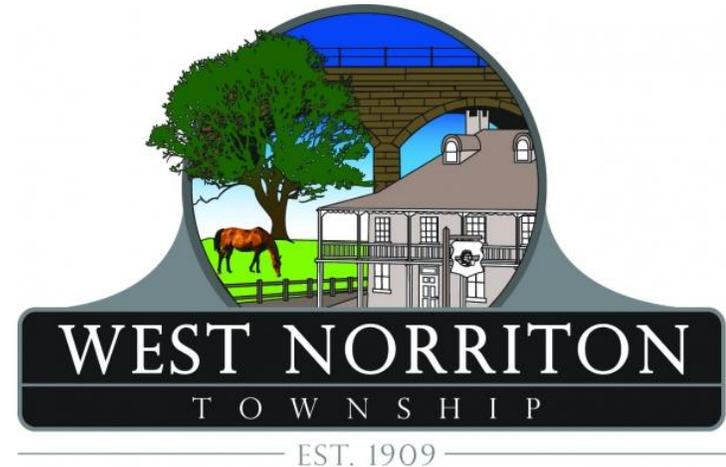


FY 2026 Budgets

November 5, 2025



Proposed Budgets

Fund	FY 2026	FY 2025	FY 2024	FY 2023
General	\$12,335,366	\$11,760,413	\$11,535,905	\$10,712,331
Golf	\$5,418,603	\$5,154,928	\$4,672,348	\$2,313,405
Sewer	\$4,236,000	\$4,179,893	\$4,230,500	\$4,158,993
Liquid Fuels	\$400,580	\$405,530	\$402,485	\$407,963
Emergency Services	\$400,000	\$403,000	\$409,527	\$379,876

General Fund FY 2026



Top-Line Snapshot



FY 2026 revenues: \$12,048,036

FY 2026 expenditures: \$12,335,366

Result: (\$287,330) deficit (vs. \$12,828 surplus in FY 2025) – a swing of roughly \$300,000

Revenue Highlights

Mostly flat without the one-time transfer; some notable shifts

- ACT 511 (EIT, LST, Deed Transfer) down net: **-\$387,200**
 - EIT: \$4,152,000 (down \$433,000, -10.4%) — the single biggest hit.
 - Deed Transfer Tax: **+\$40,000**.
 - Local Services Tax: **+\$5,800**.
- Cable Franchise fees: **-\$50,000 to \$250,000** (continued structural decline).
- Rental Unit Inspections: **+\$51,425 (to \$141,425)**.
- Interest earnings: **+\$25,000 (to \$70,000)**.
- School Resource Officer grant removed: **-\$60,000 (to \$0)**.
- Intergovernmental transfer (Operating Reserve): **\$629,477 one-time** added to FY26.
 - ↳ Without this, the operating picture is materially weaker.
 - \$329,477 to cover MMO increase with expected decrease in FY 2027
 - \$300,000 to lessen projected deficit (one-time measure).

Earned Income Tax

What changed (and why it matters)

The state's preliminary projections for our revenues used Norristown's 2% EIT rate as the basis for workers located in Norristown.

Under Act 32, EIT follows the taxpayer's home municipality/school district, not the worksite.

- For West Norriton residents, the total EIT obligation is 1% (0.5% Township / 0.5% NASD). If those residents work in Norristown (2% rate), Norristown keeps the additional 1% "workplace differential."

Therefore, when the estimates assumed a full 2% flowing to us, they overstated what West Norriton actually receives. With the correction to reflect home municipality (West Norriton), our actual receipts are lower than the state's 2%-based projection.

Rental License Fee Increase

Recommendation to increase rental license fees, which have not been adjusted since 2013. This would provide a modest but sustainable revenue enhancement and better align fee collections with the cost of program administration and inspections. Estimated increase of \$51,425

\$100 per unit up to 3; also \$50 per building
(Proposed)

\$75 per unit up to 3; also \$25 per building (Current)



Minimum Municipal Obligation (MMO)

Year	Uniform Plan	Non-Uniform Plan	Gross MMO	Less: State Aid	Net Township Expense
2026	\$1,766,473	\$692,914	\$2,459,387	\$466,779	\$1,992,608
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

FY 2026 Revenue Summary

Category	FY2025 Budget	FY2026 Proposed	Change (\$)
Real Property Taxes	\$4,230,067	\$4,232,565	\$2,498
ACT 511 Enabling Taxes	\$5,388,200	\$5,001,000	-\$387,200
Business/Non-Business Licenses	\$854,000	\$855,425	\$1,425
Fines	\$42,100	\$42,100	\$0
Interest Earnings	\$45,000	\$70,000	\$25,000
Shared Revenues (Fed/State/Local)	\$118,000	\$58,000	-\$60,000
Charges for Services	\$5,000	\$5,000	\$0
Public Safety & Highway	\$450,239	\$452,540	\$2,301
Recreation & Culture	\$150,200	\$170,150	\$19,950
Miscellaneous Receipts	\$490,435	\$531,779	\$41,344
Intergovernmental Transfers	\$0	\$629,477	\$629,477
TOTAL REVENUE \$	11,773,241	\$ 12,048,036	\$ 274,795

Expense Highlights

Growth concentrated in personnel-related lines

- **Police Department:** \$5,095,329 (+ \$121,526; +2.4%).
 - Base salary per contract, overtime/court OT, uniforms drive most of this.
- **Pensions (MMOs):** + \$329,477
 - **Police MMO:** + \$283,383 to \$1,766,473.
 - **Non-police MMO:** + \$46,094 to \$485,040.
- **Health & other benefits:** + \$160k
 - **Health insurance:** + \$124,168 (to \$1,707,773).
 - **Social Security:** + \$20,000.
 - **Life insurance:** + \$16,784.
- **Debt service:** basically flat (principal +\$7,000, interest -\$6,445).
- **Administration:** + \$31,963 (IT/web, engineering, janitorial upticks).
- **Culture & Recreation:** + \$29,208
 - Day Camp wages (+\$9.4k), Grounds maintenance (+\$9.1k), Fall Festival (+\$8k), Tree Lighting (+\$5k)
 - **Community Day** reduced (-\$13k).
- **Public Works:** - \$4,103 overall; fuel lines lowered (gas/diesel down ~50%) offset by small increases in uniforms/other.
- **Transfers out ("Other financials"):** - \$50,000 (vehicle replacement cut from \$100k → \$50k).

FY 2026 Expense Summary

Category	FY2025 Budget	FY2026 Proposed	Change (\$)	Change (%)
Administration	\$867,072.00	\$899,035.00	\$31,963.00	3.69
Police	\$4,973,803.00	\$5,095,329.00	\$121,526.00	2.44
Building & Zoning	\$180,250.00	\$185,422.00	\$5,172.00	2.87
Public Works	\$452,668.00	\$448,565.00	-\$4,103.00	-0.91
Culture & Recreation	\$647,272.00	\$676,480.00	\$29,208.00	4.51
Debt Service (Principal + Interest)	\$275,571.00	\$276,126.00	\$555.00	0.2
Pensions (MMO) - Police & Non-Police	\$1,922,036.00	\$2,251,513.00	\$329,477.00	17.14
Employee Benefits (Health, Life, SS, Unemp)	\$1,852,421.00	\$2,013,373.00	\$160,952.00	8.69
Insurance (Bldgs/Equip, General Liability, Bonds, Vehicles, Flood/Pollution, Workers Comp)	\$376,421.00	\$326,376.00	-\$50,045.00	-13.29
Other Financials (Transfers Out)	\$195,000.00	\$145,000.00	-\$50,000.00	-25.64
TOTAL EXPENDITURES	\$11,760,413.00	\$12,335,366.00	\$574,953.00	4.89

Deficit: (\$287,330) proposed
(vs. \$12,828 surplus FY25).

Why?

- EIT down \$433,000, benefits/MMOs up ~\$490,000 combined;
- Police operations +2.4%; Admin/Rec smaller increases.

Offsetting help:

- \$629k one-time capital transfer; interest +\$25k; inspections +\$51k.

Risk:

- FY27 cliff if one-time transfer repeats without structural moves.

Next steps:

- Targeted fee/millage mix, hiring controls, health plan strategies, and contract efficiencies.

Deficit: (\$287,330)

Proposed Tax Millage Increase

\$287,300 deficit would require 0.292 mil increase

- Current millage- 4.475 (not raised since FY 2015)
- 0.292 millage increase (6.5%)
- New Millage- 4.76 mils

Current Tax Bill		
Assessed Value	Rate	Tax Bill
\$ 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

Proposed Millage Increase			
Assessed Value	Rate		Tax Bill
\$ 50,000	0.2920	\$	14.60
\$ 75,000	0.2920	\$	21.90
\$ 100,000	0.2920	\$	29.20
\$ 119,000	0.2920	\$	34.75
\$ 125,000	0.2920	\$	36.50
\$ 150,000	0.2920	\$	43.80
\$ 175,000	0.2920	\$	51.10
\$ 200,000	0.2920	\$	58.40
\$ 250,000	0.2920	\$	73.00
\$ 300,000	0.2920	\$	87.60

Trend Summary (2012–2026)

Total Change (2012–2026):

$\$985,025,475 - \$971,739,027 = +\$13,286,448$

→ +1.37% total growth over 14 years.

Average Annual Change:

Roughly +0.10% per year, reflecting a nearly flat assessment base.

Median Annual Change:

+0.05%, underscoring consistency with minimal reassessment activity.

Year	Total Certified Assessed Value	% Change from Prior Year
2012	\$971,739,027	—
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	+0.90%
2020	\$985,509,351	+0.50%
2021	\$985,590,507	+0.01%
2022	\$983,160,145	-0.25%
2023	\$986,705,715	+0.39%
2024	\$987,015,725	+0.03%
2025	\$984,423,175	-0.26%
2026	\$985,025,475	+0.06%

Assessed Value

Summary

West Norriton Township's FY 2026 proposed General Fund budget totals **\$12,335,366 in expenditures** against **\$12,048,036 in projected revenues**, resulting in a **deficit of \$287,330**. This represents a swing of about \$300,000 from FY 2025's modest \$12,828 surplus.

The shortfall is driven primarily by **declining Earned Income Tax (EIT) collections** and **rising personnel-related obligations**, partially offset by a **one-time \$629,477 transfer from Operating Reserve**. Absent that transfer, the operating gap would exceed \$900,000.

Jeffersonville Golf Club Fund FY 2026



FY 2026 anticipates modest growth — revenues +6.1 % (\$ 316 K) while expenditures rise +5.1 % (\$ 264 K).

The fund remains essentially balanced, projecting a slim \$ 52 K surplus.

Year	Total Revenue	Total Expenditures	Surplus / (Deficit)
FY 2025 Budget	\$ 5,154,928	\$ 5,154,928	\$ 0
FY 2026 Budget	\$ 5,471,000	\$ 5,418,603	\$ 52,397 Surplus

Overview

Summary

Core golf activity (greens + cart + passes) = \approx \$ 2.93 M (54 % of revenue).

F&B + Events combined = \approx \$ 1.95 M (36 % of revenue).

2026 anticipates continued momentum in play and dining

Category	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change	Notes
Greens Fees	2,517,800	2,919,000	+401,200	+15.9 %	Stronger play volume & rate adjustments
Restaurant Food Receipts	632,500	700,000	+67,500	+10.7 %	Full-year restaurant operations
Alcohol – Restaurant	517,500	560,000	+42,500	+8.2 %	Growth in bar & dinner traffic
Events (Food + Beverage + Space)	826,000	730,000	-96,000	-11.6 %	Re-balancing post-launch year
Simulators	192,000	150,000	-42,000	-21.9 %	Conservative winter forecast
Paddock Bar & Food	400,000	360,000	-40,000	-10 %	Expected softening after reopening boom
Interest Earnings	10,000	15,000	+5,000	+50 %	Improved cash balance
Transfers / Other Revenues	59,000	-	-59,000	-100 %	No capital transfers planned

Revenue Analysis

Summary

FY 2026 reflects full-year operation of all amenities with higher labor, benefits, and facility costs.

Personnel (including F&B) \approx 60 % of expenditures.

- Utilities + insurance \approx 7 %
- Debt \approx 12 %,
- Capital \approx 1 %.

Category	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change	Notes
Course Maintenance & Turf	\$ 1.12 M	\$ 1.37 M	+ \$ 250 K	+ 22 %	Added staffing & supply cost inflation
Golf Operations (Salaries, Pro Shop)	\$ 250 K	\$ 290 K	+ \$ 40 K	+ 16 %	Wage & benefit adjustments
Food & Beverage Operations	\$ 1.10 M	\$ 1.44 M	+ \$ 340 K	+ 31 %	Full year staffing + menu expansion
Utilities & Facility Costs	\$ 180 K	\$ 240 K	+ \$ 60 K	+ 33 %	Increased electric, water, trash service
Debt Service (Principal + Interest)	\$ 682 K	\$ 682 K	-	0 %	Stable annual obligation
Employee Benefits & Insurance	\$ 325 K	\$ 400 K	+ \$ 75 K	+ 23 %	Health & workers comp premium hikes
Capital Improvements	\$ 50 K	\$ 70 K	+ \$ 20 K	+ 40 %	Equipment & course enhancements

Expense Analysis

Revenue Expansion: Focus on premium tee pricing, expanded simulator use, and increased restaurant event marketing.

Cost Control: Continue energy audits, review F&B inventory systems, and manage seasonal labor scheduling.

Capital Reserve: Earmark at least \$ 70,000 for equipment lifecycle replacements.

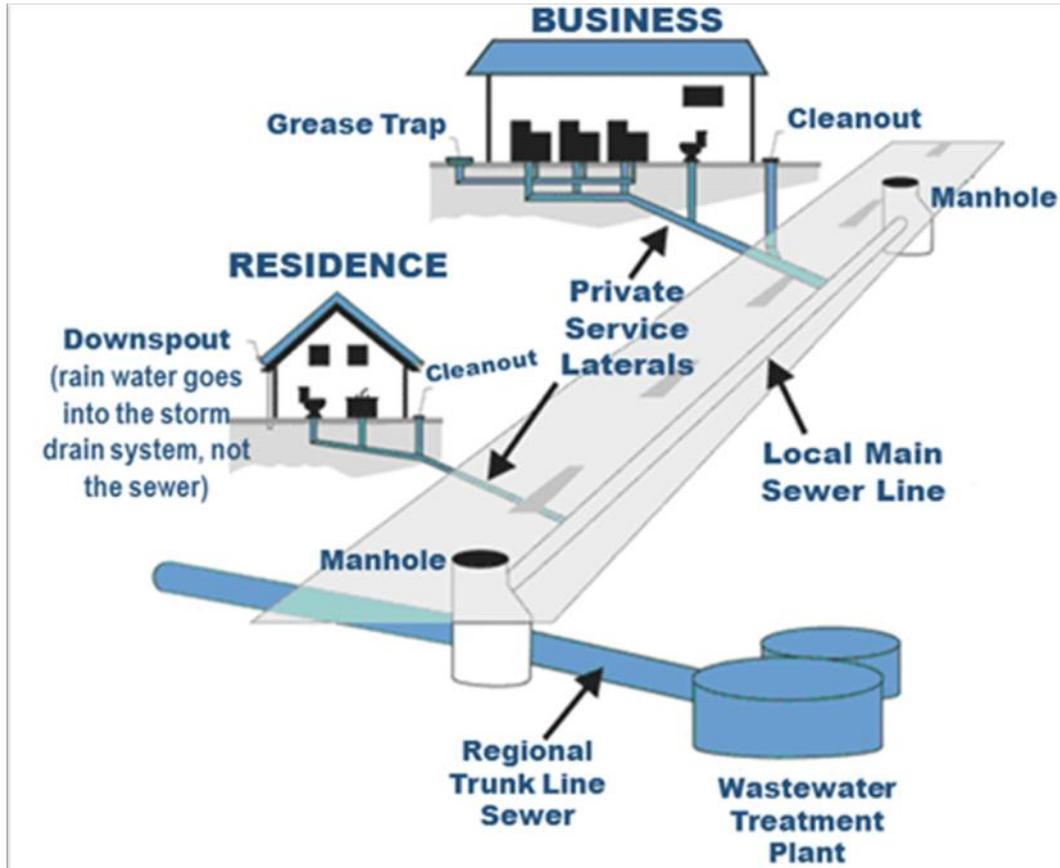
Debt Management: Maintain current repayment structure; explore pre-payment if surpluses persist.

Event Market Saturation: Monitor bookings to prevent overextension of F&B staffing during off-peak periods.

	FY 2025 Budget	FY 2026 Budget	Change	% Change
Total Revenue	5,154,928	5,471,000	+ 316,072	+ 6.1 %
Total Expenditures	5,154,928	5,418,603	+ 263,675	+ 5.1 %
Surplus / (Deficit)	0	52,397	+ 52,397	—

Strategic Highlights

Sewer Fund FY 2026



Highlights

- Total Revenues: \$4,230,500 → \$4,236,000 (+ \$5,500, +0.13%)
- Total Expenditures: \$4,179,893 → \$4,234,577 (+ \$54,684, +1.31%)
- Surplus/(Deficit): \$50,607 → \$1,423 (- \$49,184 deterioration)

Net: expenditures are growing faster than revenues; the surplus is essentially **neutralized** in FY26.

Revenues



Interest earnings: \$7,500 → \$13,000 (+ \$5,500, +73%) ← this is the entire revenue increase.

Sewer rental fees: \$3,300,000 → \$3,300,000 (no change).

Penalties, certifications, applications, reimbursements: all flat.

Transfers & financing: Transfer from Sewer Capital \$390,000 and revenue bonds/notes/loans \$450,000 both flat.

Revenue picture is static—aside from higher interest, there is no growth in the operating base (rates/volume).



Sewer rates have not been increased since 2015.

In that time, the Township has absorbed inflation in treatment, insurance, and labor costs without passing them to ratepayers—an implicit 10-year freeze in user fees.

Expenditures (where the pressure is)

Department subtotal (before “Other Financials” transfers):
\$4,144,893 → \$4,149,577 (+ \$4,684, +0.11%)
Other Financials transfers: \$35,000 → \$85,000 (+ \$50,000, +143%)
← main driver of the total increase.

Key line items (Budget → Budget)

Personnel (Admin):

- Admin salaries \$110,019 → \$113,870 (+3.5%)
- Clerks \$55,754 → \$57,708 (+3.5%)

Facilities & operations:

- Janitorial services \$10,000 → \$15,000 (+50%)
- Computers & tech \$36,356 → \$32,621 (-10.3%)
- Engineering fees \$280,000 → \$275,000 (-1.8%)
- Repairs from Sewer Capital \$400,000 → \$350,000 (-12.5%)
- Grounds maintenance \$44,300 → \$40,000 (-9.7%)

Treatment & utilities (flat):

Treatment expense \$900,000 → \$900,000 (0%)
Fuel/light/water-sewer \$115,000 → \$115,000 (0%)

Debt service (nearly flat overall):

Principal \$417,000 → \$432,000 (+3.6%, + \$15,000)
Interest \$126,895 → \$113,155 (-10.8%, - \$13,740)
Net debt change: + \$1,260.

Benefits & insurance:

Non-uniform pension \$188,120 → \$207,874 (+10.5%, + \$19,754)
Health insurance \$226,403 → \$231,684 (+2.3%, + \$5,281)
Bldg/Equip/Liability \$25,865 → \$45,829 (+77.2%, + \$19,964)
Workers' comp \$35,000 → \$40,000 (+14.3%, + \$5,000)

Transfers (“Other Financials”):

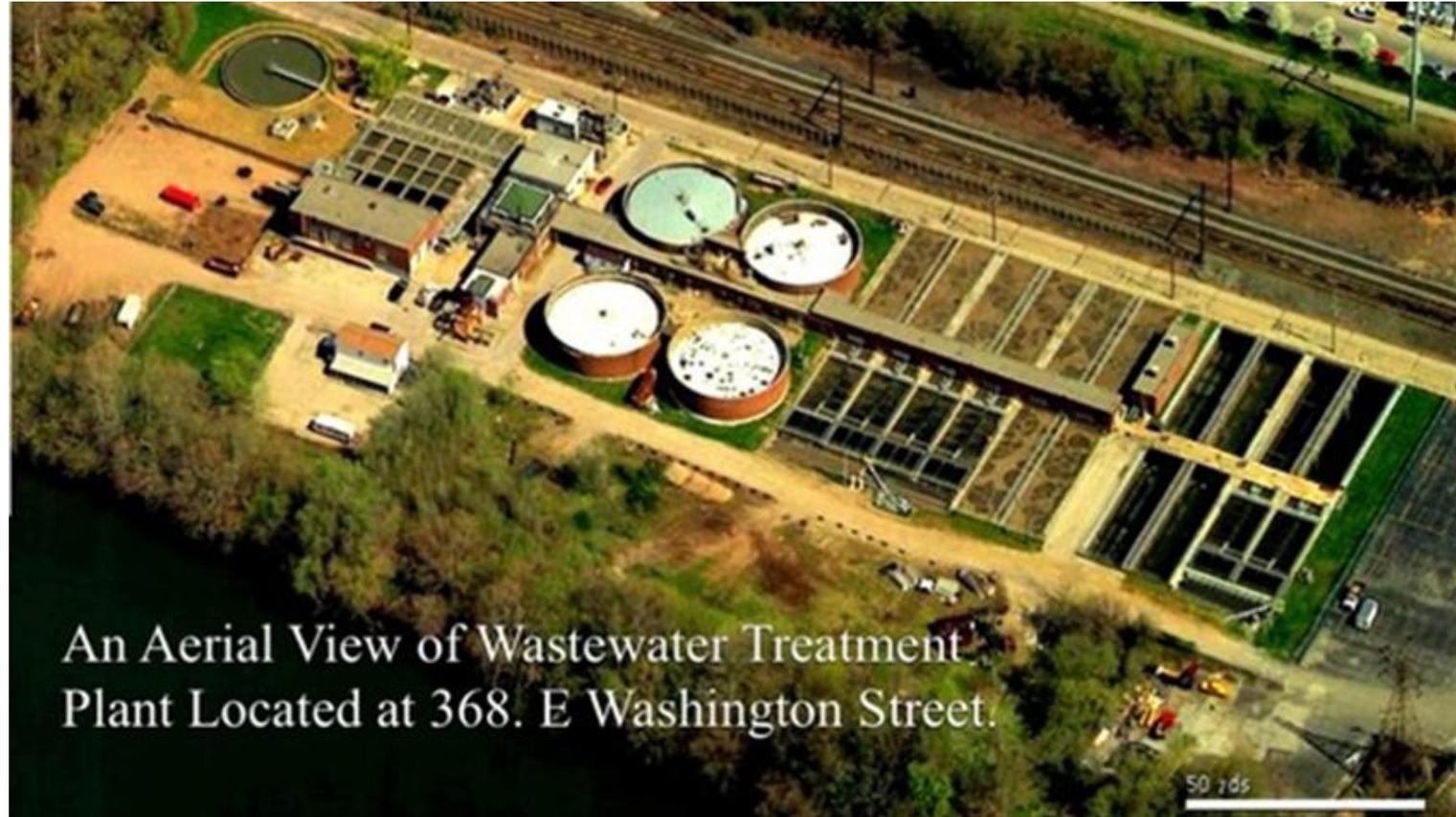
Vehicle Replacement Fund: \$35,000 → \$85,000 (+ \$50,000) ←
single biggest change

Departmental Expenses

Category	FY 2025 Budget	FY 2026 Budget	Δ (\$)	Δ (%)	Notes
Personnel (Admin)	165,773	171,578	+ 5,805	+ 3.5 %	Contractual step increases
Janitorial & Facility Costs	25,000	30,000	+ 5,000	+ 20 %	Full-year facility cleaning needs
Engineering & Repairs	680,000	625,000	- 55,000	- 8 %	Lower projected capital repair costs
Debt Service (Principal + Interest)	543,895	545,155	+ 1,260	+ 0.2 %	Stable debt profile
Benefits & Insurance	478,388	528,387	+ 49,999	+ 10.5 %	Rising premiums and MMO increases
Transfer to Vehicle Replacement Fund	35,000	85,000	+ 50,000	+ 143 %	Fleet replacement allocation doubled

NMWA Expense

Largest Cost of Sewer Fund
Sewer Treatment Cost
FY 2026 \$900,000



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

The Sewer Fund remains balanced for FY 2026 but only marginally so

- With no sewer rate increase since 2015, inflationary growth in personnel, insurance, and equipment costs has fully absorbed prior surpluses.



Summary Statement



Emergency Services Fund FY 2026



Highlights

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



Revenues

Fire millage rates have not changed in recent years, so growth in real-estate value is the only source of additional local revenue.

Revenue Source	FY 2025 Budget	FY 2026 Budget	Change (\$)	Change (%)	Notes
Real Estate Tax (Fire Mills)	\$ 189,068	\$ 189,184	+ \$ 116	+ 0.06 %	Millage unchanged; increase from assessed value growth ≈ \$ 116
Fireman's Relief Grant	\$ 119,000	\$ 119,000	0	0 %	State allocation—flat expectation
Transfer from General Fund	\$ 95,000	\$ 95,000	0	0 %	Maintained annual contribution

The Fire Fund remains fiscally stable for FY 2026, with essentially flat revenues and expenditures.

Continued restraint and predictable state funding sustain operations, while the unchanged fire millage rate has maintained financial equilibrium without additional burden on residents..

Expenditure Category	FY 2025 Budget	FY 2026 Budget	Δ (\$)	Δ (%)	Notes
Salaries & Wages – Appointed Officials	\$ 10,600	\$ 10,600	0	0 %	Board of Fire Officials stipends
Volunteer Service Tax Credit	15,000	12,000	- 3,000	- 20 %	Based on recent participation levels and usage trend
Fire Protection Expenses	5,000	5,000	0	0 %	Supplies and misc. administrative
Hydrant Services	68,900	68,900	0	0 %	Contract with water utility for hydrant maintenance
Jefferson Fire Company Allocation	184,500	184,500	0	0 %	Primary operating support payment
Fire Relief Association Pass-Through	119,000	119,000	0	0 %	State Fireman’s Relief distribution



Expenses



Liquid Fuels Fund FY 2026



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

Overview

Year	Total Revenues	Total Expenditures	Surplus / (Deficit)
FY 2025 Budget	\$ 405,530	\$ 405,530	\$ 0
FY 2026 Budget	\$ 400,580	\$ 400,580	\$ 0

→ **Change 2025 → 2026:**

Revenues – \$ 4,950 (– 1.2 %) • Expenditures – \$ 4,950 (– 1.2 %)

- Remains balanced

The Liquid Fuels Fund is again budgeted at **break-even**, consistent with PennDOT liquid-fuels rules that require all funds be expended annually on approved uses.

Revenues

Revenue Source	FY 2025 Budget	FY 2026 Budget	Change (\$)	Change (%)	Notes
State Allocation (PennDOT Liquid Fuels)	\$ 404,530	\$ 399,580	- \$ 4,950	- 1.2 %	Slight reduction in statewide allocation formula (gas-tax revenue pressure)
Interest Earnings	1,000	1,000	0	0 %	Minimal interest held on PLGIT balance

Total Revenues ↓ 1.2 %, reflecting statewide liquid-fuels revenue softening.

Expenses

Program & Capital Context

•**Primary Use:** Annual road paving, patching, signs, lighting, and winter materials—all eligible under PennDOT Liquid Fuels guidelines.

•**Funding Dependence:** 100 % state-driven; no local tax support is used in this fund.

•**Paving Impact:** Slight reduction in 2026 street resurfacing mileage expected unless supplemented through General Fund or grant sources.

Category	FY 2025 Budget	FY 2026 Budget	Δ (\$)	Δ (%)	Notes
Street Maintenance / Repairs	\$ 223,530	\$ 213,580	- \$ 9,950	- 4.5 %	Reduced paving allocation to align with lower state funding
Street Lighting	90,000	95,000	+ 5,000	+ 5.6 %	Utility rate increases (PECO)
Traffic Lights	20,000	20,000	0	0 %	Routine signal maintenance
Street Signs	7,000	7,000	0	0 %	Standard sign replacement
Storm Sewers & Drains	20,000	20,000	0	0 %	Ongoing inlet and line cleaning
Winter Maintenance / Salt	35,000	35,000	0	0 %	Consistent with prior years
Road Materials	10,000	10,000	0	0 %	Stone, cold patch, and related

The Highway Aid Fund for FY 2026 is balanced and operationally steady. Slight declines in state liquid-fuels allocations are offset by reduced paving plans and cost containment in other categories. Despite rising lighting and utility costs, West Norriton Township continues to maintain its streets without drawing on local tax support.

Questions?



Jason Bobst

Township Manager

Thank You

I want to thank our staff for their hard work and collaboration in developing this year's budget. Despite tight financial constraints, we produced a leaner, more efficient budget while maintaining the high level of service our residents expect. Your commitment and teamwork continue to make West Norriton a great place to live and work.