



A Community of Tradition and Vision

2024

Operating and Capital Budgets

Adopted by the Board of Supervisors

December 13th, 2023

Towamencin Township
Projected 12/31/23 Ended Actual
Operating Funds

| | 01 General | 02 Street Light | 03 Fire | 04 **NEW** EMS | 05 Park & Recreation | 06 Swimming Pool | 08 Sewer | 23 Debt | Total |
|--|----------------|-----------------------|--------------|----------------------|----------------------------|------------------------|----------------|----------------|---------------|
| Beginning Balance (a) | \$ 1,554,947 | \$ 3,737 | \$ 6,463 | \$ - | \$ 5,851 | \$ 13,184 | \$ 1,807,187 | \$ 138,910 | \$ 3,530,279 |
| Revenue (b) | \$ 10,166,509 | \$ 770 | \$ 213,664 | \$ - | \$ 488,951 | \$ 40,970 | \$ 5,633,811 | \$ 706,365 | \$ 17,251,040 |
| Expense (c) | \$ 9,097,586 | \$ 770 | \$ 428,904 | \$ - | \$ 491,780 | \$ 177,470 | \$ 4,552,422 | \$ 1,981,685 | \$ 16,730,617 |
| Net Revenue Less Expense (d = b - c) | \$ 1,068,923 | \$ - | \$ (215,240) | \$ - | \$ (2,829) | \$ (136,500) | \$ 1,081,389 | \$ (1,275,320) | \$ 520,423 |
| Transfers In (e) | \$ 1,222,689 | \$ - | \$ 220,000 | \$ - | \$ 265,000 | \$ 130,000 | \$ - | \$ 1,181,356 | \$ 3,019,045 |
| Transfers Out (f) | \$ 2,315,000 | \$ - | \$ - | \$ - | \$ 255,000 | \$ - | \$ 1,168,405 | \$ - | \$ 3,738,405 |
| Net Transfers (g = e - f) | \$ (1,092,311) | \$ - | \$ 220,000 | \$ - | \$ 10,000 | \$ 130,000 | \$ (1,168,405) | \$ 1,181,356 | \$ (719,360) |
| Projected Ending Balance (a + d + g) | \$ 1,531,559 | \$ 3,737 | \$ 11,223 | \$ - | \$ 13,022 | \$ 6,684 | \$ 1,720,171 | \$ 44,946 | \$ 3,331,342 |
| <i>Projected Ending Balance as % of 2024 Expense</i> | 16.3% | | | | | | 33.1% | | 18.8% |

Towamencin Township
Projected 12/31/23 Ended Actual
Capital Funds

| | 09 Sewer Capital | 18 Park Capital | 19 Public Art | 30 General Capital | 33 Traffic Impact | 35 Highway Aid | 07 Fischers Park | 94 General Reserve | Total |
|---|------------------------|-----------------------|---------------------|--------------------------|-------------------------|----------------------|------------------------|--------------------------|----------------|
| Beginning Balance (a) | \$ 2,255,860 | \$ 524,940 | \$ 148,060 | \$ 268,675 | \$ 79,970 | \$ 585,396 | \$ 900,658 | \$ 312 | \$ 4,763,871 |
| Revenue (b) | \$ 75,929 | \$ 436,846 | \$ 5,200 | \$ 1,044,000 | \$ 2,364 | \$ 542,933 | \$ 285,000 | \$ - | \$ 2,392,272 |
| Expense (c) | \$ 468,955 | \$ 626,088 | \$ - | \$ 1,638,718 | \$ - | \$ 945,000 | \$ 269,600 | \$ - | \$ 3,948,361 |
| Net Revenue Less Expense (d = b - c) | \$ (393,026) | \$ (189,242) | \$ 5,200 | \$ (594,718) | \$ 2,364 | \$ (402,067) | \$ 15,400 | \$ - | \$ (1,556,089) |
| Transfers In (e) | \$ - | \$ 125,000 | \$ - | \$ 1,072,000 | \$ - | \$ 50,000 | \$ - | \$ - | \$ 1,247,000 |
| Transfers Out (f) | \$ 176,000 | \$ 125,000 | \$ - | \$ 172,356 | \$ - | \$ - | \$ 54,284 | \$ - | \$ 527,640 |
| Net Transfers (g = e - f) | \$ (176,000) | \$ - | \$ - | \$ 899,644 | \$ - | \$ 50,000 | \$ (54,284) | \$ - | \$ 719,360 |
| Projected Ending Balance (a + d + g) | \$ 1,686,834 | \$ 335,698 | \$ 153,260 | \$ 573,601 | \$ 82,334 | \$ 233,329 | \$ 861,774 | \$ 312 | \$ 3,927,142 |

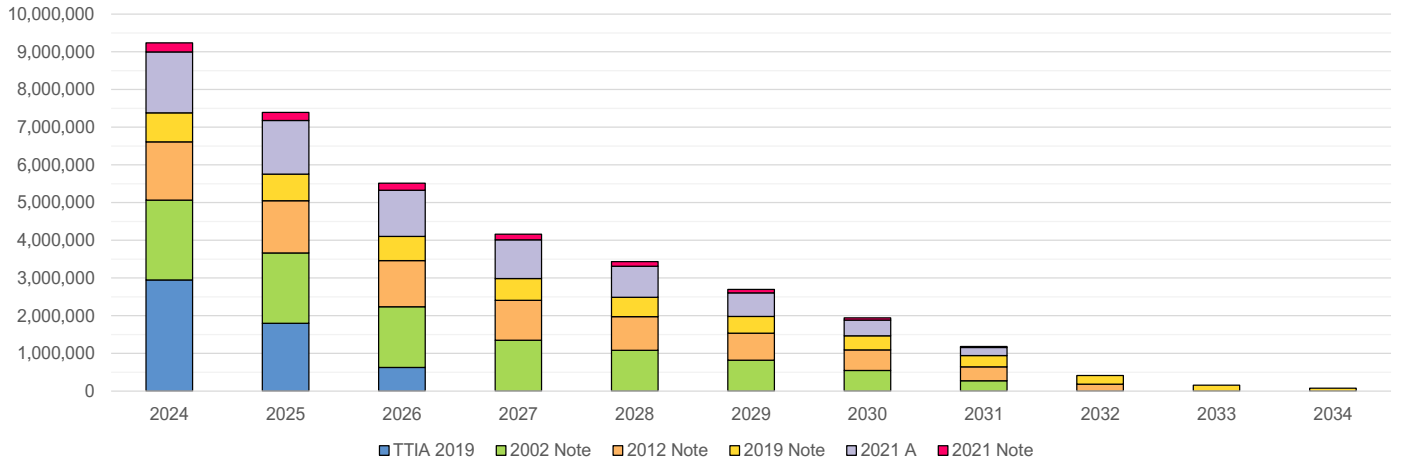
**Towamencin Township
2024 Proposed Budget
Operating Funds**

| | 01 General | 02 Street Light | 03 Fire | 04 **NEW** EMS | 05 Park & Recreation | 06 Swimming Pool | 08 Sewer | 23 Debt | Total |
|--|---------------|-----------------------|--------------|----------------------|----------------------------|------------------------|----------------|----------------|----------------|
| Beginning Balance (a) | \$ 1,531,559 | \$ 3,737 | \$ 11,223 | \$ - | \$ 13,022 | \$ 6,684 | \$ 1,720,171 | \$ 44,946 | \$ 3,331,342 |
| Revenue (b) | \$ 9,545,910 | \$ 770 | \$ 359,170 | \$ 100,000 | \$ 482,320 | \$ 10,000 | \$ 7,358,325 | \$ 703,660 | \$ 18,560,155 |
| Expense (c) | \$ 9,403,189 | \$ 770 | \$ 467,170 | \$ 100,000 | \$ 485,660 | \$ 88,800 | \$ 5,194,550 | \$ 2,020,890 | \$ 17,761,029 |
| Net Revenue Less Expense (d = b - c) | \$ 142,721 | \$ - | \$ (108,000) | \$ - | \$ (3,340) | \$ (78,800) | \$ 2,163,775 | \$ (1,317,230) | \$ 799,126 |
| Transfers In (e) | \$ 1,344,775 | \$ - | \$ 110,000 | \$ - | \$ 310,000 | \$ 80,000 | \$ - | \$ 1,302,000 | \$ 3,146,775 |
| Transfers Out (f) | \$ 1,820,000 | \$ - | \$ - | \$ - | \$ 306,000 | \$ - | \$ 2,153,975 | \$ - | \$ 4,279,975 |
| Net Transfers (g = e - f) | \$ (475,225) | \$ - | \$ 110,000 | \$ - | \$ 4,000 | \$ 80,000 | \$ (2,153,975) | \$ 1,302,000 | \$ (1,133,200) |
| Projected Ending Balance (a + d + g) | \$ 1,199,055 | \$ 3,737 | \$ 13,223 | \$ - | \$ 13,682 | \$ 7,884 | \$ 1,729,971 | \$ 29,716 | \$ 2,997,268 |
| <i>Projected Ending Balance as % of 2024 Expense</i> | 12.8% | | | | | | 33.3% | | 16.9% |

**Towamencin Township
2024 Proposed Budget
Capital Funds**

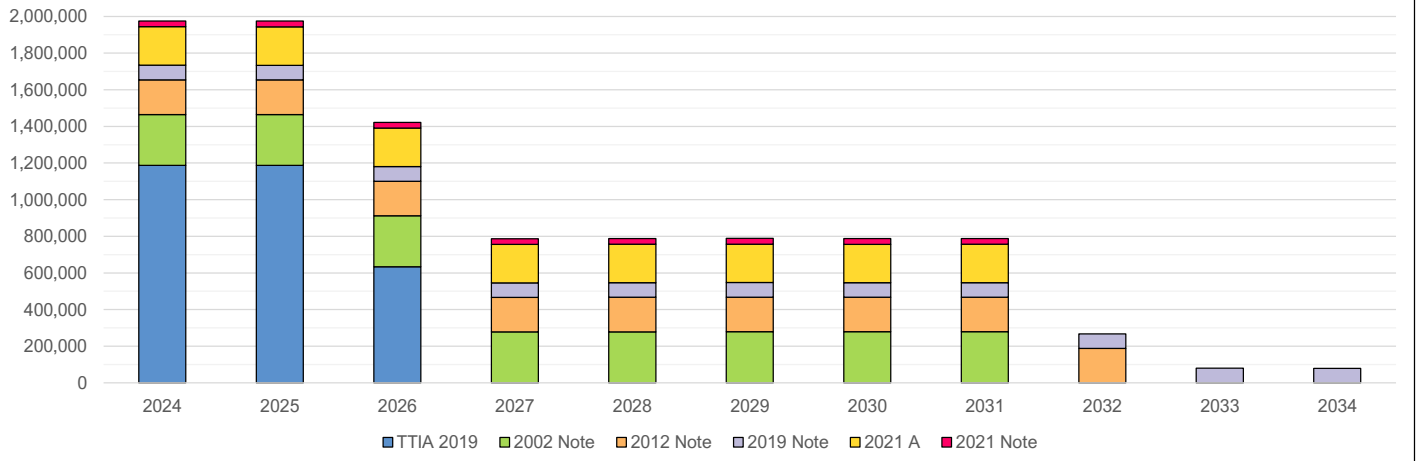
| | 09 Sewer Capital | 18 Park Capital | 19 Public Art | 30 General Capital | 33 Traffic Impact | 35 Highway Aid | 07 Fischers Park | 94 General Reserve | Total |
|---|------------------------|-----------------------|---------------------|--------------------------|-------------------------|----------------------|------------------------|--------------------------|----------------|
| Beginning Balance (a) | \$ 1,686,834 | \$ 335,698 | \$ 153,260 | \$ 573,601 | \$ 82,334 | \$ 233,329 | \$ 861,774 | \$ 312 | \$ 3,927,142 |
| Revenue (b) | \$ 475,000 | \$ 627,800 | \$ 2,500 | \$ 1,235,000 | \$ 500 | \$ 520,000 | \$ 259,000 | \$ - | \$ 3,119,800 |
| Expense (c) | \$ 1,649,097 | \$ 951,000 | \$ - | \$ 2,178,200 | \$ - | \$ 750,000 | \$ 252,100 | \$ - | \$ 5,780,397 |
| Net Revenue Less Expense (d = b - c) | \$ (1,174,097) | \$ (323,200) | \$ 2,500 | \$ (943,200) | \$ 500 | \$ (230,000) | \$ 6,900 | \$ - | \$ (2,660,597) |
| Transfers In (e) | \$ 700,000 | \$ - | \$ - | \$ 500,000 | \$ - | \$ - | \$ - | \$ - | \$ 1,200,000 |
| Transfers Out (f) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 66,800 | \$ - | \$ 66,800 |
| Net Transfers (g = e - f) | \$ 700,000 | \$ - | \$ - | \$ 500,000 | \$ - | \$ - | \$ (66,800) | \$ - | \$ 1,133,200 |
| Projected Ending Balance (a + d + g) | \$ 1,212,737 | \$ 12,498 | \$ 155,760 | \$ 130,401 | \$ 82,834 | \$ 3,329 | \$ 801,874 | \$ 312 | \$ 2,399,745 |

Governmental Debt: Outstanding Balance at Start of Period, 2024 - 2034

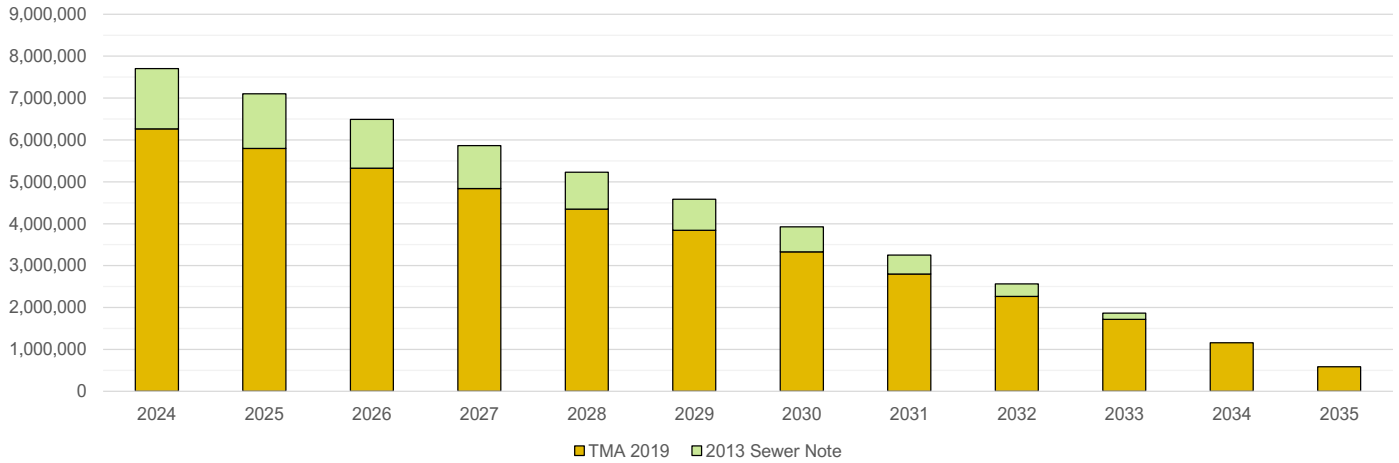


| | | | |
|--|---------------------|-----------------------------|--------------|
| TTIA: 2019 Revenue Bank Notes | \$ 6,740,000 | | |
| Outstanding Principal Balance on 12/31/23: | \$ 2,948,000 | Next principal payment due: | 4/25/2024 |
| Fixed Interest Rate | 1.743% | Principal Amount: | \$ 1,149,000 |
| 2002 General Obligation Note | \$ 6,000,000 | | |
| Outstanding Principal Balance on 12/31/23: | \$ 2,119,000 | Next principal payment due: | 12/25/2024 |
| Fixed Interest Rate | 1.1360% | Principal Amount: | \$ 254,000 |
| 2012 General Obligation Note | \$ 3,062,000 | | |
| Outstanding Principal Balance on 12/31/23: | \$ 1,546,000 | Next principal payment due: | 10/25/2024 |
| Fixed Interest Rate | 1.968% | Principal Amount: | \$ 159,000 |
| 2019 General Obligation Note | \$ 1,000,000 | | |
| Outstanding Principal Balance on 12/31/23: | \$ 768,000 | Next principal payment due: | 5/25/2024 |
| Fixed Interest Rate | 2.448% | Principal Amount: | \$ 62,000 |
| 2021-A TT General Obligation Note | \$ 2,000,000 | | |
| Outstanding Principal Balance on 12/31/23: | \$ 1,616,000 | Next principal payment due: | 2/25/2024 |
| Fixed Interest Rate | 1.043% | Principal Amount: | \$ 193,000 |
| 2021 TTVFC General Obligation Note | \$ 300,000 | | |
| Outstanding Principal Balance on 12/31/23: | \$ 242,000 | Next principal payment due: | 1/25/2024 |
| Fixed Interest Rate | 1.052% | Principal Amount: | \$ 29,000 |
| Total Outstanding Balance on 12/31/23 | \$ 9,239,000 | | |
| Governmental Debt | | | |

Governmental Debt: Scheduled Debt Payments by Borrowing and Year, 2024 - 2034

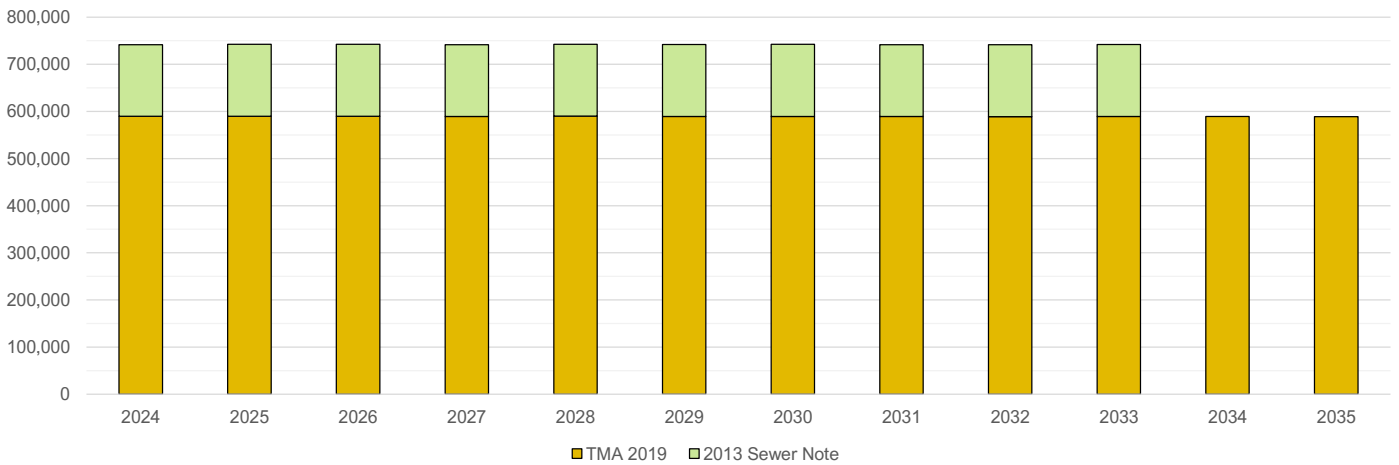


Sewer Debt: Outstanding Balance at Start of Period, 2024 - 2034



| | | | |
|--|---------------------|-----------------------------|------------|
| TMA: 2019 Revenue Bank Notes | \$ 8,026,000 | | |
| Outstanding Principal Balance on 12/31/23: | \$ 6,263,000 | Next principal payment due: | 5/25/2024 |
| Fixed Interest Rate | 2.098% | Principal Amount: | \$ 464,000 |
| 2013 Sewer Revenue Note | \$ 2,500,000 | | |
| Outstanding Principal Balance on 12/31/23: | \$ 1,440,000 | Next principal payment due: | 7/25/2024 |
| Fixed Interest Rate | 1.157% | Principal Amount: | \$ 136,000 |
| Total Outstanding Balance on 12/31/23 | \$ 7,703,000 | | |
| Sewer Debt | | | |

Sewer Debt: Scheduled Debt Payments by Borrowing and Year, 2024 - 2034



Towamencin Township 2024 Adopted Budget - Table of Contents

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General Fund (01)

The General Fund is the main operating fund of the township, accounting for the revenues and expenditures for general governmental services (e.g. Administration, Police, Code Enforcement, Public Works, Planning & Zoning).

| | |
|---|------------------|
| Beginning Fund Balance (a) | 1,531,559 |
| Revenue (b) | 9,545,910 |
| Expense (c) | 9,403,189 |
| Net Revenue/(Expense) (d=b-c) | 142,721 |
| Net Interfund Transfers In/(Out) (e) | (475,225) |
| Projected Ending Balance (a+d+e) | 1,199,055 |

REVENUES

Real Estate Taxes (01-301 Account Series)

Real Estate Taxes are budgeted to collect \$3,481,400. This figure includes the 2024 year ("current") taxes, payment discounts and penalties, and delinquent taxes collected by the Montgomery County Tax Claim Bureau. The millage allocated to the General Fund is 4.022, approximately 71% of the total tax millage of 5.689.

The township's total taxable assessed value (\$1,099,000,000) less anticipated homestead/farmstead exemptions (\$213,000,000) equates to an anticipated net taxable assessed valuation of approximately \$886,000,000, or \$886,000 of revenue per 1 mill of taxation (before discounts and penalties).

While the 2024 budget reflects no change to the total real estate tax rate, the budget includes an increase to the fire millage (credited to the Fire Fund 03) and the creation of an ambulance/EMS millage (credited to the EMS Fund 04). A matching decrease to the general millage (credited to the General Fund 01) offsets these increases.

| Fund | Millage 2023 | Millage 2024 | Millage Change | 2024 Revenue |
|-------------------------|---------------|---------------|----------------|------------------|
| General (01) | 4.320 | 4.022 | (0.298) | 3,481,400 |
| Fire (03) | 0.081 | 0.263 | 0.182 | 227,670 |
| EMS (04) | - | 0.116 | 0.116 | 100,000 |
| Parks & Recreation (05) | 0.481 | 0.481 | - | 416,420 |
| Debt Service (23) | 0.807 | 0.807 | - | 698,660 |
| Total | 5.6890 | 5.6890 | - | 4,924,150 |

The township is continuing the Homestead/Farmstead exemptions of \$50,000. There are currently 4,326 taxpayers utilizing the homestead exemption and 4 qualifying for the farmstead exemption.

Act 511 Taxes (01-310)

Real Estate Transfer Taxes collections of \$450,000 are budgeted for 2024. Revenue from Earned Income Taxes (EIT) are budgeted at \$3,950,000. This figure is approximately 97% of current EIT projections which hedges against lost revenue in a moderate recession. The Local Services Tax (LST) of \$1 per week per employee working within the Township helps cover the costs of services, such as police, fire,

emergency services and road maintenance. It is estimated that this tax will generate \$380,000 in 2024.

Business Licenses (01-321)

The Township receives cable television franchise fees of 5% of gross revenues from Comcast and Verizon. This fee is budgeted at \$310,000. These fees are paid quarterly in arrears. Continued “cord-cutting” trends have caused this revenue stream to fall by about 3% annually since 2016.

Grants and Shared Revenues (01-350 through 01-358)

State Shared Revenues include State Pension Aid received each year. The amount budgeted for 2024 is \$365,000 and is applied towards the Township’s minimum municipal pension obligations (MMO) for Uniformed and Non-Uniform employees.

Charges for Services and Public Safety Revenue (01-361 through 01-362)

Public Safety revenues include various permit fees, inspection costs and charges for Police Services. Public Safety revenue is collectively budgeted at \$326,300 in 2024. This is approximately 7% lower than 2023 projected revenue due to expected declines in building permit activity.

Interfund Transfers In (01-392)

Transfers into the General Fund are budgeted from the Sewer Fund and Fischers Park Fund. The transfers cover overhead rather than directly charging administrative expenses to these funds. The 2024 transfer from the Sewer Fund (\$1,277,975) is approximately 36% of certain indirect expenses (Fischers Park Fund: \$66,800 or 2.7%).

EXPENDITURES

Salaries and wages are budgeted to increase by 3.0% for non-uniformed and police employees, the latter of which is contractually obligated in the township’s union contract with the Police Association of Towamencin Township. Health insurance premiums will increase approximately 5% in 2024. Employees have the option to pay a 17% premium share for insurance or to select a higher co-pay insurance plan with no required contribution.

General Government (01-400 through 01-409)

General Government costs include the Board of Supervisors; administrative and finance staff; tax collection, legal and engineering costs; technology and facility maintenance costs. These departments are collectively budgeted at \$1,928,275 in 2024. This is an increase from 2023 projections of approximately 12 percent due to the aforementioned salary and health care increases, savings in 2023 due to one position vacancy, increased legal costs for collective bargaining, and the reallocation of engineering costs from Planning & Zoning to General Government as suggested in the state’s recommended Chart of Accounts for municipal government.

Public Safety (01-410)

The Public Safety (Police) budget for 2024 is \$4,371,775. Staffing at the department will remain at its 2023 levels which includes 23 uniformed staff (including the Chief and Lieutenant) and a civilian administrative staff of two full-time and three part-time positions.

The Towamencin Township Police Department has been accredited by the Pennsylvania Law Enforcement Accreditation Commission since May 2012. The Towamencin Township Police Department will celebrate its 50th anniversary in 2025.

Code Enforcement (01-413) and Planning & Zoning (01-414)

The Code Enforcement and Planning & Zoning budget is a combined \$682,160. Included in the budget is a one-time expenditure for the township's updated Comprehensive Plan (01-414-310.05). The budget also includes the addition of the Fire Marshal position to the 413 Code Enforcement Department. It is anticipated that most of this positions' costs will be offset by a reduction in third-party contractor costs currently expended to maintain the township's fire & life safety program.

Public Works (01-430 through 01-445)

The Public Works 2024 budget across all cost centers is \$1,569,020. The Public Works Department is staffed by 11 employees and is responsible for the maintenance of 58 miles of roads; 85 miles of sanitary sewer lines; maintenance of stormwater facilities; 25 traffic signals; and 1,644 manholes. Park maintenance activities of the department are accounted for in the Parks & Recreation (05) and Fischers Park (07) Funds.

Retirement Expenses (01-481)

The township's minimum municipal obligations (MMOs) to its Police and Non-Uniform Defined Benefit Pension Plans are \$380,044 and \$98,040, respectively. This represents a near 50% decline from recent MMO levels due to the improved actuarially-determined funding ratios in both pension plans.

In 2014, the Board of Supervisors approved a Defined Contribution Pension Plan for Non-uniform employees hired after August 1, 2014. The Township will contribute 3.5% of each eligible employee's wages to the plan.

Insurances (01-486)

The 01-486 series accounts for non-health insurances. Property and liability insurances have increased substantially nationwide in response to inflation and increased claims from significant weather events. The township's costs in this area have increased by approximately 20% or \$50,000.

Interfund Transfers Out (01-492)

The General Fund transfers include \$900,000 to the Debt Service Fund (23) to cover debt costs in excess of the dedicated debt service real estate tax levy; \$500,000 to the General Capital Fund (30) to fund capital project costs; and operating subsidies to the Fire Fund (03) and Parks and Recreation Fund (05).

Towamencin Township

2024 Adopted Budget

Period: 00/24

| Account Number | Account Title | 2021 Actual | 2022 Actual | 2023 Amended Budget | 2023 Actual Projected | 2024 Future year Budget |
|------------------------------|---------------------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| General Fund | | | | | | |
| REAL ESTATE TAXES | | | | | | |
| 01-301-100.00 | REAL ESTATE TAX CURRENT | 2,886,425 | 2,848,972 | 3,749,191 | 3,805,000 | 3,529,650 |
| 01-301-101.00 | REAL ESTATE TAX DISCOUNT | 54,963- | 53,926- | 68,181- | 72,000- | 64,190- |
| 01-301-102.00 | REAL ESTATE TAX PENALTY | 6,431 | 5,060 | 7,576 | 2,600 | 7,130 |
| 01-301-104.00 | REAL ESTATE TAX REFUNDS | .00 | .00 | .00 | 22,000- | 10,610- |
| 01-301-200.00 | REAL ESTATE TAX PRIOR | 7,413 | 8,189 | 7,593 | 6,000 | 7,060 |
| 01-301-400.00 | REAL ESTATE TAX DELINQNT. | 20,650 | 15,356 | 11,389 | 3,800 | 7,060 |
| 01-301-600.00 | REAL ESTATE TAX INTERIM | 15,443 | 11,986 | 5,695 | 10,700 | 5,300 |
| Total REAL ESTATE TAXES: | | 2,881,399 | 2,835,638 | 3,713,263 | 3,734,100 | 3,481,400 |
| ACT 511 TAXES | | | | | | |
| 01-310-100.00 | REAL ESTATE TRANSFER TAX | 932,015 | 674,960 | 450,000 | 580,000 | 450,000 |
| 01-310-200.00 | EARNED INCOME TAXES | 3,835,518 | 4,140,098 | 3,850,000 | 4,100,000 | 3,950,000 |
| 01-310-505.00 | Local Services Tax | 388,193 | 398,918 | 380,000 | 380,000 | 380,000 |
| Total ACT 511 TAXES: | | 5,155,726 | 5,213,976 | 4,680,000 | 5,060,000 | 4,780,000 |
| BUSINESS LICENSES | | | | | | |
| 01-321-600.00 | BUSINESS LICENSES | 1,900 | 400 | 1,500 | 400 | 1,000 |
| 01-321-800.00 | CATV FRANCHISE FEE | 339,997 | 329,107 | 330,000 | 315,000 | 310,000 |
| Total BUSINESS LICENSES: | | 341,897 | 329,507 | 331,500 | 315,400 | 311,000 |
| Non Business Licenses | | | | | | |
| 01-322-800.00 | STREET OPENING PERMITS | 4,640 | 1,470 | 2,000 | 1,800 | 2,000 |
| Total Non Business Licenses: | | 4,640 | 1,470 | 2,000 | 1,800 | 2,000 |
| FINES | | | | | | |
| 01-331-100.00 | DISTRICT JUSTICE FINES | 37,269 | 40,106 | 36,000 | 30,000 | 30,000 |
| 01-331-110.00 | STATE POLICE FINES | 6,830 | 6,880 | 6,400 | 6,000 | 6,000 |
| Total FINES: | | 44,099 | 46,985 | 42,400 | 36,000 | 36,000 |
| INTEREST ON EARNINGS | | | | | | |
| 01-341-100.00 | INTEREST ON EARNINGS | 1,926 | 20,070 | 14,000 | 117,000 | 65,000 |
| Total INTEREST ON EARNINGS: | | 1,926 | 20,070 | 14,000 | 117,000 | 65,000 |
| RENTAL INCOME | | | | | | |
| 01-342-200.01 | Rittenhouse A unit | 9,675 | 11,550 | 16,500 | 19,800 | 16,500 |
| 01-342-200.02 | Rittenhouse B unit | 13,800 | 10,350 | 11,500 | 13,800 | 11,500 |
| Total RENTAL INCOME: | | 23,475 | 21,900 | 28,000 | 33,600 | 28,000 |
| FEDERAL GRANTS | | | | | | |
| 01-351-000.04 | FED GRANT - BVP | 510 | 3,059 | .00 | 3,000 | .00 |
| 01-351-000.99 | FED GRANT - MISC. | 11,187 | .00 | .00 | .00 | .00 |

Towamencin Township

2024 Adopted Budget

Period: 00/24

| Account Number | Account Title | 2021 Actual | 2022 Actual | 2023 Amended Budget | 2023 Actual Projected | 2024 Future year Budget |
|---|--------------------------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| Total FEDERAL GRANTS: | | 11,697 | 3,059 | .00 | 3,000 | .00 |
| STATE GRANT | | | | | | |
| 01-354-010.00 | PA GRANT- Recycling Performnce | 31,163 | 36,225 | 31,165 | 31,165 | 30,000 |
| 01-354-060.00 | PEMA / FEMA Assistance Grant | .00 | .00 | .00 | .00 | .00 |
| Total STATE GRANT: | | 31,163 | 36,225 | 31,165 | 31,165 | 30,000 |
| State Shared Revenues & Entitl | | | | | | |
| 01-355-010.00 | PUBLIC UTILITY TAX | 7,871 | 8,774 | 7,850 | 8,219 | 7,850 |
| 01-355-040.00 | ALCOHOLIC BEVERAGE TAX | .00 | 2,400 | 2,000 | 2,000 | 2,000 |
| 01-355-050.00 | PENSION STATE AID | 326,215 | 352,271 | 330,000 | 384,640 | 365,000 |
| 01-355-060.00 | Fire Co Debt Re-pmt Fire Truck | 2,700 | 31,875 | 31,571 | 31,571 | 31,260 |
| Total State Shared Revenues & Entitl: | | 336,786 | 395,320 | 371,421 | 426,430 | 406,110 |
| Local Government Grants | | | | | | |
| 01-357-021.00 | LOCAL MUNICIPAL CONTRIB | 9,000 | .00 | .00 | .00 | .00 |
| Total Local Government Grants: | | 9,000 | .00 | .00 | .00 | .00 |
| Local Govt Unit Shared Revenue | | | | | | |
| 01-358-020.00 | Criminal Processing Fee | 69,772 | 19,168 | .00 | .00 | .00 |
| Total Local Govt Unit Shared Revenue: | | 69,772 | 19,168 | .00 | .00 | .00 |
| CHARGES FOR SERVICES | | | | | | |
| 01-361-310.00 | PRELIM SUBDIV/LAND DEV | 15,048 | 7,050 | 6,500 | 4,000 | 6,500 |
| 01-361-320.00 | ADMINISTRATIVE FEES | 43,772 | 26,077 | 26,000 | 26,000 | 26,000 |
| 01-361-340.00 | ZONING HEARING BOARD FEES | 15,050 | 9,955 | 8,000 | 5,750 | 8,000 |
| 01-361-350.00 | BOS - Hearing Fees | 2,400 | 800 | 2,000 | 1,500 | 2,000 |
| Total CHARGES FOR SERVICES: | | 76,270 | 43,882 | 42,500 | 37,250 | 42,500 |
| PUBLIC SAFETY | | | | | | |
| 01-362-010.00 | SPECIAL POLICE SERVICES | 16,372 | 9,830 | 15,000 | 10,000 | 15,000 |
| 01-362-010.03 | Aggressive Driver OT | 540 | .00 | .00 | 1,500 | .00 |
| 01-362-010.05 | County Drug Task Force OT | .00 | 2,554 | .00 | 2,000 | 1,000 |
| 01-362-010.06 | DUI Task Force OT | 2,295 | 13,301 | 3,500 | 4,200 | 3,500 |
| 01-362-010.07 | FBI Task Force OT | 2,550 | 6,095 | 1,500 | 3,000 | 1,500 |
| 01-362-020.00 | POLICE REPORTS | 4,290 | 6,443 | 4,800 | 5,000 | 4,800 |
| 01-362-130.00 | ALARM PERMITS | 8,775 | 10,560 | 8,450 | 10,000 | 8,500 |
| 01-362-140.00 | STRAY DOG FINES | 90 | 90 | .00 | 90 | .00 |
| 01-362-145.00 | Lodging Fees | 385 | 150 | 250 | 300 | .00 |
| 01-362-170.00 | FINGERPRINTING FEES | 6,982 | 4,087 | 5,000 | 900 | 1,000 |
| 01-362-405.00 | CONTRACTOR REGISTRATIONS | 2,350 | 1,665 | 2,225 | 1,500 | 2,000 |
| 01-362-407.00 | HVAC PERMITS | 24,765 | 46,325 | 25,000 | 24,000 | 25,000 |
| 01-362-410.00 | BUILDING PERMITS | 224,484 | 178,524 | 125,000 | 110,000 | 110,000 |
| 01-362-415.00 | Zoning Permits | 24,290 | 19,636 | 20,000 | 24,000 | 20,000 |
| 01-362-420.00 | ELECTRICAL PERMITS | 54,395 | 89,476 | 60,000 | 60,000 | 60,000 |
| 01-362-430.00 | PLUMBING PERMITS | 11,254 | 20,435 | 10,000 | 12,000 | 10,000 |

Towamencin Township

2024 Adopted Budget

Period: 00/24

| Account Number | Account Title | 2021 Actual | 2022 Actual | 2023 Amended Budget | 2023 Actual Projected | 2024 Future year Budget |
|---------------------------------------|--------------------------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| 01-362-440.00 | FIRE SUPPRESSION/ ALARM PERMI | 8,336 | 31,338 | 10,000 | 19,000 | 10,000 |
| 01-362-450.00 | USE & OCCUPANCY PERMITS | 37,970 | 30,590 | 33,000 | 31,000 | 30,000 |
| 01-362-455.00 | On-site inspection program fee | 9,738 | 10,272 | 9,000 | 10,000 | 9,000 |
| 01-362-460.00 | FIRE INSPECTION FEES | 12,640 | 39,045 | 15,000 | 20,000 | 15,000 |
| 01-362-470.00 | RESTITUTION | .00 | 200 | .00 | 1,734 | .00 |
| Total PUBLIC SAFETY: | | 452,501 | 520,615 | 347,725 | 350,224 | 326,300 |
| MISCELLANEOUS REVENUE | | | | | | |
| 01-380-010.00 | MISCELLANEOUS SALES | 1,270 | 2,145 | 2,000 | 1,000 | 1,000 |
| 01-380-015.00 | Miscellaneous Receipts | 13,549 | 8,351 | 10,000 | 5,000 | 5,000 |
| 01-380-020.00 | MISCELLANEOUS RECEIPTS- Polic | 149 | 1,021 | .00 | .00 | .00 |
| 01-380-100.00 | Insurance Premiums Reimbursed | 24,316 | 13,723 | 10,000 | 9,000 | 31,600 |
| Total MISCELLANEOUS REVENUE: | | 12,186 | 23,198 | 22,000 | 15,000 | 37,600 |
| OTHER REVENUE | | | | | | |
| 01-389-100.00 | Refund of Prior Year Expense | .00 | 11 | .00 | 5,540 | .00 |
| Total OTHER REVENUE: | | .00 | 11 | .00 | 5,540 | .00 |
| INTERFUND TRANSFERS | | | | | | |
| 01-392-070.00 | TRANSFER FROM FISCHERS PARK | 58,907 | 55,111 | 54,284 | 54,284 | 66,800 |
| 01-392-080.00 | TRANSFER FROM SEWER FUND | 1,175,439 | 1,107,403 | 1,168,405 | 1,168,405 | 1,277,975 |
| 01-392-300.00 | TRANSFER FR GEN CAP | 383,486 | .00 | .00 | .00 | .00 |
| 01-392-310.00 | Transfer from Park Cap | 60,500 | .00 | .00 | .00 | .00 |
| Total INTERFUND TRANSFERS: | | 1,678,332 | 1,162,514 | 1,222,689 | 1,222,689 | 1,344,775 |
| General Govt Elected Officials | | | | | | |
| 01-400-110.00 | ELECTED OFFICIALS-SALARY | 19,100 | 20,625 | 20,625 | 20,625 | 20,625 |
| 01-400-460.00 | CONFERENCE & TRAINING | 969 | 5,159 | 5,000 | 5,000 | 5,000 |
| Total General Govt Elected Officials: | | 20,069 | 25,784 | 25,625 | 25,625 | 25,625 |
| General Govt - Manager | | | | | | |
| 01-401-121.00 | MANAGEMENT SALARY | 176,374 | 142,120 | 175,000 | 175,000 | 185,000 |
| 01-401-156.00 | Health Insurance | 31,668 | 17,772 | .00 | .00 | 14,500 |
| 01-401-158.00 | Life & LTD Insurance | .00 | .00 | 1,300 | 1,400 | 1,500 |
| 01-401-161.00 | FICA | 13,934 | 10,903 | 13,770 | 12,500 | 14,000 |
| 01-401-310.00 | Other Professional Services | 12,720 | 71,304 | 40,000 | 50,000 | 10,000 |
| 01-401-451.00 | VEHICLE MAINTENANCE | 1,727 | 1,251 | 750 | 33 | .00 |
| Total General Govt - Manager: | | 236,423 | 243,350 | 230,820 | 238,933 | 225,000 |
| General Govt - Tax Collection | | | | | | |
| 01-403-110.00 | ELECTED OFFICIALS | 2,600 | 2,600 | 2,600 | 2,600 | 2,600 |
| 01-403-210.00 | OFFICE SUPPLIES | 1,081 | 4,382 | 3,300 | 2,750 | 3,300 |
| 01-403-450.00 | OTHER CONTRACTED SERVICES | 54,446 | 56,586 | 57,100 | 58,500 | 59,500 |
| Total General Govt - Tax Collection: | | 58,127 | 63,568 | 63,000 | 63,850 | 65,400 |

Towamencin Township

2024 Adopted Budget

Period: 00/24

| Account Number | Account Title | 2021 Actual | 2022 Actual | 2023 Amended Budget | 2023 Actual Projected | 2024 Future year Budget |
|---------------------------------------|-----------------------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| General Govt - Staff | | | | | | |
| 01-406-130.00 | STAFF SALARY | 323,090 | 271,375 | 391,700 | 373,072 | 460,000 |
| 01-406-131.00 | PERSONNEL - OVERTIME | .00 | .00 | 3,000 | 1,000 | 2,000 |
| 01-406-156.00 | HEALTH INSURANCE | 88,710 | 58,821 | 87,000 | 78,000 | 95,500 |
| 01-406-158.00 | Life & LTD Insurance | .00 | .00 | 4,600 | 5,550 | 6,500 |
| 01-406-161.00 | FICA | 25,844 | 22,461 | 30,026 | 28,650 | 37,000 |
| 01-406-210.00 | OFFICE SUPPLIES | 7,040 | 5,781 | 7,000 | 7,500 | 7,000 |
| 01-406-311.00 | ACCOUNTING SERVICES | 60,579 | 105,510 | 37,000 | 39,100 | 41,000 |
| 01-406-313.00 | ENGINEERING | .00 | .00 | .00 | .00 | 50,000 |
| 01-406-314.00 | LEGAL SERVICES | 87,263 | 116,503 | 146,530 | 145,000 | 175,000 |
| 01-406-321.00 | TELEPHONE | 5,022 | 4,650 | 5,500 | 4,700 | 5,500 |
| 01-406-325.00 | POSTAGE | 2,090 | 3,875 | 5,000 | 7,000 | 6,500 |
| 01-406-341.00 | ADVERTISING | 5,906 | 15,822 | 7,630 | 9,000 | 8,500 |
| 01-406-342.00 | PRINTING | 3,255 | 1,195 | 17,480 | 14,000 | 4,000 |
| 01-406-420.00 | DUES,SUBSCRPTNS,MEMBRSHPS | 5,284 | 6,843 | 6,000 | 6,100 | 6,500 |
| 01-406-430.00 | Other Contracted Services | 5,860 | 62,387 | 17,100 | 25,000 | 25,000 |
| 01-406-450.00 | MAINTENANCE AGREEMENTS | 19,678 | 38,813 | 31,920 | 35,279 | 37,600 |
| 01-406-460.00 | CONFERENCE TRAINING | 336 | 2,348 | 3,600 | 3,600 | 6,500 |
| 01-406-499.00 | Twp Employee Appreciation | .00 | .00 | .00 | .00 | 5,000 |
| Total General Govt - Staff: | | 639,957 | 716,382 | 801,086 | 782,551 | 979,100 |
| Data Processing | | | | | | |
| 01-407-130.00 | STAFF SALARY | 146,974 | 152,827 | 177,087 | 177,250 | 183,000 |
| 01-407-131.00 | PERSONNEL - OVERTIME | .00 | 310 | 4,260 | 8,000 | 8,300 |
| 01-407-156.00 | Health Insurance | 36,286 | 32,171 | 34,250 | 34,000 | 37,000 |
| 01-407-158.00 | Life & LTD Insurance | .00 | .00 | 2,150 | 2,600 | 2,600 |
| 01-407-161.00 | FICA | 11,369 | 11,810 | 12,114 | 14,200 | 14,750 |
| 01-407-220.00 | MATERIALS/SUPPLIES | 4,639 | 4,151 | 5,835 | 7,500 | 7,000 |
| 01-407-310.00 | Other Professional Services | 2,400 | .00 | 3,000 | 3,000 | 3,000 |
| 01-407-321.00 | TELEPHONE | 25,007 | 23,011 | 27,000 | 27,000 | 27,000 |
| 01-407-374.00 | Maintenance of Equipment | 8,078 | 6,095 | 9,288 | 6,000 | 7,700 |
| 01-407-450.00 | Maintenance Agreements | 57,218 | 79,981 | 99,980 | 99,980 | 90,000 |
| 01-407-460.00 | CONFERENCE TRAINING | 3,522 | 2,709 | 5,000 | 4,000 | 5,000 |
| Total Data Processing: | | 295,493 | 313,064 | 379,964 | 383,530 | 385,350 |
| General Govt - Bldg Maintenanc | | | | | | |
| 01-409-220.00 | MATERIALS/SUPPLIES | 3,538 | 6,253 | 5,665 | 9,240 | 9,500 |
| 01-409-361.00 | ELECTRICITY | 38,853 | 51,911 | 44,300 | 44,300 | 44,300 |
| 01-409-362.00 | NATURAL GAS | 3,505 | 4,350 | 5,000 | 5,000 | 5,000 |
| 01-409-366.00 | WATER | 2,222 | 2,607 | 2,222 | 4,000 | 4,000 |
| 01-409-373.00 | REPAIR & MAINT. OF FACIL. | 42,710 | 67,885 | 56,650 | 60,000 | 80,000 |
| 01-409-450.00 | OTHER CONTRACTED SERVICES | 67,137 | 95,260 | 97,000 | 97,000 | 97,000 |
| Total General Govt - Bldg Maintenanc: | | 157,965 | 228,266 | 210,837 | 219,540 | 239,800 |
| Public Safety | | | | | | |
| 01-410-120.00 | PERSONNEL-MANAGEMENT | 294,959 | 307,401 | 316,497 | 343,378 | .00 |
| 01-410-130.01 | PERSONNEL - STAFF | 133,889 | 144,869 | 172,476 | 176,852 | 187,000 |
| 01-410-130.02 | PERSONNEL - POLICE | 2,270,226 | 2,404,632 | 2,385,380 | 2,325,810 | 2,763,000 |
| 01-410-140.02 | Police Non-Disability Wages | 12,273 | 12,273 | 12,500 | 12,500 | 12,500 |

Towamencin Township

2024 Adopted Budget

Period: 00/24

| Account Number | Account Title | 2021 Actual | 2022 Actual | 2023 Amended Budget | 2023 Actual Projected | 2024 Future year Budget |
|-------------------------|--------------------------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| 01-410-156.00 | HEALTH INSURANCE | 501,174 | 450,995 | 498,000 | 480,000 | 546,000 |
| 01-410-158.00 | Life & LTD Insurance | .00 | .00 | 24,500 | 25,675 | 27,000 |
| 01-410-160.00 | Deferred Compensation Contribu | 305 | .00 | .00 | .00 | .00 |
| 01-410-161.00 | FICA | 221,046 | 229,668 | 230,313 | 231,000 | 240,000 |
| 01-410-162.00 | UNEMPLOYMENT COMP | 676 | .00 | .00 | .00 | .00 |
| 01-410-163.00 | POST RETIREMENT BENEFITS | 82,141 | 75,166 | 62,825 | 95,000 | 135,000 |
| 01-410-183.02 | OVERTIME - POLICE | 110,307 | 150,586 | 112,000 | 145,000 | 130,000 |
| 01-410-187.02 | REIMB OVERTIME - POLICE | 13,294 | 20,755 | 24,074 | 15,000 | 20,000 |
| 01-410-187.03 | Aggressive Driver OT | 7,876 | 10,266 | 8,000 | 5,000 | 5,000 |
| 01-410-187.05 | County Drug Task Force OT | 838 | 1,240 | 3,500 | 3,500 | 3,500 |
| 01-410-187.06 | DUI Task Force OT | 3,985 | 1,524 | 2,500 | 2,500 | 1,500 |
| 01-410-187.07 | FBI Task Force OT | 2,680 | 6,249 | 3,500 | 3,700 | 3,500 |
| 01-410-210.00 | OFFICE SUPPLIES | 6,894 | 6,190 | 9,000 | 9,000 | 13,000 |
| 01-410-220.01 | Supplies - General | 4,319 | 4,205 | 6,500 | 6,500 | 9,000 |
| 01-410-220.03 | Supplies - Investigative Unit | 9,265 | 2,494 | 4,000 | 4,000 | 4,000 |
| 01-410-220.04 | Supplies - Bike Patrol | .00 | 77 | 5,000 | 5,107 | 3,500 |
| 01-410-220.05 | Supplies - Traffic Safety | 644 | 110 | 1,250 | 1,250 | 1,500 |
| 01-410-220.06 | Supplies - Fire Arms Unit | 7,879 | 9,487 | 9,500 | 10,500 | 9,500 |
| 01-410-220.07 | Supplies - Patrol Equipment | 11,751 | 8,788 | 4,500 | 4,500 | 4,500 |
| 01-410-220.08 | Radio/communciations equipment | .00 | 2,438 | 5,000 | 1,500 | 5,000 |
| 01-410-220.09 | Supplies - In Service Training | 3,903 | 2,628 | 3,500 | 2,500 | 2,750 |
| 01-410-220.11 | Supplies - Kennel | 32 | 50 | 250 | 250 | 250 |
| 01-410-231.00 | GAS/OIL | 42,455 | 60,261 | 55,000 | 51,250 | 55,000 |
| 01-410-238.00 | UNIFORMS | 25,273 | 19,282 | 26,500 | 25,000 | 27,500 |
| 01-410-239.00 | UNIFORM RELATED EXP | 4,775 | 5,403 | 7,500 | 7,500 | 7,500 |
| 01-410-251.00 | VEHICLE MAINTENANCE | 35,875 | 24,360 | 45,000 | 30,000 | 45,000 |
| 01-410-321.00 | TELEPHONE | 15,622 | 16,202 | 15,000 | 15,000 | 15,000 |
| 01-410-325.00 | POSTAGE | 1,771 | 1,977 | 1,800 | 1,200 | 1,800 |
| 01-410-341.00 | RECRUITING & TESTING | 4,066 | 4,375 | 6,000 | 2,500 | 4,800 |
| 01-410-342.00 | PRINTING | 1,241 | 346 | 2,000 | 1,000 | 2,000 |
| 01-410-374.00 | REPAIR & MAINT. OF EQUIPMT | 1,448 | 1,605 | 1,500 | 1,500 | 1,500 |
| 01-410-420.00 | DUES,SUBSCRPTNS,MEMBRSHPS | 1,365 | 5,175 | 3,000 | 2,000 | 2,915 |
| 01-410-450.00 | OTHER CONTRACTED SERVICES | 18,353 | 27,000 | 30,300 | 28,000 | 31,500 |
| 01-410-451.00 | MAINTENANCE AGREEMENTS | 10,197 | 9,897 | 13,000 | 13,000 | 16,410 |
| 01-410-460.00 | CONFERENCES/TRAINING | 22,743 | 14,975 | 23,500 | 21,000 | 28,850 |
| 01-410-470.00 | TRT | 3,500 | .00 | 4,000 | 4,000 | 5,000 |
| Total Public Safety: | | 3,887,686 | 4,042,945 | 4,138,665 | 4,112,972 | 4,371,775 |
| Ambulance/EMS | | | | | | |
| 01-412-540.00 | Contribution to EMS Services | .00 | .00 | 30,000 | 30,000 | .00 |
| Total Ambulance/EMS: | | .00 | .00 | 30,000 | 30,000 | .00 |
| Code Enforcement | | | | | | |
| 01-413-122.00 | PERSONNEL-MANAGEMENT | 49,113 | 19,636 | 41,500 | 41,500 | .00 |
| 01-413-130.00 | PERSONNEL-STAFF | 83,195 | 79,819 | 117,370 | 114,270 | 248,500 |
| 01-413-156.00 | HEALTH INSURANCE | 75,036 | 32,958 | 27,000 | 23,500 | 52,500 |
| 01-413-158.00 | Life & LTD Insurance | .00 | .00 | 2,400 | 2,400 | 3,800 |
| 01-413-161.00 | FICA | 9,660 | 7,209 | 11,779 | 11,950 | 19,500 |
| 01-413-210.00 | OFFICE SUPPLIES | .00 | 83 | .00 | 1,000 | 1,000 |
| 01-413-220.00 | MATERIALS/SUPPLIES | 316 | 141 | 2,000 | 500 | 1,000 |

Towamencin Township

2024 Adopted Budget

Period: 00/24

| Account Number | Account Title | 2021 | 2022 | 2023 | 2023 | 2024 |
|--------------------------------------|--------------------------------|---------|---------|----------------|------------------|--------------------|
| | | Actual | Actual | Amended Budget | Actual Projected | Future year Budget |
| 01-413-310.00 | Other Professional Services | 142,269 | 144,445 | 150,000 | 170,000 | 50,000 |
| 01-413-313.00 | ENGINEERING | 6,390 | 9,761 | 9,000 | .00 | .00 |
| 01-413-314.00 | LEGAL SERVICES | 32,974 | 11,684 | 30,000 | 12,000 | .00 |
| 01-413-321.00 | TELEPHONE | 480 | 601 | 500 | 850 | 1,110 |
| 01-413-325.00 | POSTAGE | 1,198 | 723 | 700 | 1,000 | 1,000 |
| 01-413-342.00 | PRINTING | .00 | .00 | .00 | 35 | 100 |
| 01-413-420.00 | DUES,SUBSCRPTNS,MEMBRSHPS | .00 | .00 | .00 | .00 | 200 |
| 01-413-450.00 | MAINTENANCE AGREEMENTS | .00 | .00 | .00 | .00 | 8,000 |
| 01-413-451.00 | VEHICLE MAINTENANCE | .00 | .00 | 1,000 | 500 | 1,000 |
| 01-413-460.00 | CONFERENCE TRAINING | 3 | .00 | 1,500 | 500 | 2,000 |
| Total Code Enforcement: | | 400,634 | 307,059 | 394,749 | 380,005 | 389,710 |
| Planning & Zoning | | | | | | |
| 01-414-122.00 | PERSONNEL-MANAGEMENT | 49,113 | 19,636 | 41,500 | 41,500 | .00 |
| 01-414-130.00 | STAFF SALARY | 39,938 | 42,914 | 60,490 | 48,821 | 91,000 |
| 01-414-156.00 | Health Insurance | 19,186 | 8,414 | 13,000 | 9,250 | 11,500 |
| 01-414-158.00 | Life & LTD Insurance | .00 | .00 | 1,050 | 1,380 | 1,600 |
| 01-414-161.00 | FICA | 6,583 | 4,669 | 7,649 | 6,950 | 7,250 |
| 01-414-210.00 | OFFICE SUPPLIES | 19 | 71 | .00 | 150 | 2,000 |
| 01-414-310.00 | Other Professional Services | .00 | 106,687 | 81,140 | 95,000 | 30,000 |
| 01-414-310.05 | Other Prof Srvcs - Comp Plan | .00 | .00 | 50,000 | 30,000 | 110,000 |
| 01-414-313.00 | ENGINEERING | 17,990 | 28,795 | 20,000 | 44,000 | .00 |
| 01-414-314.00 | LEGAL SERVICES - Planning | 1,506 | 1,108 | 3,000 | 1,500 | 3,000 |
| 01-414-314.01 | LEGAL SERVICES- Zoning Hearing | 22,857 | 19,139 | 20,000 | 11,000 | 20,000 |
| 01-414-315.00 | ZHB Expenses | 2,813 | 305 | 2,000 | .00 | 2,000 |
| 01-414-316.00 | Codification | 5,732 | 1,195 | 5,000 | 5,000 | 5,000 |
| 01-414-317.00 | BOS Hearing Fee Expenses | .00 | .00 | 500 | .00 | 500 |
| 01-414-325.00 | POSTAGE | 181 | 202 | 500 | 500 | 500 |
| 01-414-341.00 | ADVERTISING | .00 | 2,624 | 2,000 | 500 | 2,000 |
| 01-414-342.00 | PRINTING | 19 | .00 | .00 | 35 | 100 |
| 01-414-451.00 | VEHICLE MAINTENANCE | 182 | 375 | 1,000 | 500 | 1,000 |
| 01-414-460.00 | CONFERENCE TRAINING | .00 | .00 | 1,500 | 750 | 2,000 |
| Total Planning & Zoning: | | 166,120 | 236,134 | 310,329 | 296,836 | 289,450 |
| Emergency Management | | | | | | |
| 01-415-145.00 | STIPEND | .00 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-415-220.00 | MATERIALS/SUPPLIES | 679 | 229 | 5,300 | 250 | 1,000 |
| 01-415-342.00 | PRINTING | .00 | .00 | 700 | .00 | 500 |
| 01-415-455.00 | MEMBERSHIPS & PUBLICATIONS | .00 | .00 | 2,000 | .00 | 2,000 |
| 01-415-460.00 | CONFERENCES/TRAINING | .00 | .00 | 2,000 | .00 | 2,000 |
| Total Emergency Management: | | 679 | 5,229 | 15,000 | 5,250 | 10,500 |
| Public Safety - Criminal Proc | | | | | | |
| 01-419-130.00 | STAFF SALARY | 53,372 | 8,403 | .00 | .00 | .00 |
| 01-419-161.00 | FICA | 4,083 | 643 | .00 | .00 | .00 |
| 01-419-210.00 | OFFICE SUPPLIES | 760 | .00 | .00 | .00 | .00 |
| 01-419-440.00 | IT Department Support | 1,245 | 1,760 | .00 | .00 | .00 |
| 01-419-450.00 | MAINTENANCE AGREEMENTS | 6,673 | 16,842 | .00 | .00 | .00 |
| 01-419-750.00 | Equipment | 1,358 | 193 | .00 | .00 | .00 |

Towamencin Township

2024 Adopted Budget

Period: 00/24

| Account Number | Account Title | 2021 Actual | 2022 Actual | 2023 Amended Budget | 2023 Actual Projected | 2024 Future year Budget |
|--------------------------------------|------------------------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| Total Public Safety - Criminal Proc: | | 67,490 | 27,841 | .00 | .00 | .00 |
| Public Works -Highways, Roads | | | | | | |
| 01-430-130.00 | PERSONNEL-STAFF | 387,820 | 417,907 | 444,725 | 432,000 | 449,700 |
| 01-430-131.00 | PERSONNEL - OVERTIME | 7,760 | 8,669 | 7,500 | 11,200 | 11,000 |
| 01-430-156.00 | HEALTH INSURANCE | 169,414 | 147,353 | 153,000 | 151,000 | 162,500 |
| 01-430-158.00 | Life & LTD Insurance | .00 | .00 | 8,500 | 9,750 | 10,000 |
| 01-430-161.00 | FICA | 34,964 | 35,473 | 40,875 | 42,000 | 35,250 |
| 01-430-210.00 | OFFICE SUPPLIES | 505 | 1,389 | 1,000 | 1,000 | 1,000 |
| 01-430-220.00 | SHOP SUPPLIES | 14,627 | 11,625 | 15,000 | 15,000 | 15,000 |
| 01-430-230.00 | HEATING OIL | 10,545 | 13,927 | 15,000 | 15,000 | 15,000 |
| 01-430-232.00 | GAS/OIL | 32,986 | 53,712 | 40,000 | 42,000 | 40,000 |
| 01-430-238.00 | UNIFORMS | 6,716 | 15,353 | 11,500 | 11,500 | 11,500 |
| 01-430-260.00 | SMALL TOOLS/MAINT. | 9,461 | 13,307 | 15,000 | 15,000 | 15,000 |
| 01-430-321.00 | TELEPHONE | 8,613 | 10,777 | 10,000 | 10,000 | 10,000 |
| 01-430-361.00 | ELECTRICITY | 6,652 | 8,192 | 7,000 | 7,000 | 7,000 |
| 01-430-366.00 | WATER | 700 | 656 | 750 | 750 | 750 |
| 01-430-372.00 | REPAIR & MAINT. OF FACIL. | 9,742 | 12,504 | 20,000 | 20,000 | 20,000 |
| 01-430-384.00 | EQUIPMENT RENTAL | .00 | .00 | 2,500 | 2,500 | 2,500 |
| 01-430-420.00 | DUES,SUBSCRPTNS,MEMBRSHPS | 320 | 255 | 600 | 685 | 700 |
| 01-430-450.00 | OTHER CONTRACTED SERVICES | 29,146 | 17,824 | 25,000 | 25,000 | 25,000 |
| 01-430-460.00 | CONFERENCES/TRAINING | 978 | 1,597 | 1,500 | 1,500 | 1,500 |
| Total Public Works -Highways, Roads: | | 730,949 | 770,518 | 819,450 | 812,885 | 833,400 |
| Winter Maintenance | | | | | | |
| 01-432-130.00 | STAFF SALARY | 23,699 | 6,583 | 28,946 | 12,500 | 26,000 |
| 01-432-131.00 | PERSONNEL - OVERTIME | 30,886 | 24,892 | 25,000 | 13,500 | 25,700 |
| 01-432-161.00 | FICA | .00 | .00 | .00 | .00 | 1,970 |
| 01-432-220.00 | MATERIALS/SUPPLIES | 126,170 | 68,919 | 90,000 | 90,000 | 100,000 |
| Total Winter Maintenance: | | 180,756 | 100,394 | 143,946 | 116,000 | 153,670 |
| Traffic Signals & Signs | | | | | | |
| 01-433-220.00 | MATERIALS/SUPPLIES | 947 | 349 | 15,000 | 15,000 | 15,000 |
| 01-433-313.00 | ENGINEERING | 56,863 | 45,769 | 35,000 | 35,000 | 40,000 |
| 01-433-361.00 | ELECTRICITY | 16,620 | 19,016 | 15,000 | 16,000 | 16,000 |
| 01-433-450.00 | OTHER CONTRACTED SERVICES | 53,057 | 31,517 | 57,500 | 51,000 | 57,500 |
| Total Traffic Signals & Signs: | | 127,487 | 96,651 | 122,500 | 117,000 | 128,500 |
| Storm Sewers & Drains | | | | | | |
| 01-436-130.00 | STAFF SALARY | .00 | .00 | 136,248 | 74,000 | 94,300 |
| 01-436-131.00 | PERSONNEL - OVERTIME | .00 | .00 | 2,500 | 5,600 | 5,500 |
| 01-436-161.00 | FICA | .00 | .00 | .00 | .00 | 7,650 |
| 01-436-220.00 | MATERIALS/SUPPLIES | 66,942 | 92,496 | 55,000 | 75,000 | 75,000 |
| 01-436-313.00 | ENGINEERING-Stormwater/NPDES | 22,837 | 18,052 | 45,000 | 18,000 | 45,000 |
| 01-436-384.00 | EQUIPMENT RENTAL | 2,000 | .00 | 2,500 | .00 | 5,000 |
| 01-436-450.00 | OTHER CONTRACTED SERVICES | 9,458 | 11,114 | 21,000 | 21,000 | 21,000 |

Towamencin Township

2024 Adopted Budget

Period: 00/24

| Account Number | Account Title | 2021 Actual | 2022 Actual | 2023 Amended Budget | 2023 Actual Projected | 2024 Future year Budget |
|---|--------------------------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| Total Storm Sewers & Drains: | | 101,237 | 121,662 | 262,248 | 193,600 | 253,450 |
| Repair of Trucks & Equipment | | | | | | |
| 01-437-374.00 | REPAIR & MAINT. OF EQUIP, | 88,315 | 103,844 | 90,000 | 70,000 | 90,000 |
| Total Repair of Trucks & Equipment: | | 88,315 | 103,844 | 90,000 | 70,000 | 90,000 |
| Highway Maintenance | | | | | | |
| 01-438-245.00 | Highway supplies | 54,796 | 54,949 | 75,000 | 80,000 | 75,000 |
| 01-438-246.00 | Contracted services | 2,125 | 2,708 | 20,000 | 5,000 | 20,000 |
| Total Highway Maintenance: | | 56,922 | 57,656 | 95,000 | 85,000 | 95,000 |
| Public Works - Property Mngmt | | | | | | |
| 01-445-373.00 | REPAIR & MAINT. OF FACIL. | 3,181 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-445-450.00 | OTHER CONTRACTED SERVICES | 1,340 | 1,314 | 2,500 | 2,500 | 2,500 |
| Total Public Works - Property Mngmt: | | 4,521 | 4,314 | 5,500 | 5,500 | 5,500 |
| Operating Leases | | | | | | |
| 01-473-100.00 | Copier Lease | 8,316 | 14,389 | 13,200 | 13,000 | 15,000 |
| Total Operating Leases: | | 8,316 | 14,389 | 13,200 | 13,000 | 15,000 |
| Miscellaneous | | | | | | |
| 01-480-540.00 | CONTRIBUTION TO LIBRARY | 8,100 | 8,600 | 8,600 | 8,600 | 9,500 |
| 01-480-540.05 | Contribution to EAC | .00 | .00 | 1,625 | 1,625 | 4,700 |
| 01-480-540.10 | Contribution to Vets Committee | .00 | .00 | .00 | .00 | 5,000 |
| Total Miscellaneous: | | 8,100 | 8,600 | 10,225 | 10,225 | 19,200 |
| Retirement Expenses | | | | | | |
| 01-481-160.01 | Contribution to Police Pension | 743,498 | 667,527 | 698,300 | 698,307 | 380,044 |
| 01-481-160.02 | Contrib to Non Uniform Pension | 245,276 | 199,008 | 181,777 | 181,777 | 98,040 |
| 01-481-160.03 | Defined Contributions-NU Plan | 24,776 | 26,450 | 34,715 | 8,000 | 50,085 |
| Total Retirement Expenses: | | 1,013,550 | 892,985 | 914,792 | 888,084 | 528,169 |
| Other Expenses | | | | | | |
| 01-482-910.00 | Refund of Prior Year Revenue | .00 | 1,244 | .00 | .00 | .00 |
| Total Other Expenses: | | .00 | 1,244 | .00 | .00 | .00 |
| Insurances | | | | | | |
| 01-486-351.00 | PROPERTY INSURANCE | 12,627 | 14,893 | 19,100 | 18,900 | 22,330 |
| 01-486-352.00 | LIABILITY INSURANCE | 88,387 | 104,248 | 133,700 | 132,300 | 156,260 |
| 01-486-353.00 | PUBLIC OFFICIALS BOND | 3,176 | 3,411 | 4,000 | 4,000 | 4,000 |
| 01-486-354.00 | WORKERS COMPENSATION | 79,820 | 84,383 | 93,509 | 92,000 | 117,000 |
| Total Insurances: | | 184,010 | 206,934 | 250,309 | 247,200 | 299,590 |

Towamencin Township

2024 Adopted Budget

Period: 00/24

| Account Number | Account Title | 2021 Actual | 2022 Actual | 2023 Amended Budget | 2023 Actual Projected | 2024 Future year Budget |
|---------------------------------|---------------------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| Interfund Transfers | | | | | | |
| 01-492-030.00 | TRANSFER TO FIRE FUND | 200,000 | 210,000 | 220,000 | 220,000 | 110,000 |
| 01-492-050.00 | TRANSFER TO PARK FUND | .00 | 316,455 | 100,000 | 265,000 | 310,000 |
| 01-492-201.00 | Transfer to HVAC Fund | 1,093,000 | .00 | .00 | .00 | .00 |
| 01-492-230.00 | TRNSFR TO DEBT FUND | 700,908 | 504,748 | 708,000 | 708,000 | 900,000 |
| 01-492-300.00 | TRNSFR TO GEN. CAPITAL FD | .00 | 1,020,415 | 1,072,000 | 1,072,000 | 500,000 |
| 01-492-350.00 | TRANSFER TO LIQUID FUELS | .00 | 89,073 | .00 | 50,000 | .00 |
| 01-492-670.00 | TRANSFER TO TTIA | 173,000 | .00 | .00 | .00 | .00 |
| Total Interfund Transfers: | | 2,166,908 | 2,140,691 | 2,100,000 | 2,315,000 | 1,820,000 |
| Unemncumbered Reserve | | | | | | |
| 01-493-200.00 | Unemncumbered Reserve | .00 | .00 | .00 | .00 | .00 |
| Total Unemncumbered Reserve: | | .00 | .00 | .00 | .00 | .00 |
| General Fund Revenue Total: | | 11,130,867 | 10,673,538 | 10,848,663 | 11,389,198 | 10,890,685 |
| General Fund Expenditure Total: | | 10,601,714 | 10,729,505 | 11,427,245 | 11,412,586 | 11,223,189 |
| Net Total General Fund: | | 529,153 | 55,967- | 578,582- | 23,388- | 332,504- |

Street Light Fund (02)

There are 184 streetlights in the Township. The majority of these lights are considered to be necessary to ensure proper illumination of the highways and roads. The operational and maintenance costs for these lights are accounted for in the General Fund.

| | |
|--|--------------|
| Beginning Fund Balance (a) | 3,737 |
| Revenue (b) | 770 |
| Expense (c) | 770 |
| Net Revenue/(Expense) (d=b-c) | - |
| Net Interfund Transfers In/(Out) (e) | - |
| <i>Projected Ending Balance (a+d+e)</i> | 3,737 |

However, in 1998, the North Valley View Way Street Light District was established to allow for the property owners to assume the costs for lights that they requested to be installed. There are five (5) streetlights in this district and twenty-one property owners, who are billed by the Township for the costs. This fund is for the operation and maintenance of these lights.

Towamencin Township

2024 Adopted Budget

Period: 00/24

| Account Number | Account Title | 2021 Actual | 2022 Actual | 2023 Amended Budget | 2023 Actual Projected | 2024 Future year Budget |
|--------------------------------------|----------------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| Street Light Fund | | | | | | |
| REAL ESTATE TAXES | | | | | | |
| 02-300-101.00 | TAX REVENUE | 770 | 770 | 735 | 770 | 770 |
| Total REAL ESTATE TAXES: | | 770 | 770 | 735 | 770 | 770 |
| Street Light Expense | | | | | | |
| 02-434-100.00 | Street Light Expense | .00 | .00 | 735 | 770 | 770 |
| Total Street Light Expense: | | .00 | .00 | 735 | 770 | 770 |
| Street Light Fund Revenue Total: | | 770 | 770 | 735 | 770 | 770 |
| Street Light Fund Expenditure Total: | | .00 | .00 | 735 | 770 | 770 |
| Net Total Street Light Fund: | | 770 | 770 | .00 | .00 | .00 |

Fire Fund (03)

The Fire Fund accounts for the township's contributions toward fire protection activities.

| | |
|---|------------------|
| Beginning Fund Balance (a) | 11,223 |
| Revenue (b) | 359,170 |
| Expense (c) | 467,170 |
| Net Revenue/(Expense) (d=b-c) | (108,000) |
| Net Interfund Transfers In/(Out) (e) | 110,000 |
| Projected Ending Balance (a+d+e) | 13,223 |

REVENUES

The Fire Fund is projected to collect \$227,670 in real estate taxes through its dedicated tax levy of 0.263 mills. The fund will also receive an interfund transfer from the General Fund in the amount of \$110,000 to cover direct costs paid by the township.

Foreign Fire Insurance Premium Tax of \$130,000 is estimated; this revenue is collected by the State and distributed to the Fire Company Relief Association through the Township.

EXPENDITURES

The largest expense in the Fire Fund is the distribution of \$228,520 to the Fire Company for operating expenses. The distribution includes a \$5,000 grant match, \$56,000 for the company's volunteer incentive program, and a \$167,520 operating subsidy.

The Fire Company reimburses the township for debt taken out to purchase apparatus in 2021. The annual amount of \$31,260 is deducted from the township's monthly distribution to the fire company.

The township also makes direct payments from the Fire Fund to cover insurance costs for the two firehouses and emergency vehicles, worker's compensation insurance for the company's volunteers, and fire hydrant rental costs.

Towamencin Township

2024 Adopted Budget

Period: 00/24

| Account Number | Account Title | 2021 Actual | 2022 Actual | 2023 Amended Budget | 2023 Actual Projected | 2024 Future year Budget |
|---|---------------------------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| Fire Fund | | | | | | |
| REAL ESTATE TAXES | | | | | | |
| 03-301-100.00 | REAL ESTATE TAX CURRENT | 61,995 | 67,344 | 70,746 | 71,800 | 230,850 |
| 03-301-101.00 | REAL ESTATE TAX DISCOUNT | 1,183- | 1,275- | 1,286- | 1,360- | 4,200- |
| 03-301-102.00 | REAL ESTATE TAX PENALTY | 141 | 123 | 143 | 40 | 460 |
| 03-301-104.00 | REAL ESTATE TAX REFUNDS | .00 | .00 | .00 | 420- | 700- |
| 03-301-200.00 | REAL ESTATE TAX PRIOR | 160 | 176 | 143 | 120 | 460 |
| 03-301-400.00 | REAL ESTATE TAX DELINQNT. | 443 | 428 | 215 | 70 | 460 |
| 03-301-600.00 | REAL ESTATE TAX INTERIM | 298 | 280 | 107 | 200 | 340 |
| Total REAL ESTATE TAXES: | | 61,856 | 67,077 | 70,068 | 70,450 | 227,670 |
| INTEREST ON EARNINGS | | | | | | |
| 03-341-100.00 | INTEREST ON EARNINGS | .00 | .00 | .00 | 3,700 | 1,500 |
| Total INTEREST ON EARNINGS: | | .00 | .00 | .00 | 3,700 | 1,500 |
| STATE REVENUE & ENTITLEMENTS | | | | | | |
| 03-355-070.00 | FOREIGN FIRE INS PREM TAX | 112,588 | 139,363 | 120,000 | 139,514 | 130,000 |
| Total STATE REVENUE & ENTITLEMENTS: | | 112,588 | 139,363 | 120,000 | 139,514 | 130,000 |
| INTERFUND TRANSFERS | | | | | | |
| 03-392-010.00 | TRANSFERS FROM GENERAL FD | 200,000 | 210,000 | 220,000 | 220,000 | 110,000 |
| Total INTERFUND TRANSFERS: | | 200,000 | 210,000 | 220,000 | 220,000 | 110,000 |
| PUBLIC SAFETY - FIRE | | | | | | |
| 03-411-351.00 | PROPERTY INSURANCE | 2,525 | 2,980 | 3,820 | 3,800 | 4,470 |
| 03-411-352.00 | LIABILITY INSURANCE | 22,728 | 26,805 | 34,380 | 34,050 | 40,180 |
| 03-411-354.00 | WORKERS COMPENSATION | 18,688 | 25,828 | 26,861 | 29,000 | 32,000 |
| 03-411-363.00 | HYDRANT RENTAL | 54,591 | 27,359 | 28,000 | 28,000 | 32,000 |
| 03-411-365.00 | Radio Purchase c/o County | .00 | 10,000 | .00 | .00 | .00 |
| 03-411-390.00 | FOREIGN CASUALTY TAX DIST | 112,588 | 139,363 | 120,000 | 139,514 | 130,000 |
| 03-411-450.00 | OTHER CONTRACTED SERVICES | 911 | .00 | .00 | .00 | .00 |
| 03-411-530.00 | Fire Co. Distribution | 177,550 | 191,945 | 194,540 | 159,540 | 167,520 |
| 03-411-530.05 | Fire Co. Distrib - Grant Match | .00 | .00 | .00 | 5,000 | 5,000 |
| 03-411-530.15 | Fire Co. Distrib - IncentivePrg | .00 | .00 | .00 | 30,000 | 56,000 |
| Total PUBLIC SAFETY - FIRE: | | 389,580 | 424,279 | 407,601 | 428,904 | 467,170 |
| OTHER EXPENSES | | | | | | |
| 03-482-910.00 | Refund of Prior Year Revenue | .00 | 27 | .00 | .00 | .00 |
| Total OTHER EXPENSES: | | .00 | 27 | .00 | .00 | .00 |
| Fire Fund Revenue Total: | | 374,443 | 416,439 | 410,068 | 433,664 | 469,170 |
| Fire Fund Expenditure Total: | | 389,580 | 424,306 | 407,601 | 428,904 | 467,170 |

Towamencin Township

2024 Adopted Budget
Period: 00/24

| Account Number | Account Title | 2021 Actual | 2022 Actual | 2023 Amended Budget | 2023 Actual Projected | 2024 Future year Budget |
|----------------------|---------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| Net Total Fire Fund: | | 15,137- | 7,867- | 2,467 | 4,760 | 2,000 |

EMS Fund (04)

The EMS Fund is new in 2024. It accounts for the township's dedicated ambulance real estate tax levy and contributions to its primary emergency medical/ambulance service, Volunteer Medical Service Corp (VMSC).

| | |
|--|---------|
| Beginning Fund Balance (a) | - |
| Revenue (b) | 100,000 |
| Expense (c) | 100,000 |
| Net Revenue/(Expense) (d=b-c) | - |
| Net Interfund Transfers In/(Out) (e) | - |
| <i>Projected Ending Balance (a+d+e)</i> | - |

REVENUES

The EMS Fund is expected to raise \$100,000 in real estate taxes through a dedicated tax levy of 0.116 mills.

EXPENDITURES

Distributions of tax revenues raised will be made to VMCS throughout the fiscal year.

Towamencin Township

2024 Adopted Budget
Period: 00/24

| Account Number | Account Title | 2021 Actual | 2022 Actual | 2023 Amended Budget | 2023 Actual Projected | 2024 Future year Budget |
|-----------------------------|---------------------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| EMS Fund | | | | | | |
| REAL ESTATE TAXES | | | | | | |
| 04-301-100.00 | REAL ESTATE TAX CURRENT | .00 | .00 | .00 | .00 | 101,820 |
| 04-301-101.00 | REAL ESTATE TAX DISCOUNT | .00 | .00 | .00 | .00 | 1,860- |
| 04-301-102.00 | REAL ESTATE TAX PENALTY | .00 | .00 | .00 | .00 | 200 |
| 04-301-104.00 | REAL ESTATE TAX REFUNDS | .00 | .00 | .00 | .00 | 310- |
| 04-301-600.00 | REAL ESTATE TAX INTERIM | .00 | .00 | .00 | .00 | 150 |
| Total REAL ESTATE TAXES: | | .00 | .00 | .00 | .00 | 100,000 |
| Ambulance/EMS | | | | | | |
| 04-412-530.00 | EMS Services Distribution | .00 | .00 | .00 | .00 | 100,000 |
| Total Ambulance/EMS: | | .00 | .00 | .00 | .00 | 100,000 |
| EMS Fund Revenue Total: | | .00 | .00 | .00 | .00 | 100,000 |
| EMS Fund Expenditure Total: | | .00 | .00 | .00 | .00 | 100,000 |
| Net Total EMS Fund: | | .00 | .00 | .00 | .00 | .00 |

Parks & Recreation Fund (05)

The Parks & Recreation Fund accounts for the maintenance of the township's parks and playgrounds and Special Events operations.

| | |
|---|----------------|
| Beginning Fund Balance (a) | 13,022 |
| Revenue (b) | 482,320 |
| Expense (c) | 485,660 |
| Net Revenue/(Expense) (d=b-c) | (3,340) |
| Net Interfund Transfers In/(Out) (e) | 4,000 |
| Projected Ending Balance (a+d+e) | 13,682 |

REVENUES

The Parks & Recreation Fund is budgeted to receive \$416,420 in real estate taxes through a dedicated tax levy of 0.481 mills. The fund will also receive a transfer from the General Fund of \$310,000.

Corporate sponsorships provide funding for several special events held in the park throughout the year, such as: Concerts, Movies, Towamencin Day, the Turkey Trot and the Holiday Lights Festival.

The Township Newsletter is produced in-house with the help of advertising revenues from local businesses. Other revenues anticipated include ballpark signs fees and park pavilion rentals.

The Towamencin Youth Association makes payment to offset some of the township's maintenance costs, budgeted in 2024 at \$15,000.

EXPENDITURES

The 2024 budget for Park Maintenance (05-454) totals \$400,400 for all Township parks except Fischer's Park. The personnel costs, materials, and contracted services required to maintain the township parks and open space are accounted for in this department.

The Parks & Recreation Fund budget also includes \$71,760 for Special Events (05-453) before programmatic revenues. Interfund transfers out of the Parks & Recreation Fund include an operating subsidy to the Pool Operating Fund (\$80,000) and a transfer to the Debt Service Fund (\$226,000) for the 2012 Note and a portion of the 2021-A Note.

Fischer's Park revenues and expenditures are accounted for within a separate fund (see Fund 07).

Towamencin Township

2024 Adopted Budget
Period: 00/24

| Account Number | Account Title | 2021 Actual | 2022 Actual | 2023 Amended Budget | 2023 Actual Projected | 2024 Future year Budget |
|------------------------------------|--------------------------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| Park and Rec. Fund | | | | | | |
| REAL ESTATE TAXES | | | | | | |
| 05-301-100.00 | REAL ESTATE TAX CURRENT | 371,854 | 367,810 | 417,531 | 423,000 | 422,210 |
| 05-301-101.00 | REAL ESTATE TAX DISCOUNT | 7,076- | 6,960- | 7,591- | 8,050- | 7,680- |
| 05-301-102.00 | REAL ESTATE TAX PENALTY | 663 | 838 | 843 | 250 | 850 |
| 05-301-104.00 | REAL ESTATE TAX REFUNDS | .00 | .00 | .00 | 2,500- | 1,270- |
| 05-301-200.00 | REAL ESTATE TAX PRIOR | 962 | 1,055 | 845 | 700 | 840 |
| 05-301-400.00 | REAL ESTATE TAX DELINQNT. | 2,659 | 2,551 | 1,268 | 450 | 840 |
| 05-301-600.00 | REAL ESTATE TAX INTERIM | 2,164 | 1,362 | 634 | 1,100 | 630 |
| Total REAL ESTATE TAXES: | | 371,228 | 366,656 | 413,530 | 414,950 | 416,420 |
| INTEREST ON EARNINGS | | | | | | |
| 05-341-100.00 | INTEREST ON EARNINGS | 8 | 7 | 10 | 3,000 | 2,000 |
| Total INTEREST ON EARNINGS: | | 8 | 7 | 10 | 3,000 | 2,000 |
| RENTAL INCOME | | | | | | |
| 05-342-055.00 | Rent from Advertising | .00 | .00 | 12,900 | 11,630 | 9,400 |
| Total RENTAL INCOME: | | .00 | .00 | 12,900 | 11,630 | 9,400 |
| RECREATION | | | | | | |
| 05-367-301.00 | Participant Fees | .00 | .00 | 9,900 | 7,000 | 9,500 |
| 05-367-302.00 | Vendor Fees | .00 | .00 | 2,300 | 3,100 | 3,000 |
| 05-367-750.00 | RECREATIONAL PROGRAMMING | 15,437 | 12,192 | .00 | .00 | .00 |
| 05-367-750.02 | 5K Run - Turkey Trot | 3,264 | 2,643 | .00 | .00 | .00 |
| 05-367-750.04 | TOWAMENCIN DAY | 2,510- | 8,245- | .00 | .00 | .00 |
| 05-367-750.30 | NEWSLETTER | 879- | 7,056- | .00 | .00 | .00 |
| 05-367-750.38 | Movie Nights & Concerts | 17,075- | 13,390- | .00 | .00 | .00 |
| 05-367-750.57 | Holiday Lights Festival | 12,907- | 6,368- | .00 | 4,450 | .00 |
| 05-367-750.58 | Memorials | 1,999 | 3,687 | .00 | 1,541 | .00 |
| 05-367-750.74 | Beerfest/Tavern Night | 1,184 | .00 | .00 | .00 | .00 |
| 05-367-750.99 | Miscellaneous Activities (all) | 2,138- | 660- | .00 | .00 | .00 |
| 05-367-760.00 | PARK RENTAL FEES | 6,725 | 9,200 | 7,000 | 8,000 | 7,000 |
| 05-367-770.00 | SIGN RENTAL FEES | 2,785 | 2,730 | 3,000 | 3,280 | 5,000 |
| Total RECREATION: | | 4,116- | 5,266- | 22,200 | 27,371 | 24,500 |
| CONTRIBUTIONS AND DONATIONS | | | | | | |
| 05-387-300.00 | CONTRIBUTION FROM TYA | 20,500 | 18,000 | 15,000 | 15,000 | 15,000 |
| 05-387-330.00 | Program Sponsorships | .00 | .00 | 15,000 | 17,000 | 15,000 |
| Total CONTRIBUTIONS AND DONATIONS: | | 20,500 | 18,000 | 30,000 | 32,000 | 30,000 |
| INTERFUND TRANSFERS | | | | | | |
| 05-392-010.00 | Transfer from General Fund | .00 | 316,455 | 100,000 | 265,000 | 310,000 |
| Total INTERFUND TRANSFERS: | | .00 | 316,455 | 100,000 | 265,000 | 310,000 |

Towamencin Township

2024 Adopted Budget

Period: 00/24

| Account Number | Account Title | 2021 Actual | 2022 Actual | 2023 Amended Budget | 2023 Actual Projected | 2024 Future year Budget |
|-----------------------------------|--------------------------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| CULTURE - RECREATION ADMIN | | | | | | |
| 05-451-130.00 | PERSONNEL-STAFF | 8,052 | 11,748 | 11,500 | 11,500 | 12,500 |
| 05-451-131.00 | PERSONNEL - OVERTIME | .00 | 415 | .00 | .00 | .00 |
| 05-451-161.00 | FICA | 616 | 899 | 880 | 880 | 1,000 |
| 05-451-420.00 | DUES,SUBSCRPTNS,MEMBRSHPS | 120 | .00 | .00 | .00 | .00 |
| Total CULTURE - RECREATION ADMIN: | | 8,788 | 13,062 | 12,380 | 12,380 | 13,500 |
| CULTURE - SPECIAL EVENTS | | | | | | |
| 05-453-229.00 | Food for Human Consumption | .00 | .00 | 560 | 635 | 410 |
| 05-453-238.00 | Clothing & Uniforms | .00 | .00 | 4,000 | 4,000 | 4,000 |
| 05-453-247.00 | Culture & Rec Supplies | .00 | .00 | 3,010 | 3,050 | 4,450 |
| 05-453-247.01 | Culture & Rec Supplies - Signs | .00 | .00 | 600 | 3,300 | 2,600 |
| 05-453-260.00 | Small Tools & Minor Equip | .00 | 2,258 | .00 | .00 | .00 |
| 05-453-325.00 | Postage | .00 | .00 | .00 | 50 | .00 |
| 05-453-342.00 | Printing | .00 | .00 | 10,000 | 13,500 | 13,200 |
| 05-453-384.00 | Rental of Machinery & Equip | .00 | .00 | 6,660 | 3,500 | 8,100 |
| 05-453-389.00 | Rentals & Licensing of Movies | .00 | .00 | 1,000 | 1,115 | 1,000 |
| 05-453-450.00 | Other Contracted Services | .00 | .00 | 500 | 600 | 2,000 |
| 05-453-450.01 | Other Contracted - Catering | .00 | .00 | 3,000 | 3,000 | 3,000 |
| 05-453-450.02 | Other Contracted - Entertainmt | .00 | .00 | 26,200 | 29,500 | 33,000 |
| Total CULTURE - SPECIAL EVENTS: | | .00 | 2,258 | 55,530 | 62,250 | 71,760 |
| CULTURE - PARKS | | | | | | |
| 05-454-130.00 | PERSONNEL-STAFF | 125,907 | 133,826 | 144,730 | 210,000 | 188,500 |
| 05-454-131.00 | PERSONNEL - OVERTIME | 211 | 702 | 5,000 | 2,000 | 2,750 |
| 05-454-156.00 | HEALTH INSURANCE | 56,326 | 49,029 | 55,500 | 51,000 | 57,000 |
| 05-454-158.00 | Life & LTD Insurance | .00 | .00 | 2,900 | 3,300 | 3,400 |
| 05-454-161.00 | FICA | 9,592 | 10,318 | 11,454 | 16,350 | 14,750 |
| 05-454-321.00 | GASOLINE | 5,280 | 5,853 | 7,000 | 3,000 | 7,000 |
| 05-454-361.00 | ELECTRICITY | 4,401 | 6,943 | 5,500 | 5,000 | 5,500 |
| 05-454-366.00 | WATER | 3,268 | 7,467 | 4,000 | 4,500 | 4,500 |
| 05-454-373.00 | REPAIR & MAINT. OF FACIL. | 67,825 | 108,863 | 80,000 | 95,000 | 90,000 |
| 05-454-374.00 | REPAIR & MAINT. OF EQUIPMT | .00 | 120 | 2,000 | 2,000 | 2,000 |
| 05-454-450.00 | OTHER CONTRACTED SERVICES | 25,607 | 9,889 | 10,000 | 25,000 | 25,000 |
| Total CULTURE - PARKS: | | 298,416 | 333,010 | 328,084 | 417,150 | 400,400 |
| OTHER EXPENSES | | | | | | |
| 05-482-910.00 | Refund of Prior Year Revenue | .00 | 160 | .00 | .00 | .00 |
| Total OTHER EXPENSES: | | .00 | 160 | .00 | .00 | .00 |
| Interfund Transfers | | | | | | |
| 05-492-050.00 | TRANSFER TO PARK CAPITAL FUN | .00 | 317,500 | 125,000 | 125,000 | .00 |
| 05-492-100.00 | TRANSF TO POOL FUND | 15,000 | 120,000 | 45,000 | 130,000 | 80,000 |
| 05-492-230.00 | Transfer to Debt Fund | .00 | .00 | .00 | .00 | 226,000 |
| Total Interfund Transfers: | | 15,000 | 437,500 | 170,000 | 255,000 | 306,000 |
| Park and Rec. Fund Revenue Total: | | 387,620 | 695,852 | 578,640 | 753,951 | 792,320 |

Towamencin Township

 2024 Adopted Budget
 Period: 00/24

| Account Number | Account Title | 2021 Actual | 2022 Actual | 2023 Amended Budget | 2023 Actual Projected | 2024 Future year Budget |
|----------------|---------------------------------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| | Park and Rec. Fund Expenditure Total: | 322,204 | 785,990 | 565,994 | 746,780 | 791,660 |
| | Net Total Park and Rec. Fund: | 65,415 | 90,138- | 12,646 | 7,171 | 660 |

Swimming Pool Fund (06)

This fund accounts for operating and maintenance costs of the Towamencin Community Pool located at 895 Weikel Road.

| | |
|---|-----------------|
| Beginning Fund Balance (a) | 6,684 |
| Revenue (b) | 10,000 |
| Expense (c) | 88,800 |
| Net Revenue/(Expense) (d=b-c) | (78,800) |
| Net Interfund Transfers In/(Out) (e) | 80,000 |
| Projected Ending Balance (a+d+e) | 7,884 |

Since 2017, StandGuard Aquatics, Inc. has leased and operated the pool facility. Under this agreement, the operator sets and collects membership and admission fees while paying the costs associated with staffing and other operating costs (e.g. chemicals). StandGuard reimburses the township for certain costs incurred during the season (e.g. utilities costs and repair incidents under \$5,000).

Fund operating losses and major repairs, such as those experienced with the pool leak in 2022, are reimbursed with interfund transfers in from the Parks & Recreation Fund.

Towamencin Township

2024 Adopted Budget

Period: 00/24

| Account Number | Account Title | 2021 Actual | 2022 Actual | 2023 Amended Budget | 2023 Actual Projected | 2024 Future year Budget |
|---------------------------------------|------------------------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| Swimming Pool Fund | | | | | | |
| MISCELLANEOUS REVENUE | | | | | | |
| 06-380-010.00 | MISCELLANEOUS RECEIPTS | .00 | .00 | .00 | 40,970 | .00 |
| Total MISCELLANEOUS REVENUE: | | .00 | .00 | .00 | 40,970 | .00 |
| OTHER REVENUE | | | | | | |
| 06-389-105.00 | Lessee Ops Reimbursements | .00 | .00 | 20,000 | .00 | 10,000 |
| Total OTHER REVENUE: | | .00 | .00 | 20,000 | .00 | 10,000 |
| INTERFUND TRANSFERS | | | | | | |
| 06-392-050.00 | TRNSFRS FROM PARK & REC FUN | 15,000 | 120,000 | 45,000 | 130,000 | 80,000 |
| Total INTERFUND TRANSFERS: | | 15,000 | 120,000 | 45,000 | 130,000 | 80,000 |
| GENERAL/ADMIN EXPENSES | | | | | | |
| 06-452-140.04 | Personnel - Pool Maintenance | 1,938 | 8,800 | 7,237 | 23,000 | 12,900 |
| 06-452-161.00 | FICA | 148 | 671 | 554 | 1,770 | 1,000 |
| 06-452-220.00 | MATERIALS/SUPPLIES | 3,985 | 841 | 5,000 | 2,500 | 5,000 |
| 06-452-321.00 | TELEPHONE | 1,987 | 2,033 | 1,830 | 2,200 | 2,400 |
| 06-452-361.00 | ELECTRICITY | 19,894 | 23,794 | 15,000 | 18,000 | 18,500 |
| 06-452-373.00 | REPAIR & MAINT. OF FACIL. | 19,286 | 40,058 | 25,000 | 100,000 | 25,000 |
| 06-452-450.00 | OTHER CONTRACTED SERVICES | 350- | 24,091 | 10,000 | 30,000 | 24,000 |
| Total GENERAL/ADMIN EXPENSES: | | 46,888 | 100,288 | 64,621 | 177,470 | 88,800 |
| Swimming Pool Fund Revenue Total: | | 15,000 | 120,000 | 65,000 | 170,970 | 90,000 |
| Swimming Pool Fund Expenditure Total: | | 46,888 | 100,288 | 64,621 | 177,470 | 88,800 |
| Net Total Swimming Pool Fund: | | 31,888- | 19,712 | 379 | 6,500- | 1,200 |

Fischers Park Fund (07)

The Fischer's Park Fund is funded with income from a perpetual trust established by Elizabeth Arneth in memory of herself and her husband Eric Arneth. The income is to be used exclusively for Fischers Park. These funds were first received in 2011.

| | |
|---|----------------|
| Beginning Fund Balance (a) | 861,774 |
| Revenue (b) | 259,000 |
| Expense (c) | 252,100 |
| Net Revenue/(Expense) (d=b-c) | 6,900 |
| Net Interfund Transfers In/(Out) (e) | (66,800) |
| Projected Ending Balance (a+d+e) | 801,874 |

In 2016, the Township received a partial return of principal distributed by Univest from the Arneth Perpetual Trust in the amount of \$494,252 due to apparent IRS guidelines. The Township's Finance Committee has recommended, and the Board of Supervisors has approved the reserve and investment of the funds in an account at the PA Local Government Investment Trust (PLGIT).

REVENUES

Fund revenue includes income from the perpetual trust (estimated at \$235,000) and interest on investments (estimated at \$24,000).

EXPENDITURES

Capital costs budgeted in 2024 include design work for park improvements (parking area expansion, pickleball courts, and associated stormwater requirements) and a \$25,000 reserve for repair or demolition to the Arneth house.

Operating and maintenance costs are budgeted at \$177,100 for 2024.

Towamencin Township

2024 Adopted Budget
Period: 00/24

| Account Number | Account Title | 2021 Actual | 2022 Actual | 2023 Amended Budget | 2023 Actual Projected | 2024 Future year Budget |
|---------------------------------------|--------------------------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| FISCHERS PARK FUND | | | | | | |
| INTEREST ON EARNINGS | | | | | | |
| 07-341-100.00 | INTEREST REVENUE | 125 | 12,566 | 10,000 | 33,000 | 24,000 |
| Total INTEREST ON EARNINGS: | | 125 | 12,566 | 10,000 | 33,000 | 24,000 |
| TRUST DISTRIBUTIONS | | | | | | |
| 07-387-076.00 | ARNETH MEMORIAL FUND | 165,116 | 188,607 | 161,650 | 172,000 | 160,000 |
| 07-387-400.00 | ARNETH TRUST DISTRIBUTIONS | 71,281 | 70,781 | 74,750 | 80,000 | 75,000 |
| Total TRUST DISTRIBUTIONS: | | 236,397 | 259,389 | 236,400 | 252,000 | 235,000 |
| FISCHERS PARK - CAPITAL | | | | | | |
| 07-454-102.00 | Fischers Park Design | 176 | .00 | .00 | 6,000 | 50,000 |
| 07-454-102.02 | Hanks Barn Demolition | .00 | .00 | .00 | .00 | 25,000 |
| 07-454-102.03 | Trash Cans & Picnic Tables | 23,144 | .00 | 32,700 | 20,200 | .00 |
| 07-454-102.08 | PEDESTRIAN BRIDGE | 58,913 | 915 | .00 | .00 | .00 |
| 07-454-102.09 | Park Area - Trail to Ped Bridg | 2,448 | .00 | .00 | .00 | .00 |
| 07-454-102.14 | Improvements to Bocce Courts | .00 | 7,454 | 35,500 | 52,000 | .00 |
| 07-454-102.15 | Outdoor Message Center - Kiosk | .00 | 1,008 | .00 | .00 | .00 |
| Total FISCHERS PARK - CAPITAL: | | 84,680 | 9,377 | 68,200 | 78,200 | 75,000 |
| FISCHERS PARK - OPERATING | | | | | | |
| 07-455-130.00 | PERSONNEL - STAFF | 49,877 | 81,045 | 72,365 | 84,000 | 85,700 |
| 07-455-131.00 | PERSONNEL - OVERTIME | 10,280 | 11,142 | 10,000 | 19,500 | 11,000 |
| 07-455-161.00 | FICA | 4,536 | 7,037 | 6,300 | 7,950 | 7,400 |
| 07-455-361.00 | ELECTRICITY | 166 | 170 | 750 | 2,500 | 2,500 |
| 07-455-366.00 | WATER | 372 | 396 | .00 | 450 | 500 |
| 07-455-373.00 | REPAIR & MAINT. OF FACIL. | 49,864 | 63,743 | 42,500 | 57,000 | 50,000 |
| 07-455-450.00 | OTHER CONTRACTED SERVICES | 19,427 | 5,356 | 10,600 | 20,000 | 20,000 |
| Total FISCHERS PARK - OPERATING: | | 134,521 | 168,889 | 142,515 | 191,400 | 177,100 |
| Interfund Transfers | | | | | | |
| 07-492-010.00 | TRANSFER TO GENERAL FUND | 58,907 | 55,111 | 54,284 | 54,284 | 66,800 |
| Total Interfund Transfers: | | 58,907 | 55,111 | 54,284 | 54,284 | 66,800 |
| FISCHERS PARK FUND Revenue Total: | | 236,522 | 271,954 | 246,400 | 285,000 | 259,000 |
| FISCHERS PARK FUND Expenditure Total: | | 278,108 | 233,378 | 264,999 | 323,884 | 318,900 |
| Net Total FISCHERS PARK FUND: | | 41,587- | 38,576 | 18,599- | 38,884- | 59,900- |

Sewer Fund (08)

The Sewer Fund accounts for revenues and costs associated with the conveyance and treatment of township wastewater.

| | |
|---|------------------|
| Beginning Fund Balance (a) | 1,720,171 |
| Revenue (b) | 7,358,325 |
| Expense (c) | 5,194,550 |
| Net Revenue/(Expense) (d=b-c) | 2,163,775 |
| Net Interfund Transfers In/(Out) (e) | (2,153,975) |
| Projected Ending Balance (a+d+e) | 1,729,971 |

REVENUES

The 2024 budget increases sewer rental fees from \$450 to \$590 per EDU. The sewer fee is projected to raise \$4.32 million from residential accounts and \$2.8 million from commercial and industrial accounts.

EXPENSES

Based on the Towamencin Municipal Authority (TMA) proposed budget, the direct operating services charges due to TMA are estimated at \$3,894,300, a 13.6% increase from 2023.

The Sewer Fund is budgeted to spend \$152,050 in debt payments against the 2013 Sewer Note borrowing (including a \$136,000 principal payment) as well as \$590,500 to pay the 2019 TMA debt on the authority's behalf.

Monthly reimbursements are paid to TMA for the authority's costs to maintain township-owned pump stations. These charges are anticipated to total \$116,000 in 2024.

The Sewer Fund budget includes a transfer of \$700,000 to the Township's Sewer Capital Fund for sewer capital projects, and a \$176,000 transfer to the Debt Service Fund for the sewer portion of the 2002 Note.

The administration and management costs of sewer operations are being funded with an interfund transfer of \$1,277,975 to the General Fund.

Towamencin Township

2024 Adopted Budget

Period: 00/24

| Account Number | Account Title | 2021 Actual | 2022 Actual | 2023 Amended Budget | 2023 Actual Projected | 2024 Future year Budget |
|-------------------------------|--------------------------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| Sewer Fund | | | | | | |
| INTEREST ON EARNINGS | | | | | | |
| 08-341-100.00 | INTEREST ON EARNINGS | 372 | 56,148 | 40,000 | 119,591 | 60,000 |
| Total INTEREST ON EARNINGS: | | 372 | 56,148 | 40,000 | 119,591 | 60,000 |
| Sewer Charges | | | | | | |
| 08-364-120.00 | S/R RESIDENTIAL-CURRENT | 2,836,203 | 3,365,845 | 3,380,525 | 3,365,845 | 4,320,000 |
| 08-364-122.00 | INTEREST & PENALTIES | 31,418 | 47,804 | 36,000 | 44,000 | 44,000 |
| 08-364-123.00 | SEWER- Upper Gwynedd Twp | 896,203 | 94,500 | 94,500 | 97,875 | 128,325 |
| 08-364-125.00 | S/R COM/IND-CURRENT | 1,536,038 | 2,115,934 | 1,875,000 | 2,000,000 | 2,800,000 |
| 08-364-900.00 | SEWER CERTIFICATES | 10,305 | 8,250 | 7,000 | 6,500 | 6,000 |
| Total Sewer Charges: | | 5,310,166 | 5,632,332 | 5,393,025 | 5,514,220 | 7,298,325 |
| General Govt - Staff | | | | | | |
| 08-406-210.00 | OFFICE SUPPLIES | 29 | 79 | 100 | 200 | 200 |
| 08-406-310.00 | OTHER CONTRACTED SERVICES | 25 | 35,772 | 100 | 7,500 | 5,000 |
| 08-406-311.00 | ACCOUNTING SERVICES | 3,810 | 28 | 1,000 | .00 | 1,000 |
| 08-406-314.00 | LEGAL SERVICES | 26,481 | 80,727 | 72,000 | 200,000 | 400,000 |
| 08-406-325.00 | POSTAGE | 4,309 | 5,652 | 6,000 | 5,000 | 6,000 |
| 08-406-342.00 | PRINTING | 4,879 | 6,513 | 8,500 | 2,500 | 8,500 |
| 08-406-450.00 | MAINTENANCE AGREEMENTS | 4,620 | 7,441 | 10,500 | 10,500 | 11,000 |
| Total General Govt - Staff: | | 44,153 | 136,212 | 98,200 | 225,700 | 431,700 |
| OPERATIONS | | | | | | |
| 08-429-249.00 | OPERATION EXPENSES | 3,174,681 | 3,081,505 | 3,428,774 | 3,428,774 | 3,894,300 |
| 08-429-313.00 | ENGINEERING | 1,095 | 986 | 1,100 | 25,000 | 10,000 |
| 08-429-368.00 | PUMPING STATION FEES | 94,099 | 126,812 | 94,095 | 130,000 | 116,000 |
| 08-429-470.00 | CAPITAL SERVICE | 590,301 | 589,759 | 590,376 | 590,376 | 590,500 |
| Total OPERATIONS: | | 3,860,176 | 3,799,062 | 4,114,345 | 4,174,150 | 4,610,800 |
| OTHER EXPENSES | | | | | | |
| 08-482-340.00 | Principal - 2013 Sewer Note | .00 | .00 | 135,000 | 135,000 | 136,000 |
| 08-482-341.00 | Interest Exp - 2013 Sewer Note | 20,357 | 19,424 | 17,572 | 17,572 | 16,050 |
| Total OTHER EXPENSES: | | 20,357 | 19,424 | 152,572 | 152,572 | 152,050 |
| Interfund Transfers | | | | | | |
| 08-492-010.00 | TRNSFR TO GENERAL FUND | 1,175,439 | 1,107,403 | 1,168,405 | 1,168,405 | 1,277,975 |
| 08-492-090.00 | TRNSFR TO SEWER CAPTL FD. | .00 | 200,000 | .00 | .00 | 700,000 |
| 08-492-230.00 | TRNSFR TO DEBT FUND | .00 | .00 | .00 | .00 | 176,000 |
| Total Interfund Transfers: | | 1,175,439 | 1,307,403 | 1,168,405 | 1,168,405 | 2,153,975 |
| Sewer Fund Revenue Total: | | 5,310,538 | 5,688,480 | 5,433,025 | 5,633,811 | 7,358,325 |
| Sewer Fund Expenditure Total: | | 5,100,125 | 5,262,101 | 5,533,522 | 5,720,827 | 7,348,525 |

Towamencin Township

2024 Adopted Budget
Period: 00/24

| Account Number | Account Title | 2021 Actual | 2022 Actual | 2023 Amended Budget | 2023 Actual Projected | 2024 Future year Budget |
|----------------|-----------------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| | Net Total Sewer Fund: | 210,414 | 426,380 | 100,497- | 87,016- | 9,800 |

Sewer Capital Fund (09)

The Sewer Capital Fund accounts for the accumulation of resources to pay for sewer system capital improvements.

| | |
|---|--------------------|
| Beginning Fund Balance (a) | 1,686,834 |
| Revenue (b) | 475,000 |
| Expense (c) | 1,649,097 |
| Net Revenue/(Expense) (d=b-c) | (1,174,097) |
| Net Interfund Transfers In/(Out) (e) | 700,000 |
| Projected Ending Balance (a+d+e) | 1,212,737 |

REVENUES

The 2024 budget anticipates \$425,000 in grant revenue associated with the replacement of several stream crossings within the Skippack Creek Interceptor (SCI) project. The fund will also receive an interfund transfer of \$700,000 from the Sewer Fund. Tapping Fees are not budgeted but may help offset capital costs as land development projects progress.

EXPENSES

The township awarded a contract in 2023 to replace approximately 670 linear feet of 15” and 18” cast iron pipe in the SCI. Most of the construction costs for this project are covered by a PA Small Water & Sewer Grant. Construction may begin in late 2023 with a majority of the project taking place in 2024. The budget also appropriates funds for engineering and a possible start of Phase 2 SCI improvements in 2024. Phases 2, 3 and 4 of SCI improvements cover 7,400 linear feet of sanitary pipes and are collectively anticipated to cost \$3.7 million.

In addition to SCI, the budget continues the township’s inflow/infiltration (I/I) program in the amount of \$180,000. The township sewer engineer recommends televising the entire 450,000 linear-foot (LT) sanitary sewer system in 10-to-15-year cycles. At \$2.00/LF, it is anticipated that half of the I/I budget will cover televising and the other half will cover repair work resulting from the televising.

Towamencin Township

2024 Adopted Budget

Period: 00/24

| Account Number | Account Title | 2021 Actual | 2022 Actual | 2023 Amended Budget | 2023 Actual Projected | 2024 Future year Budget |
|----------------------------------|---------------------------------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| Sewer Capital Fund | | | | | | |
| INTEREST ON EARNINGS | | | | | | |
| 09-341-100.00 | INTEREST ON EARNINGS | 2,552 | 11,623 | 8,000 | 73,901 | 50,000 |
| | Total INTEREST ON EARNINGS: | 2,552 | 11,623 | 8,000 | 73,901 | 50,000 |
| STATE & COUNTY GRANTS | | | | | | |
| 09-350-101.00 | PA Small Water & Sewer Grant | 30,692 | .00 | 425,000 | .00 | 425,000 |
| | Total STATE & COUNTY GRANTS: | 30,692 | .00 | 425,000 | .00 | 425,000 |
| SEWER TAPPING FEES | | | | | | |
| 09-364-110.00 | TAPPING FEES | 68,464 | 4,616 | .00 | 2,028 | .00 |
| | Total SEWER TAPPING FEES: | 68,464 | 4,616 | .00 | 2,028 | .00 |
| INTERFUND TRANSFERS | | | | | | |
| 09-392-080.00 | TRANSFERS FROM SEWER FUND | .00 | 200,000 | .00 | .00 | 700,000 |
| 09-392-090.00 | Transfer from HVAC Fund | 1,093,000 | .00 | .00 | .00 | .00 |
| 09-392-300.00 | Transfer From Gen Cap Fund | .00 | .00 | 250,000 | .00 | .00 |
| | Total INTERFUND TRANSFERS: | 1,093,000 | 200,000 | 250,000 | .00 | 700,000 |
| CAPITAL OUTLAY | | | | | | |
| 09-429-313.00 | ENGINEERING | 48,108 | 190,401 | 75,000 | 170,000 | 400,000 |
| 09-429-670.00 | I/I PROGRAM | 67,100 | 58,484 | 170,000 | 170,000 | 180,000 |
| 09-429-675.00 | SCI Grant Work | 44,490 | 152,798 | 500,000 | 60,000 | 500,000 |
| 09-429-680.00 | KRI Grant Work | 64,778 | .00 | .00 | .00 | .00 |
| 09-429-720.00 | Pump. Station Capital Charges | 89,841 | 10,889 | 36,000 | 18,000 | 40,000 |
| 09-429-728.00 | Manhole Castings | .00 | .00 | .00 | 21,858 | .00 |
| 09-429-729.00 | Skippack Creek Interceptor | .00 | .00 | .00 | .00 | 500,000 |
| 09-429-800.00 | AMORTIZATION EXPENSE | 20,596 | 20,596 | 20,597 | 20,597 | 20,597 |
| | Total CAPITAL OUTLAY: | 334,912 | 433,167 | 801,597 | 460,455 | 1,640,597 |
| OTHER EXPENSES | | | | | | |
| 09-482-300.00 | Legal & Engineering - DEP | 7,566 | 1,418 | 8,500 | 8,500 | 8,500 |
| 09-482-320.00 | Legal & Engineering - TMA | 28,968 | 54,222 | 40,000 | .00 | .00 |
| | Total OTHER EXPENSES: | 36,533 | 55,639 | 48,500 | 8,500 | 8,500 |
| Interfund Transfers | | | | | | |
| 09-492-230.00 | TRNSFR TO DEBT FUND | 176,000 | 176,000 | 176,000 | 176,000 | .00 |
| 09-492-300.00 | Transfer to Gen Capital Fund | .00 | .00 | 1,000,000 | .00 | .00 |
| | Total Interfund Transfers: | 176,000 | 176,000 | 1,176,000 | 176,000 | .00 |
| | Sewer Capital Fund Revenue Total: | 1,194,708 | 216,239 | 683,000 | 75,929 | 1,175,000 |
| | Sewer Capital Fund Expenditure Total: | 547,445 | 664,807 | 2,026,097 | 644,955 | 1,649,097 |

Towamencin Township

2024 Adopted Budget
Period: 00/24

| Account Number | Account Title | 2021 Actual | 2022 Actual | 2023 Amended Budget | 2023 Actual Projected | 2024 Future year Budget |
|-------------------------------|---------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| Net Total Sewer Capital Fund: | | 647,263 | 448,567- | 1,343,097- | 569,026- | 474,097- |

Parks Capital Fund (18)

The Park Capital Fund accounts for major capital expenditures that improve the township's parks and recreational infrastructure.

| | |
|---|------------------|
| Beginning Fund Balance (a) | 335,698 |
| Revenue (b) | 627,800 |
| Expense (c) | 951,000 |
| Net Revenue/(Expense) (d=b-c) | (323,200) |
| Net Interfund Transfers In/(Out) (e) | - |
| Projected Ending Balance (a+d+e) | 12,498 |

REVENUES

Revenues include grant revenue from DCNR and DCED grants for projects noted below.

The 2024 budget also anticipates \$133,800 in one-time open space impact fees from the Delp Drive warehouse development project.

EXPENSES

Grist Mill improvements up to \$500,000 are budgeted; half of the improvement costs are reimbursable through an awarded DCNR grant which expires at the end of 2024.

The next phase of the Kriebel Road trail project is budgeted at \$280,000; 85% of construction costs would be reimbursable if a pending DCED Greenways, Trails, and Recreation Program (GTRP) Grant is awarded to the township. The progress of this project will be delayed if the township does not receive GTRP funding in this round of awards.

The budget also appropriates funding for design work related to adding bathrooms to the Butch Clemens field complex and design work related to Green Lane improvements.

Other funded activities include Bustard Park snack stand and bathroom renovations; \$25,000 in ballfield fencing replacements; and \$25,000 in tree planting funded by land development fees received in 2021.

Towamencin Township

2024 Adopted Budget

Period: 00/24

| Account Number | Account Title | 2021 Actual | 2022 Actual | 2023 Amended Budget | 2023 Actual Projected | 2024 Future year Budget |
|------------------------------|--------------------------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| Park Capital Fund | | | | | | |
| INTEREST ON EARNINGS | | | | | | |
| 18-341-100.00 | INTEREST ON EARNINGS | 21 | 22 | 10 | 12,000 | 6,000 |
| | Total INTEREST ON EARNINGS: | 21 | 22 | 10 | 12,000 | 6,000 |
| STATE GRANT | | | | | | |
| 18-354-070.01 | State Grant - DCNR | .00 | .00 | .00 | .00 | 250,000 |
| 18-354-070.05 | TA-SET ASIDE (KRI TRAIL) | .00 | 694,430 | .00 | 252,000 | .00 |
| 18-354-070.99 | State Grant - Misc. | .00 | 49,100 | .00 | .00 | 238,000 |
| | Total STATE GRANT: | .00 | 743,530 | .00 | 252,000 | 488,000 |
| OTHER GRANTS | | | | | | |
| 18-357-070.00 | COUNTY GRANTS | .00 | .00 | 82,500 | 170,300 | .00 |
| | Total OTHER GRANTS: | .00 | .00 | 82,500 | 170,300 | .00 |
| MISCELLANEOUS REVENUE | | | | | | |
| 18-380-050.00 | MISCELLANEOUS RECEIPTS | 258,875 | .00 | 10,000 | .00 | .00 |
| | Total MISCELLANEOUS REVENUE: | 258,875 | .00 | 10,000 | .00 | .00 |
| Impact Fees | | | | | | |
| 18-383-100.00 | IMPACT FEES | 347,040 | 27,205 | .00 | 2,546 | 133,800 |
| | Total Impact Fees: | 347,040 | 27,205 | .00 | 2,546 | 133,800 |
| INTERFUND TRANSFERS | | | | | | |
| 18-392-050.00 | TRNSFRS FM PARK & REC. FD | .00 | 317,500 | 125,000 | 125,000 | .00 |
| | Total INTERFUND TRANSFERS: | .00 | 317,500 | 125,000 | 125,000 | .00 |
| BOND PROCEEDS | | | | | | |
| 18-393-102.00 | PROCEEDS FROM DEBT | 360,514 | .00 | .00 | .00 | .00 |
| | Total BOND PROCEEDS: | 360,514 | .00 | .00 | .00 | .00 |
| Park Capital Projects | | | | | | |
| 18-454-101.00 | MISCELLANEOUS PARKS | 65,198 | 79,549 | 11,300 | 11,000 | 25,000 |
| 18-454-103.00 | BUSTARD ROAD PARK | .00 | .00 | 21,400 | 11,400 | 18,000 |
| 18-454-106.00 | DRINNON WAY | .00 | 2,613 | 20,000 | 20,000 | .00 |
| 18-454-108.00 | GRIST MILL PARK | 2,455 | .00 | .00 | .00 | 500,000 |
| 18-454-112.00 | BUTCH CLEMENS PARK | .00 | .00 | 28,000 | .00 | 28,000 |
| 18-454-113.00 | Green Lane Road Park | 706 | 881 | .00 | 15,000 | 35,000 |
| 18-454-118.00 | KRIEBEL CONNECTOR TRAIL | 128,586 | 743,985 | .00 | 315,000 | .00 |
| 18-454-118.01 | Kriebel Road II Grant Project | .00 | 9,794 | 165,000 | 238,688 | .00 |
| 18-454-118.02 | Kriebel Road III Grant Project | .00 | .00 | .00 | .00 | 320,000 |
| 18-454-119.00 | Pool Plaster & Paint | 62,850 | .00 | 50,000 | .00 | .00 |
| 18-454-120.00 | Nash School field | .00 | 1,539 | 150,000 | .00 | .00 |
| 18-454-800.00 | Trees & other Natural Capital | .00 | .00 | 20,000 | 15,000 | 25,000 |

Towamencin Township

2024 Adopted Budget

Period: 00/24

| Account Number | Account Title | 2021 Actual | 2022 Actual | 2023 Amended Budget | 2023 Actual Projected | 2024 Future year Budget |
|----------------------------|--------------------------------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| | Total Park Capital Projects: | 259,794 | 838,361 | 465,700 | 626,088 | 951,000 |
| Interfund Transfers | | | | | | |
| 18-492-230.00 | TRNSFR TO DEBT FUND | 190,000 | 189,507 | 226,819 | 125,000 | .00 |
| 18-492-235.00 | TRANSFER TO GENERAL FUND | 60,500 | .00 | .00 | .00 | .00 |
| | Total Interfund Transfers: | 250,500 | 189,507 | 226,819 | 125,000 | .00 |
| | Park Capital Fund Revenue Total: | 966,450 | 1,088,257 | 217,510 | 561,846 | 627,800 |
| | Park Capital Fund Expenditure Total: | 510,294 | 1,027,868 | 692,519 | 751,088 | 951,000 |
| | Net Total Park Capital Fund: | 456,155 | 60,389 | 475,009- | 189,242- | 323,200- |

Public Art Fund (19)

The Public Art fund accounts for land development fees within the Towamencin Village Overlay district and associated public art improvement costs.

| | |
|---|----------------|
| Beginning Fund Balance (a) | 153,260 |
| Revenue (b) | 2,500 |
| Expense (c) | - |
| Net Revenue/(Expense) (d=b-c) | 2,500 |
| Net Interfund Transfers In/(Out) (e) | - |
| Projected Ending Balance (a+d+e) | 155,760 |

REVENUES

Besides interest earnings, no Public Art Fund revenues are anticipated in 2024.

EXPENDITURES

No Public Art Fund expenditures are anticipated in 2024.

Towamencin Township

2024 Adopted Budget

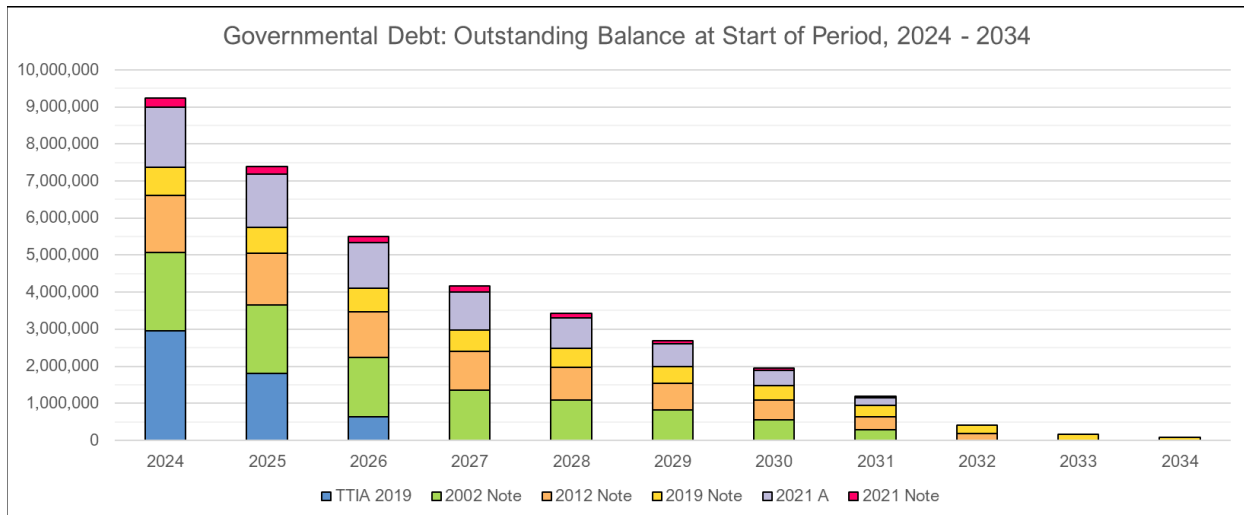
Period: 00/24

| Account Number | Account Title | 2021 Actual | 2022 Actual | 2023 Amended Budget | 2023 Actual Projected | 2024 Future year Budget |
|-----------------------------|------------------------------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| Public Art Fund | | | | | | |
| INTEREST ON EARNINGS | | | | | | |
| 19-341-100.00 | INTEREST ON EARNINGS | 104 | 190 | 100 | 5,200 | 2,500 |
| | Total INTEREST ON EARNINGS: | 104 | 190 | 100 | 5,200 | 2,500 |
| | Public Art Fund Revenue Total: | 104 | 190 | 100 | 5,200 | 2,500 |
| | Public Art Fund Expenditure Total: | .00 | .00 | .00 | .00 | .00 |
| | Net Total Public Art Fund: | 104 | 190 | 100 | 5,200 | 2,500 |

Debt Service Fund (23)

The Debt Service fund provides payment for all principal and interest on Township governmental debt and capital lease payments. The township's outstanding governmental (e.g., non-sewer) debt balance at the beginning of 2024 is \$9,239,000.

| | |
|---|--------------------|
| Beginning Fund Balance (a) | 44,946 |
| Revenue (b) | 703,660 |
| Expense (c) | 2,020,890 |
| Net Revenue/(Expense) (d=b-c) | (1,317,230) |
| Net Interfund Transfers In/(Out) (e) | 1,302,000 |
| Projected Ending Balance (a+d+e) | 29,716 |



REVENUES

The Debt Service Fund is projected to collect \$698,660 in real estate taxes through its dedicated tax levy of 0.807 mills.

The fund will also receive interfund transfers from several funds to meet funding requirements in excess of taxes earned.

- \$900,000 from the General Fund
- \$226,000 from the Parks & Recreation Fund
- \$176,000 from the Sewer Fund

EXPENDITURES:

The township is scheduled to make principal payments totaling \$1,848,000 in 2024. Interest payments for the year are budgeted at \$127,390.

The above figures do not include \$40,000 also budgeted for capital lease payments to fund the initial costs of two Public Works dump trucks scheduled for replacement.

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|-----------------------------|--------------------------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| Debt Service Fund | | | | | | |
| REAL ESTATE TAXES | | | | | | |
| 23-301-100.00 | REAL ESTATE TAX CURRENT | 714,672 | 706,721 | 700,514 | 710,000 | 708,360 |
| 23-301-101.00 | REAL ESTATE TAX DISCOUNT | 13,605- | 13,373- | 12,737- | 14,500- | 12,880- |
| 23-301-102.00 | REAL ESTATE TAX PENALTY | 1,629 | 1,256 | 1,415 | 450 | 1,430 |
| 23-301-104.00 | REAL ESTATE TAX REFUNDS | .00 | .00 | .00 | 4,200- | 2,130- |
| 23-301-200.00 | REAL ESTATE TAX PRIOR | 1,800 | 2,076 | 1,418 | 1,400 | 1,410 |
| 23-301-400.00 | REAL ESTATE TAX DELINQNT. | 5,159 | 4,850 | 2,128 | 850 | 1,410 |
| 23-301-600.00 | REAL ESTATE TAX INTERIM | 3,839 | 2,969 | 1,064 | 2,000 | 1,060 |
| Total REAL ESTATE TAXES: | | 713,494 | 704,498 | 693,802 | 696,000 | 698,660 |
| INTEREST ON EARNINGS | | | | | | |
| 23-341-100.00 | INTEREST ON EARNINGS | .00 | 466 | .00 | 10,365 | 5,000 |
| Total INTEREST ON EARNINGS: | | .00 | 466 | .00 | 10,365 | 5,000 |
| INTERFUND TRANSFERS | | | | | | |
| 23-392-010.00 | TRANSFERS FROM GENERAL FD | 700,908 | 504,748 | 708,000 | 708,000 | 900,000 |
| 23-392-050.00 | Transfer from Parks & Rec Fund | .00 | .00 | .00 | .00 | 226,000 |
| 23-392-080.00 | TRANSFERS FROM SEWER FUND | .00 | .00 | .00 | .00 | 176,000 |
| 23-392-090.00 | TRNSFRS FM SEWER CAPTL FD | 176,000 | 176,000 | 176,000 | 176,000 | .00 |
| 23-392-180.00 | TRNSFR FM PARK CAPITAL FD | 190,000 | 189,507 | 226,819 | 125,000 | .00 |
| 23-392-190.00 | Transfer from Gen Cap Fund | 106,000 | 211,515 | 172,356 | 172,356 | .00 |
| 23-392-250.00 | Transfer from TTIA | .00 | 60,834 | .00 | .00 | .00 |
| 23-392-330.00 | TRANSFER FR TRAFFIC IMPACT | 240,962 | 3,736 | .00 | .00 | .00 |
| Total INTERFUND TRANSFERS: | | 1,413,870 | 1,146,340 | 1,283,175 | 1,181,356 | 1,302,000 |
| PROCEEDS FROM NOTE | | | | | | |
| 23-393-100.00 | Proceeds from Debt | 300,000 | .00 | .00 | .00 | .00 |
| Total PROCEEDS FROM NOTE: | | 300,000 | .00 | .00 | .00 | .00 |
| Tax Collection | | | | | | |
| 23-403-450.00 | OTHER CONTRACTED SERVICES | 30 | .00 | .00 | .00 | .00 |
| Total Tax Collection: | | 30 | .00 | .00 | .00 | .00 |
| Public Safety - Fire | | | | | | |
| 23-411-540.00 | Capital Contrb to Fire Company | 298,300 | .00 | .00 | .00 | .00 |
| Total Public Safety - Fire: | | 298,300 | .00 | .00 | .00 | .00 |
| Debt - Principal | | | | | | |
| 23-471-202.00 | PRINCIPAL - 2002 NOTE | 245,000 | 248,000 | 251,000 | 251,000 | 254,000 |
| 23-471-205.00 | PRINCIPAL - 2012 NOTE (pool) | 150,000 | 153,000 | 156,000 | 156,000 | 159,000 |
| 23-471-207.00 | PRINCIPAL - 2019 NOTE | 57,000 | 59,000 | 60,000 | 60,000 | 62,000 |
| 23-471-208.00 | PRINCIPAL-2020 FIRE TRUCK NOTE | .00 | 29,000 | 29,000 | 29,000 | 29,000 |
| 23-471-210.00 | PRINCIPAL - 2021-A NOTES | .00 | 191,000 | 193,000 | 193,000 | 195,000 |
| 23-471-211.00 | PRINCIPAL - 2019 TTIA SERIES | .00 | .00 | 1,129,000 | 1,129,000 | 1,149,000 |

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|--------------------------------------|-------------------------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| 23-471-400.15 | Capital Lease - 2018 Vehicles | 122,833 | 126,511 | .00 | .00 | .00 |
| 23-471-400.16 | CAPITAL LEASE - 2019 | 14,533 | 15,412 | 3,997 | 3,997 | .00 |
| 23-471-400.18 | Capital Lease - 2023 | .00 | .00 | 50,000 | .00 | 25,000 |
| Total Debt - Principal: | | 589,366 | 821,923 | 1,871,997 | 1,821,997 | 1,873,000 |
| Debt - Interest Payments | | | | | | |
| 23-472-202.00 | INTEREST - 2002 NOTE | 32,072 | 29,740 | 26,924 | 26,924 | 24,080 |
| 23-472-205.00 | INTEREST -2012 NOTE (pool) | 38,418 | 36,005 | 32,984 | 32,984 | 29,910 |
| 23-472-207.00 | INTEREST - 2019 NOTE | 21,974 | 20,871 | 19,413 | 19,413 | 17,920 |
| 23-472-208.00 | INTEREST-2020 FIRE TRUCK NOTE | 2,700 | 2,876 | 2,572 | 2,572 | 2,270 |
| 23-472-210.00 | INTEREST - 2021-A NOTES | 17,036 | 19,200 | 17,191 | 17,191 | 15,170 |
| 23-472-211.00 | INTEREST - 2019 TTIA SERIES | .00 | 5,922 | 57,944 | 57,944 | 38,040 |
| 23-472-400.15 | Cap Lease Int - 2018 Vehicles | 7,465 | 3,118 | .00 | .00 | .00 |
| 23-472-400.17 | CAP LEASE INT-2019 MOWER/MDT | 1,690 | 811 | .00 | 60 | .00 |
| 23-472-400.18 | Capital Lease Int - 2023 | .00 | .00 | 2,500 | .00 | 10,000 |
| 23-472-400.19 | Capital Lease Int - 2024 | .00 | .00 | .00 | .00 | 5,000 |
| Total Debt - Interest Payments: | | 121,356 | 118,543 | 159,528 | 157,088 | 142,390 |
| BOND ISSUE FEES | | | | | | |
| 23-473-100.00 | ISSUANCE COSTS | .00 | .00 | .00 | 2,500 | 5,000 |
| Total BOND ISSUE FEES: | | .00 | .00 | .00 | 2,500 | 5,000 |
| ADMINISTRATIVE FEES | | | | | | |
| 23-475-100.00 | ADMINISTRATIVE FEES | 1,887 | 207 | 200 | 100 | 500 |
| Total ADMINISTRATIVE FEES: | | 1,887 | 207 | 200 | 100 | 500 |
| Other Expenses | | | | | | |
| 23-482-910.00 | Refund of Prior Year Revenue | .00 | 308 | .00 | .00 | .00 |
| Total Other Expenses: | | .00 | 308 | .00 | .00 | .00 |
| Interfund Transfers | | | | | | |
| 23-492-980.00 | Transfer to TTIA | 1,195,282 | 1,117,534 | .00 | .00 | .00 |
| Total Interfund Transfers: | | 1,195,282 | 1,117,534 | .00 | .00 | .00 |
| Debt Service Fund Revenue Total: | | 2,427,364 | 1,851,304 | 1,976,977 | 1,887,721 | 2,005,660 |
| Debt Service Fund Expenditure Total: | | 2,206,221 | 2,058,516 | 2,031,725 | 1,981,685 | 2,020,890 |
| Net Total Debt Service Fund: | | 221,143 | 207,212- | 54,748- | 93,964- | 15,230- |

General Capital Fund (30)

The General Capital Fund accounts for major capital expenditures, including stormwater/MS4 improvements, paving and road construction (if not accounted for in the Liquid Fuels Fund 35), building and facility improvements, and the replacement of vehicles and major equipment.

| | |
|---|------------------|
| Beginning Fund Balance (a) | 573,601 |
| Revenue (b) | 1,235,000 |
| Expense (c) | 2,178,200 |
| Net Revenue/(Expense) (d=b-c) | (943,200) |
| Net Interfund Transfers In/(Out) (e) | 500,000 |
| Projected Ending Balance (a+d+e) | 130,401 |

REVENUES

The 2024 Budget anticipates the use of the township's remaining American Rescue Plan Act (ARPA) funds of \$905,000 to fund the Weikel Rd project. This project's sidewalk improvements will also receive partial funding from a MontCo 2040 grant; the grant's 80% reimbursement of sidewalk improvements is estimated to total \$185,000.

EXPENDITURES

Road Construction (30-409-721.00)

\$100,000 is reserved in anticipation of right-of-way costs the township will have to fund for the Welsh Rd – Orvilla Rd intersection improvements, a joint project with Hatfield Township.

Stormwater Management (30-409-722.00)

The Weikel Road drainage, widening and sidewalk improvements project is expected to total \$1,035,000 in construction and right-of-way costs. Additionally, the budget reserves \$150,000 in design, engineering and construction inspection costs for this project as well as preparations for the Central Drive stormwater improvements project and upcoming MS4 requirements.

Paving (30-409-725.00)

This line item budgets for \$220,000 of funding towards the 2024 Roadway Improvement Program and ADA Ramp replacement projects. This represents project costs in excess of available Liquid Fuels Fund monies which are insufficient to fully fund the township's pavement improvement program.

Building Improvements (30-409-730.00)

Budgeted improvements to township facilities total \$352,000 including Meeting Hall and Administration Building roof replacements; Meeting Hall siding improvements; HVAC efficiency improvements in the Police building; and township building complex concrete repairs.

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| General Capital Fund | | | | | | |
| INTEREST ON EARNINGS | | | | | | |
| 30-341-100.00 | INTEREST ON EARNINGS | .00 | .00 | .00 | 63,000 | 25,000 |
| | Total INTEREST ON EARNINGS: | .00 | .00 | .00 | 63,000 | 25,000 |
| FEDERAL GRANTS | | | | | | |
| 30-352-053.00 | American Rescue Plan Act | .00 | 71,026 | 897,000 | 960,000 | 905,000 |
| | Total FEDERAL GRANTS: | .00 | 71,026 | 897,000 | 960,000 | 905,000 |
| STATE GRANTS | | | | | | |
| 30-354-010.00 | STATE GRANTS | 855,346 | 229,721 | .00 | .00 | .00 |
| 30-354-020.02 | Green Light Go Grant | 22,292 | 318,933 | .00 | .00 | .00 |
| 30-354-020.03 | 2019 40 Ft Multimodal Match | 245,358 | .00 | .00 | .00 | .00 |
| | Total STATE GRANTS: | 1,122,996 | 548,655 | .00 | .00 | .00 |
| Local Government Grants | | | | | | |
| 30-357-070.00 | County Grants | .00 | .00 | .00 | .00 | 185,000 |
| | Total Local Government Grants: | .00 | .00 | .00 | .00 | 185,000 |
| Land Development Fees | | | | | | |
| 30-361-300.00 | Deferred Land Devl Fees | .00 | .00 | .00 | .00 | 100,000 |
| | Total Land Development Fees: | .00 | .00 | .00 | .00 | 100,000 |
| MISCELLANEOUS REVENUE | | | | | | |
| 30-380-050.00 | MISCELLANEOUS RECEIPTS | 100,000 | 75,460 | 20,000 | 21,000 | 20,000 |
| | Total MISCELLANEOUS REVENUE: | 100,000 | 75,460 | 20,000 | 21,000 | 20,000 |
| SALE OF ASSETS | | | | | | |
| 30-391-100.00 | SALE OF ASSETS | 47,173 | 28,800 | 35,000 | .00 | .00 |
| | Total SALE OF ASSETS: | 47,173 | 28,800 | 35,000 | .00 | .00 |
| INTERFUND TRANSFERS | | | | | | |
| 30-392-010.00 | TRANSFER FROM GENERAL FD | .00 | 1,020,415 | 1,072,000 | 1,072,000 | 500,000 |
| 30-392-094.00 | Transfer from Gen Cap Reserve | .00 | 40,000 | .00 | .00 | .00 |
| 30-392-950.00 | TRNSFR FM CAPITAL EQUIP RESR | .00 | 77,600 | .00 | .00 | .00 |
| | Total INTERFUND TRANSFERS: | .00 | 1,138,015 | 1,072,000 | 1,072,000 | 500,000 |
| LEASE PROCEEDS | | | | | | |
| 30-393-090.00 | Proceeds from Sewer Cap Debt | .00 | .00 | 1,000,000 | .00 | .00 |
| 30-393-200.00 | Proceeds from Debt | 1,639,486 | .00 | .00 | .00 | .00 |
| | Total LEASE PROCEEDS: | 1,639,486 | .00 | 1,000,000 | .00 | .00 |

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|---|--------------------------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| General Government | | | | | | |
| 30-406-341.00 | Advertising | .00 | 201 | .00 | .00 | .00 |
| Total General Government: | | .00 | 201 | .00 | .00 | .00 |
| GENERAL GOVT - BLDGS & PLANT | | | | | | |
| 30-409-314.00 | LEGAL SERVICES | .00 | .00 | .00 | .00 | 10,000 |
| 30-409-721.00 | ROAD CONSTRUCTION | .00 | 735 | 100,000 | .00 | 100,000 |
| 30-409-722.00 | STORM WATER MANAGEMENT | 5,323 | 71,931 | 897,000 | 960,000 | 1,185,000 |
| 30-409-722.01 | Storm Repair - Hurricane Ida | 65,856 | .00 | .00 | .00 | .00 |
| 30-409-723.00 | BRIDGE CONSTRUCTION | 22,933 | 152,715 | .00 | 100 | .00 |
| 30-409-724.00 | CURBING | .00 | 48,037 | 25,000 | 25,000 | 25,000 |
| 30-409-725.00 | PAVING | .00 | 839,534 | .00 | 110,000 | 220,000 |
| 30-409-730.00 | BUILDING IMPROVEMENTS | 107,057 | 80,509 | 1,210,350 | 121,000 | 352,000 |
| 30-409-731.00 | TRAFFIC SIGNALS | 7,742 | 411,837 | .00 | .00 | .00 |
| 30-409-741.00 | AUTOMOBILES | 143,558 | 163,121 | 277,000 | 350,000 | 157,000 |
| 30-409-743.00 | OTHER EQUIPMENT | .00 | 127,000 | 15,000 | 32,000 | 29,200 |
| 30-409-744.00 | FURNITURE/FIXTURES | 225 | .00 | .00 | .00 | .00 |
| 30-409-760.00 | DATA PROCESSING | 94,204 | 239,319 | .00 | 38,918 | .00 |
| Total GENERAL GOVT - BLDGS & PLANT: | | 446,897 | 2,134,738 | 2,524,350 | 1,637,018 | 2,078,200 |
| Road Maintenance | | | | | | |
| 30-438-721.03 | 2019 40 Ft Road Widening | 1,260,557 | 2,675 | .00 | 1,700 | .00 |
| 30-438-721.05 | Sidewalk Connectivity Imprvmnt | .00 | .00 | .00 | .00 | 100,000 |
| Total Road Maintenance: | | 1,260,557 | 2,675 | .00 | 1,700 | 100,000 |
| Interfund Transfers | | | | | | |
| 30-492-010.00 | TRNSFR TO GENERAL FUND | 383,486 | .00 | .00 | .00 | .00 |
| 30-492-090.00 | Transfer to Sewer Cap Fund | .00 | .00 | 250,000 | .00 | .00 |
| 30-492-230.00 | TRANSFER TO DEBT FUND | 106,000 | 211,515 | 172,356 | 172,356 | .00 |
| Total Interfund Transfers: | | 489,486 | 211,515 | 422,356 | 172,356 | .00 |
| General Capital Fund Revenue Total: | | 2,909,654 | 1,861,956 | 3,024,000 | 2,116,000 | 1,735,000 |
| General Capital Fund Expenditure Total: | | 2,196,939 | 2,349,128 | 2,946,706 | 1,811,074 | 2,178,200 |
| Net Total General Capital Fund: | | 712,715 | 487,172- | 77,294 | 304,926 | 443,200- |

Traffic Impact Fund (33)

The Traffic Impact Fund collects land development fees in accordance with Act 209 of 1990 to fund engineering, right-of-way acquisition, and construction of traffic improvements within the township's Act 209 district.

| | |
|--|---------------|
| Beginning Fund Balance (a) | 82,334 |
| Revenue (b) | 500 |
| Expense (c) | - |
| Net Revenue/(Expense) (d=b-c) | 500 |
| Net Interfund Transfers In/(Out) (e) | - |
| <i>Projected Ending Balance (a+d+e)</i> | 82,834 |

Currently the Township imposes an Impact fee of \$2,197.56 per trip. Fees received are used to reduce debt that was accumulated for traffic improvements already constructed in the Village, along with funding additional projects in the Township. In 2010, the Board affirmed a policy to direct 85% of funds collected towards reduction of debt incurred for the construction of traffic improvements and 15% towards new projects.

REVENUES

Significant traffic impact fees are not anticipated in 2024.

EXPENDITURES

If impact fees are received, the fund will transfer 85% of the fees collected to the Debt Service Fund.

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|--|-----------------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| Traffic Impact Fund | | | | | | |
| INTEREST ON EARNINGS | | | | | | |
| 33-341-100.00 | INTEREST ON EARNINGS | 17 | 249 | 100 | 2,364 | 500 |
| Total INTEREST ON EARNINGS: | | 17 | 249 | 100 | 2,364 | 500 |
| OTHER REVENUE | | | | | | |
| 33-383-050.00 | MISCELLANEOUS FEES | .00 | 10,700- | .00 | .00 | .00 |
| 33-383-100.00 | IMPACT FEES | 283,485 | 4,395 | .00 | .00 | .00 |
| Total OTHER REVENUE: | | 283,485 | 6,305- | .00 | .00 | .00 |
| Interfund Transfers | | | | | | |
| 33-492-230.00 | Transfer to Debt Fund | 240,962 | 3,736 | .00 | .00 | .00 |
| 33-492-980.00 | TRANSFER TO TIA | .00 | 3,913,601 | .00 | .00 | .00 |
| Total Interfund Transfers: | | 240,962 | 3,917,337 | .00 | .00 | .00 |
| Traffic Impact Fund Revenue Total: | | 283,502 | 6,056- | 100 | 2,364 | 500 |
| Traffic Impact Fund Expenditure Total: | | 240,962 | 3,917,337 | .00 | .00 | .00 |
| Net Total Traffic Impact Fund: | | 42,540 | 3,923,393- | 100 | 2,364 | 500 |

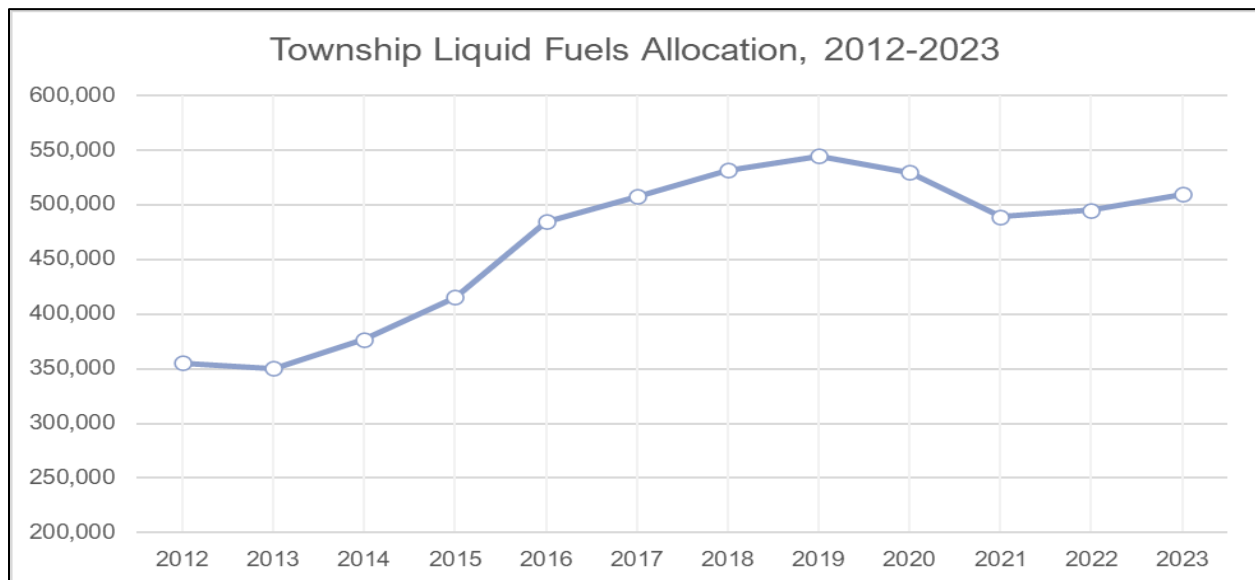
Liquid Fuels Fund (35)

The Liquid Fuels Fund (also referred to as the Highway Aid Fund) is dedicated to the maintenance of Township-owned streets. The revenue for this Fund is the local municipal share of the state gasoline tax. Towamencin's allocation is based upon its 2020 US Census population estimate of 18,009 and the township's 57.54 miles of road miles credited under the state program.

| | |
|---|------------------|
| Beginning Fund Balance (a) | 233,329 |
| Revenue (b) | 520,000 |
| Expense (c) | 750,000 |
| Net Revenue/(Expense) (d=b-c) | (230,000) |
| Net Interfund Transfers In/(Out) (e) | - |
| Projected Ending Balance (a+d+e) | 3,329 |

REVENUES

The budget anticipates the receipt of \$510,000 from the state in 2024. Township Liquid Fuels revenue is still below the pre-COVID-19 high of \$544,600 in 2019.



EXPENDITURES

The Township will use its Liquid Fuels allocation to fund the construction costs associated with the 2024 Roadway Improvement Program (paving) and ADA Ramp projects. Engineering, design and construction inspection costs are paid out of the General Capital Fund (30).

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|---|---------------------------------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| Liquid Fuels Fund | | | | | | |
| INTEREST ON EARNINGS | | | | | | |
| 35-341-100.00 | INTEREST ON EARNINGS | 62 | 12,512 | 6,000 | 33,585 | 10,000 |
| | Total INTEREST ON EARNINGS: | 62 | 12,512 | 6,000 | 33,585 | 10,000 |
| State Shared Revenues & Entitl | | | | | | |
| 35-355-030.00 | LIQUID FUEL ENTITLEMENT | 488,760 | 494,812 | 500,000 | 509,348 | 510,000 |
| | Total State Shared Revenues & Entitl: | 488,760 | 494,812 | 500,000 | 509,348 | 510,000 |
| INTERFUND TRANSFERS | | | | | | |
| 35-392-010.00 | TRANSFERS FROM GENERAL FD | .00 | 89,073 | .00 | 50,000 | .00 |
| | Total INTERFUND TRANSFERS: | .00 | 89,073 | .00 | 50,000 | .00 |
| Road Maintenance | | | | | | |
| 35-438-450.00 | OTHER CONTRACTED SERVICES | 174,334 | 575,937 | 860,000 | 945,000 | 750,000 |
| | Total Road Maintenance: | 174,334 | 575,937 | 860,000 | 945,000 | 750,000 |
| | Liquid Fuels Fund Revenue Total: | 488,822 | 596,397 | 506,000 | 592,933 | 520,000 |
| | Liquid Fuels Fund Expenditure Total: | 174,334 | 575,937 | 860,000 | 945,000 | 750,000 |
| | Net Total Liquid Fuels Fund: | 314,489 | 20,460 | 354,000- | 352,067- | 230,000- |

Other Nonmajor Funds

Towamencin Township Infrastructure Authority (TTIA, Fund 85)

TTIA was incorporated by the township as a financing authority charged with undertaking certain capital projects within the Village area. The TTIA board oversaw the Sumneytown Pike widening between Bustard Road and Green Lane Road, the Towamencin Avenue project and the design and engineering of the Forty Foot Road project. The final right-of-way acquisition associated with these projects was settled in 2021.

In 2022, the Board of Supervisors authorized the dissolution of the TTIA, assuming its remaining assets and liabilities. Fund 85 was closed at year-end 2022.

Municipal Complex Repairs Fund (93)

Fund 93 was established in 2018 to account for geothermal HVAC improvements made at the municipal complex and associated interfund borrowings. With the completion of the project and the payoff of the interfund borrowing in 2021, Fund 93 was closed at year-end 2021.

General Reserve Fund (94) and Capital Equipment Reserve Fund (95).

No activity is anticipated in Fund 94 or Fund 95 in 2024.

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|---------------------------------------|------------------------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| TOWAMENCIN INFRASTRUCTURE AUTH | | | | | | |
| INTEREST ON EARNINGS | | | | | | |
| 85-341-100.00 | INTEREST EARNINGS | 23 | 193 | .00 | .00 | .00 |
| Total INTEREST ON EARNINGS: | | 23 | 193 | .00 | .00 | .00 |
| STATE GRANT | | | | | | |
| 85-354-070.10 | PA DOT - REIMBURSEMENT | 1,015,810 | .00 | .00 | .00 | .00 |
| Total STATE GRANT: | | 1,015,810 | .00 | .00 | .00 | .00 |
| TRANSFERS FROM TWP | | | | | | |
| 85-392-230.00 | TRANSFER FROM DEBT | 1,195,282 | 5,194,534 | .00 | .00 | .00 |
| 85-392-300.00 | Transfer from General Fund | 173,000 | .00 | .00 | .00 | .00 |
| 85-392-330.00 | TRANSFER FROM TRAFFIC IMPACT | .00 | 3,913,601 | .00 | .00 | .00 |
| Total TRANSFERS FROM TWP: | | 1,368,282 | 9,108,135 | .00 | .00 | .00 |
| General Govt - Staff | | | | | | |
| 85-406-310.00 | OTHER PROFESSIONAL FEES | 4,375 | .00 | .00 | .00 | .00 |
| 85-406-311.00 | ACCOUNTING SERVICES | 39 | .00 | .00 | .00 | .00 |
| 85-406-314.00 | LEGAL SERVICES | 121,786 | 1,273 | .00 | .00 | .00 |
| Total General Govt - Staff: | | 126,200 | 1,273 | .00 | .00 | .00 |
| ENGINEERING & ROW | | | | | | |
| 85-409-313.00 | ENGINEERING | 14,523 | .00 | .00 | .00 | .00 |
| 85-409-710.00 | RIGHT OF WAY ACQUISITIONS | 991,500 | .00 | .00 | .00 | .00 |
| 85-409-820.00 | DEPRECIATION EXPENSE | 902,384 | 775,079 | .00 | .00 | .00 |
| Total ENGINEERING & ROW: | | 1,908,407 | 775,079 | .00 | .00 | .00 |
| INTEREST EXPENSE | | | | | | |
| 85-472-206.00 | INTEREST - 2019 SERIES | 96,735 | 70,082 | .00 | .00 | .00 |
| Total INTEREST EXPENSE: | | 96,735 | 70,082 | .00 | .00 | .00 |
| Operating Leases | | | | | | |
| 85-473-100.00 | Issuance Costs | 130 | 130 | .00 | .00 | .00 |
| Total Operating Leases: | | 130 | 130 | .00 | .00 | .00 |
| INSURANCES | | | | | | |
| 85-486-352.00 | LIABILITY INSURANCE | 1,378 | 2,914 | .00 | .00 | .00 |
| Total INSURANCES: | | 1,378 | 2,914 | .00 | .00 | .00 |
| Interfund Transfers | | | | | | |
| 85-492-230.00 | TRANSFER TO DEBT SVC FUND | .00 | 60,834 | .00 | .00 | .00 |
| 85-492-330.00 | TRANS TO TRAFFIC IMPACT | .00 | 4,750,729 | .00 | .00 | .00 |

Towamencin Township

2024 Adopted Budget

Period: 00/24

| Account Number | Account Title | 2021 Actual | 2022 Actual | 2023 Amended Budget | 2023 Actual Projected | 2024 Future year Budget |
|----------------|---|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| | Total Interfund Transfers: | .00 | 4,811,563 | .00 | .00 | .00 |
| | TOWAMENCIN INFRASTRUCTURE AUTH Revenue Total: | 2,384,115 | 9,108,328 | .00 | .00 | .00 |
| | TOWAMENCIN INFRASTRUCTURE AUTH Expenditure Total: | 2,132,850 | 5,661,041 | .00 | .00 | .00 |
| | Net Total TOWAMENCIN INFRASTRUCTURE AUTH: | 251,264 | 3,447,287 | .00 | .00 | .00 |

Towamencin Township

2024 Adopted Budget

Period: 00/24

| Account Number | Account Title | 2021 Actual | 2022 Actual | 2023 Amended Budget | 2023 Actual Projected | 2024 Future year Budget |
|--|----------------------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| Municipal Complex Repairs | | | | | | |
| INTERFUND TRANSFERS | | | | | | |
| 93-392-010.00 | TRANSFERS FROM GENERAL FD | 1,093,000 | .00 | .00 | .00 | .00 |
| Total INTERFUND TRANSFERS: | | 1,093,000 | .00 | .00 | .00 | .00 |
| Department: 409 | | | | | | |
| 93-409-732.04 | HVAC | 16,807 | .00 | .00 | .00 | .00 |
| 93-409-733.00 | Interest Expense | 208 | .00 | .00 | .00 | .00 |
| Total Department: 409: | | 17,015 | .00 | .00 | .00 | .00 |
| Department: 492 | | | | | | |
| 93-492-080.00 | TRANSFER TO SEWER CAP FUND | 1,093,000 | .00 | .00 | .00 | .00 |
| Total Department: 492: | | 1,093,000 | .00 | .00 | .00 | .00 |
| Municipal Complex Repairs Revenue Total: | | 1,093,000 | .00 | .00 | .00 | .00 |
| Municipal Complex Repairs Expenditure Total: | | 1,110,015 | .00 | .00 | .00 | .00 |
| Net Total Municipal Complex Repairs: | | 17,015- | .00 | .00 | .00 | .00 |

Towamencin Township

2024 Adopted Budget

Period: 00/24

| Account Number | Account Title | 2021 Actual | 2022 Actual | 2023 Amended Budget | 2023 Actual Projected | 2024 Future year Budget |
|---|---------------------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| General Reserve Fund | | | | | | |
| Interfund Transfers | | | | | | |
| 94-492-300.00 | TRNSFR TO GEN. CAPITAL FD | .00 | 40,000 | .00 | .00 | .00 |
| Total Interfund Transfers: | | .00 | 40,000 | .00 | .00 | .00 |
| General Reserve Fund Revenue Total: | | .00 | .00 | .00 | .00 | .00 |
| General Reserve Fund Expenditure Total: | | .00 | 40,000 | .00 | .00 | .00 |
| Net Total General Reserve Fund: | | .00 | 40,000- | .00 | .00 | .00 |

Towamencin Township

2024 Adopted Budget

Period: 00/24

| Account Number | Account Title | 2021 Actual | 2022 Actual | 2023 Amended Budget | 2023 Actual Projected | 2024 Future year Budget |
|---|---------------------------|----------------|----------------|---------------------------|-----------------------------|-------------------------------|
| Capital Equipment Reserve Fund | | | | | | |
| Interfund Transfers | | | | | | |
| 95-492-300.00 | TRNSFR TO GEN. CAPITAL FD | .00 | 77,600 | .00 | .00 | .00 |
| Total Interfund Transfers: | | .00 | 77,600 | .00 | .00 | .00 |
| Capital Equipment Reserve Fund Revenue Total: | | .00 | .00 | .00 | .00 | .00 |
| Capital Equipment Reserve Fund Expenditure Total: | | .00 | 77,600 | .00 | .00 | .00 |
| Net Total Capital Equipment Reserve Fund: | | .00 | 77,600- | .00 | .00 | .00 |

Towamencin Township 2024 Capital Plan

| Classification | Project | Funding Source(s) | Notes | 2023 | 2024 |
|--------------------------------|---|---|---|----------------|------------------|
| Stormwater/MS4 | Central Drive | Township funds/ARPA | Temp. construction easements prepared. PECO easement approval pending | 15,000 | |
| Stormwater/MS4 | Kriebel Rd, Orchard and Valley View Way | ARPA | Completed in 2023 | 745,000 | |
| Stormwater/MS4 | Weikel Road widening and associated improvement | Township funds/ARPA. \$200,000 Montco 2040 Grant for 80% of sidewalk construction | 2023: appraisals and associated legal. 2024: ROW of approx \$100,000 and construction \$935,000 | 30,000 | 1,035,000 |
| Stormwater/MS4 | Skippack Creek Pollution Reduction Plan (MS4) | | 2025-27: Towamencin Twp is obligated to 44.2% of the distribution of costs under the multi-municipal permit requirements (\$2.3 million Towamencin cost estimate) | | |
| Stormwater/MS4 | Long-Term Storm Sewer System Maintenance Plan | | Early estimate for Grist Mill Project: \$2.85 million. Can be phased across the three drainage areas | | |
| Stormwater/MS4 | Engineering | | Engineering, Design, Permitting, and Construction Inspection of the projects above | 170,000 | 150,000 |
| | | | Stormwater/MS4 Subtotal | 960,000 | 1,185,000 |
| Paving and Road Construction | Welsh and Orvilla rds. Intersection improvement | Township funds for Appraisals and ROW. Grants being sought for construction | 2024: Appraisals and ROW estimate | | 100,000 |
| Paving and Road Construction | Roadway Improvement Program (RIP) | Township funds and Liquid Fuels state aid | | 685,876 | 700,000 |
| Paving and Road Construction | ADA Ramp Program (ADA) | Township funds and Liquid Fuels state aid | | 154,375 | 175,000 |
| Paving and Road Construction | Engineering | Township funding | Engineering, Design, Permitting, and Construction Inspection of the projects above | 84,000 | 95,000 |
| Paving and Road Construction | Kerr road (Hedrick to Metz Rds) | Township funds and Liquid Fuels state aid | Project estimate required. Year 1: design and engineering Year 2: Drainage/culverts/swales Year 3: Cold in-place recycling and full width mill | | |
| | | | Paving and Road Construction Subtotal | 924,251 | 1,070,000 |
| Other Capital / Infrastructure | Sidewalk & Trail Connectivity - Bustard/Sumneytown Corridor | TASA Grant application pending. Other grant eligibility noted in study | TASA Grant application pending for Bustard Rd Corridor; Kriebel Rd Trail connections; and Sumneytown Pike - NPSD Connectivity (\$1.4million grant not including design). 2024 figures are for start design (provided by Bowman/McMahon) | | 100,000 |
| Other Capital / Infrastructure | Pedestrian bridge over Forty Foot Rd in town center | | | | |
| | | | Other Capital/Infrastructure Subtotal | 0 | 100,000 |
| Township Buildings | Salt Storage Building | Township funding | Design, engineering and bid administration costs. ****Bids rejected**** Alternatives to facility being explored. Design Bid construction and engineering costs incurred | 75,000 | |
| Township Buildings | Existing salt storage door replacement | | | | |
| Township Buildings | Roof replacement of the administration building, meeting hall and storage shed. Hardy board siding installation on Meeting hall | Township funding | 2023: \$7,000 garage roof replacement 2023: Engineering \$19,000 for main project 2024: Roof replacement \$148,000 Hardy plank siding \$69,000. Carpet Police (\$50,000 for all listed; alternate is \$10,000 for worn areas only) Carpet meeting hall \$10,350 (2025) | 26,000 | 269,000 |
| Township Buildings | Generator replacement | Township funds. Explore grant eligibility as an EMA backup site | 2023: engineering. 2024 or 2025: \$250,000 installation. | 20,000 | 0 |
| Township Buildings | HVAC Supply Duct Reheat Coils | Township funds | Consider doing all at once, or improving Police first (\$50,000), assessing performance, and then improving Meeting Hall and Admin Building | | 50,000 |
| Township Buildings | Admin Complex concrete repairs | Township funds | Although most of the concrete appears to be structurally sound, continuing replacement of sections over time recommended, as majority of concrete was installed in 2000-2001. | | 18,000 |
| Township Buildings | Admin Complex - rear retaining wall | | | | |

Towamencin Township 2024 Capital Plan

| Classification | Project | Funding Source(s) | Notes | 2023 | 2024 |
|---|---|-------------------|--|------------------|------------------|
| Township Buildings | Public Works building - radiant heater replacement (6) | Township funds | | 14,880 | 15,000 |
| Township Buildings | Public works building evaluation and renovation of kitchen ,offices and bathrooms along with new garage doors | | Early evaluation and planning may provide a cost estimate that can be planned for in upcoming years. | | |
| Township Buildings Subtotal | | | | 135,880 | 352,000 |
| Vehicles | Police Vehicle Fleet | Township funds | 2024: due to Ford manufacturing delays, requests were amended to: 2 Command Vehicles (\$58200 each on CoStars) and a not-to-exceed \$15k in lieu of county forfeiture fleet availability | 173,000 | 131,400 |
| Vehicles | Police Vehicle Fleet | Township funds | Vehicle lighting equipment in lieu of taking equipment from 2018 vehicle police is requesting to retain | | 26,000 |
| Vehicles | Public Works Vehicle Fleet | Township funds | 2023: Two 2023 GMC 3500 with Plows | 126,000 | |
| Vehicles | Admin Vehicle Fleet | Township funds | | | |
| Major Equipment | Police Major Equipment | Township funds | 2024 requests: Drone (\$7500); Taser replacements (\$7700 year 1 costs for a \$34,000 five-year purchase plan) | 15,000 | 15,200 |
| Major Equipment | Public Works Major Equipment | Township funds | 2024: Replace Ferris Mower | | 14,000 |
| Major Equipment | Admin/IT Major Equipment | Township funds | | | |
| Major Equipment | Admin/IT Major Equipment | Township funds | | | |
| Vehicles & Major Equipment Subtotal | | | | 314,000 | 186,600 |
| Projects Subtotal | | | | 2,334,131 | 2,893,600 |
| Legal Estimate (easements, Right-of-Way, etc.) | | | | 10,000 | 10,000 |
| Carry-over 2022 items expended in 2023 | | | | 100,000 | |
| Other Costs Anticipated | | | | | |
| Uses Total (a) | | | | 2,444,131 | 2,903,600 |
| Beginning Fund Balance | | | | 268,000 | 583,513 |
| Grant Revenue Anticipated | | | | | 185,000 |
| ARPA Proceeds | | | | 960,000 | 905,000 |
| Interfund Transfers In (Net) | | | | 899,644 | 500,000 |
| Liquid Fuels State Aid | | | | 500,000 | 507,500 |
| Liquid Fuels Available Balance Drawdown | | | | 340,000 | 230,000 |
| Stream Stabilization Fees Drawdown | | | | | 102,000 |
| Interest and Sale of Assets | | | | 60,000 | 25,000 |
| Proceeds from Debt | | | | | |
| Sources Total (b) | | | | 3,027,644 | 3,038,013 |
| Ending Balance / (Funding Deficit) (b-a) | | | | 583,513 | 134,413 |

Towamencin Township 2024 Capital Plan

| Classification | Project | Funding Source(s) | Notes | 2023 | 2024 |
|--|--|--|---|----------------|----------------|
| Parks | Kriebel Road Trail II | Montco 2040 grant up to \$190,000 subject to 20% township match | Project phase completed | 213,000 | |
| Parks | Kriebel Road Trail III | Pending GTRP Grant application for 85% of costs | Based on Gilmore estimate. Grant application pending as of October 2023. Net construction costs after grant ~ \$42k | | 280,000 |
| Parks | Drinnon Park trail connection | Work to be conducted with in house forces and materials Township funding | Project approved by BOS in Aug 2023 with 8-ft wide trail to be constructed by Public Works. Completed 2023. | 20,000 | |
| Parks | Butch Clemens Field | Township funding | OPSAC 2024 request: complete engineering as budgeted in 2023 and install utilities in 2024 (\$245k estimate). Electric only needed. Water/Sewer exists per PAWC 2025: Bathroom estimate based on Grist Mill project +20% inflation. 2026: Pavilion estimate. | | 28,000 |
| Parks | Green Lane soccer field (Formerly Nash) | Township funding | Design in progress. First design with 2 fields and fencing: Asphalt drive to stone curbed parking lot: \$1.05m. Additional \$150k for asphalt parking lot estimated | 15,000 | 35,000 |
| Municipal Pool | Pool Improvements | Township funding | Development of Pool Capital Plan | | |
| Parks | Bustard Park Bathroom Update | Township funding | Completed | 11,400 | |
| Municipal Pool | Lane Line Reel | Township funding | Completed | 3,700 | |
| Parks | Park Benches (10) | Township funding | Completed | 7,300 | |
| Parks | Bustard Park - Snack Stand and Bathroom Structure Improvements | Township funding | Replace rotting wood soffit/fascia and install steel soffits and fascia | | 18,000 |
| Parks | Grist Mill Park | DCNR Grant \$250,000 expires 12/31/25 | OSPAC request to match grant with township funds if a matching grant is not received. | | 500,000 |
| Parks | Grist Mill park trail connection to Grist mill drive | | Trail connection to the existing park from Grist Mill Dr on the existing Twp owned open space. | | |
| Parks | Veterans Park | Explore Grant funding | OSPAC request \$100,000 to prepare engineering drawings for implementation. | | |
| Parks | Morgan way Park | Grant funding not yet secured | Drainage pipe in the park must be replaced prior to the playground installation. To be synced with larger long-term stormwater maintenance plan | | |
| Parks | Kibler Meadows | | Investigate area for bird watching | | |
| Parks | Replacement schedule | Explore funding opportunities | | | 25,000 |
| Tree planting | Yearly event to plant trees throughout the township | PECO Grants available. Developer Fee in Lieu of tree planting | | 15,000 | 25,000 |
| Projects Subtotal | | | | 285,400 | 911,000 |
| Engineering Estimate | | | | 30,000 | 40,000 |
| Legal Estimate (easements, Right-of-Way, etc.) | | | | 2,000 | 2,000 |
| Carry-over 2022 items: Kriebel Rd Trail Phase I costs beyond grant funding | | | | 50,000 | |
| Other Costs Anticipated | | | | | |
| Uses Total (a) | | | | 367,400 | 953,000 |
| Beginning Fund Balance | | | | 524,940 | 340,340 |
| Grant Revenue Anticipated | | | | 170,300 | 488,000 |
| Open Space Impact Fees Anticipated | | | | 2,500 | 133,824 |
| Net Transfers In | | | | 0 | |
| Other Sources/Income | | | | 10,000 | 6,000 |
| Proceeds from Debt | | | | | |
| Sources Total (b) | | | | 707,740 | 968,164 |
| Ending Balance / (Funding Deficit) (b-a) | | | | 340,340 | 15,164 |

Towamencin Township 2024 Capital Plan

| Classification | Project | Funding Source(s) | Notes | 2023 | 2024 |
|----------------|---|---|--|--------|--------|
| Fischers Park | Replacement schedule for Pavilions | Township funds and grant opportunities | | | |
| Fischers Park | Fischers Bocce courts drainage | Township Funding | 2023: Engineering and bid costs, PW in-house site improvements and court surface 2024: court surface | 52,000 | 0 |
| Fischers Park | Fischers Park parking and courts improvements | Explore grant opportunities | 2023 and 2024: Design work | 6,500 | 50,000 |
| Fischers Park | Pickleball courts | | OSPAC Request. Estimates based on recent Horsham and Upper Gwynedd Twps projects. Requesting six courts at \$232,000 (or four courts at \$173,000) NOTE: part of larger project detailed above | | |
| Fischers Park | Fischers Park parking and trail extension | No funding has been identified at this time | There are a few complications regarding the project. Line of sight along Kriebel road for pedestrian crossing. Alternative would be to close that portion of Kriebel road or to make it one way. Current Estimate based on cost of Kibler Meadows parking area 2022. | | |
| Fischers Park | Armeth House and barn | No funding source at this time | The Armeth house is vacant and in disrepair. A decision on a use or removal is required. The barn needs repairs but is a nice structure that keeps in character with the area. Current estimate assumes demolition. | | 25,000 |
| Fischers Park | Recycling and Trash cans | | | 20,200 | |
| Fischers Park | Picnic Tables (10) | | | 12,500 | |

| | | |
|---|----------------|----------------|
| Projects Subtotal | 91,200 | 75,000 |
| Beginning Fund Balance | 900,658 | 863,458 |
| Grant Revenue Anticipated | | |
| Armeth Trust Distributions | 252,000 | 252,000 |
| Fischers Park Operating Cost Estimate | (231,000) | (240,240) |
| Net Transfers In | | |
| Other Sources/Income | 33,000 | 20,000 |
| Proceeds from Debt | | |
| Sources Total | 954,658 | 895,218 |
| Ending Balance / (Funding Deficit) | 863,458 | 820,218 |