



PENN TOWNSHIP

LANCASTER COUNTY, PA

November 12, 2018

Dear Citizens:

On behalf of the Penn Township Board of Supervisors and the entire staff, we are pleased to present the **proposed 2019 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 proposed 2019 budget has **no** millage rate increase and no increases in the various user fees charged by the township.

For the sixth 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	operating
Parks and Recreation Fund	special purpose
Storm Water Management Fund	special purpose
Sewer and Water Fund	operating
Agricultural Preserve Fund	special purpose
Street Improvement Fund	operating
Capital Reserve Fund	reserve
Highway Aid Fund	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 as they show the township's fiscal plan.

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) 2019 Proposed Budget Line Item Narratives

Overall revenues are expected to increase 3.4 percent (\$115,160) from 2018's budget. The total of revenues *and other financing sources*, however is to be \$1,433,532 less than budgeted in 2018, partly for these reasons:

1. \$616,850 in 2019 is to be kept in the sewer and water fund instead of transferred to the general fund. It is for debt payments which can now be paid directly from that fund.
2. \$254,270 will no longer be received directly from the Manheim Auto Auction for police services. Instead the auction will pay the NLCRPD.
3. Insurance dividends are expected to be down \$9,000.
4. Map advertising is expected to be \$15,000 less than in 2018.
5. Foreign fire insurance will be \$4,000 less than this year.

Overall expenditures are also expected to *decrease* 16.6 percent (\$890,832) from 2018, partly for the same reasons. **Since the expenditures are to increase more than the revenues, the 2019 year-end fund balance is expected to be \$654,536.**

The township has a goal of 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. With conservative projections for the remainder of 2018, the proposed fund balance will probably be less than actual fund balance.

PAYROLL WITHHOLDINGS

222.00. Health Insurance Premium Contributions Withheld. Bi-weekly employee payroll deductions for township-provided health insurance; each employee will pay either \$60 per pay for family coverage or \$30 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 \$861,397,400, a 2.8 percent increase over 2018 (\$837,924,800) as projected by the Lancaster County Property Assessment Office. The existing tax rate of 1.4326 mills is proposed to continue for 2019. That equals a tax of \$143.26 per \$100,000 of assessed real estate value; 10.5 percent of the township's total assessed value (\$90,446,727) is tax-exempt.

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: 2019 is expected to be slightly less than 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; it is expected to increase.

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 2019; so the \$236,000 LST is to be absorbed by the \$1,433,157 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 \$1,000 less than 2018's amount of \$43,000.

361.30. Zoning and Subdivision and Land Development Fees

361.33. Zoning Permit fee revenue for situations involving only a zoning permit. This may increase slightly with proposed modest changes to the fee schedule.

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 3.5 percent increase from 2018. This amount will be paid to the NLCRPD and deducted from our township's police cost, according to the police department's intermunicipal charter.

362.41. Building Permit Fees. Fees charged for permitted activities regulated by the state building code and previously, related zoning fees; 2019 revenue is expected to increase marginally over 2018's amount due to a slightly high fee schedule.

380.10. Insurance Dividends. The Township is a member of a 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 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 from 2011 through 2017: \$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 new 2019 through 2024 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 Staff. Consists of reimbursement from the Sewer and Water Fund for the annual reimbursement of part of the Township Manager's (25 percent) and Financial Coordinator's (50 percent) total compensation (pay, benefits, taxes) for management, financial, and operational work of the NWLCA (Northwestern Lancaster County Authority's) public water and wastewater systems.

392.11. Transfer from Sewer and Water Fund Debt. Consists of reimbursement from the Sewer and Water Fund for the annual payments of Sewer and Water-related debt service payments to Fulton Bank (\$616,850 in 2019).

392.36. Transfer from Capital Reserve. \$29,000 is to be transferred for our share (\$25,000) of a Crack Sealer with other municipalities, and our share (\$4,000) of a Hydroseeder with other municipalities.

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 3 percent increase from the 2018 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; 2019 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; 2019 is estimated to be the same as in 2018.

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 increased 288 percent.

405.196. Health Insurance. Includes a 17.3 percent increase for health, dental, and vision insurance. The township is increasing non-generic prescription and emergency room copays to cut about \$7,000 of cost increases next year.

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.

406. Other General Government Administration

406.49. Ordinance Codification. General Code's eCode website including codifying new regulations will cost \$5,000 in 2019.

407. Data Processing

407.28. General Software/Hardware. Includes monthly lease charges for Laserfiche (computer document archive), 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; 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; and 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)*. With a 30 percent increase next year the township will pay \$6,365 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 6.2 percent in 2019.

411. Fire Service

The Penryn Fire Department and Manheim Fire Department contributions are to increase 3 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.

433. Highway-Traffic Control Devices

433.245. *Materials and Supplies*. This account is for some line painting, pre-mark (railroad approaches, stop bars, crosswalks, etc.), and posts and high intensity signs (one third of street name signage for this federally-required three year retroreflectivity program).

433.361. *PPL - Traffic Signals*. 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.

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.

483.30. Non-Uniform Pension Contribution

483.30. *Non-Uniform Pension Contribution*. The 2019 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

The debt accounts are to be arranged so that the two debt payments to S&T Bank are made through the sewer and water fund. Since S&T refinanced one debt last year, those debts can be paid by a sewer and

water fund transfer instead of through a signed check. The three debt payments to Fulton Bank can remain through the general fund.

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

492.304. 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. \$20,000 is for park maintenance.

492.500. Stormwater Management Fund: \$100,000 is being transferred, largely for a new state and federal required MS4 project to be performed within five years.

Road Maintenance Projects

1. Power Road (Cassel's Hill) ultra-thin friction wearing course.
2. Memorial Road single sealcoat.
3. Sanctuary Road sealcoat.
4. Southview Road single sealcoat.
5. Boyer Run Road single sealcoat.
6. Hostetter Road ultra-thin friction wearing course.
7. Locust Lane sealcoat.

Road Construction Projects

1. Indian Village Road sections of 19mm & 9.5mm.
2. Airy Hill Road (N Penryn to Locust Grove) 19mm, if a Low-volume Road Grant is approved by the County Conservation District.
3. Hickory Lane 9.5mm.
4. Elm Road Pipe (Newport to Brooklawn Roads) design.
5. North Penryn Road Old Fire Dam pipe design and large pipe design and build.
6. Fruitville Pike, Temperance Hill-Holly Tree Roads intersection and traffic signals.
7. Doe Run Road Pedestrian Enhancement Project.
8. Woodlot and Lititz Roads pipes and inlets.
9. North Penryn Road and Oak Lane intersection pipe and inlet.
10. Highview Drive Pipe to creek.
11. North Penryn Road pipe North of Airy Hill Road
12. North Penryn Road pipe, between Newport Road and East Pleasant View Road.
13. Dead End Road pipe design.

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Mark Hiester, Manager

November 15, 2018

2019 Proposed Budget

		General Fund 01 (Dollars)							
Year		2019	2018	2018	2018	2017	2016	2015	
		8-31							
Account #	Description	Budget	Projected	Actual	Budget	Actual	Actual	Actual	Notes
	Prior Year End Balance	894,046	1,300,458	1,197,236	2,384,040	1,675,655	862,306	843,619	
PAYROLL WITHHOLDINGS									
01.222.00	Health Insurance Premium Contributions Withheld	14,820	12,350	12,350	12,350	12,350	12,350	11,700	
REVENUES & OTHER FINANCING SOURCES									
01.300.06	Streetlight User Fees	25,000	23,697	15,798	23,000	26,411	25,969	26,337	
01.301.10	Real Estate Taxes	1,113,720	1,161,827	1,161,827	1,100,000	1,171,881	1,128,015	1,099,585	
01.301.20	Real Estate Taxes - Prior, Delinquent	10,000	11,630	11,630	10,000	14,376	11,489	18,120	
01.301.60	Real Estate Taxes - Interim	8,000	23,304	23,304	7,000	9,908	1,798	9,179	
1.301	REAL PROPERTY TAXES	1,131,720	1,196,762	1,196,762	1,117,000	1,196,165	1,141,302	1,126,884	
01.310.10	Real Estate Transfer Tax	195,000	195,290	130,193	200,000	270,106	242,420	229,023	
01.310.21	Earned Income	1,338,800	1,286,907	766,170	1,000,000	1,182,640	1,142,552	1,084,703	
01.310.51	Local Services Tax	236,000	229,000	170,227	204,000	222,330	220,683	202,878	
1.31	LOCAL TAX ENABLING ACT	1,769,800	1,711,197	1,066,590	1,404,000	1,675,075	1,605,655	1,516,603	
01.321.80	Cable Television Franchise	104,000	104,000	85,084	104,000	115,302	110,280	104,686	
01.322.20	Demolition Permit	100	100	0	100	100	404	1,320	
01.322.30	Driveway Permit	100	100	0	100	120	445	105	
01.322.82	Street Encroachments	100	100	0	100	160	355	1,430	
1.322	NON-BUSINESS LICENSES & PERMITS	300	300	0	300	380	1,204	2,855	
01.331.10	Court-District Magistrate & Common Pleas	18,000	18,939	12,626	17,000	19,160	20,864	18,609	
01.331.12	Violation of Ordinances (e.g. Zoning, Burning, etc.)	3,000	10,617	7,078	2,000	5,096	6,420	4,825	
01.331.13	State Police Fines	5,000	5,190	3,460	5,000	6,611	5,329	6,120	
01.331.14	Parking Violations	100	100	0	200	180	80	230	
1.331	FINES	26,100	34,846	23,164	24,200	31,047	32,693	29,783	

2019 Proposed Budget

		General Fund 01 (Dollars)							
Year		2019	2018	2018	2018	2017	2016	2015	
				8-31					
Account #	Description	Budget	Projected	Actual	Budget	Actual	Actual	Actual	Notes
1.332	Forfeits (including restitution, settlements, sheriff sale proceeds)	0	0	0	0	0	0	0	
01.341.01	Interest	2,000	3,226	2,151	1,700	2,610	1,911	1,645	
01.354.03	FEMA or PEMA Assistance	0	0	0	0	0	18,430	0	
01.354.15	Recycling Act 101	8,000	8,293	8,293	8,000	9,039	-275	7,287	
1.354	STATE CAPITAL/OPERATING GRANTS	8,000	8,293	8,293	8,000	9,039	18,155	7,287	
01.355.01	Public Utility Realty Tax (PURTA)	3,000	3,000	0	3,000	3,012	3,071	3,012	
01.355.04	Alcoholic Beverages Licenses	400	400	400	125	0	0	600	
01.355.05	General Municipal Pension System Aid	42,000	42,159	0	43,000	45,883	137,014	119,583	
01.355.07	Foreign Fire Insurance Premium	57,000	57,161	0	61,000	61,202	64,043	64,124	
1.355	STATE SHARED REVENUE & ENTITLEMENT	102,400	102,721	400	107,125	110,097	204,128	187,320	
01.356.01	Forest Lands	20	20	0	20	20	16	8	
01.356.02	Game Commission Lands	2,965	2,965	2,965	2,965	2,965	2,965	2,965	
1.356	STATE PAYMENTS IN LIEU OF TAXES	2,985	2,985	2,965	2,985	2,985	2,981	2,973	
01.361.31	Subdivision & Land Development Application Fees	3,000	7,000	6,250	2,000	8,618	6,498	5,212	
01.361.32	Review Fees (Reimbursement from Applicant)	4,000	7,000	6,465	3,000	3,660	7,470	4,245	
01.361.33	Zoning Permits	4,000	4,000	3,110	4,000	4,560	17,352	15,674	
01.361.34	Zoning Hearing Board Fees	5,000	5,000	4,200	5,000	6,000	6,600	10,800	
01.361.341	Conditional Use Hearing Fees	0	600	1,800	0	1,200	0	1,800	
01.361.342	Zoning, Rezoning, Curative Amendment Fees	0	0	0	0	0	0	1,000	
ZONING & SUBDIVISION & LAND DEVELOPMENT									
01.361.30	FEES	16,000	23,600	21,825	14,000	24,038	37,920	38,731	
01.361.501	Sale of Map Advertising	0	0	2,750	15,000	8,800	0	0	

2019 Proposed Budget

General Fund 01 (Dollars)									
Year		2019	2018	2018	2018	2017	2016	2015	
				8-31					
Account #	Description	Budget	Projected	Actual	Budget	Actual	Actual	Actual	Notes
01.362.10	Special Police Services (Manheim Auto Auction)	0	218,238	218,238	254,270	247,874	235,267	224,215	NLCRPD Takes
01.362.41	Building Permits	12,000	14,352	9,568	11,000	-54,092	252,005	168,713	
01.362.44	Sewage Permits	13,000	15,533	10,355	13,000	18,266	18,967	14,805	
01.362.47	Building Code Appeals Fee	0	0	0	0	0	0	0	
1.362	PUBLIC SAFETY	25,000	248,123	238,161	278,270	212,049	506,239	407,733	
01.372.56	Sale of Solar Alternative Energy Credits	1,200	1,189	793	1,200	813	789	2,372	
01.380.10	Insurance Dividends	6,000	5,392	3,595	15,000	43,687	30,686	19,304	
01.387.10	General Contributions & Donations	10,508	10,508	10,508	10,000	10,727	10,869	15,935	
01.387.11	Manheim Auto Auction Host Fee	279,044	270,917	270,917	270,917	263,026	255,365	247,927	
1.387	Contributions & Donations from Private Sources	289,552	281,424	281,424	280,917	273,753	266,234	263,862	
01.389.10	Penn IDA Contribution for Administrative Service	1,800	0	0	0	0	0	0	
	REVENUES	3,511,857	3,747,755	2,949,755	3,396,697	3,732,251	3,986,145	3,738,376	
01.391.10	Sale of General Fixed Assets	500	11,014	11,014	500	585	118	185	
01.392.01	Transfer from Agricultural Preserve Fund	2,000	0	0	0	0	0	0	new
01.392.09	Transfer from Sewer & Water Fund Staff & Postage	60,142	769,161	567,670	769,161	725,889	783,251	793,001	
01.392.11	Transfer from Sewer & Water Fund Debt	616,850	0	0	0	0	0	0	new
01.392.15	Transfer from GO Bonds Streetscape	0	0	0	0	364,740	0	0	
01.392.19	Transfer from Street Improvement Fund	0	0	0	0	0	0	0	
	Transfer from Capital Reserve (Hydroseeder & Crack								
01.392.36	Sealer)	29,000	0	32,623	0	0	0	0	
1.392	INTERFUND TRANSFERS	707,992	769,161	600,293	769,161	1,090,629	783,251	793,001	
	OTHER FINANCING SOURCES	708,492	780,175	611,307	769,661	1,091,213	783,370	793,185	

2019 Proposed Budget

General Fund 01 (Dollars)									
Year		2019	2018	2018	2018	2017	2016	2015	
				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>
	CURRENT YEAR TOTAL PAYROLL								
	WITHHOLDINGS, REVENUES, & OTHER								
	FINANCING SOURCES	5,129,215	5,840,738	4,770,648	6,562,748	6,511,469	5,644,171	5,386,880	1,433,532

2019 Proposed Budget

General Fund 01 (Dollars)									
Year		2019	2018	2018	2018	2017	2016	2015	
				8-31					
Account #	Description	Budget	Projected	Actual	Budget	Actual	Actual	Actual	Notes
EXPENDITURES									
01.400.05	Supervisors Salaries	12,500	12,500	8,000	12,500	12,500	12,100	12,900	
01.400.192	FICA Medicare	956	956	612	956	956	926	987	
01.400.42	Dues, Subscriptions, & Memberships	2,230	2,230	1,967	2,230	2,014	2,299	1,974	
01.400.46	Education & Training	1,000	500	370	1,000	250	390	300	
1.4	LEGISLATIVE	16,686	16,186	10,949	16,686	15,720	15,715	16,161	
01.402.05	Elected Auditors	300	300	300	300	300	300	300	
01.402.31	Professional Auditing Services	11,995	11,315	11,315	11,315	10,775	10,265	9,775	
01.402.45	Payroll Processing Services	3,500	2,636	1,758	3,500	2,197	2,365	3,073	
1.402	FINANCIAL ADMINISTRATION	15,795	14,251	13,373	15,115	13,272	12,930	13,148	
01.403.31	Tax Collection	1,800	1,800	0	1,800	1,694	1,818	1,773	
01.404.31	General Solicitor, Legal Expenses	20,000	18,699	12,466	20,000	12,884	20,561	10,779	
01.405.12	Administration Salary & Wages	170,863	167,690	109,527	167,690	78,108	168,375	174,631	
01.405.18	Administration Overtime	2,000	1,828	1,218	1,400	1,393	1,862	1,118	
01.405.191	Uniform Allowance	225	255	0	255	35	25	48	
01.405.192	FICA Medicare	13,224	12,464	8,309	11,419	5,850	12,120	13,445	
01.405.194	Unemployment Compensation	1,050	446	298	293	270	313	636	
01.405.196	Health Insurance (Major Medical, Dental, & Vision)	66,583	57,235	37,996	57,235	58,098	47,035	49,033	
01.405.198	Disability & Life Insurance	1,999	2,052	1,368	1,960	1,984	1,962	2,069	
01.405.21	Office Supplies	5,000	5,984	3,990	5,000	4,018	4,867	4,008	
01.405.23	Postage (General)	2,000	2,272	1,514	1,800	1,391	2,035	2,190	
01.405.28	Newsletters (includes postage)	1,500	1,218	812	2,400	2,303	0	2,227	
01.405.32	Wireless Service	1,000	920	613	1,000	920	932	1,048	
01.405.34	Advertising & Printing	7,000	6,223	4,148	8,000	9,111	13,105	6,969	
01.405.36	Map Printing	0	4,462	4,462	5,000	0	0	0	

2019 Proposed Budget

General Fund 01 (Dollars)									
Year		2019	2018	2018	2018	2017	2016	2015	
				8-31					
Account #	Description	Budget	Projected	Actual	Budget	Actual	Actual	Actual	Notes
01.405.42	Dues, Subscriptions, & Memberships	1,000	200	89	2,000	872	1,314	1,370	
01.405.46	Education & Training	1,000	500	240	1,000	240	0	1,567	
01.405.49	Miscellaneous	1,000	500	234	1,000	1,151	841	1,199	
1.405	ADMINISTRATION	275,445	264,248	174,819	267,451	165,745	254,786	261,559	
01.406.39	Bank Service Charges, Fees	50	50	0	50	5	0	35	
01.406.49	Ordinance Codification	5,000	4,493	4,493	3,600	3,504	550	1,890	
OTHER GENERAL GOVERNMENT									
1.406	ADMINISTATION	5,050	4,543	4,493	3,650	3,509	550	1,925	
01.407.28	General Software, Hardware Purchases, Leases	28,000	28,190	19,250	17,000	24,964	16,442	8,725	
01.407.37	IT Repairs, Maintenance & Service Agreements	8,000	7,000	3,125	14,000	12,523	7,368	6,741	
01.407.48	Website Design	0	6,231	6,231	7,000	0	0	0	
01.407.49	Document Scanning	1,000	0	0	0	0	950	0	
1.407	DATA PROCESSING	37,000	41,421	28,606	38,000	37,486	24,760	15,465	
01.408.313	General Engineering Services	16,000	8,269	5,513	17,000	8,906	17,124	10,551	
01.408.319	Sewage Enforcement Services	22,000	25,054	16,703	20,000	20,336	19,812	18,300	
Subdivision, Land Development, Zoning Ordinance									
01.408.49	Amendments			0	5,000	0	0	0	
1.408	ENGINEERING SERVICES	38,000	33,323	22,215	42,000	29,242	36,936	28,851	
01.409.32	Phone & Internet	4,200	3,741	2,494	4,500	3,377	4,029	3,883	
01.409.361	PPL	2,000	1,376	917	2,000	1,630	1,895	2,079	
01.409.362	UGI	11,000	10,040	6,693	9,000	6,068	5,740	9,734	
01.409.364	Sewer & Water Services	1,000	913	609	1,000	1,041	1,608	1,344	
01.409.367	Trash & Recycling	2,500	2,137	1,424	2,500	2,102	2,109	1,380	
01.409.368	Fire Hydrants (to MAWSA)	6,365	4,896	3,264	5,000	4,896	4,896	4,896	30% Increase
01.409.37	Repair, Maintenance, & Security	20,000	14,845	9,897	36,000	24,515	34,998	21,932	
01.409.44	Cleaning Service	10,000	9,450	6,300	9,000	8,400	7,000	7,700	

2019 Proposed Budget

General Fund 01 (Dollars)								
Year	2019	2018	2018	2018	2017	2016	2015	
			8-31					
Account #	Description	Budget	Projected	Actual	Budget	Actual	Actual	Notes
01.409.49	Coffee, Drinking Water, Meeting Refreshments	1,400	1,210	807	700	1,317	1,679	1,679
1.409	GENERAL GOVERNMENT BUILDING	58,465	48,609	32,406	69,700	53,347	63,953	54,627
01.410.197	Police Pension Contribution (Pass Through State Aid to NLCRPD)	0	0	0	0	0	93,267	80,377
01.410.52	State Dog Law Enforcement Costs	1,000	0	0	0	0	0	0
Northern Lancaster County Regional Police Department								Includes new
01.410.55	2.4% increase	1,433,157	1,656,144	1,380,670	1,656,144	1,536,419	1,472,358	1,383,917 MAA deduction
1.41	POLICE	1,434,157	1,656,144	1,380,670	1,656,144	1,536,419	1,565,625	1,464,294
01.411.540	Penryn Fire Department Contribution	53,929	26,179	26,179	52,358	52,235	47,491	45,229
01.411.541	Manheim Fire Department Contribution	31,300	30,388	15,194	30,388	28,941	35,032	33,364
01.411.542	Northwest Emergency Medical Service	17,500	16,923	10,962	16,923	16,923	16,923	16,117
01.411.543	Foreign Fire Insurance	57,000	57,161	0	61,000	61,202	64,043	64,124
01.411.700	Contribution to Fire Department Capital Equipment	0	0	75,000	0	0	0	26,250 Change account
1.411	FIRE & AMBULANCE	159,729	130,652	127,335	160,669	159,301	163,489	185,084
01.413.19	Sewage Enforcement Officer Expenses	500	500	349	500	434	244	215
01.413.21	Office Supplies	200	200	146	100	1,641	343	589
01.413.24	Operating Supplies (includes equipment)	200	200	0	250	0	0	0
01.413.32	Wireless Service	660	660	440	660	378	733	649
01.413..33	Vehicle Fuel	200	156	104	100	62	306	385
01.413.375	Repairs & Maintenance - Vehicle	1,000	500	249	1,000	1,321	92	321
01.413.42	Dues, Subscriptions, & Memberships	200	200	0	200	20	159	978
01.413.45	3rd Party Commercial Inspection Services	500	500	190	500	1,030	3,164	1,260
01.413.46	Education & Training (Includes Code Books)	200	0	0	750	807	55	1,141
1.413	UCC & CODE ENFORCEMENT	3,660	2,916	1,478	4,060	5,693	5,096	5,537
01.414.10	Planning Commission Stipend	850	750	500	875	750	875	875
01.414.11	Zoning Hearing Board Stipend	500	240	160	2,400	760	1,640	1,640

2019 Proposed Budget

General Fund 01 (Dollars)									
Year		2019	2018	2018	2018	2017	2016	2015	
				8-31					
Account #	Description	Budget	Projected	Actual	Budget	Actual	Actual	Actual	Notes
01.414.12	Planning & Zoning Wages	126,006	123,541	80,772	123,541	111,156	130,035	136,036	
01.414.131	Zoning Hearing Board Solicitor	2,000	1,728	1,152	4,000	2,880	5,388	3,072	
01.414.132	Zoning Hearing Board Stenographer	1,500	1,403	935	2,000	970	1,870	1,815	
01.414.18	Overtime	1,500	1,336	890	1,300	1,192	280	914	
01.414.191	Uniform & Shoe Allowance	150	275	0	275	0	0	244	
01.414.192	FICA Medicare	9,754	9,176	6,117	9,550	8,432	9,729	10,315	
01.414.194	Unemployment Compensation	700	300	200	203	293	379	607	
01.414.196	Health Insurance (Major Medical, Dental, & Vision)	61,054	53,127	31,222	53,127	36,760	21,905	20,560	
01.414.198	Disability, Life Insurance	1,632	1,621	1,081	1,600	1,438	1,599	1,692	
01.414.24	Operating Supplies-Zoning (includes equipment)	500	500	196	500	554	560	505	
01.414.313	Engineering & Legal Review Fees (Reimbursable)	0	0	0	0	0	0	0	
01.414.317	Contracted Services- Zoning Enforcement	2,500	2,500	2,358	300	34,429	0	145	
01.414.32	Wireless Service	0	0	0	600	255	308	506	
01.414.34	Zoning Hearing Legal Notice	1,500	1,301	867	1,000	1,780	1,778	2,213	
01.414.42	Dues, Subscriptions, & Memberships	700	600	412	600	392	355	632	
01.414.50	Comprehensive Plan Update	1,000	0	0	0	0	0	0	Rapho
01.414.46	Education & Training	1,000	1,000	775	500	662	475	1,273	
1.414	PLANNING & ZONING	212,845	199,397	127,637	202,371	202,702	177,177	183,044	
01.415.20	General Supplies, Operating Expenses	200	100	0	500	102	48	736	
01.415.32	Wireless Service (EMO)	150	150	68	150	117	146	115	
1.415	EMERGENCY MANAGEMENT	350	250	68	650	218	194	850	
01.430.12	Public Works Wages	267,010	265,005	172,100	265,005	253,370	230,672	248,242	
01.430.18	Public Works Overtime	20,000	20,000	18,019	20,000	15,354	20,054	24,634	
01.430.191	Uniform & Shoe Allowance	1,825	1,825	1,094	1,825	1,433	1,500	1,672	
01.430.192	FICA, Medicare	21,956	21,713	14,136	21,713	20,323	18,946	20,090	
01.430.194	Unemployment Compensation	1,750	763	509	473	493	675	1,129	

2019 Proposed Budget

		General Fund 01 (Dollars)							
Year		2019	2018	2018	2018	2017	2016	2015	
				8-31					
Account #	Description	Budget	Projected	Actual	Budget	Actual	Actual	Actual	Notes
01.430.196	Health Insurance (Major Medical, Dental, & Vision)	136,569	117,073	78,049	117,163	111,781	77,375	77,980	
01.430.198	Disability, Life Insurance	3,570	3,597	2,398	3,500	3,537	3,300	3,424	
01.430.32	Wireless Service	2,600	2,400	1,583	2,400	2,372	2,321	2,079	
01.430.33	Vehicle Fuel	22,500	22,500	11,632	22,500	13,351	10,816	19,980	
01.430.34	Vehicle Purchase	0	132,075	132,075	135,000	0	0	0	
01.430.46	Education & Training	1,000	450	300	1,000	580	75	340	
01.430.470	CDL Drug & Alcohol Testing	750	750	420	750	60	653	176	
01.430.49	Miscellaneous	500	500	186	500	128	217	443	
1.43	HIGHWAY- GENERAL	480,030	588,650	432,500	591,828	422,781	366,604	400,189	
01.432.245	Materials & Supplies	11,000	11,000	6,794	11,000	2,321	130	6,525	
01.432.317	Contracted Services	500	500	0	500	0	0	0	
1.432	HIGHWAY- SNOW	11,500	11,500	6,794	11,500	2,321	130	6,525	
01.433.245	Materials & Supplies	14,000	22,873	15,249	19,000	11,142	12,409	13,512	
01.433.361	PPL - Traffic Signals	2,600	2,800	1,944	2,800	2,851	2,137	1,688	
01.433.370	Repairs & Maintenance Services	4,000	4,000	0	4,000	2,515	7,757	2,754	
1.433	HIGHWAY- TRAFFIC CONTROL DEVICES	20,600	29,673	17,192	25,800	16,509	22,304	17,954	
01.434.361	Street Lighting	36,000	33,942	22,628	35,000	34,070	35,586	33,525	
01.437.245	Materials & Supplies	6,000	5,657	3,771	6,000	6,657	5,169	6,532	
01.437.260	Small Tools & Minor Equipment	10,000	11,737	7,825	10,000	608	3,359	6,442	
01.437.374	Repairs & Maintenance Services	35,000	41,738	27,825	30,000	30,962	27,060	51,732	
01.437.74	Capital Purchases	20,000	0	0	0	0	0	0	
1.437	HIGHWAY - TOOLS & MACHINERY	71,000	59,132	39,421	46,000	38,227	35,588	64,706	
01.438.245	Materials & Supplies	113,500	57,768	38,512	113,500	61,957	91,788	108,753	
01.438.317	Contracted Services, Equipment	3,000	3,000	0	3,000	1,405	120	1,825	

2019 Proposed Budget

General Fund 01 (Dollars)									
Year		2019	2018	2018	2018	2017	2016	2015	
		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>
1.438 HIGHWAY - ROADS & BRIDGES		116,500	60,768	38,512	116,500	63,362	91,908	110,578	
01.452.541 Manheim Athletic Association		0	0	0	0	0	4,000	4,000	
01.452.542 Penryn Athletic Association		0	0	0	0	0	1,000	1,000	
01.452.543 Lititz Rec Center		15,000	15,000	11,250	15,000	15,000	15,000	15,000	
1.452 RECREATION					15,000	15,000	20,000	20,000	
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	0	2,130	
01.457.540 Manheim Farm Show		1,343	1,343	1,343	1,343	1,343	1,000	1,000	
1.457 CIVIL CELEBRATIONS		1,343	1,343	1,343	1,343	1,343	1,000	3,130	
01.463.540 Manheim Area Economic Development Corporation		0	0	0	0	0	7,500	7,500	
01.465.540 Manheim Historical Society		1,343	1,343	1,343	1,343	1,343	1,685	1,865	
01.471.00 Debt Principal		743,651	725,000	700,000	720,000	647,000	563,374	602,922	
01.471.001	Series 2013-2009 Sewer Bond Wastewater Plant	390,000	370,000	370,000	370,000	360,000	345,000	340,000	Fulton
01.471.003	Series 2013-2009 Streetscape	70,000	70,000	65,000	65,000	65,000	65,000	60,000	Fulton
01.471.004	Series 2013-2009 Water Treatment Facility	100,000	100,000	100,000	100,000	100,000	148,374	100,000	Fulton
01.471.005	Series 2012 Water System Projects	0	0	0	0	5,000	5,000	5,000	
01.471.006	Bank Loan 2014 Roadway Improvements	0	0	0	0	117,000	0	97,922	
01.471.007	GO Note #2017-1 (2012 Bond - Water System)	0	20,000	0	20,000	0	0	0	S&T
01.471.008	GO Note 2017-2 (2014 Loan - Roadway)	183,651	165,000	165,000	165,000	0	0	0	S&T
01.472.00 Debt Interest		152,227	264,891	90,999	264,891	274,828	263,671	310,765	
01.472.001	Series 2013-2009 Sewer Bond Wastewater Plant	37,603	49,003	27,276	49,003	59,953	68,803	75,653	Fulton
01.472.003	Series 2013-2009 Streetscape	6,725	8,750	4,863	8,750	10,700	12,325	13,575	Fulton

2019 Proposed Budget

General Fund 01 (Dollars)									
Year		2019	2018	2018	2018	2017	2016	2015	
8-31									
Account #	Description	Budget	Projected	Actual	Budget	Actual	Actual	Actual	Notes
01.472.004	Series 2013-2009 Water Treatment Facility	89,248	92,248	46,874	92,248	95,248	49,374	99,747	Fulton
01.472.005	Series 2012 Water System Projects	0	0	0	0	60,338	120,706	120,765	
01.472.006	Bank Loan 2014 Roadway Improvements	0	0	0	0	22,283	12,463	1,025	
01.472.007	GO Note #2017-1 (2012 Bond - Water System)	0	92,693	0	92,693	20,913	0	0	S&T
01.472.008	GO Note 2017-2 (2014 Loan - Roadway)	18,651	22,199	11,986	22,199	5,394	0	0	S&T
01.483.30	Non-Uniform Pension Contribution (MMO)	70,071	61,130	0	61,130	123,156	0	46,489	
01.484.00	SMT Workers' Comp Trust	12,162	12,253	8,470	12,253	13,049	13,963	17,539	down >1%
01.484.195	SWIF - Volunteer Fire	15,712	17,000	6,400	17,000	18,654	15,744	16,190	down 7.5%
1.484	WORKERS' COMPENSATION	27,874	29,253	14,870	29,253	31,703	29,707	33,729	
01.486.01	MRM Property & Liability Insurance	48,037	50,287	20	50,287	51,361	72,958	42,584	
01.486.40	Insurance- Public Officials	8,393	8,061	0	8,061	8,061	10,319	5,841	4.1% increase
01.486.60	Fidelity & Surety Bonds	3,441	3,374	1,426	3,374	2,645	1,942	2,852	
01.486.70	Employment Practices Liability	2,185	2,142	0	2,142	0	1,627	1,864	
1.486	INSURANCE, CASUALTY, & SURETY	62,056	63,864	1,446	63,864	62,067	86,846	53,141	
EXPENDITURES		4,098,177	4,387,929	3,316,064	4,506,749	3,995,941	3,894,490	3,981,115	

2019 Proposed Budget

		General Fund 01 (Dollars)							
Year		2019	2018	2018	2018	2017	2016	2015	
		8-31							
Account #	Description	Budget	Projected	Actual	Budget	Actual	Actual	Actual	Notes
INTERFUND OPERATING TRANSFERS									
01.492.191	Transfer to Street Improvement Fund	100,000	201,260	0	201,260	367,394	29,650	350,000	
01.492.30	Transfer to Capital Reserve Fund	156,503	156,503	114,126	156,503	78,941	0	151,250	
01.492.304	Public Works Capital Equipment	75,000	75,000	75,000	75,000	50,000	0	25,000	
01.492.305	Manheim Fire Department Capital Equipment	14,126	14,126	14,126	14,126	7,235	0	0	
01.492.306	Penryn Fire Department Capital Equipment	42,377	42,377	0	42,377	21,705	0	26,250	
01.492.307	Municipal Building Capital Reserve	25,000	25,000	25,000	25,000	0	0	100,000	
01.492.454	Transfer to Parks & Recreation Fund	20,000	40,000	40,000	40,000	7,500	44,375	42,209	
01.492.500	Transfer to Stormwater Management Fund	100,000	161,000	0	461,000	0	0	0	
1.492	INTERFUND TRANSFERS	376,503	558,763	154,126	858,763	453,834	74,025	543,459	
TOTAL EXPENDITURES, OTHER FINANCING USES, & INTERFUND TRANSFERS		4,474,680	4,946,692	3,470,190	5,365,512	4,449,775	3,968,516	4,524,574	
YEAR END FUND BALANCE		654,536	894,046	1,300,458	1,197,236	2,061,694	1,675,655	862,306	
Balance Ratio (16.7% minimum wanted)		14.63%	18.07%	37.48%	22.31%	46.33%	42.22%	19.06%	

2019 Proposed Budget

Parks & Recreation Fund 04 (Dollars)

Year		2019	2018	2018	2017	2016	2015		
		8-31							
<u>Account #</u>	<u>Description</u>	<u>Draft</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		45,668	36,449	14,880	12,585	40,194	42,328	34,323	
REVENUES & OTHER FINANCING SOURCES									
04.250.20	Cash Security	0	0	0	0	0	0	3,031	
04.250	DEPOSITS	0	0	0	0	0	0	3,031	
04.341.01	Interest Income	50	34	21	60	49	82	72	
04.361.35	Developer Fee-in-Lieu	0	0	0	0	0	45,470	0	
	REVENUES	50	34	21	60	0	45,552	3,103	
04.392.01	Transfer from General Fund	20,000	40,000	40,000	40,000	7,500	0	44,375	
04.392	INTERFUND TRANSFERS	20,000	40,000	40,000	40,000	7,500	0	44,375	
CURRENT YEAR DEPOSITS, REVENUES, & OTHER FINANCING SOURCES		20,050	40,034	40,021	40,060	7,500	45,552	50,509	
TOTAL AVAILABLE FUNDS		65,718	76,483	54,901	52,645	47,694	87,880	84,832	

2019 Proposed Budget

Parks & Recreation Fund 04 (Dollars)

Year		2019	2018	2018	2018	2017	2016	2015	
		8-31							
<u>Account #</u>	<u>Description</u>	<u>Draft</u>	<u>Projected</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Notes</u>
EXPENDITURES									
04.454.361	Electricity	1,000	1,006	603	760	874	777	640	
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	30,000	27,504	16,469	34,505	32,862	45,470	40,304	
04.454.44	Cleaning Service	2,500	2,305	1,380	2,500	1,373	1,440	1,560	
04.454.74	Capital Purchases	0	0	0	0	0	0	0	
04.454	PARKS	33,500	30,815	18,452	37,765	35,109	47,686	42,504	
04.491.00	Refunds of Prior Year Revenues	0	0	0	0	0	0	0	
TOTAL EXPENDITURES		33,500	30,815	18,452	37,765	35,109	47,686	42,504	
YEAR END FUND BALANCE		32,218	45,668	36,449	14,880	12,585	40,194	42,328	



PENN TOWNSHIP

LANCASTER COUNTY, PA

Sewer and Water Fund (09) 2019 Proposed Budget Line Item Narratives

REVENUES AND OTHER FINANCING SOURCES

364. Wastewater System

364.11. Sewage Connection Tapping Fees. 41 Equivalent Dwelling Units are expected to connect in 2019 from Pleasant View Retirement Community, Penn Towne Center, and the Holly Tree Road, Cedar Hollow, Baron's Ridge, Sunhill Commons, and Manheim Commons neighborhoods.

364.12. Sewer Use Charges. Quarterly fees paid by users of NWLCA's sewer system from 2,391 EDUs.

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.

364.16. Nonresidential Waste Program Fees. This line is for a new program to encourage nonresidential uses on the public sewer system to control the strength of waste. Waste that is stronger than the treatment plant is design for, disproportionately reduces the treatment capacity (biochemical and hydraulic capacities).

372 Electric Revenues

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

372.44. Streetlight User Fee account is expected to increase a bit from the dedication of roads in Cedar Hollow, Baron's Ridge, Sunhill Commons, and Sweetbriar Creek in 2019.

372.56. PPL Over-Production Cash-Out, Solar Renewable Energy Credits have been sluggish. 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; 1,120 EDUs including the 61 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. 61 connections are expected from Baron's Ridge and Pleasant View Retirement Community.



393.10. *General Obligation Bond and Note Proceeds*. The \$315,515 remaining from a bond will be reserved for a future project.

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 costs. Our vendor, Kline's can use Manheim Borough's relatively close treatment plant or choose to deliver our sludge to another facility.

429.375. *Act 537 Plan Update*. Five thousand dollars is put in this new account in case our 2004 plan needs to be updated. Rapho Township may consider connecting Manheim Borough's public sewer system to the Turnpike Interchange area through Elstonville, partly in Penn Township.

429.60. *Capital Construction*. Seven projects are expected in 2019: water meter replacement, a wastewater treatment facility dissolved oxygen system; WWTF effluent flow metering system; Pumping Station Number 1 capacity evaluation; the installation of capped public sewers at the intersection of Fruitville Pike, Temperance Hill Road, and Holly Tree Road; and Inflow and Infiltration repairs; and the Doe Run Road Water Line from West End Drive to the Ferrel Gas.

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 \$247,800 project to replace MAWSA water lines and connections continues to be carried over to 2019 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 \$2,700 is budgeted next year for these signs.

471 & 472. *Debt Service*. Sewer and water fund debt payments.

93.24. *Meters, Meter Replacement*. \$94,050 is designated for the possible wholesale replacement of old and malfunctioning water meters.

493. Joint Operating Expenses

493.15. Township Staff Wages and Benefits. 50 percent of the Financial Coordinator's compensation and 25 percent of the Township Manager's compensation are paid from the Sewer and Water Fund to the General Fund for the administrative and management services provided by township staff to the sewer and water fund in the amount of \$59,742; \$400 is also moved for miscellaneous postage costs.

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 2018.

Four components of the fee paid The Base Operating Fee: The monthly Operating Fee will increase by 3.27 percent to \$35,751. 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.

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. 2019 amount is the same as in 2018.

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 3.27 percent to \$477,012 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.

493.311. Accounting and Auditing Services. This allocation is consistent with the proposal for 2019 received from Maher Duessel, the authority's current CPA firm. It includes an increase of 3 percent from the 2018 amount.

Proposed to be moved: \$616,850 from six sewer and water fund debt payment accounts into the general fund to pay Fulton Financial for three bonds.

#

Mark Hiester, Manager

November 15, 2018

2019 Proposed Budget

		Sewer & Water Fund 09 (Dollars)							
Year		2019	2018	2018	2018	2017	2016	2015	
		8-31							
Account #	Description	Draft	Projected	Actual	Budget	Actual	Actual	Actual	Notes
	Prior Year End Balance	3,091,331	3,052,559	2,678,090	2,590,979	2,326,901	1,677,792	1,267,341	
REVENUES & OTHER FINANCING SOURCES									
09.332	Lien Proceeds	0	510	510	0	2,234	5,025	2,027	
09.341	Interest Income	2,000	3,938	2,625	1,000	3,007	2,431	1,479	
09.364.11	Sewage Connection Tap-in Fees	215,250	283,653	283,653	99,750	236,250	924,000	609,000	41 new EDUs in 2019
09.364.12	Sewer Use Charges	2,108,143	1,255,777	837,185	1,593,633	1,225,549	1,145,184	894,644	
09.364.14	Nutrient Credit Sale	0	0	0	500	0	462	0	
09.364.16	Nonresidential Waste Program Fees	10,000	0	0	0	0	0	0	new
09.364.15	Nonrefundable Maintenance Fee	0	0	0	0	0	7,500	0	
09.364.90	Miscellaneous	8,000	2,563	1,709	8,000	3,652	12,335	9,024	
09.364	WASTEWATER SYSTEM	2,341,393	1,541,994	1,122,547	1,701,883	1,465,451	2,089,481	1,512,669	
09.372.44	Streetlight User Fees	27,000	28,343	18,895	27,000	26,411	26,053	23,259	
09.372.56	PPL Over-Production Cash-Out, SRECs	2,700	2,392	1,595	2,500	2,680	3,811	8,544	
9.372	ELECTRIC REVENUES	29,700	30,735	20,490	29,500	29,092	29,864	31,803	
09.378.10	Water Use Charges	402,276	254,410	169,607	298,743	307,273	296,011	216,854	
09.378.11	Metered Sale of Bulk Water to Customers	16,000	15,764	10,509	16,000	14,258	13,359	13,560	
09.378.90	Water Connection Tap-in Fees, 3 EDUs	90,280	6,201	6,201	4,440	25,620	76,762	7,431	61 new EDUs in 2019
09.378.91	Miscellaneous	5,000	3,515	2,344	5,000	6,869	2,653	1,491	
09.378	WATER SYSTEM	513,556	279,890	188,661	324,183	354,020	388,786	239,337	

2019 Proposed Budget

Sewer & Water Fund 09 (Dollars)									
Year		2019	2018	2018	2018	2017	2016	2015	
8-31									
<u>Account #</u>	<u>Description</u>	<u>Draft</u>	<u>Projected</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Notes</u>
	REVENUES	2,886,649	1,857,067	1,334,833	2,056,566	1,853,803	2,515,586	1,787,315	
09.393.10	General Obligation Bond & Note Proceeds	315,515	315,515	311,000	311,000	313,041	0	0	
	PROCEEDS OF GENERAL LONG-TERM								
09.393	DEBT	315,515	315,515	311,000	311,000	313,041	0	0	
	OTHER FINANCING SOURCES	315,515	315,515	311,000	311,000	313,041	0	0	
	CURRENT YEAR REVENUES & OTHER FINANCING SOURCES	3,202,164	2,172,582	1,645,833	2,367,566	2,166,844	2,515,586	1,787,315	
	TOTAL AVAILABLE FUNDS	6,293,495	5,225,141	4,323,923	4,958,544	4,493,745	4,193,378	3,054,656	

2019 Proposed Budget

Sewer & Water Fund 09 (Dollars)									
Year		2019	2018	2018	2018	2017	2016	2015	
8-31									
Account #	Description	Draft	Projected	Actual	Budget	Actual	Actual	Actual	Notes
EXPENDITURES									
09.400.110	Authority Board Stipend	1,500	750	500	1,500	1,450	800	1,125	
09.400.42	Dues, Subscriptions, & Memberships	1,500	1,493	995	1,500	1,874	1,469	1,419	
09.400	GOVERNING BODY	3,000	2,243	1,495	3,000	3,324	2,269	2,544	
09.406.39	Bank Service Fees	100	134	89	50	49	36	50	
09.429.365	Sludge Disposal	60,000	73,644	49,096	60,000	37,345	29,066	37,557	
09.429.370	Sewer Facilities Property Maintenance	20,000	18,490	12,327	3,000	4,950	5,088	2,695	
09.429.375	Act 537 Plan Update	5,000	0	0	0	0	0	0	Rapho Township
09.429.60	Capital Construction	609,265	295,349	28,902	826,516	19,150	26,593	0	
09.429.601	WWTF DO System	112,700	719	719	108,963	0	0	0	
09.429.606	WWTF Effluent Flow Metering	95,565	0	0	92,575	0	0	0	
09.429.607	Pumping Station #1 Capacity & Upgrade Evaluation	15,000	6,196	4,131	15,000	1,030	9,188	0	
09.429.608	Holly Tree-Temperance Hill Roads Area Sewers	336,000	3,055	2,037	324,600	165	17,405	0	
09.429.664	I&I Inspection & Repair	50,000	285,378	22,016	285,378	17,955	0	0	
09.429.74	Capital Purchases	55,000	74,664	23,109	64,000	2,353	0	0	
09.429.741	SCADA	40,000	40,000	0	50,000	0	0	0	
09.429.75	Miscellaneous Maintenance	15,000	34,664	23,109	14,000	2,353	0	0	
09.429	WASTEWATER SYSTEM	799,265	536,811	136,544	1,017,516	66,151	60,746	40,252	
09.448.220	State Drinking Water Fee	4,000	4,000	0	4,000	4,000	0	0	
09.448.225	Laboratory, Testing	10,000	10,000	0	10,000	10,000	8,687	11,335	
09.448.366	Bulk Purchase of Water- City of Lancaster	14,000	13,424	8,949	13,000	12,000	13,124	11,625	

2019 Proposed Budget

Sewer & Water Fund 09 (Dollars)									
Year		2019	2018	2018	2018	2017	2016	2015	
8-31									
Account #	Description	Draft	Projected	Actual	Budget	Actual	Actual	Actual	Notes
09.448.370	Water Storage Tank Maintenance	1,000	1,000	0	1,000	0	0	190,173	
09.448.371	Water Facilities Property Maintenance	14,000	13,829	9,219	14,000	14,000	9,214	7,688	
09.448.60	Capital Construction	257,500	9,971	4,247	249,435	239,395	0	0	
09.448.605	Doe Run Road Water Line (West End Drive to Ferrell Gas)	247,800	1,000	0	239,835	230,395	0	0	
09.448.666	Wellhead Protection Area Roadside Signs Half Cost with Borough	2,700	2,600	0	2,600	2,000	0	0	
09.448.750	Miscellaneous Maintenance	7,000	6,371	4,247	7,000	7,000	0	0	
09.448	WATER SYSTEM	300,500	52,223	22,415	291,435	279,395	31,025	220,822	
09.471.00	Debt Principal	510,000	490,000	490,000	490,000	465,000	450,000	445,000	
09.471.20	Series 2013-2009 Water Treatment Facility	100,000	100,000	100,000	100,000	100,000	100,000	100,000	Fulton
09.471.21	Series 2012 Water System Improvements	0	0	0	0	5,000	5,000	5,000	
09.471.35	Series 2013-2009 Sewer Bond Wastewater Plant	390,000	370,000	370,000	370,000	360,000	345,000	340,000	Fulton
09.471.36	GO Note #2017-1 (2012 Bond - Water System)	20,000	20,000	20,000	20,000	0	0	0	S&T
09.472.00	Debt Interest	219,033	233,944	120,624	233,944	215,538	287,256	296,164	
09.472.20	Series 2013-2009 Water Treatment Facility	89,248	92,248	46,874	92,248	95,248	97,748	99,747	Fulton
09.472.21	Series 2012 Water System Improvements	0	0	0	0	60,338	120,706	120,765	
09.472.35	Series 2013-2009 Sewer Bond Wastewater Plant	37,603	49,003	27,276	49,003	59,953	68,803	75,653	Fulton
09.472.36	GO Note #2017-1 (2012 Bond - Water System)	92,183	92,693	46,474	92,693	0	0	0	S&T

2019 Proposed Budget

Sewer & Water Fund 09 (Dollars)									
Year		2019	2018	2018	2018	2017	2016	2015	
8-31									
Account #	Description	Draft	Projected	Actual	Budget	Actual	Actual	Actual	Notes
09.475	Bond Issuance	0	1,000	0	1,000	100	1,000	0	
09.486.60	Fidelity & Surety Bonds	100	100	0	100	0	100	100	
09.493.15	Township Staff Wages & Benefits	\$59,742	45,217	23,053	45,217	44,984	45,319	36,912	Include Compensation
09.493.215	Postage, Postcards	6,300	6,346	4,231	6,000	4,339	5,798	5,028	
09.493.222	Chemicals	48,000	32,708	21,805	48,000	41,831	43,698	34,938	
09.493.239	PA One Call	400	363	242	425	494	708	314	
09.493.24	Meters, Meter Replacement	94,050	2,238	1,492	1,175	1,152	1,495	5,690	
09.493.250	Repair & Maintenance	50,000	42,000	28,000	50,000	51,029	55,834	36,975	
09.493.28	Software, Hardware	1,700	1,688	1,125	1,600	1,380	1,320	1,000	
09.493.310	Operation (Base Compensation)	477,012	463,404	272,509	463,404	438,234	415,056	314,123	3.27% increase
09.493.311	Accounting & Auditing Services	2,425	2,290	2,290	2,290	2,180	2,075	1,975	
09.493.312	Nonresidential Waste Program	10,000	0	0	0	0	0	0	new
09.493.313	Engineering Services	50,000	38,147	25,431	50,000	46,021	37,932	37,203	
09.493.314	Solicitor, Legal Services	5,000	6,484	4,322	2,000	1,190	963	1,575	
09.493.360	Public Utilities (includes water, electric, etc.)	160,000	148,972	99,315	160,000	146,885	151,182	138,733	
09.493.375	Repairs & Maintenance - Vehicles	2,000	500	108	2,000	3,411	841	1,494	
09.493.490	Miscellaneous	2,000	1,000	475	2,000	1,827	2,058	1,861	
09.493	JOINT OPERATING EXPENSES	968,629	791,356	484,399	834,111	784,956	764,277	617,821	
	EXPENDITURES	2,800,627	2,107,810	1,255,566	2,871,156	1,814,513	1,596,709	1,622,753	
INTERFUND OPERATING TRANSFERS									
09.492.01	Transfer to General Fund (Streetlight Payments Only)	26,000	26,000	15,798	26,000	26,411	25,969	21,220	
09.492	INTERFUND TRANSFERS	26,000	26,000	15,798	26,000	26,411	25,969	21,220	

2019 Proposed Budget

Sewer & Water Fund 09 (Dollars)									
Year		2019	2018	2018	2018	2017	2016	2015	
		8-31							
<u>Account #</u>	<u>Description</u>	<u>Draft</u>	<u>Projected</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Notes</u>
	TOTAL EXPENDITURES & INTERFUND TRANSFERS	2,826,627	2,133,810	1,271,364	2,897,156	1,840,924	1,622,677	1,643,973	
	YEAR END FUND BALANCE	3,466,868	3,091,331	3,052,559	2,061,388	2,652,821	2,570,701	1,410,683	

NORTHWESTERN LANCASTER COUNTY AUTHORITY
Projected 2019 Capital Improvement Projects (Water System)
 September 24, 2018

Project Name	September 2018 - December 2018	2019	2020	2021	2022	2023	5-Year Projected Cost
Water Meter Replacement		\$94,050				\$99,400	\$193,450
Doe Run Road Water Line (West End Drive to Ferrell Gas)							\$247,800
Engineering (15%)		\$31,500					
Legal/Administration (3%)		\$6,300					
Construction		\$210,000					
MBA Interconnection (Phase 2)*							\$1,268,220
Engineering (12%)			\$11,028	\$33,084	\$88,224		
Legal/Administration (3%)				\$33,084			
Construction					\$1,102,800		
Wellhead Protection Area Signs**		\$2,700					\$2,700
Projected Yearly Total	\$0	\$344,550	\$11,028	\$66,168	\$1,191,024	\$99,400	

* 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 \$5,400 estimated cost).

NORTHWESTERN LANCASTER COUNTY AUTHORITY
Projected 2019 Capital Improvement Projects (Sewer System)
September 24, 2018

Project Name		September 2018 - December 2018	2019	2020	2021	2022	2023	5-Year Projected Cost
Infiltration/Inflow Project	Engineering	\$27,936						
	Construction	\$279,363	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$557,299
WWTF DO System	Engineering	\$4,900	\$14,700					
	Construction		\$98,000					\$117,600
WWTF Effluent Flow Metering	Engineering	\$4,155	\$12,465					
	Construction		\$83,100					\$99,720
Pumping Station No. 1 Capacity/Upgrade Evaluation								
	Engineering		\$15,000					\$15,000
Holly Tree/Temperence Hill Area Sewers (55 EDU's)								
	Engineering (15%)		\$42,000		\$111,180			
	Survey/Legal/Administration (5%)		\$14,000		\$37,060			
	Easement Acquisition				\$11,200			
	Construction		\$280,000		\$741,200			
Penryn Sewer Extension (Phase 1)								
	Engineering (12%)			\$365,760	\$121,920			
	Legal/Administration (3%)			\$121,920				
	Easement Acquisition			\$37,950				
	Construction			\$1,464,000	\$2,600,000			\$4,711,550
Penryn Sewer Extension (Phase 2)								
	Engineering (12%)					\$142,300	\$199,220	
	Legal/Administration (3%)						\$85,380	
	Easement Acquisition						\$30,750	
	Construction						\$2,846,000	\$3,303,650
Pumping Station No. 2 Abandonment								
	Engineering (15%)			\$45,020	\$39,393			
	Survey/Legal/Administration (5%)			\$22,510	\$5,628			
	Easement Acquisition			\$19,000				
	Construction				\$562,750			\$694,300
HiView Sewer Extension								
	Engineering (12%)					\$166,000	\$232,400	
	Legal/Administration (3%)						\$99,600	
	Easement Acquisition						\$18,600	
	Construction						\$3,320,000	\$3,836,600
Projected Yearly Total		\$316,354	\$609,265	\$2,126,160	\$4,280,330	\$358,300	\$6,881,950	

2019 Proposed Budget

Storm Water Management Fund 05

Year		2019	2018	2018	2018	2017	2016	2015	Notes
				8-31					
<u>Account #</u>	<u>Description</u>	<u>Draft</u>	<u>Projected</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
	Prior Year End Balance	261,440	109,453	106,965	66,766	87,083	51,045	36,298	
REVENUES									
05.341.01	Interest Income	100	160	96	100	200	181	117	
05.357.04	Local Stormwater Grants	0	11,425	5,000	0	0	0	0	
05.361.35	Three Percent Storm Water Management Fees	0	4,747	3,165	24,456	20,052	39,156	14,162	
05.361.36	Storm Water Management Plan Application Fees	1,000	1,425	950	900	1,200	750	750	
05.361.37	Small Project Application Fees	1,000	180	120	992	1,155	690	1,130	
5.361	STORM WATER MANAGEMENT FEES	2,000	17,777	9,235	26,348	22,407	40,596	16,042	
REVENUES		2,100	17,938	9,331	26,448	22,607	40,777	16,159	
05.392.01	Transfer from General Fund	100,000	161,000	0	461,000	0	0	0	
CURRENT YEAR REVENUES + OTHER FINANCING SOURCES		102,100	178,938	9,331	487,448	22,607	40,777	16,159	
TOTAL AVAILABLE FUNDS		363,540	288,391	116,295	554,215	109,690	91,822	52,457	

2019 Proposed Budget

Storm Water Management Fund 05

Year		2019	2018	2018	2018	2017	2016	2015	Notes
				8-31					
<u>Account #</u>	<u>Description</u>	<u>Draft</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	1,000	351	234	1,500	384	0	0	
05.436.25	Repairs & Maintenance Supplies	5,000	0	0	5,000	4,655	1,238	28	
05.436.31	Professional Services	40,000	22,611	3,528	40,000	35,717	2,500	384	
05.436.37	Repairs & Maintenance Services	3,000	2,663	1,775	3,000	2,058	0	0	
05.436.39	MS4 Construction	0	0	0	395,000	0	0	0	
05.436.46	Education & Training	500	50	30	1,000	0	0	0	
05.436.49	Miscellaneous	500	0	0	500	110	0	0	
05.436	STORM SEWERS & DRAINS	50,000	25,676	5,567	446,000	42,924	3,738	412	
05.461.54	Contributions to Watershed Groups	1,275	1,275	1,275	1,250	0	1,000	1,000	
TOTAL EXPENDITURES		51,275	26,951	6,842	447,250	42,924	4,738	1,412	
YEAR END FUND BALANCE		312,265	261,440	109,453	106,965	66,766	87,083	51,045	

2019 Proposed Budget

Agricultural Preserve Fund 01 (Dollars)

Year		2019	2018	2018	2018	2017	2016	2015	
		8-31							
<u>Account #</u>	<u>Description</u>	<u>Draft</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	597,610	596,945	596,547	596,547	594,865	636,955	37,954	
REVENUES & OTHER FINANCING SOURCES									
18.341.03	Interest Income	3,000	3,711	2,474	2,000	1,804	1,587	132	
18.389.01	Sale of TDRs	0	0	0	0	0	12,000	0	
18.392.03	Transfer from Cash Management	0	0	0	0	0	126	598,870	
18.392	INTERFUND TRANSFERS	0	0	0	0	0	126	598,870	
	REVENUES	3,000	3,711	2,474	2,000	1,804	13,713	599,002	
	TOTAL AVAILABLE FUNDS	600,610	600,656	599,021	598,547	596,669	650,668	636,955	
EXPENDITURES									
18.230.01	Transfer to General Fund	2,000	0	0	0	0	0	0	
18.404.31	General Solicitor Legal Expenses	0	0	0	0	0	0	0	
18.406.39	Bank Service Fees	3,500	3,114	2,076	0	0	0	0	
18.461.710	Farmland Preservation	10,000	0	0	0	123	55,803	0	
18.461	CONSERVATION OF NATURAL RESOURCES	10,000	0	0	0	123	55,803	0	
	TOTAL EXPENDITURES	15,500	3,114	2,076	0	123	55,803	0	
	YEAR END FUND BALANCE	585,110	597,542	596,945	598,547	596,547	594,865	636,955	

2019 Proposed Budget

Street Improvement Fund 19 (Dollars)									
Year		2019	2018	2018	2018	2017	2016	2015	
Account #	Description	Budget	Projected	8-31 Actual	Budget	Actual	Actual	Actual	Notes
	Prior Year End Balance	843,089	699,579	775,212	850,678	554,945	1,519,085	300,677	
REVENUES & OTHER FINANCING SOURCES									
19.341.03	Interest Income	1,500	1,816	1,210	1,000	1,715	3,335	1,431	
19.387.11	Fee In Lieu of Roadway Improvements	0	0	0	0	0	8,500	0	
19.387	CONTRIBUTIONS & DONATIONS	0	0	0	0	0	8,500	0	
	REVENUES	1,500	1,816	1,210	1,000	1,715	11,835	1,431	
19.392.01	Transfer from General Fund	100,000	201,260	0	201,260	0	29,650	350,000	
19.392.02	Transfer from Cash Management	0	0	0	0	0	214	1,015,219	
19.392.03	Transfer from Sewer & Water Fund	0	0	0	0	0	67,583	0	
19.392.36	Transfer from Capital Reserve Fund		21,000	0	21,000	0	0	0	Control Assoc.
19.392	INTERFUND TRANSFERS	100,000	222,260	0	222,260	0	97,448	1,365,219	
19.393.101	2014 Bank Loan	0	0	0	0	0	1,237,830	0	
	PROCEEDS OF GENERAL LONG-TERM								
19.393	DEBT	0	0	0	0	248	1,237,830	0	
	OTHER FINANCING SOURCES	0	0	0	0	248	1,237,830	0	
	CURRENT YEAR REVENUES + OTHER FINANCING SOURCES	101,500	224,076	1,210	223,260	1,963	1,347,113	1,366,650	
	AVAILABLE FUNDS	944,589	923,655	776,422	1,073,938	556,907	2,866,199	1,667,327	

2019 Proposed Budget

Street Improvement Fund 19 (Dollars)

Year		2019	2018	2018	2018	2017	2016	2015	
Account #	Description	Budget	Projected	8-31 Actual	Budget	Actual	Actual	Actual	Notes
EXPENDITURES									
406.39	Bank Service Charges	0	0	0	0	15	0	0	
19.438.245	Maintenance Projects	0	0	0	0	0	33,277	48,927	
438.245.029	Schoolway Drive	0	0	0	0	0	0	3,681	
438.245.030	Sensei Drive	0	0	0	0	0	0	3,590	
438.245.031	Andrea Drive	0	0	0	0	0	0	9,696	
438.245.032	Audry Drive	0	0	0	0	0	0	13,520	
438.245.033	Hiview Drive	0	0	0	0	0	0	18,440	
438.245.037	Carole Lane	0	0	0	0	0	4,322	0	
438.245.038	Christine Avenue	0	0	0	0	0	1,663	0	
438.245.039	Dave Circle	0	0	0	0	0	2,271	0	
438.245.040	Green Ridge Drive	0	0	0	0	0	2,863	0	
438.245.041	Jerry Lane	0	0	0	0	0	4,934	0	
438.245.042	Karen Avenue	0	0	0	0	0	1,632	0	
438.245.043	Keith Lane	0	0	0	0	0	3,863	0	
438.245.044	Penn Avenue	0	0	0	0	0	3,470	0	
438.245.045	Rohen Ridge Drive	0	0	0	0	0	5,970	0	
438.245.046	Anthony Drive	0	0	0	0	0	2,290	0	
19.439.245	Construction Projects	571,123	80,566	76,843	745,352	71,922	2,277,766	99,315	
439.245.006	Woodlot Rd widen Fruitville Pike to Lititz Rd	0	0	0	153,000	0	0	0	Control Assoc.
439.245.008	Elm Road Pipe (Newport to Brooklawn Rds) Design	12,000	0	0	0	0	0	0	
439.245.011	Doe Run-Penryn Roads Intersection	0	0	0	0	19,134	1,786,218	0	
439.245.012	Power Road Bridge Replacement	0	0	0	0	0	0	0	
439.245.014	Bucknoll Road	0	0	0	0	12,429	0	0	
439.245.016	N Penryn Rd Pipe Design South of Scenic Dr Design	10,000	11,861	8,139	20,000	400	203,448	16,972	

2019 Proposed Budget

Street Improvement Fund 19 (Dollars)

Year		2019	2018	2018	2018	2017	2016	2015	
Account #	Description	Budget	Projected	8-31 Actual	Budget	Actual	Actual	Actual	Notes
439.245.018	Fairview Road	0	0	0	0	795	0	4,050	
439.245.020	Route 72 Bucknoll Road Intersection	0	0	0	0	0	249,247	0	
439.245.021	Fruitville Pike, Temperance Hill-Holly Tree Roads	225,604	30,854	30,854	256,458	15,981	24,518	27,850	\$116,245 Estimate
439.245.022	Doe Run Road Pedestrian Enhancement Project	261,019	2,375	2,375	263,394	10,944	12,131	25,780	
439.245.023	Mt Hope Road	0	0	0	0	0	0	2,898	
439.245.024	Oak Lane	0	0	0	0	0	0	151	
439.245.025	Grandview Drive	0	0	0	0	0	0	0	
439.245.026	Schoolway Drive	0	0	0	0	0	0	0	
439.245.027	Structures Evaluation	0	0	0	0	0	0	0	
439.245.028	Meadow Road	0	0	0	0	2,159	840	5,396	
439.245.034	Holly Tree Road	0	2,913	2,913	8000	1,669	-336	16,218	
439.245.035	Northview Road	0	554	554	3000	0	0	0	
439.245.036	White Oak Road	0	0	0	0	8,411	1,701	0	
439.245.047	W Lexington & Memorial Rds Intersection	0	5,324	5,324	8,000	0	0	0	
439.245.048	Woodlot & Lititz Rds Pipe	10,000	15,108	15,108	10,000	0	0	0	
439.245.049	N Penryn Rd & Oak Ln Intersection Pipe & Inlet	7,500	5,546	5,546	7,500	0	0	0	
439.245.050	N Penryn Rd & Oak Ln Pipe & Inlet	6,000	2,905	2,905	6,000	0	0	0	
439.245.051	Highview Drive Pipe to Creek	10,000	3,126	3,126	10,000	0	0	0	
439.245.052	N Penryn Rd Pipe North of Airy Hill Rd	14,000	0	0	0	0	0	0	
439.245.053	Dead End Road Pipe Design	1,000	0	0	0	0	0	0	
439.245.054	N Penryn Rd Old Fire Dam Pipe	14,000	0	0	0	0	0	0	
	EXPENDITURES	571,123	80,566	76,843	745,352	71,922	2,311,043	148,241	
19.492.01	Transfer to General Fund	0	0	0	0	367,394	0	0	
19.492	INTERFUND TRANSFERS	0	0	0	0	367,394	0	0	

2019 Proposed Budget

Street Improvement Fund 19 (Dollars)									
Year		2019	2018	2018	2018	2017	2016	2015	
<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>	<u>Notes</u>
	TOTAL EXPENDITURES & INTERFUND TRANSFERS	571,123	80,566	76,843	745,352	439,316	2,311,043	148,241	
	YEAR END FUND BALANCE	373,466	843,089	699,579	328,587	117,592	555,156	1,519,085	

2019 Proposed Budget

Capital Reserve Fund 30 (Dollars)									
Year		2019	2018	2018	2018	2017	2016	2015	
		8-31							
Account #	Description	Budget	Projected	Actual	Budget	Actual	Actual	Actual	Notes
	Prior Year End Balance	1,373,260	1,231,116	1,145,187	1,075,268	1,075,268	1,000,826	359,955	
REVENUES & OTHER FINANCING SOURCES									
30.283	Contributions from Developers	0	0	0	0	0	8,500	0	
30.341.03	Interest Income	4,000	6,640	4,427	2,500	2,505	2,609	936	
	REVENUES	4,000	6,640	4,427	2,500	2,505	2,609	936	
30.392.01	Transfer from General Fund	156,503	156,503	114,126	156,463	78,941	0	151,250	
30.392.011	Public Works Capital Equipment	75,000	75,000	75,000	75,000	50,000	0	25,000	
30.392.017	Municipal Building	25,000	25,000	25,000	25,000	0	0	100,000	
	Manheim Fire Department Capital								
30.392.018	Equipment	14,126	14,126	14,126	14,126	7,235	0	6,563	
30.392.019	Penryn Fire Department Capital Equipment	42,377	42,377	0	42,337	21,705	0	19,687	
30.392.97	Transfer from Operating Reserve	0	0	0	0	0	0	0	
30.392	INTERFUND TRANSFERS	156,503	156,503	114,126	156,463	78,941	0	151,250	
REVENUES & OTHER FINANCING SOURCES									
		160,503	163,143	118,553	158,963	81,445	2,609	152,186	
TOTAL AVAILABLE FUNDS		1,533,763	1,394,260	1,263,739	1,234,231	1,156,714	1,003,435	512,141	

2019 Proposed Budget

Capital Reserve Fund 30 (Dollars)

Year		2019	2018	2018	2018	2017	2016	2015	
		8-31							
Account #	Description	Budget	Projected	Actual	Budget	Actual	Actual	Actual	Notes
EXPENDITURES									
30.409	GOVERNMENT BUILDINGS	0	0	17,044	20,000	9,612	0	0	
30.409.60	Capital Construction	0	0	0	0	7,362	0	0	
30.409.66	Professional Fees	0	0	0	0	2,250	0	0	
30.409.67	Building Construction	0	0	17,044	20,000	0	0	0	
Transfer to General Fund (Hydroseeder &									
30.492.01	Crack sealer)	29,000	0	32,623	0	0	0	0	
30.492.191	Transfer to Street Improvement Fund	0	21,000	0	21,000	0	0	0	Control Assoc. Donation
30.492	INTERFUND TRANSFERS	29,000	21,000	32,623	21,000	0	0	0	
TOTAL EXPENDITURES		29,000	21,000	32,623	21,000	0	0	0	
YEAR END FUND BALANCE		1,504,763	1,373,260	1,231,116	1,213,231	1,156,714	1,003,435	512,141	
	CUMULATIVE BALANCES								
	Other (developer contributions, etc.)	623,600	619,600	609,047	672,665	464,050			
	Public Works Capital Equipment	446,000	400,000	325,000	250,000	175,000			
	Manheim Fire Department Capital Equipment	98,528	84,402	70,276	56,150	42,024			
	Penryn Fire Department Capital Equipment	163,797	121,420	79,043	111,666	69,329			
	Municipal Building	172,838	147,838	147,750	122,750	97,750			
	TOTAL	881,163	753,660	622,069	540,566	408,131			

2019 Proposed Budget

Highway Aid Fund 35 (Dollars)

Year		2019	2018	2018	2018	2017	2016	2015		
		<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>	<u>Notes</u>	
	Prior Year End Balance	270,806	258,086	151,347	161,734	225,231	162,785	185,681		
REVENUES										
35.355.02	Motor Vehicle Fuel Taxes (Liquid Fuels)	376,239	377,278	377,278	371,156	358,865	343,277	293,805		
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	394,959	395,998	395,998	389,876	377,585	361,997	312,525		
35.341.01	Interest Income	2,000	5,681	3,788	1,000	2,774	1,194	126		
35.387.01	Contributions & Donations	0	0	0	0	5,383	757	0		
CURRENT YEAR REVENUES		396,959	401,679	399,785	390,876	385,742	363,948	312,650		
TOTAL AVAILABLE FUNDS		667,765	659,765	551,132	552,609	610,973	526,733	498,331		

2019 Proposed Budget

Highway Aid Fund 35 (Dollars)

Year		2019	2018	2018	2018	2017	2016	2015	
		8-31							
Account #	Description	Budget	Projected	Actual	Budget	Actual	Actual	Actual	Notes
EXPENDITURES									
35.437.740	Equipment Purchase	0	0	0	0	0	0	79,563	
35.438.220	Operating Supplies (salt)	23,000	23,000	20,074	23,000	22,001	12,611	50,386	
35.438.245	Maintenance Projects	130,846	136,359	131,153	132,447	263,235	161,829	118,698	
438.245.002	East Pleasantview Road Sealcoat Single	0	9,623	9,623	9,230	0	0	0	
438.245.003	Sumac Road	0	0	0	0	0	5,632	0	
438.245.010	Woodlot Road	0	0	0	0	0	13,343	0	
438.245.011	Sego Sago Road	0	0	0	0	0	0	0	
Power Road(Cassel's Hill) ultra-thin friction wearing									
438.245.012	course	20,573	0	0	0	0	6,356	0	
438.245.013	Memorial Road single sealcoat	8,800	0	0	0	0	0	0	
438.245.014	Green Acre Road	0	0	0	0	0	5,923	0	
438.245.015	Longenecker Road	0	0	0	0	0	2,637	0	
438.245.024	Northview Road Sealcoat Single	0	8,546	8,546	8,138	0	0	0	
438.245.025	Gish Road Sealcoat Single	0	11,279	11,279	11,235	0	0	0	
438.245.026	Sanctuary Road	19,435	0	0	0	0	0	0	
438.245.027	Meadow Road Sealcoat Single	0	23,989	23,989	23,804	0	0	0	
438.245.034	Cool Springs Road Sealcoat	0	11,975	10,441	11,975	0	0	0	
438.245.037	Limerock Road Sealcoat	0	4,845	4,577	4,845	0	0	0	
438.245.040	Southview Road single sealcoat	6,214	0	0	0	0	0	0	
438.245.055	Boyer Run Road single sealcoat	9,360	0	0	0	0	0	0	
438.245.056	Hostetter Road ultra-thin friction wearing course	62,238	0	0	0	0	0	0	
438.245.057	Indian Village Road	0	0	0	0	0	0	17,626	
438.245.058	Locust Lane	4,227	0	0	0	0	0	0	
438.245.059	Oak Lane	0	0	0	0	0	2,172	6,279	
438.245.066	Fairland Road	0	18,107	16,058	18,107	0	0	0	
438.245.069	Brooklawn Road	0	0	0	0	0	0	5,630	
438.245.070	Hamaker Road	0	0	0	0	0	0	1,097	

2019 Proposed Budget

Highway Aid Fund 35 (Dollars)

Year		2019	2018	2018	2018	2017	2016	2015	
		8-31							
Account #	Description	Budget	Projected	Actual	Budget	Actual	Actual	Actual	Notes
438.245.072	N. Penryn Road	0	0	0	0	0	0	39,616	
438.245.073	W. Lexington Road	0	0	0	0	0	0	46,800	
438.245.074	S. Oak Street	0	0	0	0	0	32,040	0	
438.245.075	E. Sun Hill Road	0	0	0	0	17,433	27,140	0	
438.245.076	Silver Maple Road	0	0	0	0	0	0	1,650	
438.245.077	Dead End Road	0	0	0	0	0	10,947	0	
438.245.078	Fairview Road	0	0	0	0	0	17,192	0	
438.245.079	Junction Road	0	0	0	0	0	18,412	0	
438.245.080	Mt. Hope Road	0	0	0	0	0	9,664	0	
438.245.083	Bucknoll Road Widening	0	5,532	4,898	5,532	71,127	10,370	0	
438.245.084	Hickory Lane	0	3,650	3,028	3,650	55,515	0	0	
438.245.085	West Sunhill Road	0	0	0	0	16,731	0	0	
438.245.087	South Penryn Road	0	0	0	0	102,428	0	0	
438.245.088	Hill Street Sealcoat Single	0	2,336	2,336	1,838	0	0	0	
438.245.089	Meadowlark Lane Sealcoat Double	0	11,881	11,881	10,690	0	0	0	
438.245.090	Mallard Drive Sealcoat Double	0	21,846	21,846	20,655	0	0	0	
438.245.091	Holly Tree Road Sealcoat	0	2,750	2,652	2,750	0	0	0	
35.438.300	Line Painting	35,000	35,000	0	35,000	31,923	32,565	29,250	
35.439.245	Construction Projects	331,500	194,600	141,820	268,800	142,467	94,497	53,386	
439.245.010	Indian Village Road Sections of 19mm & 9.5mm	138,500	0	0	0	0	0	0	
439.245.18	Airy Hill Road (N Penryn to Locust Grove) 19mm	117,000	0	0	0	0	0	0	Grant
439.245.067	Auction Road (Rt 72 to MAA Old Entrance)	0	25,600	0	25,600	0	-913	29,823	
439.245.068	N. Copehill Drive	0	0	0	0	0	0	23,563	
439.245.081	Stiegel Valley Road	0	0	0	0	0	71,362	0	
439.245.082	White Oak Road	0	0	0	0	0	24,049	0	
439.245.084	Hickory Lane 9.5mm	76,000	0	0	0	0	0	0	
439.245.086	Penn Valley Road	0	0	0	0	142,467	0	0	
439.245.092	Bucknoll Road, West of Rt 72 Segment	0	0	0	9,400	0	0	0	

2019 Proposed Budget

Highway Aid Fund 35 (Dollars)

Year		2019	2018	2018	2018	2017	2016	2015		
		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>	
439.245.093	West Sunhill Road (Parkhill Drive to Loghes Avenue)	0	0	0	64,800	0	0	0		
439.245.094	Evans Road Widening & Reclamation	0	169,000	141,820	169,000	0	0	0		
EXPENDITURES		520,346	388,959	293,047	459,247	459,625	301,502	331,283		
TOTAL EXPENDITURES		520,346	388,959	293,047	459,247	459,625	301,502	331,283		
YEAR END FUND BALANCE		147,419	270,806	258,086	93,362	151,348	225,232	167,049		

2019 Proposed Budget Summary (Dollars)

<u>Fund</u>	<u>Projected</u>			<u>Projected</u>
	<u>Starting</u> <u>Balance</u>	<u>Estimated</u> <u>Revenues</u>	<u>Anticipated</u> <u>Expenses</u>	<u>Budget Year</u> <u>Surplus</u> <u>(Deficit)</u>
General	894,046	4,235,169	4,474,680	654,536
Sewer & Water	3,091,331	3,202,164	2,826,627	3,466,868
Agricultural Preservation	597,610	3,000	15,500	585,110
Street Improvement	843,089	101,500	571,123	373,466
Capital Reserve	1,373,260	160,503	29,000	1,504,763
Highway Aid	270,806	396,959	520,346	147,419
Parks & Recreation	45,668	20,050	33,500	32,218
Storm Water Management	261,440	102,100	51,275	312,265
Total	7,377,251	8,221,444	8,522,051	7,076,644

Debt Service Payment Schedule
Principal and Interest (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
12/31/2019	427,603	76,725	189,248	112,183	183,651	260,376	729,034	989,410
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	2,145,952	383,900	4,343,809	4,814,138	1,006,438	1,390,338	11,303,899	12,694,236

Principal	2,040,000	365,000	3,715,000	3,625,000	950,000	1,315,000	9,380,000	10,695,000
Interest Only	105,951	18,900	628,809	1,189,138	56,438	75,338	1,923,899	1,999,236
Lender	Fulton Bank	Fulton Bank	Fulton Bank	S&T Bank	S&T Bank			
Debt Type	Fixed	Fixed	Fixed	Variable	Fixed			
Call Date	5/15/2018	5/15/2018	5/15/2018	none	none			