

SOUTH CENTRAL ASSEMBLY FOR
EFFECTIVE GOVERNANCE



COST OF COMMUNITY SERVICES

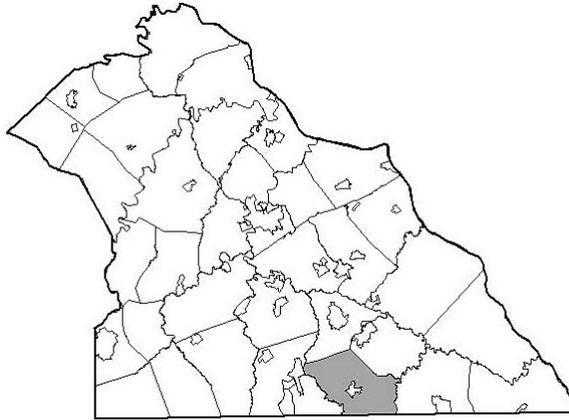
HOPEWELL TOWNSHIP
YORK COUNTY, PENNSYLVANIA
MARCH 2002

Table of Contents

SUMMARY	2
ABOUT THE STUDY	4
THE ASSEMBLY AND AMERICAN FARMLAND TRUST	4
FUNCTIONS AND PURPOSES	5
DISPEL THE MYTHS	5
ILLUMINATES THE VALUE OF AGRICULTURAL LAND	6
METHODOLOGY	6
LAND USE CATEGORIES	7
TABLE 1. LAND USE DEFINITIONS	7
DATA COLLECTION	7
REVENUE AND EXPENDITURE ASSIGNMENT TO LAND USE CATEGORY	7
TOWNSHIP BUDGET ANALYSIS	8
COUNTY BUDGET ANALYSIS	8
CALCULATION OF FALLBACK RATIO	8
REVENUE-TO-EXPENDITURE RATIO CALCULATION	9
COCS FINDINGS	9
VALUABLE INSIGHTS FOR TOWNSHIP GOVERNMENT	11
ACKNOWLEDGMENTS	12
APPENDIX A: SPREADSHEETS	13
NOTES	19

COST OF COMMUNITY SERVICES

HOPEWELL TOWNSHIP



Hopewell Township is located in southern York County and borders Maryland's Baltimore and Harford counties to the north. It is primarily rural, with a mixture of farms, orchards and wooded areas. Most of the townships Residential and Commercial zoning surrounds Stewartstown Borough and flanks I-83, which touches the northwest corner of the township.

SUMMARY

The South Central Assembly for Effective Governance, with financial support from the York Foundation, collaborated with the American Farmland Trust to conduct a Cost of Community Services (COCS) study in Hopewell Township and Shrewsbury Township.

The study was conducted to gain a better understanding of the financial impact of existing land uses in Hopewell Township. It is a snapshot in time of current revenues and expenditures on a land use basis. It analyzes the financial demands of public services (e.g. schools, fire and road maintenance) and shows how much it costs to provide these services to farmland, forest and open land, residential, commercial and industrial land uses.

Particularly noteworthy is our findings that expenditures weigh more heavily from farm, forest and open land use than would be expected, even in light of Clean and Green. This is because Hopewell Townships' highway department concentrated their efforts in

2000 heavily on roads classified within farm, forest or open space category of land use. Thus, while studies in over 70 American communities by the American Farmland Trust found that on average for every \$1 received from farm /open land, only \$0.37 was spent providing services, in Hopewell Township for the year 2000 every \$1 received from farm/forest/open land uses, fully \$0.59 was spent providing services. Yet, farm/open land yielded \$0.41 profit to the township on every \$1 received from this land category.

Summary	Hopewell 2000	Residential	Com/Ind	Farms/OS
Total Revenues	5,236,440	4,670,428	267,572	298,440
Total Expenditures	6,197,281	5,937,443	84,326	175,512
Difference	(960,841)	(1,267,015)	183,245	122,928
Cost for every \$ 1.00 of revenue generated		\$1.27	\$0.32	\$0.59

The COCS study found that in Hopewell Township:

- While 89.2 percent of revenue in 2000 was generated by residential land uses, 5.1 percent was generated by commercial land uses, and 5.7 percent by farm/forest/open land;
- Fully 95.8 percent of the township's expenditures went towards services for residential land use, compared with only 1.4 percent for commercial/industrial uses and 2.8 percent for farm, forest, and open land.

Hopewell Township Assessed Values by Land Use						
	Assessed Value			Percentage		
	Residential	Com/Ind	Farms/OS	Residential	Com/Ind	Farms/OS
Res	217,297,941			88.93%		
Com/Ind		2,535,580			5.13%	
Farm/Open			14,519,629			5.94%
TOTAL	244,353,150			100.00%		
combined res/comm	229,833,521			94.55%	5.45%	

In other words, in fiscal year 2000 for every \$1 of revenue generated by residential property in Hopewell Township, \$1.27 was spent providing services to those lands. For every \$1 received from commercial and business land uses in the township, only \$0.32 was spent to provide services. For every \$1 received from farm/forest/open land uses in the township, only \$0.59 was spent providing services.

The Commonwealth's Clean and Green Program, Act 319 of 1974, which taxes land according to use rather than prevailing market value, supports preservation of farmland and

protection of open space among other objectives. Revenue from farms is relatively low because of the Clean and Green program, yet not so low that it doesn't provide a surplus.

ABOUT THE STUDY

Cost of Community Services (COCS) studies are an easy-to-understand way to determine the net fiscal contribution of different land uses to local budgets. Municipal records are reorganized to assign the cost of local public services to privately owned farm, forest and open lands, as well as residential, commercial and industrial lands. The result is a set of ratios that compare the annual income to the annual expenditures for different land uses.

COCS studies are a snapshot in time of costs versus revenues for each type of land use. They do not predict future costs or revenues or the impact of future growth. They do provide a baseline of current information to help local officials and citizens make informed land use and policy decisions.

One type of land use is not intrinsically better than another, and COCS studies do not judge the overall public good or long-term merits of any land use or taxing structure. Communities must balance goals such as maintaining affordable housing, creating jobs and conserving land and resources. With good planning, these goals can complement rather than compete with each other. COCS studies give communities another tool to make decisions about their futures.

THE ASSEMBLY AND AMERICAN FARMLAND TRUST

The South Central Assembly for Effective Governance (The Assembly) was incorporated in February of 1997 to help provide a regional forum and voice for the eight counties and 1.7 million residents of the region. The Assembly is dedicated to improving the quality of life in the region through improved planning and enhanced intergovernmental cooperation. Examples of work accomplished include comprehensive planning support, governance training, funding (in terms of KOZ shared administration and marketing money), regional advocacy, policy recommendations to the Commonwealth, and regional promotion. A forum for clear discussion and planning for our region's future has been created and continues to be cultivated through twelve separate, programmatically focused committees with over 300 volunteer members helping to advance the goals of these committees and the Assembly. Cultivating sustainable community development through ever-wiser land use policies and programs, especially the conservation of prime farmlands and the farmer, are important reasons for the Assembly to exist.

The Assembly conducted this study for Hopewell Township in southern York County, sponsored by a grant from the York Foundation. This is the first COCS study based on the American Farmland Trust (AFT) model conducted in Pennsylvania, and was accomplished with the direction of AFT Consultant Carl Mailler.

American Farmland Trust developed COCS studies in the mid-1980s to give communities a simple, inexpensive method of evaluating the contribution of farm, forest and ranch lands to the local tax base. COCS studies have been conducted in at least 70 communities in the United States.

FUNCTIONS AND PURPOSES

Communities pay a high price for unplanned growth. Scattered development frequently causes traffic congestion, air and water pollution, loss of open space and increased demand for costly public services. This is why it is important for citizens and community leaders to understand the relationships between residential and commercial growth, land conservation and their municipality's bottom line.

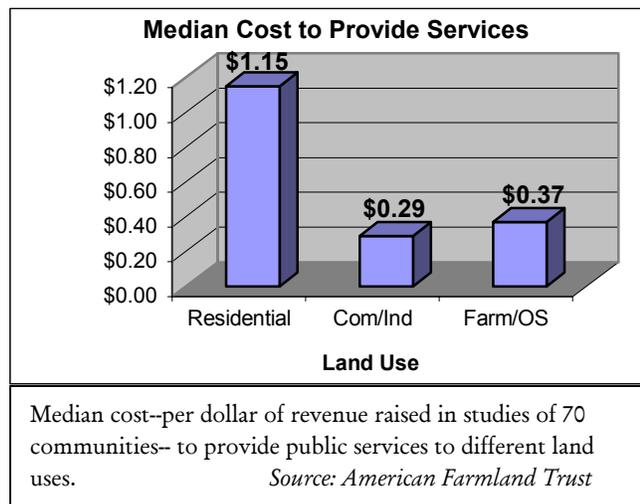
Furthermore, communities often evaluate the impact of growth on local budgets by conducting or commissioning fiscal impact analyses. Fiscal impact studies, which measure the impact of developing land on a community's revenues and expenditures, project public costs and revenues from different land development patterns. They generally show that residential development is a net fiscal loss for communities and recommend commercial and industrial development as a strategy to balance local budgets.

Rural towns and counties that are likely to benefit most from the information provided by fiscal impact analyses rarely have the expertise or resources to conduct a study, which tends to be expensive. Also, these studies rarely consider the fiscal contribution of farm, forest and recreational lands, which are very important to rural economies.

DISPEL THE MYTHS

COCS studies can help local officials and farmland protection advocates counter three myths that are commonly voiced at local meetings in rural and suburban communities:

1. Residential development will lower property taxes by increasing the tax base;
2. Farmland gets an unfair tax break when it is assessed at its actual use for agriculture instead of its potential use for development;
3. Open lands, including productive farms and forests, are interim uses just waiting to be developed to their "highest and best use."



While it is true that an acre of land with a new house generates more total revenue than an acre of hay or corn,

this tells us little about a community's fiscal stability. In areas where farming and forestry are major industries, it is especially important to consider the real property tax contribution of privately owned natural resource lands. Farms, forests and other open lands may generate less revenue than residential, commercial or industrial properties, but they require little public infrastructure and few services.

COCS studies conducted in more than 70 communities over the past decade show that owners of farm, forest and open lands pay more in local tax revenues than it costs local government to provide services to their properties (see GRAPH 1 at right). Residential land uses, in contrast, are a net drain on municipal coffers: It costs local governments more to provide services to homeowners than residential landowners pay in property taxes.

ILLUMINATES THE VALUE OF AGRICULTURAL LAND

The findings of COCS studies are consistent with those of conventional fiscal impact analyses, which document the high cost of residential development and recommend commercial and industrial development to help balance local budgets. What is unique about COCS studies is that they show that agricultural land is similar to other commercial and industrial uses. In every community studied, farmland has generated a fiscal surplus to help offset the shortfall created by residential demand for public services. This is true even when the land is assessed at its current agricultural use.

Communities need reliable information to help them see the full picture of their land uses. COCS studies are an inexpensive way to evaluate the net contribution of farm and open lands. They can help local leaders discard the notion that natural resources must be converted to other uses to ensure fiscal stability. They also dispel the myths that residential development leads to lower taxes, that differential assessment programs give landowners an unfair tax break, and that farmland is just waiting around for development.

METHODOLOGY

This study is based on the AFT model for fiscal impact analysis. COCS studies involve five basic steps:

1. Define the scope of the project and identify land use categories to study (e.g., residential, commercial, industrial, farm and forest land).
2. Collect data on local (township, school district, county) revenues and expenditures.
3. Group revenues and allocate them to the land use categories identified in step 1.
4. Group expenditures and allocate them to the land use categories identified in step 1.
5. Analyze the data and calculate revenue-to-expenditure ratios for each land use category.

The process is straightforward, although ensuring reliable figures requires the assistance of local officials and service providers. The most complicated task is interpreting existing records to reflect COCS land use categories. Allocating revenues and expenses requires a significant amount of research, including extensive personal interviews.

LAND USE CATEGORIES

We defined land use categories as summarized in the following table:

LAND USE CATEGORY		DEFINITION		
Class	Description	Residential	Commercial & Industrial	Farm & Open Land
Agriculture (A)	Food, fiber and silviculture or fallow but ready for cultivation	Farm houses and one acre		Farmland & farm buildings
Commercial (C)	Commercial land with property(s) for retail sales of goods and/or services		All parcels with buildings	Vacant parcels of one or more acres
Industrial (I)	Industrial land with property(s) for manufacturing and/or distribution		All parcels with buildings	Vacant parcels of one or more acres
Residential (R)	Residential properties	Houses with land		Vacant parcels

TABLE 1. LAND USE DEFINITIONS

DATA COLLECTION

We interviewed and collected raw data (revenues, expenditures and land use attribution) when available from township managers, engineers, auditors, fire and ambulance chiefs, a waste management contractor, planners, road masters, solicitors and a codes enforcement officer. We also interviewed the county solicitor, controller, planning director, assessor, recorder of deeds, and earned income tax bureau director. From the Assessor's Office we collected FY 2000 assessed values on all properties in the township, with assessed values of the farmhouse and respective 1-acre extracted from farm values.

While we were able to interview several county department heads, we were unable to interview and/or receive data from all county departments. The list of departments/functions includes planning commission; row offices; financial services; information services and technology; human services; emergency services; parks and facilities management; public defender; and court administration. In order to determine the township's revenue and expenditure contribution and how each service relates to land use by departmental line item, we would need to interview *all* department heads. Instead, we used an alternative methodology, as described below, in determining land use ratios of county expenditures for Hopewell Township. We then allocated the estimated expenditure by land use utilizing the tax contribution ratio of 89/5/6 (res/com/farm).

REVENUE AND EXPENDITURE ASSIGNMENT TO LAND USE CATEGORY

A property holder receives a tax bill for township services, a separate tax bill for education, and a bill for county services. Therefore we had to conduct a separate analysis of the revenue and expenditure for each of these services.

TOWNSHIP BUDGET ANALYSIS

Through interviews with township officials and department heads, we were able to arrive at land use ratios for many revenue and expenditure items. First we explained in detail the purpose, methodology and definitions relating to our study. We then requested they go back through their records for 2000 to arrive at land use ratios. Examples of revenue related closely to land use include: for residential, sales of maps and publications; for commercial/industrial, business license and permit fees; and for farm land/open space, zoning hearing board fees.

We found through the interview process that the majority of expenditures relate to residential land use, for example Sewage Enforcement reimbursements were described by the Sewage Enforcement Officer as essentially residential costs. Another example is the category of Highway Maintenance expenditures were determined by the Road Master's review of hours spent on each function or job in that department. Fire and Ambulance services were arrived at by the fire and ambulance chiefs' review of call records. Similarly the township's engineer and solicitor were able to arrive at fee totals and relate them to land use by reviewing their records for 2000.

COUNTY BUDGET ANALYSIS

The methodology used as an alternative to determining exact county expenditures is to assume the county provided services to the township of value equivalent to the revenue it received. Thus, the \$643,221 revenue the county received from Hopewell Township (from property tax) is the same number used for the community-derived (property tax-derived) county expenditure on Hopewell Township. (In fact, we estimate that county spent approximately \$1,146,917 on Hopewell Township; the difference, \$506,696, represents revenues from state, federal or other non-community derived sources.)

CALCULATION OF FALLBACK RATIO

Even after extensive record searches and interviews, there are some budget line items that do not have a clear allocation into land use categories. For example, administrative salaries and public buildings serve the entire community in a general capacity. In this situation, a fallback number based on the percentage of property taxes contributed by each land use category was used. Using tax assessment records, we make adjustments to align values based on the studies definition of land use. The value of all farmhouses and the associated one-acre of property, for example, are extracted from farmland values and added to residential property value. Since the tax rate is the same for all properties, the percentage

TAX CONTRIBUTION/FALLBACK RATIO:

Based on land use definitions, tax contribution ratio describes property tax revenues received according land use category determined by county assessors. Hopewell Township has a tax contribution ratio of (res/com/farm) 89/5/6. Eighty-nine percent of property tax revenue came from residential land, 5 percent came from commercial/industrial land and 6 percent came from forest, farm and open space.

This fallback ratio is assigned when there is no way to calculate actual income or consumption based on land use. Examples include libraries and historical centers.

contribution of taxes is the same as the percentage of assessed value.

We calculated extracted residential values (i.e., value of house and 1-acre on which house rests) from farm property values to arrive at tax contribution ratios. Even after extensive record searches, there was not a clear allocation into land use categories for some line items. For example, administrative salaries and public buildings serve the entire community in a general capacity. In this situation, a fallback breakdown was used based on the percentage of property taxes contributed by each land use. Property is classified by its current use, not by zoning, and the tax rate is the same for all classes.

The fallback was determined by calculating the taxes contributed by each land use category relative to the total fiscal year 2000 taxes for the township.

Fallback percentages were used as defaults for both revenues and expenditures, for budget line items that lacked a clear relationship to land use.

REVENUE-TO-EXENDITURE RATIO CALCULATION

The dollar amount for each line item of the budget was allocated among the three land use categories according to the associated percentage breakdown. The percentages were entered for each line item and total revenues and total expenditures were summed for each of the three land use categories. By comparing total revenues to total expenditures in each category, the total net surplus or deficit was calculated. Budget allocations for township, county and school district budgets are included in this report as Appendix A. This information is also presented as ratios to show the actual expenditure for every dollar raised.

COCS FINDINGS

In Hopewell Township, residential properties generated \$4,670,428 in revenues to cover service costs of \$5,937,443. Comparing revenues to expenditures shows that residential land use had a deficit \$1,267,015, which was covered by a \$183,245 surplus from commercial/industrial development and \$122,928 from farm, forest, and open land.

Summary	Hopewell 2000	Residential	Com/Ind	Farms/OS
Total Revenues	5,236,440	4,670,428	267,572	298,440
Total Expenditures	6,197,281	5,937,443	84,326	175,512
Difference	(960,841)	(1,267,015)	183,245	122,928
Cost for every \$ 1.00 of revenue generated		\$1.27	\$0.32	\$0.59

The COCS study found that in Hopewell Township:

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- Fully 95.8 percent of the township’s expenditures went towards services for residential land use, compared with only 1.4 percent for commercial/industrial uses and 2.8 percent for farm, forest, and open land.

In other words, in fiscal year 2000 for every \$1 of revenue generated by residential property in Hopewell Township, \$1.27 was spent providing services to those lands. For every \$1 received from commercial and business land uses in the township, only \$0.32 was spent to provide services. For every \$1 received from farm/forest/open land uses in the township, only \$0.59 was spent providing services.

Revenue from farms, forest and open space would be higher but for the Commonwealth’s Clean and Green program. Yet revenues were not so low that farm land/open space does not provide a surplus.

Particularly noteworthy is our findings that expenditures weigh more heavily from farm, forest and open land use than would be expected, even in light of Clean and Green. This is because Hopewell Townships’ highway department concentrated their efforts in 2000 heavily on roads classified within farm, forest or open space category of land use. The township road master explained that the township decided to concentrate a large percent of maintenance and repairs to bridges, highways, signals and signs to these roads in 2000. He added that the township does not typically spend this much time/resources on roads surrounding farm land/open space. He said that calculating an average over five years would provide a more balanced picture of what his department does relating to land use—and would weigh much more heavily on residential land uses. (Note: The AFT model requires calculating statistics for one single year—a snapshot, and would not support calculating a five-year average for this expenditure.)

The table below is excerpted from the Expenditures spreadsheet in the Appendix. It illustrates how heavily road maintenance weighed on farm, forest and open lands in this budget year.

EXCERPTED FROM TOWNSHIP EXPENDITURES TABLE IN APPENDIX A							
	Total 2000	Residential	Com/ Ind	Farm/ OS	Res (%)	Com/Ind (%)	Farm/ OS (%)
Total Highway Maintenance	296,280	167,140	12,966	116,174	56.41%	4.38%	39.21%
Snow and Ice Removal	20,898	12,539	2,090	6,269	60.00%	10.00%	30.00%
Traffic Signal and Street Signs	2,482	1,489	248	745	60.00%	10.00%	30.00%
Repair of Tools and Machinery	53,141	21,257	10,628	21,257	40.00%	20.00%	40.00%
Maintenance/Repairs to Bridges & Highways	219,758	131,855	0	87,903	60.00%	0.00%	40.00%

VALUABLE INSIGHTS FOR TOWNSHIP GOVERNMENT

In the course of our research we discovered that from 1999 to 2000 75 new houses were built in 2000—an increase of 50 percent from the prior year—though the number of people filing income taxes with the township *decreased* a quarter of a percent from 1999 to 2000. Yet, tax filings had increased an average of 3.35 percent in the five years prior. One potential

Year	# Tax Filings	Change (%)	Avg. Change
1994	2335		
1995	2497	6.94%	3.35%
1996	2588	3.64%	
1997	2678	3.48%	
1998	2715	1.38%	
1999	2750	1.29%	
2000	2743	-0.25%	

explanation may be that retired people are building homes and moving into the township. The recession may explain this one-time decrease in number of tax filings of only one-quarter percent, also. However, another explanation may be that resident adult workers are finding a way to avoid the area's earned income tax bureau collection

system, and the township may be forgoing tax revenue. This explanation seems slightly less plausible only because the township employs what they call an "Enumerator." This is a part-time occasional position with the township in which a person actively tracks and maintains the taxpayer list; she conducts field research including home and rental property interviews to ensure all residents pay all appropriate taxes. The township takes the further step of sending a copy of this report to the area earned income tax bureau and the county tax assessment office.

ACKNOWLEDGMENTS

We would first like to thank the York Foundation for supporting this research.

We are extremely grateful for the assistance and guidance we received from Hopewell Township Manager Pat Schaub; Southern York County Regional Planning Commission Chair Patrick Fero; Shrewsbury Township Codes Enforcement Officer E. Michael Lee; Public Works Director Robert Streett; York County Solicitor David Craun; York County IT Manager Al Raniero and Associate Greg McKoy; York County Assessment Advisor Orlo Achenbach; York Area Earned Income Tax Bureau Administrator Ray Fox; York County Planning Commission Director Felicia Dell; and Assembly Agricultural Land Preservation Committee Chairman Boyd Wolff.

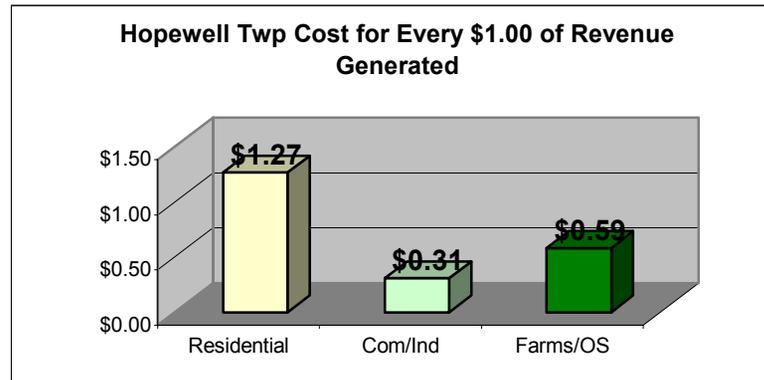
We would also like to thank Hopewell Township Fire Chief Gordon Wisnom and Ambulance Chief Trish Trahan; Auditor Susan Herbert; Engineer Charles Sioberg; Southeastern School District Acting Superintendent Tom McShane; York County Controller Michael Gingerich and York County Recorder of Deeds Randi Reisinger.

APPENDIX A: SPREADSHEETS

Hopewell Township Assessed Values by Land Use						
	Assessed Value			Percentage		
	Residential	Com/Ind	Farms/OS	Residential	Com/Ind	Farms/OS
Res	217,297,941			88.93%		
Com/Ind		12,535,580			5.13%	
Farm/Open			14,519,629			5.94%
TOTAL	244,353,150			100.00%		
combined res/comm	229,833,521			94.55%	5.45%	

Hopewell Township 2000 Revenues and Expenditures Matrix

	Hopewell 2000	Residential	Com/Ind	Farms/OS	% Res	% Com	% F/OS
Total Township Revenues	1,043,604.70	930,532.49	57,672.96	55,399.26	89.17%	5.53%	5.31%
Total Township Expenditures	781,798	596,201	49,922	135,675	76.26%	6.39%	17.35%
Total School Revenue	3,522,184.10	3,143,485.59	175,494.43	203,204.08	89.25%	4.98%	5.77%
Southern School District Expenditure	4,744,832.00	4,744,832.00	0.00	0.00	100.00%	0.00%	0.00%
Total County Property Tax Revenue	643,221.00	572,016.44	32,997.24	38,207.33	88.93%	5.13%	5.94%
Total County Expenditures	643,221.00	572,016.44	32,997.24	38,207.33	88.93%	5.13%	5.94%
SUMMARY							
Total Revenues	5,209,010	4,646,035	266,165	296,811	89.19%	5.11%	5.70%
Total Expenditures	6,169,851	5,913,050	82,919	173,882	95.84%	1.34%	2.82%
Difference	(960,841)	(1,267,015)	183,245	122,928			
Cost for every \$ 1.00 of revenue generated		\$1.27	\$0.31	\$0.59			



Southeastern School District's Hopewell Township Revenues

REVENUE ITEM	FY 2000	Residential	Com/Ind	Farms/OS	% Res	% Com	% F/OS
Per Capita (\$20 X 5,062)	101,240.00	101,240.00	-	-	100%	0%	0%
Hopewell Twp Property tax	3,420,944.10	3,042,245.59	175,494.43	203,204.08	88.93%	5.13%	5.94%
School Revenue from Hopewell Twp	3,522,184.10	3,143,485.59	175,494.43	203,204.08	89.25%	4.98%	5.77%

Southeastern School District's Hopewell Township Expenditures

EXPENDITURE ITEM	FY 2000	Residential	Com/Ind	Farm/OS	% Res	% C/I	% F/OS
608 Hopewell Twp students * \$7804	4,744,832.00	4,744,832.00	0.00	0.00	100%	0%	0%
School Expenditures on Hopewell Twp	4,744,832.00	4,744,832.00	0.00	0.00	100%	0%	0%

York County Expenditures									
Department	County 2000	Co. Expenditure on Twp	Hopewell Township Portion 2000	Estimated Expenditure Per Land Use			Tax Contribution Ratio		
				Resident	Com/Ind	Farm/OS	% Res	%C/I	%F/OS
General Government	9,323,987	0.0075	69,929.90	62,188.66	3,587.40	4,153.84	88.93%	5.13%	5.94%
Judicial	15,206,415	0.0075	114,048.11	101,422.99	5,850.67	6,774.46	88.93%	5.13%	5.94%
Public safety	39,099,867	0.0075	293,249.00	260,786.34	15,043.67	17,418.99	88.93%	5.13%	5.94%
Culture and Recreation	4,625,347	0.0075	34,690.10	30,849.91	1,779.60	2,060.59	88.93%	5.13%	5.94%
Community Development	644,143	0.0075	4,831.07	4,296.27	247.83	286.97	88.93%	5.13%	5.94%
Other Departments/Programs	11,932,657	0.0075	89,494.93	79,587.84	4,591.09	5,316.00	88.93%	5.13%	5.94%
Debt Service	5,401,991	0.0075	40,514.93	36,029.93	2,078.42	2,406.59	88.93%	5.13%	5.94%
Total County Expenditures	86,234,407	0.0075	643,221.00	572,016.44	32,997.24	38,207.33	88.93%	5.13%	5.94%

York County Revenues								
	Twp. 2000	Resident	Com/Ind	Farm/OS	% Res	%C/I	%F/OS	
Property Tax (.25%)	643,221.00	572,016.44	32,997.24	38,207.33	88.93%	5.13%	5.94%	
Total County Revenue	643,221.00	572,016.44	32,997.24	38,207.33	88.93%	5.13%	5.94%	

REVENUES	FY 2000	Residential	Com/Ind	Farms/OS	% Res	% Com	% F/OS
General Township Revenues							
Taxes	677,227.08	603,859.51	33,999.60	39,367.96	89.17%	5.02%	5.81%
Real Estate Taxes	70,634.64	62,815.39	3,623.56	4,195.70	88.93%	5.13%	5.94%
Per Capita Taxes	14,466.76	14,466.76	-	-	100.00%	0.00%	0.00%
Real Estate Transfer Tax	111,409.84	99,076.77	5,715.32	6,617.74	88.93%	5.13%	5.94%
Earned Income Tax	480,715.84	427,500.60	24,660.72	28,554.52	88.93%	5.13%	5.94%
Public Safety	92,042.00	83,752.80	7,590.78	843.42	90.99%	8.25%	0.92%
Protective Inspection Fees	84,342.00	75,907.80	7,590.78	843.42	90.00%	9.00%	1.00%
Sewage Permits	7,700.00	7,845.00	-	-	101.88%	0.00%	0.00%
Culture-Recreation	900.00	900.00	-	-	100.00%	0.00%	0.00%
Recreation Fees Collected	900.00	900.00	-	-	100.00%	0.00%	0.00%
Miscellaneous Revenues	6,365.76	5,661.07	326.56	378.13	88.93%	5.13%	5.94%
Equip sales/rental, copies, map	6,365.76	5,661.07	326.56	378.13	88.93%	5.13%	5.94%
Fines and Forfeitures	10,224.65	9,404.76	505.81	314.07	91.98%	4.95%	3.07%
District Justice/Clerk of Courts, other	1,587.93	1,412.15	81.46	94.32	88.93%	5.13%	5.94%
Land Sales	630.70	630.70	-	-	100.00%	0.00%	0.00%
Police Fines (PDOT)	7,786.27	7,361.92	424.35	-	94.55%	5.45%	0.00%
Municipal lien	219.75	-	-	219.75	0.00%	0.00%	100.00%
Licenses and Permits	9,333.77	8,300.52	478.82	554.43	88.93%	5.13%	5.94%
Licenses and permits	9,333.77	8,300.52	478.82	554.43	88.93%	5.13%	5.94%
Interest Earnings	199,574.94	177,481.99	10,238.19	11,854.75	88.93%	5.13%	5.94%
Interest Earnings	49,589.02	44,099.52	2,543.92	2,945.59	88.93%	5.13%	5.94%
Interest Earnings/YCSWRA	149,985.92	133,382.48	7,694.28	8,909.16	88.93%	5.13%	5.94%
General Government	8,473.51	8,073.51	-	400.00	95.28%	0.00%	4.72%
Preliminary/Final Subdivision Fees	7,883.07	7,883.07	-	-	100.00%	0.00%	0.00%
Hearing Fees	400.00	-	-	400.00	0.00%	0.00%	100.00%
Sales of Maps and Publications	190.44	190.44	-	-	100.00%	0.00%	0.00%
State Shared Revenue, Entitled	6,172.63	3,560.99	2,611.64	-	57.69%	42.31%	0.00%
Public utility realty tax	2,406.38	-	2,406.38	-	0.00%	100.00%	0.00%
Land fill reimbursement/inspector svc	3,766.25	3,560.99	205.26	-	94.55%	5.45%	0.00%
Township Revenues	1,010,314.34	900,995.16	55,751.42	53,712.76	89.18%	5.52%	5.32%
Occupational Privledge Tax (\$10)	27,430	24,393.50	1,407.16	1,629.34	88.93%	5.13%	5.94%
Total Township Revenues	1,037,744	925,389	57,159	55,342	89.17%	5.51%	5.33%

EXPENDITURES	Total	Resident	Com/Ind	Farm/OS	% Res	% C/I	%F/OS
General Township Expenditures							
Total Legislative Body	41,532	36,935	2,131	2,467	88.93%	5.13%	5.94%
Salary of Elected Officials	5,625	5,002	289	334	88.93%	5.13%	5.94%
Other Services and Charges	9,879	8,786	507	587	88.93%	5.13%	5.94%
Travel Expenses	26	23	1	2	88.93%	5.13%	5.94%
Advertising	6,009	5,344	308	357	88.93%	5.13%	5.94%
Property	7,714	6,860	396	458	88.93%	5.13%	5.94%
Liability	5,940	5,282	305	353	88.93%	5.13%	5.94%
Worker's Comp	4,451	3,958	228	264	88.93%	5.13%	5.94%
Dues, subscriptions, memberships	1,395	1,241	72	83	88.93%	5.13%	5.94%
Meetings, conferences	493	438	25	29	88.93%	5.13%	5.94%
Total Financial Administration	497	442	25	30	88.93%	5.13%	5.94%
Salary, Wages Elected Officials	353	314	18	21	88.93%	5.13%	5.94%
Other Services, costs	144	128	7	9	88.93%	5.13%	5.94%
Total Tax Collection	6,622	5,889	340	393	88.93%	5.13%	5.94%
Salary, Wages Commission	4,084	3,632	210	243	88.93%	5.13%	5.94%
Supplies	913	812	47	54	88.93%	5.13%	5.94%
Other services, charges	1,533	1,363	79	91	88.93%	5.13%	5.94%
Travel Expenses	56	50	3	3	88.93%	5.13%	5.94%
Meetings, conferences	35	31	2	2	88.93%	5.13%	5.94%
Total Law	25,885	20,715	3,138	2,031	80.03%	12.12%	7.85%
Gil Malone, Esq.	2,591	0	1,943	648	0.00%	75.00%	25.00%
Wm. Poole	23,294	20,715	1,195	1,384	88.93%	5.13%	5.94%
Total Personnel Administration	156,995	139,615	8,054	9,325	88.93%	5.13%	5.94%
Clerk/secretar salary, wages, other	78,153	69,502	4,009	4,642	88.93%	5.13%	5.94%
Pension, insurance, bonding	78,841	70,114	4,045	4,683	88.93%	5.13%	5.94%
Total Engineer	8,045	7,121	360	565	88.51%	4.48%	7.02%
James Holley	954	954	0	0	100.00%	0.00%	0.00%
Martin & Martin	7,091	6,166	360	565	84.00%	5.00%	11.00%
Total General Government Facilities	25,416	22,602	1,304	1,510	88.93%	5.13%	5.94%
Facilities, supplies, utilities	25,416	22,602	1,304	1,510	88.93%	5.13%	5.94%
Total Fire	69,644	64,336	4,320	988	92.38%	6.20%	1.42%
Paid EMTs	36,943	36,943	0	0	100.00%	0.00%	0.00%
York Water Co. Hydrant Service	2,873	957	1,915	0	33.34%	66.66%	0.00%
Contributions, grants, subsidies (Eureka)	29,828	26,435	2,406	988	88.63%	8.06%	3.31%
Total Protective Inspection	97,902	81,052	15,950	901	82.79%	16.29%	0.92%
Codes Enforcement	90,057	81,052	8,105	901	90.00%	9.00%	1.00%
Sewage Enforcement	7,845	0	7,845	0	0.00%	100.00%	0.00%
Total Planning and Zoning	7,099	6,313	364	422	88.93%	5.13%	5.94%
Other Services and Charges	6,822	6,066	350	405	88.93%	5.13%	5.94%
Advertising, meetings, conferences	278	247	14	16	88.93%	5.13%	5.94%
Total Highway Maintenance	296,280	167,140	12,966	116,174	56.41%	4.38%	39.21%
Snow and Ice Removal	20,898	12,539	2,090	6,269	60.00%	10.00%	30.00%
Traffic Signal and Street Signs	2,482	1,489	248	745	60.00%	10.00%	30.00%
Repair of Tools and Machinery	53,141	21,257	10,628	21,257	40.00%	20.00%	40.00%
Maintenance/Repairs to Bridges & Highways	219,758	131,855	0	87,903	60.00%	0.00%	40.00%
Total Recreation and Miscellaneous	31,240	31,022	218	0	99.30%	0.70%	0.00%
Hopewell Area Rec Board/Park	14,903	14,903	0	0	100.00%	0.00%	0.00%
Mason-Dixon Library	4,000	4,000	0	0	100.00%	0.00%	0.00%
Senior Citizens' Center	4,000	4,000	0	0	100.00%	0.00%	0.00%
Stewartstown Historical Center	4,000	3,782	218	0	94.55%	5.45%	0.00%
Misc	4,338	4,338	0	0	100.00%	0.00%	0.00%
Total Employee Withholding	14,641	13,020	751	870	88.93%	5.13%	5.94%
FICA and Medicare Employer Match	14,641	13,020	751	870	88.93%	5.13%	5.94%
Total Township Expenditures	781,798	596,201	49,922	135,675	76.26%	6.39%	17.35%

** Martin & Martin formula based on \$4,255 assigned tax contribution ratio, remaining assigned 84.5:11 as follows: Residential=(2,836 * 84% + 4,255 * 88.93%); Com/Ind=(2,836 * 5% + 4,255 * 5.13%); Farm/OS=(2,836 * 11% + 4,255 * 5.94%).

*** Ratios based on Eureka Volunteer Fire & Ambulance 2000 call records, Fallback ratio=30.5%; residential=61.5%; com/ind=6.5%; farm/os=1.5%. Values derived by multiplying total expenditure by expenditure ratio and adding sum of fallback ratio times 30.5% of total expenditure.

Fallback	R	C/I	F/O
9,097.51	8,090.88	466.73	540.42

NOTES

ⁱ Parts of this report are excerpted from text on the American Farmland Trust web site (farmlandinfo.org/fic/tas/tafs-cocs.html)

ⁱⁱ The \$1.2 million variance between Southeastern School District's Hopewell Township revenues and expenditures does not reflect an error in calculation of revenues or expenditures. According to the District's business manager, the district balances its books on a district basis, determining an appropriate millage rate for the district to meet its fiscal year expenditure obligation. Thus, it does not collect revenues equal to expenditures on a municipal basis. As such, some municipalities may practically contribute more or less than its student population requires in education services.