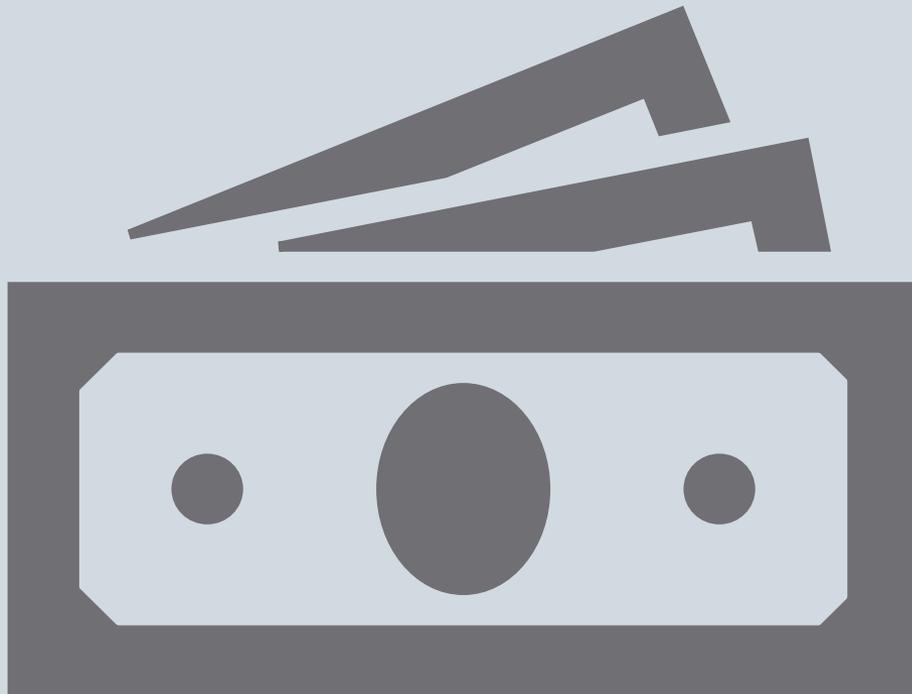




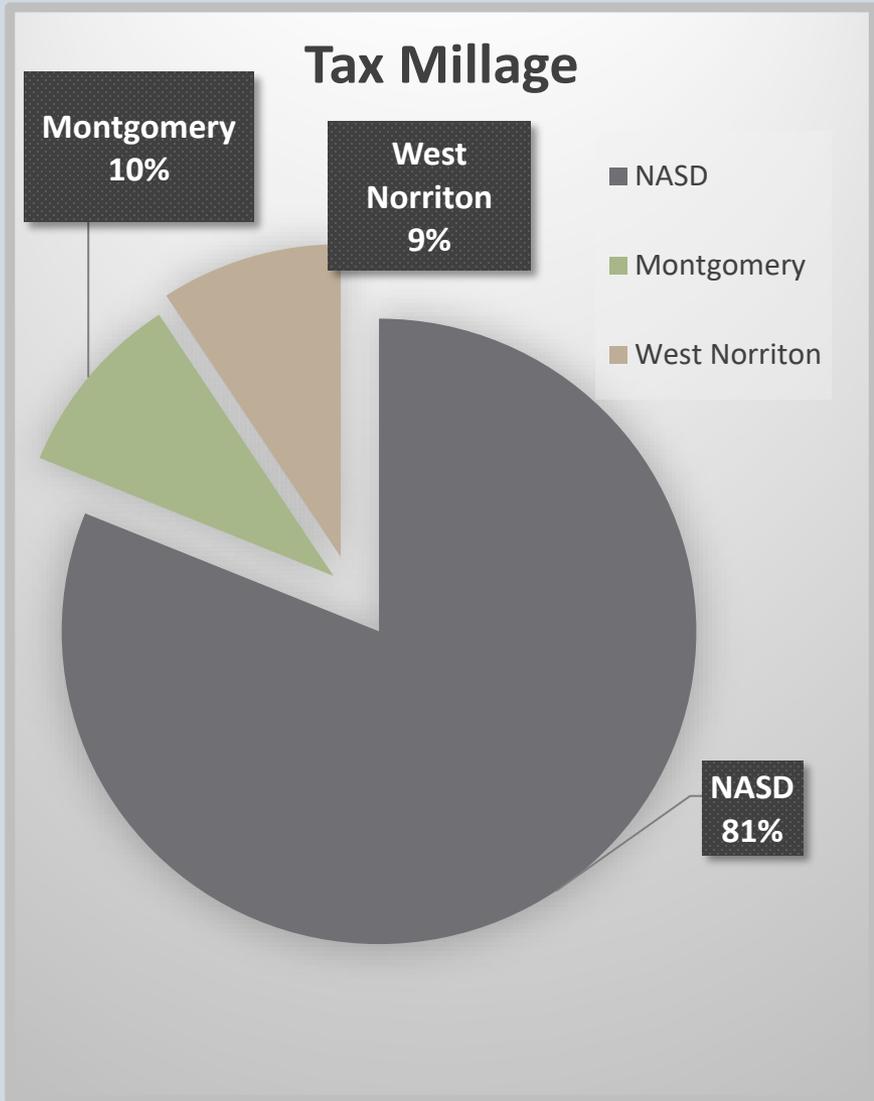
FY 2025 Township Budgets
BOARD OF COMMISSIONERS
NOVEMBER 12, 2024
COMPREHENSIVE BUDGET PRESENTATION

Fund	FY 2025	FY 2024	FY 2023
General	\$11,760,413	\$11,535,905	\$10,712,331
Golf	\$5,154,928	\$4,672,348	\$2,313,405
Sewer	\$4,179,893	\$4,230,500	\$4,158,993
Liquid Fuels	\$405,530	\$402,485	\$407,963
Emergency Services	\$403,000	\$409,527	\$379,876



FY 2025 General Fund

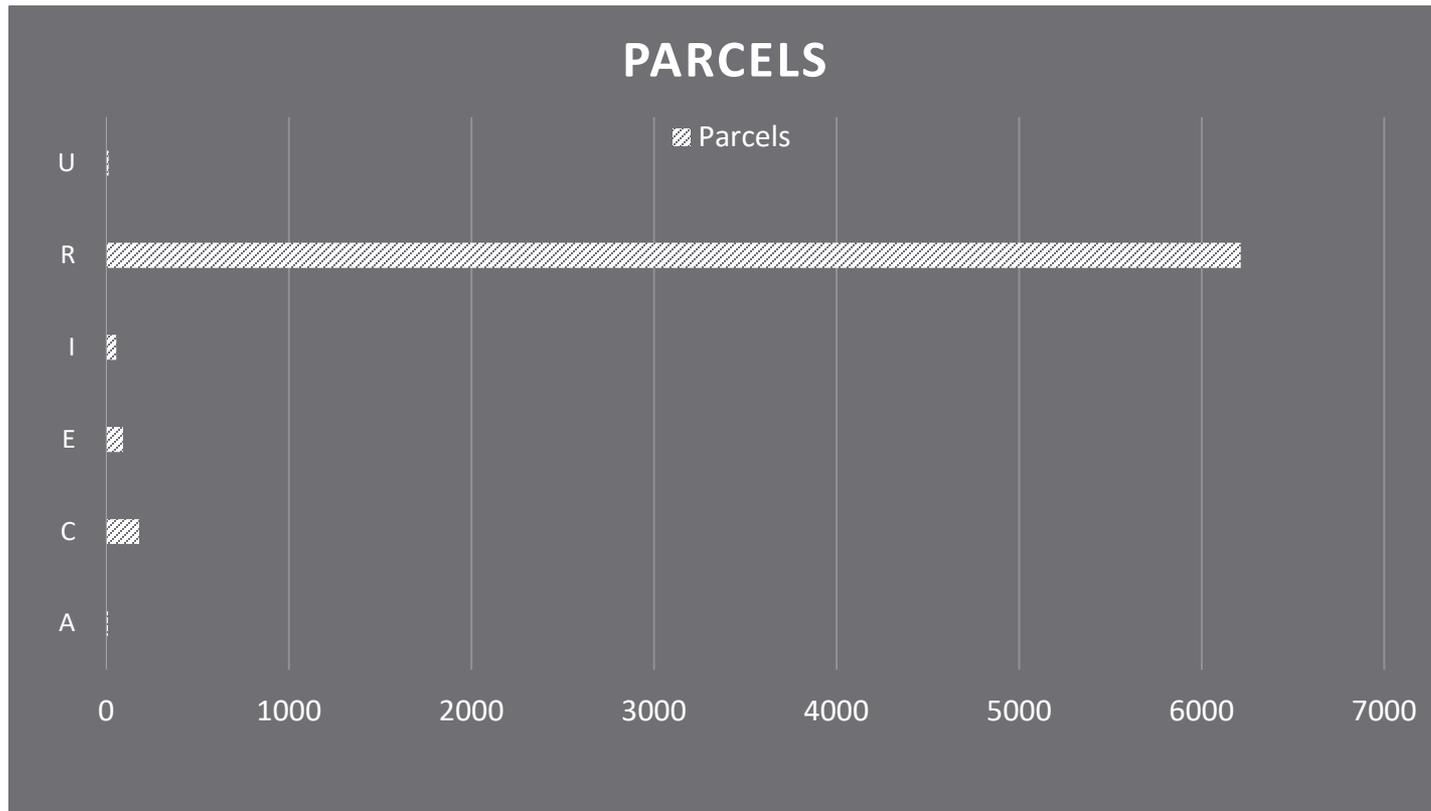
WEST NORRITON TOWNSHIP



Budget Notes

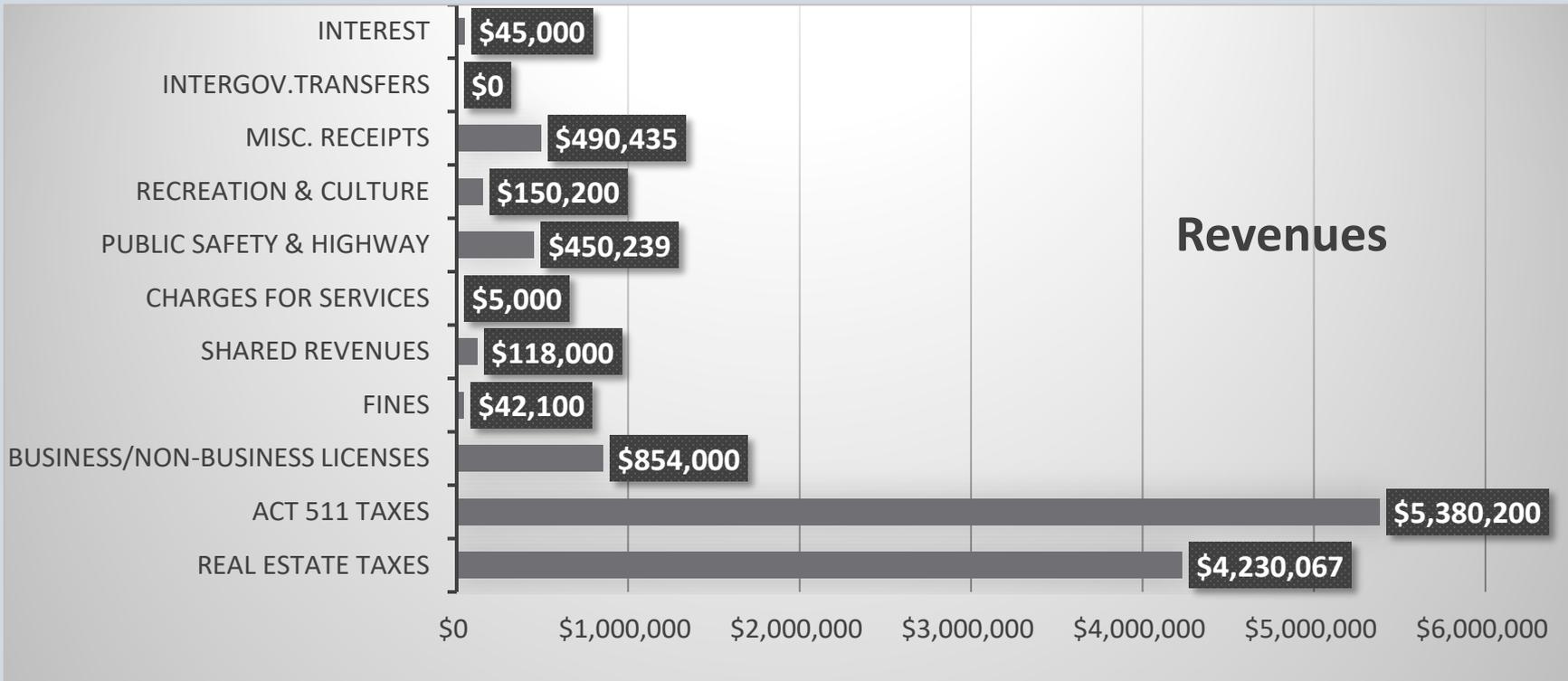
The FY 2025 Budget, as proposed, does not include any real estate tax adjustments.

6,456 Parcels	Total Assessment
Total Assessment	\$ 1,091,166,585
Less Exempt 110 parcels	\$106,743,410
<u>Total Assessed Value</u>	<u>\$984,423,175</u>



Budget Revenues General Fund

Category	FY 2025 Proposed	FY 2024 Adopted	% Change
Real Estate Taxes	\$4,230,067	\$4,239,536	(0.22%) (\$9,470)
Act 511 Taxes	\$5,380,200	\$4,714,000	12.51% \$674,200
Business/Non-Business Licenses	\$854,000	\$966,000	(13.11%) (\$112,000)
Fines	\$42,100	\$42,100	0
Interest	\$45,000	\$40,000	11.11% \$5,000
Shared Revenues	\$118,000	\$118,000	0
Charges for Services	\$5,000	\$5,000	0
Public Safety & Highway	\$450,239	\$433,771	3.66% \$16,468
Recreation & Culture	\$150,200	\$148,950	0.83% \$1,250
Misc. Receipts	\$490,435	\$485,000	1.11% \$5,435
Intergov. Transfers	0	\$343,548	0
Totals	\$11,773,242	\$11,535,905	2.02% \$237,335



Budget Revenues General Fund

Revenue Sources General Fund

Real Estate Taxes and Act 511 Taxes account for approximately 82% of Township Revenues

Act 511 Tax Revenue has surpassed Real Estate Tax Revenue

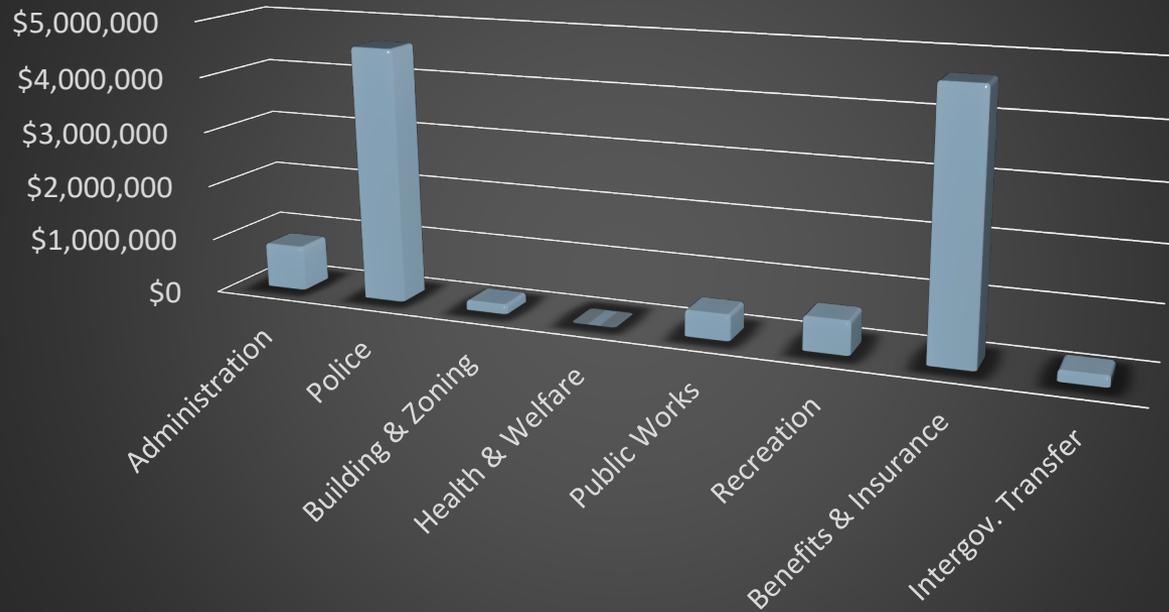
- Increased revenue projection for Earned Income Tax
- Addition of Earned Income Tax and Local Services Tax from employees at Norristown State Hospital

	2022	2022	2023	2023	2024	2024	2025
Account Title	Budget	Actual	Budget	Actual	Budget	Actual	Budget
REVENUES		12/31/2022		12/31/2023		31-Aug-24	
Real Estate Taxes-Current	3,716,061	3,666,192	3,707,806	3,693,426	3,715,480	3,597,551	3,706,885
Real Estate Taxes-Debt-Current	305,927	306,933	310,416	309,213	311,059	301,186	310,339
Real Estate Taxes-Rec-Current	66,922	66,109	66,859	66,600	66,997	64,871	66,842
Real Estate Taxes-Prior Year	25,000	150,851	50,000	43,558	70,000	41,049	70,000
Delinquent Real Estate Tax	60,000	54,913	60,000	88,566	68,000	34,191	68,000
Real Estate Tax-Interim	8,000	18,727	8,000	278	8,000	33,046	8,000
REAL PROPERTY TAXES	4,181,909	4,263,724	4,203,081	4,201,640	4,239,536	4,071,894	4,230,067
Per Capita Tax-Current	3,000	24,414	3,000	960	3,000		3,000
Per Capita Tax-Prior Year	28,000	3,594	28,000	25,804	28,000		28,000
Per Capita Tax-Delinquent	10,000	17,793	10,000	17,693	13,000		13,000
Deed Transfer Tax	320,000	652,807	330,000	459,106	330,000	225,651	330,000
Earned Income Tax	3,475,000	4,048,257	3,700,000	3,911,352	3,975,000	2,942,661	4,585,000
LST Tax	350,000	371,949	350,000	410,642	365,000	292,289	429,200
ACT 511 ENABLING TAXES	4,186,000	5,118,814	4,421,000	4,825,557	4,714,000	3,460,601	5,388,200

Budget Expenditures General Fund

Category	FY 2025 Proposed	FY 2024 Adopted	Variance
Administration (Portion)	\$867,072	\$820,699	5.35% \$46,373
Police	\$4,973,803	\$4,607,988	7.34% \$365,815
Building/Zoning	\$180,250	\$175,254	2.77% \$4,996
Health & Welfare	\$7,850	\$7,700	1.91% \$150.00
Public Works (Portion)	\$452,668	\$469,638	(3.75%) (\$16,970)
Recreation	\$647,272	\$605,052	6.52% \$42,220
Benefits & Insurance (Portion)	\$4,436,498	\$4,654,103	(4.90%) (217,605)
Intergov. Transfer	\$195,000	\$195,000	~
Total	\$11,760,413	\$11,535,433	1.91% \$224,980

FY 2025 Expenditures



Budget Expenditures
General Fund

Budget
Revenues vs.
Expenditures
General Fund



Revenues



Expenditures



Budget Revenues vs. Expenditures General Fund

Revenues

\$11,773,242

Expenditures

\$11,760,413

Balanced Budget for FY 2025

FY 2025 General Fund Budget Impacts

EIT & LST

Earned Income Tax and Local Services Tax

- Berkheimer has provided revenue projections for FY 2025
 - Increased EIT revenue by \$100,000
 - FY 2025 budget is \$4,075,000 vs FY 2024 at \$3,975,000
 - Increased LST revenue by \$20,000
 - FY 2025 budget is \$385,000 vs FY 2024 at \$365,000
- **Budget increase of \$120,000 for FY 2025**

ADDITION OF NORRISTOWN STATE HOSPITAL

Earned Income Tax

- Additional \$410,000 after Berkheimer projections

Local Services Tax

- Additional \$64,200 after Berkheimer projections

Budget increase of \$\$474,200 for FY 2025

FY 2025 General Fund Budget Impacts

Rental License Fees

- \$10,000 reduction in projected revenue
 - FY 2025 budget reduced to \$90,000 (FY 2024 was \$100,000)
- Many single-family home rentals have been sold and converted by to single-family homes

Revenue from Cable Franchise Fees

- Significant decrease in revenues from Comcast & Verizon from people “cutting the cord”
 - \$100,000 reduction in project revenue
 - FY 2025 budget reduced to \$300,000 (FY 2024 was \$400,000)

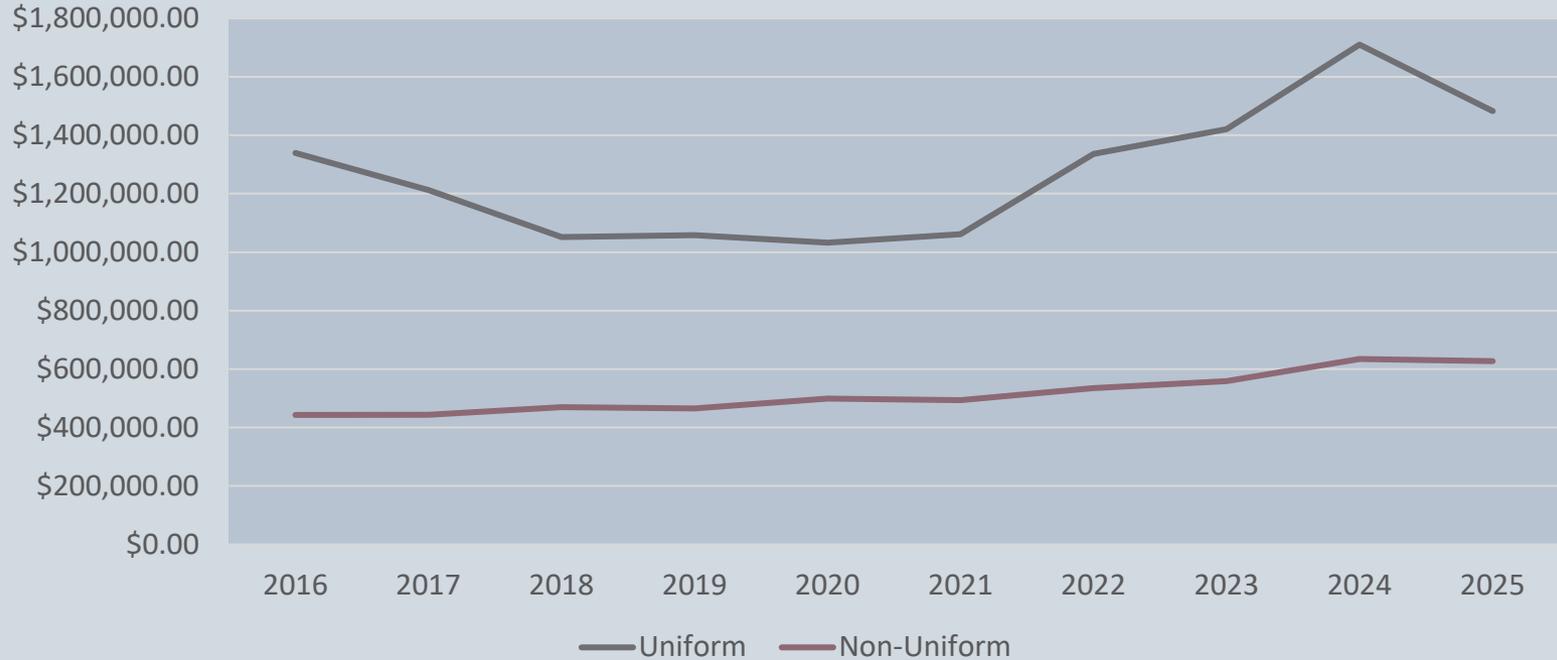


Impacts to FY 2025 Budget

Pension obligations for Uniformed & Non-Uniformed Plans

Year	Uniform Plan	Non-Uniform Plan	Gross MMO	Less: State Aid	Net Township Expense
2025	\$1,483,090	\$627,065	\$2,110,155	\$425,435	\$1,684,720
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



Impacts to the FY 2025 Budget

Fund	Allocated Portion 2025	Allocated Portion 2024	Allocated Portion 2023
General	\$1,583,605 75% of total	\$1,621,207	\$1,568,972
Sewer	\$290,396 14% of total	\$226,076	\$157,085
Golf	\$226,403 11% of total	\$211,664	\$151,096

Healthcare Renewal

- As of November 2024, the renewal for healthcare will **increase 3.5% (overall)**



Impacts to FY 2025 Budget Wage Analysis (General Fund)

	2025 Budget	2024 Budget	2023 Budget	2022 Budget	2021 Budget
AFSCME	17	17	17	16	16
Police	27	27	27	27	27
Management	9	9	9	9	8

		<u>FY 2024</u>	<u>Difference</u>
AFSCME	\$713,493	\$667,185	\$46,308
Police *w/Chief & Deputy Chief	\$3,942,463	\$3,339,095	\$153,367
Management	\$584,140	\$563,870	\$20,270

Police Contract: 3.5% Raise
AFSCME Contract: 3.5% Raise

Average Cost Per Employee FY 2025



Police (including Chief and Deputy Chief)

Avg. Salary = \$133,010
Avg. Healthcare = \$36,564
Avg. Pension Cost = \$41,943
•**Total Avg. Cost = \$211,517**



Non-Uniform (AFSCME)

Avg. Salary = \$66,163
Avg. Healthcare = \$26,805
Avg. Pension Cost = \$19,362
•**Total Avg. Cost = \$112,330**



Management

Avg. Salary = \$102,366
Avg. Healthcare = \$36,968
Avg. Pension Cost = \$19,362
•**Total Avg. Cost = \$158,696**

Impacts to FY
2025 Budget
Debt Service

2014 Street Light Upgrade
Borrowing (Continental Bank)

\$105,140 (yearly)

2020 Capital Borrowing
(Webster Bank)

\$170,430.86 (yearly)

**Total Debt Service to General
Fund: \$275,570.86**

2025 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	0.9%
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	\$987,015,725	0.03%
2025	\$984,423,175	-0.26%
Change 2012-2025	\$12,684,148	

Property Tax Assessment

2012 - Present



Real Estate Tax Bill

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

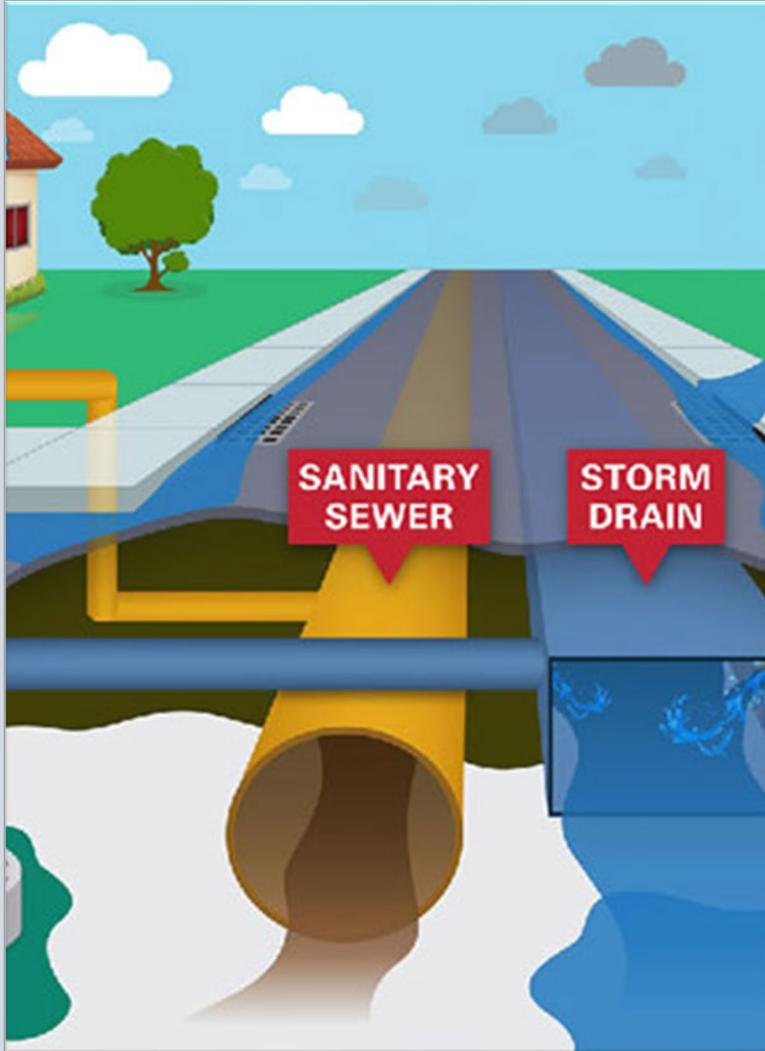
$\$125,000 \times 4.475 \text{ mils} =$
\$559.38

- 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



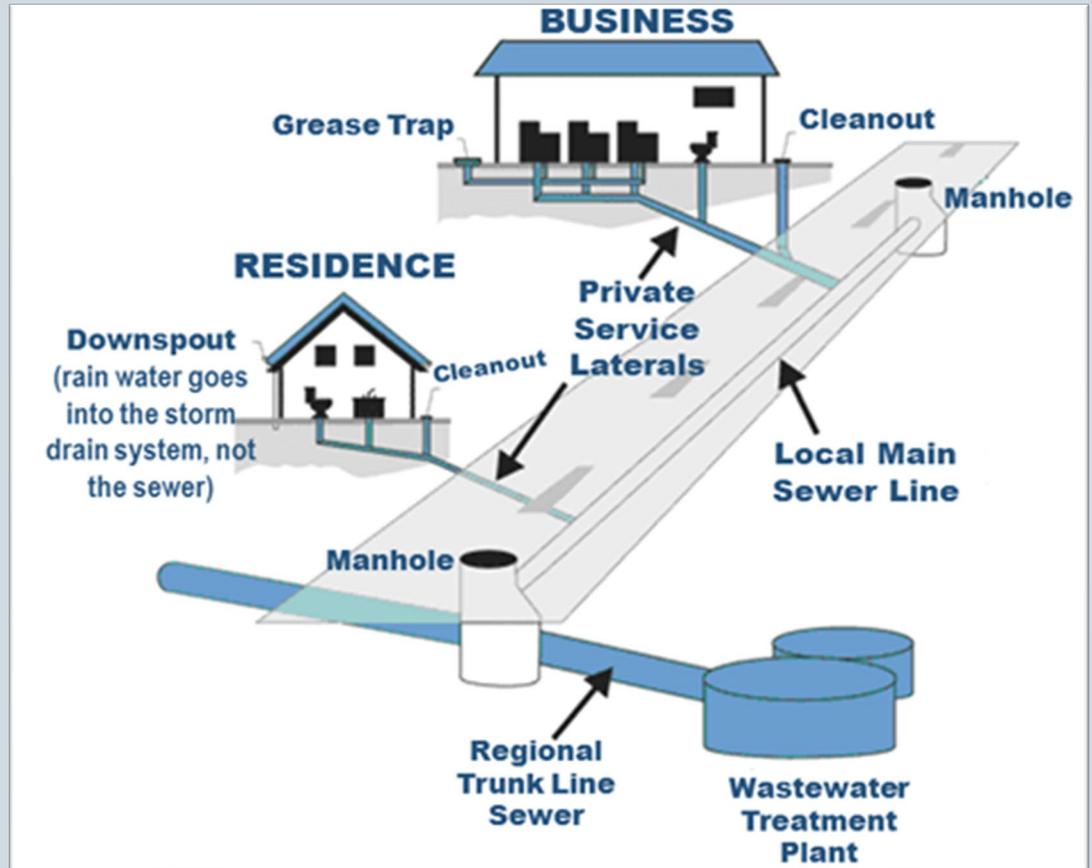
FY 2025 Sewer Fund

WEST NORRITON
TOWNSHIP

FY 2025 Sewer Fund

Sewer Fund revenues reflect rate increase that went into effect on January 1, 2015

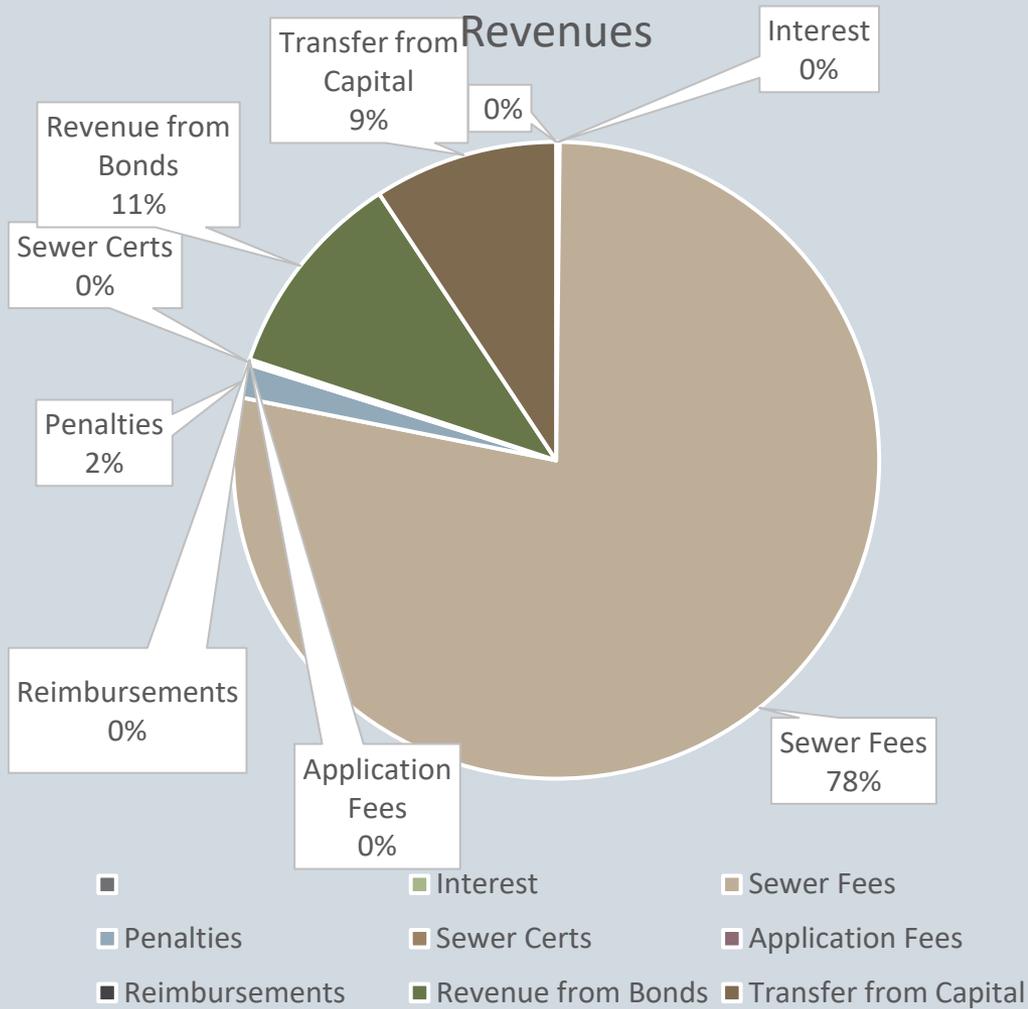
- *No proposed rate increase for FY 2025*



	2022	2022	2023	2023	2024	2024	2025
Account Title	Budget	Actual	Budget	Actual	Budget	Actual	Budget
REVENUES		12/31/2022		12/31/2023		8/31/2024	
Interest	7,500	20,335	7,500	78,596	7,500	67,780	7,500
Sewer Rental	3,480,000	3,346,136	3,300,000	3,476,372	3,300,000	1,732,186	3,300,000
Penalties on Sewer Rental	72,000	46,851	72,000	45,766	72,000	9,102	72,000
Sewer Certifications	8,000	9,840	8,000	8,585	8,000	5,370	8,000
Application Fees	500	300	500	100	500	100	500
Sewer Tapping Fees		8,219		2,740		2,740	
Reimbursement Engineer-Devel.	2,500	6,224	2,500	1,241	2,500	500	2,500
Miscellaneous Receipts		125		100			
Transfer from Sewer Capital			390,000		390,000		390,000
Revenues Bonds/Notes/Loans	450,000		450,000		450,000		450,000
TOTAL REVENUE	4,020,500	3,438,030	4,230,500	3,613,500	4,230,500	1,817,777	4,230,500

FY 2025 Sewer Fund Revenues

FY 2025 Sewer Fund Revenues



SEWER FEES MAKE
UP 78% OF
REVENUES IN SEWER
FUND

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 2025 Sewer Fund Expenditures

	FY 2025 Proposed	FY 2024 Adopted
Administration (400-401)	\$215,925	\$209,282
Audit (402)	\$20,000	\$10,000
Legal (404)	\$30,000	\$30,000
Technology (407)	\$46,356	\$39,205
Gen. Government Building (409)	\$35,300	\$30,700
Sewer (429)	\$2,519,775	\$2,521,812
Public Works (430-438)	\$225,324	\$280,915
Benefits & Insurance (483-486)	\$478,318	\$459,303
Debt Service (471-472)	\$543,895	\$603,955
Transfer to Debt (492)	\$35,000	\$35,000
Transfer to General (492)	\$0	\$0
TOTAL	\$4,179,893	\$4,223,473

FY 2025 Sewer Fund Expenditures

Sewer Rate Structure

Base Rate by

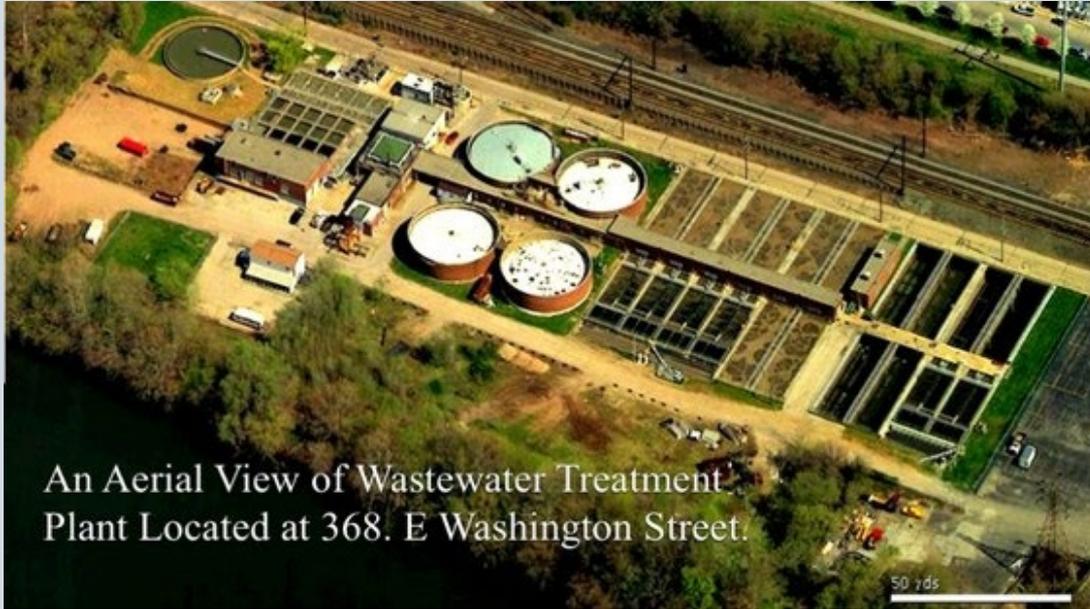
- Category 1: \$42.00 (Single Family)
- Category 2: \$107.00 (Flat Rate)
- Category 3: \$82.00 (2/3 Units)
- Category 4: \$42.00 (4+ Units)
- Category 5: \$87.00 (Commercial)

Consumption Rate

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

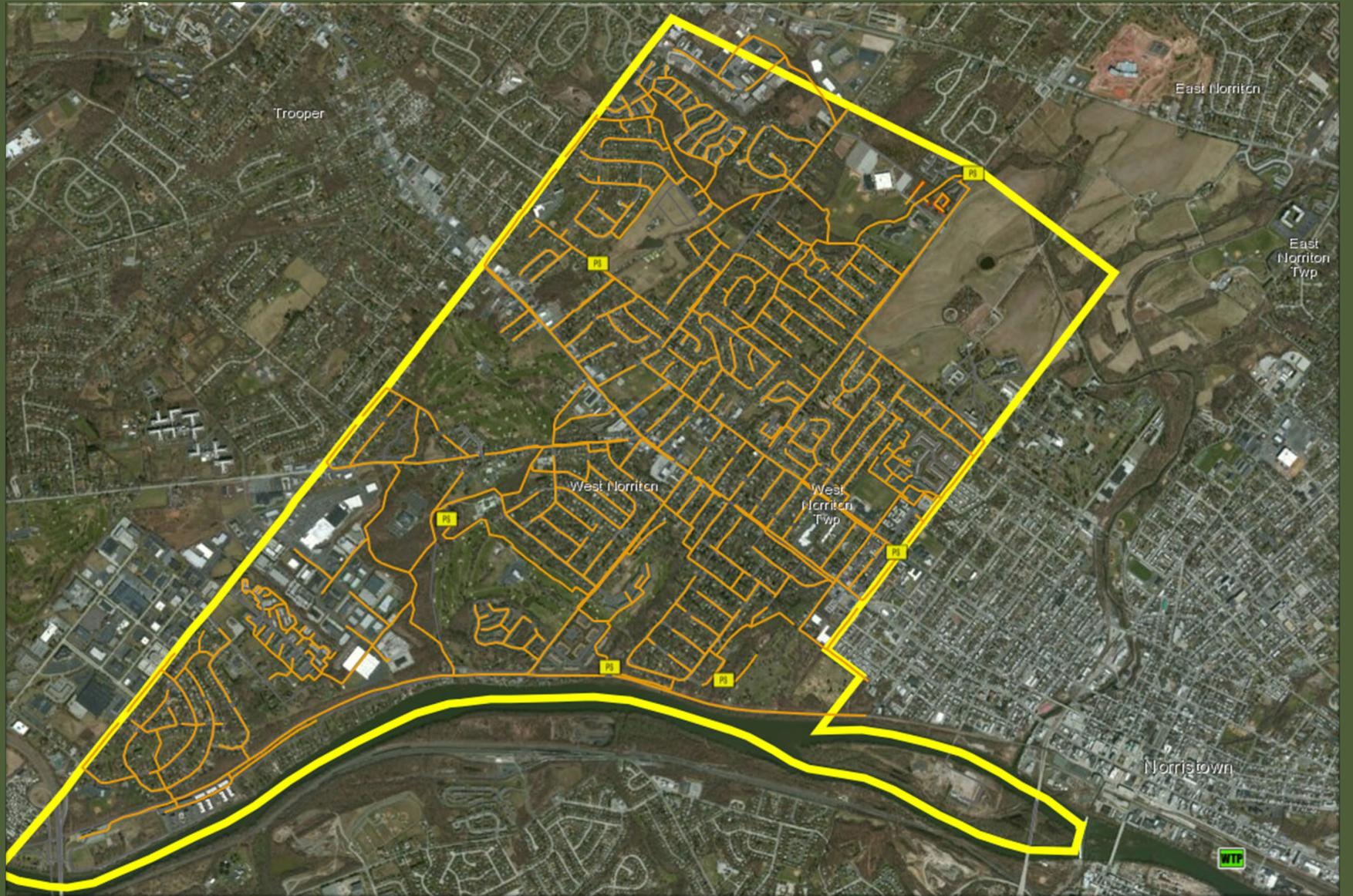
Consumption Credit

- 3,000 gallons



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

Largest Cost of
Sewer Fund
Sewer
Treatment Cost
FY 2025
\$900,000



Budget
Revenues vs
Expenditures
Sewer Fund

Revenues **\$4,230,500**

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

Expenditures **\$4,179,893**

\$50,607

**Projected Surplus for FY
2025**



FY 2025 Golf Fund

JEFFERSONVILLE GOLF CLUB

	2022	2022	2023	2023	2024	2024	2025
Account Title	Budget	Actual	Budget	Actual	Budget	Actual	Budget
REVENUES		12/31/2022		12/31/2023		8/31/2024	
Interest Earnings	9,858	21,711	9,858	71,319	9,858	41,659	10,000
Greens Fees	1,383,000	1,688,211	1,735,000	2,074,920	1,856,000	1,782,508	2,517,800
Membership	24,300	20,700	24,500	28,800	34,700	36,800	14,000
Power Carts	95,000	123,044	16,800	32,936	21,000	19,699	3,000
Simulators					594,840	7,251	192,000
Handicaps	5,250	11,304	5,000	5,000	5,000	4,800	5,000
Food Receipts - Restaurant					460,916		632,500
Food Receipts - Simulators							75,000
Food Receipts - Banquet					217,200		363,000
Food Receipts - Paddock		55,515	55,000	37,690	50,000	191,548	160,000
Alcohol Beverage - Paddock		137,503	135,000	140,464	115,000	341,656	240,000
Alcohol Beverage - Restaurant					576,145		517,500
Alcohol Beverage - Banquet					271,500		183,000
Alcohol Beverage - Simulators							75,000
Rent- Banquet Room					120,000		130,000
Sales Tax	5,838	11,877	1,008	5,392	1,260	14,110	180
Transfer from Capital Fund	308,163	0	303,413			0	36,948
TOTAL REVENUE	1,833,709	2,209,883	2,325,979	2,463,125	4,672,348	2,506,145	5,154,928

Budget Revenues

Golf Fund

Budget Revenues

Food And Beverage

The Burgess

- Food Sales - \$632,500
- Alcohol Sales - \$517,500

Banquet Hall

- Rental Fees - \$130,000
- Food Sales - \$363,000
- Alcohol Sales - \$183,000

The Bunker Bar (Simulators)

- Food Sales - \$75,000
- Alcohol Sales - \$75,000



2025 Projected Gross Revenue in total: \$2,376,000

Budget Revenues

Golf



	2024	2025
Account Title	Budget	Budget
REVENUES		
Interest Earnings	9,858	10,000
Greens Fees	1,856,000	2,517,800
Membership	34,700	14,000
Power Carts	21,000	3,000
Simulators	594,840	192,000
Handicaps	5,000	5,000
Sales Tax	1,260	180
TOTAL REVENUE	\$2,522,658	\$2,741,980

	FY 2025 Proposed	FY 2024 Adopted	FY 2023
Golf Operations (452)	\$2,186,413	\$2,105,165	\$1,651,221
Banquet Operations (454)	\$1,901,560	\$1,676,147	
Employment Taxes (453)	\$60,000	\$60,000	\$60,000
Benefits & Insurance (486)	\$325,396	\$225,164	\$164,596
Debt Service (471-472)	\$681,559	\$600,344	\$450,156

Budget Expenditures Golf Fund

Budget Expenditures Highlights

Golf Operations

Food & Beverage Operations

Wages (Golf)

- Salary & Wages-Part Time Staff - \$315,623
- Salary & Wages-Salaried Staff - \$212,970
- Salary & Wages-Maintenance - \$228,731
- Salary & Wages-Pro Shop - \$376,000
- Salary - Assistant Pros - \$72,450
- Salary – Simulators - \$48,898

Wages (Food & Beverage)

- Salary & Wages – Salaried Staff - \$455,000
- Salary & Wages – Paddock Staff - \$45,000
- Salary & Wages – The Burgess Staff - \$605,000

Agriculture & Chemicals: \$185,000

Parts: \$75,000

Healthcare: \$290,396

Debt Service: \$681,559

Capital Improvements

- Tree removal
- Cart path improvements

Budget Revenues vs Expenditures Golf Fund

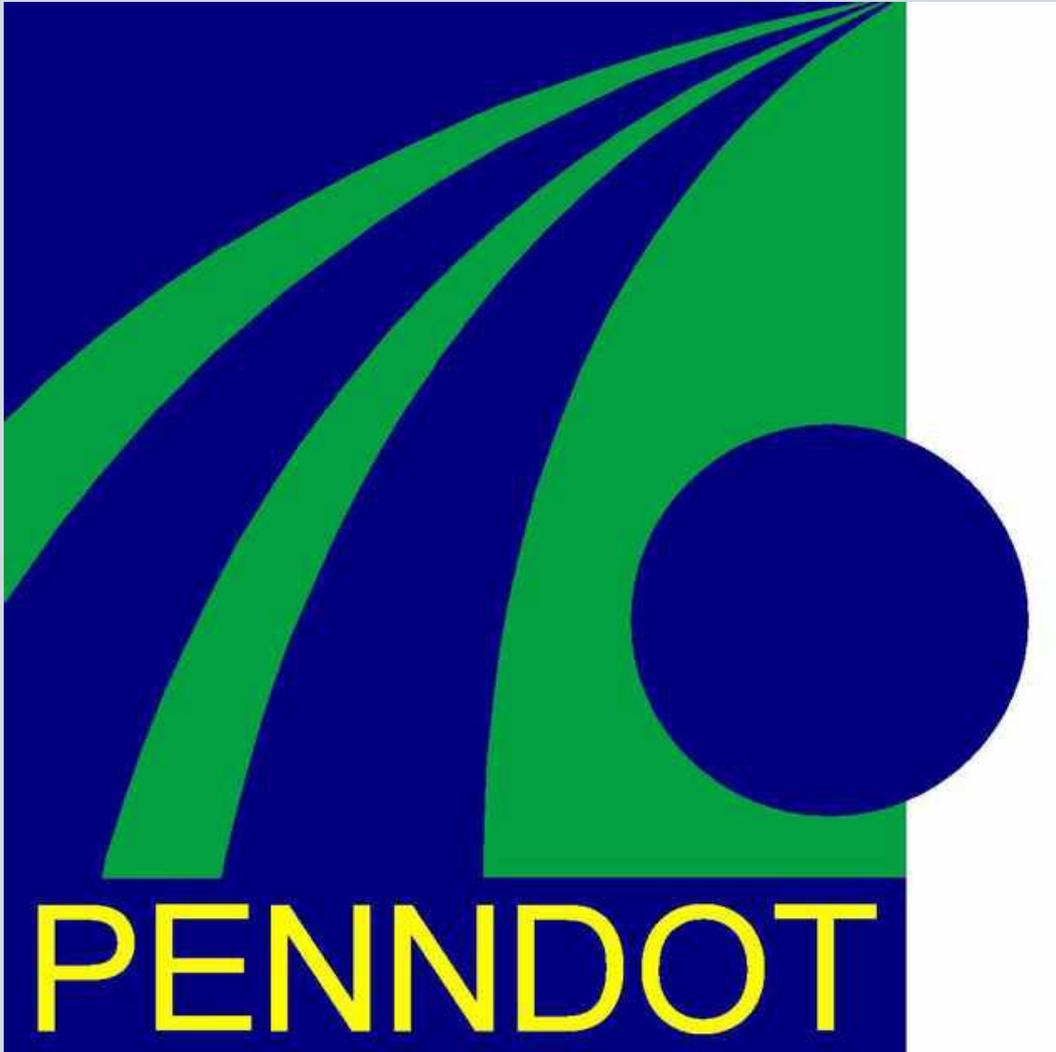
Revenues

5,154,928

Expenditures

5,154,928





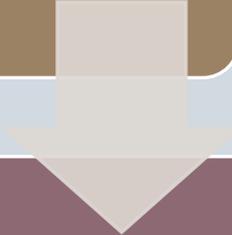
FY 2025 Liquid Fuels Fund

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	\$404,530
Interest	\$1,000
Total	\$405,530

EXPENSES

Traffic Lights	\$20,000
Street Signs	\$7,000
Streetlights	\$90,000
Road Salt	\$35,000
Road Materials	\$10,000
Storm Sewers & Drains	\$20,000
Road Resurfacing	\$223,530
Debt Service	\$0
Total	\$405,530



FY 2025 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	\$189,068
Fireman's Relief	\$119,000
Transfer from General Fund	\$95,000
Total	\$403,068



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	\$119,000
Total	\$403,000

Questions?

