



BOARD OF COMMISSIONERS  
NOVEMBER 1, 2022

# FY 2023 Township Budget

COMPREHENSIVE  
BUDGET PRESENTATION

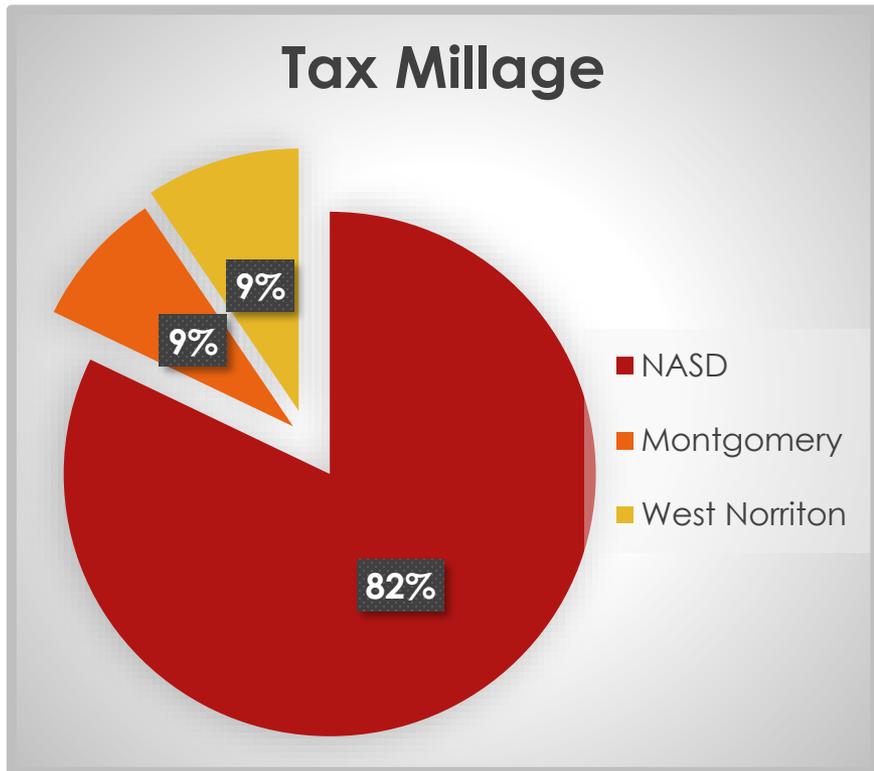
# Township Budget Overview FY 2023 Proposed Budgets

Fund	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019
General	\$10,712,331	\$10,326,161	\$9,982,776	\$9,963,368	\$9,805,616
Golf	\$2,313,405	\$1,833,709	\$1,645,682	\$1,617,041	\$1,562,587
Sewer	\$4,158,993	\$3,726,177	\$3,716,264	\$3,740,229	\$3,702,426
Liquid Fuels	\$407,963	\$392,240	\$383,300	\$420,251	\$428,884
Emergency Services	\$379,876	\$379,876	\$386,554	\$371,300	\$371,300

# FY 2023 General Fund

WEST NORRITON TOWNSHIP

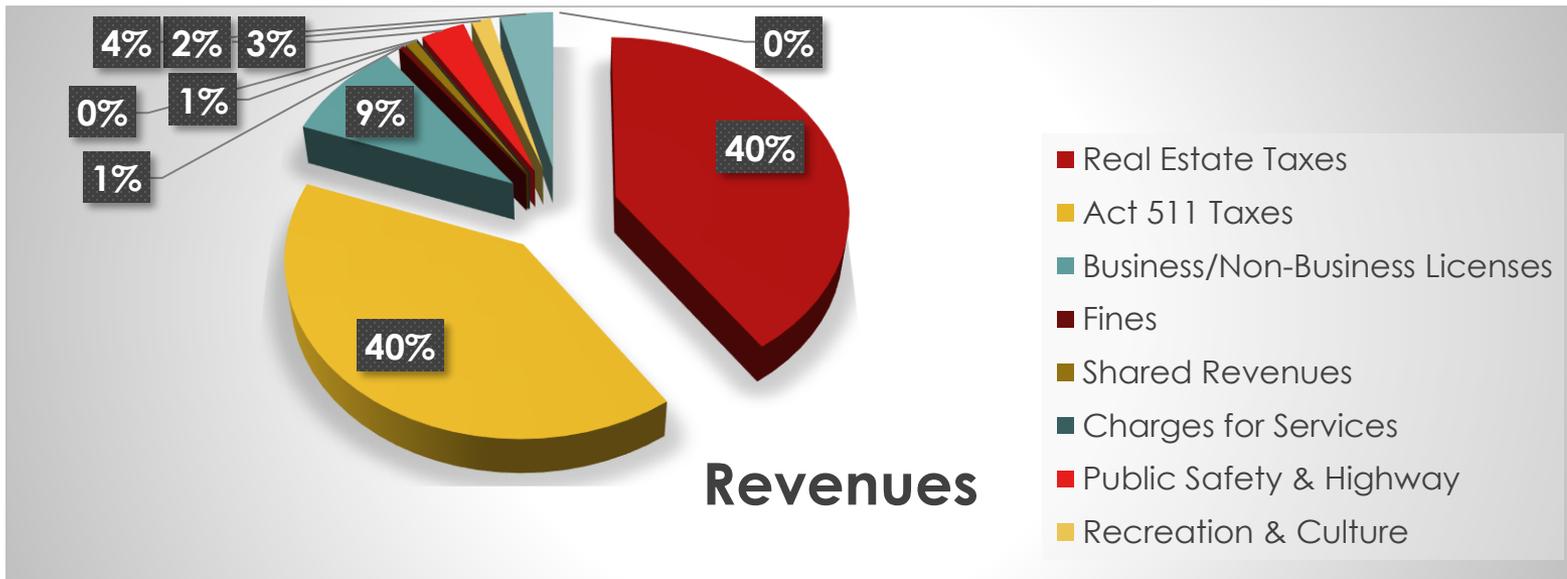
# Budget Notes



- ▶ The FY 2023 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

Category	FY 2023	FY 2022	% Change
<b>Real Estate Taxes</b>	\$4,203,081	\$4,181,909	0.51%
<b>Act 511 Taxes</b>	\$4,421,000	\$4,186,000	5.61%
<b>Business/Non-Business Licenses</b>	\$937,250	\$959,250	-2.29%
<b>Fines</b>	\$42,100	\$42,100	~
<b>Interest</b>	\$30,000	\$30,000	~
<b>Shared Revenues</b>	\$118,000	\$88,000	34.09%
<b>Charges for Services</b>	\$5,000	\$5,000	~
<b>Public Safety &amp; Highway</b>	\$384,209	\$346,495	10.88%
<b>Recreation &amp; Culture</b>	\$146,400	\$153,850	-4.84%
<b>Misc. Receipts</b>	\$436,353	\$417,363	4.55%
<b>Intergov. Transfers</b>	\$31,540	\$0	100%
<b>Totals</b>	<b>\$10,754,941</b>	<b>\$10,409,967</b>	<b>3.31%</b>

# Budget Revenues General Fund



# Budget Revenues General Fund

# Revenue Sources General Fund

Real Estate Taxes and Act 511 Taxes  
account for approximately 80% of Township Revenues

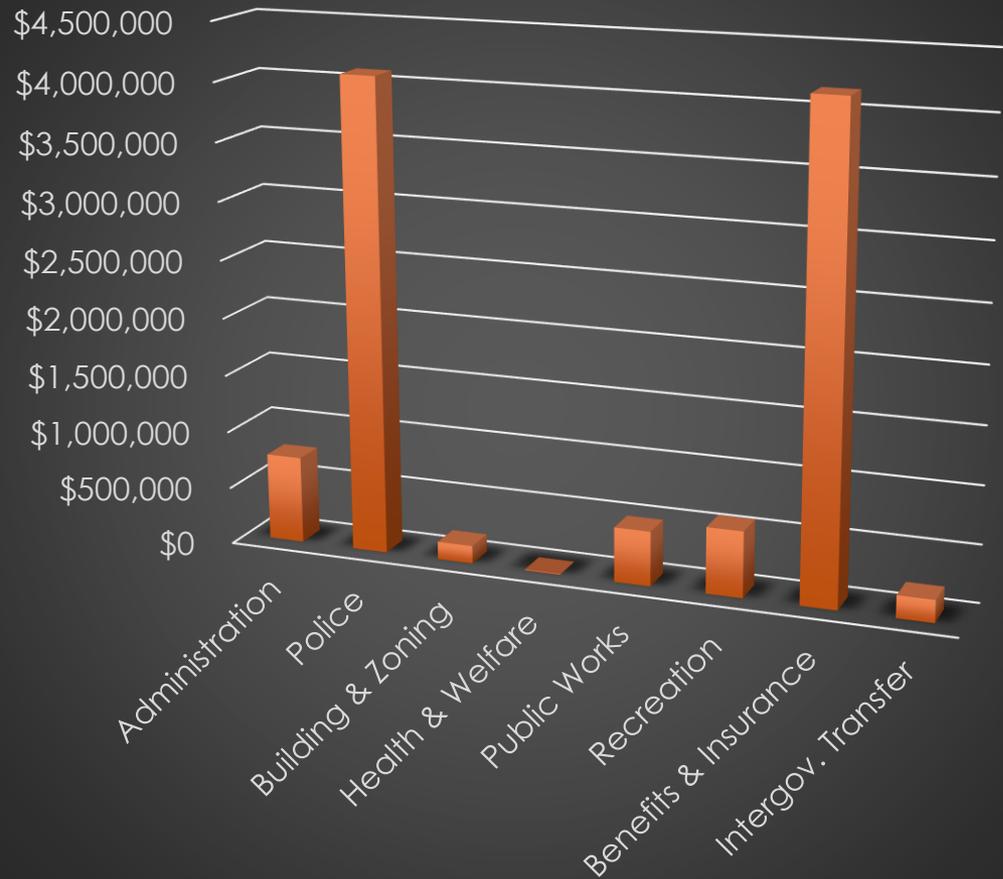
		2020	2020	2021	2021	2022	2022	2023
G.L. #	Account Title	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	<b>REVENUES</b>		12/31/2020		12/31/2021		9/30/2022	
01.301.100	Real Estate Taxes-Current	3,199,090	3,063,221	3,209,500	3,130,304	3,716,061	3,570,969	<b>3,707,806</b>
01.301.101	Real Estate Taxes-Debt-Current	806,437	772,187	809,062	789,098	305,927	298,961	<b>310,416</b>
01.301.102	Real Estate Taxes-Rec-Current	66,648	63,817	66,865	65,215	66,922	64,392	<b>66,859</b>
01.301.200	Real Estate Taxes-Prior Year	25,000	49,710	25,000	178,478	25,000	150,851	<b>50,000</b>
01.301.400	Delinquent Real Estate Tax	60,000	52,754	60,000	43,154	60,000	41,265	<b>60,000</b>
01.301.600	Real Estate Tax-Interim	8,000	10,160	8,000	7,188	8,000	15,113	<b>8,000</b>
	<b>REAL PROPERTY TAXES</b>	<b>4,165,175</b>	<b>4,011,849</b>	<b>4,178,427</b>	<b>4,213,437</b>	<b>4,181,909</b>	<b>4,141,550</b>	<b>4,203,081</b>
01.310.010	Per Capita Tax-Current	3,000	1,164	3,000	986	3,000	24,414	<b>3,000</b>
01.310.020	Per Capita Tax-Prior Year	28,000	27,286	28,000	3,382	28,000	3,594	<b>28,000</b>
01.310.030	Per Capita Tax-Delinquent	10,000	15,563	10,000	14,823	10,000	17,793	<b>10,000</b>
01.310.100	Deed Transfer Tax	320,000	444,647	320,000	652,413	320,000	533,100	<b>330,000</b>
01.310.200	Earned Income Tax	3,200,000	3,365,946	3,200,000	3,867,606	3,475,000	3,080,204	<b>3,700,000</b>
01.310.510	LST Tax	340,000	339,942	340,000	347,968	350,000	272,168	<b>350,000</b>
	<b>ACT 511 ENABLING TAXES</b>	<b>3,901,000</b>	<b>4,194,547</b>	<b>3,901,000</b>	<b>4,887,179</b>	<b>4,186,000</b>	<b>3,931,274</b>	<b>4,421,000</b>

<b>Category</b>	<b>Proposed FY 2023</b>	<b>FY 2022</b>	<b>Variance</b>
<b>Administration (Portion)</b>	<b>\$764,718</b>	\$756,428	1.10%
<b>Police</b>	<b>\$4,321,047</b>	\$4,088,045	5.7%
<b>Building/Zoning</b>	<b>\$169,763</b>	\$154,484	9.89%
<b>Health &amp; Welfare</b>	<b>\$7,700</b>	\$7,700	~
<b>Public Works (Portion)</b>	<b>\$451,945</b>	\$475,304	-4.92%
<b>Recreation</b>	<b>\$585,217</b>	\$574,322	1.9%
<b>Benefits &amp; Insurance (Portion)</b>	<b>\$4,216,950</b>	\$4,156,295	2.48%
<b>Intergov. Transfer</b>	<b>\$195,000</b>	\$195,000	~
<b>Total</b>	<b>\$10,712,331</b>	\$10,407,578	<b>3.2%</b>

# Budget Expenditures General Fund

# Budget Expenditures General Fund

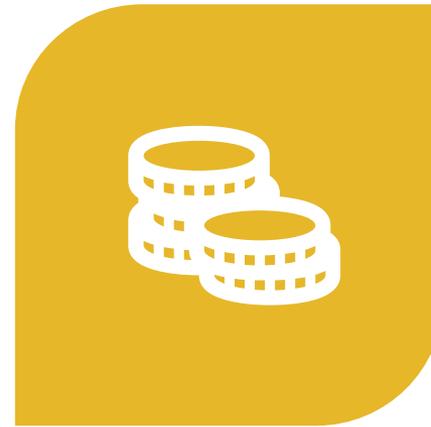
## FY 2023 Expenditures



# Budget Revenues vs. Expenditures General Fund



**REVENUES**



**EXPENDITURES**

# Budget Revenues vs. Expenditures General Fund

## Revenues

\$10,754,941

## Expenditures

\$10,712,331

**Balanced Budget  
for FY 2023**



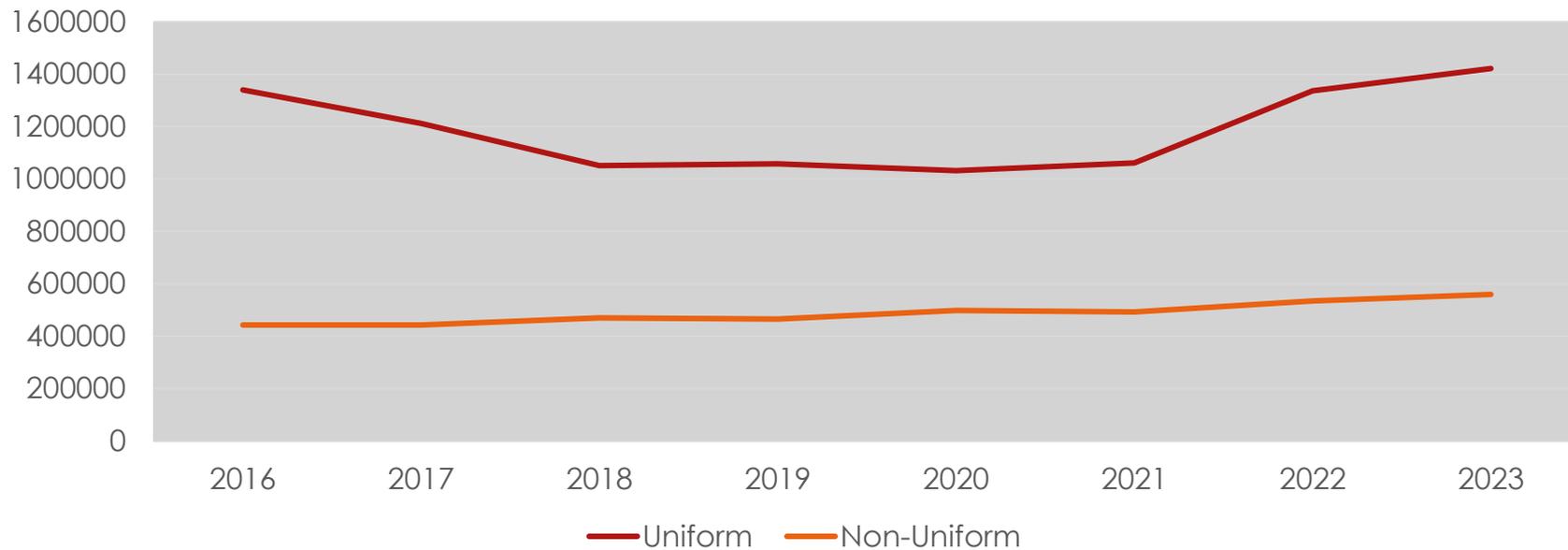
# Impacts to FY 2023 Budget

- ▶ Pension obligations for Uniformed & Non-Uniformed Plans



Year	Uniform Plan	Non-Uniform Plan	Gross MMO	Less: State Aid	Net Township Expense
<b>2023</b>	<b>\$1,421,486</b>	<b>\$559,205</b>	<b>\$1,980,691</b>	<b>\$369,391</b>	<b>\$1,611,300</b>
2022	\$1,336,491	\$534,524	\$1,871,015	\$364,363	\$1,506,652
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 2023 Budget

## ► Healthcare Renewal

As of September 2022, the renewal for healthcare will **increase 3% (overall)**



Fund	Allocated Portion 2023	Allocated Portion 2022
General	<b>\$1,568,972</b>	\$1,594,741
Sewer	<b>\$157,085</b>	\$114,474
Golf	<b>\$151,096</b>	\$140,461

# Impacts to FY 2023 Budget Wage Analysis (General Fund)

	2023 Budget	2022 Budget	2021 Budget	2020 Budget	2019 Budget	2018 Budget
<b>AFSCME</b>	17	16	16	16	16	16
<b>Police</b>	27	27	27	27	27	27
<b>Management</b>	9	9	8	8	8	8

	<u>FY 2023</u>	<u>FY 2022</u>	<u>Difference</u>
AFSCME	<b>\$644,623</b>	\$638,526	<b>\$6,097</b>
Police *w/Chief & Deputy Chief	<b>\$3,200,083</b>	\$3,060,144	<b>\$139,939</b>
Management	<b>\$542,181</b>	\$515,258	<b>\$26,923</b>

**Police Contract: 4.00% Raise**  
**AFSCME Contract: 4.00% Raise**

# Impacts to FY 2023 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: \$276,883**

# 2023 Township Tax and Fee Structure

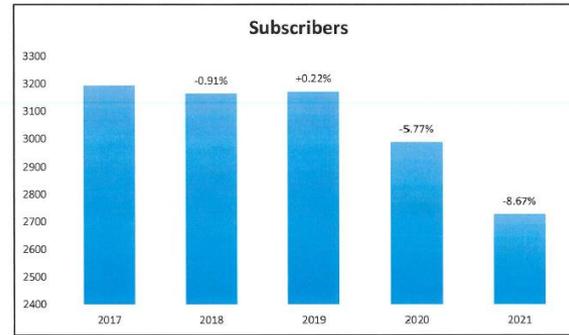
Real Estate Taxes	Millage Rate
General Purpose	3.882
Debt Service	0.325
Fire Equipment & Firehouses	0.198
Recreation	0.070
<b>Total Real Estate Tax Rate</b>	<b>4.475</b>

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

# Issue to watch: Cable Franchise Fees

## Comcast

Subscriber Count	
2017:	3,194
2018:	3,165
2019:	3,172
2020:	2,989
2021:	2,730



Annual Franchise Fee Revenue	
2017:	\$221,498
2018:	\$208,021
2019:	\$203,173
2020:	\$204,239
2021:	\$205,371



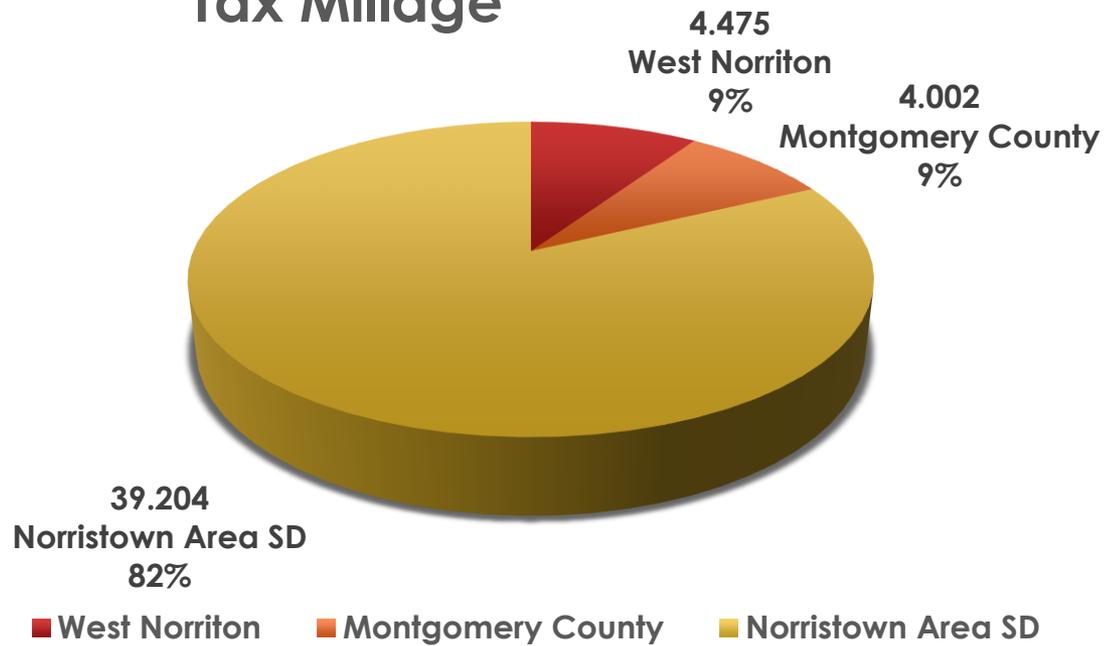
Year	Total Certified Assessed Value	Percent Change From Prior Year
2012	\$971,739,027	-0.13%
2013	\$971,569,521	-0.02%
2014	\$971,061,251	-0.05%
2015	\$973,351,701	0.24%
2016	\$974,934,951	0.16%
2017	\$974,574,922	-0.04%
2018	\$974,882,102	0.03%
2019	\$980,598,291	0.59%
2020	\$985,509,351	0.50%
2021	\$985,590,507	0.008%
2022	\$983,160,145	-0.25%
2023 (estimated)	\$984,667,675	0.15%
<b>Change 2012-2023</b>	<b>\$12,928,648</b>	
<b>Percent Change 2011-2023</b>	<b>1.31%</b>	

# Property Tax Assessment

# FY 2023 Total Tax Bill

\*Assumes no tax increase from County\*

## Tax Millage



# 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



<b><u>Tax Bill by Assessed Value</u></b>			
<b><u>Assessed Value</u></b>	<b><u>Rate</u></b>		<b><u>Tax Bill</u></b>
\$ 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

### ▶ Personnel

- ▶ Director of Public Works & Planning
- ▶ Director of Code Enforcement

### ▶ 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

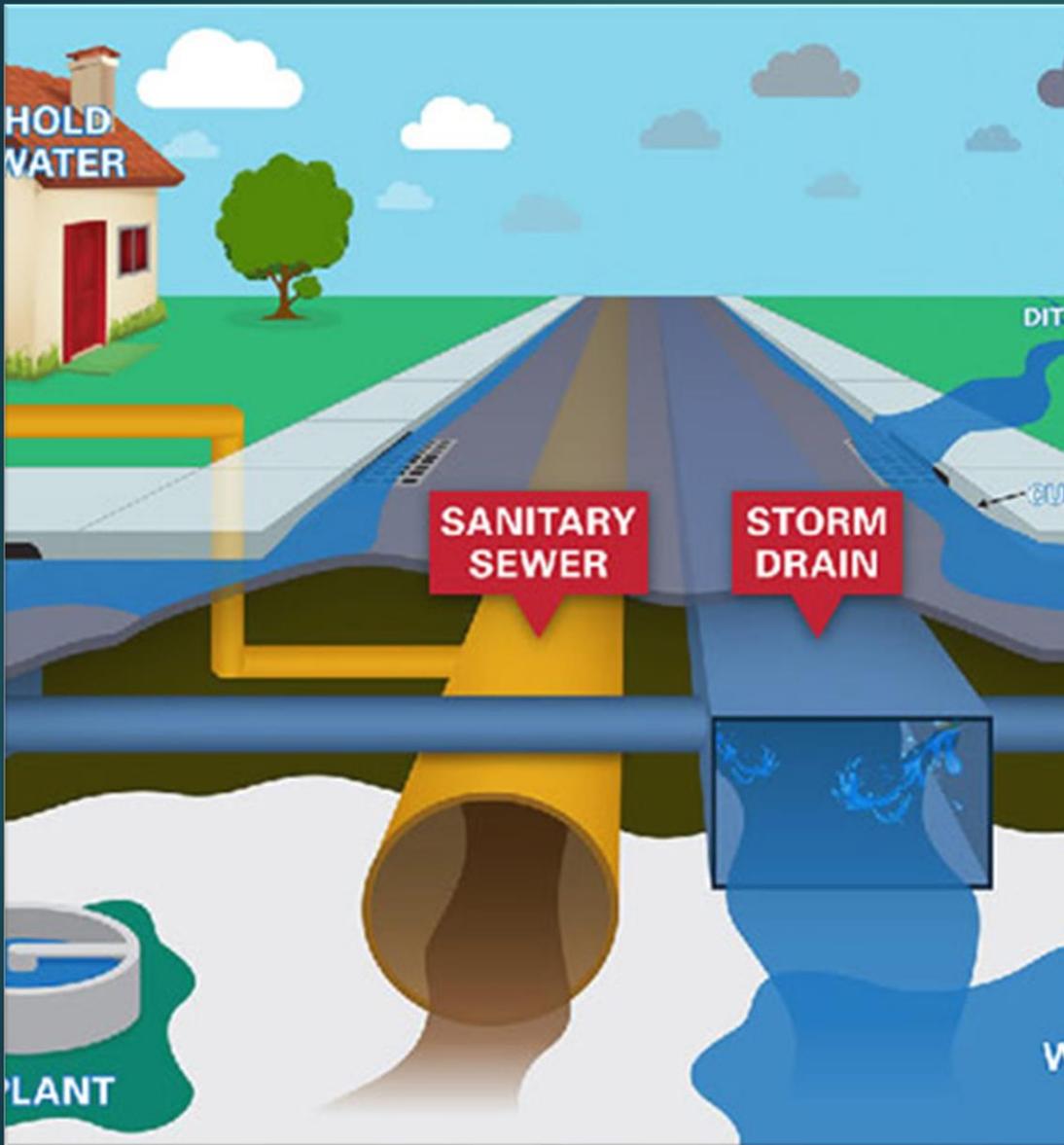
### ▶ Personnel

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

### ▶ Budget Impacts

- ▶ Maintains current programs and services
- ▶ Capital Improvements



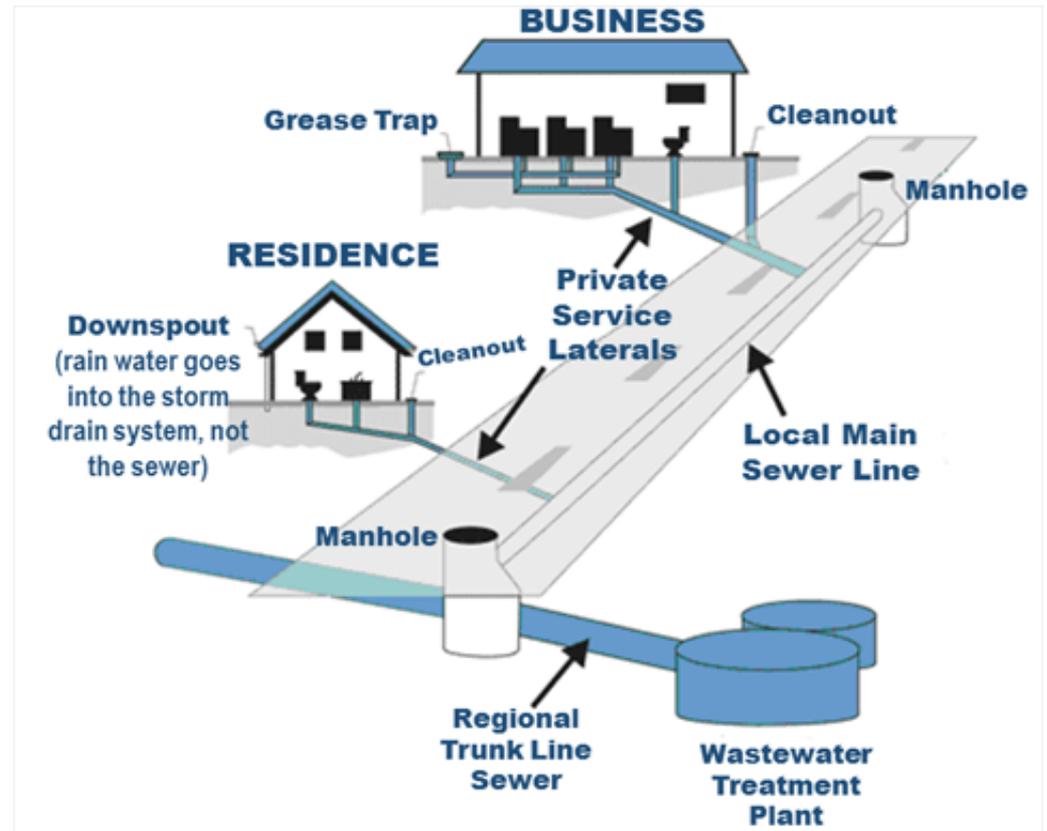


# FY 2023 Sewer Fund

WEST NORRITON  
TOWNSHIP

# FY 2023 Sewer Fund

- ▶ Sewer Fund revenues reflect rate increase that went into effect on January 1, 2015
  - ▶ **No proposed rate increase for FY 2023**

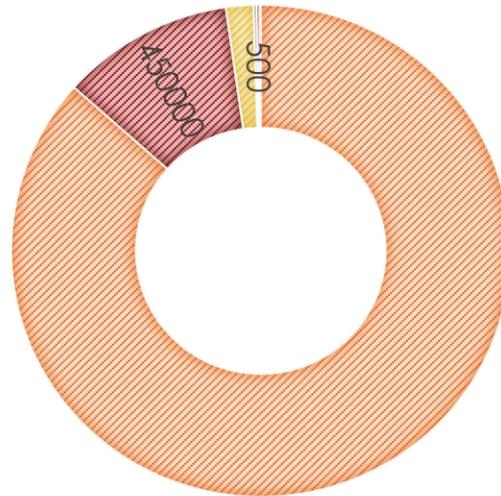


		2020	2020	2021	2021	2022	2022	2023
G.I. #	Account Title	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	<b>REVENUES</b>		12/31/2020		12/31/2021		9/30/2022	
80.341.000	Interest	7,500	8,998	7,500	5,140	7,500	8,269	7,500
80.354.015	LSA Grant-Sewer Rehab							
80.364.100	Sewer Rental	3,480,000	3,381,462	3,480,000	3,078,950	3,480,000	2,466,964	3,300,000
80.364.101	Penalties on Sewer Rental	72,000	-1,951	72,000	50,354	72,000	32,672	72,000
80.364.102	Sewer Certifications	8,000	11,985	8,000	12,280	8,000	7,435	8,000
80.364.105	Application Fees	500	300	500	400	500	300	500
80.364.110	Sewer Tapping Fees		8,219		16,437		8,219	
80.364.313	Reimbursement Engineer-Devel.	2,500	1,500	2,500	3,998	2,500	6,258	2,500
80.380.000	Miscellaneous Receipts		175		1,276		125	
80.380.002	Refund - Insurance				8,165			
80.392.070	Transfer from American Rescue Act				243,626			
80.392.080	Transfer from Sewer Capital							390,000
80.393.000	Revenues Bonds/Notes/Loans	450,000		450,000		450,000		450,000
	<b>TOTAL REVENUE</b>	4,020,500	3,410,688	4,020,500	3,420,626	4,020,500	2,530,242	4,230,500

## FY 2023 Sewer Fund Revenues

# REVENUES

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



FY 2023 Sewer Fund Revenues

SEWER FEES MAKE UP 87% OF REVENUES IN SEWER FUND

# FY 2023 Sewer Fund Expenditures

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)

	<b>FY 2023</b>	<b>FY 2022</b>	<b>FY 2021</b>
<b>Administration (400-401)</b>	<b>\$200,498</b>	\$205,970	\$183,679
<b>Audit (402)</b>	<b>\$10,000</b>	\$10,000	\$10,000
<b>Legal (404)</b>	<b>\$30,000</b>	\$30,000	\$30,000
<b>Technology (407)</b>	<b>\$43,700</b>	\$43,700	\$38,700
<b>Gen. Government Building (409)</b>	<b>\$30,700</b>	\$30,700	\$34,810
<b>Sewer (429)</b>	<b>\$2,592,175</b>	\$2,190,979	\$2,185,627
<b>Public Works (430-438)</b>	<b>\$266,568</b>	\$264,807	\$268,178
<b>Benefits &amp; Insurance (483-486)</b>	<b>\$388,952</b>	\$311,761	\$293,506
<b>Debt Service (471-472)</b>	<b>\$604,010</b>	\$602,960	\$633,465
<b>Transfer to Debt (492)</b>	<b>\$35,000</b>	\$35,000	\$35,000
<b>Transfer to General (492)</b>	<b>\$0</b>	\$0	\$0
<b>TOTAL</b>	<b>\$4,201,604</b>	\$3,726,177	\$3,716,264

## FY 2023 Sewer Fund Expenditures

# Sewer Rate Structure

## 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

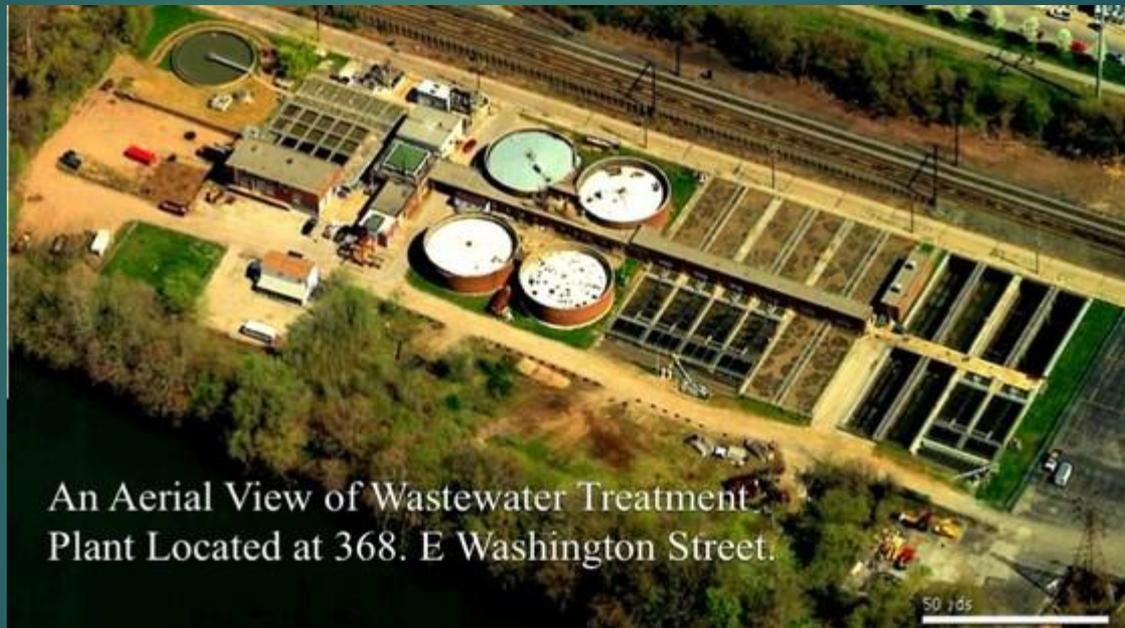
- \$7.51 per 1,000 gallons (over 3,000 gallon credit)

## Consumption Credit

- 3,000 gallons

# Largest Cost of Sewer Fund Sewer Treatment Cost

**FY 2023 \$900,000**



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



# Budget Revenues vs Expenditures Sewer Fund

Revenues

**\$4,230,500**

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

Expenditures

**\$4,201,604**

**\$28,896 Projected Surplus for FY  
2023**



# FY 2023 Golf Fund

JEFFERSONVILLE GOLF CLUB

G.L. #	Account Title	2020	2020	2021	2021	2022	2022	2023
		Budget	Actual	Budget	Actual	Budget	Actual	Budget
	<b>REVENUES</b>		12/31/2020		9/30/2021		9/30/2022	
20.341.000	Interest Earnings	9,858	8,042	9,858	4,314	9,858	9,538	<b>9,858</b>
20.367.100	Greens Fees	905,000	1,206,746	1,205,000	1,760,462	1,383,000	1,447,604	<b>1,735,000</b>
20.367.101	Membership	120,000	62,450	16,000	21,900	24,300	20,700	<b>24,500</b>
20.367.105	Power Carts	220,000	102,319	95,000	105,452	95,000	106,872	<b>16,800</b>
20.367.110	Gift Certificates (Pro Shop)	0	4,576		10,810		-3,677	
20.367.144	Handicaps	3,000		4,000	9,976	5,250	4,650	<b>5,000</b>
20.367.400	Non-Alcohol - Halfway House						25,512	<b>35,000</b>
20.367.440	Food Receipts - Halfway House						47,133	<b>55,000</b>
20.367.450	Alcohol Beverage - Halfway House						116,691	<b>135,000</b>
20.367.510	Rent-Tent	0						<b>5,400</b>
20.367.515	Lease-Cell Tower	0			500			
20.367.520	Lease Restaurant	27,600	28,008	0	28,008	0		<b>0</b>
20.367.800	Hand Carts	2,000	2,020	1,850	2,034	2,300	974	<b>0</b>
20.367.900	Pro Shop Revenue	0	1,897		0		13,263	
20.367.950	Sales Tax	13,320	6,107	5,811	6,414	5,838	10,716	<b>1,008</b>
20.380.000	Miscellaneous Receipts	0	-90		-136		-159	
20.391.000	Proceed on Sale of Fixed Asset	0	1,300		93,123		7,225	
20.392.010	Transfer from General Fund	0					93,745	
20.392.020	Transfer from Capital Fund	314,463	314,463	308,163	0	308,163		<b>303,413</b>
20.392.600	Transfer from Escrow Fund	0						
	<b>TOTAL REVENUE</b>	<b>1,617,041</b>	<b>1,737,836</b>	<b>1,645,682</b>	<b>2,042,858</b>	<b>1,833,709</b>	<b>1,900,787</b>	<b>2,325,979</b>

## Budget Revenues Golf Fund

	FY 2023	FY 2022	FY 2021	FY 2020
Golf Operations (452)	<b>\$1,651,221</b>	\$1,447,562	\$1,120,452	\$1,105,057
Employment Taxes (453)	<b>\$60,000</b>	\$60,000	\$65,811	\$37,394
Benefits & Insurance (486)	<b>\$164,596</b>	\$153,961	\$144,040	\$160,127
Debt Service (471-472)	<b>\$450,156</b>	\$172,187	\$171,000	\$314,463

## Budget Expenditures Golf Fund

# Budget Expenditures Highlights Golf Fund

## Wages

- Maintenance: \$210,355
- Pro Shop: \$180,000
- Salaried Staff: \$229,701
- Part-time Employees: \$224,000
- Halfway House: \$56,965

Agriculture & Chemicals: \$150,000

Parts: \$72,000

Healthcare: \$151,096

Debt Service: \$450,156

Food & Beverage: \$105,000

## Capital Improvements

- Tree removal
- Cart path improvements

# Budget Revenues vs Expenditures

## Golf Fund

**Revenues**

\$2,325,979

**Expenditures**

\$2,325,979

# Capital Planning



## ► **New Banquet/Pro Shop Facility**

Capitalized interest payment is part of FY 2023 Budget

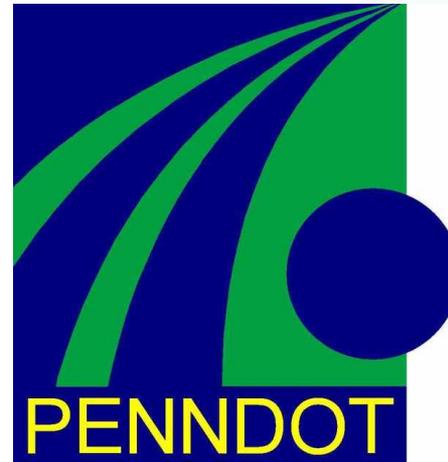
Have received \$4,750,000 in RACP grants for project

Construction is scheduled to begin November 2022



# FY 2023 Liquid Fuels Fund

WEST NORRITON TOWNSHIP



# Liquid Fuels Fund

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>	\$406,963
<b>Interest</b>	\$1,000
<b>Total</b>	<b>\$407,963</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>	\$225,963
<b>Debt Service</b>	\$0
<b>Total</b>	<b>\$407,963</b>



# FY 2023 Emergency Services Fund

WEST NORRITON TOWNSHIP

# Emergency Services Fund

- ▶ 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

Revenue	
Real Estate Tax	\$189,115
Fireman's Relief	\$95,876
Transfer from General Fund	\$94,885
Total	\$379,877



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
Total	\$379,877

Questions?