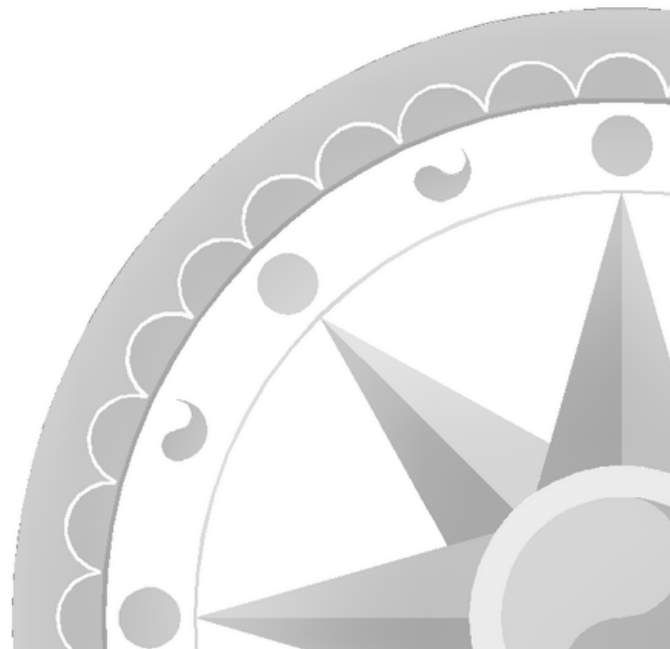




# MAIDENCREEK TOWNSHIP

FISCAL YEAR 2024 BUDGET

HUNTER L. AHRENS, TOWNSHIP MANAGER



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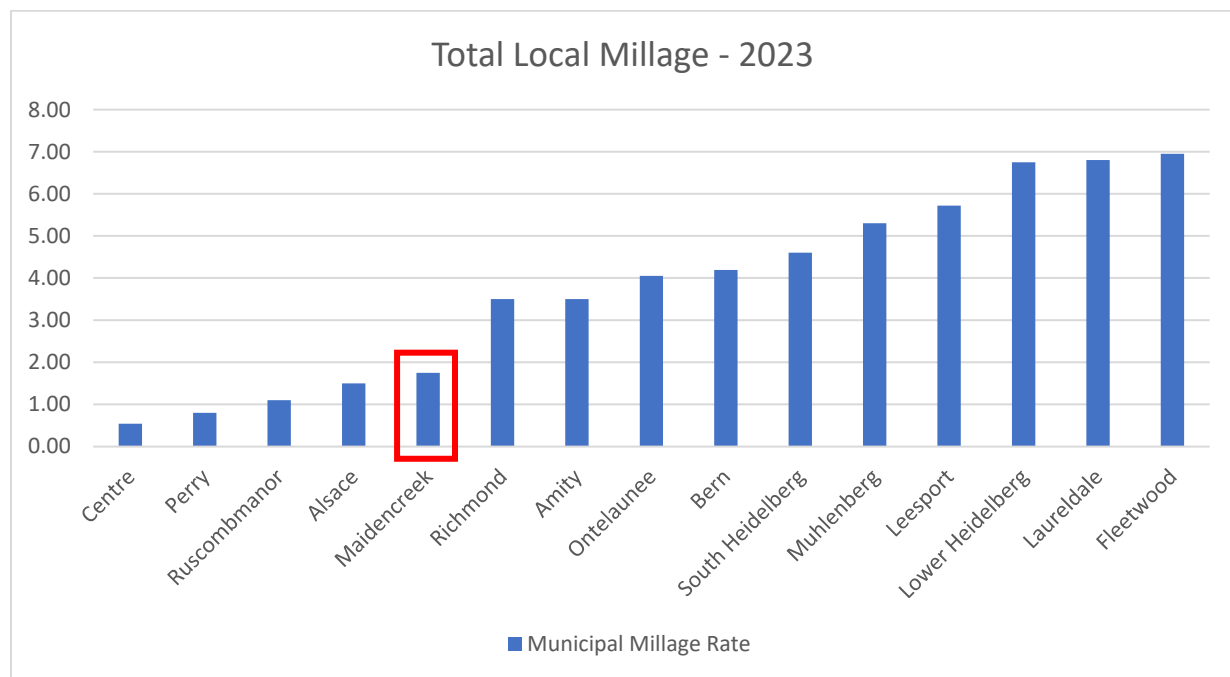
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## Revenues

### Real Estate Property Taxes

Real Estate Property taxes are levied against the assessed value of a property. This tax is levied equally against commercial and residential uses. The difference between them is the calculation that the county uses to assess the total value. Berks County utilizes a standard assessment from 1994 and updates property values with new construction, against the 1994 valuation, and building permits that add to the value of a home (i.e., additional bedrooms, pool, accessory structures larger than small sheds).

Two tax bills are sent out annually, one for municipal and county, which is released in February/March of each year, and the school tax bills which are released in July/August. Each bill is calculated on the locally set rate of millage.<sup>1</sup> These bills taken together represent the effective tax rates for residents. Included below is a sample cost of an average home in the community.



The current real estate tax rate is 1.75 mills with 1.35 mills levied for general purposes and 0.4 mills levied for fire protection. Included in this category are delinquent real estate taxes paid to the Tax Claim Bureau and interim taxes paid on improvements to properties that result in higher assessments within the same tax year. The Township last raised real estate taxes in 2013 and 2015 and eliminated the Park and Recreation tax when the Fire tax was implemented. Few restrictions exist on the Township's ability to raise levies in a year, but some restrictions exist for total caps on taxes for specific purposes.<sup>2</sup>

Compared to near neighbors and comparable municipalities in Berks County, the Township's tax rate is relatively small. This becomes stark when comparing the services that the Township provides for its current tax rate compared to near neighbors in the Fleetwood School District. Both neighbors have rates

<sup>1</sup> Millage is calculated on a thousandth of a dollar (\$0.001).

Formula: ([thousandth of a dollar] \$0.001 x [millage rate] 3.25 mills) x [assessed value] \$100,000.00 = \$325.00

<sup>2</sup> Second Class Township Code, Article XXXII Taxation and Finance; Section 3205. Accessed: <https://www.legis.state.pa.us/WU01/LI/LI/US/HTM/1933/0/0069..HTM>

more than double the Township but do not have the same size staff or level of services for recycling, parks, and recreation, or road work and maintenance.

Real estate taxes are viewed as very stable forms of revenue because they are not easily influenced by economic conditions. This stands in contrast to earned income taxes and transfer taxes which can be heavily influenced by economic conditions. In the chart below, you can see the revenue brought in, beginning with 2011, from all forms of real estate taxes, and the percent growth from year to year. Real estate taxes are what the Township has the most control over as well.

The 2024 Budget proposal includes a proposal to increase taxes by 1.00 mill on the general millage, which in effect would permit its use for any purpose. The estimate of anticipated receipts for real property taxes is based on the appealed estimate of abstract real estate values provided by the County Assessment office.

When setting the tax rates, the Board may distinguish real estate tax levies for specific purposes. The Township currently levies a fire tax, which is distributed to the Fire Fund. The Township also previously used the same mechanism for a Recreation Fund. Other Townships may have other levies for Public Safety or Township Equipment. These separate levies do not necessarily need to be sequestered from the General Fund but must be used exclusively for that levy’s purpose. Standards and statutes for the appropriation of these funds for their purpose are governed by case law and the Second-Class Township Code.

Included in the calculation is a collection rate on the current tax liability of 96.50% with a 2.00% delinquent collection. During the first year of the new tax rate, the delinquent collection would be equivalent to 2.00% of the prior year’s tax liability, because the taxes are delinquent from the lower tax year. In future years, the delinquent rate would be calculated with 2.00% of the 2024’s total tax liability. The remaining 1.50% has a high likelihood of collection in successive years (i.e., delinquent more than 2 years), but could be exonerated when the total amount due is relatively small or other events such as death or bankruptcy are involved over multiple years. In 2023, collections for 2014 were still being returned.

<b>301.00 Real Property Taxes</b>	2024 Requested	2023 Projected	2022 Actual
301.10 Real Estate - Current	\$ 1,126,007.49	\$ 655,539.92	\$ 645,110.59
301.10 Real Estate – Current	0	0	\$ 215.10
301.10 Real Estate – Current	\$ 13,382.56	\$ 13,460.08	\$ 12,732.09
301.10 Real Estate – Current	0	0	\$ 2,030.09
<b>Total 301.00 Real Property Taxes</b>	<b>\$ 1,139,390.05</b>	<b>\$ 669,000.00</b>	<b>\$ 660,087.87</b>

## Act 511 Taxes

### Real Estate Transfer Taxes

Transfer Taxes are permitted under the Local Tax Enabling Act, otherwise known as Act 511. In Berks County, there is a 2.00% tax on most real estate transactions (some are exempt) that is divided between the municipality, school district, and Commonwealth. The Township’s share of this tax would be 0.50%. After reforms to Act 511 of 1965, the local rate is capped and cannot be altered by the Township. This tax is variable because it is completely dependent on property sales that are driven by external conditions (i.e., the real estate market).

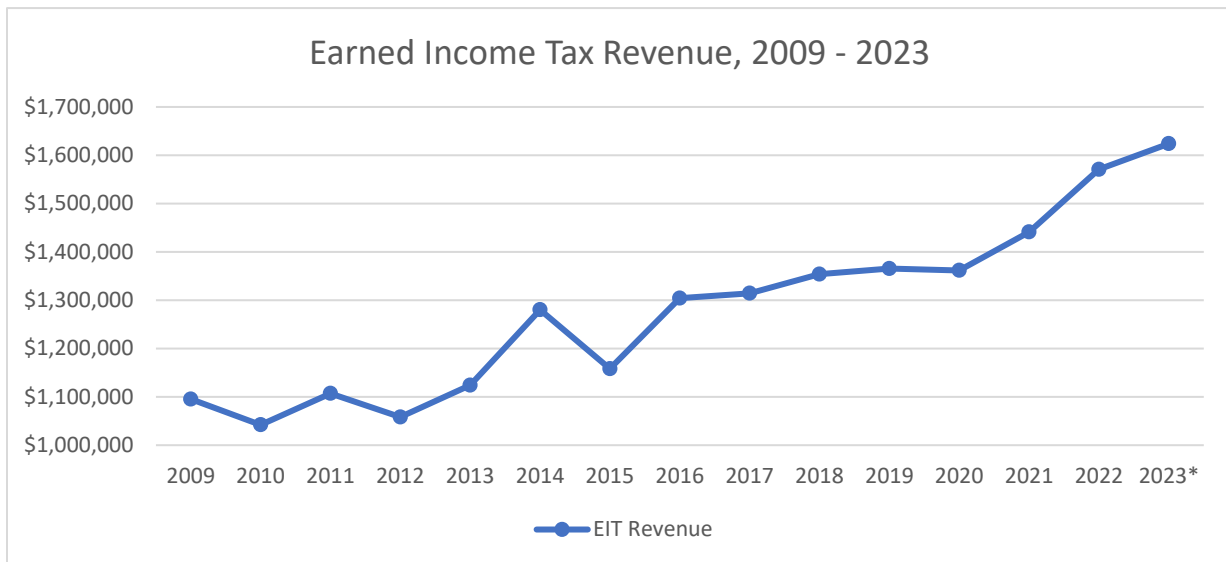
The variability of transfer taxes is based on the economic conditions of property buying. For the Township, this is primarily reliant on the housing market. On the next page is a table of the most recent assessed value abstract report from the County. The table shows that the total assessed value is primarily contained in the residential properties of the Township. While that is the case, the commercial and industrial properties average by use count is assessed at a much greater value.

While assessed value is helpful to understand the impact of the home buying market compared to the commercial property market, transfer taxes are not paid on the assessed value of a property. Instead, they are levied on the sale price of a property. Sometimes, the assessed value and sale price may significantly differ. To cite an example, the Exeter Commons in Exeter Township property has sold several times since its construction in 2009. Whereas the most recent sale in 2022 was valued at \$72 million, the assessed value of the properties sold was approximately \$36.18 million. The sale price and the assessed value do not align, which makes the projection of this tax difficult, because the Township does not have access to specialized market data.

### Earned Income Taxes

Earned Income Taxes (EIT) are levied under the Local Tax Enabling Act, otherwise known as Act 511. This tax is the primary revenue source for the Township’s General Fund budget and is somewhat influenced by economic conditions. The tax is 0.50% of the annual taxable income of each resident of the Township.

Long-term, economic conditions appear to benefit the Township’s long-term trajectory. EIT is a tax on residents who work, so as that market remains strong, so too will collections. As many residents moved



into the Township in the last 20 years, there will be a timeframe within which EIT could decrease as those residents retire. It will be important to monitor home-buying health to consider whether retirees are moving elsewhere as this will affect estimates for EIT in the future.

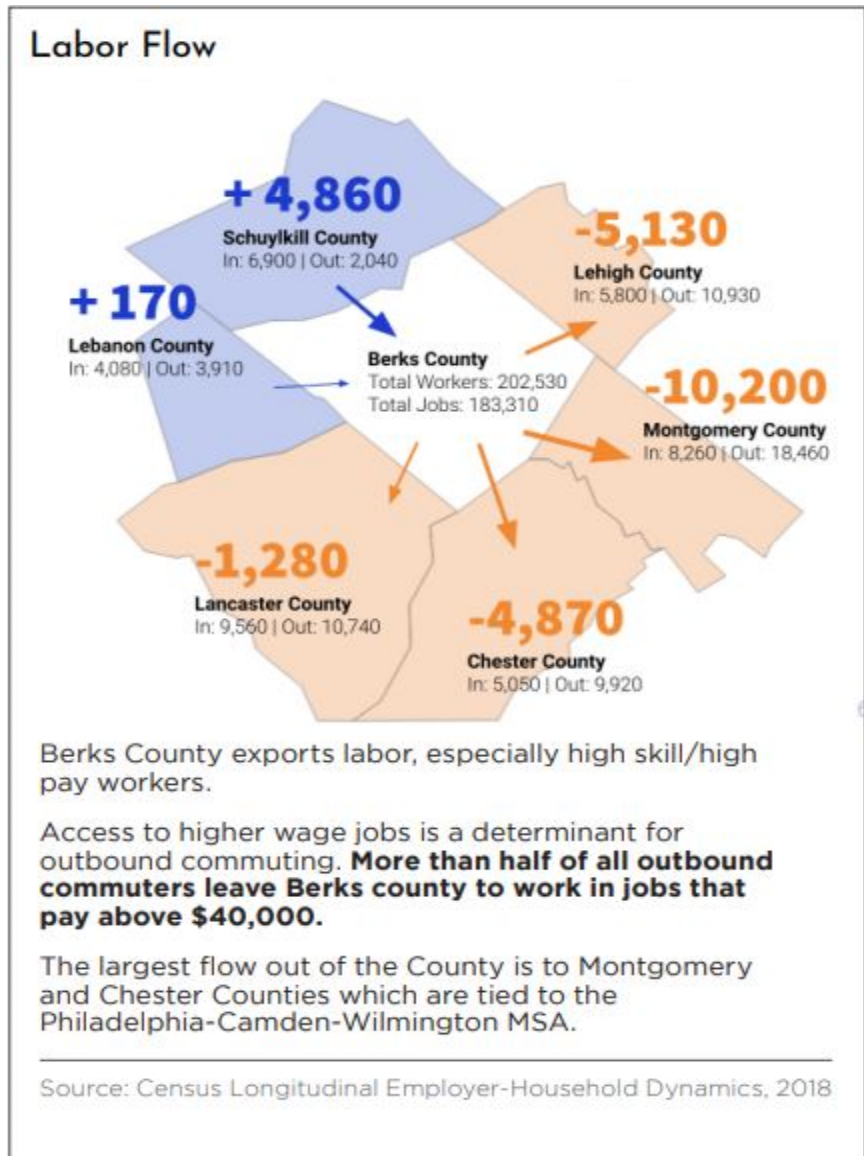
The proximity of the Township to all of Berks County, parts of Montgomery County, and especially the Lehigh Valley creates a good outlook for job growth, thus creating more home-buying and job opportunities that contribute to a strong tax base. The centrality of Route 222 in the Township enables most residents to have lower commute times or commute farther with equivalent commute times than other communities in Berks. The labor flow picture adds context to our position in the County as an exporter of jobs, which works to our benefit in EIT collections.

In summary, many competing conditions make EIT difficult to pin down. In projecting, the history of collections can be reviewed, which shows no significant decreases over the last decade. This could be attributed to resilient employment for the residents of the community, thereby insulating the Township from modest economic

downturns. The growth of wages in the past year, and since the pandemic, has increased absolute collection amounts as well. While a downturn was anticipated in 2023, that did not occur. Wages have increased in that time and it is unclear where the economy will go in 2024.

### Local Services Taxes

Local Services Taxes (LST) are permitted under the Local Tax Enabling Act, otherwise known as Act 511. Before reforms, the LST was known as the Occupational Privilege Tax. The tax levies a \$52.00 tax on individuals working within the Township. Of that amount, \$47.00 is received by the Township. The tax is levied for emergency services and roads. Due to the pandemic, the employment picture in the Township changed slightly resulting in layoffs that decreased the revenue from the tax in 2020 and 2021. Current projections are seeing a recovery of those funds this year due to high employment.



Local Service Tax Revenues, 2011 - 2022						
Year	2012	2013	2014	2015	2016	2017
Amount	\$146,915	\$151,025	\$157,385	\$151,147	\$168,841	\$164,035
Year	2018	2019	2020	2021	2022	2023
Amount	\$158,625	\$160,214	\$158,531	\$151,784	\$157,262	\$159,321*

### Amusement Taxes

This tax is on admission fees to amusements in the Township. The primary source of these revenues is Richmaiden Golf Course. Amusement tax has increased since the pandemic as residents and other customers attend outdoor activities such as golf tournaments. This tax is also collected by the elected Tax Collector. Due to the reliance of this tax on weather and individual events, it is prudent to be conservative on the projection for 2023.

### Act 511 Taxes Request

310.00 Act 511 Taxes	2024 Requested	2023 Projected	2022 Actual
310.10 Real Estate Transfer Tax	\$ 209,625.00	\$ 170,000.00	\$ 252,547.00
310.20 Earned Income Tax	\$ 1,652,220.00	\$ 1,623,783.00	\$ 1,579,194.00
310.21 Earned Income Tax (Prior Years)	0	0	0
310.50 Local Services Tax (LST)	\$ 158,790.00	\$ 159,321.26	\$ 157,262.00
310.60 Amusement Tax	\$ 7,500.00	\$ 8,855.95	\$ 7,115.00
<b>Total 310.00 Act 511 Taxes</b>	<b>\$ 2,028,135.00</b>	<b>\$ 1,953,177.21</b>	<b>\$ 1,996,118.00</b>

### Licenses

Licenses include permits issued to peddlers and the cable franchise fee. The cable franchise fee is 5% and applied to Service Electric and Comcast. This fee has begun to decline in recent years due to changes in household television use. Those changes include the use of DISH Network and the growing prevalence of internet-only households that use sites like Hulu, Apple, Amazon, or Netflix rather than subscribing to cable television and internet packages. This could increase slightly in the future, as Comcast has submitted permits for some significant expansions in the Township.

321.00 Business Licenses & Permits	2024 Requested	2023 Projected	2022 Actual
321.61 Transient Retailers/Peddlers	\$ 500.00	\$ 400.00	\$ 325.00
321.80 Cable TV Franchise	\$ 82,000.00	\$ 78,000.00	\$ 80,914.14

321.00 Business Licenses & Permits	2024 Requested	2023 Projected	2022 Actual
322.20 Demolition Permit	0	\$ 1,084.53	\$ 349.50
322.30 Driveway Permit	\$ 1,000.00	\$ 150.00	\$ 75.00
322.30 Street Access Permit	\$ 5,000.00	\$ 2,300.00	\$ 9,365.00
<b>Total 321.00 &amp; 322.00 Areas</b>	<b>\$ 88,500.00</b>	<b>\$ 81,934.53</b>	<b>\$ 91,028.64</b>

### Fines and Forfeits

This category is comprised of fines for citations issued by Northern Berks Regional Police, and State Police, and fines issued by the Magisterial District Judges for violations of ordinances or elements of the



Second-Class Township Code. No fines from the magistrates are included in the budget projection, the entire \$24,000 is represented by state and local police fines.

<b>331.00 Fines</b>	2024 Requested	2023 Projected	2022 Actual
331.10 Fines from District Magistrate	0	\$ 8,000.00	\$ 2,740.24
331.11 Local Police Fines	\$ 21,000.00	\$ 26,000.00	\$ 17,314.63
331.13 State Police Fines	\$ 3,000.00	\$ 3,000.00	\$ 4,026.47
<b>332.00 Forfeits</b>	0	\$ 2,198.99	0
<b>Total 331.00 &amp; 332.00 Areas</b>	\$ 24,000.00	\$ 37,000.00	\$ 24,081.34

### Interest, Rent, and Royalties

Interest, Rents, and Royalties include interest earned, rent from the Maidencreek Township Authority for office space, and the land lease for the cell tower owned by Crown Castle. The rent of recreation facilities also falls in this category but is deposited in the Park and Recreation Fund. Rents are set by written agreements, leases, and fee schedules.

- Interest – this varies depending on the interest offered by our depositories. The recent economic conditions make this projection volatile. We currently estimate \$6,700.00 for all accounts.
- Building Rent - the lease with the Authority was extended for a five-year term ending 2023, and rent is \$1,313.50 a month, which totals \$15,762.00.
- Cell Tower Lease - the monthly rent from Crown Castle for the cell tower land lease is increased yearly in October by the CPI. The lease expires on September 30, 2043. For FY 2023, we anticipate revenue of \$18,796.

<b>331.00 Fines</b>	2024 Requested	2023 Projected	2022 Actual
331.10 Fines from District Magistrate	0	\$ 8,000.00	\$ 2,740.24
331.11 Local Police Fines	\$ 21,000.00	\$ 26,000.00	\$ 17,314.63
331.13 State Police Fines	\$ 3,000.00	\$ 3,000.00	\$ 4,026.47
<b>Total 331.00 Fines</b>	<b>\$ 24,000.00</b>	<b>\$ 37,000.00</b>	<b>\$ 24,081.34</b>
<b>332.00 Forfeits</b>	2024 Requested	2023 Projected	2022 Actual
332.00 Fines...	\$ 0.00	\$ 2,198.99	\$ 0.00
<b>341.00 Interest</b>	2024 Requested	2023 Projected	2022 Actual
341.01 Interest - Checking	\$ 150.00	\$ 140.00	\$ 217.79
341.01 Interest - Savings	\$ 10,000.00	\$ 37,000.00	\$ 21,735.84
341.01 Interest – Certificate of Deposit	\$ 0.00	\$ 1,694.24	\$ 1,673.26
<b>Total for 341.00 Interest</b>	<b>\$ 10,150.00</b>	<b>\$ 38,528.34</b>	<b>\$23,626.89</b>

### Intergovernmental Revenue (350.00 Area)

Intergovernmental Revenue is the formal name for revenues provided to the Township by other public agencies, the Commonwealth of Pennsylvania, or the Federal Government. These are made up primarily of state-shared revenue and grants. Shared revenue is monies directly shared with localities by the State, such as the State Pension Aid. Grants are competitive between municipalities in the Commonwealth wherein we compete based on the merit of our proposal for limited dollars. The projection varies on

money available, previous commitments, and competitiveness of grant applications. A priority of the staff is to achieve more grant money to supplement our operations and improve our services to the community.

- Recycling Grants – Include the Act 101 Recycling Performance Grant and the Act 902 Mandatory Recycling Grant program. \$50,000.00 is estimated here for the expenses related to the Yard Waste site’s construction, purchase of recycling bins, newsletters, and calendar expenses.
- PURTA (Public Utility Realty Tax System) – this is provided as a percentage of the real estate tax on exempt utility properties and must be applied for by April 1. The number of exempt utilities in the Township has not changed and this awarded amount is the same as previous years, \$2,675.
- Alcoholic Beverage License - Liquor license fees distributed by the State will remain the same at \$1,250 in 2024 as there were no new licenses issued.
- Pension State Aid – This state aid is applied for by March 31 of each year and must be used to pay the Pension MMO. Subject to audit by the State Auditors every three years. The MMO for 2024 is set at \$10,000.00.
- Fire Company Foreign Fire Insurance – This state aid is received on behalf of the Blandon Fire Company and must be distributed within 30 days of receipt. Budgeted for \$54,500.

<b>352.00 Federal Disbursements</b>	2024 Requested	2023 Projected	2022 Actual
352.53 Entitlements for Public Agencies	\$ 0.00	\$ 0.00	\$ 499,164.02

<b>354.00 State Disbursements</b>	2024 Requested	2023 Projected	2022 Actual
354.15 Recycling Act 101	\$ 50,000.00	\$ 142,682.00	\$ 0.00

<b>355.00 State Disbursements</b>	2024 Requested	2023 Projected	2022 Actual
355.01 Public Utility Realty Tax (PURTA)	\$ 2,755.25	\$ 0.00	\$ 2,675.63
355.04 Alcoholic Beverage Licenses	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00
355.99 Fire Co. Foreign Fire Insurance	\$ 54,500.00	\$ 59,575.86	\$ 59,575.86

<b>357.00 Local Disbursements</b>	2024 Requested	2023 Projected	2022 Actual
357.00...	\$ 0.00	\$ 0.00	\$ 0.00
<b>Total for 350.00 Intergov. Revenue Area</b>	<b>\$ 108,336.75</b>	<b>\$ 203,507.86</b>	<b>\$562,665.51</b>

### Charges for Services (360.00 Area)

Charges for the Services area include revenue for services such as the sale of maps, copies, scrap metal purchase of ordinances, and other permits. Permits in this area are for zoning, public safety, Uniform Construction Code permits, and infrastructure repairs (ex. Sidewalk Repair). This category also includes money for Subdivision, Land Development, and Hearing fees.

Years with high permit fees are associated with large commercial building projects. Until this year, about 85% of permit expenses were being covered by fees. Those costs were for a third-party contractor to review applications, issue permits, and inspect projects. The remainder covered the cost of office staff at the building to answer questions, process permits and make sure all inspections have been completed. Before modifications in 2023, the last significant revision that staff were able to identify was in 2017.

Estimates for this category are dependent on trends and external economic conditions, but lower revenues do not correlate to increased expenses for the Township, so estimates are made on previous experience.

The Board should consider a regular activity of increasing permit fees to be paralleled to service fee increases for the 3<sup>rd</sup> party review, currently being conducted by Systems Design Engineering. By doing this, the Board ensures that fees for permits are paying for the entire cost to the Township and thereby the residents are not subsidizing private work by individuals or businesses. Staff should also be hesitant to turn over questions from residents about simple zoning or application questions to the 3<sup>rd</sup> Party because oftentimes these expenses could be paid for by the Township, but not recouped in permit fees.

<b>UCC Permit Totals &amp; Projected, 2019 - 2023</b>					
	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
<b>January</b>	\$ 9,534.46	\$ 4,093.78	\$ 2,578.12	\$ 1,736.22	\$ 2,882.17
<b>February</b>	\$ 4,813.83	\$ 1,044.20	\$ 2,116.09	\$ 4,730.39	\$ 159.50
<b>March</b>	\$ 11,349.76	\$ 875.00	\$ 4,647.83	\$ 2,428.30	\$ 1,773.80
<b>April</b>	\$ 6,853.55	\$ 3,213.55	\$ 3,386.52	\$ 1,121.25	\$ 20,261.45
<b>May</b>	\$ 12,706.91	\$ 20,639.67	\$ 6,060.38	\$ 1,693.18	\$ 3,379.45
<b>June</b>	\$ 459.58	\$ 19,661.42	\$ 4,941.34	\$ 4,904.26	\$ 16,436.11
<b>July</b>	\$ 19,612.49	\$ 7,900.49	\$ 5,980.17	\$ 2,085.33	\$ 2,595.41
<b>August</b>	\$ 9,235.89	\$ 9,697.83	\$ 5,794.10	\$ 798.87	\$ 48,884.26
<b>September</b>	\$ 3,422.24	\$ 17,297.83	\$ 1,822.07	\$ 2,256.66	\$ 2,803.99
<b>October</b>	\$ 4,604.37	\$ -	\$ 3,807.02	\$ 7,880.54	\$ 2,456.26
<b>November</b>	\$ 4,340.82	\$ 17,214.79	\$ 2,359.65	\$ 3,431.95	\$ 1,306.64
<b>December</b>	\$ 4,015.08	\$ 4,580.78	\$ 4,047.65	\$ 3,439.18	\$ 18,601.54
<b>Total:</b>	<b>\$ 90,948.98</b>	<b>\$ 106,219.34</b>	<b>\$ 47,540.94</b>	<b>\$ 36,506.13</b>	<b>\$ 121,540.58</b>

Above is the projected income from UCC building permits for 2023, as well as the previous year's history to 2019. The projected amounts utilize standard deviation calculations to arrive at the projections for November and December.

<b>361.00 General Government</b>	2024 Requested	2023 Projected	2022 Actual
361.30 Subdiv. & Land Dev. Fees	\$ 24,000.00	\$ 75,000.00	\$ 6,246.05
361.31 Zoning Permits	\$ 3,750.00	\$ 4,750.00	\$ 1,975.00
361.32 LDP Inspection Fees	\$ 0.00	\$ 33,000.00	\$ 5,000.00
361.34 Fees for Public Hearings	\$ 4,800.00	\$ 4,700.00	\$ 1,500.00
361.50 Reproduction of Publications	\$ 0.00	\$ 0.00	\$ 0.00
361.70 General of Misc. Copies	\$ 0.00	\$ 72.00	\$ 10.00
<b>Total for 361.00 General Government</b>	<b>\$ 32,550.00</b>	<b>\$ 97,819.55</b>	<b>\$ 14,731.05</b>

<b>362.00 Public Safety &amp; UCC Fees</b>	2024 Requested	2023 Projected	2022 Actual
362.41 Building Permits	\$ 56,000.00	\$ 78,706.75	\$ 103,845.28
362.42 Electrical Permits	\$ 1,250.00	\$ 605.95	\$ 3,916.46
362.43 Plumbing Permits	\$ 1,250.00	\$ 478.51	\$ 378.00

362.44 Sewage Permits	\$ 2,000.00	\$ 1,817.00	\$ 2,190.00
362.45 Use & Occupancy Permits	\$ 750.00	\$ 200.00	\$ 275.00
362.47 Mechanical Permits	\$ 1,250.00	\$ 1,903.70	\$ 764.66
362.55 Sign Permits	\$ 0.00	\$ 5,225.66	\$ 664.08
362.71 Storm Water Permits	\$ 1,000.00	\$ 2,011.41	\$ 1,240.00
<b>Total for 362.00 Public Saf. &amp; UCC Fees</b>	<b>\$ 63,500.00</b>	<b>\$ 90,948.98</b>	<b>\$ 113,273.48</b>

<b>363.00 Highways &amp; Streets</b>	2024 Requested	2023 Projected	2022 Actual
361.00... Permit Fees	\$ 0.00	\$ 0.00	\$ 0.00
361.53 PW Work for Township Authority	\$ 0.00	\$ 14,000.00	\$ 0.00
<b>364.00 Sanitation</b>	2024 Requested	2023 Projected	2022 Actual
364.50 Sale of Recyclable Material	\$ 250.00	\$ 410.60	\$ 328.80
364.51 Sale of Recycling Bins	\$ 0.00	\$ 0.00	\$ 0.00
<b>Total for 364.00 Sanitation</b>	<b>\$ 250.00</b>	<b>\$ 410.60</b>	<b>\$ 328.80</b>

<b>Total for 360.00 Charge for Services Area</b>	<b>\$ 96,300.00</b>	<b>\$ 199,472.38</b>	<b>\$ 128,333.33</b>
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**Other Revenue**

Any money returned from Northern Berks Regional Police is accounted for in this category as a return of the prior year’s expenditure. Staff estimates we will receive \$10,000 for 2024. Other receipts of reimbursements or money back otherwise uncategorized may be included in this revenue category. In addition, as Fund Balance transfers become important between funds, the inter-fund transfers may be increasingly important to budget for.

<b>392.00 Interfund Transfers</b>	2024 Requested	2023 Projected	2022 Actual
392.01 Transfer from General Fund	\$ 0.00	\$ 0.00	\$ 0.00
392.35 Transfer from Liquid Fuels Fund	\$ 0.00	\$ 0.00	\$ 0.00
<b>395.00 Prior Year Refunds</b>	2024 Requested	2023 Projected	2022 Actual
395.01 Refund of Prior Year Expenses	\$ 0.00	\$ 3,517.29	\$ 517.00
395.02 Refunds from Regional Police	\$ 10,000.00	\$ 0.00	\$ 130,000.00

<b>Total 392.00 &amp; 395.00 Areas</b>	<b>\$ 10,000.00</b>	<b>\$ 81,934.53</b>	<b>\$ 91,028.64</b>
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**General Government Expenditures**

Expenditures have been divided into three broad categories: general government, public works, and others. This division allows each of these areas to be viewed in their area of control. Broadly speaking, general government is driven by the office and professionals. Public works is driven by the road crew, apart from the division of authority in the Parks and Recreation areas. Finally, other expenditures are driven by the commitments in the other two areas. Included there are debt service, taxes, insurance, and miscellaneous expenses.

### Governing Body (400.00 Area)- \$6,300

Expenses included in this category are the Board of Supervisors wages, meeting pay for the Secretary, and general operating supplies. Wages are set by ordinance at \$150.00 per meeting and the meeting pay for a secretary taking minutes is \$100.00 per meeting. We estimate fourteen minutes per year. The previous budget concentrated much of the general government expenses in this category, which has now been shifted to the 406.00 area.

### Township Manager (401.00 Area)- \$105,500

Expenses included in this category are the Township Manager's salary set by resolution annually, retirement contribution for the Township Manager that would be agreed to by employment contract, and contractually required expenses. Those expenses are a public official's bond, professional memberships, and continuing education. The manager's insurance would be paid within the 486.00 category.

### Auditing Services (402.00 Area)- \$10,030

Expenses in this category are the expenses for an audit by a certified public accountant, which includes a contracted increase, and wages for the Board of Auditors.

### Tax Collection (403.00 Area)- \$7,900

Expenses included here are the wages for the elected tax collector, which are based on the number of bills collected. Additionally, there would be general supplies and the bond for the tax collector included in this budget area.

### Legal Services (404.00 Area)- \$50,000

Expenses in this budget area include the legal services provided by the regular solicitor firm, the Zoning Hearing Board solicitor, and labor counsel. These fees significantly increased in previous years due to operational and staff changes, as well as the Conditional Use Process. Staff believes those fees will decrease in the next year. Below is a table of the recent history of legal bills.

Legal Fees, 2018 - 2022					
	2019	2020	2021	2022	2023*
Legal Fees	\$23,504.00	\$27,493.90	\$21,802.30	\$78,203.68	\$165,000.00

### Township Secretary (405.00 Area)- \$64,584

Expenses in this area cover the Township Secretary, which is a full-time position that supports the township office. Included here are the leave time and wages for the Secretary. Included here is a \$1.00 increase for calendar year 2024 which brings the hourly rate to \$31.00.

### Government Administration (406.00)- \$72,458

Expenses in this area are the overall costs for the township's office operations, not including information technology expenses. Also covered here would be training for board and commission members through organizations like PSATS. To explain costs included in this area, the chart below itemizes these costs by line item.

<b>406.00 Area Line-Items</b>			
	<b>FY 2024 Budget</b>	<b>FY 2023 Budget</b>	<b>Change</b>
<b>PT Clerk/Receptionist Wages</b>	\$ 23,808.00	\$ 11,510.00	\$ 12,298.00
<b>Office/Supplies</b>	\$ 4,100.00	\$ 4,000.00	\$ 100.00
<b>Postage</b>	\$ 6,000.00	\$ 6,000.00	\$ -
<b>Bank Fees</b>	\$ 250.00	\$ 250.00	\$ -
<b>Phones, Landlines &amp; Wireless</b>	\$ 1,700.00	\$ 1,500.00	\$ 200.00
<b>Internet Service</b>	\$ 1,600.00	\$ 1,500.00	\$ 100.00
<b>Mileage Reimbursement</b>	\$ 1,000.00	\$ 500.00	\$ 500.00
<b>Advertising</b>	\$ 10,000.00	\$ 4,000.00	\$ 6,000.00
<b>Printing</b>	\$ 11,000.00	\$ 10,000.00	\$ 1,000.00
<b>Dues &amp; Subscriptions</b>	\$ 4,000.00	\$ 6,000.00	\$ (2,000.00)
<b>Contracted Services</b>	\$ 6,000.00	\$ 6,000.00	\$ -
<b>Conferences &amp; Seminars</b>	\$ 3,000.00	\$ 2,000.00	\$ 1,000.00
		<b>Total Increase:</b>	<b>\$ 19,198.00</b>

The large increase is to hire a regular part-time office staffer. Office supplies, postage, bank fees, internet service, advertising, and expenses have remained steady, and staff is recommending these levels be maintained. The expenses for printing and postage have been reduced based on historic use. Since 2018, postage expenses have only exceeded \$6,000 one time in 2019, otherwise, they have been below that. This year and last by more than \$2,000. While postage costs have increased, we believe we can keep these expenses low by using email for miscellaneous mailings. Additionally, these costs, and printing costs, for calendars and newsletters will be covered in part by the 902 Recycling Grant reimbursement. Also included here is a \$6,000.00 increase in the advertising budget to afford public outreach methods in assessing future needs/desires of the community related to trash and recycling.

**Information Technology (407.00 Area)- \$25,500**

This budget area was newly set up to accommodate anticipated growth, as more Information Technology (IT) equipment and software become available and central to the operations of local government. This area consolidates all IT expenses, other than cell phones. IT has a unique role to play in the future as it can be leveraged to create efficiencies in the future to save staff time and Township resources.

Expenses in these categories are being estimated on historic use for a variety of expenses: website hosting fees, domain maintenance, professional support from IT Professionals, use of payroll software, tracking and care of township vehicles, lease of office copier, provision of township emails, and purchase of new equipment or software, such as upgrading QuickBooks annually. Also included are increased fees for the Township website, now hosted by CivicPlus.

**Engineering Services (408.00 Area)- \$80,000**

Expenses in this category are bills for hours the Township Engineer incurs supporting the Township in the various projects, road work, meetings, and other support areas they provide. This year professional services are anticipated to come in high. This is partially due to an accounting change related to work billed back to an applicant. Each month, the Township office would bill out the services attached directly to subdivisions, land development, or conditional uses that are recoverable.

In the past, staff would account for these expenses back to the Township on a net basis within the budget line item of account 414.47. However, because these are expenses the Township pays and then works to recover money owed by invoice, staff believes that they should be addressed separately as revenues and expenditures. Neither way is incorrect in the eyes of the Auditors and is a preference the staff could choose between. The tracking will continue the way it was being done to ensure that these costs are recovered.

<b>Engineering Fees, 2018 - 2022</b>					
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023*</b>
<b>Engineering Fees</b>	\$57,955.80	\$53,365.77	\$70,901.71	\$90,193.42	\$140,000.00

### Facilities (409.00 Area)- \$29,500

Expenses in this category deal with the physical buildings owned by the township, their maintenance, and upkeep expenses such as utilities, and their care through cleaning or janitorial services. These expenses are remaining steady, and no major projects are being proposed for existing facilities this next year. Inflation expenses related to building electricity and heating may see large increases with inflation, which has been accounted for in utility expenses increases for electricity.

### Police Commission Contribution (410.00 Area)- \$1,609,297

This expense represents the Township’s monthly contribution to the Northern Berks Regional Police Department (NBRPD), whose governing body is the Regional Police Commission which is represented by members of the Board of Supervisors.

Maidencreek Township shares approximately 52% of that cost based on population and service. The monthly bill for the Township will be \$134,108.06 resulting in an annual contribution of \$1,609,297. This budget held that amount the same as in 2023. This came after increases of 12.5% increase in 2022 expenses, which were \$119,047.15 a month or \$1,428,565 for the year. Below is a graph of the contribution to the Police Commission for the last few years with projections for 2023 and 2024.

<b>Police Department Contribution, 2019 - 2024</b>						
	<b>2019</b>	<b>2020*</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Annual</b>	\$1,187,228	\$1,232,487	\$1,295,850	\$1,428,566	\$1,609,297	\$1,609,297
<b>Monthly</b>	\$98,936	\$102,707	\$107,988	\$119,047	\$134,108	\$134,108
<b>% Change</b>	(0.6)%	3.8%	5.1%	10.2%	12.6%	0.00%
<b>\$ Change</b>	\$(7,320)	\$45,259	\$63,363	\$132,716	\$180,731	\$0.00

Since 2018, the Police Department has returned excess fund balance to municipalities based on their input percentage. In 2018 in the amount of \$47,500, in 2021 \$95,000.00 was returned, and in 2022 \$130,000.00 was returned. This amount is accounted for in line 395.00. Referencing page 11, this amount is being estimated at \$10,000 for 2024.

### Fire & Ambulance Services (411 & 412 Areas) - \$86,500

Expenses in this category include an annual contribution to the Northern Berks EMS and the annual contribution to the Blandon Fire Company Relief Association. A relief association is a specific fund for volunteer fire companies in the Commonwealth that is audited by the State for specific use. The Township is the recipient of these funds and then allocates it out to volunteer fire companies with qualifying relief associations within its jurisdiction. In our case, we have one relief association that is the recipient of these funds. The Northern Berks EMS company also receives an annual payment of \$32,000.00 to support their operations.

### Code, Sewer, and UCC Enforcement (413.00 Area)- \$69,350

Expenses in this category are professional services provided by outside Zoning and Code Enforcement, Sewer Enforcement, Uniform Construction Code (UCC) inspections, and permit reviews for these areas. The permit review expenses are directly linked to revenue generated by permits and are intended to be covered by the revenue generated by permits. Line-item values were determined by recent history in each area.

Within the 413.00 and 414.00 Areas, the chart below shows revenue from permits and the way that revenue integrates against expenses.

Expenditure Codes	Revenue Codes
413.317	= 361.31
413.318	= 362.44
413.319	= 362.41 + 362.42 + 362.43 + 362.45 + 362.47 + 362.71
414.300	= 361.34
414.450	= 361.32
414.470	= 361.30 + 361.34

### Planning & Zoning (414.00 Area) - \$36,200

Expenses in this category are for supporting the activities of the Planning Commission and the Zoning Hearing Board. Also included here will be expenses related to the review of subdivisions, land development plans, hearings, and other recoverable fees for engineering review. Recoverable legal fees will also be routed through this area. The recoverable fees will be connected to the revenues coming through lines 361.30 and 361.34, as shown under the Code, Sewer, and UCC Enforcement section on page 10 and 11.

Recoverable fees are summarized in their expenses to the Township under 414.47 because these are expenses taken from the Township's accounts and paid directly to Systems Design Engineering for the plan review. While the Township is paying the advance of those expenses, they should be seen as expenses.

### Emergency Management (415.00 Area) - \$21,405.62

Expenses in this category are for maintaining emergency preparedness and the dispatching fees for the Northern Berks EMS. The entire dispatching bill for Maiden Creek Township is billed to the township, so the budget reflects those costs being covered by the other agencies. Also included are wages for work by the appointed Emergency Management Coordinators and the annual donation to Crime Alert Berks.



### Vector Control (422.00 Area) - \$2,317.50

This line item is for vector control, which is our contract with Safety Net Sanctuary for Animal Control Services for primarily dogs.

### Public Works Expenditures

The public works expenditures represent the largest portion of Township operations. The Township is served by a six member Road Crew with six full-time equivalents (FTE) and a regular seasonal employee. This brings the road crew to 6.0 FTE's. The road crew is the central point for the large bulk of daily activities and the budget area also includes equipment, repairs, recycling, parks maintenance, street building and maintenance.

### Wages

The full breakdown of the total budgeted area is included below. Those wage allocations include overtime as well as the negotiated raises. Negotiated raises this year are variable depending on job class and years of service, which represents a average percentage increase of about 3.50% depending on current wage.

Negotiated increases occur annually per the contract that was negotiated this Summer with the Teamsters for 2024 – 2026. Wage increases will affect long-time personnel costs, which is the leading cost driver for service organization like the Township. Those increases will also affect overtime. Overtime for this year is estimated to be 80 hours for the Foreman and 30 hours for other employees. Altogether, the total overtime estimate for 2023 is \$10,665.00.

Wage Allocations by Code – FY 2024		
Code	Budget Area	Amount
426.12	Brush & Leaf Collection	\$13,110
430.12	Adjoining Agency Work	\$43,045
430.17	Paid Time Off	\$48,966
432.12	Snow Removal	\$24,510
433.15	Crossing Guard	\$1,086
434.12	Street Light Maintenance	\$9,108
436.12	Drain Repair	\$40,057
437.12	Equipment Maintenance	\$20,970
438.12	Mowing	\$58,812
438.12	Road Repair Work	\$94,736
446.12	Stormwater Work	\$18,840
451.12	Park Maintenance Work	\$13,386
	<b>Total:</b>	<b>\$386,994</b>

### Recycling (426.00 Area)- \$13,110

Expenditures in this category cover all recycling wages. Previously, this area also covered the other expenses, but as the Township is now establishing a separate fund for this work those expenses have

been shifted to the Recycling Fund. Wages paid from the General Fund for recycling activities will be reimbursed to the General Fund by the Recycling Fund.

#### Waste Collection & Disposal (427.00 Area)- \$7,500

This expenditure category is for the rental of roll-off bins used during community cleaning days where residents may come to the Township building and throw-away a broad range of household or yard materials.

#### Public Works Administration (430.00 Area)- \$165,906

Expenditures in this category cover a wide range of public works expenses including wages, uniforms, gasoline and diesel, tools, mobile phones, services to support streets and employees, and capital costs. Consistent with the accounting change for wages, this category increased significantly when accounted for wages.

Inside of this area, wages cover work for Adjoining Public Agencies and Paid Time Off. The work for adjoining public agencies here is for the Maiden Creek Township Authority and neighboring municipalities.

#### Street Sweeping (431.00 Area)- \$0

Due to intergovernmental cooperation with the Borough of Fleetwood, the Township utilizes a street-sweeper from Fleetwood Borough when necessary to avoid costs for this service. Work includes approximately two weeks of sweeping.

#### Ice and Snow Removal (432.00 Area)- \$24,510

This category features wages for snow and ice removal, and also includes account lines for snow supplies and minor capital purchases (ex. Plows), but supplies, especially road salt and anti-skid, are traditionally paid out of State Liquid Fuels funds.

#### Traffic Control Devices (433.00 Area)- \$23,487

Expenses in this area include wages for a school crossing guard at Andrew Maier Elementary school, sign supplies, electric for traffic lights, and service for traffic poles done outside the Township. This area slightly decreased by accounting traffic pole expenses on historic averages. The Crossing Guard's wages will likely increase as well for actual hours worked.

#### Street Lighting (434.00 Area)- \$116,108

Expenditures in this category include wages for work on streetlights, especially to replace bulbs and upgrade costs to LED bulbs when a light is out. LED upgrades and recent energy prices have appeared to yield significant savings. These lighting costs are all municipal streetlights in the Township. Included below is a graph of the YTD for recent years of lighting costs.

This year, staff is estimating \$95,000.00 for electric to give a cushion and recognize balancing for what month expenses for the previous or next year are paid, as it appears that December bills were sometimes paid in January of the next year. It will be important moving forward to continue transitioning streetlights to LED bulbs for better longevity and energy savings.

YTD Lighting Costs to October 21, 2018 - 2022					
Year	2019	2020	2021	2022	2023*
YTD Cost	\$90,708.06	\$99,159.83	\$97,411.54	\$88,564.46	\$92,536.53
Year Cost	\$98,935.30	\$99,159.83	\$105,797.85	\$96,283.08	\$100,878.70
% To Year-End	9.66%	9.07%	8.61%	8.72%	9.02%

**Storm Sewers & Drains (436.00 Area)- \$55,057**

Expenditures in this category cover the maintenance, repair, and replacement of storm sewer drains and grates. This includes wages and supplies for this work. Replacement or repair is normally done in tandem with localized road work so that all street maintenance work is done at the same time.

**Repair and Maintenance of Equipment (437.00 Area)- \$78,970**

Expenditures in this budget area include wages for repair and maintenance of vehicles, supplies for repairs, outside services for repairs, rental equipment, and purchases of new equipment. Expenses in this area have increased due to truck ages and the amount of work needing outside servicing, because in-house staff, especially the Road Crew Mechanic, does not have the tools or facility to do certain work.

**Road and Bridge Repair and Maintenance (438.00 Area)- \$190,548**

For the 2024 budget, these funds cover wages for streets work and mowing work. In addition, there are expenses for supplies to fund road work done by the Road Crew in the amount of \$35,000. Specific allocations are made for stone, applied materials (crack sealants), patching materials, and supplies for curb maintenance.

**Storm Water Management (446.00 Area)- \$68,840**

Expenditures in this category would address MS4 improvements, especially to creek areas in the Township, to address the long-term water runoff and flooding issues in the Township. Currently, wages are featured here for street-cleanup work. This work would be basic maintenance to remove dead bush or trees from stream beds. Grant money has been applied for to pay for significant work that the Township’s engineers have scoped out.

**Recreation Administration (451.00 Area)- \$44,704**

Expenditures in this category cover the administration of recreation programs, especially the parks. Included are wages for work that the road crew does in the parks, not including mowing. Also included are the following donations:

1. Fleetwood Library - \$15,000
2. National Night Out - \$3,000
3. Blandon Lions Events/Blandon Fire Co. Events - \$1,000

**Parks (454.00 Area)- \$34,770**

Expenditures in this category deal with the supplies, maintenance, electric of parks. Also included is the capital acquisition and construction costs associated with parks. The staff has decreased budgeted costs based on a historical view of these accounts and will work to keep expenses under these numbers. There

are two projects that the Parks and Recreation Board have requested for the Board of Supervisors to budget.

1. Pickleball Court to be Constructed at Community Park - \$84,000
2. Wheelchair/Handicap Accessible Walking Paths at Ontelaunee Heights Park - \$18,000

Historical View of Parks Accounts, 2018 - 2023						
	2019	2020	2021	2022	2023	2024
<b>454.20</b>	\$ 4,094	\$ 15,073	\$ 8,732	\$ 8,302	\$ 9,000	\$ 9,270
<b>454.25</b>	\$ 10,246	\$ 3,524	\$ 10,982	\$ 10,977	\$ 10,000	\$ 10,000
<b>454.36</b>	\$ 4,702	\$ 3,359	\$ 2,259	\$ 2,218	\$ 2,500	\$ 2,500
<b>454.45</b>	\$ 10,309	\$ 2,455	\$ 1,602	\$ 1,215	\$ 2,000	\$ 2,000
<b>454.61</b>	\$ 0	\$ 8,563	\$ 0	\$ 0	\$ 0	\$ 11,000
<b>454.71</b>	\$ 0	\$ 0	\$ 0	\$ 14,000	\$ 102,000	\$ 0
<b>Total</b>	<b>\$ 29,351</b>	<b>\$ 32,974</b>	<b>\$ 23,574</b>	<b>\$ 36,712</b>	<b>\$125,500</b>	<b>\$34,770</b>

## Other Expenditures

Other expenditures are driven by the commitments in the other two areas. Included expenses are debt service, taxes, insurances, and miscellaneous expenses.

### Debt Service (471.00 Area)

Expenditures under debt service are for the interest and principal payments on the Township's two existing leases for trucks nine and ten. Those leases are broken down here and cover the term as well.

1. Truck #10 Lease, Year 2 of 3 - \$31,174.09 (\$1,694.12 interest and \$29,479.97 principal)

### Intergovernmental Expenditures (480.00 Area) – \$48,805.18

Expenditures in this area cover employer payroll taxes for FICA, Medicare, and Unemployment compensation. These expenses have increased from last year's estimate with negotiated wage increases.

### Pension Contribution (483.00 Area)- \$10,000

Expenditures here cover the annual pension contributions to the existing pension fund. The fund's employer contribution is governed by the Minimum Municipal Obligation, which was adopted in September at \$10,000. According to the 2021 Valuation of Assets, the pension fund is fully funded at a ratio of greater than 180% of accrued benefits.<sup>3</sup>

### Worker's Compensation Insurance – \$25,000

Expenditures under this line covers payments of the Township's Worker's Compensation Insurance with AmTrust. Those expenses cover both volunteer firefighters apart of the Blandon Fire Company and the Township's employees. A slight increase is budgeted, and the staff may evaluate the existing plan in the new year for cost savings elsewhere along with our physical insurances as a spot-check for the current expenses.

<sup>3</sup> Coleman, Stephen M. (2021) *Maidencreek Township Non-Uniformed Pension Plan: Valuation Report of January 1, 2022*. Standard Retirement Services, Inc. Published November 3, 2021.

### Insurance (486.00 Area) – \$203,281

Expenditures in this area include insurances including Health, Dental, Vision, Life and Disability, Physical Property, and Liability (Casualty) Insurance. Health and dental insurances are projecting a 14.5% increase on base premium costs. Increases of this type are not sustainable, and evaluation of alternative plan types is ongoing. There are savings with other plan types, but the willingness of bargaining staff is untested at this point. Beyond this, due to prices received, savings occurs between \$15,000 - \$25,000 with decreased benefits or use of an HSA.

Other insurance premiums are remaining consistent. Plans will be evaluated in the new year for savings on the physical property and casualty insurances. The largest increase in this area is attributed to more employees and dependents being on the Township's insurance, both with the current workforce and a sixth full-time road crew employee. Within Health Insurance expenses, a former employee's spouse has their medical coverage paid for by the Township. That total is estimated at \$1,440 for 2023.

### Employee Benefits (487.00 Area)- \$3,375

This expenditure is for personal accident supplementary insurance that covers employees that elect for the additional coverage offered by the Township via Aflac. Currently, one employee participates.

### Refunds and Transfers (491, 492, and 493 Areas)- \$75,000

These expenditures summarize the transfers from the General Fund to other funds and miscellaneous expenses. None are anticipated this year.

## Fire Tax Fund

Revenue for the Fire Tax Fund comes from the Township's Fire Tax, which is proposed to be increased to 0.50 mills. This would bring in approximately \$242,000 in 2024. The expenses there would be spread amongst various categories including debt payments, vehicle repairs, fire training, and other operating expenses for the Bandon Volunteer Fire Company. The Fire Company submits payment requests monthly to the Township that are then approved by the Township as part of their monthly bills.

## Recycling Fund

Revenues for the recycling fund comes from the Recycling Assessment proposed to be reestablished at \$109.50 per applicable household. Using the tax duplicate book, the number of properties that would have the assessment placed on their annual tax bill from the county would be 3,167 properties. This results in the projected income of \$346,786.50 in 2024.

Expenditures in this category cover all areas of the Township's provision of various recycling activities, except for wages which will be reimbursed by the Recycling Fund to the General Fund in a transfer. These include recycling supplies, the fees for municipal collections, yard waste facility hosting fees, and capital expenses such as bins purchases for residents.

## Parks and Recreation Fund

Revenue for the Parks and Recreation Fund comes from park and field reservations at Township parks. In addition, payments in lieu of land dedication for recreation would also be deposited here. Anticipating one of these payments will occur in 2024, the project expenses to complete the Pickleball project are projected to cost \$35,000.00 which would be paid from the Parks and Recreation fund.

## Capital Expense Fund

The Capital Expense Fund is planned as the repository for the 2024 Bond Issue proceeds and would form the backbone of future capital expenses. The issue is anticipated to bring in \$4.8 million with \$180,000 in interest income that would come from these funds in high-interest accounts. There are payment thresholds that require the Township to pay out \$250,000.00 by September 2024 from the bond proceeds. In addition, additional amounts are projected to be invested into roads, equipment, the Cornerstone Bridge Replacement, and facilities improvements.

## State Fund

Revenue for the State Fund comes from the state’s disbursement of liquid fuels payments. In addition, an annual turnback amount of \$12,160 is given to the Township for its maintenance of West Shore Drive. Expenses here are projected to include \$40,000 of materials to respond to the snow and ice removal. In addition, \$265,000 is proposed for the road work in 2024.

## Cheat-Sheet Data

These projected tax bills show the impact of the increased millage, but do not include the proposed recycling fee of \$109.50 per household.

### Projected Tax Bills for 2024

<b>Average Residential Assessed Value<sup>4</sup></b>		
<b>\$118,467</b>		
<i>School Property Tax</i>	<i>County Property Tax</i>	<i>Municipal Property Tax</i>
34.110	7.657	2.850
\$4,040.91	\$907.10	\$337.63
<b>Total Bill: \$5,156.85</b>		

<b>Double Average Residential Assessed Value</b>		
<b>\$236,934</b>		
<i>School Property Tax</i>	<i>County Property Tax</i>	<i>Municipal Property Tax</i>
34.110	7.657	2.850
\$8,081.82	\$1,814.20	\$675.26
<b>Total Bill: \$10,313.70</b>		

<sup>4</sup> County of Berks, September Abstract Report: Assessment Totals by District and Class Code – Overall Totals 10/13/2023. Published October 14, 2023.

Tax Bill at Current Rates

<b>Average Residential Assessed Value<sup>5</sup></b>		
<b>\$118,467</b>		
<i>School Property Tax</i>	<i>County Property Tax</i>	<i>Municipal Property Tax</i>
34.110	7.657	1.750
\$4,040.91	\$907.10	\$207.32
<b>Total Bill: \$5,156.85</b>		

<b>Double Average Residential Assessed Value</b>		
<b>\$236,934</b>		
<i>School Property Tax</i>	<i>County Property Tax</i>	<i>Municipal Property Tax</i>
34.110	7.657	1.750
\$8,081.82	\$1,814.20	\$414.64
<b>Total Bill: \$10,313.70</b>		

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<sup>5</sup> County of Berks, September Abstract Report: Assessment Totals by District and Class Code – Overall Totals 10/13/2023. Published October 14, 2023.