

MINUTES  
FINANCE COMMITTEE  
JANUARY 7, 2013

The Penn Township Finance Committee convened on Monday, January 7, 2013 at 7:05 PM following the public safety committee meeting. Present were Chairman Heilman and Commissioners Klunk, Prieber, Felix and Goldsmith. Also present were Manager Garvick, Police Chief Laughlin, Fire Chief Cromer, Administrative Assistant Rodgers, WWTP Superintendent Mahone, and Township Engineer Bortner. The following matters were discussed:

ANNOUNCEMENTS: None.

APPROVAL OF MINUTES: The minutes of the December 3, 2012 finance committee meeting were approved as submitted.

CITIZEN'S COMMENTS: None.

2012 BUDGET AND OPERATING EXPENSE REPORT: Administrative Assistant Rodgers presented the revenue and expense statement through December 31, 2012. There was a revenue surplus of just over \$47,000. It was noted that the carryover for 2012 was about \$1.5 million, which is slightly higher than the \$1.21 million projected in 2013 budget. Chairman Heilman suggested that something be done with the extra funds such as putting it into reserve accounts. Anyone with any suggestions should let the Manager know so that it can be discussed at a future finance committee meeting.

TAX COLLECTOR WAGES FOR 2014: Manager Garvick stated that 2014 is an election year for the tax collector and the Township will need to set the compensation prior to February 15, 2013. It was noted that the tax collector will be a separate position from the treasure in 2014, if the Commissions choose that option. The Committee has recommended separating the two positions. After some discussion the Committee recommended that the tax collector's wages be set at \$10,000 for the collection of the real estate tax and \$3,000 for the collection of the local services tax. The treasure's position will be discussed at a future time. It was suggested to contact the school district and the county to find out what they are paying the tax collector. An ordinance with the tax collectors wages for 2014-2017 will be prepared for adoption at the next Board of Commissioners meeting.

YORK COUNTY ECONOMIC ALLIANCE: Manager Garvick reported that York County Economic Alliance, previously known as the York County Economic Development Corporation, has requested an increase in the fees the Township pays for the services they provide in the Hanover Area. The Committee agreed to an increase to \$24,000 a year for the calendar years 2013 and 2014.

CHRIST'S AMERICAN BIBLE BAPTIST CHURCH: The Committee received a request from Christ's American Bible Baptist Church for a waiver of the building permit fees to

install a wheel chair ramp. They stated that they are providing their services as volunteers and trying to make the project as cost effective as possible. After some discussion the Committee recommended denying the request.

HANOVER 150/250: The Committee discussed making a contribution to the Hanover 250 year celebration and the 150 Battle of Hanover celebration. It was noted that most of the Battle of Hanover occurred in Penn Township on Frederick Street. The Committee recommended providing labor if asked for events and if necessary would consider a financial contribution if requested at a later date.

REGIONAL ECONOMIC DEVELOPMENT RESOLUTION: Manager Garvick noted that a resolution has been prepared to be adopted by the Board of Commissioners for the Township to participate with Hanover, McSherrystown Borough and Conewago Township in a multi municipal and multi county economic development plan. The resolution needs to be adopted so that the Adams County municipalities can receive grant money for their participation.

PUBLIC QUESTIONS FOR THE COMMITTEE: None

The meeting adjourned at 7:27 PM.

Respectfully submitted,

Kristina J. Rodgers  
Township Secretary

MINUTES  
FINANCE COMMITTEE  
FEBRUARY 4, 2013

The Penn Township Finance Committee convened on Monday, February 4, 2013 at 7:15 PM following the public safety committee meeting. Present were Chairman Heilman and Commissioners Klunk, Prieber, Felix and Goldsmith. Also present were Manager Garvick, Police Chief Laughlin, Fire Chief Cromer and Administrative Assistant Rodgers. The following matters were discussed:

ANNOUNCEMENTS: None.

APPROVAL OF MINUTES: The minutes of the January 7, 2013 finance committee meeting were approved as submitted.

CITIZEN'S COMMENTS: None.

2013 BUDGET AND OPERATING EXPENSE REPORT: Administrative Assistant Rodgers provided the first revenue/expense report for 2013. It shows revenues low for realty transfer and earned income with general fund revenues in January 2013 being lower than those in January 2012. The general fund expenses are higher in January 2013 than those in January 2012. The sewer fund expense is high due to the bond payment being due on February 1, 2013.

ST. JOSEPH'S PARISH WAIVER REQUEST: The committee received a request dated January 11, 2013 from St. Joseph's for a waiver of the permit fees associated with their annual yard sale being held on March 9, 2013. The proceeds benefit a scholarship fund. The committee recommended approving the request.

HANOVER AREA LITTLE LEAGUE: The committee received a request from the Hanover Area Little League for a donation to their program. The South Hanover Little League, the West Manheim Recreation Association and Mustang Softball recently joined together to form the Hanover Area Little League. After some discussion, the committee recommended not providing the league with a donation but will continue to donate to the Hanover Borough baseball program. The committee suggested a review of the Township's policies on rentals, donations and waivers for recreation leagues and teams.

HANOVER EXCHANGE CLUB: The committee received a request dated January 22, 2013 from the Hanover Exchange Club for a waiver of the permit fees associated with the advertising of the Home Builders Show and Comedy and Magic Show. The committee recommended approving the request.

JOINT BID MEETING: Administrative Assistant Rodgers reported that the joint materials bid award meeting will be held in the Hanover Borough council chambers on March 27, 2013 at 6:00 p.m. A quorum of commissioners is needed in order to award

bids.

MUNICIPAL BID: Manager Garvick reported that the township has been using Municibid to auction off surplus equipment. The last two vehicles the Township sold brought in more at the auction than if we would have traded the vehicles. The Township currently has four surplus vehicles on the auction site.

CAPITAL IMPROVEMENT PLANS: Commissioner Heilman suggested that each department head prepare a five year capital improvement plan for their department so that it can be reviewed by the committee and decisions regarding major purchases can be structured over several years instead of being proposed yearly during the budget process.

PUBLIC QUESTIONS FOR THE COMMITTEE: None

The meeting adjourned at 7:40 PM.

Respectfully submitted,

Kristina J. Rodgers  
Township Secretary

MINUTES  
FINANCE COMMITTEE  
MARCH 4, 2013

The Penn Township Finance Committee convened on Monday, March 4, 2013 at 7:15 PM following the public safety committee meeting. Present were Chairman Heilman and Commissioners Klunk, Prieber, Felix and Goldsmith. Also present were Manager Garvick, Police Chief Laughlin, Fire Chief Cromer and Administrative Assistant Rodgers. The following matters were discussed:

ANNOUNCEMENTS: None.

APPROVAL OF MINUTES: The minutes of the March 4, 2013 finance committee meeting were approved as submitted.

CITIZEN'S COMMENTS: None.

2013 BUDGET AND OPERATING EXPENSE REPORT: Administrative Assistant Rodgers provided the February revenue/expense report. It shows revenues low for realty transfer and earned income with the anticipation that earned income will be higher in March or April when the quarterly payees make their payments.

HANOVER EAGLES: The Committee received a request dated January 31, 2013 from the Hanover Eagles for a waiver of the permit fees to have a Family Fun Day on April 20, 2013 with the proceeds going to the Penn Township Prevention of Child Abuse. The Committee recommended approving the request.

CENTER STREET REIMBURSEMENT: Manager Garvick reported that additional funds are needed for the Center Street project for McCormick Taylor and CSXT railroad. This will require an amendment to the Center Street Reimbursement agreement. The Committee recommended approving a Letter of Amendment to the agreement.

DEBT SERVICE: Manager Garvick provided an updated debt service schedule for the Township through 2020. It shows a reduction in the debt service by roughly 50% in 2015. Commissioner Heilman stated that with the review of the five-year capital purchase plans now being prepared the Township will be able to anticipate borrowing in 2015 for upcoming projects.

ZONING OFFICER: Manager Garvick reported that the current zoning officer, John Menges, has submitted his letter of retirement effective April 30, 2013. The Committee will discuss at a future time the appointment of a new zoning officer.

BROKER OF RECORD: Manager Garvick reported that he has received notification of the retirement of our Broker of Record, Edward J. O'Donnell, III. He would like to have adopted a Resolution of Recognition for Ed's thirty year of service. The Committee

recommended adopting a resolution.

COMCAST: Commissioner Heilman reported that Comcast has increased their price again and is now charging for items that were previously free or included with the service. It was noted that the Township has not approved Comcast as the only provider of cable service and would be open to other entities providing similar services in the Township.

PUBLIC QUESTIONS FOR THE COMMITTEE: None

The meeting adjourned at 7:39 PM.

Respectfully submitted,

Kristina J. Rodgers  
Township Secretary

MINUTES  
FINANCE COMMITTEE  
APRIL 1, 2013

The Penn Township Finance Committee convened on Monday, April 1, 2013 at 7:06 PM following the public safety committee meeting. Present were Chairman Heilman and Commissioners Klunk, Prieber, Felix and Goldsmith. Also present were Manager Garvick, Police Chief Laughlin, Fire Chief Cromer and Administrative Assistant Rodgers. The following matters were discussed:

ANNOUNCEMENTS: None.

APPROVAL OF MINUTES: The minutes of the March 4, 2013 finance committee meeting were approved as submitted.

CITIZEN'S COMMENTS: None.

2013 BUDGET AND OPERATING EXPENSE REPORT: Administrative Assistant Rodgers provided the March revenue/expense report. It shows revenues low for realty transfer and earned income. The realty transfer has been mostly residential properties as no large commercial properties have been sold in the last two years. The Township is at twenty-two percent of projected revenue and eighteen percent of expected expenses after the first quarter of 2013.

HANOVER DUTCH FESTIVAL: The committee received a request dated January 31, 2013 from the Hanover Area Chamber of Commerce for a waiver of sign permit fees to advertise the shuttle service for the Hanover Dutch Festival on July 27, 2013. The signs will be located at the Penn Plaza and the North Point Plaza shopping centers. The Committee recommended approving the request.

SOUTH WESTERN DOLLARS FOR SCHOLARS: The committee received a request dated March 13, 2013 from the South Western Dollars for Scholars for a waiver of sign permit fees to advertise their Make-A-Difference Week from April 22, 2013 through April 26, 2013. The Committee recommended approving the request.

SOUTH WESTERN HIGH SCHOOL BANDS: The committee received a request dated February 4, 2013 from the South Western High School Bands for a waiver of the permit fees associated with a spring marketplace community yard sale to be held on April 20, 2013. The Committee recommended approving the request.

HANOVER LIONS CLUB: The committee received a request dated March 27, 2013 from the Hanover Lions Club for a waiver of the sign permit fee to advertise a chicken barbeque on May 18, 2013 at the old Pennville Fire Station. The Committee recommended approving the request.

TAX COLLECTOR AUDIT: The committee reviewed a schedule of recommended

procedures for review of the tax collector's records. As there has never been an audit of Mrs. Little in almost twenty years, the committee recommended proceeding with an audit of the tax collector's records at a cost not to exceed \$1,000.

LIQUID FUELS TAX ALLOCATION: The committee discussed proposed legislation by State Representative P. Michael Sturla regarding the reduction of liquid fuels allocation to municipalities that utilize the PA State Police in lieu of having their own local or regional police department. The legislation would increase the amount of state aid for those municipalities that have their own police department. The committee recommended that the Manager send a letter to our state representative and senator supporting the legislation.

SMALL GAMES OF CHANCE: It was also noted that there is legislation being proposed to change the small games of chance regulations to allow organizations to keep more of the gambling revenue for operating expenses but would also require that more money be donated to the municipality. The law would change who would be allowed to have a small games of chance license by including taverns and bars.

PUBLIC QUESTIONS FOR THE COMMITTEE: None

The meeting adjourned at 7:28 PM.

Respectfully submitted,

Kristina J. Rodgers  
Township Secretary



MINUTES  
FINANCE COMMITTEE  
MAY 6, 2013

The Penn Township Finance Committee convened on Monday, May 6, 2013 at 7:08 PM following the public safety committee meeting. Present were Chairman Heilman and Commissioners Klunk, Prieber, Felix and Goldsmith. Also present were Manager Garvick, Police Chief Laughlin, Fire Chief Cromer and Administrative Assistant Rodgers. The following matters were discussed:

ANNOUNCEMENTS: None.

APPROVAL OF MINUTES: The minutes of the April 1, 2013 finance committee meeting were approved as submitted.

CITIZEN'S COMMENTS: None.

ECONOMIC DEVELOPMENT PLAN FOR HANOVER/PENN: Katie Capels, representing the York County Economic Alliance (YCEA), reviewed the Economic Development Plan for the Hanover Borough and Penn Township that was prepared in December 2012. This was an updated plan to the one prepared in 2002. She reviewed the accomplishments of the 2002 plan and the goals of the 2012 plan. She stated that this will be used in the development of the joint comprehensive plan being prepared by Hanover Borough and Penn Township as well as the regional economic plan being developed by Hanover Borough, Penn Township, McSherrystown Borough and Conewago Township. She invited the Committee members to the International Expo being held at the York Fairgrounds on May 7, 2013.

2013 BUDGET AND OPERATING EXPENSE REPORT: Administrative Assistant Rodgers provided the April revenue/expense report along with the differences in revenues and expenses from 2012. She noted that earned income and realty transfer are below last years revenues for the same time frame. The state auditors will be arriving in the next month to audit the three pension funds and the highway aid fund.

REVIEW OF 2012 AUDIT: Regarding the 2012 audit, the committee reviewed the deficiencies and weaknesses summary along with recommendations from the Township's auditor. It was recognized that the Township was not able to comply with all the recommendations, especially those requiring the use of additional personnel for segregation of certain duties. The committee directed staff to comply with the comments, wherever possible.

JEFFERSON CARNIVAL WAIVER REQUEST: The committee received a request dated March 20, 2013 from the Jefferson Carnival committee requesting a waiver of the sign permit fees to advertise the Jefferson Carnival from July 15 through July 20. The Committee recommended approving the request.

FIVE-YEAR CAPITAL PURCHASE PLAN: Next month, the review of the five-year capital purchase plans will commence with the administration plan at finance committee followed by the police and fire department plans at public safety. The public works and sewer department plans will be reviewed the following evening at those committee meetings.

PUBLIC QUESTIONS FOR THE COMMITTEE: None

The meeting adjourned at 7:26 PM.

Respectfully submitted,

Kristina J. Rodgers  
Township Secretary

MINUTES  
FINANCE COMMITTEE  
JUNE 3, 2013

The Penn Township Finance Committee convened on Monday, June 3, 2013 at 7:23 PM following the public safety committee meeting. Present were Chairman Heilman and Commissioners Klunk, Prieber, Felix and Goldsmith. Also present were Manager Garvick, Police Chief Laughlin, Fire Chief Cromer and Administrative Assistant Rodgers. The following matters were discussed:

ANNOUNCEMENTS: None.

APPROVAL OF MINUTES: The minutes of the May 6, 2013 finance committee meeting were approved as submitted.

CITIZEN'S COMMENTS: None.

2013 BUDGET AND OPERATING EXPENSE REPORT: Administrative Assistant Rodgers provided the May revenue/expense report. There was discussion regarding some of the revenue accounts that are short compared to the previous year.

ST. JOSEPH PARISH: The committee received a request dated April 17, 2013 from St. Joseph Parish requesting a waiver of the permit fees to conduct a yard sale on August 24, 2013. The committee recommended approving the request.

APOSTOLIC MINISTRIES: The committee received a request dated May 20, 2013 from Apostolic Ministries for a waiver of their property tax due to being a church and a non-profit. The church purchased the property owned by the fire company on Baltimore Street and York County Office of Assessment will not give them the exemption status until 2014. The committee recommended approving the request.

FIVE-YEAR CAPITAL PURCHASE PLAN: The committee reviewed the five-year capital purchase plan for the administration, police and fire departments. The committee approved having the manager get quotes to include in 2014 budget for the security upgrade to the building. This will include card access to all exterior doors of the municipal building and police department with some essential interior doors being considered.

PUBLIC QUESTIONS FOR THE COMMITTEE: None

The meeting adjourned at 7:42 PM.

Respectfully submitted,

Kristina J. Rodgers  
Township Secretary

MINUTES  
FINANCE COMMITTEE  
JULY 1, 2013

The Penn Township Finance Committee convened on Monday, July 1, 2013 at 7:03 PM following the public safety committee meeting. Present were Chairman Heilman and Commissioners Klunk, Prieber, Felix and Goldsmith. Also present were Manager Garvick, Police Lieutenant Hettinger and Fire Chief Cromer. The following matters were discussed:

ANNOUNCEMENTS: None.

APPROVAL OF MINUTES: The minutes of the June 3, 2013 finance committee meeting were approved as submitted.

CITIZEN'S COMMENTS: None.

2013 BUDGET AND OPERATING EXPENSE REPORT: Manager Garvick reported on the 2013 budget and operating expense report. He reported that we are about \$300,000 short in revenue if we include the tax anticipation note from 2012. If we do not include the TAN we are about \$126,000 ahead of last year.

GRACE UNITED METHODIST: The committee received a request dated June 10, 2013 from Grace United Methodist Church for a waiver of the sign permit fees to advertise their revival being held from August 12 through August 15. The Committee recommended approving the request.

RABBITTRANSIT: Manager Garvick reported that the Township will be selling thirty-day and eleven-trip bus passes for the RabbitTransit system. They have redesigned their Hanover routes and are trying to make the passes more readily available.

BUILDING RENT: The committee discussed the building rents for the two tenants currently renting space in the building. The committee recommended keeping the rents the same for 2014.

REGIONAL ECONOMIC DEVELOPMENT COMMITTEE: Commissioner Klunk reported that a public meeting would be held on July 18 by the regional economic development committee to get public comment on the proposed regional economic plan. They are also collecting information from businesses and residents via a survey.

PUBLIC QUESTIONS FOR THE COMMITTEE: None

The meeting adjourned at 7:10 PM.

Respectfully submitted,

Kristina J. Rodgers  
Township Secretary

MINUTES  
FINANCE COMMITTEE  
AUGUST 5, 2013

The Penn Township Finance Committee convened on Monday, August 5, 2013 at 7:28 PM following the public safety committee meeting. Present were Chairman Heilman and Commissioners Klunk, Prieber, Felix and Goldsmith. Also present were Manager Garvick, Police Chief Laughlin, Fire Captain Miller, and Administrative Assistant Rodgers. The following matters were discussed:

ANNOUNCEMENTS: None.

APPROVAL OF MINUTES: The minutes of the July 1, 2013 finance committee meeting were approved as submitted.

CITIZEN'S COMMENTS: None.

2013 BUDGET AND OPERATING EXPENSE REPORT: Administrative Assistant Rodgers reported on the 2013 budget and operating expense report. The Township is about \$412,000 short in revenue compared with 2012 but that would be due to not having the tax anticipation note. The expenses are currently above those in 2012 due to the paving projects.

FUTURE BORROWING: Manager Garvick provided a report from RBC with information about borrowing between three and eight million dollars over the next ten to fifteen years to complete the projects on the five-year plan. Manager Garvick also provided a breakdown of the projects and costs, presented by year, from the five-year plan. If all the projects are completed it will cost almost five million dollars. The Township will be retiring nearly half a million dollars of debt over the next three years. The Committee scheduled the next finance committee meeting for August 28, 2013 at 6:30 PM to discuss the borrowing options. Manager Garvick will get quotes from other banks prior to the meeting.

POLICE PENSION AUDIT: Manager Garvick reported that there is a problem with the police pension audit regarding the 2011 deposit. The state auditor's office called and noted that the Township did not meet their MMO for 2011. The Township extracted employee contributions in 2012 and deducted that amount from the Township's projected obligation. The auditor stated that the contributions would have had to have been included in the MMO when it was adopted to be taken against the obligation. The Township is short about \$68,000 on the deposit.

PUBLIC QUESTIONS FOR THE COMMITTEE: None

The meeting adjourned at 7:48 PM.

Respectfully submitted,

Kristina J. Rodgers  
Township Secretary

MINUTES  
FINANCE COMMITTEE  
AUGUST 28, 2013

The Penn Township Finance Committee convened on Monday, August 28, 2013 at 6:30 PM. Present were Chairman Heilman and Commissioners Klunk, Prieber, Felix and Goldsmith. Also present were Manager Garvick and Administrative Assistant Rodgers. The following matters were discussed:

ANNOUNCEMENTS: Commissioner Prieber read the announcement of the executive session held following the August 19, 2013 Board of Commissioners meeting. Commissioner Felix announced a personnel session will be held following the meeting.

APPROVAL OF MINUTES: The minutes of the August 5, 2013 finance committee meeting were approved as submitted.

CITIZEN'S COMMENTS: None.

2013 BUDGET AND OPERATING EXPENSE REPORT: Administrative Assistant Rodgers reported on the 2013 budget and operating expense report through the end of August. It was noted that both revenues and expenses are ahead of 2012.

PENN TOWNSHIP LIONS CLUB: The committee received a request dated August 22, 2013 from the Penn Township Lions Club requesting a waiver of the sign permit fee to advertise a chicken barbeque on Saturday, September 14, 2013. The committee recommended approving the request.

2014 MINIMUM MUNICIPAL OBLIGATIONS: It was reported that the 2014 Minimum Municipal Obligations (MMO's) for 2014 are \$530,708.41 for the police pension plan, \$138,311.67 for the fire pension plan, and \$152,876.79 for the non-uniformed pension plan. It was noted that the fire and police numbers are subject to change based upon the payroll. We are anticipating receiving at least as much in state aid in 2013 as we did in 2012. There was some discussion regarding the increased benefits to the fire fighters pension plan as result of the last contract and how it has increased the MMO.

APPOINTMENT OF TREASURER: The committee discussed the appointment of a township treasurer for 2014. The committee recommended appointing the Township Manager effective 1/1/2014.

FIVE YEAR PLAN: The committee reviewed the projects in the five year plan and different borrowing options for the upcoming year. After much discussion it was decided to include all those items for year one of the plan in the budget along with discussing borrowing a million dollars to cover the costs of some projects. The committee will review and discuss during the budget process.

2014 BUDGET: The Committee reviewed the 2014 budget time line and is anticipating adopting the 2014 budget at the December 16<sup>th</sup> meeting.

PUBLIC QUESTIONS FOR THE COMMITTEE:

None

The meeting adjourned at 7:48 PM.

Respectfully submitted,

Kristina J. Rodgers  
Township Secretary

MINUTES  
FINANCE COMMITTEE  
OCTOBER 7, 2013

The Penn Township Finance Committee convened on Monday, October 7, 2013, at 8:03 PM following the Public Safety Committee meeting. Present were Chairman Heilman and Commissioners Klunk, Prieber, and Felix. Commissioner Goldsmith was absent with notice. Also present were Manager Garvick, Police Chief Laughlin, Fire Chief Cromer and Administrative Assistant Rodgers. The following matters were discussed:

ANNOUNCEMENTS: None.

APPROVAL OF MINUTES: The minutes of the August 28, 2013 finance committee meeting were approved as submitted.

CITIZEN'S COMMENTS: None.

2013 BUDGET AND OPERATING EXPENSE REPORT: Administrative Assistant Rodgers reported on the 2013 budget and operating expense report through the end of September. It was noted that earned income and realty transfer revenues are lower than what was projected. York County is about two weeks late sending out the realty transfer checks.

HANOVER AREA JAYCEES: The committee received a request dated August 28, 2013 from the Hanover Area Jaycees for a waiver of the permit fees to advertise the Halloween Parade being held on October 31, 2013. The committee recommended approving the request.

GRACE UNITED METHODIST CHURCH: The committee received a request dated September 4, 2013 from Grace United Methodist Church for a waiver of the sign permit fee to advertise their Christmas Bazaar on November 23, 2013. The committee recommended approving the request.

ST. JOSEPH'S CHURCH: The committee received a request dated September 6, 2013 from St. Joseph's Parish for a waiver of the sign permit fee to advertise their Christmas Bazaar on November 9, 2013. The Committee recommended approving the request.

2014 PENSION AUDITS: The committee reviewed the Auditor General's pension audits for the Township's three pension plans. The police pension plan had a finding of an underfunded minimum municipal obligation for 2011. The Township will amend its 2014 MMO to include the underfunded payment.

2014 BUDGET: The committee reviewed the 2014 proposed budget for the administration department, the zoning department and the general expenses. The first reading of the budget will be held at a future Board of Commissioner's meeting with a budget meeting scheduled for early November.



PUBLIC QUESTIONS FOR THE COMMITTEE:

None

The meeting adjourned at 8:35 PM.

Respectfully submitted,

Kristina J. Rodgers  
Township Secretary

MINUTES  
FINANCE COMMITTEE  
NOVEMBER 4, 2013

The Penn Township Finance Committee convened on Monday, November 4, 2013, at 7:20 PM following the Public Safety Committee meeting. Present were Chairman Heilman and Commissioners Klunk, Prieber, Goldsmith and Felix. Also present were Manager Garvick, Police Chief Laughlin, Fire Chief Cromer and Administrative Assistant Rodgers. The following matters were discussed:

ANNOUNCEMENTS: None.

APPROVAL OF MINUTES: The minutes of the October 7, 2013 finance committee meeting were approved as submitted.

CITIZEN'S COMMENTS: None.

2013 BUDGET AND OPERATING EXPENSE REPORT: Administrative Assistant Rodgers reported on the 2013 budget and operating expense report through the end of October. It was noted that there would be a large expense the first payroll period of December for union contracted payments. It was noted that earned income and realty transfer revenues are lower than what was projected. York County is about two weeks late sending out the realty transfer checks.

WEST MANHEIM LIONS CLUB: The committee received a request dated October 11, 2013 from the West Manheim Lions Club for a waiver of the sign permit fee to advertise the annual Christmas tree sale. The committee recommended approving the request.

CONSOLIDATION OF BANK ACCOUNTS: The committee reviewed a resolution to consolidate bank accounts within one depository and eliminate some other accounts in order to reduce fees. Both M&T and PNC provided schedules of fees for services and costs, both being relatively equivalent. It was noted that staff instituted changes on internal procedures to help eliminate some costs associated with the accounts. They include the elimination of the current day menu and the printing of all cancelled checks. The committee recommended adopting the resolution eliminating M&T, while continuing to review fees and charges, as well as the possibility of further consolidations.

2014 BUDGET: The committee entertained some discussion regarding borrowing and capital expenditures with the latest version of the 2014 proposed budget. The committee set budget meetings for November 12, 2013 at 6:30 p.m. and November 26, 2013 at 7:00 p.m.

PUBLIC QUESTIONS FOR THE COMMITTEE: None

The meeting adjourned at 7:50 PM.

Respectfully submitted,

Kristina J. Rodgers  
Township Secretary

MINUTES  
FINANCE COMMITTEE  
NOVEMBER 12, 2013

The Penn Township Finance Committee convened on Tuesday, November 12, 2013, at 6:30 PM. Present were Chairman Heilman and Commissioners Klunk, Prieber, and Felix. Commissioner Goldsmith was absent with notice. Also present were Manager Garvick and Administrative Assistant Rodgers. The committee convened for the sole purpose of discussing and reviewing the 2014 operating budget.

Manager Garvick informed the committee that the Sewer and Highway Aid budgets have been balanced but there remains a deficit of \$660,067 in the General Fund.

The committee began reviewing the proposed general fund revenue for 2014. The earned income, the local services tax, the street opening fees, the fire chief reimbursement, the zoning fees, the engineer review and inspection fees were adjusted slightly upward over what was shown in the previous draft budgets. The 2013 revenue reflects the transfers from the bank accounts that the Township will be closing prior to yearend. This will be in the amount of about \$17,744. The cash carryover is projected to be \$1,280,000. The committee discussed borrowing a million dollars in 2014 to cover capital expenditures approved in the 5-year Capital Improvement Plan. They removed the Building Reserve and the Capital Reserve Equipment account transfers from the General Fund (GF) revenues. Instead of financing the new recycling center from the GF, they will pay for the construction directly from the Capital Reserve Equipment fund or include it with the anticipated borrowing. The sale of the property on Heights Avenue is projected to net \$100,000 and will remain as projected GF revenue in 2014.

The committee then reviewed the GF expenditure portion of the budget. The committee discussed the upgrades of the computer system. Commissioner Heilman stated that he would like the new system to include the ability for the Township to change from cash basis to modified accrual with the upgrade. This change would be costly and the auditors have recommended not making the change until necessary. The computer upgrade would need to be bid and the committee would like several firms to come in and make recommendations on changes to the system. It was noted that the Fire Prevention line item was increased to reflect the closing of the Fire Prevention account and the transfer of those funds. The committee approved a small increase in the stipends for some volunteer emergency personnel. There was some discussion about the recreation budget and the South Western Recreation Committee contribution will remain. The committee agreed to increase the donation to library to \$65,000. There was \$31,000 removed from the Public Works budget because there is an anticipated extra \$31,000 carryover in the Highway Aid Fund that will offset this reduction without eliminating public works projects. There was some discussion about removing the \$200,000 transfer to the Fire Rescue Reserve Account, however the transfer will remain until further review.

The committee discussed a .1 mill tax increase, which would increase the revenue by about \$113,000. At this point, however, no tax increase was added to the budget. The commissioners raised property taxes by .15 mills in 2013. The committee suggested increasing the projected Earned Income revenue and the Realty Transfer

revenue for 2014. Commissioner Heilman suggested consideration for adopting the budget on December 30th rather than December 16th in anticipation of additional increases in revenue. The first reading of the budget is November 18, 2013. Commissioner Heilman requested a list of anticipated capital projects for a \$1 million dollar borrowing by the next Board of Commissioners meeting.

Following the budget amendments approved this evening, there remains a deficit of \$547,376.

The meeting adjourned at 7:45 PM.

Respectfully submitted,

Kristina J. Rodgers  
Township Secretary

MINUTES  
FINANCE COMMITTEE  
DECEMBER 5, 2013

The Penn Township Finance Committee convened on Monday, December 5, 2013, at 7:07 PM following the Public Safety Committee meeting. Present were Chairman Heilman and Commissioners Klunk, Prieber, Goldsmith and Felix. Also present were Manager Garvick, Police Lieutenant Hettinger and Administrative Assistant Rodgers. The following matters were discussed:

ANNOUNCEMENTS: None.

APPROVAL OF MINUTES: The minutes of the November 4, 2013 finance committee meeting were approved as submitted.

CITIZEN'S COMMENTS: None.

2013 BUDGET AND OPERATING EXPENSE REPORT: Administrative Assistant Rodgers reported on the 2013 budget and operating expense report through the end of November. She noted that the realty transfer check for October has not been received but we did receive the report. We are at ninety two percent of revenue and seventy seven percent of expenses. There was some discussion about the refuse and recycling account and if we are generating enough revenue to meet expenses. A report will be prepared showing the last five years of expenses and revenues for this account.

RESOLUTION AMENDING PERMIT FEES: The Committee was provided an amended fee resolution showing increases in several areas. The Committee will review and discuss at a future meeting.

AMENDED POLICE PENSION MMO: An amended MMO was presented to the Committee for the police pension plan. The MMO includes the underfunded amount designated by the state for 2011 plus interest for the audit conducted by the Auditor General's Office for plan years 2010, 2011 and 2012.

2014 BUDGET: The committee discussed the 2014 budget. They are recommending a .15 mill tax increase along with additional cuts of some expenditures. The Township will be borrowing in 2014 to cover the costs of several capital projects that were presented in the five year plan. The budget hearing is scheduled for December 16, 2013 during the next Board of Commissioners meeting.

PUBLIC QUESTIONS FOR THE COMMITTEE: None.

The meeting adjourned at 7:50 PM.

Respectfully submitted,

Kristina J. Rodgers  
Township Secretary