



PENN TOWNSHIP

LANCASTER COUNTY, PA

December 12, 2017

Dear Citizens:

On behalf of the Penn Township Board of Supervisors and the entire staff, we are pleased to present the **adopted 2018 fiscal budget**. This *plan* reflects our commitment to effectively and efficiently providing township services, responsibly maintaining and improving our infrastructure, protecting our natural resources, managing appropriate rates of growth and development, meeting funded and unfunded mandates, and embracing our organizational mission to preserve and respect our past while building and sustaining a better long-term future for our community.

The final 2018 budget has **no** millage rate increase and no increases in the various user fees charged by the township.

For the fifth year in a row, revenues to be received are expected to exceed expenses. In this sound financial condition, the township can better plan for the proper long-term maintenance of its fixed and other assets including roadways, parks, buildings, vehicles, and equipment. It also helps maintain the township's strong long-term bond credit rating from Standard & Poor's of A+/stable outlook.

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

General Fund 01	operating
Parks and Recreation Fund 04	special purpose
Storm Water Management Fund 05	special purpose
Sewer and Water Fund 09	operating
Agricultural Preserve Fund 18	special purpose
Street Improvement Fund 19	operating
Capital Reserve Fund 30	reserve
Highway Aid Fund 35	special purpose

Supplemental items are included to provide a better understanding of the budget to the reader, including: narratives for the General Fund and Sewer and Water Fund (the township's two primary operating accounts) and a debt review statement. We hope you find these items useful.

The budget is one of the township's most fundamental policy documents. It should, therefore be able to communicate a clear policy direction that various constituents can understand how the township serves its citizens.

If you have questions on the proposed budget or another township matter, please contact Mark Hiester at (717) 665-4508. Thank you for your interest, we look forward to serving you.



PENN TOWNSHIP

LANCASTER COUNTY, PA

General Fund (01) 2018 Proposed Budget Line Item Narratives

Overall revenues are expected to increase 15.8 percent (\$942,063) from 2017. Overall expenditures are expected to increase 17.5 percent (\$797,276) from 2017. **Since the expenditures are to increase more than the revenues, the 2018 budget growth is expected to be \$144,787.**

The township intends on maintaining an amount equal to at least two months of general fund operating expenses (16.7 percent) over the budget balance, a common recommended practice. The 2018 proposed budget expects a balance of 22.3 percent (\$1,197,236).

PAYROLL WITHHOLDINGS

222.00. Health Insurance Premium Contributions Withheld. Bi-weekly employee payroll deductions for township-provided health insurance; each employee pays either \$50 per pay for family coverage or \$25 per pay for single coverage.

REVENUES AND OTHER FINANCING SOURCES

300.06. Streetlight User Fees. Payments from owners of property in residential neighborhoods where streetlights are installed; quarterly payment amounts vary by street lighting district. The amount due depends on the number of streetlights, type of streetlights installed, and the total number of properties benefiting from the lighting. User charge reflects the total charge assessed by PPL Electric Utilities. No increase in user charges is proposed.

301. Real Property Taxes

301.10. Real Estate Taxes. This estimated amount is based on total taxable assessed valuation of \$837,924,800 (2017 -\$666,895,600) projected by the Lancaster County Property Assessment Office. The county reassessment occurring in 2017 shows a 25.64557335 percent increase in total assessed value so the township is required to reduce its millage so the total amount of taxes levied does not exceed the total amount it levied on the properties in the preceding year (2017). To do this, the millage is proposed to be reduced by that same 25.64557335 percent, from 1.80 mills to 1.432601 mills. That equals a tax of about \$143.26 per \$100,000 of assessed real estate value. The proposed budget does not include an increase in the millage rate; 10.49 percent (\$87,893,300) of the total assessed value (\$925,818,100) is tax-exempt and is not included.

The real estate, transfer, earned income, and local service tax amounts are derived from staff projections.

310. Local Tax Enabling Act

310.10. Real Estate Transfer Tax. A 0.5 percent tax on real estate transfers. 2017 is expected to be generally consistent with prior years.



310.21. Earned Income Tax. A 0.5 percent tax paid on income earned by residents of the township, collected by the Lancaster County Tax Collection Bureau.

310.51. Local Services Tax. \$52 annual tax imposed on each worker within the township making over \$12,000 annually, except workers who pay their home municipality. State law requires that at least 25 percent of this revenue be used to fund emergency services (police, fire, EMS); in 2018; so the \$204,000 LST is to be absorbed by the \$1,656,144 police expense.

355.04. Alcoholic Beverages Licenses. We received notices that two liquor licenses are each being sought for the Weis Markets and Sheetz.

355.05. General Municipal Pension System Aid. This is comprised of the state aid for the township's non-uniformed pension, which is to be almost the same amount as in 2017. The police pension state aid is to be sent directly from the state to the NLCRPD rather than through the township.

361.30. Zoning and Subdivision and Land Development Fees

361.33. Zoning Permit fee revenue for situations involving only a zoning permit.

361.56. Sale of Map Advertising

This item is for the expected advertising revenue for a new township map project.

362. Public Safety

362.10. Special Police Services. Reflects the total pay, benefits, and tax cost for two police officers full-time on the Manheim Auto Auction site, a three percent increase from 2017.

362.41. Building Permit Fees. Fees charged for permitted activities regulated by the state building code and previously, related zoning fees. 2018 revenue is expected to be about the same as in 2017 due to the lower fee schedule.

380.10. Insurance Dividends. The Township is a member of three governmental self-insurance fund cooperatives (Intergovernmental Insurance Cooperative - Health; Susquehanna Municipal Trust - Workers' Compensation; and Municipal Risk Management - Property and Liability). In circumstances where the township's claims and the trust's claims are less than the premiums paid, excess premiums are returned to the township in the form of dividends.

The annual MRM dividends have increased since 2011: \$1,643, \$4,051, \$6,045, \$9,448, \$13,633, \$14,520, \$14,700. Philadelphia Insurance Company underwrites the MRM and has an AM Best Rating of A++, XVIII/Admitted.

387. Contributions and Donations from Private Sources

387.10. General Contributions and Donations. The budgeted figure accounts largely for a voluntary Payment-In-Lieu-of-Taxes from PVRC (Pleasant View Retirement Community). Payment is according to the terms and conditions of the township's 2010 (until 2019) agreement with PVRC.

387.11. *MAA Host Fee.* Annual host fee payment due from the Manheim Auto Auction according to the terms of the 1995 township and auction agreement.

392. Interfund 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 (\$723,944 in 2018) and reimbursement of part of the Township Manager's (25 percent) and Financial Coordinator's (50 percent) pay for management, financial, and operational work of the NWLCA (Northwestern Lancaster County Authority's) public water and wastewater systems. The higher 2017 debt service of \$785,506 was reduced by a refinance of certain borrowing in late 2017.

EXPENDITURES

402. Financial Administration

402.31. *Professional Auditing Services.* The 2018 amount is from the proposal received from the township's accounting firm, reflecting a five percent (\$540) increase from the 2017 amount.

402.45. *Payroll Processing Services.* The township engages JetPay Payroll Services to process its bi-weekly payroll and prepare and submit required tax filings; 2018 is to be generally consistent with prior years.

404. Solicitor/Legal Services

404.31. *General Solicitor Legal Expenses.* Consists of fees paid to the township solicitor for services rendered according to the firm's annual fee schedule. 2018 is estimated to be five percent (\$1,000) lower than in 2017.

405. Administration

405.12. *Administration Salary and Wages.* Consists of the wages for the full-time Township Manager, Financial Coordinator, and Secretary-Receptionist.

405.194. *Unemployment Compensation.* The township is a member of PSATS Unemployment Compensation Trust. In 2016, based on a three-year claims-to-contributions ratio, the township's required contribution rate decreased 7.7 percent.

405.196. *Health Insurance.* Includes a 14.9 percent increase for health, dental, and vision insurance. The township is a member of the IIC (Intergovernmental Insurance Cooperative) consisting of local government entities in Lancaster and York Counties and managed by Benecon. The IIC is a self-insured pool providing the benefits of being largely self-insured while purchasing stop-loss insurance for large claims. This system provides the opportunity for the township to receive premium dividends in good claim years and the certainty of a known maximum cost. Dental and vision insurance are purchased through the township's participation in the PMHIC (Pennsylvania Municipal Health Insurance Cooperative). Participation in PMHIC helps leverage the purchasing power of Pennsylvania's largest municipal health insurance cooperative.

405.36. *Map Printing* is where the new township map costs will be paid.

406. Other General Government Administration

406.49. *Ordinance Codification*. General Code's eCode website including codifying new regulations are expected to cost \$3,600 in 2018.

407. Data Processing

407.28. *General Software/Hardware*. Includes monthly lease charges for Laserfiche (computer document management service), the copier-fax machine, the postage machine, hosted exchange email, CS Datum stormwater software; costs for software back-up, anti-virus, remote access, and other functions; and funds to replace three aging desktop computers.

407.37. *IT Repairs, Maintenance & Service Agreements*. Includes the costs of two licenses for computer map GIS software; the website; the internet firewall device; as-needed repair costs for landline phones and computer equipment; and our computer consultant.

408. Engineering Services

408.319. *Sewage Enforcement Services*. Consists of fees paid to the township Sewage Enforcement Officer for services rendered. The majority of these costs are covered by user fees.

408.49. *Subdivision, Land Development, Zoning Ordinance Amendments*. The township expects to amend the zoning ordinance so \$5,000 is budgeted for this.

409.368 *Fire Hydrants (to MAWSA)*. The township pays \$5,000 a year for 51 hydrants in the MAWSA water service area.

410. Police

410.55. *Northern Lancaster County Regional Police Department*. The township's share of the NLCRPD operation costs in 2018 is 40 percent of the total for three municipalities. Municipal payments are increasing 9 percent in 2018, so Penn Township's costs will grow by \$139,679.

411. Fire Service

The Penryn Fire Department and Manheim Fire Department contributions are to increase 5 percent to assist with funding the costs of volunteer fire coverage and fire police.

414. Planning and Zoning

414.12. *Planning and Zoning Salary and Wage*. Consists of the wages of the Planner and the Zoning and Code Officer. The Planner is the only other salaried position to the Manager.

430. Highway-General

430.12. Public Works Wages. Consists of the wages for the Public Works Director, Foreman, three Maintenance Workers, and an allowance for seasonal help. All employees are paid hourly.

430.34. Vehicle Purchase. \$135,000 is allocated for three new vehicles, an F-350 truck, F-550 truck, and a trailer. The F-550 or equal is to replace the township's 2010 F-250 public works truck, which is to replace the aging and repair laden year 2000 GMC truck at the sewer treatment plant.

432.245 Materials and Supplies. This item is increased \$4,000 partly for new snow fence.

433. Highway-Traffic Control Devices

433.245. Materials and Supplies. Allocation can be broken down as follows: \$3,000 for line painting; \$5,000 for pre-mark (railroad approaches, stop bars, crosswalks, etc.), and \$11,000 for posts and high intensity signs (one third of street name signage for this federally-required three year retroreflectivity program).

433.361. PPL - Traffic Signals. \$200 added for maintenance cost of the township's four signals. Electric service and repairs for the new Route 72 Penn Towne Center signal (our fifth) are to be paid by the Penn Towne Center owner. This includes the first (two) white LED street lights in the township.

438. Highway-Roads and Bridges

438.245. Materials and Supplies. The amount is based on a continued focus on maintenance of existing infrastructure and increased material costs. Allocation can be broken down as follows: \$30,000 for road oil; \$15,000 for blacktop; \$9,000 for crack sealant; \$47,500 for miscellaneous maintenance activities; \$2,000 for the spraying of guiderails; and \$10,000 for bridge guiderail.

483.30. Non-Uniform Pension Contribution

483.30. Non-Uniform Pension Contribution. The 2017 MMO (Minimum Municipal Obligation) for the Non-Uniform Pension Plan. MMO is funded through the state aid allocation, mandatory member contributions (0.5 percent of gross wages), and if necessary the general fund.

471 & 472 Debt Service

A late 2017 refinance of a streetscape loan and a sewer and water fund bond reduced the 2017 debt cost by \$80,000 and \$236,000 by the year 2033 end of the financing. The 2018 debt costs will be \$9,100 lower, too.

484. Workers Compensation Insurance

484.00 SMT Workers' Comp Trust. The self-insured SMT (Susquehanna Municipal Insurance Trust) fund provides coverage for employees.

484.195. *SWIF- Volunteer Fire*. The township is required to provide for workers' compensation insurance for members of any volunteer fire company domiciled within its boundaries. Penryn Fire Department is the only volunteer fire company housed here.

486. Insurance.

A 2 percent effective increase of property and liability coverage is included.

492. Interfund Operating Transfers

492.191. *Street Improvement Fund*. \$201,260 is to be moved for road projects.

492.304. *Public Works Capital Equipment*. \$75,000 is to be moved for future vehicle and other purchases.

492.305. *Manheim Fire Department Capital Equipment*. \$14,126 is to be transferred for future purchases.

492.306. *Penryn Fire Department Capital Equipment*. \$42,377 is to be moved for future purchases.

492.307. *Municipal Building Capital Reserve*. \$25,000 is to be moved for future work.

492.454. *Park and Recreation Fund*. \$40,000 is for park maintenance.

492.500. *Stormwater Management Fund*. \$461,000 is being transferred, largely for a new state and federal required MS4 project.

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Mark Hiester, Manager

December 12, 2017

2018 Final Budget

		General Fund 01 (Dollars)							Notes
Year		2018	2017	2017	2017	2016	2015	2014	
				8-31					
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
	Prior Year End Balance	2,384,040	1,977,030	2,373,895	1,675,656	862,306	843,619	561,787	
	PAYROLL WITHHOLDINGS								
01.222.00	Health Insurance Premium Contributions Withheld	12,350	12,350	12,350	12,350	12,350	11,700	11,700	
	REVENUES & OTHER FINANCING SOURCES								
01.300.06	Streetlight User Fees	23,000	24,252	16,168	23,000	25,969	26,337	22,797	
01.301.10	Real Estate Taxes	1,100,000	1,167,313	1,151,775	1,048,167	1,128,015	1,099,585	1,085,308	Reassessment
01.301.20	Real Estate Taxes - Prior, Delinquent	10,000	14,376	11,306	10,000	11,489	18,120	13,181	
01.301.60	Real Estate Taxes - Interim	7,000	10,000	9,908	6,143	1,798	9,179	7,866	
1.301	REAL PROPERTY TAXES	1,117,000	1,191,689	1,172,988	1,064,310	1,141,302	1,126,884	1,106,355	
01.310.10	Real Estate Transfer Tax	200,000	250,315	197,058	189,145	242,420	229,023	166,250	
01.310.21	Earned Income	1,000,000	1,264,000	860,393	1,072,060	1,142,552	1,084,703	1,046,743	
01.310.51	Local Services Tax	204,000	204,000	163,135	204,088	220,683	202,878	195,277	
1.31	LOCAL TAX ENABLING ACT	1,404,000	1,718,315	1,220,585	1,465,293	1,605,655	1,516,603	1,408,270	
01.321.80	Cable Television Franchise	104,000	115,302	88,061	104,000	110,280	104,686	100,087	
01.322.20	Demolition Permit	100	150	0	150	404	1,320	250	
01.322.30	Driveway Permit	100	135	90	100	445	105	200	
01.322.82	Street Encroachments	100	30	20	300	355	1,430	180	
1.322	NON-BUSINESS LICENSES & PERMITS	300	315	110	550	1,204	2,855	630	
01.331.10	Court-District Magistrate & Common Pleas	17,000	18,000	13,047	17,000	20,864	18,609	17,428	
01.331.12	Violation of Ordinances (e.g. Zoning, Burning, etc.)	2,000	4,000	3,446	1,000	6,420	4,825	0	
01.331.13	State Police Fines	5,000	4,000	3,417	4,000	5,329	6,120	6,218	
01.331.14	Parking Violations	200	240	160	120	80	230	110	
1.331	FINES	24,200	26,240	20,070	22,120	32,693	29,783	23,755	

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	Forfeits (including restitution, settlements, sheriff sale proceeds)	0	0	0	500	0	0	0	
01.341.01	Interest	1,700	2,566	1,711	1,500	1,911	1,645	458	
01.354.03	FEMA or PEMA Assistance	0	0	6,482	0	18,430	0	0	
01.354.15	Recycling Act 101	8,000	9,039	9,039	7,500	-275	7,287	8,849	
1.354	STATE CAPITAL/OPERATING GRANTS	8,000	9,039	15,521	7,500	18,155	7,287	8,849	
01.355.01	Public Utility Realty Tax (PURTA)	3,000	3,012	0	3,012	3,071	3,012	2,918	
01.355.04	Alcoholic Beverages Licenses	125	0	0	0	0	600	0	
01.355.05	General Municipal Pension System Aid	43,000	45,883	0	132,989	137,014	119,583	110,609	No police aid to us
01.355.07	Foreign Fire Insurance Premium	61,000	61,202	0	67,000	64,043	64,124	66,356	
1.355	STATE SHARED REVENUE & ENTITLEMENT	107,125	110,097	0	203,001	204,128	187,320	179,883	
01.356.01	Forest Lands	20	20	0	12	16	8	12	
01.356.02	Game Commission Lands	2,965	2,965	2,965	4,942	2,965	2,965	2,965	
1.356	STATE PAYMENTS IN LIEU OF TAXES	2,985	2,985	2,965	4,954	2,981	2,973	2,977	
01.361.245	Sale of Street Signage	0	0	0	100	0	0	0	
01.361.31	Subdivision & Land Development Application Fees	2,000	2,325	1,550	4,000	6,498	5,212	5,800	
01.361.32	Review Fees (Reimbursement from Applicant)	3,000	3,420	2,280	3,000	7,470	4,245	2,517	
01.361.33	Zoning Permits	4,000	4,575	3,050	12,157	17,352	15,674	20,669	
01.361.34	Zoning Hearing Board Fees	5,000	6,000	6,000	5,000	6,600	10,800	6,000	
01.361.341	Conditional Use Hearing Fees	0	1,200	1,200	1,200	0	1,800	3,000	
01.361.342	Zoning, Rezoning, Curative Amendment Fees	0	0	0	1,000	0	1,000	1,000	

2018 Final Budget

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01.361.36	Cash Financial Security	0	270	180	0	0	0	0	
	ZONING & SUBDIVISION & LAND								
01.361.30	DEVELOPMENT FEES	14,000	17,790	14,260	26,357	37,920	38,731	38,986	
01.361.56	Sale of Map Advertising	15,000	0	0	0	0	0	0	new project
01.362.10	Special Police Services (Manheim Auto Auction)	254,270	247,874	247,874	247,874	235,267	224,215	215,364	
01.362.41	Building Permits	11,000	11,000	8,938	10,000	252,005	168,713	155,381	
01.362.44	Sewage Permits	13,000	18,300	11,798	13,000	18,967	14,805	19,407	
01.362.47	Building Code Appeals Fee	0	0	0	600	0	0	0	
1.362	PUBLIC SAFETY	278,270	277,174	268,610	271,474	506,239	407,733	390,152	
	Sale of Solar Alternative Energy Credits, PPL Over-								
01.372.56	Production Cash Out	1,200	1,162	774	2,500	789	2,372	3,104	
01.380.10	Insurance Dividends	15,000	43,550	33,571	15,000	30,686	19,304	36,129	
01.387.10	General Contributions & Donations	10,000	10,672	10,672	10,814	10,869	15,935	15,047	
01.387.11	Manheim Auto Auction Host Fee	270,917	263,026	263,026	263,026	255,365	247,927	240,706	
1.387	Contributions & Donations from Private Sources	280,917	273,698	273,698	273,840	266,234	263,862	255,753	
	REVENUES	3,396,697	3,814,173	3,129,092	3,485,999	3,986,145	3,738,376	3,578,185	
01.391.10	Sale of General Fixed Assets	500	500	455	500	118	185	1,623	
01.392.09	Transfer from Sewer & Water Fund	769,161	785,506	629,091	785,506	783,251	793,001	788,245	
01.392.15	Transfer from GO Bonds Streetscape	0	364,740	0	0	0	0	0	
01.392.19	Transfer from Street Improvement Fund	0	0	0	0	0	0	0	
1.392	INTERFUND TRANSFERS	769,161	1,150,246	629,091	785,506	783,251	793,001	788,245	
	OTHER FINANCING SOURCES	769,661	1,150,746	629,546	786,006	783,370	793,185	789,868	

2018 Final Budget

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	CURRENT YEAR TOTAL PAYROLL									
	WITHHOLDINGS, REVENUES, & OTHER									
	FINANCING SOURCES	6,562,748	6,954,299	6,144,884	5,960,010	5,644,171	5,386,880	4,941,540		

2018 Final Budget

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EXPENDITURES									
01.400.05	Supervisors Salaries	12,500	12,500	8,500	12,500	12,100	12,900	12,500	
01.400.192	FICA Medicare	956	956	650	956	926	987	956	
01.400.42	Dues, Subscriptions, & Memberships	2,230	1,944	1,944	2,230	2,299	1,974	1,917	
01.400.46	Education & Training	1,000	500	250	1,000	390	300	175	
1.4	LEGISLATIVE	16,686	15,900	11,344	16,686	15,715	16,161	15,548	
01.402.05	Elected Auditors	300	300	300	300	300	300	300	
01.402.31	Professional Auditing Services	11,315	10,775	10,775	11,315	10,265	9,775	9,475	5% increase
01.402.45	Payroll Processing Services	3,500	2,512	1,675	3,500	2,365	3,073	2,745	
1.402	FINANCIAL ADMINISTRATION	15,115	13,587	12,750	15,115	12,930	13,148	12,520	
01.403.31	Tax Collection	1,800	1,800	0	1,800	1,818	1,773	1,695	
01.404.31	General Solicitor, Legal Expenses	20,000	12,881	8,588	21,000	20,561	10,779	14,036	
01.405.12	Administration Salary & Wages	167,690	163,399	108,933	164,555	168,375	174,631	163,150	
01.405.18	Administration Overtime	1,400	1,484	990	1,300	1,862	1,118	1,175	
01.405.191	Uniform Allowance	255	255	0	255	25	48	38	
01.405.192	FICA Medicare	11,419	12,245	8,164	12,688	12,120	13,445	12,273	
01.405.194	Unemployment Compensation	293	366	366	317	313	636	1,318	
01.405.196	Health Insurance (Major Medical, Dental, & Vision)	57,235	61,278	40,904	61,278	47,035	49,033	46,466	14.9% increase
01.405.198	Disability & Life Insurance	1,960	1,959	1,306	1,962	1,962	2,069	2,052	
01.405.21	Office Supplies	5,000	4,686	3,124	5,000	4,867	4,008	2,642	
01.405.23	Postage (General)	1,800	1,391	927	2,500	2,035	2,190	2,818	
01.405.28	Newsletters (includes postage)	2,400	2,303	2,303	0	0	2,227	0	
01.405.32	Wireless Service	1,000	920	613	1,000	932	1,048	1,298	
01.405.34	Advertising & Printing	8,000	8,522	6,753	7,000	13,105	6,969	7,322	
01.405.36	Map Printing	5,000	0	0	0	0	0	0	new project

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01.405.42	Dues, Subscriptions, & Memberships	2,000	2,400	2,307	1,500	1,314	1,370	1,331	
01.405.46	Education & Training	1,000	360	240	1,000	0	1,567	1,600	
01.405.49	Miscellaneous	1,000	800	788	500	841	1,199	539	
1.405	ADMINISTRATION	267,451	262,368	177,717	260,855	254,786	261,559	244,022	
01.406.39	Bank Service Charges, Fees	50	50	5	50	0	35	12	
01.406.49	Ordinance Codification	3,600	3,504	3,504	2,500	550	1,890	2,997	
	OTHER GENERAL GOVERNMENT								
1.406	ADMINISTRATION	3,650	3,554	3,509	2,550	550	1,925	3,009	
01.407.28	General Software, Hardware Purchases, Leases	17,000	32,600	19,088	26,447	16,442	8,725	20,985	
01.407.37	IT Repairs, Maintenance & Service Agreements	14,000	14,000	12,063	14,000	7,368	6,741	8,497	
01.407.48	Website Design	7,000	0	0	0	0	0	0	
01.407.49	Document Scanning	0	0	0	1,000	950	0	0	
1.407	DATA PROCESSING	38,000	46,600	31,151	41,447	24,760	15,465	29,482	
01.408.313	General Engineering Services	17,000	9,707	6,471	17,000	17,124	10,551	13,765	
01.408.319	Sewage Enforcement Services	20,000	20,000	14,224	20,000	19,812	18,300	20,076	
	Subdivision, Land Development, Zoning Ordinance								
01.408.49	Amendments	5,000	0	0	2,500	0	0	0	
1.408	ENGINEERING SERVICES	42,000	29,707	20,695	39,500	36,936	28,851	33,841	
01.409.32	Phone & Internet	4,500	3,516	2,344	5,200	4,029	3,883	3,852	
01.409.361	PPL	2,000	1,882	1,255	2,200	1,895	2,079	1,561	
01.409.362	UGI	9,000	8,488	5,659	10,000	5,740	9,734	11,542	
01.409.364	Sewer & Water Services	1,000	819	546	1,300	1,608	1,344	1,361	
01.409.367	Trash & Recycling	2,500	2,433	1,622	2,000	2,109	1,380	1,380	
01.409.368	Fire Hydrants (to MAWSA)	5,000	4,896	3,264	5,000	4,896	4,896	4,544	\$400/month for 51 hydrants
01.409.37	Repair, Maintenance, & Security	36,000	34,000	23,978	34,998	34,998	21,932	17,406	

2018 Final Budget

		General Fund 01 (Dollars)							Notes
Year		2018	2017	2017	2017	2016	2015	2014	
				8-31					
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
01.409.44	Cleaning Service	9,000	9,450	6,300	9,000	7,000	7,700	8,400	
01.409.49	Coffee, Drinking Water, Meeting Refreshments	700	1,538	1,025	1,700	1,679	1,679	1,679	
1.409	GENERAL GOVERNMENT BUILDING	69,700	67,022	45,993	71,398	63,953	54,627	51,725	
Police Pension Contribution (Pass Through State Aid to									
01.410.197	NLCRPD)	0	0	0	80,206	93,267	80,377	73,039	No police aid to us
Northern Lancaster County Regional Police									
01.410.55	Department	1,656,144	1,536,419	1,265,122	1,516,466	1,472,358	1,383,917	1,333,861	9% increase
1.41	POLICE	1,656,144	1,536,419	1,265,122	1,596,671	1,565,625	1,464,294	1,406,900	
01.411.540	Penryn Fire Department Contribution	52,358	49,865	27,303	49,865	47,491	45,229	47,081	
01.411.541	Manheim Fire Department Contribution	30,388	28,941	14,471	28,941	35,032	33,364	31,775	
01.411.542	Northwest Emergency Medical Service	16,923	16,923	10,962	16,923	16,923	16,117	15,349	
01.411.543	Foreign Fire Insurance	61,000	61,202	0	67,000	64,043	64,124	66,356	
01.411.700	Contribution to Fire Department Capital Equipment	0	0	0	27,563	0	26,250	25,000	
1.411	FIRE & AMBULANCE	160,669	156,931	52,735	190,292	163,489	185,084	185,561	
01.413.19	Sewage Enforcement Officer Expenses	500	533	355	250	244	215	173	
01.413.21	Office Supplies	100	100	48	500	343	589	498	
01.413.24	Operating Supplies (includes equipment)	250	250	0	250	0	0	0	
01.413.32	Wireless Service	660	237	158	660	733	649	617	
01.413..33	Vehicle Fuel	100	23	15	750	306	385	597	
01.413.375	Repairs & Maintenance - Vehicle	1,000	1,240	966	1,000	92	321	84	
01.413.42	Dues, Subscriptions, & Memberships	200	30	20	400	159	978	314	
01.413.45	3rd Party Commercial Inspection Services	500	1,298	865	0	3,164	1,260	3,260	
01.413.46	Education & Training (Includes Code Books)	750	630	470	750	55	1,141	997	
1.413	UCC & CODE ENFORCEMENT	4,060	4,340	2,898	4,560	5,096	5,537	6,541	
01.414.10	Planning Commission Stipend	875	700	400	875	875	875	875	

2018 Final Budget

		General Fund 01 (Dollars)							Notes
Year		2018	2017	2017	2017	2016	2015	2014	
				8-31					
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
01.414.11	Zoning Hearing Board Stipend	2,400	1,000	600	2,400	1,640	1,640	1,200	
01.414.12	Planning & Zoning Wages	123,541	110,000	69,233	129,029	130,035	136,036	135,748	
01.414.131	Zoning Hearing Board Solicitor	4,000	3,618	2,412	5,000	5,388	3,072	2,331	
01.414.132	Zoning Hearing Board Stenographer	2,000	1,260	840	2,500	1,870	1,815	1,305	
01.414.18	Overtime	1,300	1,238	825	1,000	280	914	1,307	
01.414.191	Uniform & Shoe Allowance	275	275	0	275	0	244	219	
01.414.192	FICA Medicare	9,550	7,899	5,266	9,947	9,729	10,315	10,372	
01.414.194	Unemployment Compensation	203	263	263	219	379	607	744	
01.414.196	Health Insurance (Major Medical, Dental, & Vision)	53,127	36,360	22,667	36,360	21,905	20,560	15,562	14.9% increase
01.414.198	Disability, Life Insurance	1,600	1,357	905	1,599	1,599	1,692	1,780	
01.414.24	Operating Supplies-Zoning (includes equipment)	500	500	341	500	560	505	879	
01.414.313	Engineering & Legal Review Fees (Reimbursable)	0	0	0	0	0	0	0	
01.414.317	Contracted Services- Zoning Enforcement	300	35,000	30,602	0	0	145	501	
01.414.32	Wireless Service	600	382	255	600	308	506	701	
01.414.34	Zoning Hearing Legal Notice	1,000	1,600	392	1,000	1,778	2,213	1,261	
01.414.42	Dues, Subscriptions, & Memberships	600	400	0	600	355	632	521	
01.414.46	Education & Training	500	500	0	500	475	1,273	483	
1.414	PLANNING & ZONING	202,371	202,351	135,001	192,404	177,177	183,044	175,789	
01.415.20	General Supplies, Operating Expenses	500	100	54	1,000	48	736	0	
01.415.32	Wireless Service (EMO)	150	150	68	150	146	115	113	
1.415	EMERGENCY MANAGEMENT	650	250	122	1,150	194	850	113	
01.430.12	Public Works Wages	265,005	246,794	164,529	257,693	230,672	248,242	237,177	
01.430.18	Public Works Overtime	20,000	17,604	11,736	20,000	20,054	24,634	21,874	
01.430.191	Uniform & Shoe Allowance	1,825	1,825	1,183	1,825	1,500	1,672	1,640	
01.430.192	FICA, Medicare	21,713	20,199	13,466	19,231	18,946	20,090	19,174	
01.430.194	Unemployment Compensation	473	512	493	512	675	1,129	1,921	

2018 Final Budget

		General Fund 01 (Dollars)							Notes
Year		2018	2017	2017	2017	2016	2015	2014	
				8-31					
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
01.430.196	Health Insurance (Major Medical, Dental, & Vision)	117,163	114,824	76,549	102,130	77,375	77,980	77,198	14.9% increase
01.430.198	Disability, Life Insurance	3,500	3,534	2,356	3,300	3,300	3,424	3,480	
01.430.32	Wireless Service	2,400	2,375	1,584	2,200	2,321	2,079	2,053	
01.430.33	Vehicle Fuel	22,500	12,265	8,176	22,500	10,816	19,980	27,542	
01.430.34	Vehicle Purchase	135,000	0	0	0	0	0	0	F-350, F-550, & trailer
01.430.46	Education & Training	1,000	500	490	0	75	340	1,131	
01.430.470	CDL Drug & Alcohol Testing	750	500	0	750	653	176	865	
01.430.49	Miscellaneous	500	200	83	500	217	443	385	
1.43	HIGHWAY- GENERAL	591,828	421,132	280,647	430,641	366,604	400,189	394,440	
01.432.245	Materials & Supplies	11,000	891	594	7,000	130	6,525	29,745	snow fence
01.432.317	Contracted Services	500	0	0	500	0	0	0	
1.432	HIGHWAY- SNOW	11,500	891	594	7,500	130	6,525	29,745	
01.433.245	Materials & Supplies	19,000	14,072	9,381	19,000	12,409	13,512	8,565	signs
01.433.361	PPL - Traffic Signals	2,800	2,766	1,844	2,600	2,137	1,688	1,535	add one signal
01.433.370	Repairs & Maintenance Services	4,000	2,254	1,503	4,000	7,757	2,754	1,798	
1.433	HIGHWAY- TRAFFIC CONTROL DEVICES	25,800	19,092	12,728	25,600	22,304	17,954	11,898	
01.434.361	Street Lighting	35,000	33,939	22,626	35,000	35,586	33,525	30,179	
01.437.245	Materials & Supplies	6,000	3,961	2,641	6,000	5,169	6,532	4,370	
01.437.260	Small Tools & Minor Equipment	10,000	1,000	547	10,000	3,359	6,442	6,032	
01.437.374	Repairs & Maintenance Services	30,000	25,333	16,889	30,000	27,060	51,732	36,182	
01.437.74	Capital Purchases	0	0	0	0	0	0	18,250	
1.437	HIGHWAY - TOOLS & MACHINERY	46,000	30,294	20,077	46,000	35,588	64,706	64,834	
01.438.245	Materials & Supplies	113,500	77,270	51,514	117,500	91,788	108,753	53,196	
01.438.317	Contracted Services, Equipment	3,000	2,108	1,405	3,000	120	1,825	653	

2018 Final Budget

		General Fund 01 (Dollars)							Notes
Year		2018	2017	2017	2017	2016	2015	2014	
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>Projected</u>	<u>8-31 Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
1.438	HIGHWAY - ROADS & BRIDGES	116,500	79,378	52,919	120,500	91,908	110,578	53,848	
01.452.541	Manheim Athletic Association	0	0	0	0	4,000	4,000	4,000	
01.452.542	Penryn Athletic Association	0	0	0	0	1,000	1,000	1,000	
01.452.543	Lititz Rec Center	15,000	15,000	11,250	15,000	15,000	15,000	61,560	
1.452	RECREATION	15,000	15,000	11,250	15,000	20,000	20,000	66,560	
01.456.540	Manheim Community Library	25,000	25,000	12,500	25,000	25,000	25,000	25,000	
01.457.01	Community Day Expenses	0	0	0	0	0	2,130	1,776	
01.457.540	Manheim Farm Show	1,343	1,343	1,343	1,343	1,000	1,000	1,000	
1.457	CIVIL CELEBRATIONS	1,343	1,343	1,343	1,343	1,000	3,130	2,776	
01.463.540	Manheim Area Economic Development Corporation	0	0	0	0	7,500	7,500	0	
01.465.540	Manheim Historical Society	1,343	1,343	1,343	1,343	1,685	1,865	1,680	
01.471.00	Debt Principal	720,000	702,338	702,338	530,000	563,374	602,922	495,000	
01.471.001	Series 2013-2009 Sewer Bond Wastewater Plant	370,000	360,000	360,000	360,000	345,000	340,000	330,000	
01.471.003	Series 2013-2009 Streetscape	65,000	65,000	65,000	65,000	65,000	60,000	60,000	
01.471.004	Series 2013-2009 Water Treatment Facility	100,000	100,000	100,000	100,000	148,374	100,000	100,000	
01.471.005	Series 2012 Water System Projects	0	60,338	60,338	5,000	5,000	5,000	5,000	
01.471.006	Bank Loan 2014 Roadway Improvements	0	117,000	117,000	0	0	97,922	0	
01.471.007	GO Note #2017-1 (2012 Bond - Water System)	20,000	0	0	0	0	0	0	
01.471.008	GO Note 2017-2 (2014 Loan - Roadway)	165,000	0	0	0	0	0	0	
01.472.00	Debt Interest	264,891	274,828	169,508	286,540	263,671	310,765	320,434	
01.472.001	Series 2013-2009 Sewer Bond Wastewater Plant	49,003	59,953	32,676	59,953	68,803	75,653	82,352	
01.472.003	Series 2013-2009 Streetscape	8,750	10,700	5,838	10,700	12,325	13,575	14,775	

2018 Final Budget

		General Fund 01 (Dollars)							Notes
Year		2018	2017	2017	2017	2016	2015	2014	
				8-31					
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
01.472.004	Series 2013-2009 Water Treatment Facility	92,248	95,248	48,374	95,248	49,374	99,747	101,748	
01.472.005	Series 2012 Water System Projects	0	60,338	60,338	120,640	120,706	120,765	120,814	
01.472.006	Bank Loan 2014 Roadway Improvements	0	22,283	22,283	0	12,463	1,025	745	
01.472.007	GO Note #2017-1 (2012 Bond - Water System)	92,693	20,913	0	0	0	0	0	
01.472.008	GO Note 2017-2 (2014 Loan - Roadway)	22,199	5,394	0	0	0	0	0	
01.483.30	Non-Uniform Pension Contribution (MMO)	61,130	72,600	72,600	50,556	0	46,489	37,989	
01.484.00	SMT Workers' Comp Trust	12,253	13,049	9,787	13,049	13,963	17,539	15,032	
01.484.195	SWIF - Volunteer Fire	17,000	16,851	10,112	16,851	15,744	16,190	16,509	
1.484	WORKERS' COMPENSATION	29,253	29,900	19,899	29,900	29,707	33,729	31,541	
01.486.01	MRM Property & Liability Insurance	50,287	49,667	0	49,667	72,958	42,584	34,936	1.25% increase
01.486.40	Insurance- Public Officials	8,061	8,061	0	8,061	10,319	5,841	5,926	
01.486.60	Fidelity & Surety Bonds	3,374	3,308	1,219	3,308	1,942	2,852	2,852	2% increase
01.486.70	Employment Practices Liability	2,142	2,100	0	2,100	1,627	1,864	1,562	2% increase
1.486	INSURANCE, CASUALTY, & SURETY	63,864	63,136	1,219	63,136	86,846	53,141	45,276	
	EXPENDITURES	4,506,749	4,123,924	3,149,211	4,123,487	3,894,490	3,981,115	3,791,981	
491.43	Refund of Prior Year Revenues	0	0	0	0	0	0	0	
	OTHER FINANCING USES	0	0	0	0	0	0	0	

2018 Final Budget

		General Fund 01 (Dollars)							Notes
Year		2018	2017	2017	2017	2016	2015	2014	
				8-31					
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
INTERFUND OPERATING TRANSFERS									
01.492.191	Transfer to Street Improvement Fund	201,260	367,394	0	367,394	29,650	350,000	203,409	
01.492.30	Transfer to Capital Reserve Fund	156,503	78,941	0	78,941	0	151,250	50,000	
01.492.304	Public Works Capital Equipment	75,000	50,000	0	50,000	0	25,000	25,000	
01.492.305	Manheim Fire Department Capital Equipment	14,126	7,235	0	7,235	0	0	0	
01.492.306	Penryn Fire Department Capital Equipment	42,377	21,705	0	21,705	0	26,250	25,000	
01.492.307	Municipal Building Capital Reserve	25,000	0	0	0	0	100,000	0	
01.492.454	Transfer to Parks & Recreation Fund	40,000	0	0	0	44,375	42,209	52,530	
01.492.500	Transfer to Stormwater Management Fund	461,000	0	0	0	0	0	0	
1.492	INTERFUND TRANSFERS	858,763	446,334	0	446,334	74,025	543,459	305,939	
TOTAL EXPENDITURES, OTHER FINANCING USES, & INTERFUND TRANSFERS									
		5,365,512	4,570,259	3,149,211	4,569,821	3,968,516	4,524,574	4,097,920	
YEAR END FUND BALANCE		1,197,236	2,384,040	2,995,673	1,390,189	1,675,656	862,306	843,619	
Balance Ratio (16.7% minimum wanted)		22.31%	52.16%	95.12%	30.42%	42.22%	19.06%	20.59%	

2018 Final Budget

		Parks & Recreation Fund 04 (Dollars)							<u>Notes</u>
Year		<i>2018</i>	<i>2018</i>	<i>2017</i>	<i>2017</i>	<i>2016</i>	<i>2015</i>	<i>2014</i>	
				<u>8-31</u>					
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
	Prior Year End Balance	2,713	0	10,960	31,094	31,094	34,323	31,515	
REVENUES & OTHER FINANCING SOURCES									
04.250.20	Cash Security	0	0	0	0	0	3,031	0	
04.250	DEPOSITS	0	0	0	0	0	3,031	0	
04.341.01	Interest Income	60	66	44	60	82	72	12	
04.361.35	Developer Fee-in-Lieu	0	0	0	42,000	45,470	0	0	
	REVENUES	60	66	44	42,060	45,552	3,103	12	
04.392.01	Transfer from General Fund	40,000	0	0	0	0	44,375	52,530	
04.392	INTERFUND TRANSFERS	40,000	0	0	0	0	44,375	52,530	
	CURRENT YEAR DEPOSITS, REVENUES, & OTHER FINANCING SOURCES	40,060	66	44	42,060	45,552	50,509	52,541	
	TOTAL AVAILABLE FUNDS	42,773	66	11,005	73,154	76,646	84,832	84,057	

2018 Final Budget

		Parks & Recreation Fund 04 (Dollars)							Notes
Year		2018	2018	2017	2017	2016	2015	2014	
				8-31					
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
EXPENDITURES									
04.454.361	Electricity	760	612	557	760	777	640	722	
04.454.364	Sewer	0	0	0	0	0	0	0	
04.454.366	Water	0	0	0	0	0	0	0	
04.454.370	Repairs & Maintenance	39,375	37,500	18,439	37,500	45,470	40,304	35,119	
04.454.44	Cleaning Service	2,500	1,241	1,128	2,500	1,440	1,560	1,860	
04.454.74	Capital Purchases	0	0	0	0	0	0	0	
04.454	PARKS	42,635	39,353	20,124	40,760	47,686	42,504	37,701	
04.491.00	Refunds of Prior Year Revenues	0	0	0	32,394		0	0	
TOTAL EXPENDITURES		42,635	39,353	20,124	73,154	47,686	42,504	37,701	
YEAR END FUND BALANCE		138	-39,287	-9,120	0	28,960	42,328	46,355	



PENN TOWNSHIP

LANCASTER COUNTY, PA

Sewer and Water Fund (09) 2018 Proposed Budget Line Item Narratives

REVENUES AND OTHER FINANCING SOURCES

364. Wastewater System

364.11. Sewage Connection Tapping Fees. 19 Equivalent Dwelling Units are expected to connect in 2018 from the Holly Tree Road, Penn Towne Center, Baron's Ridge, Sunhill Commons, and Manheim Commons neighborhoods.

364.12. Sewer Use Charges. Quarterly fees paid by users of NWLCA's sewer system; 2,265 EDUs and the 19 new EDUs above.

364.14. Nutrient Credit Sale. Total Nitrogen and Total Phosphorus Credits generated for sewer plant performance exceeding permitted standards. A figure for potential revenue is included as a place holder in the event that market conditions are conducive to a sale.

372 Electric Revenues

The township bills designated properties for streetlight fees through its public sewer and public water billing system.

372.44. Streetlight User Fees are expected to increase a bit from the dedication of roads in Cedar Hollow and possibly Baron's Ridge and Sweetbriar Creek in 2018.

372.56. PPL Over-Production Cash-Out, Solar Renewable Energy Credits have been increasing slightly. This is revenue from our solar systems generating electricity to the grid.

378. Water System

378.10. Water Use Charges. Quarterly fees paid by users of NWLCA's water system; 1,109 EDUs and the 3 new EDUs below.

378.11. Metered Sale of Bulk Water to Customers. This is for NWLCA's purchases of potable water from the City of Lancaster to serve 51 customers along Fruitville Pike. Consists of quarterly fees paid by users to NWLCA. Quarterly fees for these customers are consistent with fees paid by other NWLCA customers.

378.90. Water Connection and Tapping Fees. 3 connections are expected from Baron's Ridge.

393.10. General Obligation Bond and Note Proceeds. Due to three large projects expected in 2018, the \$311,000 remaining from a bond will be drawn from a PLGIT account.



EXPENDITURES

429. Wastewater System

429.365. Sludge Disposal. We were notified that Manheim Borough is increasing its sludge disposal fees so we will monitor our sludge disposal cost from our vendor, Kline's. Kline's can use Manheim Borough's relatively close treatment plant or choose to deliver our sludge to another facility.

429.60. Capital Construction. Five projects are expected in 2018: a wastewater treatment facility dissolved oxygen system; WWTF effluent flow metering system; the acquisition of land for a replacement Pumping Station Number 1; the installation of public sewers at the Fruitville Pike, Temperance Hill Road, and Holly tree Road intersections; and Inflow and Infiltration repairs.

429.741. The Supervisory Control and Data Acquisition system may need an upgrade or replacement. SCADA is software and hardware elements that allow the wastewater treatment plant team to:

1. Control industrial processes locally or at remote locations.
2. Monitor, gather, and process real-time data.
3. Directly interact with devices such as sensors, valves, pumps, motors, and more through human-machine interface (HMI) software.
4. Record events into a log file.

448.220. State Drinking Water Fee. Started in 2017, the annual fee is \$4,000 to pay state officials to review our permit documents.

448.605. Doe Run Road Water Line (West End Drive to Ferrell Gas). This \$239,835 project to replace MAWSA water lines and connections continues to be carried over to 2018 in the event that the township sidewalk project there gets done.

448.664. Wellhead Protection Area Roadside Signs (Half Cost with Borough). In cooperation with Manheim Borough through a Source Water Protection Plan \$2,600 is budgeted next year for these signs.

471 & 472. Debt Service. A late 2017 refinance of a sewer and water fund bond reduced the 2018 debt cost by \$16,896.

93.24. Meters, Meter Replacement. \$89,250 is designated for the possible wholesale replacement of old and malfunctioning water meters.

493. Joint Operating Expenses

493.15. Part-Time Staff Salary and Wages. 50 percent of the Financial Coordinator's wages and 25 percent of the Township Manager's wages are paid from the Sewer and Water Fund to the General Fund for the administrative and management services provided by township staff to the NWLCA.

493.222. Chemicals. Paid in the form of a monthly allowance of \$4,000 to the sewer and water systems operating vendor STES (Severn Trent Environmental Services), same as in 2017.

Four components of the fee paid The Base Operating Fee: The monthly Operating Fee will increase by 3.23 percent to \$34,617. 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. Same for the next item.

09.493.250. Repair and Maintenance. Consist of the monthly allowance of \$4,000 paid to STES per the terms of the Agreement between the township and STES. 2018 amount is the same as in 2017.

493.310. Operation (Base Compensation). Three of the four components paid to STES for operations and maintenance services are to remain the same. The other, Base Operating Fee is to increase by 3.23 percent to \$34,617 a month (\$415,404 a year), according to an agreed formula involving the Consumer Price Index.

Other items included in this line item are the quarterly costs for the security alarm service at the water treatment plant, the annual and usage costs of an emergency notification system, the monthly costs of an after-hours emergency answering service, and the fees payable to Spencer SEO Services for commercial or industrial grease trap inspections.

493.311. Accounting and Auditing Services. This allocation is consistent with the proposal for 2018 received from Maher Duessel, the authority's current CPA firm. It includes an increase of 5 percent (\$105) from the 2017 amount.

\$761,161 of the Sewer and Water Fund is to be transferred to the General Fund for the township to pay the (lower) debt principal and interest, the township salary portions, and some of the postage.

A year 2010 F-250 public works truck is to replace the aging and repair laden year 2000 GMC truck at the sewer treatment plant.

#

Mark Hiester, Manager

December 12, 2017

2018 Final Budget

		Sewer & Water Fund 09 (Dollars)							
Year		2018	2018	2017	2017	2016	2015	2014	
				8-31					
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Notes</u>
	Prior Year End Balance	1,777,744	1,684,250	1,678,994	2,306,129	1,413,220	1,269,877	1,177,374	
	REVENUES & OTHER FINANCING SOURCES								
09.332	Lien Proceeds	0	0	1,478	0	5,025	2,027	2,731	
09.341	Interest Income	1,000	3,035	2,023	1,000	2,431	1,479	615	
09.360	Sale of Machinery, Equipment	0	0	0	0	0	0	944	
09.361.36	Cash Financial Security	0	0	0	0	0	0	0	
09.361.40	Engineering & Legal Plan Review Fees	0	0	0	0	0	0	0	
9.361	PLAN REVIEW FEES	0	0	0	0	0	0	0	
									43 new EDUs in 2017
09.364.11	Sewage Connection Tap-in Fees, 19 EDUs	99,750	278,250	210,000	278,250	924,000	609,000	181,450	
09.364.12	Sewer Use Charges	1,593,633	1,167,220	778,147	1,132,520	1,145,184	894,644	1,039,224	
09.364.14	Nutrient Credit Sale	500	0	0	500	462	0	0	
09.364.15	Nonrefundable Maintenance Fee	0	0	0	0	7,500	0	0	
09.364.90	Miscellaneous	8,000	4,460	2,973	8,000	12,335	9,024	11,882	
09.364	WASTEWATER SYSTEM	1,701,883	1,449,930	991,120	1,419,270	2,089,481	1,512,669	1,232,556	
09.372.44	Streetlight User Fees	27,000	29,029	19,353	25,250	26,053	23,259	22,797	
09.372.56	PPL Over-Production Cash-Out, SRECs	2,500	2,782	2,529	2,000	3,811	8,544	9,418	
9.372	ELECTRIC REVENUES	29,500	31,811	21,881	27,250	29,864	31,803	32,215	
09.378.10	Water Use Charges	298,743	248,578	165,719	254,675	296,011	216,854	298,380	

2018 Final Budget

		Sewer & Water Fund 09 (Dollars)							Notes
Year		2018	2018	2017	2017	2016	2015	2014	
				8-31					
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
09.378.11	Metered Sale of Bulk Water to Customers	16,000	15,819	10,546	15,000	13,359	13,560	16,347	
09.378.90	Water Connection Tap-in Fees, 3 EDUs	4,440	20,720	22,177	20,720	76,762	7,431	11,692	11 new EDUs in '17
09.378.91	Miscellaneous	5,000	9,880	6,587	1,250	2,653	1,491	2,307	
09.378	WATER SYSTEM	324,183	294,997	205,028	291,645	388,786	239,337	328,726	
	REVENUES	2,056,566	1,779,772	1,221,531	1,739,164	2,515,586	1,787,315	1,597,789	
09.393.10	General Obligation Bond & Note Proceeds	311,000	0	0	313,041	0	0	0	
	PROCEEDS OF GENERAL LONG-TERM								
09.393	DEBT	311,000	0	0	313,041	0	0	0	
	OTHER FINANCING SOURCES	311,000	0	0	313,041	0	0	0	
	CURRENT YEAR REVENUES & OTHER FINANCING SOURCES	2,367,566	1,779,772	1,221,531	2,052,205	2,515,586	1,787,315	1,597,789	
	TOTAL AVAILABLE FUNDS	4,145,310	3,464,022	2,900,524	4,358,334	3,928,806	3,057,192	2,775,162	

2018 Final Budget

		Sewer & Water Fund 09 (Dollars)							
Year		2018	2018	2017	2017	2016	2015	2014	
				8-31					
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Notes</u>
EXPENDITURES									
09.400.110	Authority Board Stipend	1,500	1,275	850	1,500	800	1,125	1,125	
09.400.42	Dues, Subscriptions, & Memberships	1,500	1,493	995	1,500	1,469	1,419	1,414	
09.400.46	Education & Training	0	0	0	0	0	0	0	
09.400	GOVERNING BODY	3,000	2,768	1,845	3,000	2,269	2,544	2,539	
09.406.39	Bank Service Fees	50	39	26	100	36	50	93	
09.429.365	Sludge Disposal	60,000	33,518	22,345	45,000	29,066	37,557	36,299	Manheim Boro Increase
09.429.370	Sewer Facilities Property Maintenance	3,000	3,713	2,475	2,500	5,088	2,695	1,781	
09.429.60	Capital Construction	826,516	30,248	16,357	571,488	26,593	0	0	
09.429.601	WWTF DO System	108,963	0	0	104,650	0	0	0	
09.429.606	WWTF Effluent Flow Metering	92,575	0	0	88,838	0	0	0	
09.429.607	Pumping Station #1	15,000	0	700	36,000	9,188	0	0	
Holly Tree-Temperance Hill Roads Area									
09.429.608	Sewers	324,600	248	165	312,000	17,405	0	0	
09.429.664	I&I Inspection & Repair	285,378	30,000	15,492	30,000	0	0	0	
09.429.74	Capital Purchases	0	0	0	50,000	0	0	0	
09.429.741	SCADA	50,000	0	0	50,000	0	0	0	
09.429.75	Miscellaneous Maintenance	14,000	0	0	14,000	0	0	0	
09.429	WASTEWATER SYSTEM	953,516	67,478	41,177	732,988	60,746	40,252	38,081	
09.448.220	State Drinking Water Fee	4,000	4,000	0	4,000	0	0	0	
09.448.225	Laboratory, Testing	10,000	2,333	1,555	10,000	8,687	11,335	2,515	
09.448.366	Bulk Purchase of Water- City of Lancaster	13,000	12,930	8,620	12,000	13,124	11,625	9,013	
09.448.370	Water Storage Tank Maintenance	1,000	880	880	0	0	190,173	16,243	
09.448.371	Water Facilities Property Maintenance	14,000	7,978	5,319	14,000	9,214	7,688	10,378	

2018 Final Budget

		Sewer & Water Fund 09 (Dollars)							Notes
Year		2018	2018	2017	2017	2016	2015	2014	
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>Projected</u>	<u>8-31 Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
09.448.384	Temporary Filtration Rental	0	0	0	0	0	0	0	
09.448.60	Capital Construction	249,435	1,778	1,185	239,395	0	0	0	
09.448.605	Doe Run Road Water Line (West End Drive to Ferrell Gas)	239,835	0	0	230,395	0	0	0	
09.448.663	Well Number 2	0	0	0	0	0	0	0	
09.448.666	Wellhead Protection Area Roadside Signs	2,600	0	0	2,000	0	0	0	
09.448.750	Miscellaneous Maintenance	7,000	1,778	1,185	7,000	0	0	0	
09.448	WATER SYSTEM	291,435	29,898	17,559	279,395	31,025	220,822	38,149	
09.471.00	Debt Principal	490,000	465,000	465,000	465,000	450,000	445,000	435,000	
09.471.20	Series 2013-2009 Water Treatment Facility	100,000	100,000	100,000	100,000	100,000	100,000	100,000	
09.471.21	Series 2012 Water System Improvements	0	5,000	5,000	5,000	5,000	5,000	5,000	
09.471.35	Series 2013-2009 Sewer Bond Wastewater Plant	370,000	360,000	360,000	360,000	345,000	340,000	330,000	
09.471.36	GO Note #2017-1 (2012 Bond - Water System)	20,000	0	0	0	0	0	0	
09.472.00	Debt Interest	233,944	275,840	141,388	275,840	287,256	296,164	304,914	
09.472.20	Series 2013-2009 Water Treatment Facility	92,248	95,248	48,374	95,248	97,748	99,747	101,748	
09.472.21	Series 2012 Water System Improvements	0	120,640	60,338	120,640	120,706	120,765	120,814	
09.472.35	Series 2013-2009 Sewer Bond Wastewater Plant	49,003	59,953	32,676	59,953	68,803	75,653	82,352	
09.472.36	GO Note #2017-1 (2012 Bond - Water System)	92,693	0	0	0	0	0	0	

2018 Final Budget

		Sewer & Water Fund 09 (Dollars)							Notes
Year		2018	2018	2017	2017	2016	2015	2014	
				8-31					
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
09.475	Bond Issuance	1,000	0	0	0	1,000			
09.486.60	Fidelity & Surety Bonds	100	100	0	100	100	100	100	
09.493.15	Part-Time Staff Salary & Wages	45,217	44,666	22,516	44,666	45,319	36,912	47,068	
09.493.215	Postage, Postcards	6,000	4,422	2,948	6,000	5,798	5,028	5,590	
09.493.222	Chemicals	48,000	48,000	25,831	48,000	43,698	34,938	31,597	
09.493.239	PA One Call	425	425	256	425	708	314	402	
09.493.24	Meters, Meter Replacement	89,250	1,564	1,042	87,500	1,495	5,690	794	
09.493.250	Repair & Maintenance	50,000	50,750	33,833	50,000	55,834	36,975	46,795	
09.493.28	Software, Hardware	1,600	1,553	1,035	1,500	1,320	1,000	899	
09.493.310	Operation (Base Compensation)	463,404	450,396	303,539	450,396	415,056	314,123	345,742	3.23% increase
09.493.311	Accounting & Auditing Services	2,290	2,180	2,180	2,180	2,075	1,975	1,900	
09.493.313	Engineering Services	50,000	60,000	35,299	40,000	37,932	37,203	39,629	
09.493.314	Solicitor, Legal Services	2,000	1,601	1,068	2,000	963	1,575	991	
	Engineering & Legal Plan Review Fees								
09.493.317	(reimbursable)	0	0	0	0	0	0	0	
	Public Utilities (includes water, electric, etc.)								
09.493.360		160,000	150,832	100,554	160,000	151,182	138,733	136,485	
09.493.375	Repairs & Maintenance - Vehicles	2,000	3,186	2,124	2,000	841	1,494	821	
09.493.490	Miscellaneous	2,000	1,330	887	3,000	2,058	1,861	4,899	
09.493	JOINT OPERATING EXPENSES	922,186	820,904	533,112	897,667	764,277	617,821	663,612	
	EXPENDITURES	2,895,231	1,662,026	1,200,107	2,654,090	1,596,709	1,622,753	1,482,488	
INTERFUND OPERATING TRANSFERS									
	Transfer to General Fund (Streetlight								
09.492.01	Payments Only)	26,000	24,252	16,168	25,250	25,969	21,220	22,797	
09.492.09	Transfer to NWLCA	0	0	0	0	0	0	0	

2018 Final Budget

		Sewer & Water Fund 09 (Dollars)							<u>Notes</u>
Year		<i>2018</i>	<i>2018</i>	<i>2017</i>	<i>2017</i>	<i>2016</i>	<i>2015</i>	<i>2014</i>	
				<u>8-31</u>					
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
09.492	INTERFUND TRANSFERS	26,000	24,252	16,168	25,250	25,969	21,220	22,797	
TOTAL EXPENDITURES & INTERFUND TRANSFERS		2,921,231	1,686,278	1,216,275	2,679,340	1,622,677	1,643,973	1,505,285	
YEAR END FUND BALANCE		1,224,079	1,777,744	1,684,250	1,678,994	2,306,129	1,413,220	1,269,877	

NORTHWESTERN LANCASTER COUNTY AUTHORITY
Projected 2018 Capital Improvement Projects (Water System)
 October 10, 2017

Project Name	September 2017 - December 2017	2018	2019	2020	2021	2022	5-Year Projected Cost
Water Meter Replacement		\$91,100				\$96,250	\$187,350
Doe Run Road Water Line (West End Drive to Ferrell Gas)							\$239,835
Engineering (15%)		\$30,488					
Legal/Administration (3%)		\$6,098					
Construction		\$203,250					
MBA Interconnection (Phase 2)*							\$1,228,775
Engineering (12%)			\$10,685	\$32,055	\$85,480		
Legal/Administration (3%)				\$32,055			
Construction					\$1,068,500		
Wellhead Protection Area Signs**		\$2,600					\$2,600
Projected Yearly Total	\$0	\$333,535	\$10,685	\$64,110	\$1,153,980	\$96,250	

* MBA Interconnection Costs Reflect Estimated total costs. MBA will reimburse the Authority 50% of Project Costs.

** Reflects NWLCA portion of total sign purchase cost (50% of total \$5,200 estimated cost).

NORTHWESTERN LANCASTER COUNTY AUTHORITY
Projected 2018 Capital Improvement Projects (Sewer System)
October 10, 2017

Project Name	September 2017 - December 2017	2018	2019	2020	2021	2022	5-Year Projected Cost
WWTF DO System							
Engineering		\$14,213					\$108,963
Construction		\$94,750					
WWTF Effluent Flow Metering							
Engineering		\$12,075					\$92,575
Construction		\$80,500					
Pumping Station No. 1							
Additional Land Acquisition		\$15,000					\$15,000
Holly Tree/Temperence Hill Area Sewers (55 EDU's)							\$1,196,950
Engineering (15%)		\$40,575		\$107,700			
Survey/Legal/Administration (5%)		\$13,525		\$35,900			
Easement Acquisition				\$10,750			
Construction		\$270,500		\$718,000			
Penryn Sewer Extension (Phase 1)							\$4,564,300
Engineering (12%)			\$354,330	\$118,110			
Legal/Administration (3%)			\$118,110				
Easement Acquisition			\$36,750				
Construction			\$1,418,250	\$2,518,750			
Penryn Sewer Extension (Phase 2)							\$3,201,300
Engineering (12%)					\$137,850	\$192,990	
Legal/Administration (3%)						\$82,710	
Easement Acquisition						\$30,750	
Construction						\$2,757,000	
Pumping Station No. 2 Abandonment							\$672,650
Engineering (15%)			\$43,620	\$38,168			
Survey/Legal/Administration (5%)			\$21,810	\$5,453			
Easement Acquisition			\$18,350				
Construction				\$545,250			
HiView Sewer Extension							\$3,716,400
Engineering (12%)					\$160,800	\$225,120	
Legal/Administration (3%)						\$96,480	
Easement Acquisition						\$18,000	
Construction						\$3,216,000	
Projected Yearly Total	\$0	\$541,138	\$2,011,220	\$4,098,080	\$298,650	\$6,619,050	

2018 Final Budget

		Storm Water Management Fund 05							Notes
Year		2018	2018	2017	2017	2016	2015	2014	
				8-31					
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
	Prior Year End Balance	-35,470	-9,412	7,294	87,084	51,045	36,298	8,941	
	REVENUES								
05.341.01	Interest Income	100	216	144	100	181	117	0	
05.361.35	Three Percent Storm Water Management Fees	22,566	19,674	13,116	17,578	39,156	14,162	28,816	
05.361.36	Storm Water Management Plan Application Fees	810	1,800	1,200	600	750	750	750	
05.361.37	Small Project Application Fees	651	968	645	432	690	1,130	360	
5.361	STORM WATER MANAGEMENT FEES	24,027	22,442	14,961	18,610	40,596	16,042	29,926	
	REVENUES	24,127	22,657	15,105	18,710	40,777	16,159	29,926	
05.392.01	Transfer from General Fund	461,000	0	0	0	0	0	0	
	CURRENT YEAR REVENUES + OTHER FINANCING SOURCES	485,127	22,657	15,105	18,710	40,777	16,159	29,926	
	TOTAL AVAILABLE FUNDS	449,657	13,246	22,399	105,794	91,822	52,458	38,867	

2018 Final Budget

		Storm Water Management Fund 05							<u>Notes</u>
Year		<i>2018</i>	<i>2018</i>	<i>2017</i>	<i>2017</i>	<i>2016</i>	<i>2015</i>	<i>2014</i>	
				<u>8-31</u>					
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
EXPENDITURES									
05.436.24	General Operating Supplies	1,500	400	266	1,500	0	0	0	
05.436.25	Repairs & Maintenance Supplies	5,000	51	34	5,000	1,238	28	0	
05.436.31	Professional Services	40,000	44,012	29,342	80,000	2,500	384	2,569	
05.436.46	Education & Training	1,000	0	0	0	0	0	0	
05.436.37	Repairs & Maintenance Services	3,000	3,087	2,058	10,000	0	0	0	
05.436.39	MS4 Construction	395,000	0	0	0	0	0	0	
05.436.49	Miscellaneous	500	164	110	1,000	0	0	0	
05.436	STORM SEWERS & DRAINS	446,000	47,715	31,810	97,500	3,738	412	2,569	
05.461.54	Contributions to Watershed Groups	1,250	1,000	0	1,000	1,000	1,000	0	
TOTAL EXPENDITURES		447,250	48,715	31,810	98,500	4,738	1,412	2,569	
YEAR END FUND BALANCE		2,407	-35,470	-9,412	7,294	87,084	51,045	36,298	

2018 Final Budget

		Agricultural Preserve Fund 01 (Dollars)							<u>Notes</u>
Year		2018	2017	2017	2017	2016	2015	2014	
				8-31					
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
	Prior Year End Balance	600,612	596,612	595,739	552,776	594,866	487,500	455,951	
	REVENUES & OTHER FINANCING SOURCES								
18.341.03	Interest Income	2,000	2,000	996	2,000	1,587	132	1,072	
18.389.01	Sale of TDRs	0	0	0	0	12,000	0	84,000	
18.392.03	Transfer from Cash Management	0	2,000	0	0	126	0	0	
18.392	INTERFUND TRANSFERS	0	2,000	0	0	126	0	0	
	REVENUES	2,000	4,000	996	2,000	13,713	132	85,072	
	TOTAL AVAILABLE FUNDS	602,612	600,612	596,734	554,776	608,579	487,631	541,023	
	EXPENDITURES								
18.404.31	General Solicitor Legal Expenses	0	0	0	0		0	0	
18.461.710	Farmland Preservation	0	0	123	50,523	55,803	0	53,523	
18.461	CONSERVATION OF NATURAL RESOURCES	0	0	123	50,523	55,803	0	53,523	
	TOTAL EXPENDITURES	0	0	123	50,523	55,803	0	53,523	
	YEAR END FUND BALANCE	602,612	600,612	596,612	504,253	552,776	487,631	487,500	

2018 Final Budget

		Street Improvement Fund 19 (Dollars)							Notes
Year		2018	2017	2017	2017	2016	2015	2014	
				8-31					
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
	Prior Year End Balance	1,156,131	854,850	1,213,133	1,606,802	2,570,731	1,352,323	1,242,003	
	REVENUES & OTHER FINANCING SOURCES								
19.341.03	Interest Income	1,000	1,341	894	4,000	3,335	1,431	1,803	
19.387.11	Fee In Lieu of Roadway Improvements	0	0	0	0	8,500	0	0	
19.387	CONTRIBUTIONS & DONATIONS	0	0	0	0	8,500	0	0	
	REVENUES	1,000	1,341	894	4,000	11,835	1,431	1,803	
19.392.01	Transfer from General Fund	201,260	367,394	0	367,394	29,650	350,000	203,409	
19.392.02	Transfer from Cash Management	0	0	0	0	214	1,015,219	0	
19.392.03	Transfer from Sewer & Water Fund	0	0	0	0	67,583	0	0	
19.392.36	Transfer from Capital Reserve Fund	21,000	0	0	0	0	0	0	Control Assoc.
19.392	INTERFUND TRANSFERS	222,260	367,394	0	367,394	97,448	1,365,219	203,409	
19.393.101	2014 Bank Loan	0	0	0	0	1,237,830	0	0	
	PROCEEDS OF GENERAL LONG-TERM								
19.393	DEBT	0	0	0	0	1,237,830	0	0	
	OTHER FINANCING SOURCES	0	0	0	0	1,237,830	0	0	
	CURRENT YEAR REVENUES + OTHER FINANCING SOURCES	223,260	368,735	894	371,394	1,347,113	1,366,650	205,212	
	AVAILABLE FUNDS	1,379,391	1,223,585	1,214,027	1,978,196	3,917,845	2,718,973	1,447,214	

2018 Final Budget

		Street Improvement Fund 19 (Dollars)							
	Year	2018	2017	2017	2017	2016	2015	2014	
				8-31					
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Notes</u>
EXPENDITURES									
19.438.245	Maintenance Projects	0	0	0	0	33,277	48,927	0	
438.245.029	Schoolway Drive	0	0	0	0	0	3,681	0	
438.245.030	Sensei Drive	0	0	0	0	0	3,590	0	
438.245.031	Andrea Drive	0	0	0	0	0	9,696	0	
438.245.032	Audry Drive	0	0	0	0	0	13,520	0	
438.245.033	Hiview Drive	0	0	0	0	0	18,440	0	
438.245.037	Carole Lane	0	0	0	0	4,322	0	0	
438.245.038	Christine Avenue	0	0	0	0	1,663	0	0	
438.245.039	Dave Circle	0	0	0	0	2,271	0	0	
438.245.040	Green Ridge Drive	0	0	0	0	2,863	0	0	
438.245.041	Jerry Lane	0	0	0	0	4,934	0	0	
438.245.042	Karen Avenue	0	0	0	0	1,632	0	0	
438.245.043	Keith Lane	0	0	0	0	3,863	0	0	
438.245.044	Penn Avenue	0	0	0	0	3,470	0	0	
438.245.045	Rohen Ridge Drive	0	0	0	0	5,970	0	0	
438.245.046	Anthony Drive	0	0	0	0	2,290	0	0	
19.439.245	Construction Projects	745,352	67,454	45,477	765,062	2,277,766	99,315	94,892	
439.245.006	Woodlot Rd widen Fruitville Pike to Lititz Rd	153,000	0	0	153,000	0	0	1,572	Control Assoc.
439.245.008	Elm Road	0	0	0	0	0	0	4,848	
439.245.011	Doe Run-Penryn Roads Intersection	0	19,133	0	0	1,786,218	0	0	
439.245.012	Power Road Bridge Replacement	0	0	0	0	0	0	0	
439.245.014	Bucknoll Road	0	12,429	12,263	12,000	0	0	51,584	
N Penryn Rd Old Fire Dam Pipe Design &									
439.245.016	Large Pipe Design	20,000	400	400	20,000	203,448	16,972	5,255	
439.245.018	Fairview Road	0	795	795	10,000	0	4,050	1,572	
439.245.020	Route 72 Bucknoll Road Intersection	0	0	0	753	249,247	0	3,336	

2018 Final Budget

		Street Improvement Fund 19 (Dollars)							Notes
Year		2018	2017	2017	2017	2016	2015	2014	
				8-31					
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
	Fruitville Pike, Temperance Hill-Holly Tree								
439.245.021	Roads	256,458	12,000	11,647	268,458	24,518	27,850	6,070	
	Doe Run Road Pedestrian Enhancement								
439.245.022	Project	263,394	10,457	9,259	273,851	12,131	25,780	415	
439.245.023	Mt Hope Road	0	0	0	0	0	2,898	7,682	
439.245.024	Oak Lane	0	0	0	0	0	151	1,069	
439.245.025	Grandview Drive	0	0	0	0	0	0	2,662	
439.245.026	Schoolway Drive	0	0	0	0	0	0	756	
439.245.027	Structures Evaluation	0	0	0	0	0	0	8,071	
439.245.028	Meadow Road	0	2,159	2,159	6,000	840	5,396	0	
439.245.034	Holly Tree Road	8000	1,669	543	8,000	-336	16,218	0	
439.245.035	Northview Road	3000	0	0	3,000	0	0	0	
439.245.036	White Oak Road	0	8,411	8,411	10,000	1,701	0	0	
439.245.047	W Lexington & Memorial Rds Intersection	8,000	0	0	0	0	0	0	
439.245.048	Woodlot & Lititz Rds Pipe	10,000	0	0	0	0	0	0	
	N Pennryn Rd & Oak Ln Intersection Pipe &								
439.245.049	Inlet	7,500	0	0	0	0	0	0	
439.245.050	N Penryn Rd & Oak Ln Pipe & Inlet	6,000	0	0	0	0	0	0	
439.245.051	Highview Pipe to Creek	10,000	0	0	0	0	0	0	
	EXPENDITURES	745,352	67,454	45,477	765,062	2,311,043	148,241	94,892	
19.492.01	Transfer to General Fund	0	0	0	0	0	0	0	
19.492	INTERFUND TRANSFERS	0	0	0	0	0	0	0	
	TOTAL EXPENDITURES & INTERFUND TRANSFERS	745,352	67,454	45,477	765,062	2,311,043	148,241	94,892	
	YEAR END FUND BALANCE	634,039	1,156,131	1,168,550	1,213,133	1,606,802	2,570,731	1,352,323	

2018 Final Budget

		Capital Reserve Fund 30 (Dollars)							Notes
Year		2018	2017	2017	2017	2016	2015	2014	
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>Projected</u>	<u>8-31 Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
	Prior Year End Balance	872,181	805,725	806,298	725,108	571,248	419,062	300,562	
	REVENUES & OTHER FINANCING SOURCES								
30.283	Contributions from Developers	0	0	0	0	8,500	0	0	
30.341.03	Interest Income	2,500	2,516	1,677	2,250	2,609	936	283	
	REVENUES	2,500	2,516	1,677	2,250	2,609	936	283	
30.392.01	Transfer from General Fund	156,463	78,940	0	78,941	151,250	151,250	59,109	
30.392.011	Public Works Capital Equipment	75,000	50,000	0	50,000	25,000	25,000	25,000	
30.392.017	Municipal Building	25,000	0	0	0	100,000	100,000	0	
	Manheim Fire Department Capital								
30.392.018	Equipment	14,126	7,235	0	7,235	6,563	6,563	6,250	
30.392.019	Penryn Fire Department Capital Equipment	42,337	21,705	0	21,705	19,687	19,687	18,750	
30.392.97	Transfer from Operating Reserve	0	0	0	0	0	0	9,109	
30.392	INTERFUND TRANSFERS	156,463	78,940	0	78,941	151,250	151,250	118,218	
	REVENUES & OTHER FINANCING SOURCES	158,963	81,456	1,677	81,191	153,859	152,186	118,501	
	TOTAL AVAILABLE FUNDS	1,031,144	887,181	807,975	806,298	725,108	571,248	419,063	

2018 Final Budget

		Capital Reserve Fund 30 (Dollars)							
	Year	2018	2017	2017	2017	2016	2015	2014	
				8-31					
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Notes</u>
EXPENDITURES									
30.409 GOVERNMENT BUILDINGS									
30.409.66	Professional Fees	0	0	2,250	0	0	0	0	
30.409.67	Building Construction	20,000	15,000	0	0	0	0	0	
30.492.191	Transfer to Street Improvement Fund	21,000	0	0	0	0	0	1	Control Assoc. Donation
30.492	INTERFUND TRANSFERS	41,000	15,000	2,250	0	0	0	1	
TOTAL EXPENDITURES		41,000	15,000	2,250	0	0	0	1	
YEAR END FUND BALANCE		990,144	872,181	805,725	806,298	725,108	571,248	419,062	
CUMULATIVE BALANCES									
	Developer Contributions	425,550	464,050						
	Public Works Capital Equipment	250,000	175,000						
	Manheim Fire Department Capital Equipment	47,972	33,846						
	Penryn Fire Department Capital Equipment	143,871	101,534						
	Municipal Building	122,750	97,750						
	TOTAL	564,594	408,131						

2018 Final Budget

		Highway Aid Fund 35 (Dollars)								
Year		2018	2017	2017	2017	2016	2015	2014		
				8-31						
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Notes</u>	
	Prior Year End Balance	161,734	629,732	427,596	225,101	162,655	185,551	185,681		
	REVENUES									
35.355.02	Motor Vehicle Fuel Taxes (Liquid Fuels)	371,156	358,865	358,865	352,660	343,277	293,805	266,550		
35.355.03	State Turnback Payments	18,720	18,720	18,720	18,720	18,720	18,720	18,720		
35.355	STATE SHARED REVENUE & ENTITLEMENTS	389,876	377,585	377,585	371,380	361,997	312,525	285,270		
35.341.01	Interest Income	1,000	2,389	1,593	500	1,194	126	88		
35.387.01	Contributions & Donations	0	0	-19	0	757	0	0		
	CURRENT YEAR REVENUES	390,876	379,973	379,158	371,880	363,948	312,650	285,358		
	TOTAL AVAILABLE FUNDS	552,609	1,009,705	806,754	596,982	526,603	498,201	471,039		

2018 Final Budget

		Highway Aid Fund 35 (Dollars)							Notes
Year		2018	2017	2017	2017	2016	2015	2014	
				8-31					
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
EXPENDITURES									
35.437.740	Equipment Purchase	0	0	0	0	0	79,563	0	
35.438.220	Operating Supplies (salt)	23,000	11,250	11,250	0	12,611	50,386	18,514	
35.438.245	Maintenance Projects	132,447	293,583	136,593	305,370	161,829	122,962	67,302	
438.245.002	East Pleasantview Road Sealcoat Single	9,230	0	0	0	0	0	0	
438.245.003	Sumac Road	0	7,857	0	0	5,632	0	0	
438.245.010	Woodlot Road	0	18,660	0	0	13,343	0	0	
438.245.011	Sego Sago Road	0	0	0	0	0	0	8,324	
438.245.012	Power Road	0	0	0	0	6,356	0	0	
438.245.014	Green Acre Road	0	0	0	0	5,923	0	0	
438.245.015	Longenecker Road	0	0	0	0	2,637	0	0	
438.245.017	Airy Hill Road	0	0	0	0	0	0	13,356	
438.245.024	Northview Road Sealcoat Single	8,138	0	0	0	0	0	1,812	
438.245.025	Gish Road Sealcoat Single	11,235	0	0	0	0	0	0	
438.245.027	Meadow Road Sealcoat Single	23,804	0	0	0	0	0	0	
438.245.034	Cool Springs Road Sealcoat	11,975	0	0	0	0	0	0	
438.245.037	Limerock Road Sealcoat	4,845	0	0	0	0	0	0	
438.245.055	Boyer Run Road	0	0	0	0	0	0	6,431	
438.245.056	Hostetter Road	0	0	0	0	0	0	8,584	
438.245.057	Indian Village Road	0	0	0	0	0	17,626	0	
438.245.058	Locust Lane	0	0	0	0	0	0	2,951	
438.245.059	Oak Lane	0	0	0	0	2,172	6,279	0	
438.245.060	White Oak Road	0	0	0	0	0	0	25,385	
438.245.066	Fairland Road	18,107	0	0	0	0	0	457	
438.245.069	Brooklawn Road	0	0	0	0	0	5,630	0	
438.245.070	Hamaker Road	0	0	0	0	0	1,097	0	
438.245.071	Hickory Road	0	0	0	0	0	4,264	0	
438.245.072	N. Penryn Road	0	0	0	0	0	39,616	0	

2018 Final Budget

Highway Aid Fund 35 (Dollars)									
Year		2018	2017	2017 8-31	2017	2016	2015	2014	
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Notes</u>
438.245.073	W. Lexington Road	0	0	0	0	0	46,800	0	
438.245.074	S. Oak Street	0	0	0	0	32,040	0	0	
438.245.075	E. Sun Hill Road	0	17,433	17,433	19,400	27,140	0	0	
438.245.076	Silver Maple Road	0	0	0	0	0	1,650	0	
438.245.077	Dead End Road	0	0	0	0	10,947	0	0	
438.245.078	Fairview Road	0	0	0	0	17,192	0	0	
438.245.079	Junction Road	0	0	0	0	18,412	0	0	
438.245.080	Mt. Hope Road	0	0	0	0	9,664	0	0	
438.245.083	Bucknoll Road Widening	5,532	73,869	0	97,000	10,370	0	0	
438.245.084	Hickory Road	3,650	56,605	0	63,000	0	0	0	
438.245.085	West Sunhill Road	0	16,731	16,731	14,640	0	0	0	
438.245.087	South Penryn Road	0	102,428	102,428	111,330	0	0	0	
438.245.088	Hill Street Sealcoat Single	1,838	0	0	0	0	0	0	
438.245.089	Meadowlark Lane Sealcoat Double	10,690	0	0	0	0	0	0	
438.245.090	Mallard Drive Sealcoat Double	20,655	0	0	0	0	0	0	
438.245.091	Holly Tree Road Sealcoat	2,750	0	0	0	0	0	0	
35.438.300	Line Painting	35,000	35,000	29,179	35,000	32,565	29,250	28,210	
35.439.245	Construction Projects	268,800	278,267	0	192,000	94,497	53,386	171,462	
439.245.052	Elm Road (Fairview to Doe Run)	0	0	0	0	0	0	94,178	
439.245.061	Brandt Street	0	0	0	0	0	0	9,639	
439.245.062	Buchdale Drive	0	0	0	0	0	0	21,000	
439.245.063	Elwyn Terrace	0	0	0	0	0	0	10,901	
439.245.064	Grandview Drive	0	0	0	0	0	0	35,745	
439.245.067	Auction Road (Rt 72 to MAA Old Entrance)	25,600	0	0	0	-913	29,823	0	
439.245.068	N. Copehill Drive	0	0	0	0	0	23,563	0	
439.245.081	Stiegel Valley Road	0	103,000	0	0	71,362	0	0	
439.245.082	White Oak Road	0	32,800	0	0	24,049	0	0	
439.245.086	Penn Valley Road	0	142,467	0	192,000	0	0	0	

2018 Final Budget

Highway Aid Fund 35 (Dollars)									
Year		2018	2017	2017 8-31	2017	2016	2015	2014	
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>Projected</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Notes</u>
439.245.092	Bucknoll Road, West of Rt 72 Segment	9,400	0	0	0	0	0	0	
439.245.093	West Sunhill Road (Parkhill Drive to Loghes Avenue)	64,800	0	0	0	0	0	0	
439.245.094	Evans Road Widening & Reclamation	169,000	0	0	0	0	0	0	
	EXPENDITURES	459,247	618,100	177,022	532,370	301,502	335,546	285,488	
	TOTAL EXPENDITURES	459,247	618,100	177,022	532,370	301,502	335,546	285,488	
	YEAR END FUND BALANCE	93,362	391,605	629,732	64,612	225,101	162,655	185,551	

2018 Final Budget Summary (Dollars)

<u>Fund</u>	<u>Projected</u>			<u>Projected Fund Balance</u>
	<u>Starting Balance</u>	<u>Estimated Revenues</u>	<u>Anticipated Expenses</u>	
General	2,384,040	4,166,358	5,365,512	1,197,236
Sewer & Water	1,777,744	2,367,566	2,921,231	1,224,079
Agricultural Preservation	600,612	2,000	0	602,612
Street Improvement	1,156,131	223,260	745,352	634,039
Capital Reserve	872,181	158,963	41,000	990,144
Highway Aid	161,734	390,876	459,247	93,362
Parks & Recreation	2,713	40,000	42,635	138
Storm Water Management	-35,470	485,127	447,250	2,407
Total	6,919,685	7,834,149	10,022,227	4,744,017

Debt Service Payment Schedule (Dollars)

Principal & Interest Fiscal Year End	G.O. Bonds Series 2013 - Advance Refunding Series 2009 - Wastewater Treatment Plant	G.O. Bonds Series 2013 - Advance Refunding Series 2009 - Streetscape	G.O. Bonds Series 2013 - Advance Refunding Series 2009 - Water Treatment Plant	G.O. Note #2017-1 Refunding 2012 Bond - Water System Improvements	G.O. Note #2017-2 Refunding 2014 Note - Roadway Improvements	Total Debt Service - General Fund	Total Debt Service - Sewer and Water Fund	Total Debt Service - All Funds
12/31/2017	419,953	75,700	195,248	20,913	5,394	81,094	636,113	717,207
12/31/2018	419,003	73,750	192,248	112,693	187,199	260,949	723,943	984,891
12/31/2019	427,603	76,725	189,248	112,183	183,651	260,376	729,033	989,409
12/31/2020	428,503	75,106	186,935	111,673	189,996	265,103	727,110	992,213
12/31/2021	426,506	78,844	185,198	111,163	186,234	265,078	722,866	987,944
12/31/2022	428,610	77,400	183,273	110,653	187,418	264,818	722,535	987,353
12/31/2023	434,730	75,825	181,173	115,079	193,440	269,265	730,981	1,000,246
12/31/2024			717,655	114,441	65,699	65,699	832,096	897,795
12/31/2025			707,519	113,804			821,323	821,323
12/31/2026			716,363	113,166			829,529	829,529
12/31/2027			713,955	110,803			824,758	824,758
12/31/2028			562,493	262,513			825,005	825,005
12/31/2029				832,200			832,200	832,200
12/31/2030				826,300			826,300	826,300
12/31/2031				829,525			829,525	829,525
12/31/2032				826,788			826,788	826,788
12/31/2033				223,850			223,850	223,850
TOTALS	2,984,906	533,350	4,731,304	4,947,743	1,199,030	1,732,380	12,663,953	14,396,333

Principal	2,770,000	495,000	3,915,000	3,645,000	1,115,000	1,610,000	10,330,000	11,940,000
Interest Only	214,906	38,350	816,304	1,302,743	84,030	122,380	2,333,953	2,456,333
Debt Type	Fixed	Fixed	Fixed	Variable	Fixed			
Call Date	5/15/2018	5/15/2018	5/15/2018	none	none			