



PENN TOWNSHIP

LANCASTER COUNTY, PA

Final 2026 Fiscal Budget

December 15, 2025



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December 15, 2025

Dear Citizens:

On behalf of the Penn Township Board of Supervisors and staff, we are pleased to present the **Final 2026 Fiscal Budget**. This *plan* reflects our commitment to effectively and efficiently providing required and other 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 2026 budget has **no** tax millage rate increase and no increases in the various user fees charged by the township.

General fund total revenues are expected to decrease 1.1 percent (\$48,496). But transfers to the fund are to increase 5.1 percent (\$44,562) due to larger sewer and water fund debt payments and increased postage. Total expenses are to increase 5.7 percent (\$322,768) compared to a 2025 forecast, as described on the following pages. Cash reserves are to make up the difference. Typically, the budget shows such a variance but it often does not occur with an imbalance later because of the conservative estimates used. The budget is a plan for the long-term operations of its services and fixed and other assets including roadways, parks, buildings, vehicles, and equipment.

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.

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.

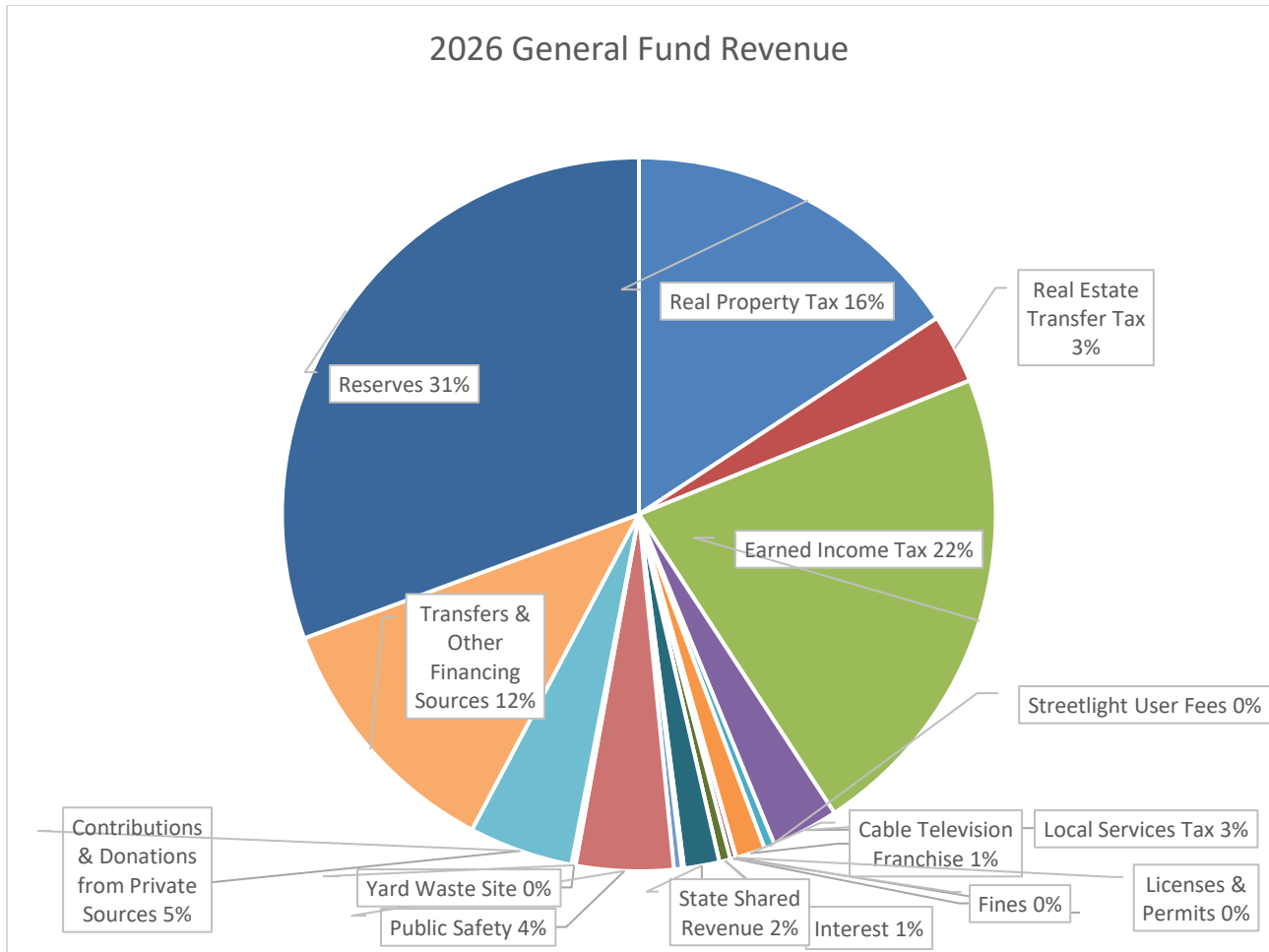
If you have questions on the proposed budget or another township matter, please contact Mark Hiester at (717) 665-4508. Thank you for your interest, we look forward to serving you.



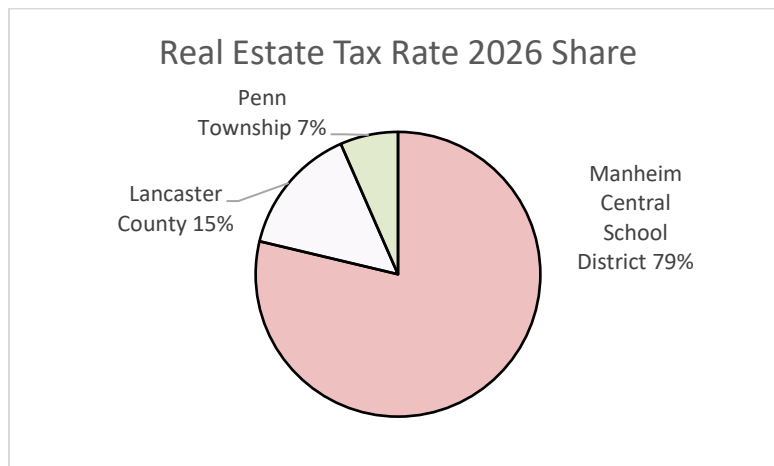
PENN TOWNSHIP

LANCASTER COUNTY, PA

Final Budget Summary



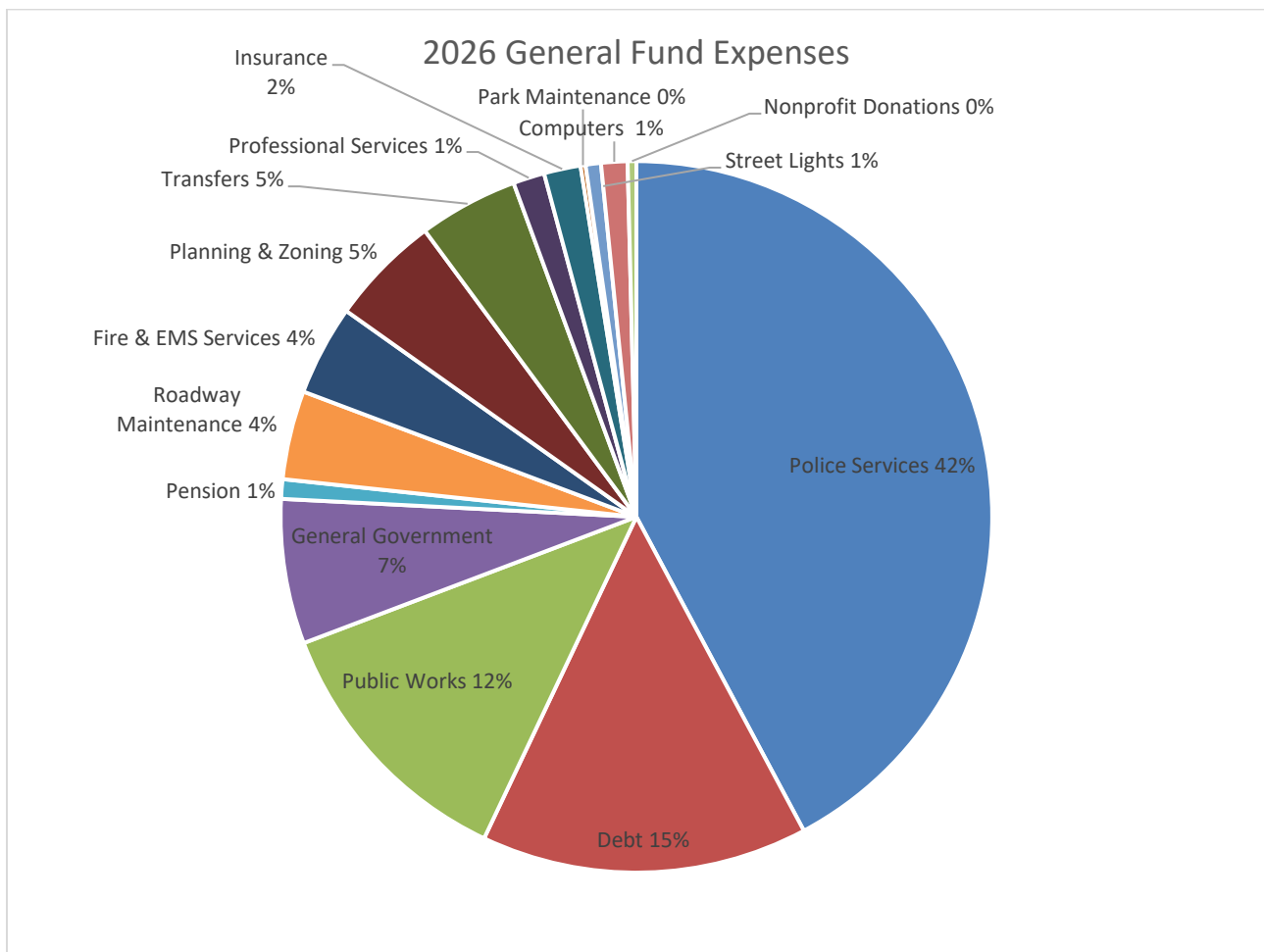
The proposed 2026 budget maintains existing levels of service but does not include an increase in the real estate tax rate for the 2026 year. The current millage rate is 1.432601. The Township has maintained the equivalent, through a county reassessment, of this millage rate since 2014. The township real estate tax, for a property assessed at \$100,000 is \$143.26. Significantly, interest revenue is expected to decrease 30 percent in each fund.



Township services paid for through our General Fund include: police, volunteer fire (contribution to two companies), Emergency Medical Services, Emergency Management Agency, public works (maintenance of roadways, drainage, buildings, yard waste site, and fleet), and administration. We also fund roadway project work through our Street Improvement Fund and Highway Aid Fund (PA Liquid Fuels revenue, gas tax). Stormwater Management (MS4, etc.) is arranged through our Stormwater Management Fund. Finally, park maintenance and development are covered by our Parks and Recreation Fund.

Financing Requested, \$2,636,922

- A. \$2,185,200 State grant for \$2,385,000 Fruitville Pike and South Oak Street intersection work.
- B. \$230,722 State Local Share Account grant for fire company and public works radios.
- C. \$221,000 State Grant to Improve the Lancaster Road-Sun Hil Road Traffic Signal System.



Overall expenses are increasing 3.8 percent (\$209,768), after a year of 3 percent inflation. The capital reserve transfers are for future public works (bridges, pipes, office building maintenance and improvements), and public works and fire company equipment.

Northern Lancaster County Regional Police Department (\$2,459,521) and the County Drug Task Force Contribution (\$10,210) together are 42 percent of expenses. The township’s share of the NLCRPD operation costs in any year is 34 percent of the total for four charter municipalities (Clay, Penn, and Warwick Townships and new member East Petersburg Borough). Charter municipal payments are overall increasing 9.9 percent in 2026.

Penn Township Proposed 2026 Budget Summary

Debt payments are increasing 1 percent (\$9,078) next year. Fire nonprofit donations are the same and the EMS payment is the same. Wages are increasing an average of 3 percent. Health insurance is increasing 13.4 percent (\$83,396) to \$422,857.

A transfer of \$70,000 to the recreation fund is to pay for increased grounds and facilities mowing and related maintenance.

2026 Major Projects \$3,052,110

1. Fruitville Pike and South Oak Street intersection construction if state grant approved.
2. Township Office and Public Works buildings rooves and siding.
3. Lancaster Road, Sun Hill Road, Oak Street signal upgrade if state grant approved.
4. South Penryn Road Culvert Line-in-Place 4 pipes.
5. Fairland Road Reclamation (Sego Sago Road to W. Lexington Road).
6. Buy a mini-excavator.
7. Blairton Court and Walnut Drive line 3 pipes.
8. Hamaker Road Bridge Preliminary Design with Rapho Township.
9. Warehouse Road Scratch and Overlay.
10. N. Penryn Road, Stiegel Valley Road to Hickory Lane widening.
11. Dead End Road pipe lining.
12. Locust Grove Road Bridge design, permits.
13. Airy Hill Road Bridge design, permits.

Road Maintenance Projects \$348,316

- | | |
|--|---|
| 1. Water's Edge Road ½" Sealcoat | 9. Brandt Street ¼" Sealcoat |
| 2. Sego Sago Road (Green Acre to Erb's Quarry) ½" Sealcoat | 10. Dave Circle and Cul-de-sac ¼" Sealcoat |
| 3. Gish Road ½" Sealcoat | 11. East Laurel View Drive and Cul-de-sac ¼" Sealcoat |
| 4. Warehouse Road ½" Sealcoat | 12. Green Acre Road ½" Sealcoat |
| 5. Silverwood Drive ¼" Sealcoat | 13. Grandview Drive ¼" Sealcoat |
| 6. White Oak Road (Hamaker-Newport) ½" Sealcoat | 14. Green Ridge Drive and Cul-de-sac ¼" Sealcoat |
| 7. White Oak Road Micro-surface (Doe Run Road – Stiegel Valley Road), (Stiegel Valley Road – Hamaker Road) | 15. Jerry Lane ¼" Sealcoat |
| 8. Junction Road (Auction Road to Twp Line) ½" Sealcoat | 16. Penn Avenue ¼" Sealcoat |
| | 17. Rohen Ridge Drive ¼" Sealcoat |
| | 18. West Laurel View Drive and Cul-de-sac ¼" Sealcoat |
| | 19. Buchdale Drive ½" Sealcoat |
| | 20. Erb's Quarry Road ½" Sealcoat |

Park Projects \$10,250

14. Sweetbriar Creek Park: add Diamond Tex and playground mulch, perform a playground inspection.
15. Cedar Hollow Park: add Diamond Tex and playground mulch, perform a playground inspection.
16. Baron's Ridge Park: add playground mulch, perform a playground Inspection.

2025 Accomplishments

What did the township do with last year's budget?

Penn Township Proposed 2026 Budget Summary

1. \$350,000 State Recycling grant for yard waste site construction.
2. \$169,000 State Local Share Account grant approved for sewer treatment ultraviolet disinfection system replacement.
3. \$29,250 State Municipal Assistance grant approved for Manheim Central Comprehensive Plan.
4. State and Local Cybersecurity grant approved for no-cost services.
5. \$1,378,701 PennVEST sewer low-interest loan approved for sewer Pump Station 1 replacement.
6. Fruitville Pike and South Oak Street intersection design and permitting.
7. Bought a \$105,000 F-550 service truck.
8. Fairland Road widening.
9. North Penryn Road widening and paving (to Township line).
10. Sweetbriar Creek Park: add Diamond Tex and playground mulch, perform a playground inspection.
11. Cedar Hollow Park: add Diamond Tex and playground mulch, perform a playground inspection.
12. Baron's Ridge Park: add playground mulch, perform a playground inspection.
13. Held a farmer appreciation dinner event with guest panel.
14. Improved an \$82,925 swale to meet state MS4 clean runoff requirements paid with a state grant.
15. Preserved with the county a 60-acre farm, with township funds collected from developers.

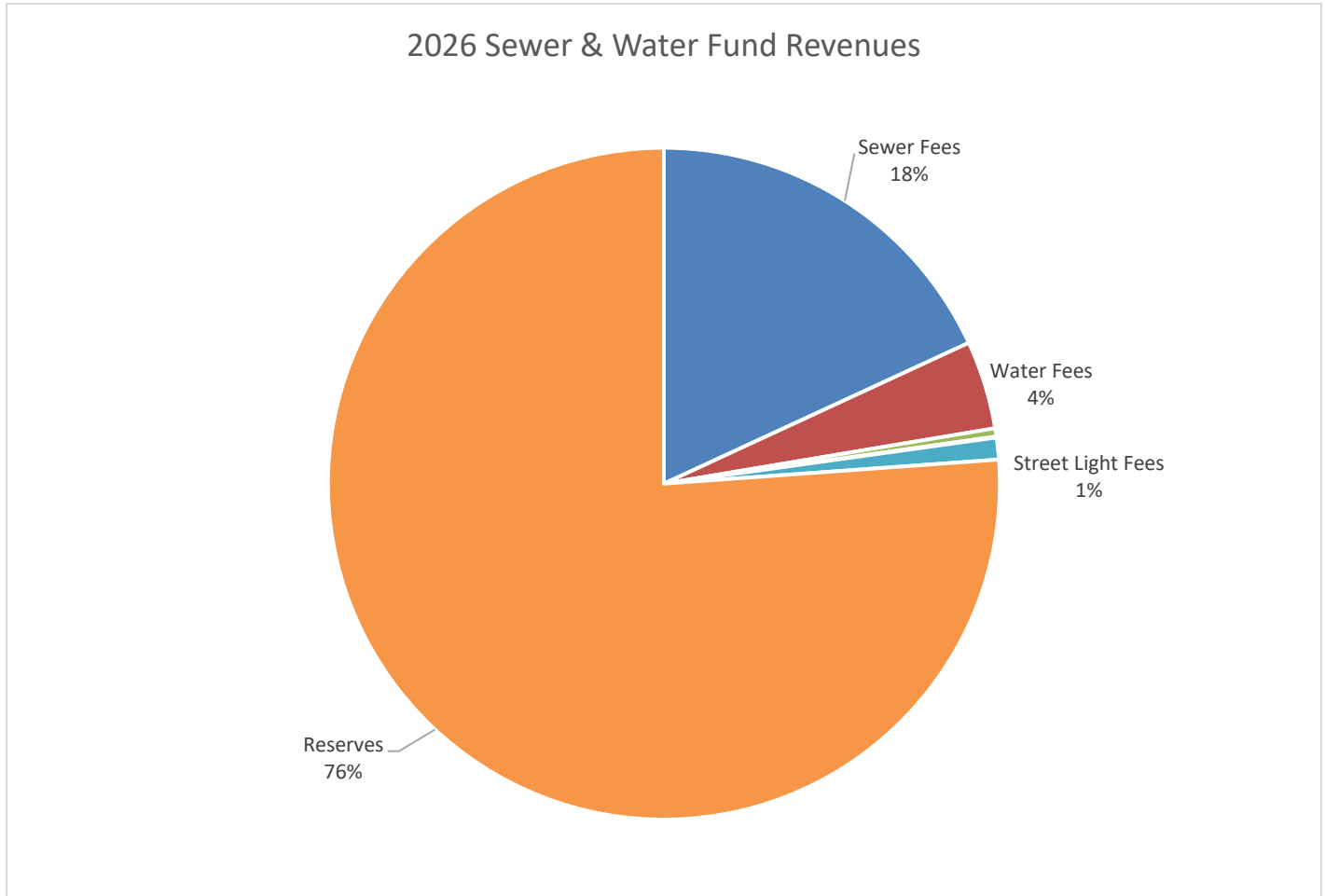
Other

1. Received \$8,721 in dividends from co-op health, liability, and worker's compensation self-insurance plans.
2. Maintained employee pension plan (not distressed) at a high, 118.7 percent funded. The plan grew 10.2 percent in 2024.
3. The Penn IDA and the Economic Development Company of Lancaster partnered to process 28 new Next Generation Farm Loans valued at \$16,541,000. Penn IDA leads the state in these kinds of loans.



Yard Waste Site Walls Construction

Sewer and Water Fund Summary



We received a rather large \$816,300 for 93 sewer tapping fees in 2025. We also received 52 water tap fee payments in 2025 totaling \$196,040. These funds and a \$662,453 transfer from the Sewer and Water Capital Reserve Fund added to the already increasing reserves.

Those revenues will be needed for the \$3,317,150 to be spent on capital projects in 2025 and the \$9,775,000 for projects through year 2031.

Sanitary Sewer Tap Fee, \$8,800 per EDU (Equivalent Dwelling Unit-233.10 gallons per day). Potable Water Tap Fee, \$3,770 per EDU (168.35 gallons per day).

A tap fee is required for each final dwelling unit, commercial establishment, educational establishment, industrial establishment, and institutional establishment.

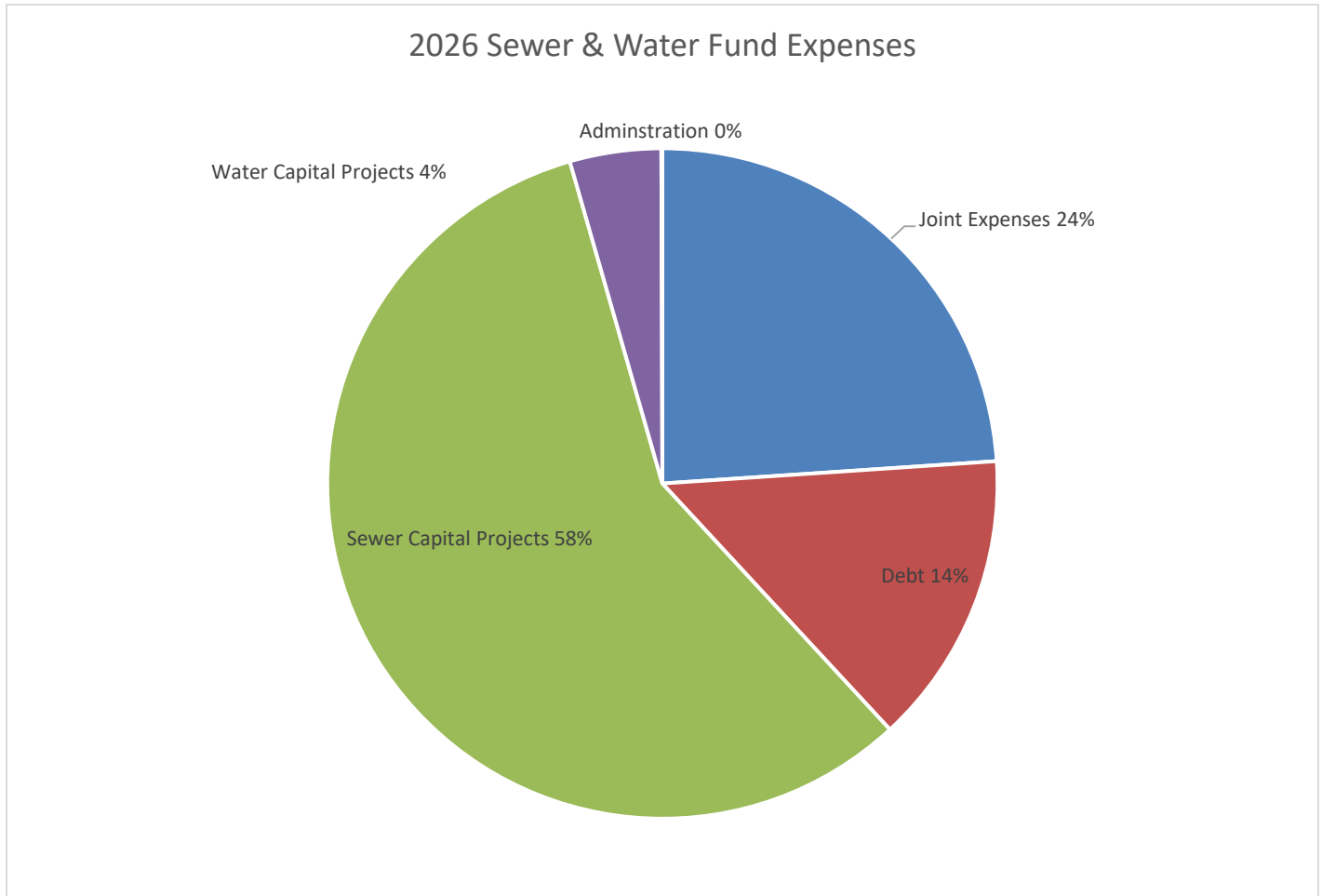
A sewer bill will be the result of a \$48.68 flat usage fee and an \$8.53 fee per 1,000 gallons of sewer treated. In those cases where a meter is not installed or not functioning, a flat rate of \$219.01 per quarter per EDU will be charged.

A quarterly water bill will be the result of a \$24.42 flat usage fee and a \$4.58 fee per 1,000 gallons of water used. \$46.81 flat usage fee and an \$8.20 fee per 1,000 gallons of water provided.

Sewer and water rates revenue pays for operations. Streetlights fees are included because it is convenient to add them to sewer or water bills Streetlight fees are transferred to the general fund.

Reimbursement Financing Approved \$1,547,701

1. \$1,378,701 PennVEST Sewer low-interest loan for sewer Pump Station 1 replacement.
2. \$169,000 state grant for a sewer plant ultraviolet light system replacement.



Joint expenses include paying Inframark to operate the sewer and water systems. The operations contract is expected to increase 4 percent. Chemicals, electricity, natural gas, public water, postage, and Munibilling online payment system are each increasing from inflation.

Projects:

1. Wastewater Pumping Station #1 Replacement Construction
2. WWTF (Wastewater Treatment Facility) Ultraviolet Light System Replacement
3. Increasing Security Systems
4. Wastewater Easement Brush and Tree Clearing
5. Wastewater Inflow and Infiltration Repair Work
6. WWTF Sequencing Batch Reactor and Influent Pumping Station Programmable Logic Controller Replacement
7. WWTF SBR Decanter Service
8. WWTF Security System Improvements
9. WWTF Air and Decant Valve Actuator Replacement
10. Mallard Ponds Manhole Repair
11. Pumping Station Davit Crane Bases
12. Pleasant View Extension & Pumping Station

Penn Township Proposed 2026 Budget Summary

13. Replace Some Water Meters
14. WTF (Water Treatment Facility) Clear Well Remote Operating Vehicle Inspection
15. WTF Security System Improvements
16. Replace 3 Original Fire Hydrants
17. Fruitville Pike Booster Pumping Station By Pass Line
18. Well Head Fencing and Access Drives
19. Softener Resin Replacement (2 Vessels)
20. Nitrate Removal Resin Replacement (2 Vessels)
21. Water Treatment Facility PLC Replacement

2025 Accomplishments

What was performed with last year's sewer and water fund?

1. Wastewater Pumping Station #1 Replacement Design and Permitting
2. PA Act 537 Special Wastewater Study
3. Wastewater pipes and manholes inflow and infiltration investigation
4. Water Treatment Facility paint chemical room flooring
5. WWTF SBR Decanter Service
6. WWTF UV System Replacement Design and Permitting
7. WTF Turbidimeters replaced

Overall Budget Background

Primary assumptions used in developing the proposed 2026 budget projections include:

1. Expected inflation costs which could still be high next year.
2. Past trends of steady population, employment, business, and housing growth.
3. Existing agreements.
4. Mandates for services.
5. Improving the timing of needed repairs and maintenance to reduce cost impact over time.

Mark Hiester, Manager, December 15, 2025



Final 2026 Budget

General Fund 01 (Dollars)

Year		2024	2025	2026	2027	
<u>Account #</u>	<u>Description</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Projected</u>	<u>Notes</u>
	Prior Year End Balance	3,182,891	2,624,777	2,412,837	1,870,010	
PAYROLL WITHHOLDINGS						
01.222.00	Health Insurance Premium Contributions Withheld	3,980	4,305	4,160	4,160	
REVENUES AND OTHER FINANCING SOURCES						
01.300.06	Streetlight User Fees	37,492	37,400	37,400	32,000	
01.301.10	Real Estate Taxes	1,237,979	1,252,457	1,222,577	1,234,803	
01.301.20	Real Estate Taxes - Prior, Delinquent	15,645	13,925	13,925	15,000	
01.301.60	Real Estate Taxes - Interim	1,803	<u>5,360</u>	1,800	<u>2,000</u>	
1.301	REAL PROPERTY TAXES	1,255,427	1,271,742	1,238,302	1,251,803	
01.310.10	Real Estate Transfer Tax	240,691	255,779	248,235	248,235	
01.310.21	Earned Income	1,689,776	1,723,692	1,723,692	1,758,166	
01.310.51	Local Services Tax	232,996	<u>238,345</u>	238,345	<u>243,112</u>	
1.31	LOCAL TAX ENABLING ACT	2,163,462	2,217,816	2,210,272	2,249,513	
01.321.80	Cable Television Franchise	106,486	106,486	105,000	105,000	
01.322.20	Demolition Permits	0	60	50	100	
01.322.30	Driveway Permits	320	560	560	800	
01.322.82	Street Encroachment Permits	<u>1,670</u>	<u>1,575</u>	1,575	<u>900</u>	
1.322	NON-BUSINESS LICENSES AND PERMITS	1,990	2,195	2,185	1,800	

Final 2026 Budget

General Fund 01 (Dollars)

Account #	Year Description	2024 Actual	2025 Forecast	2026 Budget	2027 Projected	Notes
01.331.10	Court-District Magistrate and Common Pleas	12,620	14,983	14,983	15,282	
01.331.12	Violation of Ordinances (e.g. Zoning, Burning)	285	340	340	1,500	
01.331.13	State Police Fines	<u>4,994</u>	<u>3,354</u>	<u>3,354</u>	<u>3,421</u>	
1.331	FINES	17,899	18,677	18,677	20,204	
01.341.01	Interest	69,101	44,966	40,000	36,000	
01.354.15	Recycling Act 101	9,552	0	0	0	
1.355.01	Public Utility Realty Tax	3,258	3,258	3,258	3,258	
01.355.04	Alcoholic Beverages Licenses	400	400	400	400	
01.355.05	General Municipal Pension System Aid	47,114	55,874	50,000	50,000	
01.355.07	Foreign Fire Insurance Premium	75,712	<u>80,195</u>	<u>72,175</u>	<u>72,175</u>	
1.355	STATE SHARED REVENUE AND ENTITLEMENT	126,484	139,727	125,833	125,833	
01.356.01	Forest Lands	30	24	24	24	
01.356.02	Game Commission Lands	10,378	<u>7,413</u>	<u>7,413</u>	<u>7,413</u>	
1.356	STATE PAYMENTS IN LIEU OF TAXES	10,408	7,437	7,437	7,437	
01.361.31	Land Development Application Fees	8,310	6,870	6,870	6,000	
01.361.33	Zoning Permits	21,149	18,290	15,000	15,000	
01.361.34	Zoning Hearing Board Fees	6,000	6,600	6,600	4,800	
01.361.342	Zoning, Rezoning, Curative Amendment Fees	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>0</u>	
01.361.30	ZONING AND SUBDIVISION AND LAND DEVELOPMENT FEES	35,459	32,760	28,470	25,800	
01.362.10	Special Police Services (Manheim Auto Auction)	306,527	319,946	331,959	344,511	
01.362.41	Building Permits	16,158	11,637	10,000	10,000	
01.362.44	Sewage Permits	<u>9,945</u>	<u>5,233</u>	<u>5,233</u>	<u>5,233</u>	

Final 2026 Budget

General Fund 01 (Dollars)

<u>Account #</u>	<u>Year</u> <u>Description</u>	2024	2025	2026	2027	<u>Notes</u>
		<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Projected</u>	
1.362	PUBLIC SAFETY	332,630	336,815	347,192	359,744	
364.5	Yard Waste Fobs \$20 each	0	10,140	10,140	10,140	
01.372.56	Sale of Solar Alternative Energy Credits	1,441	1,122	1,000	1,000	
01.380.10	Insurance Dividends	13,994	8,271	5,000	5,000	
01.387.10	General Contributions (PVC PiLoT)	53,817	17,757	17,757	17,757	
01.387.11	Manheim Auto Auction Host Fee	323,489	343,189	353,485	364,089	
1.387	Contributions from Private Sources	<u>377,306</u>	<u>360,946</u>	<u>371,242</u>	<u>381,847</u>	
	REVENUES	4,563,111	4,600,805	4,552,309	4,617,279	
01.391.10	Sale of General Fixed Assets	160	13,709	100	100	

Final 2026 Budget

General Fund 01 (Dollars)

<u>Account #</u>	<u>Year</u> <u>Description</u>	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Forecast</u>	<u>2026</u> <u>Budget</u>	<u>2027</u> <u>Projected</u>	<u>Notes</u>
01.392.01	Transfer from Agricultural Preserve Fund	0	2,000	2,000	<i>2,000</i>	
01.392.09	Transfer from Sewer and Water Fund Staff, Postage, and Insurance	42,985	105,524	121,997	<i>128,575</i>	
01.392.11	Transfer from Sewer and Water Fund Debt	789,812	744,676	787,895	<i>72,904</i>	
01.392.37	Transfer from Penn IDA, Administrative Fee	1,800	1,800	1,800	<i>1,800</i>	
	Transfer from American Rescue Plan Fund	<u>362,281</u>	<u>1,521</u>	<u>0</u>	<u>0</u>	
1.392	INTERFUND TRANSFERS	1,196,878	855,521	913,692	<i>205,279</i>	
	OTHER FINANCING SOURCES	1,197,038	869,230	913,792	<i>205,379</i>	
TOTAL PAYROLL WITHHOLDINGS, REVENUES, AND OTHER FINANCING SOURCES		8,943,041	8,094,813	7,878,938	<i>6,692,668</i>	

Final 2026 Budget

General Fund 01 (Dollars)

<u>Account #</u>	<u>Description</u>	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Forecast</u>	<u>2026</u> <u>Budget</u>	<u>2027</u> <u>Projected</u>	<u>Notes</u>
EXPENDITURES						
01.400.05	Supervisors Salaries	12,990	13,875	20,375	20,375	
01.400.192	FICA Medicare	994	1,061	1,559	1,559	
01.400.42	Dues, Subscriptions, and Memberships	2,931	2,780	2,780	2,800	
01.400.46	Education and Training	<u>144</u>	<u>150</u>	<u>150</u>	<u>100</u>	
1.4	LEGISLATIVE	17,059	17,866	24,864	24,834	
01.402.05	Elected Auditors	0	0	200	200	
01.402.31	Professional Auditing Services	13,935	32,000	28,000	30,800	
01.402.45	Payroll Processing Services	2,601	3,000	3,000	3,100	
01.402.49	Pension Services (actuarial report)	<u>1,500</u>	<u>1,600</u>	<u>1,700</u>	<u>1,800</u>	
1.402	FINANCIAL ADMINISTRATION	18,036	36,600	32,900	35,900	
01.403.31	Tax Collection	2,341	4,410	4,410	4,542	
01.404.31	General Solicitor, Legal Expenses	14,355	15,642	16,000	16,480	

Final 2026 Budget

General Fund 01 (Dollars)

Account #	Description	2024 <u>Actual</u>	2025 <u>Forecast</u>	2026 <u>Budget</u>	2027 <u>Projected</u>	<u>Notes</u>
01.405.12	Administration Salary and Wages	216,335	253,144	260,738	273,775	
01.405.18	Administration Overtime	1,666	889	978	1,007	
01.405.191	Uniform Allowance	0	200	200	200	
01.405.192	FICA Medicare	16,974	19,118	20,545	20,944	
01.405.194	Unemployment Compensation	171	409	450	464	
01.405.196	Health Insurance (Medical, Dental, and Vision)	31,193	43,593	63,839	67,030	
01.405.198	Disability and Life Insurance	2,088	2,165	2,230	2,297	
01.405.21	Office Supplies	7,004	6,900	7,107	7,320	
01.405.23	Postage (General)	2,515	4,818	4,963	5,112	
01.405.28	Newsletters (includes postage)	14,224	11,729	15,500	15,965	
01.405.32	Wireless Service	1,119	882	882	882	
01.405.34	Advertising and Printing	2,582	3,252	3,349	3,450	
01.405.42	Dues, Subscriptions, and Memberships	495	1,275	1,275	1,313	
01.405.46	Education and Training	230	404	410	422	
01.405.49	Miscellaneous	<u>172</u>	<u>1,070</u>	<u>1,100</u>	<u>1,133</u>	
1.405	ADMINISTRATION	296,769	349,847	383,566	401,315	

Final 2026 Budget

General Fund 01 (Dollars)

<u>Account #</u>	<u>Year</u> <u>Description</u>	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Forecast</u>	<u>2026</u> <u>Budget</u>	<u>2027</u> <u>Projected</u>	<u>Notes</u>
01.406.39	Bank Service Charges, Fees	2,192	2,354	2,377	2,449	
01.406.49	Ordinance Codification	<u>1,195</u>	<u>3,540</u>	3,640	<u>3,749</u>	
1.406	GENERAL GOVERNMENT ADMINISTRATION	3,387	5,894	6,017	6,198	
01.407.28	General Software, Hardware Purchases, Leases	28,917	39,945	55,000	41,200	
01.407.37	IT Repairs and Maintenance	8,770	315	13,000	13,390	
01.407.49	Document Scanning	1,832	<u>1,755</u>	1,755	<u>1,755</u>	
1.407	DATA PROCESSING	39,519	42,015	69,755	56,345	
01.408.313	General Engineering Services	22,024	46,063	34,044	35,065	
01.408.319	Sewage Enforcement Services	11,773	7,410	12,000	12,360	
01.408.49	Land Development, Zoning Code Amendments	<u>53</u>	<u>6,210</u>	1,000	<u>4,000</u>	
1.408	ENGINEERING SERVICES	33,849	59,683	47,044	51,425	
01.409.32	Phone and Internet	3,324	3,704	3,704	3,704	
01.409.361	PPL	1,156	1,534	1,611	1,691	
01.409.362	UGI	7,498	11,979	12,578	13,207	
01.409.364	Sewer and Water Services	1,898	1,122	1,600	1,600	
01.409.367	Trash and Recycling	7,440	9,201	9,570	9,952	
01.409.368	Fire Hydrants (to MAWSA)	7,224	7,349	7,349	7,349	
01.409.37	Repair, Maintenance, and Security	16,391	25,485	29,948	29,948	
01.409.44	Cleaning Service and Supplies	5,200	5,850	5,850	5,850	
01.409.49	Coffee, Drinking Water, Meeting Refreshments	<u>3,002</u>	<u>2,471</u>	2,471	<u>2,471</u>	
1.409	GENERAL GOVERNMENT BUILDING	53,133	68,696	74,681	75,773	

Final 2026 Budget

General Fund 01 (Dollars)

<u>Account #</u>	<u>Year</u> <u>Description</u>	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Forecast</u>	<u>2026</u> <u>Budget</u>	<u>2027</u> <u>Projected</u>	<u>Notes</u>
01.410.53	County Drug Task Force Contribution	10,210	10,210	10,210	<i>10,210</i>	
	Northern Lancaster County Regional Police					
01.410.55	Department	<u>2,092,452</u>	<u>2,227,386</u>	<u>2,449,731</u>	<u>2,591,816</u>	
1.41	POLICE	2,102,662	2,237,596	2,459,941	<i>2,602,026</i>	
01.411.540	Penryn Fire Department Contribution	46,888	64,379	65,000	<i>66,950</i>	
01.411.541	Manheim Fire Department Contribution	27,214	36,821	37,000	<i>38,110</i>	
01.411.542	Emergency Medical Service	0	106,100	53,050	<i>53,050</i>	
01.411.543	Volunteer Fire Relief	75,712	80,195	80,195	<i>80,195</i>	
01.411.544	Volunteer Fire Tax Credit Payments	<u>3,200</u>	<u>3,600</u>	<u>3,600</u>	<u>3,400</u>	
1.411	FIRE AND AMBULANCE	153,014	291,095	238,845	<i>241,705</i>	
01.413.19	Sewage Enforcement Officer Expenses	617	1,055	2,111	<i>2,174</i>	
01.413.32	Wireless Service (Zoning)	770	660	660	<i>680</i>	
01.413.33	Vehicle Fuel	444	490	505	<i>520</i>	
01.413.375	Repairs and Maintenance - Vehicle	88	608	627	<i>645</i>	
01.413.42	Dues, Subscriptions, and Memberships	0	206	212	<i>219</i>	
1.413	CODE ENFORCEMENT	1,918	3,020	4,114	<i>4,238</i>	

Final 2026 Budget

General Fund 01 (Dollars)

<u>Account #</u>	<u>Year</u> <u>Description</u>	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Forecast</u>	<u>2026</u> <u>Budget</u>	<u>2027</u> <u>Projected</u>	<u>Notes</u>
01.414.10	Planning Commission Stipend	875	825	1,500	1,500	
01.414.11	Zoning Hearing Board Stipend	1,280	2,400	3,000	3,000	
01.414.12	Planning and Zoning Wages	140,858	151,215	155,751	160,424	
01.414.131	Zoning Hearing Board Solicitor	4,158	6,887	6,500	6,500	
01.414.132	Zoning Hearing Board Stenographer	1,185	1,658	1,500	1,500	
01.414.18	Overtime	911	654	2,000	2,000	
01.414.191	Uniform and Shoe Allowance	0	200	200	200	
01.414.192	FICA Medicare	10,240	10,962	11,915	12,272	
01.414.194	Unemployment Compensation	430	180	180	185	
01.414.196	Health Insurance (Medical, Dental, and Vision)	61,243	85,854	104,805	115,286	
01.414.198	Disability, Life Insurance	1,725	1,525	1,525	1,530	
01.414.24	Operating Supplies-Zoning	268	0	2,570	470	\$2,300 code books
01.414.34	Zoning Hearing Legal Notice	2,024	1,330	1,450	1,450	
01.414.42	Dues, Subscriptions, and Memberships	0	600	600	600	
01.414.46	Education and Training	64	500	500	500	
01.414.50	Comprehensive Plan Update	<u>14,144</u>	<u>15,449</u>	<u>0</u>	<u>0</u>	
1.414	PLANNING AND ZONING	239,403	280,238	293,996	307,417	

Final 2026 Budget

General Fund 01 (Dollars)

<u>Account #</u>	<u>Year</u> <u>Description</u>	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Forecast</u>	<u>2026</u> <u>Budget</u>	<u>2027</u> <u>Projected</u>	<u>Notes</u>
01.415.20	General Supplies, Operating Expenses	39	398	3,750	1,250	
01.415.32	Wireless Service (EMO)	<u>125</u>	<u>120</u>	120	<u>125</u>	
1.415	EMERGENCY MANAGEMENT	164	518	3,870	1,375	
420	Recycling Collection and Disposal	0	25,014	26,000	26,780	
01.430.12	Public Works Wages	320,076	351,992	362,551	377,054	
01.430.18	Public Works Overtime	17,199	26,323	26,000	23,191	
01.430.191	Uniform and Shoe Allowance	1,871	1,950	1,250	1,250	
01.430.192	FICA, Medicare	25,095	28,967	27,735	28,845	
01.430.194	Unemployment Compensation	1,134	530	450	464	
01.430.196	Health Insurance (Medical, Dental, Vision)	141,787	210,014	254,213	279,635	
01.430.198	Disability, Life Insurance	3,945	3,352	3,352	3,352	
01.430.32	Wireless Service	1,758	3,300	3,300	2,200	
01.430.33	Vehicle Fuel	20,279	24,804	28,500	29,070	
01.430.34	Vehicle Purchase	65,293	125,450	0	0	
01.430.46	Education and Training	0	1,300	1,300	1,350	
01.430.470	CDL Drug and Alcohol Testing	1,005	1,380	1,300	1,300	
01.430.49	Miscellaneous	<u>335</u>	<u>261</u>	500	<u>500</u>	
1.43	HIGHWAY- GENERAL	599,777	779,622	710,452	748,209	

Final 2026 Budget

General Fund 01 (Dollars)

Account #	Year Description	2024 Actual	2025 Forecast	2026 Budget	2027 Projected	Notes
01.432.245	Materials and Supplies	4,764	11,000	11,000	<i>11,000</i>	
01.432.317	Contracted Services	<u>0</u>	<u>1,500</u>	1,500	<u>1,500</u>	
1.432	HIGHWAY- SNOW	4,764	12,500	12,500	<i>12,500</i>	
01.433.245	Materials and Supplies	6,748	14,000	14,000	<i>14,000</i>	
01.433.361	PPL - Traffic Signals (+ Fruitville Pike)	3,266	4,205	4,626	<i>4,764</i>	
01.433.370	Repairs and Maintenance Services	<u>4,750</u>	<u>9,654</u>	9,670	<u>9,960</u>	
1.433	HIGHWAY- TRAFFIC CONTROL DEVICES	14,764	27,859	28,296	<i>28,724</i>	
01.434.361	Street Lighting	40,495	40,500	40,500	<i>40,500</i>	
01.437.245	Materials and Supplies	4,717	8,512	10,900	<i>8,755</i>	
01.437.260	Small Tools and Minor Equipment	7,393	10,000	10,000	<i>10,300</i>	
01.437.374	Repairs and Maintenance Services	39,470	46,773	47,000	<i>48,410</i>	
437.74	Equipment Purchase	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
1.437	HIGHWAY - TOOLS AND MACHINERY	51,580	65,285	67,900	<i>67,465</i>	

Final 2026 Budget

General Fund 01 (Dollars)

<u>Account #</u>	<u>Year</u> <u>Description</u>	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Forecast</u>	<u>2026</u> <u>Budget</u>	<u>2027</u> <u>Projected</u>	<u>Notes</u>
01.438.245	Materials and Supplies	31,628	120,000	125,000	128,750	
01.438.317	Contracted Services, Equipment	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	
1.438	HIGHWAY - ROADS AND BRIDGES	31,628	121,500	126,500	130,250	
01.456.540	Manheim Community Library	15,000	20,000	20,000	20,000	
01.457.540	Manheim Farm Show	1,750	1,750	1,750	1,750	
01.465.540	Manheim Historical Society	1,250	1,250	1,250	1,250	
01.471.008	GO Note 2017-2 (2014 Loan - Roadway)	65,000	0	0	0	
01.471.009	Series 2020 (GO Note 2013)	708,000	0	0	0	
01.471.011	Series 2020 (Water Treatment Facility)	71,000	706,000	724,000	0	
01.471.013	Series 2020 (New Money)	<u>71,000</u>	<u>72,000</u>	<u>73,000</u>	<u>72,000</u>	
01.471.00	DEBT PRINCIPAL	915,000	778,000	797,000	72,000	

Final 2026 Budget

General Fund 01 (Dollars)

<u>Account #</u>	<u>Year</u> <u>Description</u>	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Forecast</u>	<u>2026</u> <u>Budget</u>	<u>2027</u> <u>Projected</u>	<u>Notes</u>
01.472.008	GO Note 2017-2 (2014 Loan - Roadway)	699	0	0	0	
01.472.011	Series 2020 (Water Treatment Facility)	81,812	57,519	63,895	72,904	
01.472.013	Series 2020 (New Money)	<u>6,068</u>	<u>5,179</u>	<u>4,265</u>	<u>5,180</u>	
01.472.00	DEBT INTEREST	88,579	62,697	68,160	78,083	
01.483.30	Non-Uniform Pension Contribution (MMO)	47,114	55,874	51,631	56,794	
01.484.00	SMT Workers Compensation Trust	22,059	23,442	18,850	19,416	
01.484.195	SWIF - Volunteer Fire	<u>12,750</u>	<u>13,302</u>	<u>17,487</u>	<u>18,012</u>	
1.484	WORKERS COMPENSATION	34,809	36,744	36,337	37,427	

Final 2026 Budget

General Fund 01 (Dollars)

Account #	Year Description	2024 Actual	2025 Forecast	2026 Budget	2027 Projected	Notes
01.486.01	Property and Liability Insurance	49,787	81,160	88,465	91,119	
01.486.40	Insurance- Public Officials	0	2,486	2,486	2,561	
01.486.60	Fidelity and Surety Bonds	3,912	3,912	4,000	4,000	
01.486.70	Employment Practices Liability	<u>0</u>	<u>2,200</u>	2,200	<u>2,200</u>	
1.486	INSURANCE, CASUALTY, and SURETY	53,699	89,758	97,151	99,879	
	EXPENDITURES	4,875,819	5,531,476	5,745,429	5,251,184	
INTERFUND OPERATING TRANSFERS						
01.492.304	Public Works Capital Equipment	75,000	75,000	77,000	75,000	
01.492.305	Manheim Fire Department Capital Equipment	8,387	8,500	8,500	8,755	
01.492.306	Penryn Fire Department Capital Equipment	25,163	26,000	26,000	26,780	
01.492.307	Municipal Building Capital Reserve	25,000	25,000	25,000	25,000	
01.492.308	Capital Transfer	1,200,000	0	0	0	
01.492.309	Police Services	<u>0</u>	<u>0</u>	25,000	<u>25,000</u>	
01.492.300	Transfer to Capital Reserve Fund	1,333,550	134,500	161,500	160,535	
01.492.191	Transfer to Street Improvement Fund	110,000	0	12,000	0	
01.492.454	Transfer to Parks and Recreation Fund	-25	16,000	20,000	50,000	
01.492.500	Transfer to Stormwater Management Fund	<u>-1,080</u>	<u>0</u>	70,000	<u>0</u>	
1.492	INTERFUND TRANSFERS	1,442,445	150,500	263,500	210,535	

Final 2026 Budget

General Fund 01 (Dollars)

<u>Account #</u>	<u>Year</u> <u>Description</u>	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Forecast</u>	<u>2026</u> <u>Budget</u>	<u>2027</u> <u>Projected</u>	<u>Notes</u>
TOTAL EXPENDITURES, OTHER FINANCING						
USES, AND INTERFUND TRANSFERS		6,318,264	5,681,976	6,008,929	5,461,719	
YEAR END FUND BALANCE						
		2,624,777	2,412,837	1,870,010	1,230,949	
	Balance Ratio of Revenue (16.7% minimum)	29.35%	29.81%	23.73%	18.39%	
	Overall Assumed Growth Rate		3%	4%	3%	
	Operating Position (Expenses/Revenues)	1.38	1.23	1.32	1.18	

Forecast: what staff *expects* to happen

Projection: what *might* happen in a scenario

Budget: what staff *wishes* will happen

Final 2026 Budget

Parks and Recreation Fund 04 (Dollars)

Year		2024	2025	2026	2027	
<u>Account #</u>	<u>Description</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Projected</u>	<u>Notes</u>
	Prior Year End Balance	11,404	8,030	201	7,209	
	REVENUES & OTHER					
426.367	FINANCING SOURCES					
04.341.01	Interest Income	1,543	316	284	900	
	REVENUES	1,543	316	284	900	
361.35	Developer Fee In Lieu	18,995	0	0	0	
04.392.01	Transfer from General Fund	110,000	16,000	20,000	10,000	
04.392	INTERFUND TRANSFERS	110,000	16,000	20,000	10,000	
	TOTAL REVENUES	122,947	24,345	20,485	18,109	

Final 2026 Budget

Parks and Recreation Fund 04 (Dollars)

Year	2024	2025	2026	2027		
<u>Account #</u>	<u>Description</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Projected</u>	<u>Notes</u>
EXPENDITURES						
04.454.361	Electricity	925	873	925	953	
04.454.366	Water	712	480	500	515	
04.454.370	Repairs & Maintenance, Other	87,014	10,908	0	100	
04.454.371	Sweebriar Park	17,784	7,805	3,750	3,938	Diamond Tex, Playground Mulch, Inspection
04.454.372	Cedar Hollow Park	6,427	1,880	4,750	4,988	Diamond Tex, Playground Mulch, Inspection
04.454.373	Baron's Ridge	455	624	1,750	1,838	Playground Mulch, Inspection
04.454.44	Cleaning Service and Supplies	<u>1,600</u>	<u>1,575</u>	<u>1,600</u>	<u>1,920</u>	
04.454	PARKS	114,917	24,145	13,275	14,251	
TOTAL EXPENDITURES		114,917	24,145	13,275	14,251	
YEAR END FUND BALANCE		8,030	201	7,209	3,859	

Final 2026 Budget

Sewer and Water Fund 09 (Dollars)

Account #	Year	2024	2025	2026	2027	Notes
	Description	Actual	Forecast	Budget	Projected	
	Prior Year End Balance	3,867,061	5,074,929	6,284,910	4,041,619	
REVENUES & OTHER FINANCING SOURCES						
09.332	Lien Proceeds	4,257	141	1,000	1,000	
09.341	Interest Income	88,285	123,836	86,685	30,000	
09.357.01	Government Grants (County ARPA)	500,000	0	0	0	
09.364.11	Sewage Connection Tap-in Fees	894,800	816,300	8,800	8,800	
09.364.12	Sewer Use Charges	1,352,883	1,442,286	1,471,457	1,471,457	
09.364.14	Nutrient Credit Sale	0	0	0	0	
09.364.15	Nonrefundable Maintenance Fee	4,000	0	0	0	
09.364.16	Nonresidential Waste Application Fees	800	1,200	200	200	
09.364.17	Nonresidential Waste Surcharge	56,029	18,617	14,000	14,000	
09.364.90	Miscellaneous	120	120	300	300	
393.11	PennVest Sewer Debt Proceeds	0	0	1,381,968	0	
09.364	WASTEWATER SYSTEM	2,308,632	2,278,523	2,876,725	1,494,757	
09.372.44	Streetlight User Fees	29,303	32,815	32,815	37,712	
09.372.56	PPL Over-Production Cash-Out, SRECs	6,947	4,047	4,000	4,000	
9.372	ELECTRIC REVENUES	36,250	36,862	36,815	41,712	
09.378.10	Water Use Charges	355,550	304,615	335,258	335,258	
09.378.11	Metered Sale of Bulk Water to Customers	14,178	11,534	11,534	11,534	
09.378.90	Water Connection Tap-in Fees	98,020	196,040	3,770	3,770	
09.378.92	Miscellaneous	60	120	100	100	
09.378	WATER SYSTEM	467,808	512,308	350,662	350,662	
	REVENUES	3,405,232	2,951,670	3,351,886	1,918,130	
TRANSFERS						
392.31	Transfer from Sewer and Water Capital Reserve	0	662,453	0	0	
	TOTAL AVAILABLE FUNDS	7,272,293	8,689,053	9,636,796	5,959,749	

Final 2026 Budget

Sewer and Water Fund 09 (Dollars)

<u>Account #</u>	<u>Description</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>Notes</u>
		Actual	Forecast	Budget	Projected	
EXPENDITURES						
09.400.110	Authority Board Stipend	1,175	1,425	1,500	1,500	
09.400.42	Dues, Subscriptions, & Memberships	1,355	1,200	1,200	1,200	
09.400.46	Education and Training	115	100	100	80	
09.400	GOVERNING BODY	2,645	2,725	2,800	2,780	
09.406.39	Bank Service Fees	0	60	60	60	
09.429.365	Sludge Disposal	55,129	66,841	95,532	98,398	
09.429.370	Sewer Facilities Property Maintenance	4,667	9,525	10,478	10,478	
09.429.375	Act 537 Plan Update	0	70,693	0	0	
09.429.601	WWTF DO System	1,361	1,461	0	0	
09.429.606	WWTF DO System, Effluent Flow Metering/Solids Handling	0	0	0	2,328,750	
09.429.607	Pumping Station #1 Capacity & Upgrade Evaluation	120,042	59,231	1,900,000	0	
09.429.608	Holly Tree-Temperance Hill Road Sewer	32	1,146	0	0	
09.429.611	Sanitary Sewer Easement Clearing	0	0	5,000	5,000	
09.429.612	WWTF SBR & Influent Pumping Station PLC Replacement	810	0	50,000	0	
09.429.613	WWTF SBR Decanter Service	9,231	79,028	8,000	0	
09.429.614	WWTF Security System	0	0	11,000	0	
09.429.615	WWTF Air & Decant Valve Actuator Replacement	41,660	0	0	0	
09.429.616	WWTF UV System Replacement	552	15,268	345,000	0	
09.429.617	WWTF Control Building Roof Replacement	11,907	0	0	0	
09.429.618	Pump Station 3 Maintenance	0	9,830			
09.429.664	Inflow and Infiltration	435	29,120	124,300	55,000	
	<i>Pumping Station No. 2 Abandonment</i>	0	0	0	121,000	
	<i>Pumping Station PLC Replacement & SCADA Connections</i>	0	0	50,000	46,125	
	Mallard Ponds Manhole Repair	0	0	80,000	0	
	Pumping Station Davit Crane Bases	0	0	15,000	0	
	Pleasant View Extension & Pumping Station	0	0	518,000	2,867,000	
09.429.60	Other (Shimp St. Sewer Easement Survey)	0	0	5,100	0	
	CAPITAL CONSTRUCTION	245,826	342,142	3,217,410	5,531,751	

Final 2026 Budget

Sewer and Water Fund 09 (Dollars)

Account #	Year Description	2024 <u>Actual</u>	2025 <u>Forecast</u>	2026 <u>Budget</u>	2027 <u>Projected</u>	<u>Notes</u>
09.429.741	SCADA	0	7,874	0	0	
09.429.75	Miscellaneous Maintenance	100	100	100	100	
09.429.74	Capital Purchases	100	7,974	100	100	
09.429	WASTEWATER SYSTEM	245,926	350,116	3,217,510	5,531,851	
09.448.220	State Drinking Water Fee	4,000	4,000	4,000	4,000	
09.448.225	Laboratory, Testing (PFAS, etc.)	13,391	10,438	11,482	11,826	
09.448.366	Bulk Purchase of Water- City of Lancaster	17,754	18,314	23,809	23,809	
09.448.371	Water Facilities Property Maintenance	19,463	15,803	17,383	17,383	
09.448.605	<i>Doe Run Road Water Line (West End Drive to Ferrell Gas)</i>	0	0	0	285,500	
09.448.607	WTF Clear Well ROV Inspection	0	0	6,500	6,150	
09.448.609	WTF Turbidimeters	0	31,368	0	0	
09.448.667	Replace 3 Original Fire Hydrants	0	0	43,500	0	
09.448.666	Source Water Protection Signs with MAWSA	0	0	0	0	
09.448.668	Water Tank No Trespassing Signs	0	0	5,000	0	
09.448.669	WTF Chemical Room Flooring	0	54,106	0	0	
09.448.671	Water Treatment Facility Chlorine Analyzer Replacement	0	0	0	0	
09.448.672	WTF Security System	0	0	7,350	0	
09.448.673	<i>MAWSA Water Interconnection</i>	0	0	0	13,900	
09.448.674	Fruitville Pike Booster Pumping Station By Pass Line	0	0	10,500	0	
09.448.675	Well Head Fencing & Access Drives	0	0	30,000	0	
09.448.676	Softener Resin Replacement (2 Vessels)	0	0	10,000	0	
09.448.677	Nitrate Removal Resin Replacement (2 Vessels)	0	0	30,000	0	
09.448.678	Water Treatment Facility PLC Replacement	0	0	45,000	0	
09.448.750	Miscellaneous Maintenance	100	200	150	150	
09.448	WATER SYSTEM	54,709	134,229	244,674	362,718	
09.471.37	Series 2020 (Water) Transfer to General Fund	708,000	706,000	724,000	706,000	
09.471.38	Series 2020 (Wastewater) Transfer to General Fund	0	0	0	0	
471.39	Debt Principal PennVest Sewer	0	0	0	57,803	
09.471.00	DEBT PRINCIPAL	708,000	706,000	724,000	763,803	

Final 2026 Budget

Sewer and Water Fund 09 (Dollars)

Account #	Year Description	2024 Actual	2025 Forecast	2026 Budget	2027 Projected	Notes
09.472.37	Series 2020 (Water) Transfer to General Fund	81,812	72,904	63,895	72,904	
09.472.38	Series 2020 (Wastewater) Transfer to General Fund	0	0	0	0	
472.39	Debt Interest PennVest Sewer	0	0	0	24,088	
09.472.00	DEBT INTEREST	81,812	72,904	63,895	96,991	
Joint Operating Expenses						
09.486.01	Liability and Property Insurance	15,555	17,720	19,492	16,022	
09.486.60	Fidelity & Surety Bonds	100	100	100	100	
09.493.15	Township Staff Wages & Benefits	74,817	81,214	96,668	100,535	
09.493.215	Postage, Postcards	5,154	9,490	9,774	10,068	
09.493.222	Chemicals	120,823	55,850	83,223	85,719	
09.493.239	PA One Call	305	325	335	345	
09.493.24	Water Meter Replacement	1,660	2,900	150,000	250,000	
09.493.250	Repair & Maintenance	83,985	78,853	64,653	66,592	
09.493.28	Software, Hardware	9,888	25,423	34,423	26,948	
09.493.310	Operation (Base Compensation)	526,282	538,624	560,237	577,045	
09.493.311	Accounting & Auditing Services	2,725	2,200	2,266	2,334	
09.493.312	Nonresidential Waste Program	10,262	8,536	8,793	9,056	
09.493.313	Engineering Services	54,455	65,067	67,019	69,030	
09.493.314	Solicitor, Legal Services	12,726	15,968	16,447	16,941	
09.493.320?	Solar System Maintenance	0	3,322	2,480	2,480	
09.493.360	Public Utilities (water, electric, etc.)	153,942	177,507	188,157	193,802	
09.493.375	Repairs & Maintenance - Vehicles	680	4,569	5,026	5,528	
493.375.06	2012 Chevrolet Suburban Purchase	0	13,000	0	0	
09.493.490	Miscellaneous	2,007	1,113	1,146	1,181	
09.493	JOINT OPERATING EXPENSES	1,059,710	1,083,961	1,290,647	1,417,603	
	EXPENDITURES	2,168,457	2,367,815	5,563,178	8,191,928	

Final 2026 Budget

Sewer and Water Fund 09 (Dollars)

<u>Account #</u>	<u>Year</u> <u>Description</u>	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Forecast</u>	<u>2026</u> <u>Budget</u>	<u>2027</u> <u>Projected</u>	<u>Notes</u>
TRANSFERS						
09.492.01	Transfer Street Light Fee to General Fund	28,907	36,328	32,000	32,000	
09.492.03	Transfer to Capital Reserve Fund (Sewer)	0	0	0	0	
09.492.04	Transfer Capital Reserve Fund (Water)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
09.492	TRANSFERS	28,907	36,328	32,000	32,000	
TOTAL EXPENDITURES AND TRANSFERS		2,197,364	2,404,143	5,595,178	8,223,928	
YEAR END FUND BALANCE		5,074,929	6,284,910	4,041,619	-2,264,179	
Balance Ratio of Revenue (16.7% minimum)		69.78%	72.33%	41.94%	-37.99%	

NORTHWESTERN LANCASTER COUNTY AUTHORITY
Projected 2026 Capital Improvement Projects (Water System)
November 11, 2025

Project Name	November 2025 - December 2025	2026	2027	2028	2029	2030	5-Year Projected Cost
Water Meter Replacement		\$150,000	\$150,000	\$200,000			\$500,000
Water Treatment Facility Clear Well ROV Inspection		\$6,500					\$6,500
Water Treatment Facility Membrane Replacement*					\$125,000		\$125,000
Replace 3 Original Fire Hydrants		\$43,500					\$43,500
Water Tank Site No Trespassing Signs		\$5,000					\$5,000
Water Treatment Facility Security System**		\$7,350					\$7,350
Fruitville Pike Booster Pumping Station By Pass Line		\$10,500					\$10,500
Well Head Fencing & Access Drives		\$30,000					\$30,000
Softener Resin Replacement (2 Vessels)		\$10,000					\$10,000
Nitrate Removal Resin Replacement (2 Vessels)		\$30,000					\$30,000
Water Treatment Facility PLC Replacement		\$45,000					\$45,000
Doe Run Road Water Line (West End Drive to Ferrell Gas)							\$336,890
Engineering (15%)			\$42,825				
Legal/Administration (3%)			\$8,565				
Construction			\$285,500				
MBA Interconnection (Phase 2)***							\$1,725,000
Engineering (12%)				\$15,000	\$45,000	\$120,000	
Legal/Administration (3%)					\$45,000		
Construction						\$1,500,000	
Projected Yearly Total	\$0	\$337,850	\$486,890	\$215,000	\$215,000	\$1,620,000	

* WTF Membranes Replaced June 2021; Budget for Replacement Every 8 - 10 Years

** Security System also requires a monthly fee of \$60/month

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

NORTHWESTERN LANCASTER COUNTY AUTHORITY
Projected 2026 Capital Improvement Projects (Sewer System)
November 11, 2025

Project Name	November 2025 - December 2025	2026	2027	2028	2029	2030	2031	6-Year Projected Cost
Sanitary Sewer Easement Clearing		\$5,000	\$5,000	\$5,000	\$5,000	\$5,000		\$25,000
Infiltration/Inflow Investigation								
Engineering		\$11,300	\$5,000	\$5,000	\$5,000	\$5,000		\$344,300
Construction		\$113,000	\$50,000	\$50,000	\$50,000	\$50,000		
WWTF DO System/Effluent Flow Metering/Solids Handling*								
Engineering/Permitting				\$330,750				\$2,535,750
Construction				\$2,205,000				
Mallard Ponds Manhole 15 Replacement		\$80,000						\$80,000
Pumping Station PLC Replacement & SCADA Connections		\$50,000						\$50,000
Pumping Station Davit Crane Bases		\$15,000						\$15,000
WWTF Security System**		\$11,000						\$11,000
Pumping Station No. 1 Capacity/Upgrade***		\$1,900,000						\$18,032
WWTF UV System Replacement****								
Engineering/Permitting		\$45,000						\$176,000
Construction		\$300,000						
Pleasant View Extension & Pumping Station								
Survey, Engineering, Permitting, Legal, Soft Costs		\$488,000	\$427,000	\$305,000				\$7,350,000
Easement Acquisition		\$30,000						
Construction			\$2,440,000	\$3,660,000				
Penryn Phase 1, Alternate D Sewer Extension								
Survey, Engineering, Permitting, Legal, Soft Costs					\$335,000	\$502,500	\$502,500	\$8,050,000
Easement Acquisition					\$10,000			
Construction						\$3,350,000	\$3,350,000	
Projected Yearly Total	\$0	\$979,300	\$2,927,000	\$6,560,750	\$405,000	\$3,912,500	\$3,852,500	

* WWTF DO/Effluent Flow Metering/Solids Handling LSA Grant Application for \$1,000,000 submitted 11/19/24

** Security System also requires a monthly fee of \$120/month

*** Pumping Station 1 not included in Projected Yearly Total Cost (\$500,000 ARPA Grant & \$1,381,968 PennVEST Loan)

**** WWTF UV System Replacement LSA Grant for \$169,000 was subtracted from Projected Yearly Total

Final 2026 Budget

Sewer and Water Capital Reserve Fund 10 (Dollars)

Year		2024	2025	2026	
<u>Account #</u>	<u>Description</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Notes</u>
	Prior Year End Balance	0	327,280	0	
REVENUES & TRANSFERS					
09.341	Interest Income	0	0	0	
09.393.10	General Obligation Bond & Note Proceeds (water)	327,280	335,173	0	
	REVENUES	327,280	335,173	0	
09.107.04	Sewer Transfer from Sewer and Water Fund	0	0	0	
09.107.04	Water Transfer from Sewer and Water Fund	0	0	0	
	INTERFUND TRANSFERS	0	0	0	
CURRENT YEAR REVENUES & TRANSFERS		327,280	335,173	0	
TOTAL AVAILABLE FUNDS		327,280	662,453	0	
EXPENDITURES					
09.492.03	Sewer Capital Projects Transfer	0	261,824	0	
09.492.04	Water Capital Projects Transfer	0	400,629	0	
09.492	TRANSFERS	0	662,453	0	
	TOTAL EXPENDITURES	0	662,453	0	
YEAR END FUND BALANCE		327,280	0	0	100.0%

Final 2026 Budget

Storm Water Management Fund 05 (Dollars)

<u>Account #</u>	<u>Description</u>	2024	2025	2026	2027	<u>Notes</u>
<u>Year</u>		<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Projected</u>	
	Prior Year End Balance	294,997	397,400	-22,245	541	
REVENUES						
05.341.01	Interest Income	7,354	2,766	1,936	1,936	
05.357.04	Local Stormwater Grants	126,169	0	0	0	
05.361.36	Storm Water Management Plan Application Fees	1,000	1,000	1,000	1,000	
05.361.37	Small Project Application Fees	1,900	2,500	2,000	2,000	
05.361.38	Storm Water Agricultural Exemption Fee	0	0	1,000	1,000	
05.361.39	Storm Water Exemption Fee	1,750	950	1,000	1,000	
5.361	STORM WATER MANAGEMENT FEES	130,819	4,450	5,000	5,000	
	REVENUES	138,173	7,216	6,936	6,936	
05.392.01	Transfer from General Fund	0	0	70,000	0	
	CURRENT YEAR REVENUES AND OTHER FINANCING SOURCES	138,173	7,216	76,936	6,936	
	TOTAL AVAILABLE FUNDS	433,170	404,616	54,691	7,477	

Final 2026 Budget

Storm Water Management Fund 05 (Dollars)

<u>Account #</u>	<u>Description</u>	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Forecast</u>	<u>2026</u> <u>Budget</u>	<u>2027</u> <u>Projected</u>	<u>Notes</u>
EXPENDITURES						
05.436.24	General Operating Supplies	456	456	500	500	
05.436.25	Repairs and Maintenance Supplies	0	523	1,000	1,000	
05.436.31	Professional Services	32,296	35,000	15,000	20,000	
05.436.37	Repairs and Maintenance Services	2,769	2,074	31,000	2,000	Annual Report \$2,500 and Notice of Intent application \$12,500
05.436.39	MS4 Construction	0	82,925	0	0	Bioswale
05.436.45	BMP Inventory Inspections Program	0	5,250	5,000	5,250	
05.436.46	Education and Training	249	533	550	550	
05.436.49	Miscellaneous	0	100	100	100	
05.436	STORM SEWERS and DRAINS	35,770	126,861	53,150	29,400	
05.461.54	Contributions to Watershed Groups	0	0	1,000	100	
	Transfer to Capital Reserve Fund	0	300,000	0	0	
TOTAL EXPENDITURES		35,770	426,861	54,150	29,500	
YEAR END FUND BALANCE		397,400	-22,245	541	-22,023	

Final 2026 Budget

Agricultural Preserve Fund 18 (Dollars)

Year		2024	2025	2026	2027	
<u>Account #</u>	<u>Description</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Projected</u>	<u>Notes</u>
	Prior Year End Balance	802,077	864,115	790,368	795,630	
REVENUES & OTHER FINANCING SOURCES						
18.341.03	Interest Income	42,852	26,946	18,862	20,000	
18.389.01	Sale of Transferable Development Rights	24,030	9,120	0	0	
REVENUES		66,882	36,066	18,862	20,000	
TOTAL AVAILABLE FUNDS		868,958	900,181	809,230	815,630	
EXPENDITURES						
18.404.31	General Solicitor Legal Expenses	1,568	677	1,000	1,000	
18.406.39	Bank Service Fees	360	600	600	744	
18.406.46	Meetings, Conferences, Education	1,714	6,000	6,000	6,000	
18.461.710	Farmland Preservation (Includes Advertising)	1,201	97,537	3,000	3,100	
18.461	CONSERVATION OF NATURAL RESOURCES	3,275	104,137	9,600	9,844	
18.492.98	Transfer to General Fund	0	5,000	3,000	3,000	
TOTAL EXPENDITURES		4,843	109,814	13,600	14,588	
YEAR END FUND BALANCE		864,115	790,368	795,630	801,042	

Final 2026 Budget

Street Improvement Fund 19 (Dollars)

	Year	2024	2025	2026	2027	
<u>Account #</u>	<u>Description</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Projected</u>	<u>Notes</u>
	Prior Year End Balance	1,549,363	1,892,198	1,206,615	450,233	
CARRY OVER FUND BALANCES						
	Marie Avenue Donation	120,843	120,843	120,843	120,843	
	Doe Run Rd-West End Dr Intersection Donations	68,643	68,643	68,643	68,643	
	North Penryn Road, Brandt to Hickory	82,500	82,500	82,500	82,500	
438.245.022	Doe Run Road East Project (cancelled)	51,795	51,795	51,795	51,795	
	Total	323,781	323,781	323,781	323,781	
	Net Balance	1,225,582	1,568,417	882,834	126,452	
REVENUES & OTHER FINANCING SOURCES						
19.341.03	Interest Income	38,083	22,844	20,560	18,504	
19.357.03	Highway and Streets Grants	698,288	0	0	0	PennDOT Grant
19.387.11	Fee In Lieu of Roadway Improvements	11,613	0	0	0	
19.387.12	Fee In Lieu Avery Square	10,819	0	0	0	
19.387	CONTRIBUTIONS & DONATIONS	22,431	0	0	0	
	REVENUES	758,802	22,844	20,560	18,504	
19.392.01	Transfer from General Fund	0	0	12,000	0	
19.392.36	Transfer from Capital Reserve Fund	0	0	2,500,000	0	
19.392.102	2020 Bank Loan Proceeds	0	0	0	0	
19.392	INTERFUND TRANSFERS	0	0	2,512,000	0	
	CURRENT YEAR REVENUES AND OTHER FINANCING SOURCES	1,984,385	1,591,261	3,415,393	144,956	
	AVAILABLE FUNDS	1,984,385	1,591,261	3,415,393	144,956	

Final 2026 Budget

Street Improvement Fund 19 (Dollars)

Account #	Year	2024	2025	2026	2027	Notes
Account #	Description	Actual	Forecast	Budget	Projected	Notes
EXPENDITURES						
438.406.39	Bank Service Charges	0	36	50	50	
19.438.245	MAINTENANCE PROJECTS	0	0	0	0	
Construction Projects						
439.245.008	Elm Road Build Pipe and Headwall (Build)	0	26,975	0	0	
439.245.009	Locust Grove Road Bridge Design, Permits	0	0	10,000	0	
439.245.021	Fruitville Pike, Temperance Hill-Holly Tree Roads	80,955	101,147	0	0	
439.245.023	Mt. Hope Road Pipe and Inlet	0	18,000	0	0	
439.245.063	Airy Hill Road Bridge Design, Permits	0	0	10,000	0	
439.245.069	Fruitville Pike and South Oak Street Intersection	0	151,721	2,000,000	0	
439.245.072	North Penryn Road Widen, Oak Lane to Township Line	0	77,875	0	0	
439.245.075	South Penryn Road Permits, Line-in-Place 4 Pipes	11,232	8,892	222,000	0	
439.245.076	Fairland Road Reclamation (Sego Sago Road to W. Lexington Road)	0	0	210,000	0	
439.245.078	Hamaker Road Bridge Preliminary Design with Rapho Township	0	0	50,000	0	
439.245.079	Blairton Court and Walnut Drive 3 Pipes Lining	0	0	70,000	0	
439.245.080	Dead End Road Pipe Lining	0	0	30,800	0	
439.245.081	Warehouse Road Scratch and Overlay	0	0	40,000	0	
439.245.082	N. Penryn Road, Stiegel Valley Road to Hickory Lane Road Widening	0	0	50,000	0	
439.245.083	Lancaster Road, Sun Hill Road, Oak Street Signal Upgrade	0	0	272,310	0	
19.439.245	CONSTRUCTION PROJECTS	92,186	384,610	2,965,110	0	
Transfer to Capital Reserve		0	0	0	0	
EXPENDITURES		92,186	384,646	2,965,160	50	
YEAR END FUND BALANCE		1,892,198	1,206,615	450,233	144,906	

Final 2026 Budget

Capital Reserve Fund 30 (Dollars)

Year	2024	2025	2026	2027		
<u>Account #</u>	<u>Description</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Projected</u>	<u>Notes</u>
CARRY OVER FUND BALANCES						
	Public Works Capital Equipment	341,500	416,500	406,500	481,500	
	Municipal Building	88,904	338,904	363,904	388,904	
	Manheim Fire Department Capital Equipment	98,239	106,626	115,126	118,580	
	Penryn Fire Department Capital Equipment	25,163	132,929	158,929	163,697	
	Other Improvements	<u>1,054,321</u>	<u>2,073,537</u>	<u>2,140,542</u>	<u>-1,127,075</u>	
	Prior Year End Balance	1,608,127	3,068,496	3,185,001	25,605	
REVENUES & OTHER FINANCING SOURCES						
30.341.03	Interest Income	64,657	95,863	67,104	60,394	
354.16	State Grants	0	350,000	0	0	
30.387.02	Developer Contributions	<u>93,271</u>	<u>70,757</u>	0	<u>0</u>	
	REVENUES	157,928	166,620	67,104	60,394	
TRANSFERS						
30.392.011	Public Works Capital Equipment	75,000	75,000	77,000	75,000	
30.392.017	Municipal Building	25,000	25,000	25,000	25,000	
30.392.018	Manheim Fire Department Capital Equipment	8,387	8,500	8,500	8,500	
30.392.019	Penryn Fire Department Capital Equipment	25,163	26,000	26,000	26,000	
	Transfer from Street Improvement Fund	0	0	0	0	
	Transfer from Stormwater Fund	0	300,000	0	0	
392.12	General Fund Capital Transfer	1,200,000	0	0	0	
	Police Services	0	0	25,000		
30.392	INTERFUND TRANSFERS	1,333,550	434,500	161,500	134,500	
REVENUES & OTHER FINANCING SOURCES						
		1,491,478	601,120	228,604	194,894	
TOTAL AVAILABLE FUNDS						
		3,099,605	3,669,616	3,413,605	220,499	

Final 2026 Budget

Capital Reserve Fund 30 (Dollars)

<u>Account #</u>	<u>Description</u>	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Forecast</u>	<u>2026</u> <u>Budget</u>	<u>2027</u> <u>Projected</u>	<u>Notes</u>
EXPENDITURES						
30.406.39	Bank Service Charges	11,556	893	1,000	<i>1,000</i>	
30.409.60	Capital Construction	0	150,000	0	<i>0</i>	Was Office Roof
30.409.67	Public Works Building Maintenance	0	100,000	800,000	<i>0</i>	PW and Office Exterior
30.430.74	Snow Plow	13,725	0	0	<i>0</i>	
30.430.74	Fire and Public Works Radios	0	233,722	0	<i>0</i>	Possible State Grant
430.74.03	Mini-excavator	0	0	87,000		
30.409	GOVERNMENT BUILDINGS	13,725	483,722	887,000	<i>0</i>	
30.492.01	Transfer to General Fund	5,828	0	0	<i>0</i>	
30.492.191	Transfer to Street Improvement Fund	0	<u>0</u>	2,500,000	<u>0</u>	
30.492	INTERFUND TRANSFERS	5,828	0	2,500,000	<i>0</i>	
		0				
	TOTAL EXPENDITURES	31,109	484,615	3,388,000	<i>1,000</i>	
	YEAR END FUND BALANCE	3,068,496	3,185,001	25,605	<i>219,499</i>	

Final 2026 Budget

Highway Aid Fund 35 (Dollars)

<u>Account #</u>	<u>Year</u> <u>Description</u>	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Forecast</u>	<u>2026</u> <u>Budget</u>	<u>2027</u> <u>Projected</u>	<u>Notes</u>
	Prior Year End Balance	103,868	137,612	112,694	166,701	
REVENUES						
35.341.01	Interest Income	13,467	10,008	7,005	1,000	
35.355.02	Motor Vehicle Fuel Taxes (Liquid Fuels)	384,023	389,313	376,597	376,597	
35.355.03	State Turnback Payments	18,720	18,720	18,720	18,720	
35.355	STATE SHARED REVENUE & ENTITLEMENTS	402,743	408,033	395,317	395,317	
CURRENT YEAR REVENUES		416,210	418,041	402,322	396,317	
TOTAL AVAILABLE FUNDS		520,078	555,653	515,017	563,018	

Final 2026 Budget

Highway Aid Fund 35 (Dollars)

<u>Account #</u>	<u>Year</u> <u>Description</u>	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Forecast</u>	<u>2026</u> <u>Budget</u>	<u>2027</u> <u>Projected</u>	<u>Notes</u>
EXPENDITURES						
Maintenance Projects						
35.432.00	Operating Supplies (salt)	14,329	43,397	30,000	31,600	
35.438.300	Line Painting	20,811	65,000	65,000	3,370	
438.245.009	Water's Edge Road ½" Sealcoat	0	0	4,184	0	
438.245.011	Sego Sago Road (Green Acre to Erb's Quarry) ½" Sealcoat	0	0	3,024	0	
438.245.025	Gish Road ½" Sealcoat	0	0	17,387	0	
438.245.041	Warehouse Road ½" Sealcoat	0	0	5,026	0	
438.245.051	Silverwood Drive ¼" Sealcoat	0	0	9,800	0	
438.245.060	White Oak Road (Hamaker-Newport) ½" Sealcoat	0	0	46,140	0	
438.245.060	White Oak Road Micro-surface (Doe Run Road – Stiegel Valley Road), (Stiegel Valley Road – Hamaker Road)	0	0	77,228	0	
438.245.079	Junction Road (Auction Road to Twp Line) ½" Sealcoat	0	0	21,842	0	
438.245.115	Brandt Street ¼" Sealcoat	0	0	2,215	0	
438.245.116	Dave Circle and Cul-de-sac ¼" Sealcoat	0	0	3,482	0	
438.245.117	East Laurel View Drive and Cul-de-sac ¼" Sealcoat	0	0	6,545	0	
438.245.118	Green Acre Road ½" Sealcoat	0	0	13,030	0	
438.245.119	Grandview Drive ¼" Sealcoat	0	0	7,124	0	
438.245.120	Green Ridge Drive and Cul-de-sac ¼" Sealcoat	0	0	5,356	0	
438.245.121	Jerry Lane ¼" Sealcoat	0	0	6,600	0	
438.245.122	Penn Avenue ¼" Sealcoat	0	0	4,563	0	
438.245.123	Rohen Ridge Drive ¼" Sealcoat	0	0	8,700	0	
438.245.124	West Laurel View Drive and Cul-de-sac ¼" Sealcoat	0	0	5,655	0	
438.245.125	Buchdale Drive ½" Sealcoat	0	0	4,309	0	
438.245.126	Erb's Quarry Road ½" Sealcoat	0	0	1,106	0	
35.438.245	MAINTENANCE PROJECTS	35,141	108,397	348,316	34,970	

Final 2026 Budget

Highway Aid Fund 35 (Dollars)

<u>Account #</u>	<u>Year</u> <u>Description</u>	2024 <u>Actual</u>	2025 <u>Forecast</u>	2026 <u>Budget</u>	<i>2027</i> <i><u>Projected</u></i>	<u>Notes</u>
Construction Projects						
439.245.096	Airy Hill Road, North Penryn Road to Locust Lane	0	0	0	0	
439.245.099	Bucknoll Road	168,107	0	0	0	
439.245.112	Sensei Road	28,429	0	0	0	
439.245.113	Lititz Road	150,789	0			
439.245.127	North Penryn Road 9.5 MM (Newport Road to Elizabeth Township Line)	0	334,562	0	0	
35.439.245	CONSTRUCTION PROJECTS	347,325	334,562	0	0	
TOTAL EXPENDITURES		382,466	442,959	348,316	<i>34,970</i>	
YEAR END FUND BALANCE		137,612	112,694	166,701	<i>528,048</i>	

Final 2026 Budget Summary (Dollars)

<u>Fund</u>	<u>Projected Starting</u>	<u>Estimated</u>	<u>Anticipated</u>		<u>Projected Budget Year</u>
	<u>Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Net Transfers</u>	<u>Surplus (Deficit)</u>
General	2,412,837	4,552,309	6,008,929	-650,192	1,870,010
Sewer & Water	6,284,910	3,351,886	5,595,178	-263,500	4,041,619
Agricultural Preservation	790,368	809,230	13,600	-3,000	795,630
Street Improvement	882,834	3,415,393	2,965,160	0	450,233
Capital Reserve	3,185,001	67,104	3,388,000	161,500	25,605
Sewer and Water Capital Reserve	0	0	0	0	0
Highway Aid	112,694	418,041	442,959	0	166,701
Parks and Recreation	201	20,485	13,275	20,000	7,209
Storm Water Management	-22,245	6,936	54,150	70,000	54,691
Total	13,646,600	12,641,385	18,481,251	-665,192	7,411,699

Penn Township
Final Capital Improvement Plan (Dollars)

<u>Project - Year</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>Total</u>	<u>Share</u>
Fruitville Pike-South Oak Street Intersection	2,385,000					2,385,000	Grant
Buildings Exteriors	800,000					800,000	
Hernley Road Bridge Design		50,000				50,000	Rapho
Lancaster Road, Sun Hill Road, Oak Street Signal Upgrade	273,310					273,310	Grant
Penryn Fire and Public Works Radios	233,722					233,722	Grant
South Penryn Road Bridge (4 Pipes)	222,000					222,000	
Hamaker Road Bridge Preliminary Design	50,000		400,000			450,000	Rapho
South Oak Street Railroad Bridge		525,000				525,000	Manheim
New Computers	21,900	6,913	10,888	7,622		47,323	
Airy Hill Road Bridge 1 Design and Permitting	10,000					10,000	
Locust Grove Rd Bridge (Airy Hill Rd) Design Permit	10,000					10,000	
Fruitville Pike-East Sunhill Road Intersection		24,438				24,438	
Doe Run Road-West End Drive Intersection					1,260,000	1,260,000	
Total	4,005,932	606,351	410,888	7,622	1,260,000	6,290,793	

Debt Service Payment Schedule

Principal and Interest (Dollars)

Principal & Interest Fiscal Year End	GO Note Series of 2020 Roads Component	Total Debt Service General Fund	GO Note Series of 2020 Water Component	2025 Sewer Loan	Total Debt Service Sewer & Water Fund	Total Debt Service All Funds
12/31/2026	77,265	77,265	787,895	0	787,895	865,160
12/31/2027	77,339	77,339	782,747	84,891	867,638	944,977
12/31/2028	77,400	77,400	782,518	84,891	867,409	944,809
12/31/2029	77,449	77,449	790,124	84,891	875,015	952,464
12/31/2030	77,485	77,485	784,599	84,891	869,490	946,975
12/31/2031	0	0	787,966	84,891	872,857	872,857
12/31/2032	0	0	786,201	84,891	871,092	871,092
12/31/2033	0	0	183,147	84,891	268,038	268,038
TOTALS	386,939	386,939	5,685,195	...	5,685,195	6,072,134
Lender	Chase		Chase	PennVest		
Debt Type	Fixed		Fixed	Variable		
Call Date	11/15/2026		11/15/2026	5/31/2047		

Supplement to the Final 2026 Fiscal Budget

Township Established in 1846

A Second Class Township, A Municipal Corporation

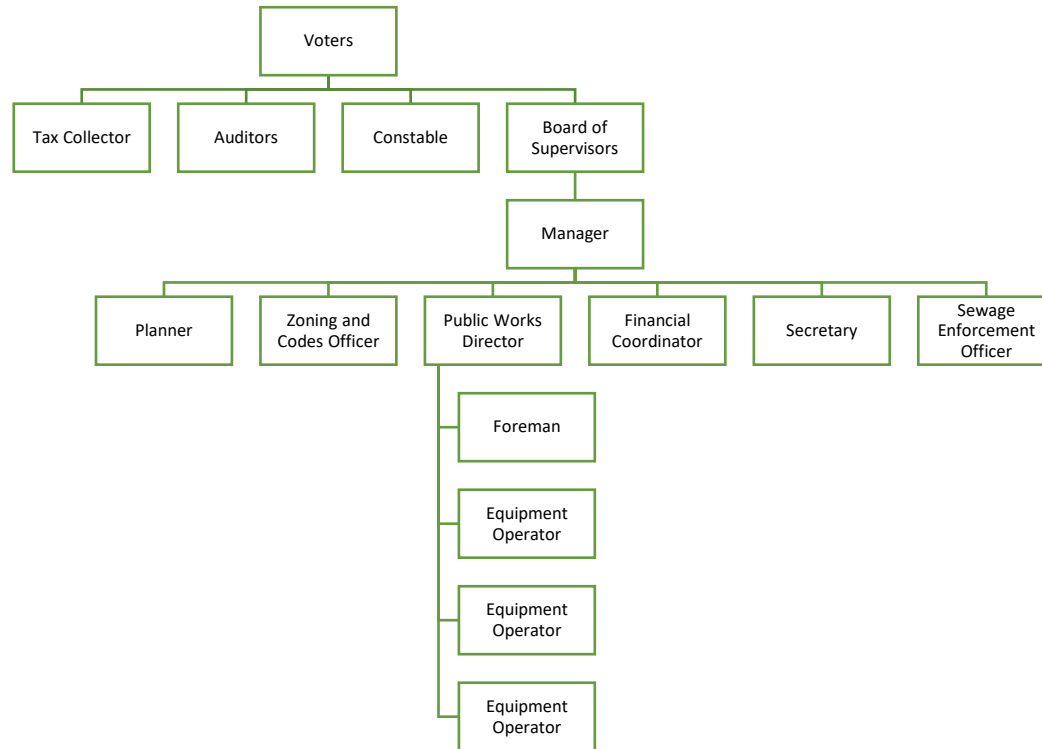
Motto: Preserving Our Past, Sustaining Our Future

Governing Body, Board of Supervisors

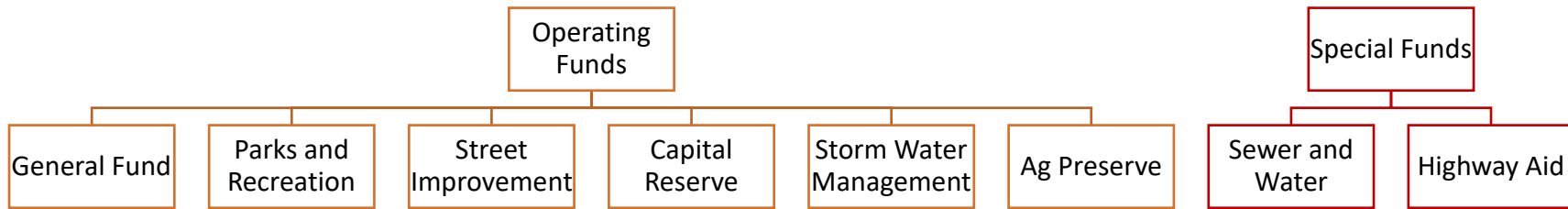
Ben Bruckhart, Chairman
Joseph Eisenhauer, Vice Chairman
Thomas Walsh, Treasurer

Gary Stevens, Assistant Secretary
Richard Landis

Organization Chart



Fund Structure



Base Data

10,210 Population, 2020 Census

10,617 Population, 2023 Census Estimate

29.4 Square Miles of Area (18,816 Acres)

64.7 Miles of Township Roads (341,616 Lineal Feet)

Modified Cash Basis of Accounting

The township uses a modified cash basis of accounting, recognizing assets, liabilities, net position or fund equity, revenues, and expenditures (expenses) when they result from cash transactions. When using a modified cash basis of accounting:

- Expenditures are recorded when paid
- Revenues are recorded when received

As a result, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

The township has not financially recorded capital assets and infrastructure arising from cash transactions or the provision for accumulated depreciation and depreciation expense in the government-wide statements. The township also uses a modified cash basis to present its annual budgets and other financial reports.

Since the township does not hold many bills past thirty days, this basis of accounting is deemed acceptable; this is the case for most small and medium sized governmental entities across the state of Pennsylvania.