



FY 2016 TOWNSHIP BUDGET

FINAL BUDGET

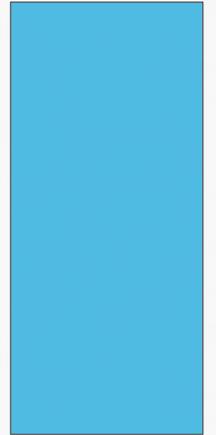
BOARD OF COMMISSIONERS
DECEMBER 8, 2015

CURRENT BUDGET NUMBERS

Updated Preliminary FY 2016 General Fund Budget has a projected deficit of **\$1,273,929**

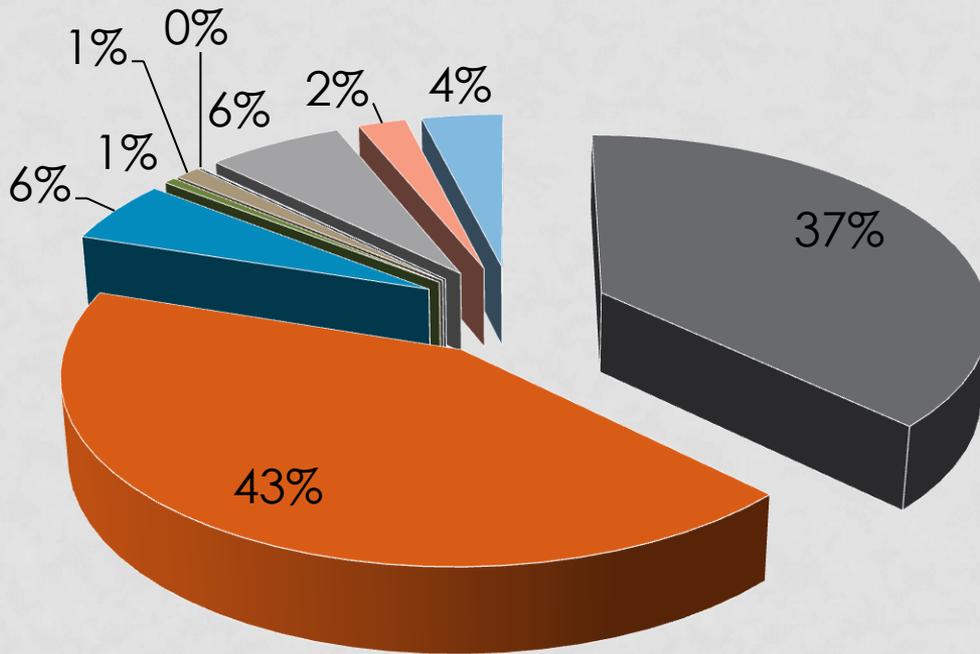
FY 2016 GENERAL FUND

WEST NORRITON TOWNSHIP



BUDGET REVENUES GENERAL FUND

Revenues



■ Real Estate Taxes

■ Act 511 Taxes

■ Business/Non-Business Licenses

■ Fines

■ Shared Revenues

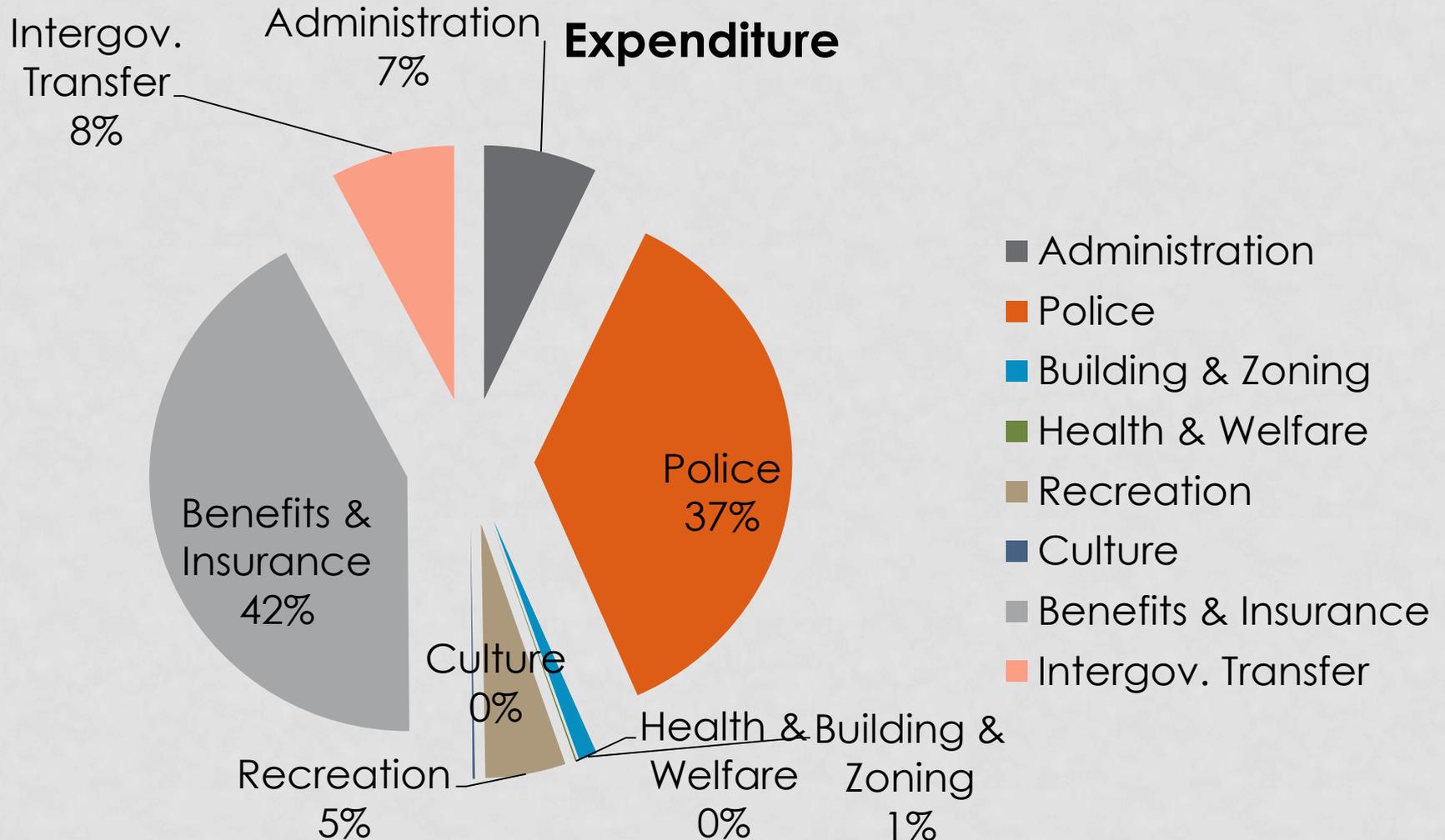
■ Charges for Services

■ Public Safety & Highway

■ Recreation & Culture

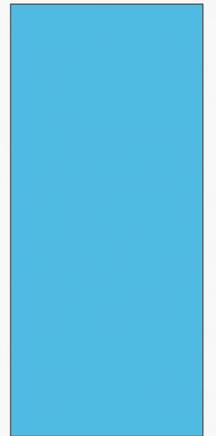
■ Misc. Receipts

BUDGET EXPENDITURES GENERAL FUND



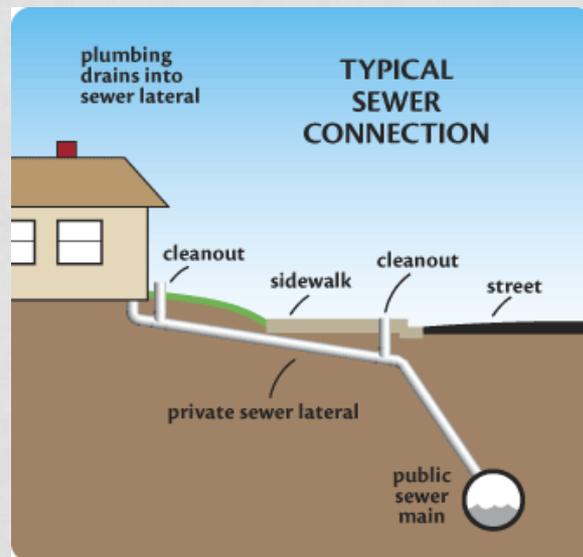
FY 2016 SEWER BUDGET

WEST NORRITON TOWNSHIP



FY 2016 SEWER BUDGET

- FY 2016 drafted based on the cost-allocation plan written by Maximus
- Sewer Fund revenues reflect rate increase that went into effect on January 1, 2015
 - No proposed rate increase for FY 2016



FY 2016 SEWER FUND EXPENDITURES

- Approximately \$428,567 in new expenditures have been moved from the General Fund to the Sewer Fund
 - **Updated to \$1,008,849 in new expenditures**
 - New expenditure categories:
 - Administration (GL 400-401)
 - Audit (GL 402)
 - Technology (GL 407)
 - General Government Building (GL 409)
 - Public Works (GL 430-438)
 - Benefits & Insurances (GL 483-486)

BUDGET REVENUES VS EXPENDITURES SEWER FUND

Revenues

\$3,616,654

Updated: \$3,616,654

(FY 2015 \$3,596,401)

Expenditures

\$2,539,912

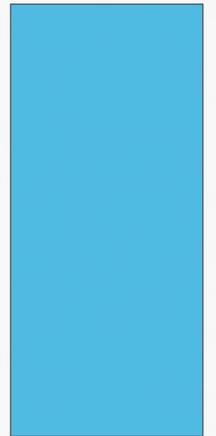
Updated: \$3,120,194

(FY 2015 \$3,596,401)

\$496,460 Surplus for FY 2016

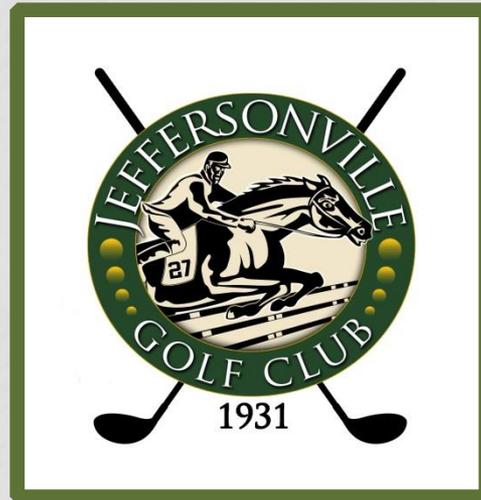
FY 2016 GOLF FUND

WEST NORRITON TOWNSHIP



BUDGET REVENUES GOLF FUND

- Revenues for the FY 2016 Budget have been based on the impact of the winter to the course.
 - February/March 2015 has little/no play due to snow and ice.
 - Greens Fees and Cart Rentals have been estimated based on this scenario.



BUDGET REVENUES VS EXPENDITURES GOLF FUND

Revenues

\$1,199,458

Updated: \$1,368,537

Expenditures

\$1,415,971

Updated: \$1,405,203

Current deficit of \$36,666

RECOMMENDED FEE INCREASES

Rate Categories	Approximate Number of Rounds (In-Season)	Proposed Price Increase	Projected Increase of Revenue Based on Proposed Price Increase
Monday - Friday Regular	3800	\$1.00	\$3,800.00
Monday - Thursday Senior	2500	\$0.00	\$0.00
Monday - Friday After 2:00PM	1300	\$1.00	\$1,300.00
Monday - Friday After 4:00PM	4300	\$1.00	\$4,300.00
Weekend Regular	6500	\$2.00	\$13,000.00
Weekend After 2:00PM	1200	\$2.00	\$2,400.00
Weekend After 4:00PM	1000	\$1.00	\$1,000.00
7 Day After 6:30PM	750	\$0.00	\$0.00

\$25,800.00

Increase from Victory & Tee Time Books

\$7,000.00

Increase from Annual Pass Prices

\$5,000.00

Total Approximate Increased Revenue

\$37,800.00

Based on "in-season" rounds only, which is April 1st through October 31st.

GENERAL FUND DEFICIT

Current deficit is \$1,273,929

Options to Reduce/Eliminate Deficit

- 1. Reduction of staff/services and a smaller tax increase**
- 2. Tax increase to cover \$1,273,929 deficit**



STAFF REDUCTION & TAX INCREASE

- Eliminate (6) positions within the Police Department

Position	Salary	Contract Items	Health Benefits	Taxes/Insurances	Total without Pension	Total with Pension of \$27,453
1	\$83,802	\$625	\$43,732	\$8,537	\$136,698	\$164,151
2	\$95,608	\$1,105	\$14,780	\$9,798	\$121,291	\$148,745
3	\$95,608	\$905	\$43,732	\$9,781	\$150,027	\$177,481
4	\$95,608	\$1,585	\$43,732	\$9,912	\$150,838	\$178,292
5	\$95,608	\$1,385	\$43,732	\$9,895	\$150,621	\$178,075
6	\$95,608	\$2,065	\$43,732	\$9,952	\$151,358	\$178,811
					\$860,835	\$1,025,557

- Township adopted the FY 2016 Minimum Municipal Obligation (MMO) and pension obligation has been set.
- Pension savings would be realized in FY 2017 and later.

STAFF REDUCTION & TAX INCREASE

- Deficit after staff reduction would be **\$518,094**

Deficit	Assessed Value	Required Mils	Percent Increase
\$518,094	\$975,336,901	0.532 mils	15.07%

Tax Increase of \$518,094

The impact to property owner is millage times assessed value

Assessed Value	Rate	Percentage	Tax Bill
\$ 50,000	0.531194913	0.00053119	\$ 26.56
\$ 75,000	0.531194913	0.00053119	\$ 39.84
\$ 100,000	0.531194913	0.00053119	\$ 53.12
\$ 119,000	0.531194913	0.00053119	\$ 63.21
\$ 125,000	0.531194913	0.00053119	\$ 66.40
\$ 150,000	0.531194913	0.00053119	\$ 79.68
\$ 175,000	0.531194913	0.00053119	\$ 92.96
\$ 200,000	0.531194913	0.00053119	\$ 106.24
\$ 250,000	0.531194913	0.00053119	\$ 132.80
\$ 300,000	0.531194913	0.00053119	\$ 159.36

TAX INCREASE

Deficit	Assessed Value	Required Mils	Percent Increase
\$1,273,929	\$975,336,901	1.307 mils	37.03%

Tax Increase of \$1,273,929

The impact to property owner is millage times assessed value

Assessed Value	Rate	Percentage	Tax Bill
\$ 50,000	1.306142522	0.00130614	\$ 65.31
\$ 75,000	1.306142522	0.00130614	\$ 97.96
\$ 100,000	1.306142522	0.00130614	\$ 130.61
\$ 119,000	1.306142522	0.00130614	\$ 155.43
\$ 125,000	1.306142522	0.00130614	\$ 163.27
\$ 150,000	1.306142522	0.00130614	\$ 195.92
\$ 175,000	1.306142522	0.00130614	\$ 228.57
\$ 200,000	1.306142522	0.00130614	\$ 261.23
\$ 250,000	1.306142522	0.00130614	\$ 326.54
\$ 300,000	1.306142522	0.00130614	\$ 391.84

QUESTIONS?

