



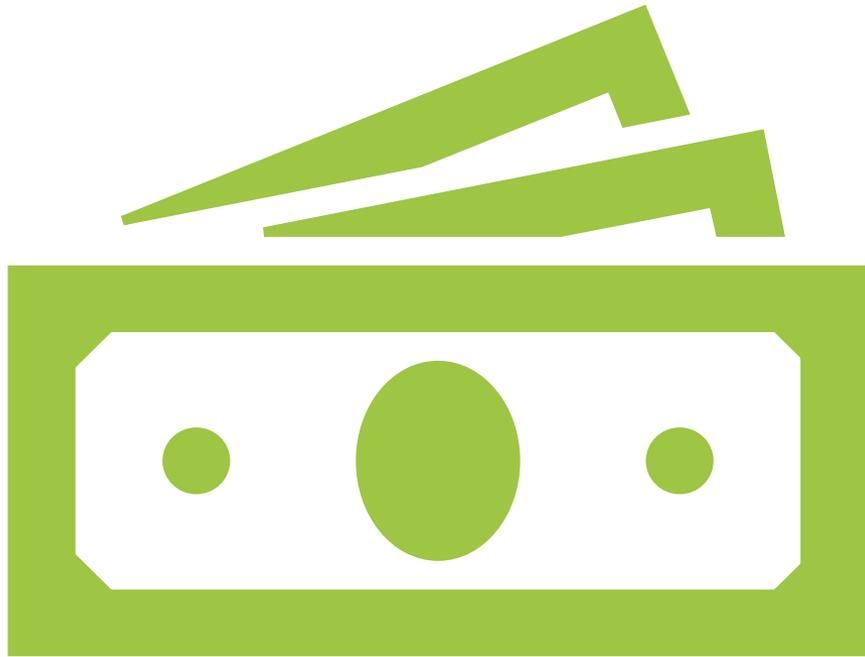
FY 2024 TOWNSHIP BUDGET

Comprehensive Budget
Presentation

BOARD OF COMMISSIONERS
NOVEMBER 8, 2023

| Fund | FY 2024 | FY 2023 | FY 2022 | FY 2021 | FY 2020 |
|---------------------------|---------------------|---------------------|---------------------|--------------------|--------------------|
| General | \$11,535,905 | \$10,712,331 | \$10,326,161 | \$9,982,776 | \$9,963,368 |
| Golf | \$4,672,348 | \$2,313,405 | \$1,833,709 | \$1,645,682 | \$1,617,041 |
| Sewer | \$4,230,500 | \$4,158,993 | \$3,726,177 | \$3,716,264 | \$3,740,229 |
| Liquid Fuels | \$402,485 | \$407,963 | \$392,240 | \$383,300 | \$420,251 |
| Emergency Services | \$409,527 | \$379,876 | \$379,876 | \$386,554 | \$371,300 |

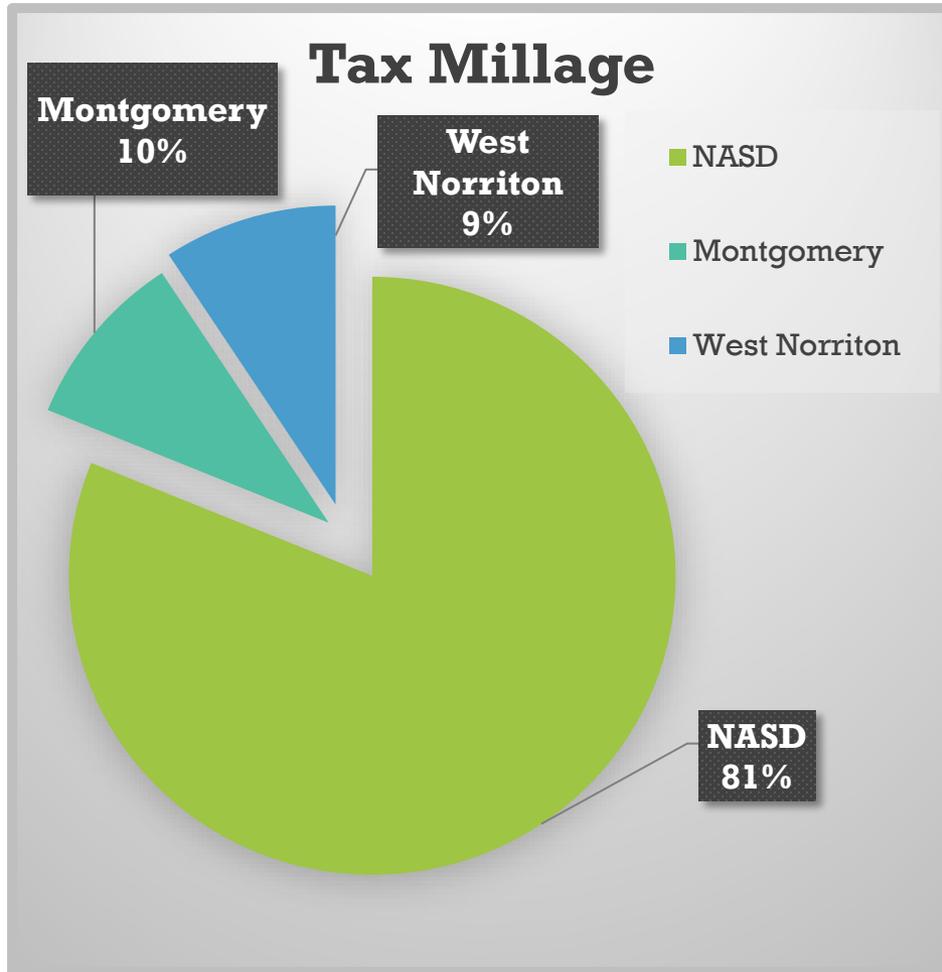
**TOWNSHIP BUDGET OVERVIEW
FY 2024
PROPOSED BUDGETS**



FY 2024 GENERAL FUND

West Norriton Township

BUDGET NOTES

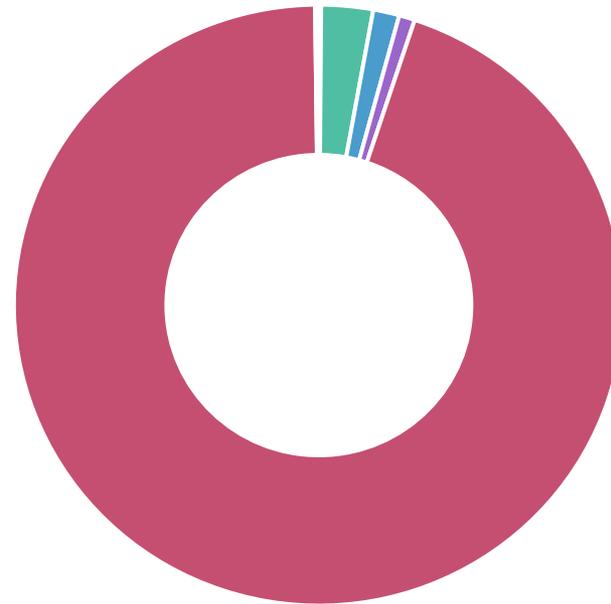


- The FY 2024 Budget, as proposed, does not include any real estate tax adjustments.
 - The Township's heavy reliance on real estate taxes strains its ability to maintain services

TAX ASSESSMENT BY PARCEL TYPE

| Parcel Type | Parcels | Total Assessment |
|-----------------------------|---------|-------------------------|
| Apartment | 8 | \$ 95,442,950 |
| Commercial | 180 | \$ 110,299,603 |
| Exempt | 91 | \$ 106,053,430 |
| Industrial | 55 | \$ 56,214,442 |
| Residential | 6,213 | \$ 724,460,720 |
| Utility | 13 | \$ 598,010 |
| Total Assessment | | \$ 1,093,069,155 |
| Less Exempt | | 106,053,430 |
| Total Assessed Value | | \$ 987,015,725 |

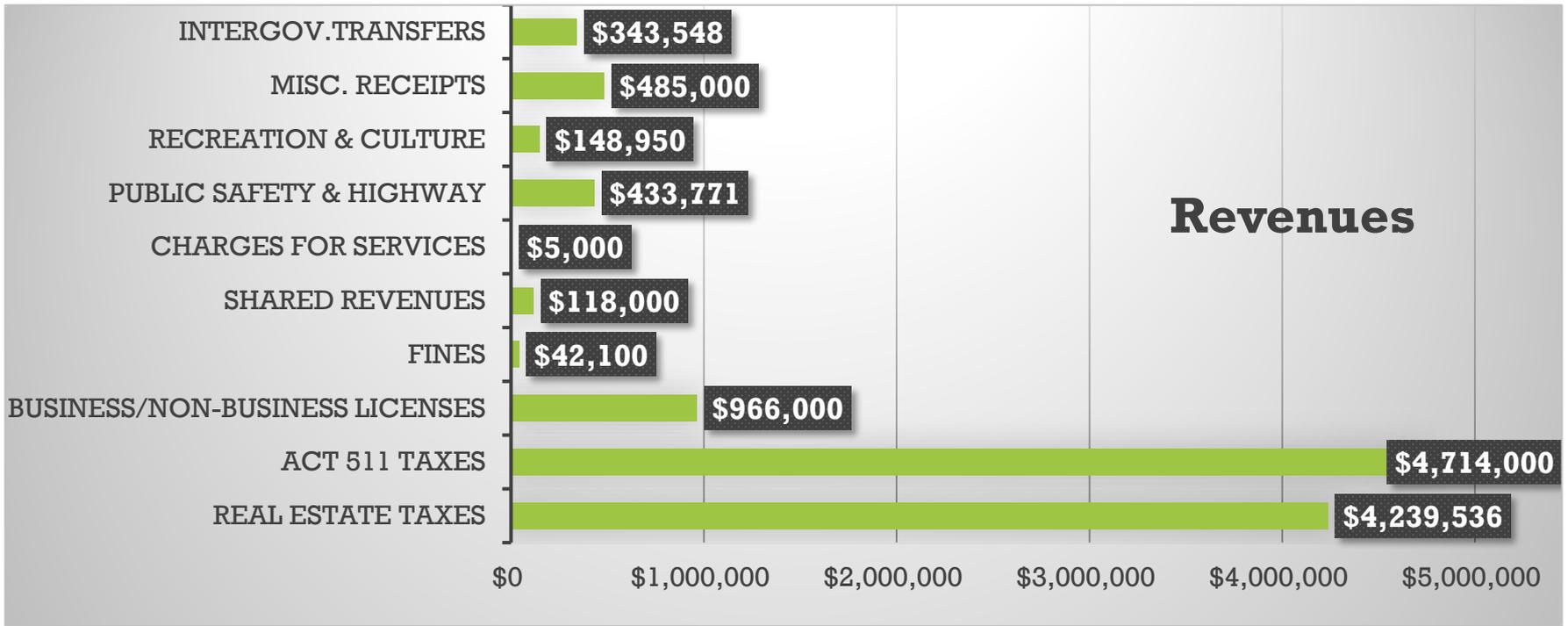
Parcels



■ A ■ C ■ E ■ I ■ R ■ U

BUDGET REVENUES GENERAL FUND

| Category | FY 2024 Proposed | FY 2023 Adopted | % Change |
|---------------------------------------|---------------------|---------------------|--------------|
| Real Estate Taxes | \$4,239,536 | \$4,203,081 | 0.86% |
| Act 511 Taxes | \$4,714,000 | \$4,421,000 | 6.22% |
| Business/Non-Business Licenses | \$966,000 | \$937,250 | 2.98% |
| Fines | \$42,100 | \$42,100 | ~ |
| Interest | \$40,000 | \$30,000 | 25% |
| Shared Revenues | \$118,000 | \$118,000 | ~ |
| Charges for Services | \$5,000 | \$5,000 | ~ |
| Public Safety & Highway | \$433,771 | \$384,209 | 11.43% |
| Recreation & Culture | \$148,950 | \$146,400 | 1.71% |
| Misc. Receipts | \$485,000 | \$436,353 | 10.03% |
| Intergov. Transfers | \$343,548 | \$31,540 | 90.82% |
| Totals | \$11,535,905 | \$10,754,941 | 6.77% |



BUDGET REVENUES GENERAL FUND

| | | 2021 | 2021 | 2022 | 2022 | 2023 | 2023 | 2024 |
|------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| G.L. # | Account Title | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| | REVENUES | | 12/31/2021 | | 12/31/2022 | | 9/30/2023 | |
| 01.301.100 | Real Estate Taxes-Current | 3,209,500 | 3,130,304 | 3,716,061 | 3,666,192 | 3,707,806 | 3,510,129 | 3,715,480 |
| 01.301.101 | Real Estate Taxes-Debt-Current | 809,062 | 789,098 | 305,927 | 306,933 | 310,416 | 293,867 | 311,059 |
| 01.301.102 | Real Estate Taxes-Rec-Current | 66,865 | 65,215 | 66,922 | 66,109 | 66,859 | 63,294 | 66,997 |
| 01.301.200 | Real Estate Taxes-Prior Year | 25,000 | 178,478 | 25,000 | 150,851 | 50,000 | 43,558 | 70,000 |
| 01.301.400 | Delinquent Real Estate Tax | 60,000 | 43,154 | 60,000 | 54,913 | 60,000 | 73,945 | 68,000 |
| 01.301.600 | Real Estate Tax-Interim | 8,000 | 7,188 | 8,000 | 18,727 | 8,000 | 278 | 8,000 |
| | REAL PROPERTY TAXES | 4,178,427 | 4,213,437 | 4,181,909 | 4,263,724 | 4,203,081 | 3,985,072 | 4,239,536 |
| | | | | | | | | |
| 01.310.010 | Per Capita Tax-Current | 3,000 | 986 | 3,000 | 24,414 | 3,000 | 960 | 3,000 |
| 01.310.020 | Per Capita Tax-Prior Year | 28,000 | 3,382 | 28,000 | 3,594 | 28,000 | 25,804 | 28,000 |
| 01.310.030 | Per Capita Tax-Delinquent | 10,000 | 14,823 | 10,000 | 17,793 | 10,000 | 17,693 | 13,000 |
| 01.310.100 | Deed Transfer Tax | 320,000 | 652,413 | 320,000 | 652,807 | 330,000 | 339,517 | 330,000 |
| 01.310.200 | Earned Income Tax | 3,200,000 | 3,867,606 | 3,475,000 | 4,048,257 | 3,700,000 | 2,951,557 | 3,975,000 |
| 01.310.510 | LST Tax | 340,000 | 347,968 | 350,000 | 371,949 | 350,000 | 307,583 | 365,000 |
| | ACT 511 ENABLING TAXES | 3,901,000 | 4,887,179 | 4,186,000 | 5,118,814 | 4,421,000 | 3,643,114 | 4,714,000 |

- Real Estate Taxes and Act 511 Taxes account for approximately 77% of Township Revenues
- Act 511 Tax Revenue has surpassed Real Estate Tax Revenue
 - Increased revenue projection for Earned Income Tax

REVENUE SOURCES GENERAL FUND

| Category | FY 2024 Proposed | FY 2023 | Variance |
|---|-----------------------------|---------------------|-----------------|
| Administration (Portion) | \$820,699 | \$764,718 | 6.82% |
| Police | \$4,607,988 | \$4,321,047 | 6.23% |
| Building/Zoning | \$175,254 | \$169,763 | 3.13% |
| Health & Welfare | \$7,700 | \$7,700 | ~ |
| Public Works (Portion) | \$469,638 | \$451,945 | 3.77% |
| Recreation | \$605,052 | \$585,217 | 3.28% |
| Benefits & Insurance (Portion) | \$4,654,103 | \$4,216,950 | 9.39% |
| Intergov. Transfer | \$195,000 | \$195,000 | ~ |
| Total | \$11,535,433 | \$10,712,331 | 7.14% |

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 | \$11,535,905 |
| Expenditures | \$11,535,433 |

Balanced Budget for FY 2024



IMPACTS TO FY 2024 BUDGET

- Pension obligations for Uniformed & Non-Uniformed Plans
- Includes a \$240,000 one-time payment per GASB actuarial evaluation (Uniform Plan)
 - Recommend taking \$240,000 from reserves for payment in January 2024



| Year | Uniform Plan | Non-Uniform Plan | Gross MMO | Less: State Aid | Net Township Expense |
|-------------|--------------------|------------------|--------------------|------------------|----------------------|
| 2024 | \$1,710,222 | \$634,496 | \$2,344,718 | \$409,255 | \$1,935,463 |
| 2023 | \$1,421,486 | \$559,205 | \$1,980,691 | \$369,391 | \$1,611,300 |
| 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 2016 TO PRESENT





| Fund | Allocated Portion 2024 | Allocated Portion 2023 | Allocated Portion 2022 |
|---------|------------------------|------------------------|------------------------|
| General | \$1,621,207 | \$1,568,972 | \$1,594,741 |
| Sewer | \$226,076 | \$157,085 | \$114,474 |
| Golf | \$211,664 | \$151,096 | \$140,461 |

IMPACTS TO FY 2024 BUDGET

- Healthcare Renewal
 - As of October 2023, the renewal for healthcare will **increase 3% (overall)**

IMPACTS TO FY 2024 BUDGET WAGE ANALYSIS (GENERAL FUND)

| | 2024 Budget | 2023 Budget | 2022 Budget | 2021 Budget | 2020 Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|
| AFSCME | 17 | 17 | 16 | 16 | 16 |
| Police | 27 | 27 | 27 | 27 | 27 |
| Management | 9 | 9 | 9 | 8 | 8 |

| | <u>FY 2024</u> | <u>FY 2023</u> | <u>Difference</u> |
|-----------------------------------|--------------------|--------------------|-------------------|
| AFSCME | \$667,185 | \$644,623 | \$22,561 |
| Police *w/Chief & Deputy Chief | \$3,339,095 | \$3,200,083 | \$139,012 |
| Management | \$563,870 | \$542,181 | \$21,689 |
| | | | |

Police Contract: 3.5% Raise
AFSCME Contract: 4% 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: \$275,802

2024 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 |
| Total Real Estate Tax Rate | 4.475 |

| Act 511 Taxes | 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 |

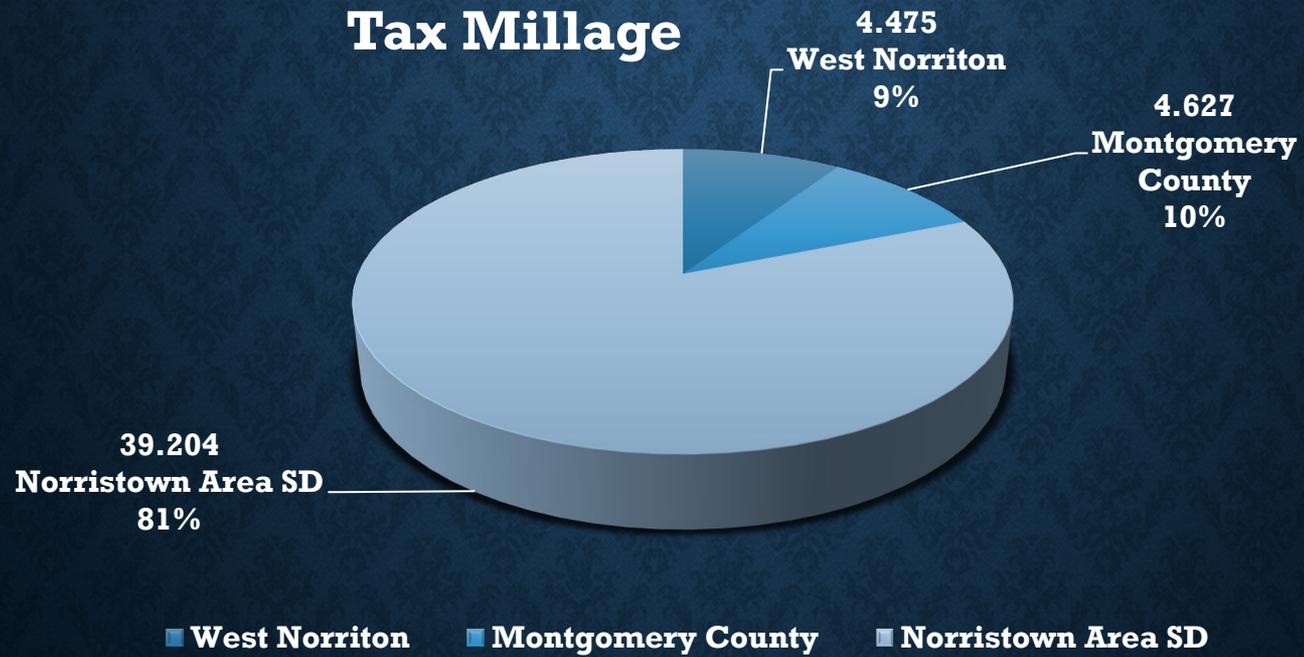
| Year | Total Certified Assessed Value | Percent Change From Prior Year |
|-----------------------------|--------------------------------|--------------------------------|
| 2012 | \$971,739,027 | -0.13% |
| 2013 | \$971,569,521 | -0.02% |
| 2014 | \$971,061,251 | -0.05% |
| 2015 | \$973,351,701 | 0.24% |
| 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 | \$986,705,715 | 0.39% |
| 2024 (estimate) | \$987,015,725 | 0.03% |
| Change 2012-2023 | \$15,276,698 | |

PROPERTY TAX ASSESSMENT

2012 - PRESENT

FY 2024 TOTAL TAX BILL

ASSUMES NO TAX INCREASE FROM COUNTY



REAL ESTATE 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



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 |

REAL ESTATE TAX BILL

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
 - Need to replace desktops and software

DEPARTMENT HIGHLIGHTS

POLICE

- Personnel

- Chief of Police
- Deputy Chief of Police
- (5) Sergeants
- (3) Detectives
- (4) Corporals
- (12) 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

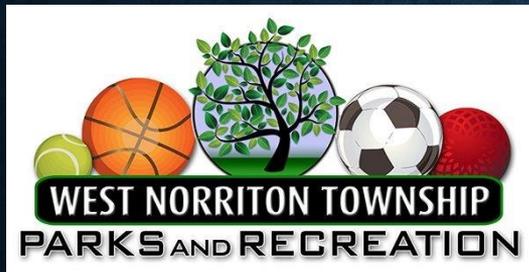
- 38.14 miles of roadway
- 898 street lights
- 2,054 street signs
- 15 signalized intersections



DEPARTMENTAL HIGHLIGHTS PARKS & RECREATION

- Personnel

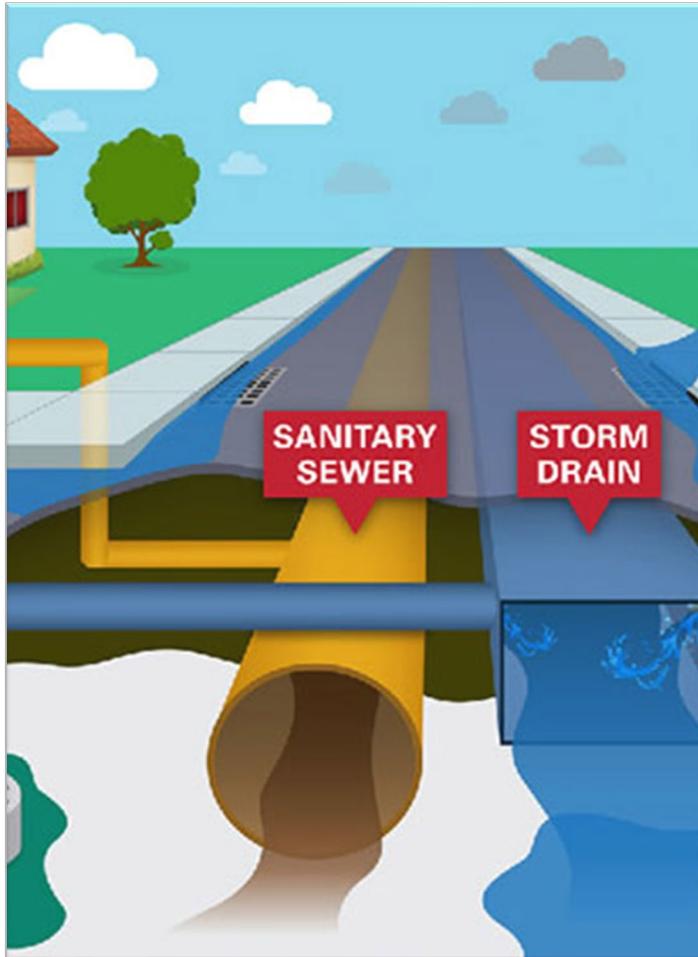
- Director of Parks & Recreation
- Assistant Director
- Parks Superintendent
- Various seasonal



- Budget Impacts

- Maintains current programs and services
- Capital Improvements



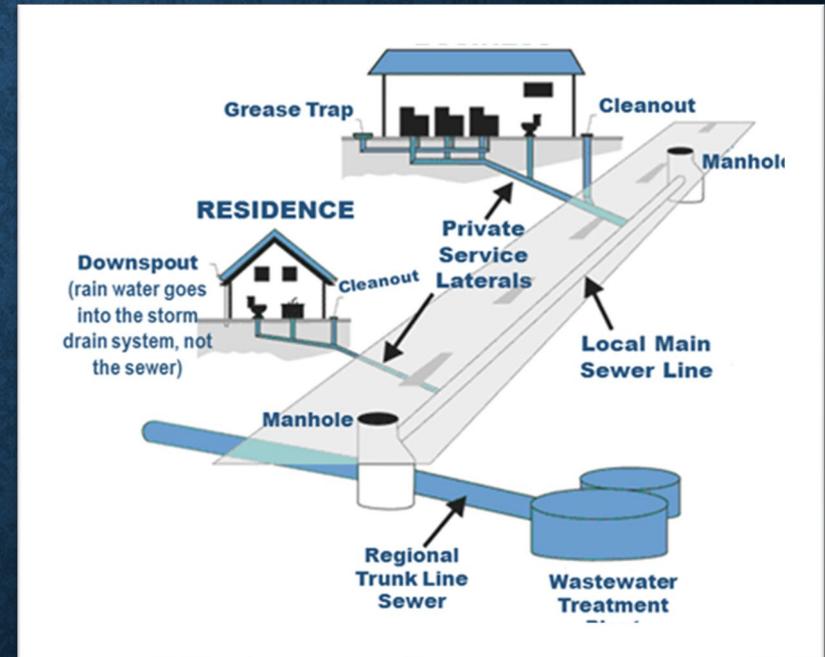


FY 2024 SEWER FUND

West Norriton Township

FY 2024 SEWER FUND

- Sewer Fund revenues reflect rate increase that went into effect on January 1, 2015
 - ***No proposed rate increase for FY 2024***



| G.L. # | Account Title | 2021 | 2021 | 2022 | 2022 | 2023 | 2023 | 2024 |
|------------|-------------------------------|-----------|------------|-----------|------------|-----------|-----------|-----------|
| | | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| | REVENUES | | 12/31/2021 | | 12/31/2022 | | 9/30/2023 | |
| 80.341.000 | Interest | 7,500 | 5,140 | 7,500 | 20,335 | 7,500 | 56,113 | 7,500 |
| 80.364.100 | Sewer Rental | 3,480,000 | 3,078,950 | 3,480,000 | 3,346,136 | 3,300,000 | 2,572,178 | 3,300,000 |
| 80.364.101 | Penalties on Sewer Rental | 72,000 | 50,354 | 72,000 | 46,851 | 72,000 | 26,610 | 72,000 |
| 80.364.102 | Sewer Certifications | 8,000 | 12,280 | 8,000 | 9,840 | 8,000 | 6,390 | 8,000 |
| 80.364.105 | Application Fees | 500 | 400 | 500 | 300 | 500 | | 500 |
| 80.364.110 | Sewer Tapping Fees | | 16,437 | | 8,219 | | | |
| 80.364.313 | Reimbursement Engineer-Devel. | 2,500 | 3,998 | 2,500 | 6,224 | 2,500 | | 2,500 |
| 80.380.000 | Miscellaneous Receipts | | 1,276 | | 125 | | 125 | |
| 80.380.002 | Refund - Insurance | | 8,165 | | | | | |
| | Transfer from American Rescue | | | | | | | |
| 80.392.070 | Act | | 243,626 | | | | | |
| 80.392.080 | Transfer from Sewer Capital | | | | | 390,000 | | 390,000 |
| 80.393.000 | Revenues Bonds/Notes/Loans | 450,000 | | 450,000 | | 450,000 | | 450,000 |
| | TOTAL REVENUE | 4,020,500 | 3,420,626 | 4,020,500 | 3,438,030 | 4,230,500 | 2,661,417 | 4,230,500 |

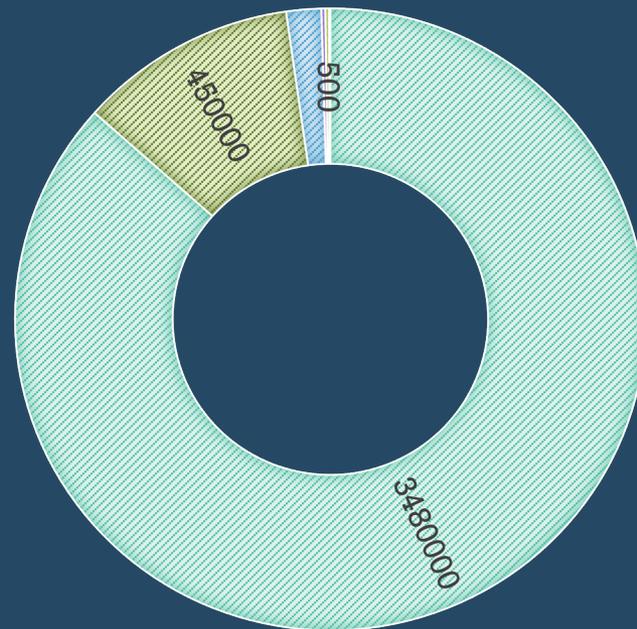
FY 2024 SEWER FUND REVENUES

FY 2024 SEWER FUND REVENUES

SEWER FEES MAKE UP 85% OF REVENUES IN SEWER FUND

REVENUES

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



FY 2024 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)

| | FY 2024 Proposed | FY 2023 | FY 2022 |
|---|-----------------------------|--------------------|--------------------|
| Administration (400-401) | \$209,282 | \$200,498 | \$205,970 |
| Audit (402) | \$10,000 | \$10,000 | \$10,000 |
| Legal (404) | \$30,000 | \$30,000 | \$30,000 |
| Technology (407) | \$39,205 | \$43,700 | \$43,700 |
| Gen. Government Building (409) | \$30,700 | \$30,700 | \$30,700 |
| Sewer (429) | \$2,521,812 | \$2,592,175 | \$2,190,979 |
| Public Works (430-438) | \$280,915 | \$266,568 | \$264,807 |
| Benefits & Insurance (483-486) | \$459,303 | \$388,952 | \$311,761 |
| Debt Service (471-472) | \$603,955 | \$604,010 | \$602,960 |
| Transfer to Debt (492) | \$35,000 | \$35,000 | \$35,000 |
| Transfer to General (492) | \$0 | \$0 | \$0 |
| TOTAL | \$4,223,473 | \$4,201,604 | \$3,726,177 |

FY 2024 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)

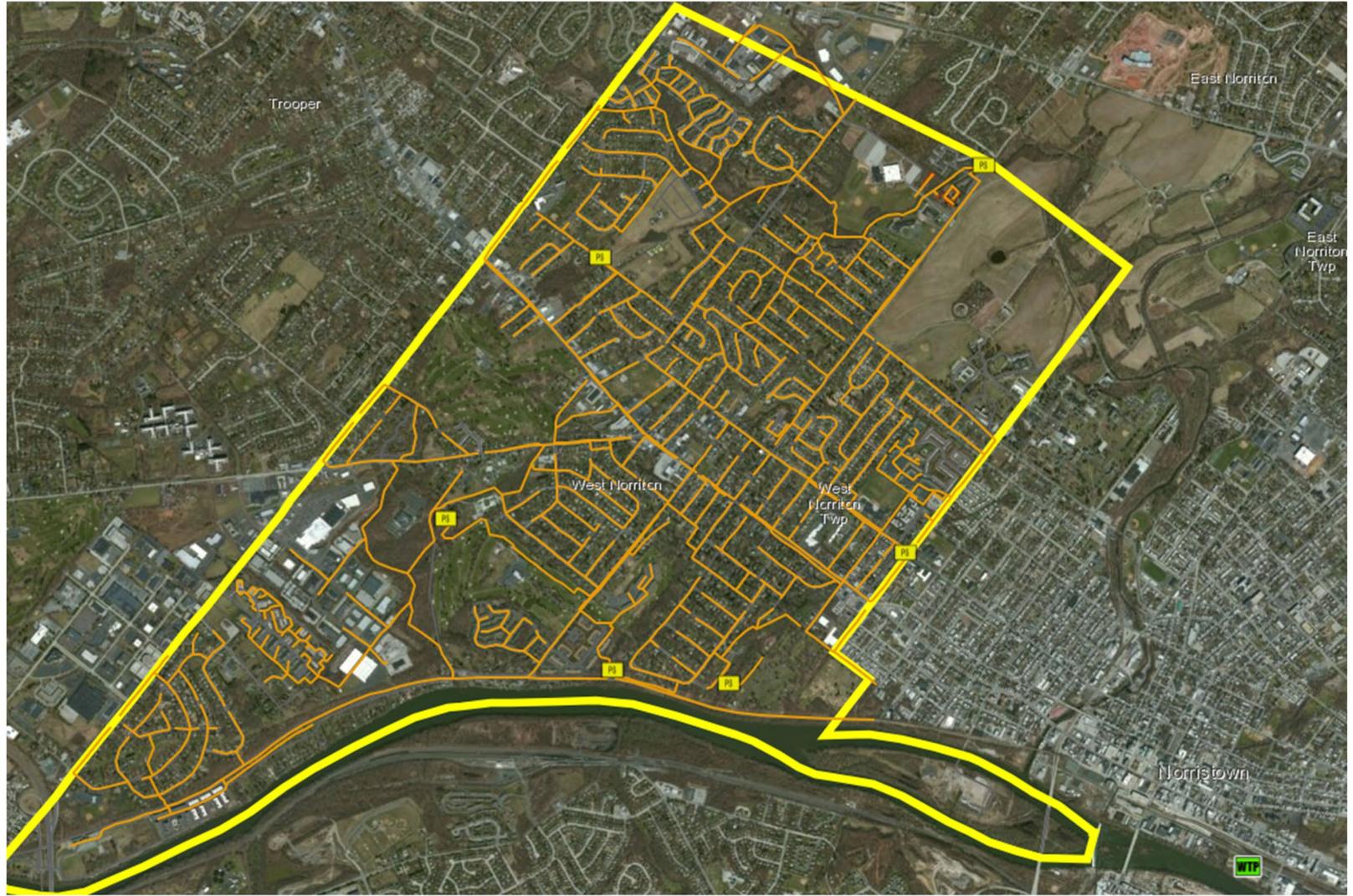
Consumption Credit

- 3,000 gallons

LARGEST COST OF SEWER FUND SEWER TREATMENT COST FY 2024 \$900,000



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



Trooper

East Norriton

East Norriton Twp

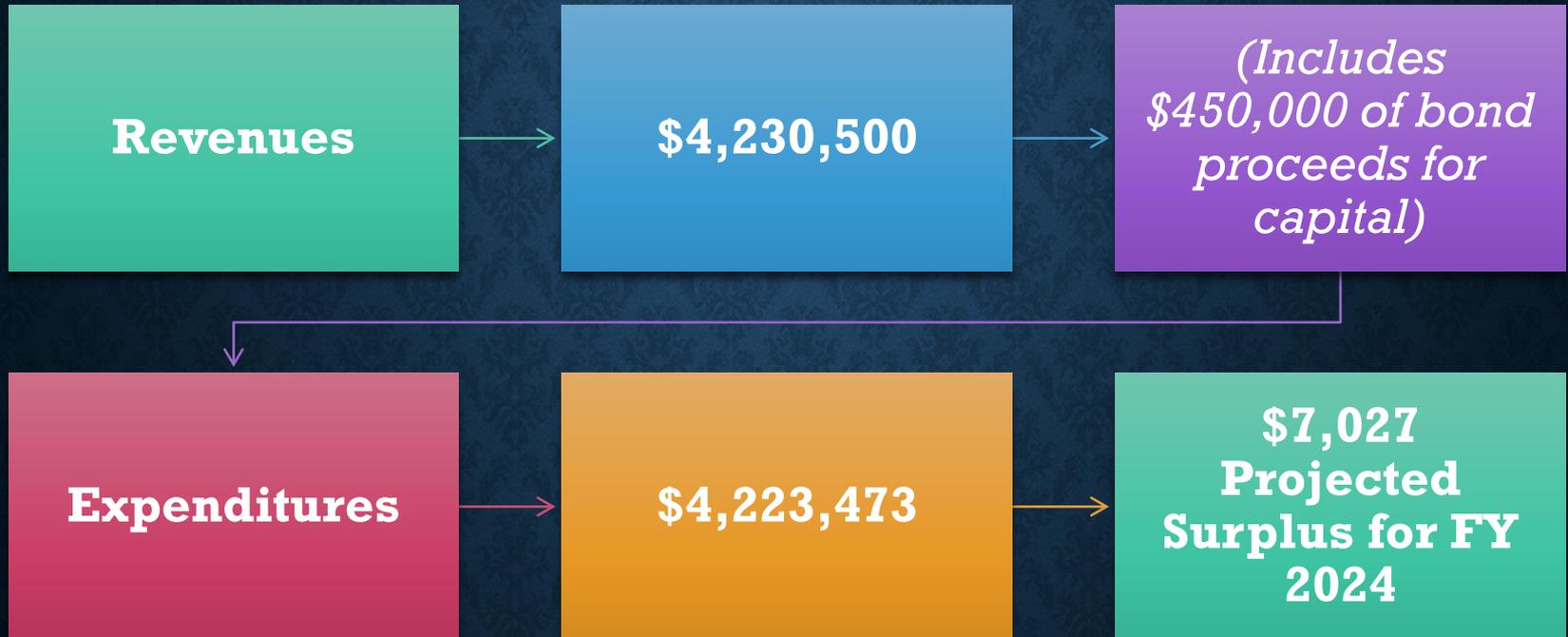
West Norriton

West Norriton Twp

Norristown

WTF

BUDGET REVENUES VS EXPENDITURES SEWER FUND





FY 2024 GOLF FUND

Jeffersonville Golf Club

| | | 2021 | 2021 | 2022 | 2022 | 2023 | 2023 | 2024 |
|------------|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| G.L. # | Account Title | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| | REVENUES | | 9/30/2021 | | 12/31/2022 | | 9/30/2023 | |
| 20.341.000 | Interest Earnings | 9,858 | 4,314 | 9,858 | 21,711 | 9,858 | 54,980 | 9,858 |
| 20.367.100 | Greens Fees | 1,205,000 | 1,760,462 | 1,383,000 | 1,688,211 | 1,735,000 | 1,704,416 | 1,856,000 |
| 20.367.101 | Membership | 16,000 | 21,900 | 24,300 | 20,700 | 24,500 | 28,800 | 34,700 |
| 20.367.105 | Power Carts | 95,000 | 105,452 | 95,000 | 123,044 | 16,800 | 30,007 | 21,000 |
| 20.367.110 | Gift Certificates (Pro Shop) | | 10,810 | | 1,799 | | -3,122 | |
| 20.367.115 | Simulators | | | | | | | 594,840 |
| 20.367.144 | Handicaps | 4,000 | 9,976 | 5,250 | 11,304 | 5,000 | 4,950 | 5,000 |
| 20.367.400 | Non-Alcohol - Halfway House | | | | 27,964 | 35,000 | 21,315 | 25,000 |
| 20.363.402 | Non-Alcohol - Restaurant | | | | | | | 115,229 |
| 20.367.404 | Non-Alcohol - Event Space | | | | | | | 54,300 |
| 20.367.412 | Food Receipts - Restaurant | | | | | | | 460,916 |
| 20.367.414 | Food Receipts - Event Space | | | | | | | 217,200 |
| 20.367.440 | Food Receipts - Halfway House | | | | 55,515 | 55,000 | 31,972 | 50,000 |
| 20.367.441 | Outside Catered Food | | | | | | | 35,000 |
| 20.367.442 | In- House Catering | | | | | | | 104,000 |
| 20.367.450 | Alcohol Beverage - Halfway House | | | | 137,503 | 135,000 | 122,418 | 115,000 |
| 20.367.452 | Alcohol Beverage - Restaurant | | | | | | | 576,145 |
| 20.367.455 | Alcohol Beverage - Event Space | | | | | | | 271,500 |
| 20.367.500 | Rent- Banquet Room | | | | | | | 120,000 |
| 20.367.510 | Rent-Tent | | | | | 5,400 | 0 | 5,400 |
| 20.367.600 | Scholarship for NAHS Co-Op Revenue | | | | | | 4,236 | |
| 20.367.800 | Hand Carts | 1,850 | 2,034 | 2,300 | 1,361 | 0 | 1,850 | 0 |
| 20.367.900 | Pro Shop Revenue | | 0 | | 2,205 | | 12,074 | |
| 20.367.950 | Sales Tax | 5,811 | 6,414 | 5,838 | 11,877 | 1,008 | 5,244 | 1,260 |
| 20.380.000 | Miscellaneous Receipts | | -136 | | -183 | | -49 | |
| 20.391.000 | Proceed on Sale of Fixed Asset | | 93,123 | | 13,125 | | 26,830 | |
| 20.392.010 | Transfer from General Fund | | | | 93,745 | | | |
| 20.392.020 | Transfer from Capital Fund | 308,163 | 0 | 308,163 | 0 | 303,413 | | |
| | TOTAL REVENUE | 1,645,682 | 2,042,858 | 1,833,709 | 2,209,883 | 2,325,979 | 2,045,922 | 4,672,348 |

BUDGET REVENUES FOOD AND BEVERAGE NEW CATEGORY

The Burgess (Restaurant)

- Golfer Revenue (25% of the average rounds come to the restaurant): \$428,290
- Township Revenue (50 people or 25 parties of 2): \$724,000

Total Revenue of Daily Food and Beverage Service: \$1,152,290

Banquet Hall

- 7 buy outs of the banquet hall for a weekend (Room fee only, Friday-Sunday): \$70,000
- Food and beverage package (First Tier \$80 per head, average 100 guests): \$56,000
- 10 buys outs of the banquet hall for weekday (Room fee only, Monday-Thursday): \$50,000

The Bunker (Simulators)

- 6 people per hour over 3 bays (1 appetizer and 2 drinks per head, \$25): \$1500

Total Revenue for Food and Beverage: \$543,000

Food and beverage package (First Tier \$80 per head, average 60 guests): \$48,000

Golf Outings (14, Based off 2022, before construction. First tier \$25 per head, average 100 golfers): \$35,000

Total Revenue for Banquet Rentals, Food and Beverage: \$259,000

2024 Projected Revenue in total: \$1,954,290

| | FY 2024 Proposed | FY 2023 | FY 2022 | FY 2021 |
|-------------------------------|-----------------------------|-------------|-------------|-------------|
| Golf Operations (452) | \$2,105,165 | \$1,651,221 | \$1,447,562 | \$1,120,452 |
| Banquet Operations (454) | \$1,676,147 | | | |
| Employment Taxes (453) | \$60,000 | \$60,000 | \$60,000 | \$65,811 |
| Benefits & Insurance (486) | \$225,164 | \$164,596 | \$153,961 | \$144,040 |
| Debt Service (471-472) | \$600,344 | \$450,156 | \$172,187 | \$171,000 |

BUDGET EXPENDITURES GOLF FUND

BUDGET EXPENDITURES HIGHLIGHTS GOLF OPERATIONS

Wages

- Salary & Wages-Part Time Staff - \$280,000
- Salary & Wages-Salaried Staff - \$205,768
- Salary & Wages-Maintenance - \$210,979
- Salary & Wages-Pro Shop - \$188,425
- Salary & Wages-Halfway House - \$40,000
- Salary - Assistant Pros - \$120,000
- Salary – Simulators - \$120,000

Capital Improvements

- Tree removal
- Cart path improvements

Agriculture & Chemicals: \$180,000

Parts: \$80,000

Healthcare: \$211,664

Debt Service: \$600,344

Food & Beverage: \$107,920

BUDGET EXPENDITURES HIGHLIGHTS BANQUET OPERATIONS

Wages

- Salary Wages - Part Time Staff: \$307,000
- Salary & Wages-Salaried Staff: \$262,244
- Wages – Restaurant: \$409,000
- Wages - Event Staff: \$25,000

Oil (cooking): \$60,000

Maintenance/Repair: \$30,000

Restaurant Expenses: \$23,000

Food Purchase: \$308,160

Alcohol Purchase: \$146,743

Expenses (Misc.): \$105,000

**BUDGET REVENUES VS
EXPENDITURES
GOLF FUND**

Revenues

\$4,672,348

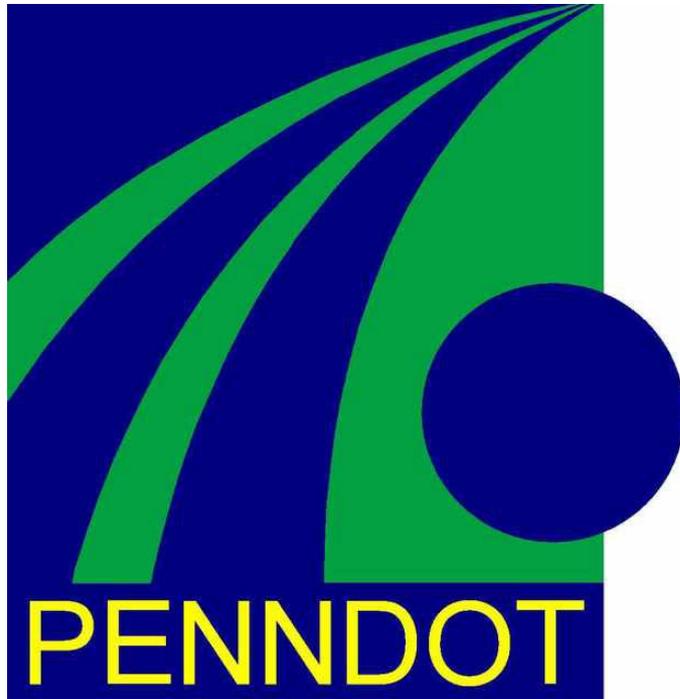
Expenditures

\$4,666,820

New Banquet/Pro Shop Facility

- Debt Service is included in FY 2024
- Budget is drafted to include new food & beverage operation at the club
- Anticipated opening late January 2024





FY 2024 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

| State Allocation | \$408,527 |
|-------------------------|------------------|
| Interest | \$1,000 |
| Total | \$409,527 |

Expenses

| Traffic Lights | \$20,000 |
|----------------------------------|------------------|
| Street Signs | \$7,000 |
| Street Lights | \$90,000 |
| Road Salt | \$35,000 |
| Road Materials | \$10,000 |
| Storm Sewers & Drains | \$20,000 |
| Road Resurfacing | \$227,527 |
| Debt Service | \$0 |
| Total | \$409,527 |



FY 2024 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 | \$189,507 |
| Fireman's Relief | \$118,094 |
| Transfer from General Fund | \$94,885 |
| Total | \$409,527 |

| 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 | \$118,094 |
| Total | \$409,094 |



QUESTIONS?

