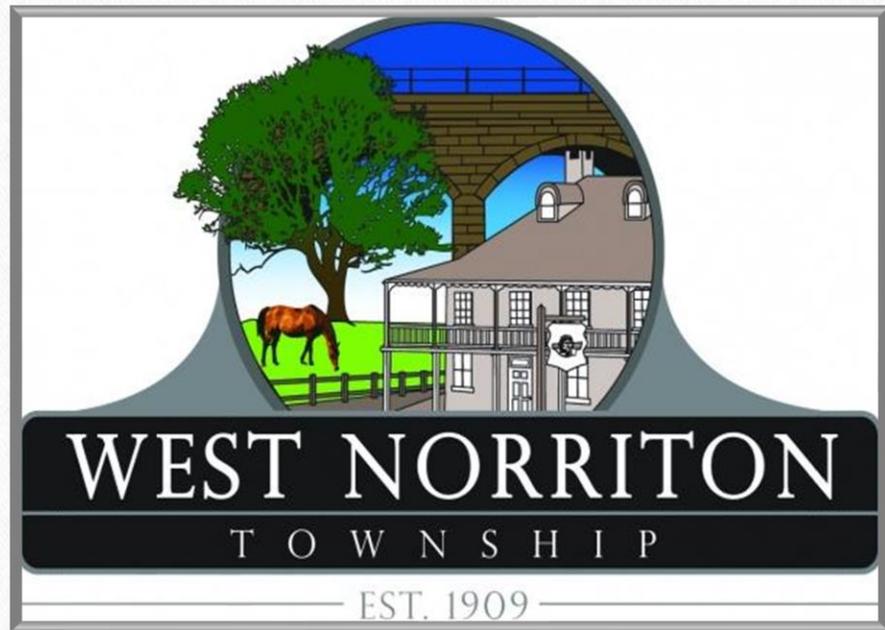


# FY 2022 Township Budget

Comprehensive Budget  
Presentation



BOARD OF COMMISSIONERS  
OCTOBER 5, 2021

# Township Budget Overview FY 2022 Proposed Budgets

Fund	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017
<b>General</b>	<b>\$10,326,161</b>	\$9,982,776	\$9,963,368	\$9,805,616	\$9,795,242	\$9,788,556
<b>Golf</b>	<b>\$1,833,709</b>	\$1,645,682	\$1,617,041	\$1,562,587	\$1,315,433	\$1,437,633
<b>Sewer</b>	<b>\$3,726,177</b>	\$3,716,264	\$3,740,229	\$3,702,426	\$3,531,482	\$3,248,305
<b>Liquid Fuels</b>	<b>\$392,240</b>	\$383,300	\$420,251	\$428,884	\$422,990	\$401,826
<b>Emergency Services</b>	<b>\$379,876</b>	\$386,554	\$371,300	\$371,300	\$364,677	\$380,775

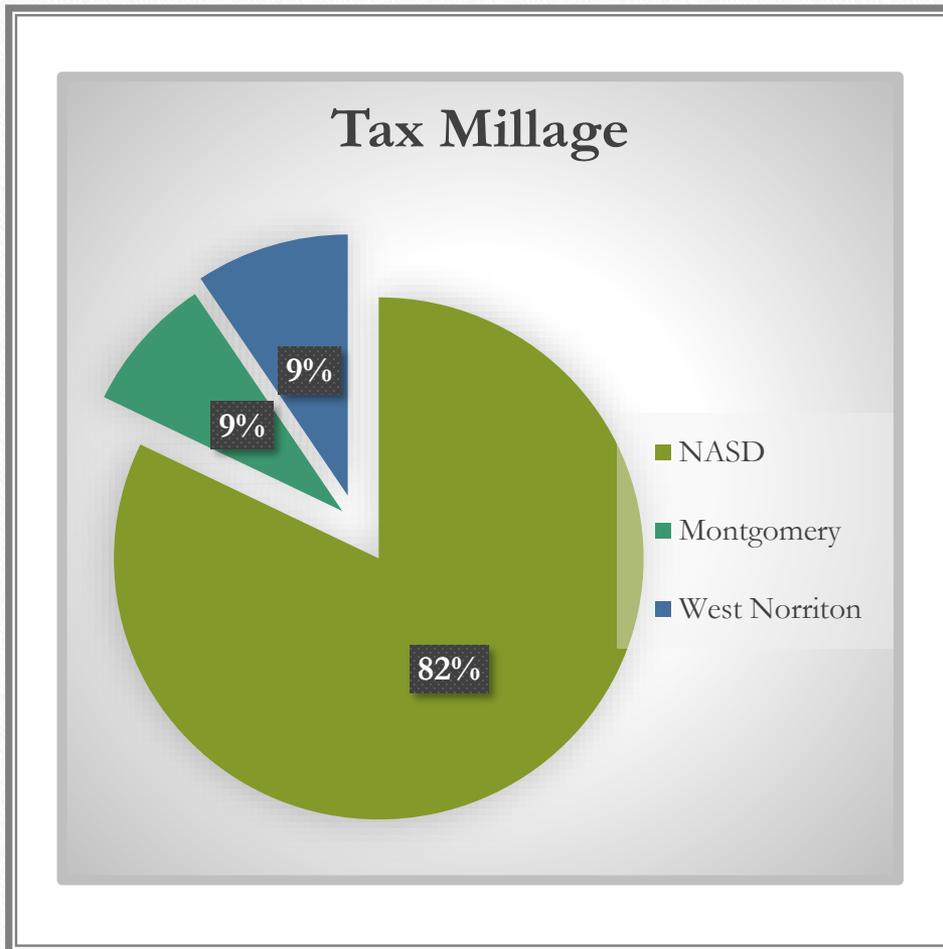
# FY 2022 General Fund

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West Norriton Township

# Budget Notes

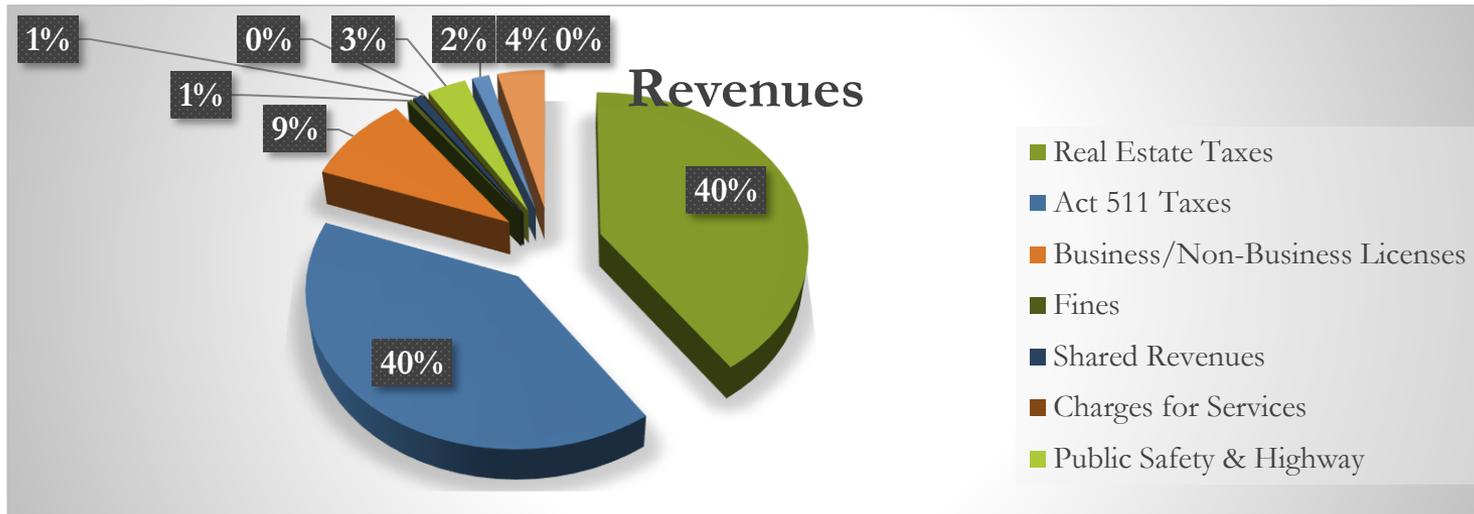
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- The FY 2022 Budget, as proposed, does not include any real estate tax adjustments.
  - The Township's heavy reliance on real estate taxes strains its ability to maintain services

# Budget Revenues General Fund

Category	FY 2022	FY 2021	% Change
Real Estate Taxes	<b><i>\$4,181,909</i></b>	\$4,178,427	0.08%
Act 511 Taxes	<b><i>\$4,186,000</i></b>	\$3,901,000	7.31%
Business/Non-Business Licenses	<b><i>\$959,250</i></b>	\$905,250	5.97%
Fines	<b><i>\$42,100</i></b>	\$42,100	0%
Interest	<b><i>\$30,000</i></b>	\$30,000	0%
Shared Revenues	<b><i>\$88,000</i></b>	\$118,000	(25.42%)
Charges for Services	<b><i>\$5,000</i></b>	\$5,000	0%
Public Safety & Highway	<b><i>\$346,495</i></b>	\$347,496	(0.29%)
Recreation & Culture	<b><i>\$153,850</i></b>	\$155,600	(1.12%)
Misc. Receipts	<b><i>\$417,363</i></b>	\$396,073	5.38%
Intergov. Transfers	<b><i>\$0</i></b>	\$0	0%
<b>Totals</b>	<b><i>\$10,409,967</i></b>	<b>\$10,078,946</b>	<b>3.28%</b>



## Budget Revenues General Fund

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# Revenue Sources

## General Fund

Real Estate Taxes and Act 511 Taxes

account for approximately 80% of Township Revenues

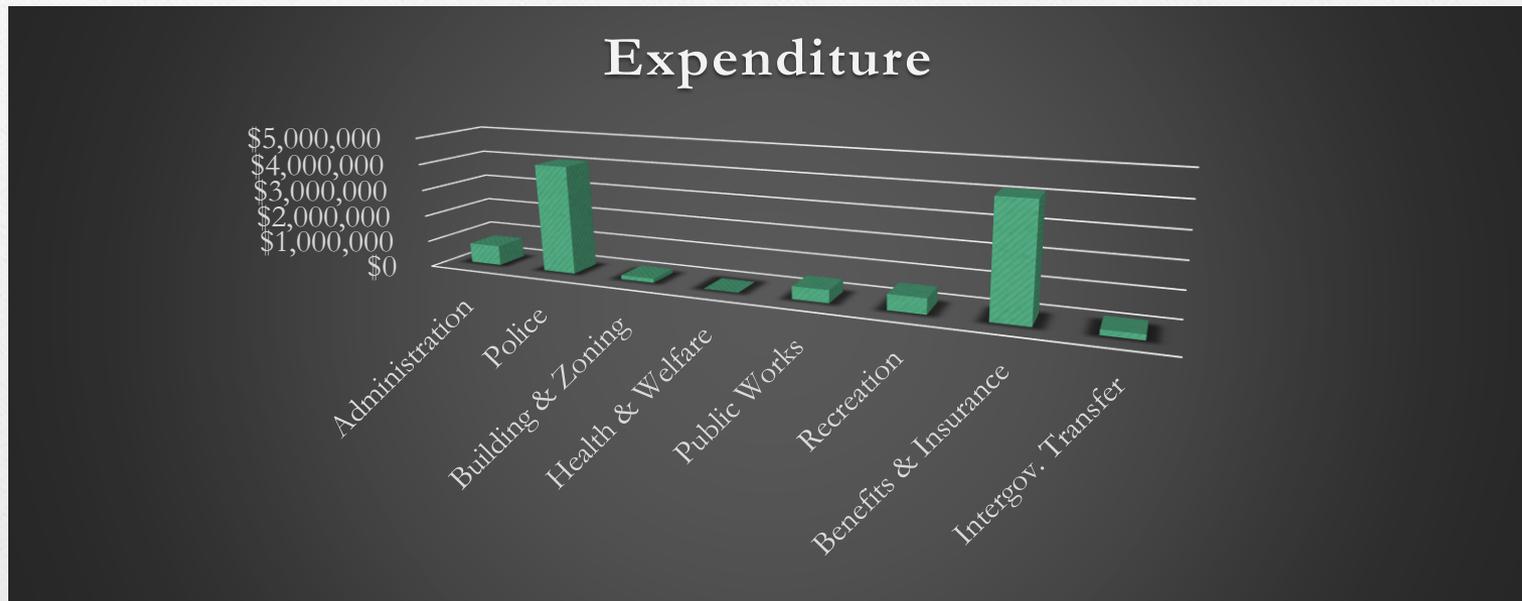
		2019	2019	2020	2020	2021	2021	2022
G.L. #	Account Title	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	<b>REVENUES</b>		12/31/2019		12/31/2020		8/31/2021	
01.301.100	Real Estate Taxes-Current	3,182,723	3,155,459	3,199,090	3,063,221	3,209,500	3,108,265	<b>3,212,237</b>
01.301.101	Real Estate Taxes-Debt-Current	802,311	795,439	806,437	772,187	809,062	783,542	<b>809,751</b>
01.301.102	Real Estate Taxes-Rec-Current	66,307	65,739	66,648	63,817	66,865	64,756	<b>66,922</b>
01.301.200	Real Estate Taxes-Prior Year	25,000	30,451	25,000	49,710	25,000	178,478	<b>25,000</b>
01.301.400	Delinquent Real Estate Tax	60,000	57,174	60,000	52,754	60,000	36,231	<b>60,000</b>
01.301.600	Real Estate Tax-Interim	8,000	2,776	8,000	10,160	8,000	7,188	<b>8,000</b>
	<b>REAL PROPERTY TAXES</b>	<b>4,144,341</b>	<b>4,107,038</b>	<b>4,165,175</b>	<b>4,011,849</b>	<b>4,178,427</b>	<b>4,178,459</b>	<b>4,181,909</b>
01.310.010	Per Capita Tax-Current	3,000	1,165	3,000	1,164	3,000	986	<b>3,000</b>
01.310.020	Per Capita Tax-Prior Year	28,000	31,269	28,000	27,286	28,000	3,382	<b>28,000</b>
01.310.030	Per Capita Tax-Delinquent	10,000	12,890	10,000	15,563	10,000	14,823	<b>10,000</b>
01.310.100	Deed Transfer Tax	320,000	990,293	320,000	444,647	320,000	391,501	<b>320,000</b>
01.310.200	Earned Income Tax	3,100,000	3,385,314	3,200,000	3,365,946	3,200,000	2,699,304	<b>3,475,000</b>
01.310.510	LST Tax	340,000	351,856	340,000	339,942	340,000	262,719	<b>350,000</b>
	<b>ACT 511 ENABLING TAXES</b>	<b>3,801,000</b>	<b>4,772,786</b>	<b>3,901,000</b>	<b>4,194,547</b>	<b>3,901,000</b>	<b>3,372,716</b>	<b>4,186,000</b>

# Budget Expenditures General Fund

Category	Proposed FY 2022	FY 2021	Variance
Administration (Portion)	<i>\$756,428</i>	\$763,889	(0.98%)
Police	<i>\$4,088,045</i>	\$4,122,230	(0.83%)
Building/Zoning	<i>\$154,484</i>	\$143,261	7.83%
Health & Welfare	<i>\$7,700</i>	\$7,700	-
Public Works (Portion)	<i>\$475,304</i>	\$456,957	4.02%
Recreation	<i>\$574,322</i>	\$542,379	5.89%
Benefits & Insurance (Portion)	<i>\$4,156,295</i>	\$3,751,360	10.79%
Intergov. Transfer	<i>\$195,000</i>	\$195,000	-
<b>Total</b>	<b><i>\$10,407,578</i></b>	<b>\$9,982,776</b>	<b>4.26%</b>

# Budget Expenditures General Fund

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# Budget Revenues vs. Expenditures General Fund

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**REVENUES**



**EXPENDITURES**

# Budget Revenues vs. Expenditures General Fund

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## Revenues

\$10,409,967

## Expenditures

\$10,407,578

**Balanced Budget for FY 2022**

***Projected surplus of \$2,390***



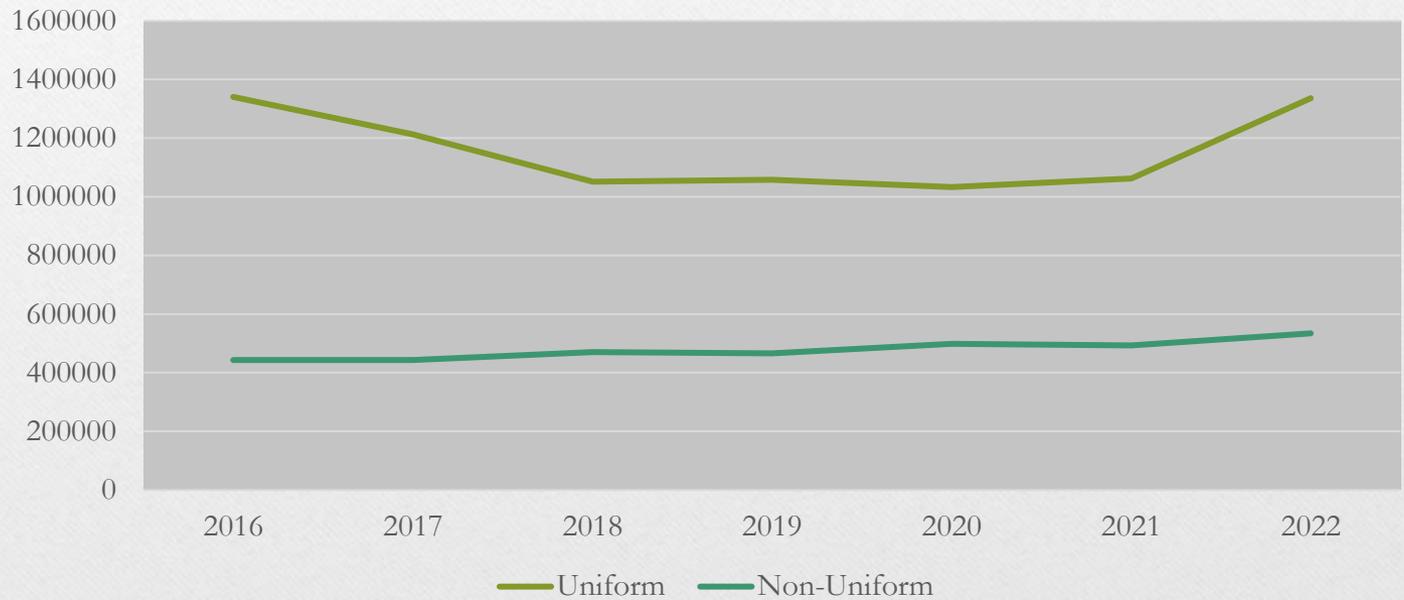
# Impacts to FY 2022 Budget



- Pension obligations for Uniformed & Non-Uniformed Plans

Year	Uniform Plan	Non-Uniform Plan	Gross MMO	Less: State Aid	Net Township Expense
<b>2022</b>	<b>\$1,336,491</b>	<b>\$534,524</b>	<b>\$1,871,015</b>	<b>\$364,363</b>	<b>\$1,506,652</b>
2021	\$1,061,965	\$493,157	\$1,555,122	\$343,073	\$1,212,049
2020	\$1,032,570	\$498,641	\$1,531,211	\$309,170	\$1,222,041
2019	\$1,058,363	\$465,570	\$1,523,933	\$298,236	\$1,225,697
2018	\$1,051,544	\$469,889	\$1,521,433	\$293,101	\$1,228,322
2017	\$1,212,328	\$443,158	\$1,655,486	\$310,600	\$1,344,886
2016	\$1,340,004	\$443,039	\$1,783,043	\$286,221	\$1,496,822

# MMO Trends



# Impacts to FY 2022 Budget

- Healthcare Renewal

As of September 2021, the renewal for healthcare will **increase 5.38% (overall)**

---

Fund	Allocated Portion 2021	Allocated Portion 2022
General	\$1,513,325	<b>\$1,594,741</b>
Sewer	\$108,630	<b>\$114,474</b>
Golf	\$130,540	<b>\$140,461</b>



# Impacts to FY 2022 Budget Wage Analysis (General Fund)

	2022 Budget	2021 Budget	2020 Budget	2019 Budget	2018 Budget
AFSCME	16	16	16	16	16
Police	27	27	27	27	27
Management	9	8	8	8	8

	<u>FY 2022</u>	<u>FY 2021</u>	<u>Difference</u>
AFSCME	\$638,526	\$587,270	<b>\$51,256</b>
Police *w/Chief & Deputy Chief	\$3,060,144	\$3,069,281	<b>(\$9,137)</b>
Management	\$515,258	\$424,685	<b>\$90,573</b>

**Police Contract: 3.00% Raise**  
**AFSCME Contract: 3.00% Raise**

## Impacts to FY 2022 Budget Debt Service

2014 Street Light Upgrade Borrowing (Continental Bank)

- \$104,920 (yearly)

2020 Capital Borrowing (Webster Bank)

- \$170,809.88 (yearly)

**Total Debt Service to General Fund: \$275,729.88**

Issue	Final Year of Maturity	Original Principal	Interest Payments	Total
BMT 2016 Series B (Sewer)	2027	\$3,615,000	\$612,717	\$4,227,717
Phx Bank GO Series 2021 (Sewer)	2039	\$4,420,000	\$1,248,846	\$5,668,646
BMT 2014 (Streetlights)	2029	\$1,171,000	\$252,317	\$1,423,317
Webster GO 2020 (Capital)	2039	\$2,560,000	\$718,202	\$3,278,202
BMT Series A (Golf)	2036	\$1,030,000	\$549,658	\$1,579,658
BMT Series AA (Golf)	2036	\$1,030,000	\$402,337	\$1,432,337

# Debt Service Summary All Funds

# 2022 Township Tax Structure

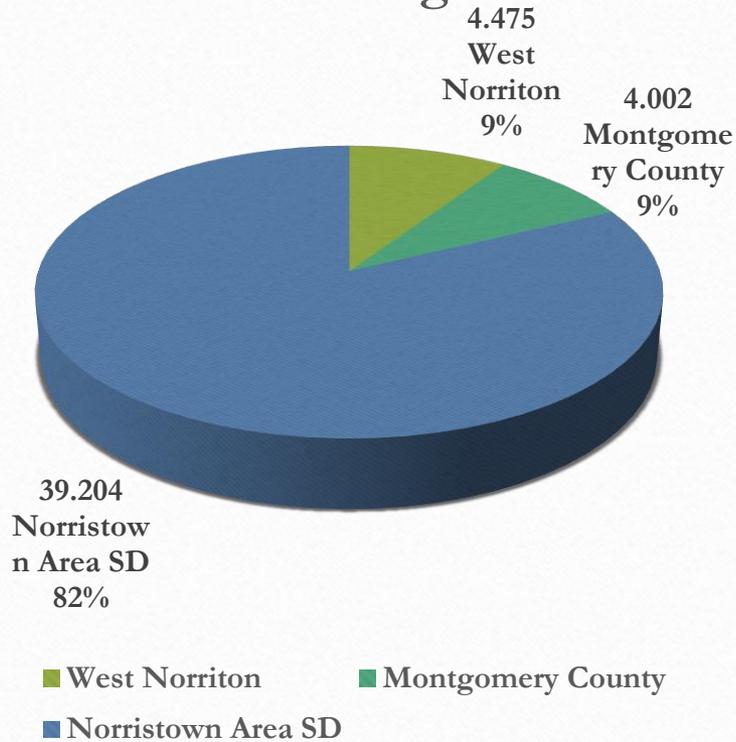
Real Estate Taxes	Millage Rate
General Purpose	3.360
Debt Service	0.847
Fire Equipment & Firehouses	0.198
Recreation	0.070
<b>Total Real Estate Tax Rate</b>	<b>4.475</b>

Tax	Rate
Realty Transfer Tax	0.50%
Earned Income Tax	0.50%
Per Capita Tax	\$5.00
Local Services Tax	\$52.00
Mechanical Devices Tax	\$225.00

# Property Tax Assessment

Year	Total Certified Assessed Value	Percent Change From Prior Year
2012	\$971,739,027	-0.13%
2013	\$971,569,521	-0.02%
2014	\$971,061,251	-0.05%
2015	\$973,351,701	0.24%
2016	\$974,934,951	0.16%
2017	\$974,574,922	-0.04%
2018	\$974,882,102	0.03%
2019	\$980,598,291	0.59%
2020	\$985,509,351	0.50%
2021	\$985,590,507	0.008%
2022 (Est.)	\$984,110,035	(0.15%)
<b>Change 2012-2022</b>	<b>\$12,371,008</b>	
<b>Percent Change 2011-2021</b>	<b>1.2%</b>	

## Tax Millage



FY 2022  
Total Tax Bill  
\*Assumes no  
tax increase  
from  
County\*

# Real Estate Tax Bill

---

- Tax Bill

- Average home assessment in West Norriton Township is \$125,000

- $\$125,000 \times 4.475 \text{ mils} = \$559.38$

- General - \$419.53

- Debt - \$106.28

- Fire - \$24.62

- Parks - \$8.95



# Real Estate Tax Bill



## Tax Bill by Assessed Value

<u>Assessed Value</u>	<u>Rate</u>	<u>Tax Bill</u>
\$ 50,000	4.475 mils	\$ 223.75
\$ 75,000	4.475 mils	\$ 335.63
\$ 100,000	4.475 mils	\$ 447.50
\$ 119,000	4.475 mils	\$ 532.53
\$ 125,000	4.475 mils	\$ 559.38
\$ 150,000	4.475 mils	\$ 671.25
\$ 175,000	4.475 mils	\$ 783.13
\$ 200,000	4.475 mils	\$ 895.00
\$ 250,000	4.475 mils	\$ 1,118.75
\$ 300,000	4.475 mils	\$ 1,342.50

# Department Highlights

## Administration

---

- Personnel

- Township Commissioners
- Tax Collector
- Township Manager/Secretary
- Director of Administration
- Director of Finance
- Bookkeeper
- Secretary-Code Enforcement
- Receptionist

- Budget Impacts

- Salary costs
- Increased advertising costs & printing
- Legal and Engineering fees
- Computers and Technology costs

# Department Highlights

## Police



- Personnel

- Chief of Police
- Deputy Chief of Police
- (5) Sergeants
- (3) Detectives
- (4) Corporals
- (13) Patrol
- Lead Clerk
- Secretary
- Receptionist

- Budget Impacts

- Salary & Contractual items
- Maintains existing level and services of the police force



# Department Highlights

## Building & Zoning

## Health & Welfare

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- Personnel
  - Director of Public Works & Planning
  - Director of Code Enforcement (new position)
- Budget Impacts
  - Salary (portion)
  - Code review/inspection costs
  - Costs associated with disposal of asphalt and street sweeper

# Departmental Highlights

## Public Works

- Personnel

- Director of Public Works & Planning
- Foreman
- Assistant Foreman
- (4) Laborers
- Mechanic
- (3) Seasonal



- Budget Impacts

- Maintains all departmental services at current levels

- Department Facts

- 38.14 miles of roadway
- 898 street lights
- 2,054 street signs
- 15 signalized intersections



# Departmental Highlights

## Parks & Recreation

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- Personnel

- Director of Parks & Recreation
- Assistant Director
- Various seasonal employees



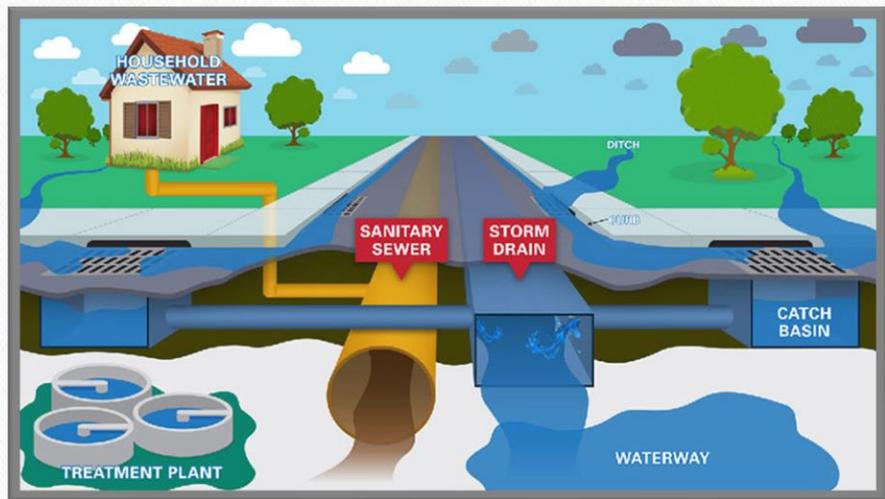
- Budget Impacts

- Maintains current programs and services
- Capital Improvements



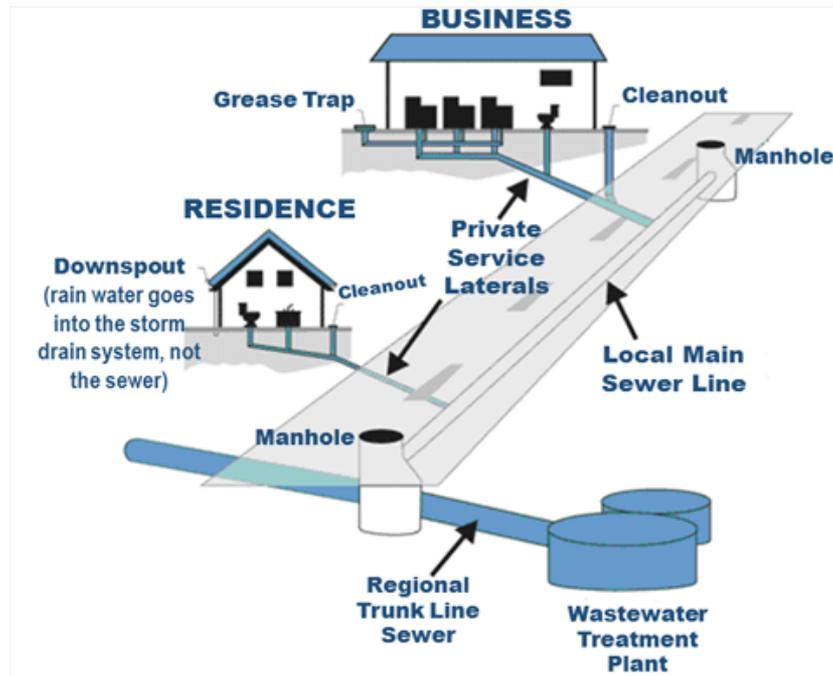
# FY 2022 Sewer Fund

West Norriton Township



# FY 2022 Sewer Fund

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- Sewer Fund revenues reflect rate increase that went into effect on January 1, 2015
  - *No proposed rate increase for FY 2022*

# FY 2022 Sewer Fund Revenues

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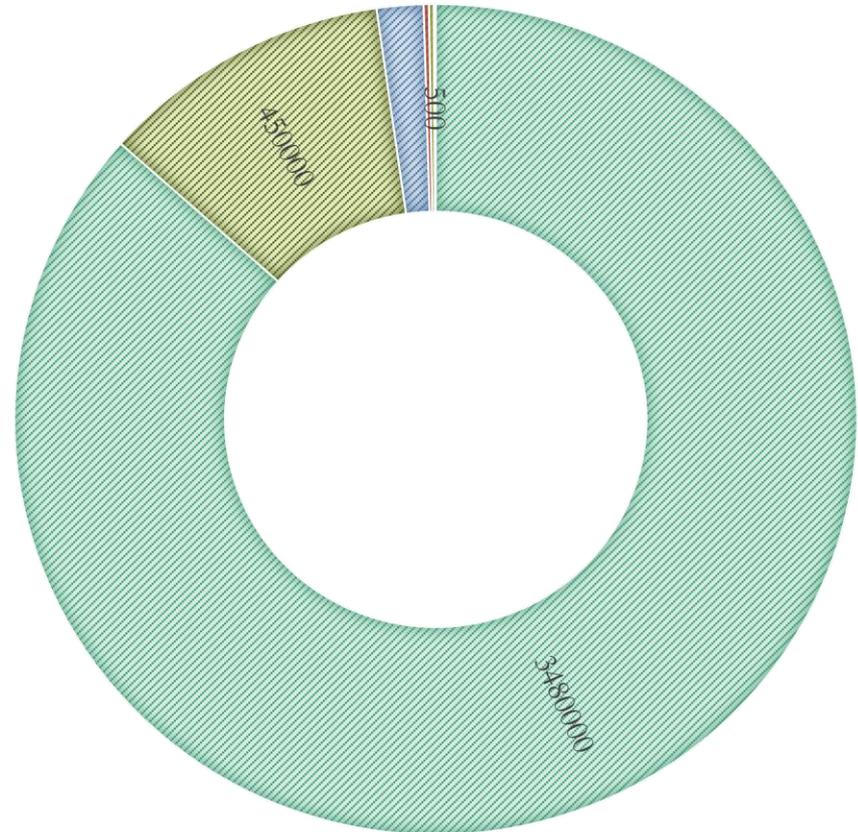
		2019	2019	2020	2020	2021	2021	2022
G.L. #	Account Title	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	<b>REVENUES</b>		12/31/2019		12/31/2020		8/31/2021	
80.341.000	Interest	2,500	25,458	7,500	8,998	7,500	3,999	<b>7,500</b>
80.364.100	Sewer Rental	3,480,000	3,478,164	3,480,000	3,381,462	3,480,000	1,660,993	<b>3,480,000</b>
80.364.101	Penalties on Sewer Rental	72,000	84,796	72,000	-1,951	72,000	37,271	<b>72,000</b>
80.364.102	Sewer Certifications	8,000	10,775	8,000	11,985	8,000	8,440	<b>8,000</b>
80.364.105	Application Fees	500	300	500	300	500	300	<b>500</b>
80.364.110	Sewer Tapping Fees		136,956		8,219		8,219	
80.364.313	Reimbursement Engineer-Devel.	2,500	1,500	2,500	1,500	2,500	2,090	<b>2,500</b>
80.380.000	Miscellaneous Receipts		1,550,175		175		676	
80.380.002	Refund - Insurance						8,165	
80.392.150	Transfer from GF - PLGIT		103					
80.393.000	Revenues Bonds/Notes/Loans	450,000		450,000		450,000		<b>450,000</b>
	<b>TOTAL REVENUE</b>	<b>4,015,500</b>	<b>5,288,227</b>	<b>4,020,500</b>	<b>3,410,688</b>	<b>4,020,500</b>	<b>1,730,152</b>	<b>4,020,500</b>

# FY 2022 Sewer Fund Revenues

Sewer Fees make up  
87% of revenues in  
Sewer Fund

## REVENUES

- Interest
- Penalties
- Application Fees
- Revenue from Bonds
- Sewer Fees
- Sewer Certs
- Reimbursements



# FY 2022 Sewer Fund Expenditures

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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)

# FY 2022 Sewer Fund Expenditures

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	<i>FY 2022</i>	FY 2021	FY 2020
Administration (400-401)	<b><i>\$205,970</i></b>	\$183,679	\$177,670
Audit (402)	<b><i>\$10,000</i></b>	\$10,000	\$7,500
Legal (404)	<b><i>\$30,000</i></b>	\$30,000	\$36,600
Technology (407)	<b><i>\$43,700</i></b>	\$38,700	\$38,500
Gen. Government Building (409)	<b><i>\$30,700</i></b>	\$34,810	\$30,810
Sewer (429)	<b><i>\$2,190,979</i></b>	\$2,185,627	\$2,170,589
Public Works (430-438)	<b><i>\$264,807</i></b>	\$268,178	\$266,026
Benefits & Insurance (483-486)	<b><i>\$311,761</i></b>	\$293,506	\$360,308
Debt Service (471-472)	<b><i>\$602,960</i></b>	\$633,465	\$617,025
Transfer to Debt (492)	<b><i>\$35,000</i></b>	\$35,000	\$35,000
Transfer to General (492)	<b><i>\$0</i></b>	\$0	\$0
<b>TOTAL</b>	<b><i>\$3,726,177</i></b> <b>0.26%</b>	\$3,716,264	\$3,740,229

# Sewer Rate Structure

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## Base Rate by

- Category 1: \$42.00 (Single Family)
- Category 2: \$107.00 (Flat Rate)
- Category 3: \$82.00 (2/3 Units)
- Category 4: \$42.00 (4+ Units)
- Category 5: \$87.00 (Commercial)

## Consumption Rate

- \$7.51 per 1,000 gallons (over 3,000 gallon credit)

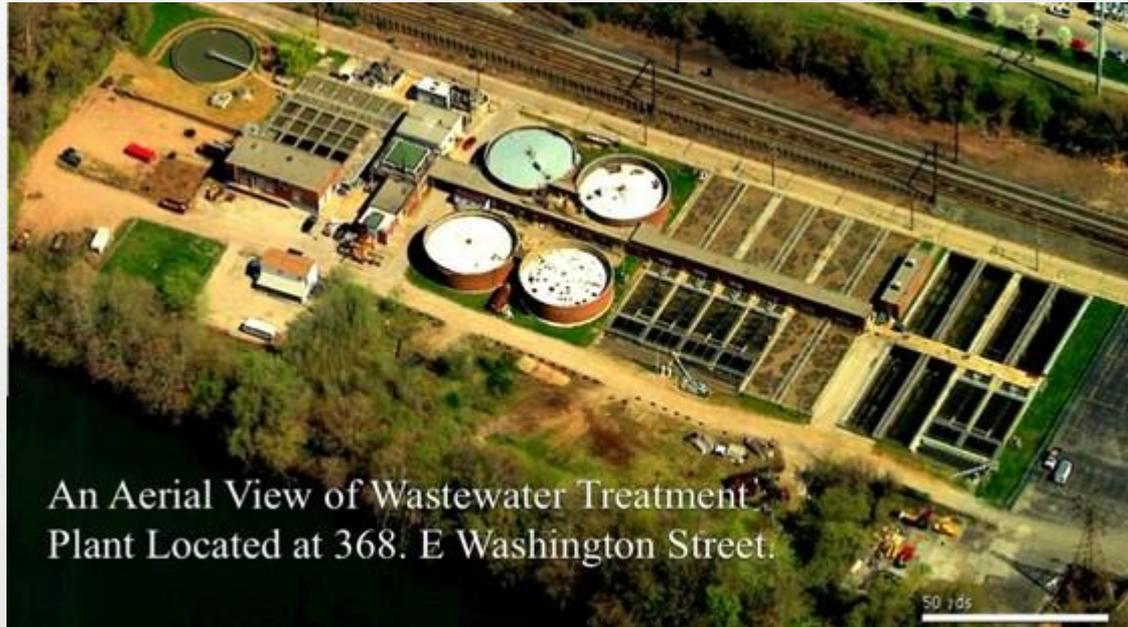
## Consumption Credit

- 3,000 gallons

# Largest Cost of Sewer Fund Sewer Treatment Cost

**FY 2022 \$950,000**

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An Aerial View of Wastewater Treatment  
Plant Located at 368. E Washington Street.



Budget  
Revenues vs  
Expenditures  
Sewer Fund

**Revenues**

\$4,020,500

*(Includes \$450,000 of bond proceeds for capital)*

**Expenditures**

\$3,726,177

**\$294,323 Projected Surplus for  
FY 2022**

FY 2022  
Golf Fund

Jeffersonville Golf Club



# Budget Revenues Golf Fund

G.L. #	Account Title	2019	2019	2020	2020	2021	2021	2022
		Budget	Actual	Budget	Actual	Budget	Actual	Budget
	<b>REVENUES</b>		12/31/2019		12/31/2020		8/31/2021	
20.341.000	Interest Earnings		26,224	9,858	8,042	9,858	3,456	<b>9,858</b>
20.367.100	Greens Fees	893,000	1,019,270	905,000	1,206,746	1,205,000	1,237,879	<b>1,383,000</b>
20.367.101	Membership	90,000	67,550	120,000	62,450	16,000	21,900	<b>24,300</b>
20.367.105	Power Carts	218,000	254,988	220,000	102,319	95,000	76,894	<b>95,000</b>
20.367.110	Gift Certificates (Pro Shop)	0	2,628	0	4,576		2,200	
20.367.144	Handicaps	2,480	506	3,000		4,000	9,876	<b>5,250</b>
20.367.300	Tee-Advertising	1,800		1,800				
20.367.515	Lease-Cell Tower	0	102,850	0			500	
20.367.520	Lease Restaurant	27,600	29,526	27,600	28,008	0	18,672	<b>0</b>
20.367.800	Hand Carts	1,800	2,200	2,000	2,020	1,850	1,699	<b>2,300</b>
20.367.900	Pro Shop Revenue	0		0	1,897		15,028	
20.367.950	Sales Tax	13,188	15,401	13,320	6,107	5,811	5,339	<b>5,838</b>
20.380.000	Miscellaneous Receipts	0	1,644	0	-90		-85	
20.391.000	Proceed on Sale of Fixed Asset	0		0	1,300		90,432	
20.392.020	Transfer from Capital Fund	314,719	0	314,463	314,463	308,163	0	<b>308,163</b>
	<b>TOTAL REVENUE</b>	<b>1,562,587</b>	<b>1,522,811</b>	<b>1,617,041</b>	<b>1,737,836</b>	<b>1,645,682</b>	<b>1,483,791</b>	<b>1,833,709</b>

# Annual Pass Program Impact of Change

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**Annual Pass holders were responsible for 19%-26% of our rounds while only generating 7%-8% of our yearly total revenue.**

The “break-even” point is between 45-65 rounds of golf and the average Annual Pass holder plays approximately 130 rounds of golf.



**The average cost per round for Annual Pass holders was approximately \$12-\$14 per round while non-pass holder average cost per round is approximately \$37-\$40 per round.**



**Impact**

Revenue has increased due to new players being able to get tee times in previously occupied spots.

# Budget Expenditures Golf Fund

---

	FY 2022	FY 2021	FY 2020	FY 2019
Golf Operations (452)	<b>\$1,447,562</b>	\$1,120,452	\$1,105,057	\$1,040,730
Employment Taxes (453)	<b>\$60,000</b>	\$65,811	\$37,394	\$37,394
Benefits & Insurance (486)	<b>\$153,961</b>	\$144,040	\$160,127	\$155,856
Debt Service (471-472)	<b>\$172,187</b>	\$171,000	\$314,463	\$314,719

# Budget Expenditures Highlights Golf Fund

---

- Wages
  - Maintenance: \$202,267
  - Pro Shop: \$185,000
  - Salaried Staff: \$176,130
  - Part-time Employees: \$209,000
- Capital Improvements
  - Garage renovations (former radio station)
  - Tree removal
  - Cart path improvements
- Agriculture & Chemicals: \$150,000
- Parts: \$78,000
- Healthcare: \$140,461
- Debt Service: \$172,187

Budget  
Revenues vs  
Expenditures  
Golf Fund

Revenues

\$1,833,709

Expenditures

\$1,833,709

# Capital Planning





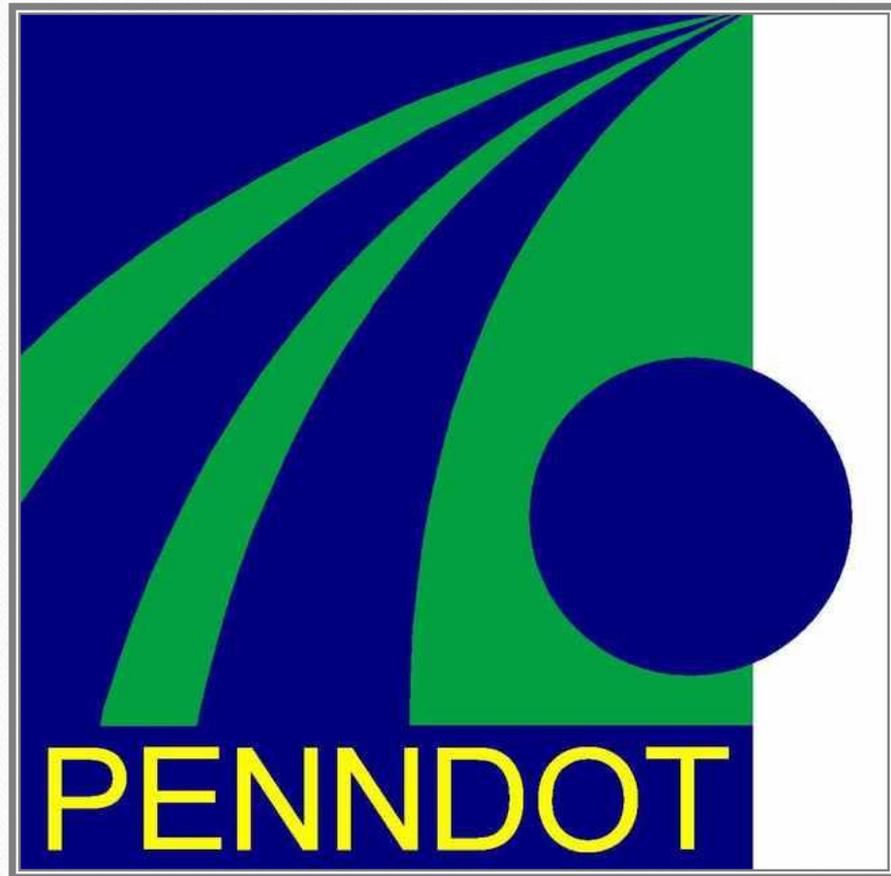
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## Proposed New Banquet/Pro Shop Facility

- No new debt service as part of FY 2022 Budget
- Received \$1 million RCAP; awaiting additional grant

FY 2022  
Liquid Fuels  
Fund

West Norriton Township



# Liquid Fuels Fund

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Revenues for fund are based on the state allocation of gas tax receipts

- Money must be kept from General Fund and interest be kept separate

Expenses are based on the allowable items through the Liquid Fuels program

# Liquid Fuels

## Revenues

<b>State Allocation</b>	\$391,240
<b>Interest</b>	\$1,000
<b>Total</b>	<b>\$392,240</b>

## Expenses

<b>Traffic Lights</b>	\$20,000
<b>Street Signs</b>	\$7,000
<b>Street Lights</b>	\$90,000
<b>Road Salt</b>	\$35,000
<b>Road Materials</b>	\$10,000
<b>Storm Sewers &amp; Drains</b>	\$20,000
<b>Road Resurfacing</b>	\$210,240
<b>Debt Service</b>	\$0
<b>Total</b>	<b>\$392,240</b>

FY 2022  
Emergency Services Fund

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West Norriton Township

# Emergency Services Fund

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- Includes expenses for:
  - Allocation to Jefferson Fire Company
  - Fireman's Relief Grant to Jefferson Fire Company
  - Fees associated with fire hydrants in Township
  - Wages and expenses for Fire Marshal & Deputy Fire Marshal
  - Volunteer Fire Service Credit Program
- Revenues for fund:
  - Fireman's Relief Grant
  - Transfer from General Fund
    - Includes Fire Tax Millage

# Emergency Services Fund

## Revenues

Revenue	
Real Estate Tax	\$189,293
Fireman's Relief	\$95,876
Transfer from General Fund	\$94,707
<b>Total</b>	<b>\$379,876</b>



## Expenses

Expense	
Salaries & Wages	\$10,600
Expense-Fire Marshal	\$5,000
Volunteer Fire Service Program	\$15,000
Hydrant Fees	\$68,900
Jefferson FC Allocation	\$184,500
Jefferson FC Fireman's Relief	\$95,876
<b>Total</b>	<b>\$379,876</b>

Questions?

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