

RESOLUTION NO. 13

RESOLUTION SERIES: 2026

**A RESOLUTION OF THE BOROUGH COUNCIL OF LITTLESTOWN BOROUGH,  
ADAMS COUNTY, PENNSYLVANIA, ADOPTING A CASH PAYMENT POLICY  
ENTITLED "PENNY PREP"**

**WHEREAS**, Littlestown Borough accepts cash payments for water and sewer accounts and other municipal fees and services; and

**WHEREAS**, the Borough Council desires to maintain accurate financial accounting to the exact cent (\$0.01); and

**WHEREAS**, operational limitations related to the circulation and handling of pennies require the establishment of a consistent administrative procedure; and

**WHEREAS**, Borough Council finds that adoption of a formal policy promotes transparency, consistency, and sound financial management; and

**NOW, THEREFORE, BE IT RESOLVED**, by the Borough Council of Littlestown Borough, Adams County, Pennsylvania, and it is hereby resolved by authority of the same, as follows:

**SECTION 1. ADOPTION OF POLICY**

The Borough Council hereby adopts the Cash Payment Policy entitled "PENNY PREP", establishing procedures for accepting cash payments while maintaining exact accounting practices.

**SECTION 2. SCOPE**

This policy shall apply to all cash payments received at the Borough Office for:

1. Water and Sewer accounts; and

**SECTION 3. PAYMENT REQUIREMENTS**

**A. No Penny Change Given.**

No change shall be provided in pennies. Any amount tendered in excess of the exact amount due that cannot be returned in pennies shall be applied as a credit to the payer's water and/or sewer account only.

**B. Electronic and Non-Cash Payments.**

Checks, credit cards, debit cards, ACH transfers, and online payments shall continue to be processed for the exact billed amount.

**SECTION 4. ACCOUNT CREDITS**

1. Overpayments resulting from cash transactions where pennies cannot be returned shall be applied only to the customer's water and/or sewer account.
2. Such credits shall appear on the next Water/Sewer billing statement and automatically reduce the subsequent balance due.

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3. Water and sewer account credits shall be non-refundable unless requested in writing and pertain to unusual circumstances, as determined and approved by the Borough Manager, such as a credit resulting from a duplicate final payment.

**SECTION 5. PUBLIC NOTICE**

Notice of this policy shall be provided through:

- A printed statement on customer bills; and
- Verbal notification by staff at the time of payment.

**SECTION 6. INTERNAL CONTROLS**

All cash payments shall be receipted and recorded promptly in the Borough's accounting system.

**SECTION 7. REVIEW**

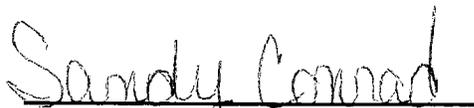
This policy shall be reviewed annually by the Borough Secretary/Treasurer to ensure continued effectiveness and compliance with applicable financial standards.

**SECTION 8. EFFECTIVE DATE**

This Resolution shall become effective immediately upon adoption.

RESOLVED AND ADOPTED, this 10<sup>th</sup> day of March, 2026.

ATTEST:

  
Sandy Conrad  
Borough Secretary

BOROUGH COUNCIL  
LITTLESTOWN BOROUGH

  
Craig F. Rosendale  
Council President

(Seal)