \$9,489.54 | \$9,779.42 | \$4,454.22 | \$4,376.79 | \$4,412.28 |
| 01.414.194 | Unemployment Compensation | \$850.00 | \$1,120.00 | \$1,120.00 | \$1,360.00 | \$672.78 | \$560.01 | \$100.75 |
| 01.414.196 | Health Insurance (includes Major Med, Dental, & Vis.) | \$15,438.84 | \$13,839.11 | \$13,839.11 | \$15,226.20 | \$12,558.72 | \$12,361.37 | \$9,468.69 |
| 01.414.198 | Disability/Life Insurance | \$2,000.00 | \$1,872.68 | \$1,872.68 | \$2,143.86 | \$990.88 | \$1,066.33 | \$1,292.98 |
| 01.414.24 | Operating Supplies-Zoning (includes equipment) | \$500.00 | \$5.99 | \$5.99 | \$500.00 | \$86.34 | \$159.06 | \$329.02 |
| 01.414.313 | Engineering and Legal Review Fees (Reimbursable) | \$0.00 | \$14,905.54 | \$14,905.54 | \$55,000.00 | \$74,459.64 | \$77,686.10 | \$51,306.19 |

2013 Budget

| 2013 Budget | | | | | | | | |
|----------------------|---|--------------|--------------|-------------------------|--------------|--------------|--------------|--------------|
| Fund 01 General Fund | | | | | | | | |
| | EXPENDITURES | 2013 | 2012 | 2012 | 2011 | 2010 | 2009 | |
| Account # | Description | Budget | Projected | Actual (as of 12-20-12) | Budget | Actual | Actual | Actual |
| | PLANNING AND ZONING (continued) | | | | | | | |
| 01.414.317 | Contracted Services- Zoning Enforcement | \$1,500.00 | \$1,207.50 | \$1,207.50 | \$1,500.00 | \$1,116.25 | \$910.00 | \$863.25 |
| 01.414.32 | Wireless Service | \$375.00 | \$340.36 | \$340.36 | \$1,200.00 | \$0.00 | \$0.00 | \$0.00 |
| 01.414.34 | Zoning Hearing Legal Notice | \$1,000.00 | \$1,296.84 | \$1,296.84 | \$1,000.00 | \$1,569.60 | \$1,351.45 | \$559.41 |
| 01.414.42 | Dues, Subscriptions, and Memberships | \$600.00 | \$622.22 | \$622.22 | \$550.00 | \$0.00 | \$0.00 | \$0.00 |
| 01.414.46 | Education and Training | \$1,200.00 | \$706.88 | \$706.88 | \$1,200.00 | \$0.00 | \$0.00 | \$0.00 |
| 01.414 | PLANNING AND ZONING | \$178,578.18 | \$183,373.74 | \$183,123.74 | \$228,445.08 | \$164,647.09 | \$165,644.57 | \$126,562.93 |
| | | | | | | | | |
| 01.415.20 | General Supplies/Operating Expenses | \$1,000.00 | \$21.33 | \$21.33 | \$1,000.00 | \$2,080.51 | \$589.23 | \$0.00 |
| 01.415.32 | Wireless Service (Nextel) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$43.67 |
| 01.415 | EMERGENCY MANAGEMENT | \$1,000.00 | \$21.33 | \$21.33 | \$1,000.00 | \$2,080.51 | \$589.23 | \$43.67 |
| | | | | | | | | |
| 01.430.12 | Public Works Wages | \$237,172.76 | \$217,024.60 | \$217,024.60 | \$231,522.96 | \$225,596.48 | \$218,770.39 | \$210,240.68 |
| 01.430.18 | Public Works Overtime | \$10,000.00 | \$6,505.58 | \$6,505.58 | \$12,500.00 | \$15,295.98 | \$18,306.46 | \$13,541.08 |
| 01.430.191 | Uniform and Shoe Allowance | \$1,250.00 | \$1,250.00 | \$1,157.32 | \$1,250.00 | \$995.09 | \$927.15 | \$759.75 |
| 01.430.192 | FICA/Medicare | \$18,908.72 | \$16,433.19 | \$16,433.19 | \$18,667.76 | \$18,023.17 | \$18,426.19 | \$17,104.21 |
| 01.430.194 | Unemployment Compensation | \$2,425.00 | \$2,800.03 | \$2,800.03 | \$3,900.00 | \$3,399.98 | \$2,804.53 | \$401.42 |
| 01.430.196 | Health Insurance (includes Major Med, Dental, & Vis.) | \$72,117.90 | \$60,395.40 | \$60,395.40 | \$66,677.16 | \$57,424.86 | \$49,447.13 | \$44,073.04 |
| 01.430.198 | Disability/Life Insurance | \$3,750.00 | \$3,460.46 | \$3,460.46 | \$4,164.02 | \$3,963.17 | \$4,270.13 | \$5,111.32 |
| 01.430.32 | Wireless Service | \$2,500.00 | \$2,696.76 | \$2,696.76 | \$2,025.00 | \$1,822.65 | \$1,898.94 | \$1,439.97 |
| 01.430.33 | Vehicle Fuel | \$17,000.00 | \$17,728.69 | \$17,728.69 | \$20,000.00 | \$22,614.33 | \$18,004.00 | \$9,719.98 |
| 01.430.46 | Education and Training | \$500.00 | \$500.00 | \$375.00 | \$500.00 | \$485.00 | \$107.75 | \$470.00 |
| 01.430.470 | CDL Drug & Alcohol Testing | \$450.00 | \$360.00 | \$360.00 | \$450.00 | \$360.00 | \$369.00 | \$296.50 |
| 01.430.49 | Miscellaneous | \$500.00 | \$132.65 | \$132.65 | \$500.00 | \$124.43 | \$467.73 | \$331.02 |
| 01.430 | HIGHWAY- GENERAL | \$366,574.38 | \$329,287.36 | \$329,069.68 | \$362,156.90 | \$350,105.14 | \$333,799.40 | \$303,488.97 |
| | | | | | | | | |
| 01.432.245 | Materials and Supplies | \$30,000.00 | \$13,826.25 | \$13,826.25 | \$35,000.00 | \$29,660.79 | \$27,208.69 | \$35,361.15 |
| 01.432.317 | Contracted Services | \$1,000.00 | \$97.50 | \$97.50 | \$1,000.00 | \$910.50 | \$3,383.62 | \$422.50 |
| 01.432 | HIGHWAY- SNOW | \$31,000.00 | \$13,923.75 | \$13,923.75 | \$36,000.00 | \$30,571.29 | \$30,592.31 | \$35,783.65 |
| | | | | | | | | |
| 01.433.245 | Materials and Supplies | \$50,000.00 | \$36,142.53 | \$36,142.53 | \$35,000.00 | \$13,487.37 | \$31,652.26 | \$33,960.37 |
| 01.433.361 | PP&L- Traffic Signals | \$2,000.00 | \$1,728.68 | \$1,728.68 | \$2,000.00 | \$1,835.60 | \$1,549.11 | \$2,737.03 |
| 01.433.370 | Repairs and Maintenance Services | \$3,000.00 | \$2,587.70 | \$2,587.70 | \$2,000.00 | \$3,545.64 | \$6,140.06 | \$3,887.81 |
| 01.433 | HIGHWAY- TRAFFIC CONTROL DEVICES | \$55,000.00 | \$40,458.91 | \$40,458.91 | \$39,000.00 | \$18,868.61 | \$39,341.43 | \$40,585.21 |
| | | | | | | | | |
| 01.434.361 | PP&L- Street Lighting | \$32,000.00 | \$29,406.65 | \$29,406.65 | \$32,000.00 | \$32,627.58 | \$21,684.09 | \$27,657.55 |
| | | | | | | | | |
| 01.436.245 | Storm Sewers and Drains | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$56.54 | \$0.00 | \$177.73 |
| | | | | | | | | |
| 01.437.245 | Materials and Supplies | \$6,000.00 | \$4,486.93 | \$4,486.93 | \$6,000.00 | \$7,622.50 | \$4,785.00 | \$4,049.11 |
| 01.437.260 | Small Tools and Minor Equipment | \$10,000.00 | \$9,774.98 | \$9,774.98 | \$10,000.00 | \$1,226.05 | \$7,729.40 | \$177.69 |
| 01.437.374 | Repairs and Maintenance Services | \$25,000.00 | \$16,497.99 | \$16,497.99 | \$25,000.00 | \$24,061.28 | \$28,226.34 | \$19,892.75 |
| 01.437.74 | Capital Purchases | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$29,704.91 | \$24,936.38 |
| 01.437 | HIGHWAY- TOOLS AND MACHINERY | \$41,000.00 | \$30,759.90 | \$30,759.90 | \$41,000.00 | \$32,909.83 | \$70,445.65 | \$49,055.93 |

2013 Budget

| 2013 Budget | | | | | | | | |
|----------------------|---|--------------|--------------|-------------------------|--------------|--------------|--------------|-------------|
| Fund 01 General Fund | | | | | | | | |
| | EXPENDITURES | 2013 | 2012 | 2012 | 2012 | 2011 | 2010 | 2009 |
| Account # | Description | Budget | Projected | Actual (as of 12-20-12) | Budget | Actual | Actual | Actual |
| 01.438.245 | Materials and Supplies | \$50,000.00 | \$50,479.29 | \$50,479.29 | \$87,000.00 | \$37,727.45 | \$28,541.31 | \$51,625.93 |
| 01.438.317 | Contracted Services/Equipment | \$5,000.00 | \$923.40 | \$923.40 | \$8,000.00 | \$4,862.00 | \$2,747.34 | \$0.00 |
| 01.438 | HIGHWAY- ROADS AND BRIDGES | \$55,000.00 | \$51,402.69 | \$51,402.69 | \$95,000.00 | \$42,589.45 | \$31,288.65 | \$51,625.93 |
| 01.452.540 | Manheim Central Recreation Commission Subsidy | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$8,595.50 | \$85,523.84 |
| 01.452.541 | Manheim Athletic Association | \$4,000.00 | \$8,000.00 | \$8,000.00 | \$8,000.00 | \$8,000.00 | \$8,000.00 | \$6,775.00 |
| 01.452.542 | Penryn Athletic Association | \$1,000.00 | \$1,000.00 | \$1,000.00 | \$1,000.00 | \$1,000.00 | \$1,000.00 | \$1,250.00 |
| 01.452.543 | Lititz Rec Center | \$61,560.00 | \$61,560.00 | \$61,560.00 | \$61,560.00 | \$61,560.00 | \$61,560.00 | \$0.00 |
| 01.452 | RECREATION | \$66,560.00 | \$70,560.00 | \$70,560.00 | \$70,560.00 | \$70,560.00 | \$79,155.50 | \$93,548.84 |
| 01.454.370 | Park Maintenance | \$0.00 | \$28,912.88 | \$28,912.88 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 01.456.540 | Manheim Community Library | \$25,000.00 | \$25,000.00 | \$25,000.00 | \$25,000.00 | \$25,000.00 | \$25,000.00 | \$15,000.00 |
| 01.457.01 | Community Day Expenses | \$1,750.00 | \$1,618.36 | \$1,618.36 | \$3,000.00 | \$2,507.05 | \$2,720.12 | \$2,772.07 |
| 01.457.52 | Penryn Fire 100th Anniversary/Manheim 250th | \$0.00 | \$5,000.00 | \$5,000.00 | \$4,000.00 | \$1,251.00 | \$0.00 | \$0.00 |
| 01.457.540 | Manheim Farm Show | \$1,000.00 | \$1,000.00 | \$1,000.00 | \$1,000.00 | \$1,000.00 | \$0.00 | \$0.00 |
| 01.457 | CIVIL CELEBRATIONS | \$2,750.00 | \$7,618.36 | \$7,618.36 | \$8,000.00 | \$4,758.05 | \$2,720.12 | \$2,772.07 |
| 01.465.540 | Manheim Historical Society | \$1,600.00 | \$1,450.00 | \$1,450.00 | \$1,450.00 | \$1,450.00 | \$1,450.00 | \$0.00 |
| 01.471.00 | Debt Principal | \$345,000.00 | \$485,000.00 | \$485,000.00 | \$485,000.00 | \$485,000.00 | \$495,000.00 | \$89,480.00 |
| 01.471.001 | Series 2009- 2003 Sewer Bond Refunding-Wastewater Treatment Plant | \$130,000.00 | \$345,000.00 | \$345,000.00 | \$345,000.00 | \$340,000.00 | \$360,000.00 | |
| 01.471.002 | Series 2009- 2003 Note Refunding-PW Building | \$45,000.00 | \$90,000.00 | \$90,000.00 | \$90,000.00 | \$95,000.00 | \$95,000.00 | |
| 01.471.003 | Series 2009-Streetscape | \$55,000.00 | \$50,000.00 | \$50,000.00 | \$50,000.00 | \$50,000.00 | \$40,000.00 | |
| 01.471.004 | Series 2009- Water Treatment Facility | \$110,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| 01.471.005 | Series 2012- Water System Projects | \$5,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| 01.472.00 | Debt Interest | \$234,015.64 | \$296,357.40 | \$296,357.40 | \$434,637.50 | \$304,088.97 | \$278,129.64 | \$13,948.75 |
| 01.472.001 | 2003 Sewer Bond Refunding-Wastewater Treatment Plant | \$94,498.60 | \$147,052.50 | \$147,052.50 | \$147,052.50 | \$152,695.00 | \$141,038.31 | |
| 01.472.002 | 2003 Note Refunding-PW Building | \$102.50 | \$1,777.50 | \$1,777.50 | \$1,777.50 | \$3,042.50 | \$3,793.29 | |
| 01.472.003 | Series 2009-Streetscape | \$10,335.87 | \$20,690.00 | \$20,690.00 | \$20,690.00 | \$21,515.00 | \$19,848.97 | |
| 01.472.004 | Series 2009- Water Treatment Facility | \$68,661.17 | \$126,837.40 | \$126,837.40 | \$126,837.50 | \$126,836.47 | \$113,449.07 | |
| 01.472.005 | Series 2012- Water System Projects | \$60,417.50 | \$0.00 | \$0.00 | \$138,280.00 | \$0.00 | \$0.00 | |
| 01.481.30 | Unemployment Compensation Trust Surcharge | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,498.02 | \$0.00 | \$0.00 |
| 01.483.30 | Non-Uniform Pension Contribution | \$37,026.00 | \$35,884.00 | \$35,884.00 | \$35,884.00 | \$53,203.96 | \$47,843.00 | \$45,262.20 |
| 01.484.00 | SMT Workers' Comp Trust | \$12,500.00 | \$18,076.00 | \$18,076.00 | \$15,000.00 | \$32,682.00 | \$37,551.00 | \$28,757.00 |
| 01.484.195 | SWIF- Volunteer Fire | \$14,573.00 | \$3,846.17 | \$3,846.17 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 01.484 | WORKERS' COMPENSATION | \$27,073.00 | \$21,922.17 | \$21,922.17 | \$15,000.00 | \$32,682.00 | \$37,551.00 | \$28,757.00 |
| | | | | | | | | |
| | | | | | | | | |

2013 Budget

| 2013 Budget | | | | | | | | |
|----------------------|--|----------------|----------------|-------------------------|----------------|----------------|----------------|----------------|
| Fund 01 General Fund | | | | | | | | |
| | EXPENDITURES | 2013 | 2012 | 2012 | 2012 | 2011 | 2010 | 2009 |
| Account # | Description | Budget | Projected | Actual (as of 12-20-12) | Budget | Actual | Actual | Actual |
| 01.486.01 | MRM Property and Liability Trust (includes Auto) | \$32,763.15 | \$31,203.00 | \$31,203.00 | \$35,000.00 | \$41,984.00 | \$39,492.00 | \$35,882.85 |
| 01.486.40 | Insurance- Public Officials | \$5,800.00 | \$5,771.00 | \$5,771.00 | \$6,179.25 | \$5,885.00 | \$5,450.00 | \$3,844.96 |
| 01.486.50 | Insurance- Police Professional | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$9,321.00 | \$7,239.00 | \$12,310.00 |
| 01.486.60 | Fidelity and Surety Bonds | \$2,900.00 | \$1,382.00 | \$1,382.00 | \$2,858.10 | \$2,722.00 | \$2,680.00 | \$2,616.00 |
| 01.486.70 | Employment Practices Liability | \$787.50 | \$750.00 | \$750.00 | \$1,538.25 | \$1,465.00 | \$1,350.00 | \$3,021.04 |
| 01.486 | INSURANCE, CASUALTY, AND SURETY | \$42,250.65 | \$39,106.00 | \$39,106.00 | \$45,575.60 | \$61,377.00 | \$56,211.00 | \$57,674.85 |
| | EXPENDITURES | \$3,569,151.94 | \$3,651,214.44 | \$3,647,134.42 | \$3,962,082.38 | \$3,648,154.86 | \$3,529,275.11 | \$2,717,558.87 |
| | OTHER FINANCING USES | | | | | | | |
| 491.43 | Refund of Prior Year Revenues | \$0.00 | \$339.01 | \$339.01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | OTHER FINANCING USES | \$0.00 | \$339.01 | \$339.01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | INTERFUND OPERATING TRANSFERS | | | | | | | |
| 01.492.00 | Transfer to Escrow | \$0.00 | \$159,413.24 | \$159,413.24 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 01.492.191 | Transfer to Street Improvement- Highway Projects | \$0.00 | \$25,500.00 | \$25,500.00 | \$0.00 | \$0.00 | \$50,000.00 | \$89,250.00 |
| 01.492.30 | Transfer to Cap Reserve | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$24,595.00 | \$147,095.00 |
| 01.492.301 | PW Dump Truck | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$20,264.00 | \$20,264.00 |
| 01.492.302 | PD Cruiser | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,331.00 | \$4,331.00 |
| 01.492.303 | General Contribution | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$75,000.00 |
| 01.492.304 | PW Capital Equipment | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$37,500.00 |
| 01.492.305 | 800 Mhz Radios | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$10,000.00 |
| 01.492.454 | Transfer to Park and Rec Fund | \$25,000.00 | \$43,595.00 | \$43,595.00 | \$43,595.00 | \$11,500.00 | \$0.00 | \$0.00 |
| 01.492.95 | Transfer to Operating Reserve Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$37,500.00 |
| 01.492 | INTERFUND TRANSFERS | \$25,000.00 | \$228,508.24 | \$228,508.24 | \$43,595.00 | \$11,500.00 | \$74,595.00 | \$273,845.00 |
| | CURRENT YEAR EXPENDITURES + OTHER FINANCING USES + INTERFUND TRANSFERS | \$3,594,151.94 | \$3,880,061.69 | \$3,875,981.67 | \$4,005,677.38 | \$3,659,654.86 | \$3,603,870.11 | \$2,991,403.87 |
| | YEAR END FUND BALANCE | \$356,430.13 | \$356,430.13 | \$300,814.10 | \$163,507.81 | \$358,775.74 | \$350,323.67 | |

2013 Budget

| 2013 Budget | | | | | | | | |
|------------------------------|---|---------------|------------------|--------------------------------|---------------|---------------|---------------|---------------|
| Fund 04 Parks and Recreation | | | | | | | | |
| | Prior Year End Balance | \$77,969.06 | \$1,080.13 | \$1,080.13 | \$100.07 | \$0.00 | \$0.00 | \$0.00 |
| | REVENUES AND OTHER FINANCING SOURCES | 2013 | 2012 | 2012 | 2012 | 2011 | 2010 | 2009 |
| <u>Account #</u> | <u>Description</u> | <u>Budget</u> | <u>Projected</u> | <u>Actual (as of 12-20-12)</u> | <u>Budget</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> |
| 04.341.01 | Interest Income | \$0.00 | \$0.00 | \$0.00 | \$250.00 | \$2.50 | \$0.00 | \$0.00 |
| 04.354.07 | TreeVitalize Grant | \$4,500.00 | \$10,500.00 | \$10,500.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 04.361.35 | Developer Fee-in-Lieu | \$68,000.00 | \$67,177.97 | \$67,177.97 | \$68,000.00 | \$10,500.00 | \$0.00 | \$0.00 |
| | REVENUES | \$72,500.00 | \$77,677.97 | \$77,677.97 | \$68,250.00 | \$10,502.50 | \$0.00 | \$0.00 |
| 04.392.01 | Transfer from General Fund | \$25,000.00 | \$43,595.00 | \$43,595.00 | \$43,595.00 | \$11,500.00 | \$0.00 | \$0.00 |
| 04.392 | INTERFUND TRANSFERS | \$25,000.00 | \$43,595.00 | \$43,595.00 | \$43,595.00 | \$11,500.00 | \$0.00 | \$0.00 |
| | CURRENT YEAR REVENUES + OTHER FINANCING SOURCES | \$97,500.00 | \$121,272.97 | \$121,272.97 | \$111,845.00 | \$22,002.50 | \$0.00 | \$0.00 |
| | TOTAL AVAILABLE FUNDS | \$175,469.06 | \$122,353.10 | \$122,353.10 | \$111,945.07 | \$22,002.50 | \$0.00 | \$0.00 |
| | EXPENDITURE | 2013 | 2012 | 2012 | 2012 | 2011 | 2010 | 2009 |
| <u>Account #</u> | <u>Description</u> | <u>Budget</u> | <u>Projected</u> | <u>Actual (as of 12-20-12)</u> | <u>Budget</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> |
| 04.454.361 | Electricity | \$720.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 04.454.364 | Sewer | \$240.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 04.454.366 | Water | \$175.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 04.454.370 | Repairs and Maintenance | \$45,000.00 | \$44,384.04 | \$44,384.04 | \$43,595.00 | \$20,922.37 | \$0.00 | \$0.00 |
| 04.454.44 | Cleaning Service | \$4,500.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 04.454 | PARKS | \$50,635.00 | \$44,384.04 | \$44,384.04 | \$43,595.00 | \$20,922.37 | \$0.00 | \$0.00 |
| 04.455.370 | Shade Tree Planting | \$23,085.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 04.491.00 | Refunds of Prior Year Revenues | \$35,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | TOTAL EXPENDITURES | \$103,085.00 | \$44,384.04 | \$44,384.04 | \$43,595.00 | \$20,922.37 | \$0.00 | \$0.00 |
| | YEAR END FUND BALANCE | \$72,384.06 | \$77,969.06 | \$77,969.06 | \$68,350.07 | \$1,080.13 | \$0.00 | \$0.00 |

2013 Budget

| 2013 Budget | | | | | | | | |
|-------------------------------------|---|---------------|--|--|--|--|--|--|
| Fund 05 Storm Water Management Fund | | | | | | | | |
| | Prior Year End Balance | \$18,693.08 | | | | | | |
| | | | | | | | | |
| | REVENUES | 2013 | | | | | | |
| <u>Account #</u> | <u>Description</u> | <u>Budget</u> | | | | | | |
| 05.341.01 | Interest Income | \$0.00 | | | | | | |
| | | | | | | | | |
| 05.361.35 | Storm Water Management Permit Fees | \$15,000.00 | | | | | | |
| | | | | | | | | |
| | REVENUES | \$15,000.00 | | | | | | |
| | | | | | | | | |
| | CURRENT YEAR REVENUES + OTHER FINANCING SOURCES | \$15,000.00 | | | | | | |
| | | | | | | | | |
| | TOTAL AVAILABLE FUNDS | \$33,693.08 | | | | | | |
| | | | | | | | | |
| | EXPENDITURE | 2013 | | | | | | |
| <u>Account #</u> | <u>Description</u> | <u>Budget</u> | | | | | | |
| 05.436.24 | General Operating Supplies | \$1,500.00 | | | | | | |
| 05.436.25 | Repairs and Maintenance Supplies | \$5,000.00 | | | | | | |
| 05.436.31 | Professional Services | \$6,000.00 | | | | | | |
| 05.436.37 | Repairs and Maintenance Services | \$10,000.00 | | | | | | |
| 05.436.49 | Miscellaneous | \$1,000.00 | | | | | | |
| 05.436 | STORM SEWERS AND DRAINS | \$23,500.00 | | | | | | |
| | | | | | | | | |
| | TOTAL EXPENDITURES | \$23,500.00 | | | | | | |
| | | | | | | | | |
| | YEAR END FUND BALANCE | \$10,193.08 | | | | | | |

97 North Penryn Road
Manheim, PA 17545



Phone: (717) 665-4508
Fax: (717) 665-4105

THE FOLLOWING HAS BEEN PREPARED TO PROVIDE ADDITIONAL INFORMATION AND GUIDANCE TO THE PUBLIC, BOARD OF SUPERVISORS, TOWNSHIP STAFF, AND OTHER INTERESTED PARTIES. WHILE NOT ALL-INCLUSIVE, THE FOLLOWING PROVIDES CONTEXT TO MOST ANTICIPATED REVENUES AND EXPENDITURES IN THE TOWNSHIP'S SEWER AND WATER FUND FOR 2013. THIS DOCUMENT SHOULD BE REVIEWED IN CONJUNCTION WITH THE COMPLETE FUND BUDGET. IF YOU HAVE ADDITIONAL QUESTIONS, PLEASE CONTACT THE TOWNSHIP MANAGER AT (717) 665-4508 OR VIA EMAIL AT DKRATZER@PENNTWPLANCO.ORG.

Sewer and Water Fund (Fund 09) Line Item Narratives

REVENUES AND OTHER FINANCING SOURCES (Not all inclusive)

361. Plan Review Fees

361.36. Cash Financial Security. No revenue is shown as any monies received will be deposited into a separate segregate escrow fund.

361.40. Engineering and Legal Plan Review Fees. No revenue is shown as any monies received will be deposited into a separate segregate escrow fund.

364. Wastewater System

364.11. Sewage Connection/Tap In Fees. The current tapping fee for the wastewater system is \$4,300.00. Such has been calculated in accordance with the requirements of Pennsylvania Municipality Authority Act, was established on September 15, 2008 by Resolution 2-2008 of the Northwestern Lancaster County Authority (NWLCA), and consists of a capacity component of \$1,795.72 and a collection component of \$2,504.28. At the time of establishment, the maximum allowable tapping fee, pursuant to calculations under applicable law, was \$4,789.33 with a capacity component of \$2,000.07 and a collection component of \$2,789.26. Anticipated revenues do not account for any increase in the tapping fee and reflect an anticipation of approximately thirty-five (35) tapping fees being paid in 2013.

364.12. Sewer Use Charges. Quarterly fees paid by users of NWLCA's sewer system. Current customer base consists of 1,263 customers and 1,833 EDUs. Calculation of anticipated revenues assumes an average usage of 13,000 gallons and a quarterly fee increase of 5% (base and usage).

364.14. Nutrient Credit Sale. Total Nitrogen and Total Phosphorus Credits generated for sewer plant performance exceeding permitted standards. 2013 is anticipated to be consistent with 2012.

364.90. Miscellaneous. Consists largely of reservation of capacity fees.

378. Water System

378.10. Water Use Charges. Quarterly fees paid by users of NWLCA's water system. Current customer base consists of 657 meter connections and 972 EDUs. Calculation of anticipated revenues assumes an average usage of 13,000 gallons and a quarterly fee increase of 7% (base and excess usage).

378.11. Metered Sale of Bulk Water to Customers. NWLCA currently purchases water from the City of Lancaster to serve 51 customers along Fruitville Pike. Consists of quarterly fees paid by users to NWLCA. Reflects a quarterly fee increase of 7% (base and excess usage). Quarterly fees for these customers are consistent with fees paid by other NWLCA customers.

378.90. Water Connection/Tap In Fees. The current tapping fee for the water system is \$3,500.00. Such has been calculated in accordance with the requirements of Pennsylvania Municipality Authority Act, was established on September 15, 2008 by Resolution 3-2008 of the Northwestern Lancaster County Authority (NWLCA), and is consists of a capacity component of \$1,600.79 and a distribution component of \$1,899.21. At the time of establishment, the maximum allowable tapping fee, pursuant to calculations under applicable law, was \$3,551.88 with a capacity component of \$1,624.52 and a distribution component of \$1,927.36. Anticipated revenues do not account for any increase in the tapping fee and reflect an anticipation of approximately fifteen (15) tapping fees being paid in 2013.

378.91. Miscellaneous. Consists largely of reservation of capacity fees.

EXPENDITURES (Not all inclusive)

400. Governing Body

400.110. Authority Board Stipend. Consists of the \$25.00 per meeting stipend paid to members of the NWLCA Board. Board members must be present at the meeting to receive the stipend. \$25.00 per meeting x 5 Board Members x 12 monthly meetings = \$1,500.00

400.42. Dues, Subscriptions, and Memberships. Consists of memberships to Pennsylvania Municipal Authorities Association (PMAA) and Pennsylvania Rural Water Association (PRWA).

400.46. Education and Training. Funds to be used to pay registration fees for members of the Board. Training opportunities include the Annual PMAA Convention, PMAA and PRWA events, etc. Allocation in 2013 is consistent with 2012 allocation.

429. Wastewater System

429.365. Sludge Disposal. Consists of cost to dispose of process sludge from NWLCA's wastewater treatment plant. Paid in the form of a monthly allowance in the amount of \$3,750.00 to Severn Trent Environmental Services (STES) per the terms of the Agreement between the Township and STES. 2013 allocation is identical to 2012. Any monies not expended by STES are credited to the Township at the time of annual reconciliation. Any monies expended in excess of the annual allowance are reimbursed to STES as part of the annual reconciliation process.

429.60. *Capital Construction.* Projects carried forward from 2012. Reflects an increase in Engineering News-Record (ENR) construction cost index of 2.75%.

429.664. *I&I Inspection & Repair.* General preventative maintenance allocation to proactively address inflow and infiltration into NWLCA's collection system; also, available for use if repairs must be made

429.74. *Capital Purchases.* Carried forward from 2012. Involves the purchase and installation of a Supervisory Control and Data Acquisition (SCADA) control system for the wastewater treatment plant.

448. Water System

448.370. *Water Storage Tank Maintenance.* Involves recoating of the interior and spot repairing and applying a clear coat to the exterior of the 500,000 gallon water tank located adjacent Mallard Ponds Subdivision. The water tank was constructed in 2000-2001.

471. Debt Principal

Money is transferred to the General Fund for payment from the General Fund. See accompanying Debt Review Schedule.

472. Debt Interest

Money is transferred to the General Fund for payment from the General Fund. See accompanying Debt Review Schedule.

493. Joint Operating Expenses

493.15. *Part-Time Staff Salary and Wages.* 50% of one (1) of the Administrative Assistant's wage and 25% of the Township Manager's salary is paid from the Sewer and Water Fund recognizing the administrative and management services provided to the Northwestern Lancaster County Authority. Additionally, 10% of the wage of the Zoning and Code Enforcement Officer is reimbursed by the Sewer and Water Fund for waterline and sewer line inspection services.

493.222. *Chemicals.* Paid in the form of a monthly allowance in the amount of \$5,000.00 to Severn Trent Environmental Services (STES) per the terms of the Agreement between the Township and STES. 2013 allocation is identical to 2012. Any monies not expended by STES are credited to the Township at the time of annual reconciliation. Any monies expended in excess of the annual allowance are reimbursed to STES as part of the annual reconciliation process.

09.493.250. *Repair and Maintenance.* Consists largely of the monthly allowance in the amount of \$4,500.00 paid to Severn Trent Environmental Services (STES) per the terms of the Agreement between the Township and STES. Any monies not expended by STES are credited to the Township at the time of annual reconciliation. Any monies expended in excess of the annual allowance are reimbursed to STES as part of the annual reconciliation process.

493.310. Operation (Base Compensation). Annual compensation paid to Severn Trent Environmental Services (STES) for operations and maintenance services provided in accordance with the Agreement between the Township and STES. Paid monthly in equal installments of \$28,293.30. Compensation has been increased to reflect a 1.99% increase in the Consumer Price Index between September 2011 and September 2012 per the terms of the Agreement.

493.311. Accounting and Auditing Services. The allocation in 2013 is consistent with the proposal for 2013 received from Maher Duessel, the Authority's current CPA firm. 2013 allocation reflects an increase of 3.9% from the 2012 allocation.

493.313. Engineering Services. . Consists of fees paid to the Authority Engineer for services rendered in accordance with the firm's annual fee schedule. Current Authority Engineer is Daniel J. Becker, PE, from Becker Engineering. 2013 allocation is generally consistent with recent experience.

493.314. Solicitor/Legal Services. General Solicitor/Legal Expenses. Primarily consists of fees paid to the Authority Solicitor for services rendered in accordance with the firm's annual fee schedule. Current Authority Solicitor is Anthony Schimaneck, Esq. from Morgan, Hallgren, Crosswell, and Kane. 2013 allocation is consistent with recent experience.

493.317. Eng. And Legal Plan Review Fees (reimbursable). No allocation in 2013 as expenses will be paid from a separate segregate escrow fund.

IF YOU HAVE ADDITIONAL QUESTIONS, PLEASE CONTACT THE TOWNSHIP MANAGER AT
(717) 665-4508 OR VIA EMAIL AT DKRATZER@PENNTWPLANCO.ORG.

2013 Budget

[illegible]

2013 Budget

| 2013 Budget | | | | | | | | |
|------------------------------|---|--------------|--------------|-------------------------|--------------|--------------|--------------|--------------|
| Fund 09 Sewer and Water Fund | | | | | | | | |
| | EXPENDITURES | 2013 | 2012 | 2012 | 2012 | 2011 | 2010 | 2009 |
| Account # | Description | Budget | Projected | Actual (as of 12-20-12) | Budget | Actual | Actual | Actual |
| 09.400.110 | Authority Board Stipend | \$1,500.00 | \$950.00 | \$1,050.00 | \$1,500.00 | \$1,250.00 | \$1,200.00 | \$1,250.00 |
| 09.400.42 | Dues, Subscriptions, and Memberships | \$1,400.00 | \$1,400.00 | \$1,400.00 | \$1,400.00 | \$1,388.00 | \$1,388.00 | \$1,188.00 |
| 09.400.46 | Education and Training | \$250.00 | \$0.00 | \$0.00 | \$250.00 | \$0.00 | \$0.00 | \$25.00 |
| 09.400 | GOVERNING BODY | \$3,150.00 | \$2,350.00 | \$2,450.00 | \$3,150.00 | \$2,638.00 | \$2,588.00 | \$2,463.00 |
| 09.406.39 | Bank Service Fees | \$0.00 | \$23.79 | \$23.79 | \$150.00 | \$147.95 | \$122.95 | \$0.00 |
| 09.429.365 | Sludge Disposal | \$45,000.00 | \$45,000.00 | \$44,271.00 | \$45,000.00 | \$45,000.00 | \$47,654.00 | \$28,955.02 |
| 09.429.60 | Capital Construction | \$258,358.00 | \$0.00 | \$0.00 | \$251,405.00 | \$1,127.50 | \$37,248.74 | \$16,374.00 |
| 09.429.601 | WWTF DO System | \$94,530.00 | | | \$92,000.00 | | | |
| 09.429.604 | Pumping Station #2 Abandonment | \$63,260.00 | | | \$61,540.00 | | | |
| 09.429.605 | UV System Roof/Pole Barn | \$100,568.00 | | | \$97,865.00 | | | |
| 09.429.664 | I&I Inspection & Repair | \$30,000.00 | \$0.00 | \$0.00 | \$30,000.00 | \$2,268.75 | \$0.00 | \$26,230.00 |
| 09.429.74 | Capital Purchases | \$50,000.00 | \$0.00 | \$0.00 | \$50,000.00 | \$0.00 | \$0.00 | \$0.00 |
| 09.429.741 | SCADA | \$50,000.00 | \$0.00 | \$0.00 | \$50,000.00 | | | |
| 09.429 | WASTEWATER SYSTEM | \$383,358.00 | \$45,000.00 | \$44,271.00 | \$376,405.00 | \$48,396.25 | \$84,902.74 | \$71,559.02 |
| 09.448.225 | Laboratory/Testing | \$2,500.00 | \$445.00 | \$445.00 | \$10,000.00 | \$27,027.00 | \$14,245.65 | \$0.00 |
| 09.448.366 | Bulk Purchase of Water- City of Lancaster | \$10,000.00 | \$8,990.00 | \$8,990.00 | \$5,000.00 | \$8,130.87 | \$0.00 | \$0.00 |
| 09.448.370 | Water Storage Tank Maintenance | \$90,000.00 | \$0.00 | \$0.00 | \$90,000.00 | \$0.00 | \$0.00 | \$0.00 |
| 09.448.371 | Water Storage Tank Lot Maintenance | \$5,000.00 | \$4,383.00 | \$4,383.00 | \$6,625.00 | \$0.00 | \$0.00 | \$0.00 |
| 09.448.384 | Temporary Filtration Rental | \$0.00 | \$20,000.00 | \$20,000.00 | \$0.00 | \$240,000.00 | \$101,054.00 | \$0.00 |
| 09.448.60 | Capital Construction | \$0.00 | \$3,942.00 | \$3,942.00 | \$0.00 | \$3,702.50 | \$323,468.72 | \$0.00 |
| 09.448.661 | Well Number 3 Development | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$98,898.00 |
| 09.448.662 | MBA Interconnection Project | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$177,378.98 |
| 09.448.663 | Well Number 2 | \$0.00 | \$4,156.00 | \$4,156.00 | \$0.00 | \$3,240.00 | \$6,042.32 | \$75,497.28 |
| 09.448.664 | Water Filtration Eng/Design | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$14,414.00 |
| 09.448.665 | Rohrer's Quarry Water Source | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,002.50 | \$1,300.00 |
| 09.448.670 | Water Tank Partners Reimbursement | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100,000.00 | \$0.00 | \$0.00 |
| 09.448 | WATER SYSTEM | \$107,500.00 | \$41,916.00 | \$41,916.00 | \$111,625.00 | \$382,100.37 | \$445,813.19 | \$367,488.26 |
| 09.471.00 | Debt Principal | \$245,000.00 | \$345,000.00 | \$345,000.00 | \$345,000.00 | \$340,000.00 | \$360,000.00 | \$350,000.00 |
| 09.472.20 | Series 2009- Water Treatment Facility | \$110,000.00 | | | | | | |
| 09.472.21 | Series 2012- Water System Improvements | \$5,000.00 | | | | | | |
| 09.471.35 | Series 2009- 2003 Sewer Bond Refunding-Wastewater Treatment Plant | \$130,000.00 | \$345,000.00 | \$345,000.00 | \$345,000.00 | \$340,000.00 | \$360,000.00 | \$350,000.00 |
| 09.472.00 | Debt Interest | \$223,577.27 | \$273,890.00 | \$273,890.00 | \$412,170.00 | \$279,531.87 | \$254,487.41 | \$227,350.00 |
| 09.472.20 | Series 2009- Water Treatment Facility | \$68,661.17 | \$126,837.50 | \$126,837.50 | \$126,837.50 | \$126,837.50 | \$113,449.10 | \$0.00 |
| 09.472.21 | Series 2012- Water System Improvements | \$60,417.50 | \$0.00 | \$0.00 | \$138,280.00 | \$0.00 | \$0.00 | \$0.00 |
| 09.472.35 | Series 2009- 2003 Sewer Bond Refunding-Wastewater Treatment Plant | \$94,498.60 | \$147,052.50 | \$147,052.50 | \$147,052.50 | \$152,694.37 | \$141,038.31 | \$227,350.00 |
| 09.486.60 | Fidelity and Surety Bonds | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$100.00 |

2013 Budget

| 2013 Budget | | | | | | | | |
|------------------------------|--|----------------|----------------|-------------------------|----------------|----------------|----------------|----------------|
| Fund 09 Sewer and Water Fund | | | | | | | | |
| | EXPENDITURES | 2013 | 2012 | 2012 | 2012 | 2011 | 2010 | 2009 |
| Account # | Description | Budget | Projected | Actual (as of 12-20-12) | Budget | Actual | Actual | Actual |
| 09.493.15 | Part-Time Staff Salary and Wages | \$44,942.70 | \$44,552.04 | \$44,552.04 | \$45,000.00 | \$43,724.45 | \$41,233.14 | \$39,363.35 |
| 09.493.215 | Postage/Postcards | \$3,500.00 | \$3,733.98 | \$3,733.98 | \$3,500.00 | \$4,146.94 | \$5,402.80 | \$2,812.68 |
| 09.493.222 | Chemicals | \$60,000.00 | \$50,454.00 | \$50,454.00 | \$45,000.00 | \$48,000.00 | \$58,156.00 | \$35,246.00 |
| 09.493.239 | PA One Call | \$725.00 | \$708.02 | \$708.02 | \$600.00 | \$439.82 | \$558.73 | \$633.60 |
| 09.493.24 | Meters | \$5,000.00 | \$2,306.82 | \$2,306.82 | \$10,000.00 | \$9,416.50 | \$4,655.25 | \$4,892.08 |
| 09.493.250 | Repair and Maintenance | \$58,000.00 | \$58,000.00 | \$56,993.75 | \$54,000.00 | \$53,989.50 | \$78,375.12 | \$95,300.15 |
| 09.493.28 | Software/Hardware | \$2,500.00 | \$250.00 | \$250.00 | \$2,500.00 | \$2,496.00 | \$3,154.75 | \$2,496.00 |
| 09.493.310 | Operation (Base Comp) | \$339,519.61 | \$361,028.97 | \$361,028.97 | \$332,895.00 | \$324,714.21 | \$289,850.42 | \$270,303.72 |
| 09.493.311 | Accounting and Auditing Services | \$1,845.00 | \$1,775.00 | \$1,775.00 | \$1,775.00 | \$1,695.00 | \$1,640.00 | \$3,125.00 |
| 09.493.313 | Engineering Services | \$30,000.00 | \$23,227.64 | \$23,227.64 | \$40,000.00 | \$32,627.26 | \$58,656.85 | \$69,298.13 |
| 09.493.314 | Solicitor/Legal Services | \$5,000.00 | \$3,675.21 | \$3,675.21 | \$5,000.00 | \$3,108.51 | \$4,906.67 | \$11,752.60 |
| 09.493.317 | Eng and Legal Plan Review Fees (reimbursable) | \$0.00 | \$4,824.84 | \$4,824.84 | \$75,000.00 | \$56,412.32 | \$139,157.99 | \$115,401.20 |
| 09.493.360 | Public Utilities (includes water, electric, etc.) | \$180,000.00 | \$178,205.33 | \$178,205.33 | \$200,000.00 | \$194,006.16 | \$103,872.53 | \$88,367.92 |
| 09.493.375 | Repairs and Maintenance- Vehicles | \$2,000.00 | \$3,684.05 | \$3,684.05 | \$1,500.00 | \$394.59 | \$1,043.69 | \$0.00 |
| 09.493.490 | Miscellaneous | \$4,000.00 | \$5,444.70 | \$5,444.70 | \$1,000.00 | \$4,475.00 | \$5,404.85 | \$2,448.30 |
| 09.493 | JOINT OPERATING EXPENSES | \$737,032.31 | \$741,870.60 | \$740,864.35 | \$817,770.00 | \$779,646.26 | \$796,068.79 | \$741,440.73 |
| | EXPENDITURES | \$1,699,717.58 | \$1,450,126.60 | \$1,448,491.35 | \$2,066,220.00 | \$1,832,560.70 | \$1,943,960.13 | \$1,760,401.01 |
| | INTERFUND OPERATING TRANSFERS | | | | | | | |
| 09.492.01 | Transfer to General Fund (Streetlight Payments Only) | \$21,750.00 | \$25,282.14 | \$25,282.14 | \$21,750.00 | \$22,355.90 | \$19,114.57 | \$18,617.66 |
| 09.492.09 | Transfer to NWLCA | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,359.51 | \$0.00 | \$0.00 |
| 09.492 | INTERFUND TRANSFERS | \$21,750.00 | \$25,282.14 | \$25,282.14 | \$21,750.00 | \$23,715.41 | \$19,114.57 | \$18,617.66 |
| | CURRENT YEAR EXPENDITURES + INTERFUND TRANSFERS | \$1,721,467.58 | \$1,475,408.74 | \$1,473,773.49 | \$2,087,970.00 | \$1,854,916.60 | \$1,963,074.70 | \$1,779,018.67 |
| | YEAR END FUND BALANCE | \$650,017.72 | \$773,735.30 | \$775,370.55 | \$184,294.66 | \$767,367.89 | \$1,077,190.53 | \$1,439,421.83 |

2013 Budget

| 2013 Budget | | | | | | | | |
|--|---|---------------|------------------|--------------------------------|---------------|---------------|---------------|---------------|
| Fund 18 Agricultural Preservation Fund | | | | | | | | |
| | Prior Year End Balance | \$695,110.78 | \$733,187.98 | \$733,187.98 | \$695,110.78 | \$780,406.67 | \$634,906.67 | \$581,500.00 |
| | | | | | | | | |
| | REVENUES AND OTHER FINANCING SOURCES | 2013 | 2012 | 2012 | 2012 | 2011 | 2010 | 2009 |
| <u>Account #</u> | <u>Description</u> | <u>Budget</u> | <u>Projected</u> | <u>Actual (as of 12-20-12)</u> | <u>Budget</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> |
| 18.341.03 | Interest Income | \$1,500.00 | \$1,962.80 | \$1,962.80 | \$1,500.00 | \$3,054.14 | \$845.62 | \$2,208.72 |
| | | | | | | | | |
| 18.387.10 | MAA Contribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$200,000.00 | \$200,000.00 |
| | | | | | | | | |
| 18.389.01 | Sale of TDRs | \$126,000.00 | \$12,000.00 | \$12,000.00 | \$18,000.00 | \$0.00 | \$0.00 | \$0.00 |
| | | | | | | | | |
| | REVENUES | \$127,500.00 | \$13,962.80 | \$13,962.80 | \$19,500.00 | \$3,054.14 | \$200,845.62 | \$202,208.72 |
| | | | | | | | | |
| | TOTAL AVAILABLE FUNDS | \$822,610.78 | \$747,150.78 | \$747,150.78 | \$714,610.78 | \$783,460.81 | \$835,752.29 | \$783,708.72 |
| | | | | | | | | |
| | | | | | | | | |
| | EXPENDITURES | 2013 | 2012 | 2012 | 2012 | 2011 | 2010 | 2009 |
| <u>Account #</u> | <u>Description</u> | <u>Budget</u> | <u>Projected</u> | <u>Actual (as of 12-20-12)</u> | <u>Budget</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> |
| 18.461.310 | TDR Program Start-up | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3,155.95 | \$1,360.00 | \$3,096.50 |
| 18.461.710 | Farmland Preservation | \$150,000.00 | \$52,040.00 | \$52,040.00 | \$150,000.00 | \$51,060.97 | \$53,326.40 | \$145,705.55 |
| 18.461 | CONSERVATION OF NATURAL RESOURCES | \$150,000.00 | \$52,040.00 | \$52,040.00 | \$150,000.00 | \$54,216.92 | \$54,686.40 | \$148,802.05 |
| | | | | | | | | |
| | EXPENDITURES | \$150,000.00 | \$52,040.00 | \$52,040.00 | \$150,000.00 | \$54,216.92 | \$54,686.40 | \$148,802.05 |
| | | | | | | | | |
| | YEAR END FUND BALANCE | \$672,610.78 | \$695,110.78 | \$695,110.78 | \$564,610.78 | \$729,243.89 | \$781,065.89 | \$634,906.67 |

2013 Budget

[illegible]

2013 Budget

| 2013 Budget | | | | | | | | | |
|---------------------------------|---|--------------|----------------|-------------------------|--------------|----------------|----------------|----------------|--|
| Fund 19 Street Improvement Fund | | | | | | | | | |
| | EXPENDITURES | 2013 | 2012 | 2012 | 2012 | 2011 | 2010 | 2009 | |
| Account # | Description | Budget | Projected | Actual (as of 12-20-12) | Budget | Actual | Actual | Actual | |
| 19.430.530 | Contributions- Government | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$16,840.00 | |
| | | | | | | | | | |
| 19.439.245 | Construction Projects | \$900,165.00 | \$71,826.08 | \$71,826.08 | \$884,595.00 | \$136,040.02 | \$253,786.54 | \$37,886.57 | |
| 439.245.000 | Miscellaneous | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0 | \$5,827.44 | |
| 439.245.001 | West Lexington Road | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$22,613.92 | \$3,111.88 | |
| 439.245.002 | Sego Sago Road/Fruitville Pike Intersection | \$52,165.00 | \$13,444.45 | \$13,444.45 | \$12,165.00 | \$0.00 | \$12,063.87 | \$0.00 | |
| 439.245.003 | Erb's Quarry Road | \$0.00 | \$1,595.16 | \$1,595.16 | \$18,000.00 | \$0.00 | \$0.00 | \$0.00 | |
| 439.245.004 | Waters Edge Road | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$12,133.20 | |
| 439.245.005 | Gish Road Bridge | \$0.00 | \$0.00 | \$0.00 | \$0.00 | -\$6,001.37 | \$130,134.34 | \$16,814.05 | |
| 439.245.006 | Woodlot Road | \$5,500.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| 439.245.007 | Penn Valley Road | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$69,253.78 | \$0.00 | |
| 439.245.008 | Elm Road | \$9,000.00 | \$11,009.16 | \$11,009.16 | \$50,000.00 | \$96,991.29 | \$14,145.91 | \$0.00 | |
| 439.245.009 | Locust Grove Road/Dave Circle | \$0.00 | \$0.00 | \$0.00 | \$5,630.00 | \$0.00 | \$4,654.25 | \$0.00 | |
| 439.245.010 | Chickies Creek Bank Protection | \$4,000.00 | \$0.00 | \$0.00 | \$4,000.00 | \$2,193.53 | \$920.47 | \$0.00 | |
| 439.245.011 | Doe Run Road/Penryn Road Intersection Project | \$750,000.00 | \$0.00 | \$0.00 | \$750,000.00 | \$0.00 | \$0.00 | \$0.00 | |
| 439.245.012 | Power Road Bridge Replacement | \$0.00 | \$210.48 | \$210.48 | \$0.00 | \$42,856.57 | \$0.00 | \$0.00 | |
| 439.245.013 | Auction Road | \$0.00 | \$45,566.83 | \$45,566.83 | \$44,800.00 | \$0.00 | \$0.00 | \$0.00 | |
| 439.245.014 | Bucknoll Road | \$15,500.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| 439.245.015 | Power Road | \$12,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| 439.245.016 | North Penryn Road | \$21,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| 439.245.017 | Temperance Hill/Penn Valley Road Intersection | \$20,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| 439.245.018 | Fairview Road | \$11,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| 19.439.74 | Capital Equipment Purchase | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$10,022.00 | |
| | | | | | | | | | |
| | EXPENDITURES | \$900,165.00 | \$71,826.08 | \$71,826.08 | \$884,595.00 | \$136,040.02 | \$253,786.54 | \$64,748.57 | |
| | | | | | | | | | |
| | INTERFUND OPERATING TRANSFERS | | | | | | | | |
| 19.492.01 | Transfer to General Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| 19.492 | INTERFUND TRANSFERS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| | | | | | | | | | |
| | CURRENT YEAR EXPENDITURES + INTERFUND TRANSFERS | \$900,165.00 | \$71,826.08 | \$71,826.08 | \$884,595.00 | \$136,040.02 | \$253,786.54 | \$64,748.57 | |
| | YEAR END FUND BALANCE | \$396,237.85 | \$1,278,152.85 | \$1,278,152.85 | \$381,343.25 | \$1,296,559.06 | \$1,450,470.48 | \$1,452,656.78 | |

2013 Budget

[illegible]

2013 Budget

| 2013 Budget | | | | | | | | |
|------------------------------|---------------------------------------|--------------|--------------|-------------------------|--------------|--------------|--------------|--------------|
| Fund 30 Capital Reserve Fund | | | | | | | | |
| | EXPENDITURES | 2013 | 2012 | 2012 | 2012 | 2011 | 2010 | 2009 |
| Account # | Description | Budget | Projected | Actual (as of 12-20-12) | Budget | Actual | Actual | Actual |
| 30.409.60 | Capital Construction | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$337,933.38 | \$0.00 |
| 30.409.66 | Professional Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50,000.00 | \$0.00 |
| 30.409.70 | Capital Purchases | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 30.409 | GENERAL GOVERNMENT BUILDING | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$387,933.38 | \$0.00 |
| 30.410.74 | PD 800 Mhz Radios | \$0.00 | \$0.00 | \$0.00 | \$34,000.00 | \$0.00 | \$0.00 | \$0.00 |
| 30.429.317 | Miscellaneous Professional Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,700.00 |
| 30.430.74 | Capital Purchases | \$15,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 30.430 | PUBLIC WORKS | \$15,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 30.492.01 | Transfer to General Fund | \$112,072.87 | \$16,340.00 | \$216,340.00 | \$0.00 | \$98,042.50 | \$170,170.39 | \$0.00 |
| 30.492.04 | Transfer to Parks and Recreation Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 30.492.09 | Transfer to Sewer & Water | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$65,494.00 | \$0.00 |
| 30.492 | INTERFUND TRANSFERS | \$112,072.87 | \$16,340.00 | \$216,340.00 | \$0.00 | \$98,042.50 | \$235,664.39 | \$0.00 |
| | TOTAL EXPENDITURES | \$127,072.87 | \$16,340.00 | \$216,340.00 | \$34,000.00 | \$98,042.50 | \$623,597.77 | \$2,700.00 |
| | YEAR END FUND BALANCE | \$605,165.88 | \$730,738.75 | \$530,738.75 | \$712,525.54 | \$648,124.02 | \$743,021.08 | \$970,048.89 |
| | EARMARKED BALANCES | | | | | | | |
| | Beginning 2013 | | | | | | | |
| | PW Capital Equipment | \$6,500.00 | | | | | | |
| | 800 Mhz Radios | \$34,000.00 | | | | | | |
| | | \$40,500.00 | | | | | | |
| | End 2013 | | | | | | | |
| | PW Capital Equipment | \$0.00 | | | | | | |
| | 800 Mhz Radios | \$0.00 | | | | | | |
| | | \$0.00 | | | | | | |

2013 Budget

| | | | | | | | | |
|--|-------------------|--------------|--|--|--|--|--|--|
| | UNEARMARKED FUNDS | | | | | | | |
| | Beginning 2013 | \$690,238.75 | | | | | | |
| | End 2013 | \$605,165.88 | | | | | | |

2013 Budget

[illegible]

2013 Budget

| 2013 Budget | | | | | | | | |
|--------------------------|----------------------|--------------|-------------|-------------------------|-------------|--------------|--------------|--------|
| Fund 35 Highway Aid Fund | | | | | | | | |
| | EXPENDITURES | 2013 | 2012 | 2012 | 2012 | 2011 | 2010 | 2009 |
| Account # | Description | Budget | Projected | Actual (as of 12-20-12) | Budget | Actual | Actual | Actual |
| 35.437.740 | Equipment Purchase | \$25,000.00 | \$0.00 | \$0.00 | \$0.00 | \$107,116.06 | \$0.00 | \$0.00 |
| | | | | | | | | |
| 35.438.245 | Maintenance Projects | \$215,000.00 | \$55,892.99 | \$55,892.99 | \$94,425.00 | \$51,123.09 | \$133,159.36 | \$0.00 |
| 438.245.001 | Locust Grove | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 438.245.002 | Pleasant View Road | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$8,150.60 | \$0.00 |
| 438.245.003 | Sumac Road | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,846.40 | \$0.00 |
| 438.245.009 | Waters Edge Road | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,380.32 | \$0.00 |
| 438.245.010 | Woodlot Road | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$13,713.06 | \$0.00 |
| 438.245.011 | Sego Sago Road | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$12,472.32 | \$0.00 |
| 438.245.012 | Power Road | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,899.08 | \$0.00 |
| 438.245.013 | Memorial Road | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$6,279.78 | \$0.00 |
| 438.245.014 | Green Acre Road | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$7,417.51 | \$0.00 |
| 438.245.015 | Longnecker Road | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,719.04 | \$0.00 |
| 438.245.016 | N. Copehill Drive | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 438.245.017 | Airy Hill Road | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$13,795.65 | \$0.00 |
| 438.245.018 | Penn Valley Road | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$20,000.00 | \$50,080.16 | \$0.00 |
| 438.245.024 | Northview Road | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$7,405.44 | \$0.00 |
| 438.245.025 | Gish Road | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$11,123.09 | \$0.00 | \$0.00 |
| 438.245.026 | Sanctuary Road | \$0.00 | \$14,925.57 | \$14,925.57 | \$18,660.00 | \$0.00 | \$0.00 | \$0.00 |
| 438.245.027 | Meadow Road | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$20,000.00 | \$0.00 | \$0.00 |
| 438.245.034 | Cool Spring Road | \$0.00 | \$9,613.38 | \$9,613.38 | \$13,100.00 | \$0.00 | \$0.00 | \$0.00 |
| 438.245.035 | Elm Road | \$0.00 | \$0.00 | \$0.00 | \$23,250.00 | \$0.00 | \$0.00 | \$0.00 |
| 438.245.036 | Evans Road | \$0.00 | \$7,895.24 | \$7,895.24 | \$9,925.00 | \$0.00 | \$0.00 | \$0.00 |
| 438.245.037 | Limerock Road | \$0.00 | \$3,571.65 | \$3,571.65 | \$4,540.00 | \$0.00 | \$0.00 | \$0.00 |
| 438.245.038 | Lititz Road | \$0.00 | \$12,154.54 | \$12,154.54 | \$15,125.00 | \$0.00 | \$0.00 | \$0.00 |
| 438.245.040 | Southview Road | \$0.00 | \$4,556.37 | \$4,556.37 | \$5,975.00 | \$0.00 | \$0.00 | \$0.00 |
| 438.245.041 | Warehouse Road | \$0.00 | \$3,176.24 | \$3,176.24 | \$3,850.00 | \$0.00 | \$0.00 | \$0.00 |
| 438.245.045 | Audry Drive | \$47,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 438.245.046 | Andrea Drive | \$27,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 438.245.047 | Hiview Drive | \$68,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

2013 Budget

| 2013 Budget | | | | | | | | |
|--------------------------|------------------------------------|--------------|--------------|-------------------------|--------------|--------------|--------------|--------------|
| Fund 35 Highway Aid Fund | | | | | | | | |
| | EXPENDITURES | 2013 | 2012 | 2012 | 2012 | 2011 | 2010 | 2009 |
| Account # | Description | Budget | Projected | Actual (as of 11-06-12) | Budget | Actual | Actual | Actual |
| | Maintenance (continued) | | | | | | | |
| 438.245.048 | East End Drive | \$12,500.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 438.245.049 | Ditz Drive | \$23,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 438.245.050 | West End Drive | \$18,500.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 438.245.051 | Silverwood Drive | \$19,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | | | | | | | |
| 35.439.245 | Construction Projects | \$202,500.00 | \$209,784.16 | \$209,784.16 | \$245,790.00 | \$90,329.93 | \$175,840.95 | \$223,174.03 |
| 439.245.004 | W. Sun Hill (Power to Junction) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$55,472.93 |
| 439.245.005 | W. Sun Hill (Junction to Boundary) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$13,868.24 |
| 439.245.006 | Junction (W. Sunhill to Mill) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$63,245.24 |
| 439.245.007 | Junction (Auction to Boundary) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$90,587.62 |
| 439.245.009 | Warehouse (Junction to Auction) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 439.245.019 | Locust Grove Road | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$125,660.35 | \$0.00 |
| 439.245.021 | Circle Drive | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$24,000.00 | \$0.00 |
| 439.245.022 | Conestoga Avenue | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$19,000.00 | \$0.00 |
| 439.245.023 | Marie Avenue | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$7,180.60 | \$0.00 |
| 439.245.028 | W. Lexington Road | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$41,729.93 | \$0.00 | \$0.00 |
| 439.245.029 | Sego Sago Road | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$12,000.00 | \$0.00 | \$0.00 |
| 439.245.030 | E. Laurel View | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$20,800.00 | \$0.00 | \$0.00 |
| 439.245.031 | W. Laurel View | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$15,800.00 | \$0.00 | \$0.00 |
| 439.245.032 | Elm Road (Newport to Brooklawn) | \$0.00 | \$93,831.49 | \$93,831.49 | \$113,250.00 | \$0.00 | \$0.00 | \$0.00 |
| 439.245.033 | Elm Road (Brooklawn to Fairview) | \$112,500.00 | \$56,630.25 | \$56,630.25 | \$74,940.00 | \$0.00 | \$0.00 | \$0.00 |
| 439.245.043 | Erb's Quarry Road | \$0.00 | \$13,483.00 | \$13,483.00 | \$12,800.00 | \$0.00 | \$0.00 | \$0.00 |
| 439.245.044 | Franklin Drive | \$0.00 | \$45,839.42 | \$45,839.42 | \$44,800.00 | \$0.00 | \$0.00 | \$0.00 |
| 439.245.052 | Elm Road (Fairview to Doe Run) | \$90,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | EXPENDITURES | \$442,500.00 | \$265,677.15 | \$265,677.15 | \$340,215.00 | \$248,569.08 | \$309,000.31 | \$223,174.03 |
| | | | | | | | | |
| | CURRENT YEAR EXPENDITURES | \$442,500.00 | \$265,677.15 | \$265,677.15 | \$340,215.00 | \$248,569.08 | \$309,000.31 | \$223,174.03 |
| | YEAR END FUND BALANCE | \$3,275.84 | \$186,391.75 | \$186,391.75 | \$95,582.63 | \$181,528.68 | \$191,360.94 | \$259,382.17 |

2013 Budget

| 2013 Budget | | | | | | | | |
|--------------------------------|---|---------------|------------------|--------------------------------|---------------|---------------|---------------|---------------|
| Fund 95 Operating Reserve Fund | | | | | | | | |
| | Prior Year End Balance | \$89,758.08 | \$89,496.20 | \$89,496.20 | \$89,758.08 | \$89,156.87 | \$89,059.70 | \$50,452.39 |
| | | | | | | | | |
| | REVENUES AND OTHER FINANCING SOURCES | 2013 | 2012 | 2012 | 2012 | 2011 | 2010 | 2009 |
| <u>Account #</u> | <u>Description</u> | <u>Budget</u> | <u>Projected</u> | <u>Actual (as of 12-20-12)</u> | <u>Budget</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> |
| 95.341.01 | Interest Income | \$250.00 | \$261.88 | \$261.88 | \$250.00 | \$417.18 | \$79.32 | \$1,107.31 |
| | REVENUES | \$250.00 | \$261.88 | \$261.88 | \$250.00 | \$417.18 | \$79.32 | \$1,107.31 |
| | | | | | | | | |
| 95.392.01 | Transfer from General Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$37,500.00 |
| 95.392 | INTERFUND TRANSFERS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$37,500.00 |
| | | | | | | | | |
| | CURRENT YEAR REVENUES + OTHER FINANCING SOURCES | \$250.00 | \$261.88 | \$261.88 | \$250.00 | \$417.18 | \$79.32 | \$38,607.31 |
| | | | | | | | | |
| | TOTAL AVAILABLE FUNDS | \$90,008.08 | \$89,758.08 | \$89,758.08 | \$90,008.08 | \$89,574.05 | \$89,139.02 | \$89,059.70 |
| | | | | | | | | |
| | | | | | | | | |
| | EXPENDITURE | 2013 | 2012 | 2012 | 2012 | 2011 | 2010 | 2009 |
| <u>Account #</u> | <u>Description</u> | <u>Budget</u> | <u>Projected</u> | <u>Actual (as of 12-20-12)</u> | <u>Budget</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> |
| | TOTAL EXPENDITURES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | | | | | | | |
| | YEAR END FUND BALANCE | \$90,008.08 | \$89,758.08 | \$89,758.08 | \$90,008.08 | \$89,574.05 | \$89,139.02 | \$89,059.70 |

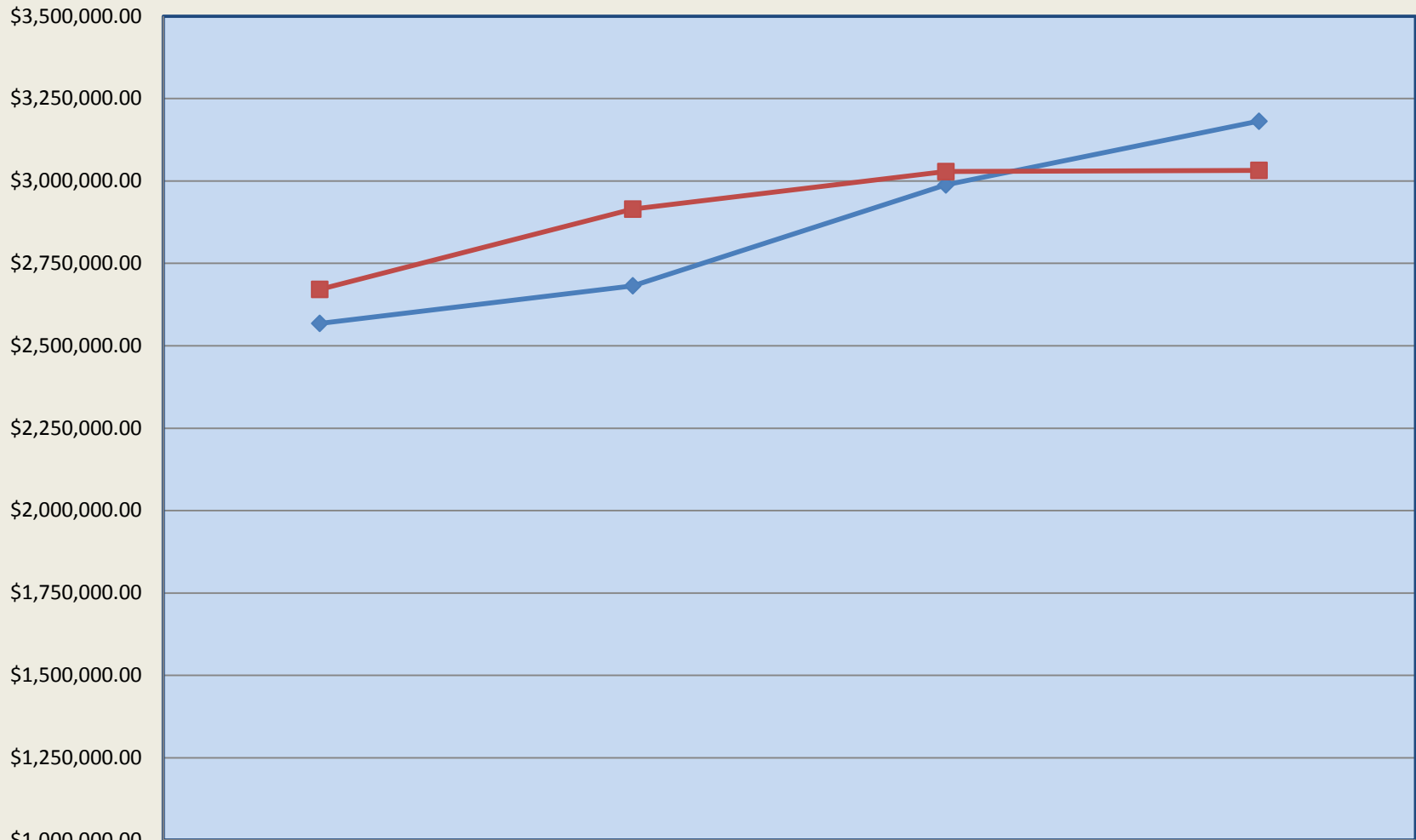


Additional Supplemental Items

PENN TOWNSHIP, LANCASTER COUNTY

Revenues v. Expenditures- General Fund

2009-2012

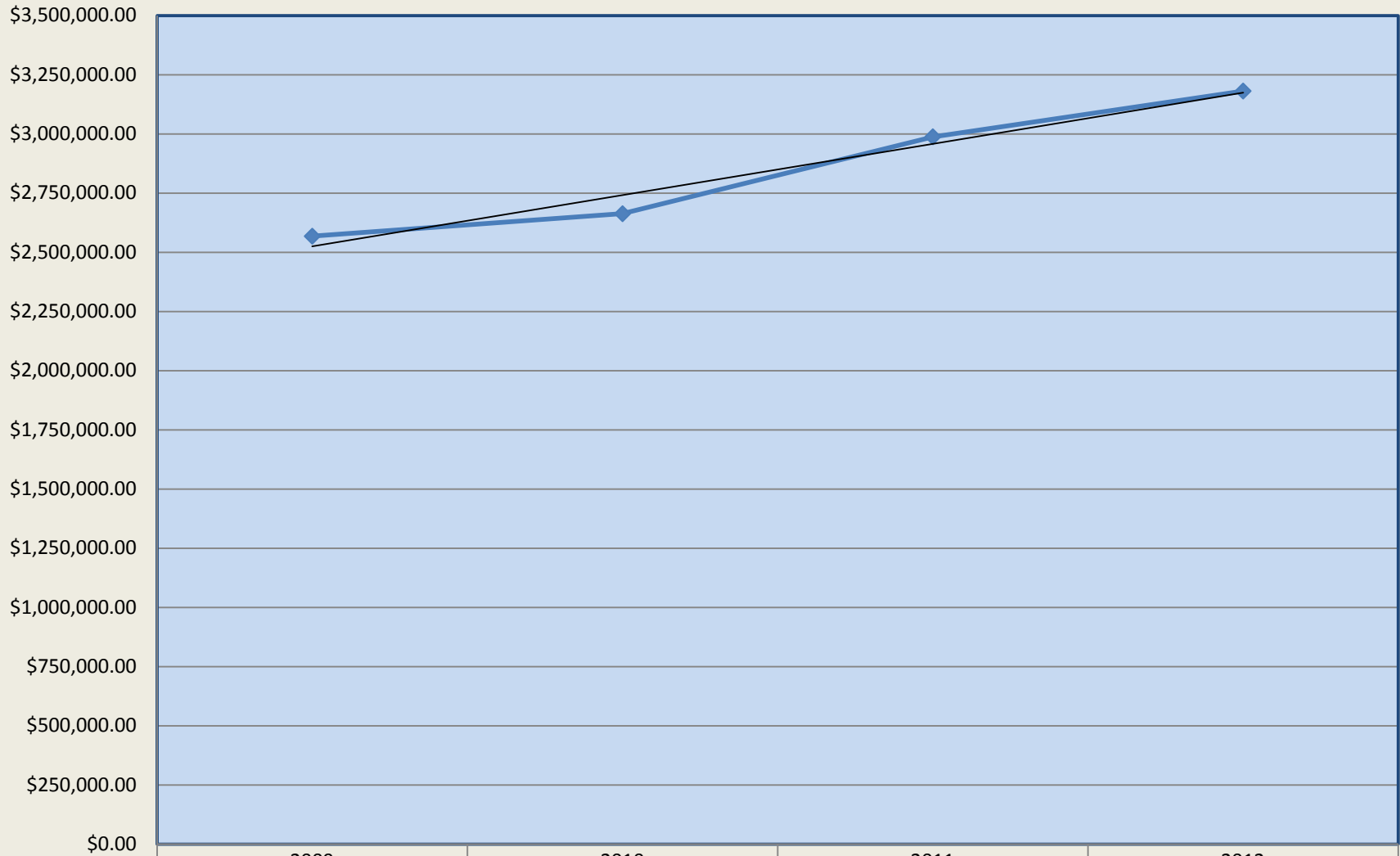


| | | | | |
|----------------------|----------------|----------------|----------------|----------------|
| ◆ Total Revenue | \$2,568,092.76 | \$2,682,197.56 | \$2,988,155.07 | \$3,181,347.30 |
| ■ Total Expenditures | \$2,671,181.81 | \$2,914,787.73 | \$3,028,623.39 | \$3,032,324.54 |

PENN TOWNSHIP, LANCASTER COUNTY

Revenue Review- General Fund

2009-2012

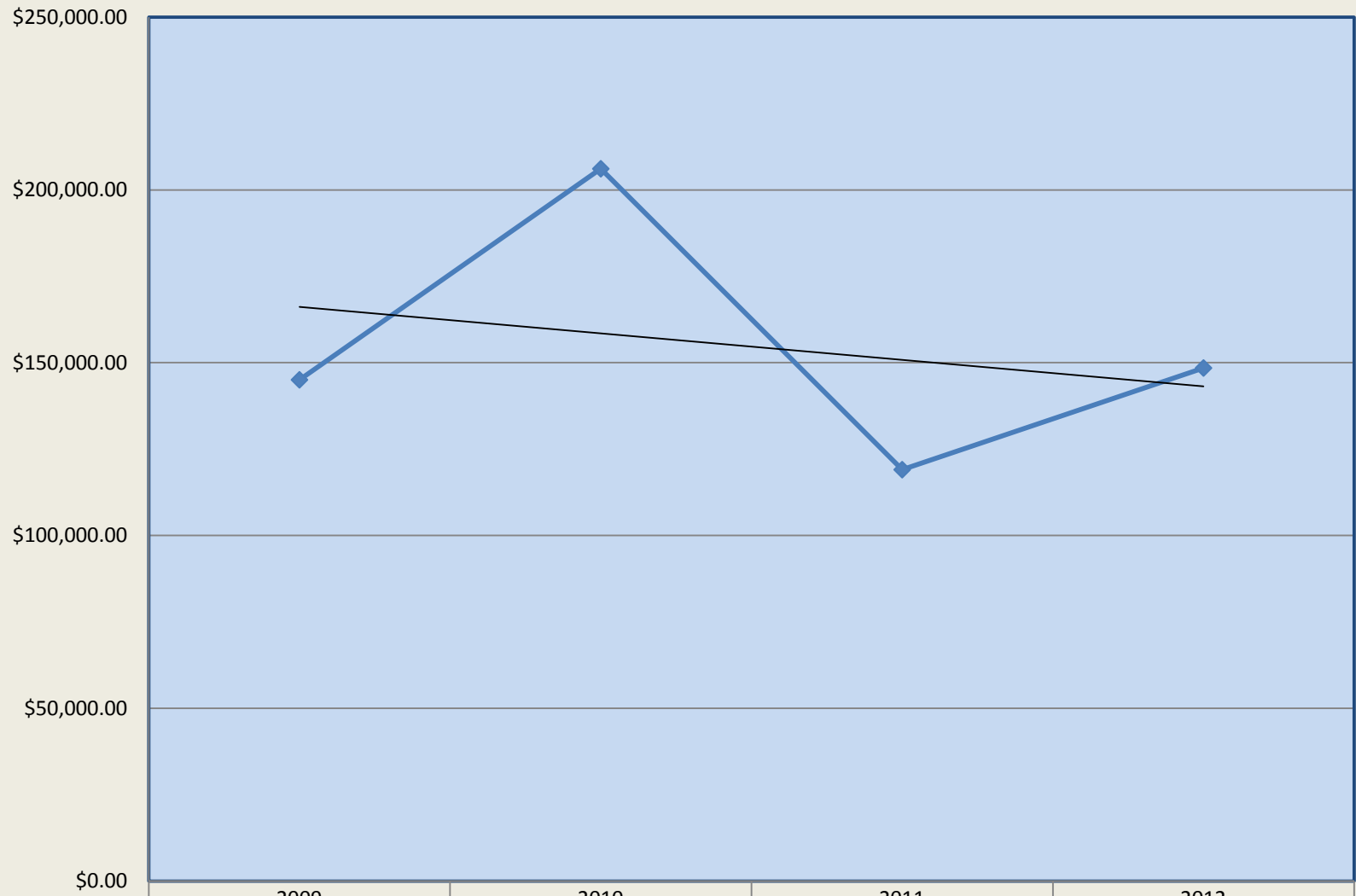


| | 2009 | 2010 | 2011 | 2012 |
|-----------------|----------------|----------------|----------------|----------------|
| ◆ Total Revenue | \$2,568,092.76 | \$2,663,082.99 | \$2,988,155.07 | \$3,181,347.30 |

PENN TOWNSHIP, LANCASTER COUNTY

Revenue Review- General Fund

2009-2012



Real Estate Transfer Tax

2009

\$145,042.28

2010

\$206,114.13

2011

\$119,038.45

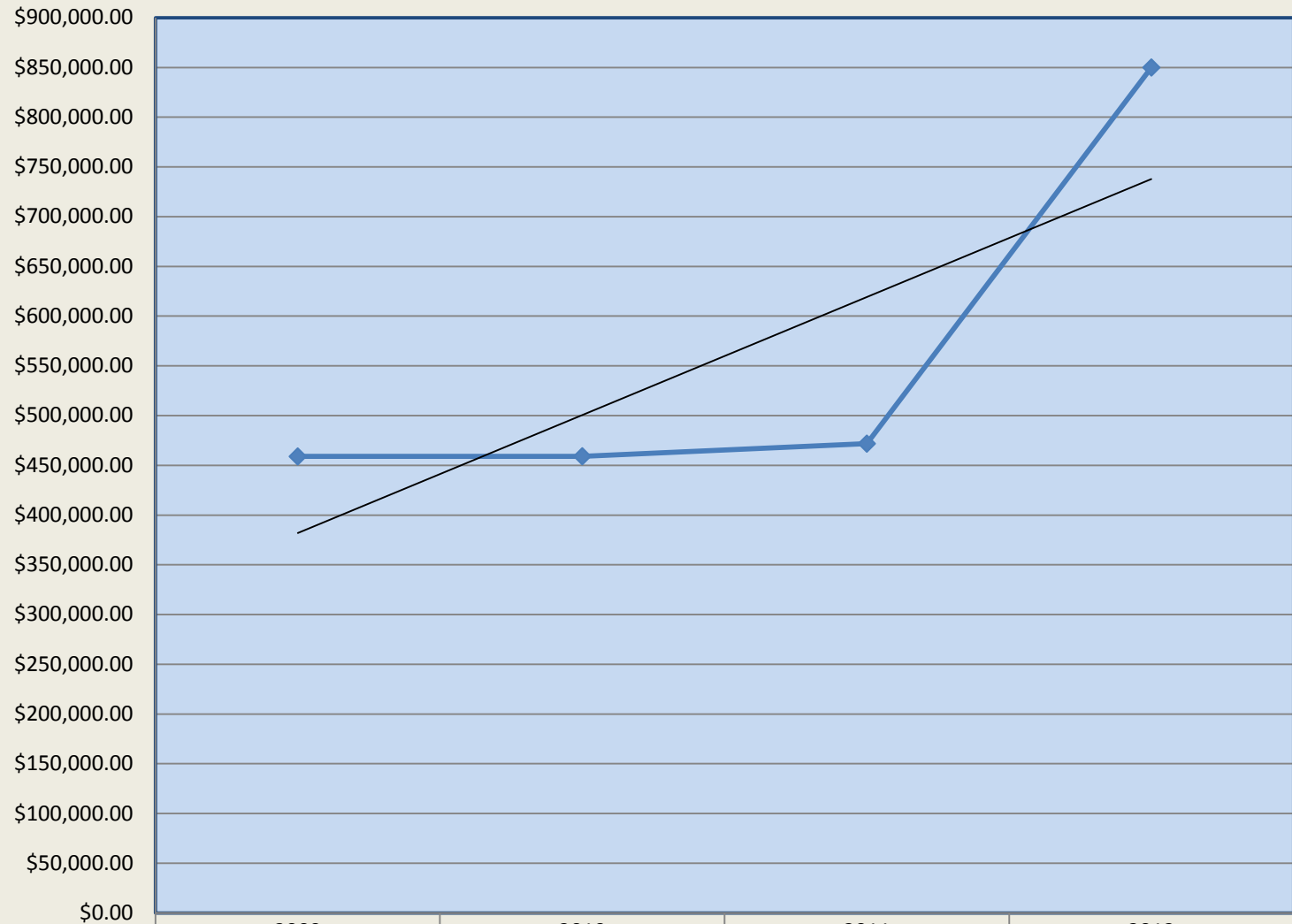
2012

\$148,460.32

PENN TOWNSHIP, LANCASTER COUNTY

Revenue Review- General Fund

2009-2012



—◆— Real Estate Property Taxes- Current

2009

\$458,917.70

2010

\$459,107.09

2011

\$471,800.20

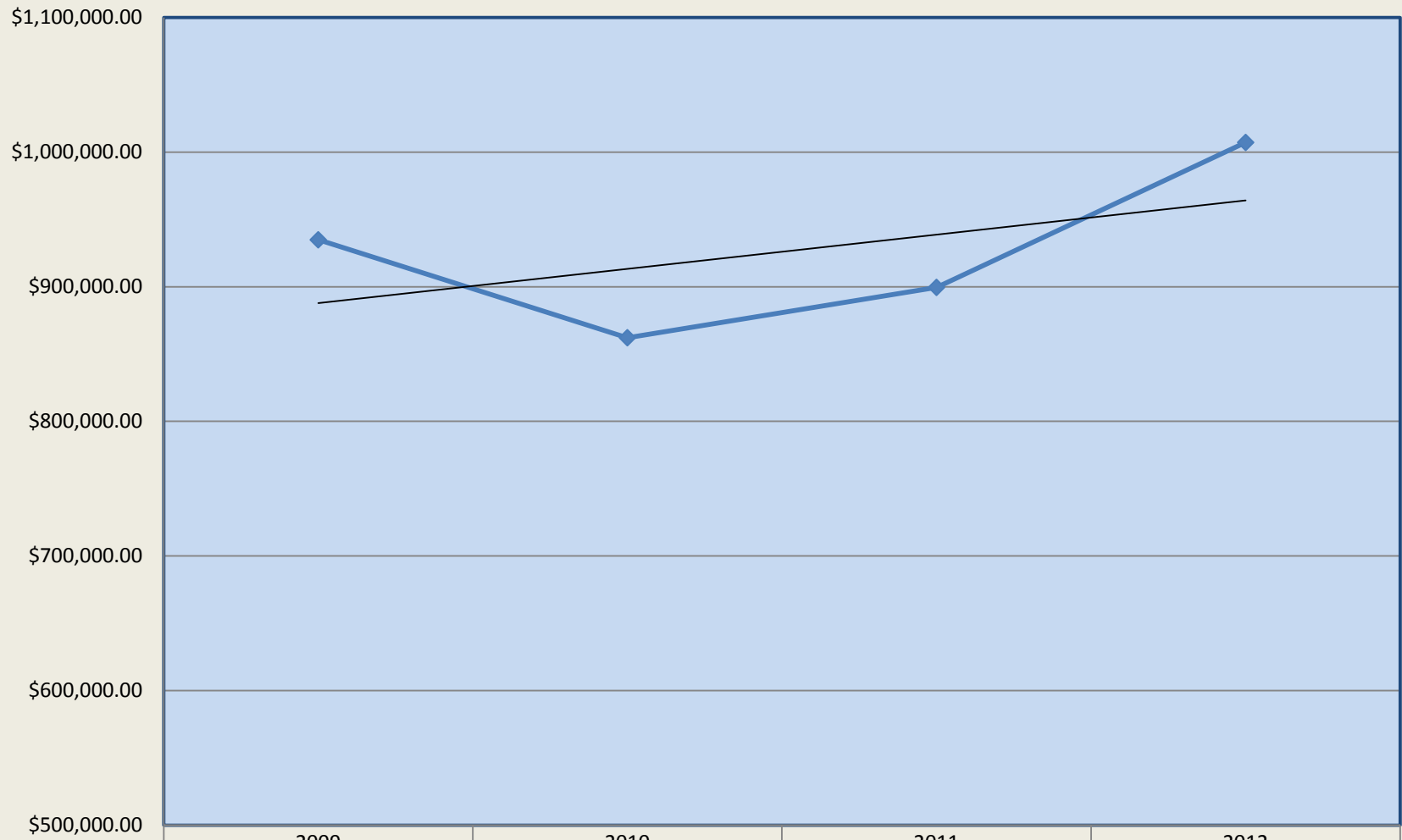
2012

\$849,980.66

PENN TOWNSHIP, LANCASTER COUNTY

Revenue Review- General Fund

2009-2012



◆ Earned Income Tax

\$934,857.18

\$862,109.14

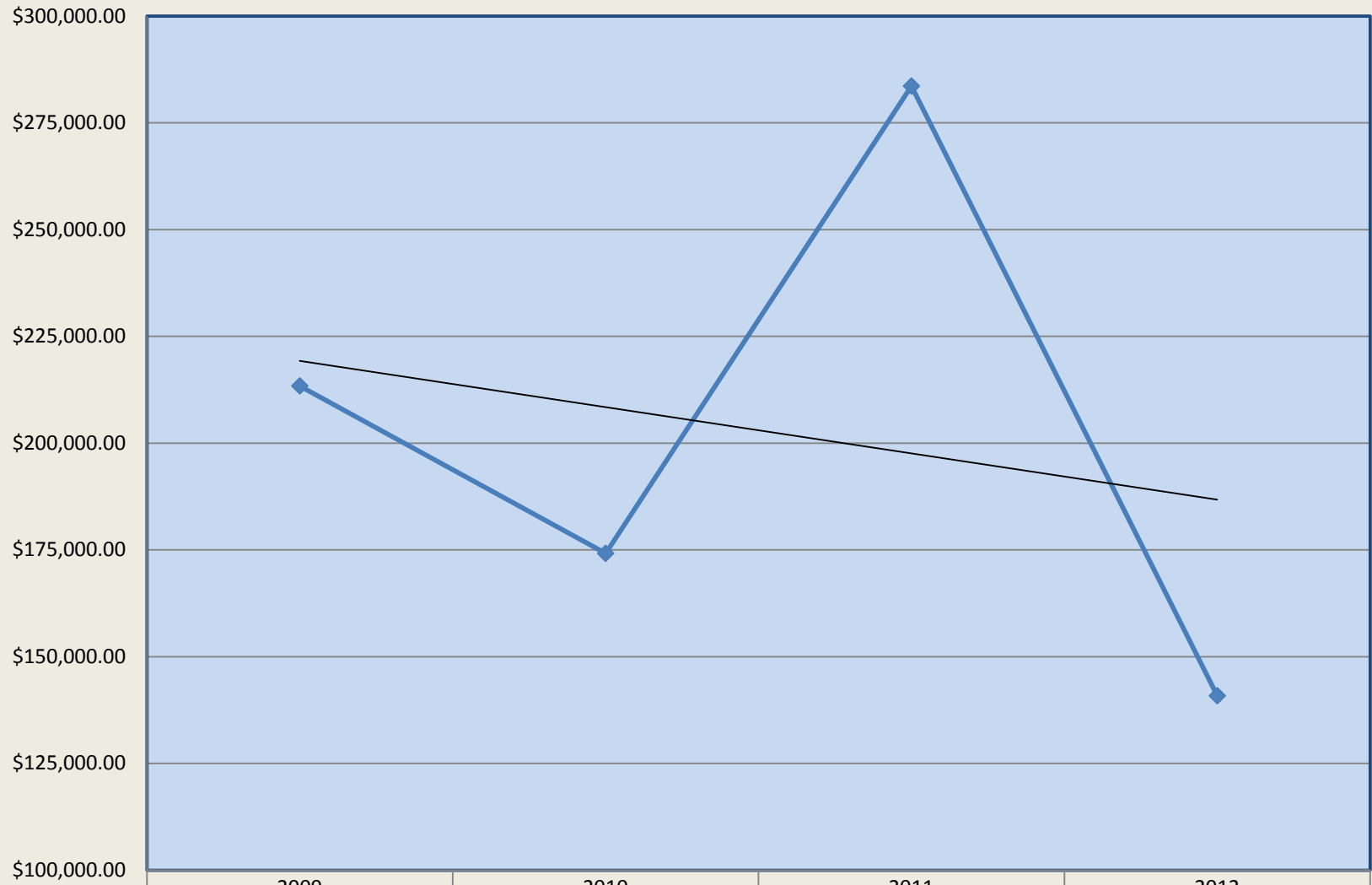
\$899,501.80

\$1,007,183.77

PENN TOWNSHIP, LANCASTER COUNTY

Revenue Review- General Fund

2009-2012



—◆— Building Permit Fees

2009

\$213,413.00

2010

\$174,199.00

2011

\$283,617.40

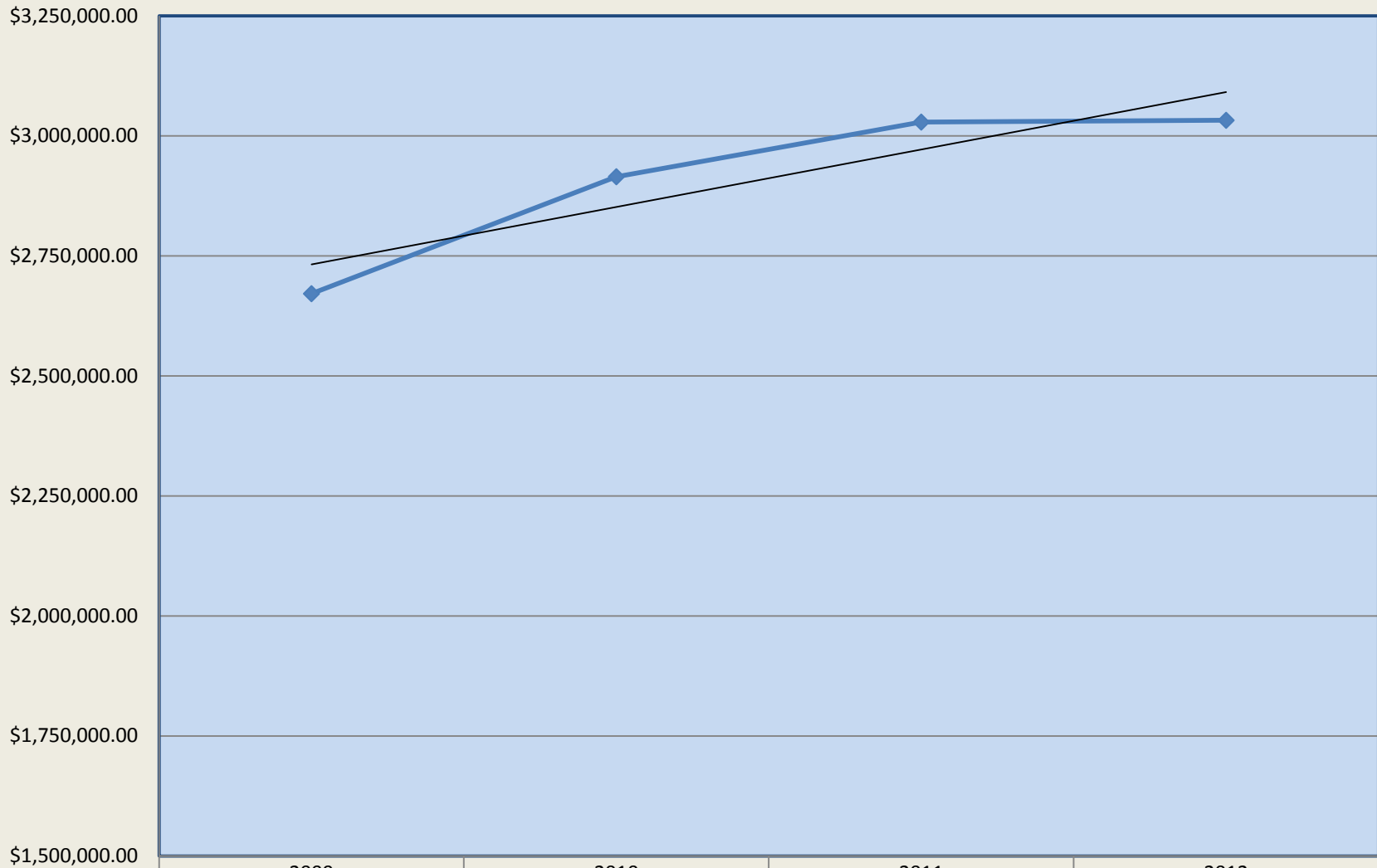
2012

\$140,856.00

PENN TOWNSHIP, LANCASTER COUNTY

Expenditure Review- General Fund

2009-2012



◆ Total Expenditures

\$2,671,181.81

\$2,914,787.73

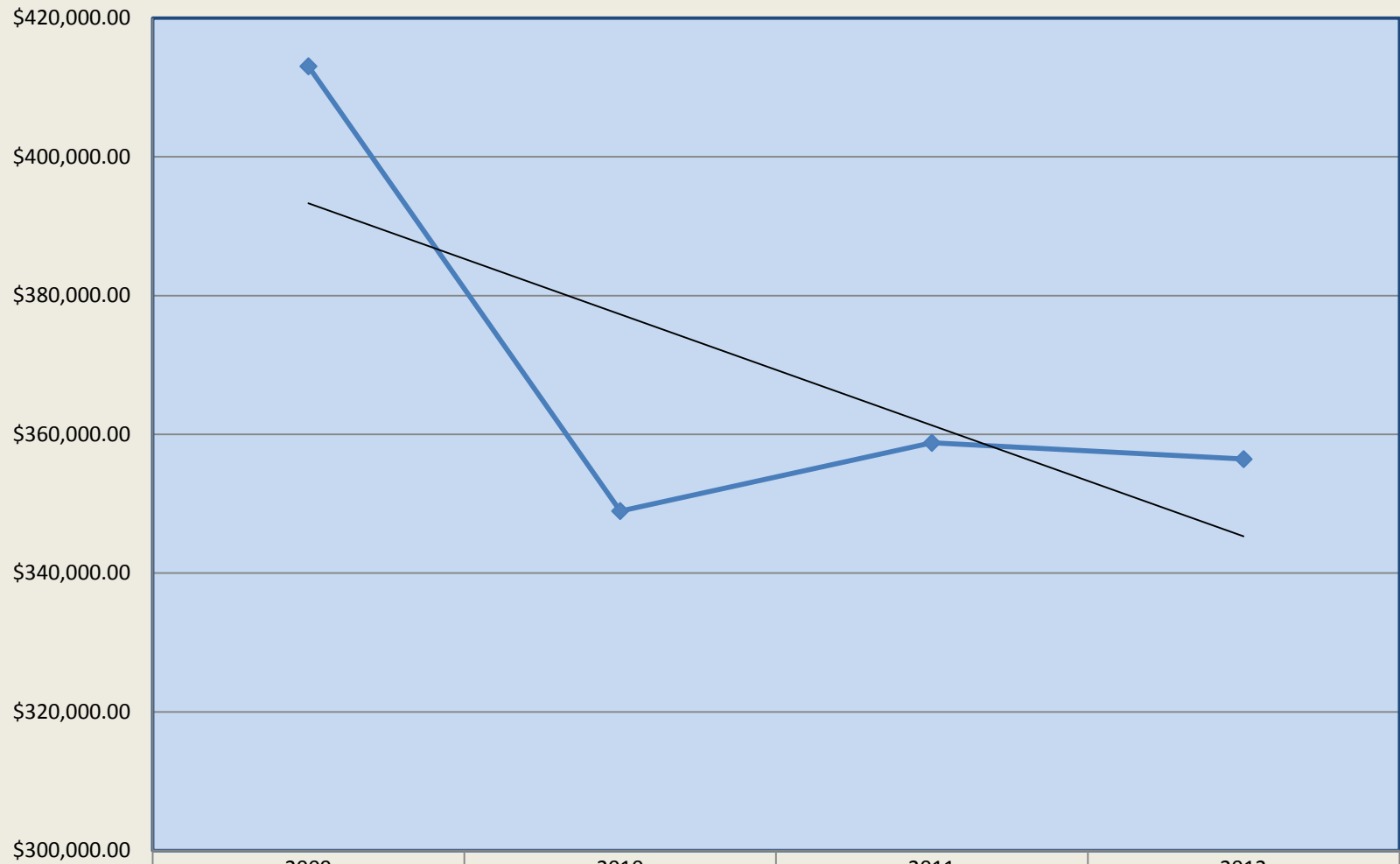
\$3,028,623.39

\$3,032,324.54

PENN TOWNSHIP, LANCASTER COUNTY

Fund Balance Review- General Fund

2009-2012



◆ Year-End Fund Balance

2009
\$413,053.03

2010
\$348,943.67

2011
\$358,775.74

2012
\$356,430.13

| Fixed Rate Debt | | | | | | | | |
|-----------------|--|---|---|---|--|---|--|------------------------------------|
| Fiscal Year End | G.O. Bonds Series of 2013 Advance Refunding Series of 2009 Wastewater Treatment Plant | G.O. Bonds Series of 2013- Advance Refunding Series of 2009- PW Shop | G.O. Bonds Series of 2013- Advance Refunding Series of 2009- Streetscape | G.O. Bonds Series of 2013 Advance Refunding Series of 2009 Water Treatment Plant | G.O. Bonds Series of 2012- Miscellaneous Water System Improvements | Total Debt Service- General Fund | Total Debt Service-Sewer and Water Fund | Total Debt Service-All Funds |
| 12/31/2013 | 166,702.86 | 40,030.72 | 26,072.98 | 173,997.92 | 65,417.50 | 66,103.70 | 406,118.28 | 472,221.98 |
| 12/31/2014 | 412,352.50 | | 74,775.00 | 201,747.50 | 125,813.75 | 74,775.00 | 739,913.75 | 814,688.75 |
| 12/31/2015 | 415,652.50 | | 73,575.00 | 199,747.50 | 125,765.00 | 73,575.00 | 741,165.00 | 814,740.00 |
| 12/31/2016 | 413,802.50 | | 77,325.00 | 197,747.50 | 125,706.25 | 77,325.00 | 737,256.25 | 814,581.25 |
| 12/31/2017 | 419,952.50 | | 75,700.00 | 195,247.50 | 125,640.00 | 75,700.00 | 740,840.00 | 816,540.00 |
| 12/31/2018 | 419,002.50 | | 73,750.00 | 192,247.50 | 125,564.38 | 73,750.00 | 736,814.38 | 810,564.38 |
| 12/31/2019 | 427,602.50 | | 76,725.00 | 189,247.50 | 125,473.76 | 76,725.00 | 742,323.76 | 819,048.76 |
| 12/31/2020 | 428,502.50 | | 75,106.25 | 186,935.00 | 125,367.51 | 75,106.25 | 740,805.01 | 815,911.26 |
| 12/31/2021 | 426,506.25 | | 78,843.75 | 185,197.50 | 125,251.88 | 78,843.75 | 736,955.63 | 815,799.38 |
| 12/31/2022 | 428,610.00 | | 77,400.00 | 183,272.50 | 125,130.00 | 77,400.00 | 737,012.50 | 814,412.50 |
| 12/31/2023 | 434,730.00 | | 75,825.00 | 181,172.50 | 124,990.00 | 75,825.00 | 740,892.50 | 816,717.50 |
| 12/31/2024 | | | | 717,655.00 | 124,835.00 | | 842,490.00 | 842,490.00 |
| 12/31/2025 | | | | 707,518.75 | 124,680.00 | | 832,198.75 | 832,198.75 |
| 12/31/2026 | | | | 716,362.50 | 124,525.00 | | 840,887.50 | 840,887.50 |
| 12/31/2027 | | | | 713,955.00 | 124,370.00 | | 838,325.00 | 838,325.00 |
| 12/31/2028 | | | | 562,492.50 | 276,692.50 | | 839,185.00 | 839,185.00 |
| 12/31/2029 | | | | | 842,067.50 | | 842,067.50 | 842,067.50 |
| 12/31/2030 | | | | | 837,312.50 | | 837,312.50 | 837,312.50 |
| 12/31/2031 | | | | | 840,955.00 | | 840,955.00 | 840,955.00 |
| 12/31/2032 | | | | | 837,861.25 | | 837,861.25 | 837,861.25 |
| 12/31/2033 | | | | | 234,197.50 | | 234,197.50 | 234,197.50 |
| 12/31/2034 | | | | | | | | |
| TOTALS | 4,393,416.61 | 40,030.72 | 785,097.98 | 5,504,544.17 | 5,687,616.28 | 825,128.70 | 15,585,577.06 | 16,410,705.76 |
| Principal | 3,890,000.00 | 40,000.00 | 695,000.00 | 4,315,000.00 | 3,570,000.00 | 735,000.00 | 11,775,000.00 | 12,510,000.00 |
| Interest Only | 503,416.61 | 30.72 | 90,097.98 | 1,189,544.17 | 2,117,616.28 | 90,128.70 | 3,810,577.06 | 3,900,705.76 |
| Call Date | 5/15/2018 | 5/15/2018 | 5/15/2018 | 5/15/2018 | 5/15/2017 | | | |

RatingsDirect®

Summary:

Penn Township (Lancaster County), Pennsylvania; General Obligation

Primary Credit Analyst:

Lindsay Wilhelm, New York (1) 212-438-1000; lindsay_wilhelm@standardandpoors.com

Secondary Contact:

Hilary A Sutton, New York (1) 212-438-1000; hilary_sutton@standardandpoors.com

Table Of Contents

Rationale

Outlook

Related Criteria And Research

Summary:

Penn Township (Lancaster County), Pennsylvania; General Obligation

Credit Profile

US\$8.965 mil GO bnds ser 2013 due 05/15/2028

Long Term Rating

A+/Stable

New

Penn Twp (Lancaster County) GO

Long Term Rating

A+/Stable

Downgraded

Rationale

Standard & Poor's Ratings Services has lowered its rating on Penn Township, Pa.'s general obligation (GO) bonds to 'A+' from 'AA-'. At the same time, we assigned our 'A+' long-term rating to the township's series 2013 GO refunding bonds. The outlook is stable.

The downgrade reflects our view of the township's diminished general fund reserve position to levels that we consider nominally low, at a projected \$225,000 on a cash basis at the end of 2012, representing just 6% of expenditures (or \$315,000 and 8% of expenditures when the operating reserve is included), which is less than 50% of historical highs, and, in our view, no longer commensurate with the 'AA-' rating category. We believe that the township's plans to rebuild and maintain cash-basis general fund reserves at 10%-15% of expenditures (\$400,000 to \$600,000) are consistent with the lowered rating.

In our view, offsetting the low reserve levels are the township's:

- Stable local economy in Lancaster County that continues to experience growth;
- Primarily residential tax base with good income levels and very strong property values;
- Preliminary 2013 budget that is balanced without the use of reserves, and demonstrated willingness and capacity to raise property tax rates and reduce expenditures;
- Moderate debt burden with limited additional debt plans; and
- Fully funded pension plans.

The township's full faith and credit GO pledge secures the bonds. Officials plan to use bond proceeds to advance refund series 2009 GO bonds outstanding for purposes of interest rate savings, taken evenly over the remaining life of the bonds, without extending maturities. The 2009 bonds were originally issued to fund the planning, design, acquisition, and construction of a water treatment facility. Though not pledged, the township plans to pay debt service from available water revenues.

Penn Township is in Lancaster County, about 10 miles north of the city of Lancaster with an estimated population of 8,936, which is more than a 20% increase since 2000. The township encompasses 29.4 miles and has access to the

Lancaster and Lebanon metropolitan areas through Pennsylvania route 72. The township is primarily suburban, but residents have access to employment opportunities throughout the county. County unemployment rates remain below both state and national averages at just 6.2% as of September 2012. Income levels are good, in our opinion, with median household effective buying income at 108% of the national average.

The township's residential growth, driven by its proximity to Lancaster, has also contributed to consistent tax base growth, despite a 1.7% decrease in 2011 market values. Market value per capita is what we consider very strong at \$89,328. Additional residential subdivisions are in the works, with a 180-unit multifamily development expected to begin construction in early 2013. The township is also home to Manheim Auto Auction, the world's largest auto auction facility. The tax base remains what we consider very diverse, with the top 10 taxpayers representing 11% of assessed value.

Despite some stabilization in fiscals 2011 and 2012, the township's available general fund reserve position has decreased from \$906,000 or 38.5% of expenditures (on a cash basis) in 2007, to \$328,000 or 12.2% of expenditures in fiscal 2011. Historically, assessed value growth had allowed the township to maintain a flat tax rate for over 14 years, reportedly one of the lowest in the county. With the onset of the nationwide recession, more economically sensitive revenues such as realty transfer taxes and the earned income tax either decreased or remained flat while expenditures continued to increase. Accordingly, the township experienced three years of structural imbalance in the general fund. The draws included a significant 2009 transfer to the capital projects fund, on top of an operating deficit, that resulted in a total general fund deficit of \$335,000 for the year. In fiscals 2010 and 2011, the township repurposed cash from other funds (via board action) to support the general fund and reduce the magnitude of the general fund draws. The township had \$2.8 million in its capital improvement fund and more than \$700,000 in unrestricted cash and investments in its water and sewer fund at the end of 2011.

Penn began to address the structural imbalance in fiscal 2012, despite an anticipated reduction in reserves. It nearly doubled its millage rate to 1.45 mills, still one of the lowest in the county and well below the statutory cap, and began levying a local services tax. With these actions, and given its historically conservative budgeting assumptions, Penn would have likely seen an increase in fund balance despite appropriating reserves. However, based on an auditor recommendation, the township plans to re-classify building escrow deposits, totaling approximately \$125,000, from the general fund to a separate fund. Up until 2011, the funds had been recognized in the general fund when received on a cash basis, which was often mismatched with the actual expenditures, resulting in an inflated fund balance; in 2011, the funds were reflected in restricted fund balance pursuant to Governmental Accounting Standards Board Statement 54. As a result of the 2012 re-classification, ending general fund balance is projected to be \$225,000 (6% of expenditures). An additional \$90,000 of operating reserve fund balance is historically consolidated into the general fund (along with minimal balances from other operating funds) during the annual audit, resulting in a projected total available fund balance of \$315,000, or 8% of budgeted expenditures.

Management and the township board have an informal policy of rebuilding and maintaining reserves at 10%-15% of the subsequent year's budget, pursuant to Government Finance Officers Assn. guidelines, equating to approximately \$400,000-\$600,000, albeit on a cash basis. While we consider this good-to-strong as a percentage of expenditures, we believe that these values are nominally low, especially given the cash basis of accounting, and well below comparable

credits in the 'AA-' rating category.

For fiscal 2013, Penn's proposed budget is balanced without the use of reserves, and represents a 10% reduction from that for fiscal 2012 due to reductions in departmental and administrative expenditures. The township has also undertaken structural reforms over the past several years that include consolidating its police force into a regional force and creating a new position for community and economic development to promote the township's economic interests.

We consider financial management practices "standard" under Standard & Poor's Financial Management Assessment (FMA). An FMA of "standard" indicates that practices exist in some, but not all key areas.

The township's overall debt burden is low to moderate, in our opinion, at 4.2% of market value and \$3,787 per capita, but decreases to 2.8% of market value and \$2,461 per capita when offset by self-liquidating water and sewer debt, representing a majority of the township's direct debt burden. Following capital improvements funded by a 2012 GO bond issue, officials report that the township's water infrastructure should not require significant replacement or repair for 20-25 years and that they have secured a high yielding water source that should serve the township's needs for the next 50-75 years. Penn has planned for phased-in water and sewer rate increases over the next several years to maintain the self-liquidating nature of the debt.

The township funds single-employer township and police pension plans that were more than 100% funded as of Jan. 1, 2011. The combined annual pension cost for 2011 was \$144,000, or 3.5% of general fund expenditures, toward which the township contributed \$168,000, or more than 116% of the annual cost. Other postemployment benefits are limited to the police force, and officials report that no retirees are collecting benefits at this time. Given the recent consolidation into the regional force, Penn's other postemployment benefit liability is likely to remain minimal.

Outlook

The stable outlook reflects our view that, based on officials' indications, Penn is taking the steps necessary to restore structural balance and rebuild reserves to its target levels of 10%-15% of budgeted expenditures, which we deem consistent with the current rating level. Additional rating stability is provided by the township's continued growth and participation in the stable Lancaster metropolitan statistical area. While we do not expect the rating to change in the two-year outlook horizon, continued reductions to available general fund reserves could lead to our lowering the rating. A future upgrade would be contingent on the township's ability to build up and maintain reserve levels at historically high levels, equivalent to more than 25% of expenditures, through strong and structurally balanced operations.

Related Criteria And Research

USPF Criteria: GO Debt, Oct. 12, 2006

Temporary contact information

Summary: Penn Township (Lancaster County), Pennsylvania; General Obligation

Lindsay Wilhelm: (773) 301-2245

Complete ratings information is available to subscribers of RatingsDirect on the Global Credit Portal at www.globalcreditportal.com. All ratings affected by this rating action can be found on Standard & Poor's public Web site at www.standardandpoors.com. Use the Ratings search box located in the left column.

Copyright © 2012 by Standard & Poor's Financial Services LLC. All rights reserved.

No content (including ratings, credit-related analyses and data, model, software or other application or output therefrom) or any part thereof (Content) may be modified, reverse engineered, reproduced or distributed in any form by any means, or stored in a database or retrieval system, without the prior written permission of Standard & Poor's Financial Services LLC or its affiliates (collectively, S&P). The Content shall not be used for any unlawful or unauthorized purposes. S&P and any third-party providers, as well as their directors, officers, shareholders, employees or agents (collectively S&P Parties) do not guarantee the accuracy, completeness, timeliness or availability of the Content. S&P Parties are not responsible for any errors or omissions (negligent or otherwise), regardless of the cause, for the results obtained from the use of the Content, or for the security or maintenance of any data input by the user. The Content is provided on an "as is" basis. S&P PARTIES DISCLAIM ANY AND ALL EXPRESS OR IMPLIED WARRANTIES, INCLUDING, BUT NOT LIMITED TO, ANY WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE OR USE, FREEDOM FROM BUGS, SOFTWARE ERRORS OR DEFECTS, THAT THE CONTENT'S FUNCTIONING WILL BE UNINTERRUPTED, OR THAT THE CONTENT WILL OPERATE WITH ANY SOFTWARE OR HARDWARE CONFIGURATION. In no event shall S&P Parties be liable to any party for any direct, indirect, incidental, exemplary, compensatory, punitive, special or consequential damages, costs, expenses, legal fees, or losses (including, without limitation, lost income or lost profits and opportunity costs or losses caused by negligence) in connection with any use of the Content even if advised of the possibility of such damages.

Credit-related and other analyses, including ratings, and statements in the Content are statements of opinion as of the date they are expressed and not statements of fact. S&P's opinions, analyses, and rating acknowledgment decisions (described below) are not recommendations to purchase, hold, or sell any securities or to make any investment decisions, and do not address the suitability of any security. S&P assumes no obligation to update the Content following publication in any form or format. The Content should not be relied on and is not a substitute for the skill, judgment and experience of the user, its management, employees, advisors and/or clients when making investment and other business decisions. S&P does not act as a fiduciary or an investment advisor except where registered as such. While S&P has obtained information from sources it believes to be reliable, S&P does not perform an audit and undertakes no duty of due diligence or independent verification of any information it receives.

To the extent that regulatory authorities allow a rating agency to acknowledge in one jurisdiction a rating issued in another jurisdiction for certain regulatory purposes, S&P reserves the right to assign, withdraw, or suspend such acknowledgement at any time and in its sole discretion. S&P Parties disclaim any duty whatsoever arising out of the assignment, withdrawal, or suspension of an acknowledgment as well as any liability for any damage alleged to have been suffered on account thereof.

S&P keeps certain activities of its business units separate from each other in order to preserve the independence and objectivity of their respective activities. As a result, certain business units of S&P may have information that is not available to other S&P business units. S&P has established policies and procedures to maintain the confidentiality of certain nonpublic information received in connection with each analytical process.

S&P may receive compensation for its ratings and certain analyses, normally from issuers or underwriters of securities or from obligors. S&P reserves the right to disseminate its opinions and analyses. S&P's public ratings and analyses are made available on its Web sites, www.standardandpoors.com (free of charge), and www.ratingsdirect.com and www.globalcreditportal.com (subscription), and may be distributed through other means, including via S&P publications and third-party redistributors. Additional information about our ratings fees is available at www.standardandpoors.com/usratingsfees.

McGRAW-HILL