

2024 Budget



submitted for public advertisement consideration

November 15, 2023

TABLE OF CONTENTS

BUDGET MESSAGE

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GENERAL FUND

Receipts

Taxes	1
Licenses & Permits	2
Fines & Forfeits	3
Interest & Rents	3
Intergovernmental Revenue	4
Charges for Services	5
Miscellaneous Revenue	6
Other Financing	6

Expenditures

Legislative	7
Management	8
Finance	9
Tax Collection	10
Legal	11
Clerical	12
Engineering	13
Township Building	14
Garage	15
Community Hall	16
Historical Building	16
Hollow Road Rental	17
Springhouse	17
Fire Protection	18
Code Enforcement	19
Zoning Hearing Board	20
PA One Call	21
Public Works	22
Snow Removal	23
Traffic Signals	24
Machinery & Tools	25
Road Maintenance	26
Stormwater Management	27
Recreation Administration	28
Recreation & Culture	29
Parks	30
Public Relations	31
Other	31

CAPITAL FUND

Receipts

Interest	32
Intergovernmental Revenue	32
Other Government Levels	33
Fees	34
Transfers In	34

Expenditures

General Government	35
Public Works	36
Parks & Recreation	37

SEWER FUND

Receipts

Wastewater Receipts	38
---------------------------	----

Expenditures

Wastewater Expenditures	39
-------------------------------	----

STATE FUND

Receipts

Interest	40
Licenses	40

Expenditures

Public Works	41
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Appendix A	RECEIPTS AND EXPENDITURES BY FUND
Appendix B	PROPERTY TAX RATES
Appendix C	GENERAL FUND RECEIPTS, BY PERCENT
Appendix D	GENERAL FUND EXPENDITURES, BY PERCENT
Appendix E	STAFFING LEVELS & ORGANIZATION CHART
Appendix F	2016 GENERAL OBLIGATION BOND DEBT SERVICE SCHEDULE
Appendix G	2022 FEE SCHEDULE
Appendix H	CAPITAL FUND RESERVE BALANCES
Appendix I	FUND BALANCE POLICY
Appendix J	7-YEAR ROAD PROGRAM
Appendix K	10-YEAR BRIDGE, CULVERT & STORM SEWER PLAN
Appendix L	10-YEAR PARK & PROPERTY IMPROVEMENT PLAN

ERECTED INTO A TOWNSHIP IN 1733
TOWNSHIP OF WORCESTER
AT THE CENTER POINT OF MONTGOMERY COUNTY
PENNSYLVANIA

*The 2024 Budget Message will be included in the budget document
to be considered at the December 20 Business Meeting.*

DRAFT

Taxes

The **earned income tax** is Worcester's primary revenue source. This tax is assessed on all earned income – such as wages, salaries and commissions – and this tax is proposed to remain assessed at the rate of one-half of one percent (0.5%) in 2024. The tax is not assessed on Social Security benefits, pension payments, retirement fund distributions, investment earnings or unemployment compensation. Beginning in 2010 the State required the collection of the earned income tax to be undertaken on a county-wide basis. This receipt is projected to remain relatively flat in the coming year.



A **real estate transfer tax**, at the rate of one-half of one percent (0.5%), is assessed on the sale of real property. There is no proposed change to this tax rate in 2024. This receipt fluctuates with the number and price of properties sold in the Township. The Budget includes an additional \$250,000 in "base" real estate transfer tax receipts, which includes the annual sale of existing homes only, under average real estate market conditions. The Budget does not assume the sale of larger undeveloped properties, and non-residential properties, as these sales have historically occurred on an infrequent basis.

Worcester Township boasts the lowest **property tax** in Montgomery County. The Township's property tax is levied at 0.05 mills, and there is no proposed change to this tax rate in 2024. The owner of a property in the Township that is assessed at \$300,000 (the approximate assessment for a house with a market value of \$650,000) pays \$15 in property tax to the Township. This same owner pays \$1,176 in property tax to Montgomery County (3.923 mills), and \$9,495 in property tax to the Methacton School District (31.6522 mills).

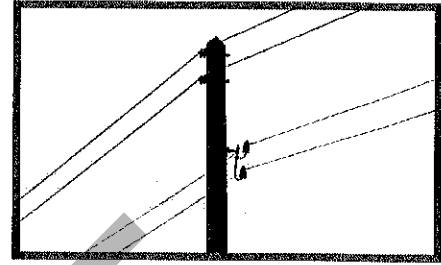
The **per capita tax** was eliminated in 2020. This tax was assessed at the rate of \$1 per adult residing in the Township. The Township will continue collection of delinquent per capita taxes that were due prior to the elimination of this tax.

Taxes	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
property, current	301-100	\$ 48,424.44	\$ 46,590.00	\$ 51,000.00	\$ 43,990.00
property, lienied	301-500	\$ 594.13	\$ 500.00	\$ 800.00	\$ 500.00
property, interim	301-600	\$ 851.50	\$ 200.00	\$ 800.00	\$ 200.00
per capita, current	310-010	\$ -	\$ -	\$ -	\$ -
per capita, delinquent	310-030	\$ 123.20	\$ 525.00	\$ 90.00	\$ 120.00
real estate transfer	310-100	\$ 956,418.96	\$ 375,000.00	\$ 675,000.00	\$ 250,000.00
earned income	310-210	\$ 3,323,826.17	\$ 2,725,000.00	\$ 2,725,000.00	\$ 3,400,000.00
earned income, prior year	310-220	\$ -	\$ 25.00	\$ -	\$ 25.00
		\$ 4,330,238.40	\$ 3,147,840.00	\$ 3,452,690.00	\$ 3,694,835.00

GENERAL FUND

Licenses & Permits

As permitted by Federal Law, the Township assesses a 5% tax on the gross receipts of cable television companies that have installed transmission lines within public rights-of-way. At this time two companies, Comcast and Verizon, pay this **franchise fee** to the Township. The franchise fee is paid on a quarterly basis. It is important to note the law does not allow municipalities to collect a fee for internet services. As such franchise fees are expected to slowly decline in the years to come, given the growth of media consumed via mobile phones, tablets and desktop computers.



A **road opening permit** is required whenever a public street is opened to service a utility line or for any other reason. This permit fee provides for the administrative expense to issue the permit, and any inspection costs are paid by an escrow posted by the individual or company doing the work.

Modest receipts are generated by **sign permits** and **solicitation permits**. These permits are required to help maintain our community's higher quality of life. ~~Yard sale permits were discontinued in 2021.~~

Licenses & Permits	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
franchise fees	321-800	\$ 212,419.34	\$ 208,000.00	\$ 214,000.00	\$ 188,000.00
road opening permits	322-820	\$ 495.00	\$ 300.00	\$ 689.00	\$ 300.00
sign permits	322-900	\$ 172.50	\$ 100.00	\$ 200.00	\$ 100.00
yard sale permits	322-910	\$ -	\$ -	\$ -	\$ -
solicitation permits	322-920	\$ 182.50	\$ 500.00	\$ 532.00	\$ 500.00
		\$ 213,269.34	\$ 208,900.00	\$ 215,421.00	\$ 188,900.00

GENERAL FUND

Fines & Forfeits

The District Magistrate collects fines (**ordinance violations**) for citations issued by the Pennsylvania State Police and the Worcester Township Codes Department. This receipt is projected to remain relatively flat in 2024.

In 2012 the Commonwealth adopted a law that eliminated the sharing of vehicle code violation revenues with municipalities that utilize Pennsylvania State Police services. This revenue source is not expected to be restored in the foreseeable future.



Fines & Forfeits	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
ordinance violations	331-120	\$ 3,569.56	\$ 1,600.00	\$ 2,800.00	\$ 1,600.00
		\$ 3,569.56	\$ 1,600.00	\$ 2,800.00	\$ 1,600.00

Interest & Rents

The Township invests its funds in interest-bearing instruments and accounts, in accordance with State Law and best management practices. Earnings fluctuate upon the interest rate received, a rate that is governed by many factors. **Interest** rates began to rise in 2023, and will continue to rise in 2024. Beginning in 2017 the Township posted its reserves in the Capital Fund, and began to utilize the General Fund to provide for day-to-day operating expenses only. As such most interest income is currently booked to the Capital Fund.



Rents and royalties include receipts from the rental of the Township's Community Hall and a Township-owned single-family home located on Hollow Road.

The Township owns two properties on which **cell towers** are constructed. Tower owners lease the ground from the Township, and the owners also pay to the Township a portion of the rent paid by the owners of communication arrays that are mounted on the towers.

Interest & Rents	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
interest	341-000	\$ 3,651.17	\$ 500.00	\$ 14,425.00	\$ 4,000.00
rents & royalties	342-000	\$ 18,347.17	\$ 19,964.63	\$ 22,627.00	\$ 21,167.37
cell tower rental	342-120	\$ 192,796.18	\$ 174,000.00	\$ 191,000.00	\$ 165,900.00
		\$ 214,794.52	\$ 194,464.63	\$ 228,052.00	\$ 191,067.37

GENERAL FUND

Intergovernmental Revenue

The General Fund includes revenue from **grants** for operating projects only, and only after the grants have been awarded. Grant dollars received for capital projects, such as park acquisitions and trail construction, are booked to the Capital Fund.

The Township receives fees for each of three liquor licenses issued in Worcester, and additional fees upon a license transfer. The 2024 Budget assumes no change to either the **alcohol license fee** rate or the number of licenses issued in the Township.

The Commonwealth assesses a **foreign casualty** insurance tax on certain insurance policies, and earmarks a portion of these funds to support public employee pension plans. In 2017 the Township established a defined-contribution pension plan for all new hires. The plan is significantly more modest than the Township's defined-benefit pension plan, and will save taxpayers considerable dollars in the coming years.

The Commonwealth likewise assesses a **foreign fire** insurance tax on certain insurance policies – in specific those policies written by out-of-state companies – and earmarks a portion of these funds to support volunteer fire company relief associations. The funds are remitted to the Township, and the Township is required to forward all dollars received to the local fire relief association, which, in our community, is the Worcester Volunteer Fire Department Relief Association. Unfortunately, this aid has decreased by almost 20% between 2016 and 2021, due in part to the issuance of fewer policies that are subject to the tax. The 2024 allocation, to be announced in the fall of 2024, is assumed to equal the 2023 allocation.



Intergov. Revenue	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
federal entitlements	352.53	\$ -	\$ -	\$ -	\$ -
grants	354-090	\$ 3,583.00	\$ -	\$ 150,000.00	\$ -
utility realty tax	355-010	\$ 3,583.06	\$ 2,721.71	\$ 3,384.33	\$ 3,384.33
alcohol license fees	355-040	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
foreign casualty	355-050	\$ 45,300.21	\$ 57,567.39	\$ 45,040.40	\$ 45,040.40
foreign fire	355-070	\$ 102,103.80	\$ 81,072.20	\$ 102,451.40	\$ 102,451.40
		\$ 155,170.07	\$ 141,961.30	\$ 301,476.13	\$ 151,476.13

Charges for Services

The Budget assumes no significant **land development** applications will be submitted in 2024. The Budget also reflects the submission of one **Conditional Use** application and seventeen **Zoning Hearing Board** applications.

Building permit fees are budgeted at \$75,000. In 2022 we saw the completion of new developments at the Reserve and Whitehall Estates. The Budget is conservative in that it does not include permit fees for significant improvements at commercial properties, which have historically occurred on an infrequent basis. The Township adopts a similar approach when budgeting for **zoning permit fees**.



In 2023 the Township discontinued the sale of **(PRPS) ticket sales** (the discounted passes to area attractions sold at the Township Building), due to lack of sales. The participant fees for various **sport camps** have also declined in 2023.

A municipal recreation consortium, to which Worcester was a member, ended its **park trips** program in 2018, due to a lack of enrollment. This program is not expected to return in the foreseeable future.

Charges for Services	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
land development fees	361-300	\$ 30,550.00	\$ 3,000.00	\$ 1,000.00	\$ 3,000.00
Conditional Use fees	361-330	\$ 1,000.00	\$ 900.00	\$ 100.00	\$ 900.00
Zoning Hearing Board fees	361-340	\$ 19,105.00	\$ 11,900.00	\$ 17,000.00	\$ 16,150.00
zoning amendment fees	361-350	\$ -	\$ -	\$ -	\$ -
map & publication sales	361-500	\$ 7.00	\$ 5.00	\$ 1.00	\$ 5.00
building permit fees	362-410	\$ 282,900.36	\$ 200,000.00	\$ 109,850.00	\$ 75,000.00
zoning permit fees	362-420	\$ 45,952.50	\$ 27,500.00	\$ 22,300.00	\$ 19,500.00
commercial U&O fees	362-450	\$ 800.00	\$ 200.00	\$ 300.00	\$ 200.00
driveway permit fees	362-460	\$ 5,407.50	\$ 1,500.00	\$ 1,203.00	\$ 500.00
PRPS ticket sales	367-400	\$ 28.50	\$ 950.00	\$ -	\$ -
sports & lesson fees	367-408	\$ 4,486.07	\$ 3,400.00	\$ 1,903.00	\$ 3,000.00
park trips	367-409	\$ -	\$ -	\$ -	\$ -
		\$ 390,236.93	\$ 249,355.00	\$ 153,657.00	\$ 118,255.00

GENERAL FUND

Miscellaneous Revenue

Park miscellaneous revenue includes pavilion and field rental fees. Field rental fees were enacted in 2016 to offset a portion of the increased costs to maintain the Township's athletic fields. This receipt also includes sponsorships and exhibitor fees for Worcester Community Day.

Most of the **miscellaneous income** received in previous years consisted of State and Federal aid for declared snow disasters.

Service charge fees are collected on payments made by credit card. The fee charged is equal to the actual amount charged by the credit card companies.



Miscellaneous Revenue	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
park miscellaneous	367-420	\$ 12,482.50	\$ 13,300.00	\$ 13,050.00	\$ 13,400.00
miscellaneous income	381-000	\$ 13,676.41	\$ 1,000.00	\$ 100,000.00	\$ 1,000.00
service charge fees	381-001	\$ 357.82	\$ 225.00	\$ 350.00	\$ 225.00
		\$ 26,516.73	\$ 14,525.00	\$ 113,400.00	\$ 14,625.00

Other Financing

The Township manages escrow accounts for active land developments and other construction projects. The dollars in these accounts ensure the completion of any public improvements (i.e., roads, sidewalks, stormwater basins) required for each project. Escrow funds are released as improvements are completed, and Worcester assesses an **escrow administration** fee for each release processed by Township staff.

In past years the Township included capital expenditures in the General Fund, and provided an **interfund transfer** from the Capital Fund to the General Fund to meet these expenses. In 2017 the Township began to budget capital expenditures in the Capital Fund, thus eliminating the need for this transfer.

Other Financing	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
escrow administration	383-200	\$ 550.00	\$ 880.00	\$ 1,100.00	\$ 880.00
interfund transfer	392-300	\$ -	\$ -	\$ -	\$ -
		\$ 550.00	\$ 880.00	\$ 1,100.00	\$ 880.00

Legislative

This Department provides for the Worcester Township Board of Supervisors, and related expenses. The Board consists of three Members, each elected to an at-large six-year term at municipal elections held in odd-numbered years.



The Board of Supervisors establishes policy, sets levels of public services, adopts an annual budget, and enacts tax rates. In addition, the Board of Supervisors leads several important planning efforts and improvement projects, including the development of a parks system and the adoption of a Comprehensive Plan and an Open Space Plan.

Each Supervisor receives a \$2,500 annual stipend and **benefits**, which includes health insurance, as permitted by State Law. Worcester Township is a member of a multi-municipal non-profit health insurance trust, an arrangement that helps to control health care expenses. In addition, the Township recently established a high-deductible health care plan that provides quality coverage for employees, at a reasonable cost to taxpayers. Health insurance premiums will only increase slightly in 2024, thanks in large measure to these sensible steps taken by the Township.

Consultant services include the fee paid to the Township's appointed auditor.

The Supervisors attend educational **meetings and seminars** throughout the year, to discuss issues that affect our community, and to learn about ways to improve our municipal operations. Many of the meetings and seminars are conducted by the Pennsylvania State Association of Township Supervisors (PSATS) and the Montgomery County Association of Township Officials (MCATO).

The Budget also funds membership **dues** to PSATS, MCATO and similar organizations.

Legislative	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
payroll	400-110	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
benefits	400-150	\$ 26,788.91	\$ 33,136.74	\$ 28,053.00	\$ 55,210.98
consultant services	400-312	\$ 36,267.25	\$ 20,500.00	\$ 28,700.00	\$ 22,750.00
mileage reimbursement	400-337	\$ -	\$ 400.00	\$ -	\$ 400.00
dues & subscriptions	400-420	\$ 800.00	\$ 4,495.00	\$ 3,550.00	\$ 4,625.00
meetings & seminars	400-460	\$ 3,444.12	\$ 5,000.00	\$ 3,480.00	\$ 5,175.00
		\$ 74,800.28	\$ 71,031.74	\$ 71,283.00	\$ 95,660.98

GENERAL FUND

Management

This Department provides for the Office of the Township Manager, which includes two full-time employees, the Township Manager and the Assistant Township Manager. The Assistant Township Manager the position manages grant operations, and backs-up both the Township Manager.



The Township Manager is appointed by the Board of Supervisors, and serves as the municipality's chief administrative officer. The Township Manager oversees the day-to-day operations of all Township Departments, and prepares information for meetings of the Board of Supervisors. The Township Manager's salary is determined by the Board of Supervisors.

Previous year budgets booked one-half of the Township Manager's salary in this category, and one-half of the salary to the Codes Department. Beginning in 2017 the Township Manager's entire salary was booked to this Department.

In lieu of the use of a Township vehicle, the Township Manager utilizes a personal vehicle for Township business, and receives a fixed monthly stipend for **mileage reimbursement**, fuel, maintenance and all insurances.

The Township Manager and Assistant Township Manager attend educational **meetings and seminars** throughout the year, including those conducted by the Pennsylvania State Association of Township Supervisors, the Montgomery County Association of Township Officials, and the Association of Pennsylvania Municipal Managers.

Management	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
payroll	401-120	\$ 193,261.71	\$ 246,750.00	\$ 213,500.00	\$ 219,000.00
benefits	401-150	\$ 58,837.58	\$ 48,162.33	\$ 53,225.00	\$ 53,257.20
consultant services	401-312	\$ 5,480.00	\$ 11,700.00	\$ 7,500.00	\$ 9,950.00
mobile phone	401-321	\$ 914.06	\$ 900.00	\$ 1,299.74	\$ 1,380.00
mileage reimbursement	401-337	\$ 4,271.27	\$ 5,040.00	\$ 5,362.42	\$ 5,160.00
meetings & seminars	401-460	\$ 2,412.99	\$ 3,160.00	\$ 6,300.00	\$ 7,260.00
		\$ 265,177.61	\$ 315,712.33	\$ 287,187.16	\$ 296,007.20

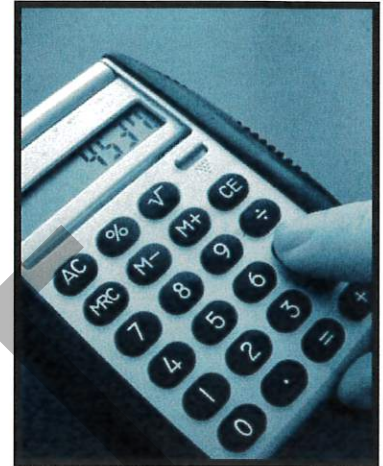
GENERAL FUND

Finance

This Department provides for the Office of the Finance Director, which includes one full-time employee, the Finance Director.

The Finance Director is responsible for accounts receivable and payable, the administration of payroll, and the management of various benefit programs. The Finance Director works to identify, implement and maintain sound financial practices, and to ensure an accurate accounting of all public funds at all times.

The Finance Director attends educational **meetings and seminars** throughout the year, including that conducted by the Pennsylvania State Association of Township Supervisors and the Delaware Valley Trusts. The Budget provides additional funds for continuing education for this position.



Finance	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
payroll	402-120	\$ 71,178.02	\$ 79,863.00	\$ 79,975.54	\$ 89,250.00
benefits	402-150	\$ 34,851.11	\$ 41,823.15	\$ 40,735.53	\$ 54,592.47
mobile phone	402-321	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
mileage reimbursement	402-337	\$ 324.87	\$ 250.00	\$ 200.00	\$ 250.00
meetings & seminars	402-460	\$ -	\$ 700.00	\$ 115.00	\$ 1,300.00
		\$ 106,654.00	\$ 122,936.15	\$ 121,326.07	\$ 145,692.47

Tax Collection

This Department provides for the elected and appointed tax collectors.

The elected tax collector collects property taxes only, and the Township pays 5% on the amount collected. The Township provides **office supplies** for the elected tax collector, and also pays a portion of tax bill mailing expenses.



The appointed tax collector collects the earned income tax. This firm is appointed by the Montgomery County Tax Collection Committee (MCTCC), to which the Township is a member municipality. The MCTCC pays the firm 1.1% on the amount collected (**professional services**), which is deducted from the funds remitted to the Township. The Township also pays a share of the MCTCC operating budget that is proportional to the Township's receipts relative to that of the other members. This share is approximately \$300.

Tax Collection	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
payroll	403-110	\$ 2,210.06	\$ 2,257.50	\$ 2,780.70	\$ 2,234.50
benefits	403-150	\$ 169.07	\$ 123.52	\$ 212.72	\$ 122.26
office supplies	403-210	\$ 4,740.84	\$ 5,250.00	\$ 5,544.29	\$ 6,050.00
professional services	403-310	\$ 35,783.44	\$ 33,825.28	\$ 34,244.00	\$ 37,400.28
		\$ 42,903.41	\$ 41,456.30	\$ 42,781.71	\$ 45,807.03

Legal

This Department provides for the Township's legal services. The Township Solicitor, appointed by the Board of Supervisors, represents the municipality in most legal matters. Due to the volume of legal assistance required on an average annual basis, the Township contracts for legal services rather than staffing in-house counsel, an arrangement that lowers total legal-related expenses.



The Solicitor reviews contracts, ordinances and policy documents prior to their adoption by the Board of Supervisors, and provides legal advice to the Board of Supervisors and Township Manager. The Solicitor also supports the Township's Open Records Officer to meet the requirements of the Commonwealth's Right-to-Know (RTK) Law.

Due to the inherently uncertain nature of litigation, it is difficult to budget a reliable estimate of annual legal costs. Higher expenditures incurred in 2023 are mostly attributable one matter of litigation regarding a land use challenge.

Legal	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
general services	404-310	\$ 281,287.51	\$ 156,000.00	\$ 310,000.00	\$ 180,000.00
RTK services	404-320	\$ 3,320.50	\$ 12,000.00	\$ 1,500.00	\$ 12,000.00
		\$ 284,608.01	\$ 168,000.00	\$ 311,500.00	\$ 192,000.00

GENERAL FUND

Clerical

This Department provides clerical support to Township operations, and includes two full-time employees, Receptionist and Administrative Assistant.

The hire of a full time Administrative Assistant took place in the fall of 2022. This change is reflected in **payroll** and **benefit** expenses in 2023.



The Budget also continues enhanced funding for IT services, so to best protect the Township's **computer** network. A growing number of municipalities are falling prey to ransomware and similar threats, and Worcester invests the dollars needed to enhance its network security. The Budget also provides for annual software license fees.

The Budget provides for contracted **payroll services**, and for general **office supplies**. Budgeted **postage** funds provide for all mailings that are not sewer bills or the Township newsletter, which are funded by the Sewer Fund and General Fund line-item code 459.340, respectively.

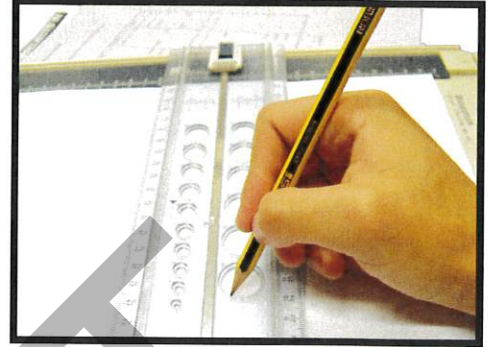
Advertisements include legal ads the Township are required to publish by State Law in advance of select meetings and scheduled actions of the Board of Supervisors. State Law also mandates the advertisements be published in certain newspapers, and these newspapers, in turn, charge hefty publication fees. To help offset this cost the Township Manager drafts most legal ads, and submits these to the Township Solicitor for edit, in lieu of having the Township Solicitor draft original ads.

Clerical	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
payroll	405-140	\$ 54,177.26	\$ 126,541.15	\$ 87,394.40	\$ 105,260.40
benefits	405-150	\$ 17,477.56	\$ 31,785.61	\$ 22,329.00	\$ 36,418.11
office supplies	405-210	\$ 6,507.15	\$ 6,700.00	\$ 6,300.00	\$ 6,700.00
payroll services	405-310	\$ 15,809.13	\$ 20,439.00	\$ 13,119.00	\$ 13,500.00
telephone	405-321	\$ 3,713.41	\$ 4,773.00	\$ 4,200.00	\$ 4,893.00
postage	405-325	\$ 5,173.45	\$ 5,575.00	\$ 4,150.00	\$ 5,619.00
auto allowance	405-337	\$ -	\$ 240.00	\$ 25.00	\$ 240.00
advertisement	405-340	\$ 6,361.76	\$ 6,300.00	\$ 5,500.00	\$ 6,900.00
meetings & seminars	405-460	\$ 296.80	\$ 1,800.00	\$ 25.00	\$ 2,500.00
computer expense	405-465	\$ 67,785.78	\$ 74,210.00	\$ 74,500.00	\$ 95,426.00
other expense	405-470	\$ 7,452.72	\$ 7,260.00	\$ 9,700.00	\$ 14,370.00
		\$ 184,755.02	\$ 285,623.76	\$ 227,242.40	\$ 291,826.51

Engineering

This Department provides for the Township's engineering services. The Township Engineer, appointed by the Board of Supervisors, reviews subdivision and land development plans, assesses proposed public improvements, determines the appropriate amount of escrow releases, and provides guidance on the design and construction of certain Township improvements.

The Budget provides additional dollars for grant support services. The Township Engineer's expertise is required for the proper completion of many grant applications.



Engineering	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
engineering services	408-310	\$ 25,592.88	\$ 32,250.00	\$ 56,757.00	\$ 41,250.00
		\$ 25,592.88	\$ 32,250.00	\$ 56,757.00	\$ 41,250.00

DRAFT

GENERAL FUND

Township Building

This Department provides for the operation of the Township Building. The Township Building was designed to facilitate the efficient delivery of the public services. Proper operation and maintenance of the Township Building is required so to ensure the facilities do not become a burden to taxpayers.

Utilities include electric, water and internet service, as well as heating oil and propane gas, which is used for the back-up generator. In addition to providing for HVAC system preventative maintenance and cleaning services, **maintenance and repairs** fund parking lot light fixes as may be needed.

The **other expenses** line item has been revised to include expenses that were posted to other line items in previous year budgets. As this line item appears in several Departments, the change will help to standardize the posting of these expenses.



Township Building	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
utilities	409-136	\$ 8,538.51	\$ 10,524.00	\$ 9,200.00	\$ 11,964.00
maintenance & repairs	409-137	\$ 14,260.67	\$ 18,444.00	\$ 11,900.00	\$ 19,416.00
alarm service	409-142	\$ 3,448.11	\$ 4,188.00	\$ 3,450.00	\$ 4,632.00
other expenses	409-147	\$ 2,034.72	\$ 2,400.00	\$ 1,900.00	\$ 2,520.00
		\$ 28,282.01	\$ 35,556.00	\$ 26,450.00	\$ 38,532.00

GENERAL FUND

Garage

This Department provides for the operation of the Public Works Garage complex. The complex includes a small administrative building that includes the office of the Public Works Director, a locker room and a lunch room for the Public Works team. The complex also includes a six-bay building in which vehicles, equipment and tools are stored. In 2016 the Township constructed a salt storage building with vehicle wash bay, and in 2019 the Township constructed a two-bay building that accommodates additional vehicles and equipment.

Utilities include electric, water and internet service, as well as propane gas, which is used for heating. In addition to providing for HVAC system preventative maintenance and regular cleaning services, **maintenance and repairs** fund trash and recycling services.

The **other expenses** line item has been revised to include expenses that were posted to other line items in previous year budgets. As this line item appears in several Departments, the change will help to standardize the posting of these expenses.

Garage	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
utilities	409-236	\$ 14,213.11	\$ 15,300.00	\$ 13,400.00	\$ 15,540.00
maintenance & repairs	409-237	\$ 10,532.65	\$ 11,904.00	\$ 9,100.00	\$ 12,732.00
alarm service	409-242	\$ 1,643.08	\$ 2,664.00	\$ 2,650.00	\$ 2,892.00
other expenses	409-247	\$ 1,912.65	\$ 1,620.00	\$ 1,675.00	\$ 1,740.00
		\$ 28,301.49	\$ 31,488.00	\$ 26,825.00	\$ 32,904.00

GENERAL FUND

Community Hall

This Department provides for the operation of the Township's Community Hall, which is located in Fairview Village. Meetings for the Board of Supervisors, Planning Commission, and Zoning Hearing Board are held at Community Hall. The Township allows a local scout troop to utilize the basement level. Township residents, business and organizations are able to rent Community Hall for meetings and other events, for a modest fee.

Utilities include electric, water and telephone service, as well as oil, which is used for heating. In addition to providing for HVAC system preventative maintenance and cleaning services, **maintenance and repairs** funds minor fixes to the property's parking lot and landscaping.



Community Hall	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
utilities	409-436	\$ 7,074.03	\$ 6,060.00	\$ 5,350.00	\$ 6,396.00
maintenance & repairs	409-437	\$ 7,568.32	\$ 6,576.00	\$ 6,250.00	\$ 6,960.00
other expenses	409-447	\$ 40.94	\$ 660.00	\$ 150.00	\$ 660.00
		\$ 14,683.29	\$ 13,296.00	\$ 11,750.00	\$ 14,016.00

Historical Building

This Department provides for the operation of the Farmers' Union Hall, which is located in Center Point Village. The Township leases this property to the Worcester Historical Society for one dollar per year.

Utilities include water and heating oil. The Historical Society pays a portion of the annual heating oil expense. In addition to providing for HVAC system preventative maintenance, **maintenance and repairs** funds minor fixes to the building.



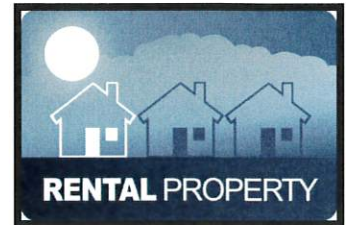
Historical Building	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
utilities	409-536	\$ 8,274.68	\$ 4,952.50	\$ 4,538.27	\$ 5,352.50
maintenance & repairs	409-537	\$ 94.91	\$ 1,848.00	\$ 500.00	\$ 1,848.00
		\$ 8,369.59	\$ 6,800.50	\$ 5,038.27	\$ 7,200.50

GENERAL FUND

Hollow Road Rental

This Department provides for the operation of a single-family rental property owned by the Township. The Township currently leases this property.

The tenant pays all **utilities**; the dollars included in the Budget are for utilities that may need to be maintained during a vacancy between tenants. **Maintenance and repairs** funds HVAC system maintenance, and any required capital fixes to the property.

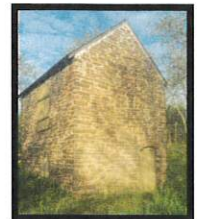


Hollow Road Rental	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
utilities	409-636	\$ -	\$ 250.00	\$ -	\$ 250.00
maintenance & repairs	409-637	\$ 7,890.00	\$ 4,248.00	\$ 250.00	\$ 4,248.00
		\$ 7,890.00	\$ 4,498.00	\$ 250.00	\$ 4,498.00

Springhouse

This Department provides for the operation of the Springhouse. The Springhouse is located along the Zacharias Trail, near the intersection of Hollow Road and Heebner Road. The structure is currently vacant.

Maintenance and repairs fund any required fixes to the structure.



Springhouse	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
maintenance & repairs	409-737	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
		\$ -	\$ 1,000.00	\$ -	\$ 1,000.00

Fire Protection

This Department provides for Township and State contributions to the Worcester Volunteer Fire Department, our community's all-volunteer emergency service provider.



WVFD contributions include:

- A Township contribution in the amount of \$175,901 for general operating assistance. This amount represents a 5% increase in the operating assistance provided in 2023.
- A Township contribution in the amount of \$172,000 to offset the Fire Department's purchases of capital items such as fire engines, radios and life-saving equipment.
- A Township contribution in the amount of \$8,000 to help provide preventative maintenance services for Fire Department apparatus. Preventative maintenance services include annual tests on ladders, pumps and hoses. This contribution, which will help to prolong the useful life of costly equipment, was established in 2017.
- Pass-through funding received from the Commonwealth's Foreign Fire Insurance Tax. The State levies this tax on certain insurance policies, and earmarks a portion of these funds to volunteer fire company relief associations throughout Pennsylvania. The funds are received by the Township, and the Township remits all dollars to the Worcester Volunteer Fire Department Relief Association. Unfortunately, this critical aid has decreased by almost 20% between 2016 and 2021, due in part to the issuance of fewer policies that are subject to the tax. The 2024 allocation, to be announced in the fall of 2023, is assumed to equal the 2023 allocation.

This Department also funds **hydrant rental** fees charged by the North Penn Water Authority, the Pennsylvania American Water Company and Aqua. These three utilities own and maintain 237 hydrants in the Township.

Fire Protection	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
hydrant rentals	411-380	\$ 29,300.65	\$ 29,565.00	\$ 25,200.00	\$ 30,849.00
WVFD contributions	411-540	\$ 378,254.22	\$ 386,704.80	\$ 386,352.40	\$ 467,847.40
		\$ 407,554.87	\$ 416,269.80	\$ 411,552.40	\$ 498,696.40

Code Enforcement

This Department provides ordinance and building code enforcement programs, and includes one full-time employee, the Codes Clerk, one part-time employee, the Fire Marshal, and a consultant, a third-party building inspector.

The **Fire Marshal** position is budgeted for ten hours per week. The Fire Marshal investigates open burning complaints, manages the Township's fire alarm registration program, reviews land development plans to ensure the proper location of fire hydrants and emergency access lanes, and supports various safety-related efforts.



The Codes Clerk manages the permitting process, which includes the administrative review of zoning and building permit applications, the scheduling of required inspections, and the keeping of an accurate record of improvements made to properties in the Township. Beginning in 2023, this position remained unfilled as the Assistant Manager took on these duties. The position will be re-evaluated for the 2025 budget.

Supplies provides for the Township's annual codification needs. Approximately once each year the Township publishes an update to its Code, which encompasses the legislation enacted subsequent to the previous codification. This approach provides a modest savings over the codification of ordinances at the time each ordinance is adopted.

Consultant services fund the Township's building inspector, a consultant. The Township contracts for this service because the demand for inspections doesn't warrant the hire of a full-time employee, and because this demand fluctuates with the real estate market and the seasons. In 2016 the Township established a truncated building inspection schedule that offers additional inspection hours during peak construction season (summer), and fewer hours when building activity is traditionally slower (winter). This arrangement encourages a more efficient scheduling of inspections, which saves money.

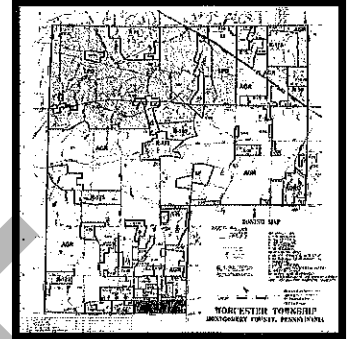
Code Enforcement	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Fire Marshal payroll	413-110	\$ 3,224.91	\$ 20,475.00	\$ 8,100.00	\$ 16,380.00
Fire Marshal benefits	413-110-150	\$ 2,462.59	\$ 6,008.39	\$ 4,788.00	\$ 5,694.71
Codes payroll	413-140	\$ 29,121.38	\$ 44,732.10	\$ -	\$ -
Codes benefits	413-150	\$ 15,528.75	\$ 16,823.54	\$ -	\$ -
supplies	413-210	\$ 9,664.18	\$ 3,505.00	\$ 1,195.00	\$ 7,805.00
consultant services	413-312	\$ 86,552.50	\$ 78,277.04	\$ 68,830.00	\$ 82,990.80
mobile phone	413-321	\$ 220.46	\$ 300.00	\$ 240.36	\$ 300.00
mileage	413-337	\$ 469.20	\$ 1,020.00	\$ -	\$ 840.00
meetings & seminars	413-460	\$ 378.24	\$ 600.00	\$ -	\$ 400.00
		\$ 147,622.21	\$ 171,741.07	\$ 83,153.36	\$ 114,410.51

Zoning Hearing Board

This Department provides for the operation of the Zoning Hearing Board. The Zoning Hearing Board considers appeals from Zoning Ordinance requirements and decisions of the Zoning Officer.

Zoning Hearing Board Members are appointed by the Board of Supervisors. Members are paid a \$50 stipend for each hearing attended.

The Members appoint a Solicitor who provides legal advice and guidance. State Law requires that the Township fund certain Zoning Hearing Board expenses, and this includes all **legal** fees billed by the Solicitor. If the Township Engineer testifies on behalf of the Township, the Township must also pay these **engineering** fees. Additional **professional services** are provided by a court reporter, and this cost is shared by both the Township and the Applicants appearing before the Zoning Hearing Board.



General support for Zoning Hearing Board operations is provided by Township staff, most notably the Zoning Officer and the Codes Clerk. This support includes drafting legal **advertisements** for the Solicitor's review, and mailing hearing notices.

Zoning Hearing Board	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
payroll	414-140	\$ 2,650.00	\$ 4,000.00	\$ 2,950.00	\$ 4,400.00
benefits	414-150	\$ 202.89	\$ 306.40	\$ 210.00	\$ 337.04
professional services	414-310	\$ 17,697.00	\$ 8,500.00	\$ 16,560.00	\$ 11,400.00
engineering	414-313	\$ -	\$ 1,500.00	\$ 200.00	\$ 1,500.00
legal	414-314	\$ 37,025.00	\$ 32,300.00	\$ 35,600.00	\$ 36,100.00
conditional use	414-315	\$ 1,320.00	\$ 8,700.00	\$ 1,320.00	\$ 8,700.00
advertising	414-341	\$ 4,047.41	\$ 4,275.00	\$ 4,100.00	\$ 4,725.00
meetings & seminars	414-460	\$ -	\$ 200.00	\$ -	\$ 200.00
		\$ 62,942.30	\$ 59,781.40	\$ 60,940.00	\$ 67,362.04

PA One Call

This Department provides for services associated with the marking of utility lines in advance of construction activities. The **PA One Call** system is a communications network of property owners, designers, excavators, and utility owners, created to prevent damage to underground facilities, and to reduce injuries to contractors.



Much of the expense is attributable to the marking of facilities in and around Township-owned traffic signals.

PA One Call	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
PA One Call	419-242	\$ 1,384.95	\$ 2,580.00	\$ 1,950.00	\$ 2,580.00
		\$ 1,384.95	\$ 2,580.00	\$ 1,950.00	\$ 2,580.00

Public Works

The Public Works Department provides for the maintenance of local roads and municipal-owned properties. The Township maintains about 60 miles of roadways, 25 culverts and bridges, 37 miles of storm sewers and approximately 300 acres of parks and other lands. The upkeep of these facilities is needed to maintain a higher quality of life for all Worcester families.

The Budget funds **payroll** and **benefits** for eight full-time positions. In 2022 the Township hired an additional full-time employee so to properly maintaining its growing inventory of Township-owned roads, parks, trails and other facilities. The additional employees has allowed the Township to assume additional "in-house" duties, like project inspections, that have traditionally been contracted to consultants. Utilizing Township staff to complete this work saves considerable dollars. The Budget also funds one part-time employees and, if needed, up to three seasonal employees.



Public Works employees are provided with Township-issued **uniforms**. In addition, the Public Works Director and the Public Works Foreman are provided with **cell phones**, as these positions are on call to address after-hour problems on roads, in parks and at other Township-owned facilities.

The Budget funds additional training for Public Works employees. In recent years the employees participated in educational **seminars** regarding roadside flagging and the safe operation of commercial vehicles. Since 2018 this important training was provided at no cost by the Delaware Valley Trust, the Township's insurance provider.

Public Works	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
payroll	430-140	\$ 484,064.02	\$ 583,804.74	\$ 511,068.27	\$ 602,837.46
benefits	430-150	\$ 288,529.22	\$ 294,700.82	\$ 255,728.30	\$ 354,015.27
uniform rental	430-238	\$ 8,025.40	\$ 10,599.00	\$ 8,900.00	\$ 9,200.00
cell phones	430-326	\$ 1,046.04	\$ 1,452.00	\$ 626.16	\$ 672.00
meetings & seminars	430-460	\$ 280.00	\$ 1,700.00	\$ 132.66	\$ 1,900.00
other expenses	430-470	\$ 2,592.69	\$ 1,465.00	\$ 1,800.00	\$ 1,615.00
		\$ 784,537.37	\$ 893,721.56	\$ 778,255.39	\$ 970,239.73

GENERAL FUND

Snow Removal

This Department provides for the winter maintenance of Township roads. And while the Township budgets for a “bad winter” that includes many snow and ice events, actual expenses will depend on weather conditions.

The Budget funds the purchase of approximately 625 tons of anti-skid **materials**... an amount that does not include a 450-ton stockpile that is currently housed in the Public Works salt building. A “normal” 5-inch snowfall requires about 32 tons of salt to treat all Township roads once.



In past years the Township employed a **contractor** for snow removal services in two subdivisions – Milestone and Sunny Brook Estates – and at select roads in the northeast portion of the Township. With the hire of an additional full-time employee in 2022, the Township assumed snow removal operations at these roads. Funds are budgeted for emergency services only.

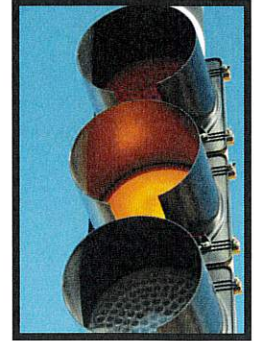
Snow Removal	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
materials	432-200	\$ 22,792.43	\$ 42,500.00	\$ 9,194.96	\$ 40,625.00
contractor	432-450	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00
		\$ 22,792.43	\$ 44,000.00	\$ 9,194.96	\$ 42,125.00

Traffic Signals

This Department provides for the operation and repair of traffic signals. The Township owns and maintains twelve traffic signals. In addition the Township funds a percent of five traffic signals that are located at its municipal borders.

The Township Traffic Engineer provides **engineering** services on an as-needed basis.

Maintenance services are provided by a contractor who specializes in traffic signal technology and upkeep.



Traffic Signals	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
engineering	433-313	\$ 1,330.00	\$ 5,000.00	\$ 3,860.00	\$ 5,000.00
electricity	433-361	\$ 3,965.33	\$ 3,540.00	\$ 4,515.00	\$ 4,740.00
maintenance	433-374	\$ 8,649.67	\$ 11,400.00	\$ 7,500.00	\$ 11,400.00
		\$ 13,945.00	\$ 19,940.00	\$ 15,875.00	\$ 21,140.00

Machinery & Tools

This Department provides for the maintenance of Public Works vehicles and equipment. The Township maintains a nine-truck fleet and various pieces of equipment that are needed to properly maintain our community's roadway network, parks and other Township-owned facilities. The Township's philosophy is to maintain its vehicles and equipment until the useful life has been maximized. Replacement vehicles and equipment are bought only when the useful life is extinguished, and when a replacement purchase is warranted.



Vehicle maintenance includes the purchase of tires and parts, and repair services.

This Budget also funds the purchase of **small tools** – such as saws, levels and weed-whackers. Beginning in 2019 funding for **small tool repairs** was included in the **small tools** line item.

Machinery & Tools	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
vehicle maintenance	437-250	\$ 87,740.78	\$ 75,000.00	\$ 63,250.00	\$ 82,200.00
small tools	437-260	\$ 11,169.08	\$ 16,000.00	\$ 6,800.00	\$ 16,000.00
		\$ 98,909.86	\$ 91,000.00	\$ 70,050.00	\$ 98,200.00

Road Maintenance

This Department provides fuels for Public Works vehicles and equipment. The Budget assumes an approximate ten percent increase **gasoline** and **diesel** usage, and a ten percent increase in fuel prices, in the coming year. The ten percent increase in usage accommodates several snowstorms during the winter season, as much fuel is needed to operate the plows.

This Department also provides for the purchase of street **signs** and associated hardware.

The Budget includes funds for the materials (**supplies**) used for roadway improvements made throughout the year, such as pothole repair and work to roadside swales. This work is in addition to dollars allocated toward the Township's annual road program.

Beginning in 2017 contracted service for **snow** removal, if any, is booked in General Fund line-item code 432.450.

In previous Budgets a portion of the Township's annual **road program** expense was booked to this Department. Beginning in 2017 these dollars are provided by the Capital Fund. In total, the Budget provides \$943,000 for the 2023 Road Program, an amount that does not include **engineering** and inspection services. This is a sizable percentage of the annual Budget, and demonstrates the Township's commitment to keeping the community's infrastructure safe and in good repair.

In 2019 the Public Works Department assumed inspection of the annual Road Program, which has saved the Township more than \$45,000 in **engineering** expenses to date.



Road Maintenance	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
gasoline	438-231	\$ 5,500.19	\$ 5,200.00	\$ 5,300.00	\$ 5,500.00
diesel	438-232	\$ 32,720.17	\$ 28,300.00	\$ 27,700.00	\$ 28,300.00
signs	438-242	\$ 3,332.26	\$ 3,000.00	\$ 1,720.00	\$ 3,000.00
supplies	438-245	\$ 22,292.09	\$ 52,500.00	\$ 24,500.00	\$ 56,500.00
engineering	438-313	\$ 8,258.22	\$ 25,000.00	\$ 23,400.00	\$ 25,000.00
contractor, road program	438-370	\$ -	\$ 13,500.00	\$ -	\$ 13,500.00
		\$ 72,102.93	\$ 127,500.00	\$ 82,620.00	\$ 131,800.00

Stormwater Management

Stormwater management regulations are among the costliest unfunded mandates forced upon local governments today... an expense that is ultimately assumed by Township residents.

The United States Environmental Protection Agency and the Pennsylvania Department of Environmental Protection have mandated that Worcester Township enact extensive regulations (*totaling about 119 pages*) that affect every property in our community. By these agencies not fully considering the financial impacts of these mandates, a burden has been placed on municipalities and their residents.



The new stormwater regulations took effect in January 2019.

The Township is also required to fund significant stormwater planning and improvement projects. The Budget funds **engineering** expenses the Township will incur to meet this Federal and State mandate. This ongoing expense is projected to increase in the years to come.

Stormwater Management	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
engineering	446-313	\$ 4,418.62	\$ 35,000.00	\$ 5,868.00	\$ 37,000.00
		\$ 4,418.62	\$ 35,000.00	\$ 5,868.00	\$ 37,000.00

GENERAL FUND

Recreation Administration

This Department provides for the management of Township's recreation programs. In 2021 the Township eliminated the part-time position in this Department. This position will be re-evaluated in 2025.



Recreation Administratic	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
payroll	451-140	\$ -	\$ -	\$ -	\$ -
benefits	451-150	\$ -	\$ -	\$ -	\$ -
mobile phone	451-326	\$ -	\$ -	\$ -	\$ -
mileage reimbursement	451-337	\$ -	\$ -	\$ -	\$ -
meetings & seminars	451-460	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -

Recreation & Culture

Worcester Township provides a number of recreational programs and community events for residents of all ages.

The Township discontinued the sale **discounted tickets** for admission to area museums, amusement parks and other attractions, through a program managed by the Pennsylvania Parks and Recreation Society in 2022.



The Township partners with area organizations to provide several popular tennis, basketball and soccer **camps and leagues**. In past years the Township participated in a recreation consortium with two neighboring municipalities. In 2018 the consortium ended its **park trips** program due to a lack of enrollment. This program is not expected to return in the foreseeable future.

The Budget also funds Worcester **Community Day**. The event will be held at Heebner Park in the fall of 2024, and will offer something for everyone in the family. Stay tuned for more details!

Lastly, the Budget provides for the Township's annual contribution to the Norristown Library, our community's public **library**. State aid for public libraries has decreased in recent years. Worcester is proud to continue our strong support of our library, and the Budget provides a 5% increase in funding to this important resource.

Recreation & Culture	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
discounted tickets	452-247	\$ -	\$ -	\$ -	\$ -
camps & sport leagues	452-248	\$ 3,300.00	\$ 2,800.00	\$ 1,800.00	\$ 2,800.00
Community Day	452-250	\$ 7,949.83	\$ 10,500.00	\$ -	\$ 13,000.00
library	452-520	\$ 8,042.00	\$ 8,444.00	\$ 8,444.00	\$ 8,866.00
		\$ 19,291.83	\$ 21,744.00	\$ 10,244.00	\$ 24,666.00

GENERAL FUND

Parks

This Department provides for the maintenance of the Township's parks system, which includes 120 acres of active and passive parklands, and more than 170 acres of natural open spaces.

Heebner Park, our community's signature park, totals 84 acres, and includes athletic fields, basketball and tennis courts, walking trails, playgrounds, and pavilions. The Zacharias Trail begins in Heebner Park; the Township is now working to extend this trail to nearby Evansburg State Park.

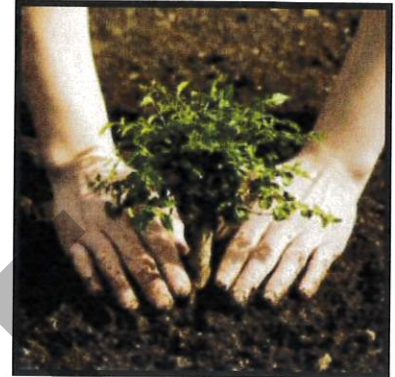
Mt. Kirk Park sports one multi-purpose athletic field and a quarter-mile walking trail. This seven-acre park offers a convenient walking trail that connects to the neighboring Chadwick Place development.

Sunny Brook Park is home to two softball fields and one multi-purpose field. While this park is located within a residential subdivision, the facility is owned and maintained by the Township.

Heyser Field is an equestrian-friendly park located behind Community Hall. Various community and equestrian events are held at the park throughout the year. A 700 linear foot unpaved trail winds through the woods behind the horse ring.

The Budget includes considerable dollars to maintain the athletic fields, pavilions, trails and site amenities. In 2016 the Township enacted a modest field rental fee to recover a portion of this cost. The fee, which includes a sizable discount for community-based and youth organizations, recovers approximately 10% of the annual cost to maintain these facilities.

The Budget also funds **utilities** (electric and water) in service at Heebner Park and Sunny Brook Park.



Parks	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Heebner Park - utilities	454-436	\$ 2,738.84	\$ 3,336.00	\$ 7,600.00	\$ 3,456.00
Heebner Park - fields	454-437-001	\$ 12,305.81	\$ 15,800.00	\$ 13,600.00	\$ 15,800.00
Heebner Park - expenses	454-437-002	\$ 5,544.73	\$ 8,000.00	\$ 6,600.00	\$ 8,000.00
Mt. Kirk Park - fields	454-438-001	\$ 2,779.11	\$ 3,700.00	\$ 2,900.00	\$ 3,700.00
Mt. Kirk Park - expenses	454-438-002	\$ 1,114.95	\$ 1,000.00	\$ 1,500.00	\$ 1,550.00
Mt. Kirk Park - utilities	454-438-003	\$ -	\$ 700.00	\$ 950.00	\$ 700.00
Sunny Brook Park - fields	454-439-001	\$ 4,581.66	\$ 4,700.00	\$ 3,900.00	\$ 4,700.00
Sunny Brook Park - expenses	454-439-002	\$ 1,244.73	\$ 3,602.00	\$ 1,500.00	\$ 3,602.00
Sunny Brook Park - utilities	454-446	\$ 1,167.93	\$ 1,680.00	\$ 1,200.00	\$ 1,860.00
Heyser Park - horse ring	454-470	\$ -	\$ 500.00	\$ -	\$ 500.00
Heyser Park - expenses	454-471	\$ -	\$ 350.00	\$ 100.00	\$ 350.00
trails	454-480	\$ 477.88	\$ 2,850.00	\$ 4,500.00	\$ 2,850.00
other parks	454-490	\$ 831.70	\$ 5,215.00	\$ 2,130.00	\$ 9,320.00
		\$ 32,787.34	\$ 51,433.00	\$ 46,480.00	\$ 56,388.00

GENERAL FUND

Public Relations

This Department provides for the publication of the Township's award-winning **community newsletter**. The quarterly newsletter is mailed to the more than 3,300 homes and businesses in Worcester Township. Township employees prepare the newsletter articles, which lowers production costs.



Township also distributes an informational packet to new residents, with the cost to design and print booked to **other communications**.

Public Relations	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
community newsletter	459-340	\$ 21,533.26	\$ 20,700.00	\$ 20,100.00	\$ 22,900.00
other communications	459-341	\$ 105.26	\$ 2,000.00	\$ 2,250.00	\$ 1,600.00
		\$ 21,638.52	\$ 22,700.00	\$ 22,350.00	\$ 24,500.00

Other

The Township pays **real estate taxes** on portions of two Township-owned properties that are improved with cell towers. The cell tower companies that lease these lands reimburse the Township for the taxes paid. In past years the reimbursements were booked as a General Fund receipt. Beginning in 2018 the reimbursements were credited against this expenditure line-item, 481.430.



Insurances include premiums paid for property, liability, automotive, inland marine and workers compensation coverages. In 2017 the Township joined a multi-municipal trust that provides all coverages absent workers compensation insurance for volunteer firefighters.

Lastly, the Budget includes a year-end **transfer to the Capital Fund**. This transfer is the Capital Fund's primary receipt, and these dollars are used to purchase vehicles and equipment, improve Township facilities, and provide for other capital expenditures. In 2017 the Township transferred its operating and capital reserves from the General Fund to the Capital Fund.

Other	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
real estate taxes	481-430	\$ -	\$ -	\$ -	\$ -
insurances	486-350	\$ 95,746.00	\$ 109,454.80	\$ 98,421.00	\$ 129,619.40
transfer to Capital Fund	492-300	\$ 3,189,808.03	\$ 872,109.81	\$ 872,109.81	\$ 934,956.73
transfer to Sewer Fund	492-080	\$ -	\$ -	\$ -	\$ -
		\$ 3,285,554.03	\$ 981,564.61	\$ 970,530.81	\$ 1,064,576.13

Interest

The Township invests its funds in interest-bearing instruments and accounts, in accordance with State Law and best management practices. Earnings fluctuate upon the interest rate received, a rate that is governed by many factors. **Interest** rates remained began to rise in 202 and the Budget assumes rates will continue in that direction for 2024



Interest	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
interest	341-000	\$ 233,909.83	\$ 12,000.00	\$ 780,830.00	\$ 960,000.00
		\$ 233,909.83	\$ 12,000.00	\$ 780,830.00	\$ 960,000.00

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CAPITAL FUND

Other Government Levels

The Township seeks to obtain Federal, State, County and other grant funding whenever possible. Grant funding is only included in the Budget when a grant has been awarded. At the time the 2024 Budget was prepared the Township had been awarded grants for:

- design and construction of a one-mile extension to the Zacharias Creek Trail, which will connect this trail to the existing 24-mile trail network in Evansburg State Park;
- design of an improvement plan for Valley Forge Road, between Woodlyn Avenue and Township Line Road / Stump Hall Road; and,



Other Government Level	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
grants	354-351	\$ 238,124.00	\$ 1,516,920.00	\$ 802,455.00	\$ 382,000.00
		\$ 238,124.00	\$ 1,516,920.00	\$ 802,455.00	\$ 382,000.00

Fees

The Township assesses a **traffic impact fee** against most new development. The dollars collected fund improvements to the community's roadway network so to accommodate future traffic that is attributable to development. In 2020 a sizable traffic impact fee was paid for a new use introduced at 2750 Morris Road, and in 2021 the last of three traffic impact fee payments was paid by the developer of the Reserve at Center Square subdivision. The Budget does not assume the receipt of similarly-sized fees in the coming year.



The Budget includes **miscellaneous** revenue from the auction of used Public Works vehicles and equipment. State Law requires municipalities to sell vehicles and equipment by auction, unless the property is sold to another municipality, a volunteer fire company, school district or select other non-profit organizations.

Fees	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
traffic impact fees	363-100	\$ 3,977.00	\$ 14,204.00	\$ 7,954.00	\$ 14,204.00
miscellaneous	381-000	\$ 2,076,350.91	\$ 2,000.00	\$ 48,120.00	\$ 2,000.00
		\$ 2,080,327.91	\$ 16,204.00	\$ 56,074.00	\$ 16,204.00

Transfers In

The Capital Fund's primary receipt is a **General Fund transfer**. A portion of General Fund revenues are earmarked to fund capital reserve accounts that are needed to meet the Township's capital and other long-term needs. Without maintaining adequate reserve accounts, the Township is effectively deferring future obligations to the next generation of Township residents, and this approach is not acceptable.

Often, the actual transfer is about 50% more than the budgeted transfer. This is due to the Township's conservative approach to budgeting. At year's end actual receipts are often more than that budgeted, and actual expenditures less... and the result is a larger transfer.

Transfers In	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
General Fund transfer	392-010	\$ 3,189,808.03	\$ 1,124,970.93	\$ 1,064,676.85	\$ 934,956.73
		\$ 3,189,808.03	\$ 1,124,970.93	\$ 1,064,676.85	\$ 934,956.73

CAPITAL FUND

General Government

The Township maintains a computer replacement schedule to ensure workstations, servers, switches and other network components are replaced in a timely fashion. The replacement of new laptops are budgeted in 2024. The new computers are budgeted as **office equipment**.

The Budget funds Township **building improvements**, including an upgrade to the Township Building's exterior. Additional dollars are budgeted for emergency repairs and other unforeseen expenses.



General Government	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
investing/CD fees	402-470	\$ -	\$ -	\$ -	\$ -
office equipment	405-720	\$ 4,371.54	\$ 10,000.00	\$ 7,000.00	\$ 32,000.00
building improvements	409-600	\$ 124,111.84	\$ 43,500.00	\$ 42,000.00	\$ 38,300.00
interfund transfer	492-010	\$ -	\$ -	\$ -	\$ -
		\$ 128,483.38	\$ 53,500.00	\$ 49,000.00	\$ 70,300.00

Public Works

In many municipalities, the annual road maintenance budget is limited to the Liquid Fuel ("gas tax") dollars received from the Commonwealth. However, this allocation alone is not enough to meet the maintenance demands of a community's roadway network. Worcester Township recognizes this fact, and budgets additional dollars to supplement these State funds. The Budget provides \$656,000 in supplemental funds (**capital roads**) for the Township's 2024 Road Program.



The Budget also funds:

- certain bridge improvements, as included the Township's 2017 bridge inventory;
- continued design of an improvement plan for Valley Forge Road, between Woodlyn Avenue and Township Line Road / Stump Hall Road; and,

Of the projects listed above, the Valley Forge Road corridor project is the largest, at \$340,000, respectively. Both projects are funded, in their entirety, by State grants.

The Budget provides for the following **equipment purchases**:

- a Ford F550 to replace a 2012 truck
- a dump truck, to replace a 2000 dump truck; and,

It is also important to note that the Township does not look to replace vehicles and equipment when these items mature from their depreciation schedules. Instead, the Township replaces these items only at the end of their useful life, so to maximize value.

Lastly, the Budget provides the required local matching funds for a grant received to upgrade certain **traffic signals** throughout the Township.

Public Works	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
capital roads	430-600	\$ 1,632,426.72	\$ 1,665,190.00	\$ 1,665,190.00	\$ 1,398,018.00
equipment purchase	430-740	\$ 113,585.74	\$ 453,518.47	\$ 453,518.47	\$ 514,710.62
traffic signs & signals	433-600	\$ -	\$ 15,300.00	\$ 1,000.00	\$ 15,300.00
		\$ 1,746,012.46	\$ 2,134,008.47	\$ 2,119,708.47	\$ 1,928,028.62

Parks & Recreation

The Budget provides for improvements at various Township **parks**, which includes the construction of a new pavilion and restrooms at Mount Kirk Park.

Design work will continue on a one-mile extension to the Zacharias Trail; when completed this **trail** will link to the existing 24-mile trail network in Evansburg State Park.



The Budget also provides dollars for the replacement of worn amenities throughout the parks system and trail network.

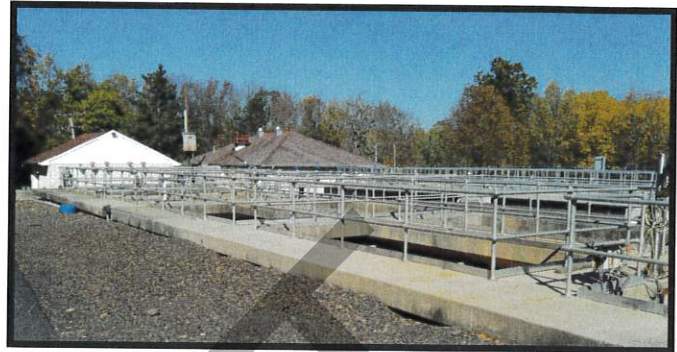
The Budget provides funds for **land acquisitions**, including \$15,000 for the possible acquisition of the former North Penn Army Reserve Base on Berks Road, and \$31,000 to support land preservation efforts throughout the community.

Parks & Recreation	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
parks and trails	454-600	\$ 418,445.49	\$ 343,500.00	\$ 340,000.00	\$ 674,800.00
land acquisition	454-710	\$ 2,095,266.90	\$ 31,000.00	\$ 195,700.00	\$ 31,000.00
		\$ 2,513,712.39	\$ 374,500.00	\$ 535,700.00	\$ 705,800.00

SEWER FUND

Wastewater Receipts

The Township owns and maintains two stream discharge wastewater treatment plants – the Valley Green Wastewater Treatment Plant and the Berwick Wastewater Treatment Plant – and six pumping stations (soon to be seven, with the dedication of a pumping station at the Reserve at Center Square development, anticipated in 2024). This sanitary sewer system services approximately 1,000 residential customers and nine commercial customers.



The Budget proposes a half percent (0.5%) increase to residential and commercial **sewer fees**. For 2022 the sewer fee increased by 1% for both residential and commercial service. Between 2014 and 2016 this fee increased by 10% each year, a measure needed because the Township did not set a fee commensurate with actual expenses in the years prior. Since 2016 the Township has aimed to minimize operational expenses where possible, and set an annual fee that (a) recovers all operational expenses, and (b) funds a sensible capital reserve.

In 2022 the Township received \$351,224.24 in Federal aid through the American Rescue Plan Act. The use of these dollars is restricted to certain projects, which includes improvements to sewer systems. The Township will use this one-time aid to make needed improvements at the Valley Green Wastewater Treatment Plant in 2023.

Wastewater	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
interest	341-000	\$ 20,173.80	\$ 1,000.00	\$ 62,000.00	\$ 10,000.00
federal entitlements	351-100	\$ 351,224.24	\$ -	\$ -	\$ -
tapping fees	364-110	\$ 39,313.29	\$ 42,207.62	\$ 79,100.00	\$ 48,577.62
sewer fees, residential	364-120	\$ 537,700.18	\$ 516,504.37	\$ 576,500.00	\$ 599,148.56
sewer fees, commercial	364-130	\$ 172,082.69	\$ 145,000.00	\$ 152,300.00	\$ 145,000.00
late fees	364-140	\$ 8,477.74	\$ 7,500.00	\$ 9,850.00	\$ 7,500.00
certification fees	364-150	\$ 1,355.00	\$ 1,350.00	\$ 950.00	\$ 1,000.00
liens	364-190	\$ -	\$ -	\$ -	\$ -
miscellaneous income	381-000	\$ -	\$ 25.00	\$ -	\$ 25.00
		\$ 1,130,326.94	\$ 713,586.99	\$ 880,700.00	\$ 811,251.18

SEWER FUND

Wastewater Expenditures

In 2017 the Township contracted for new operator service that allows direct-billing for sludge removal, testing and chemical purchases (**other expenses**) an arrangement that has resulted in considerable savings to the ratepayers.

A share of the wastewater operator service cost is allocated to each of two treatment plants (35%) and six pumping stations (5%); the expense is included in the **operations** line item for each facility.

In 2019 the Township completed a capital reserve study for the sanitary sewer system. The study calculated how many dollars are needed to meet the system's long-term capital obligations, such as the replacement of pumps and sewer lines. The Township funds a reserve account each year, to ensure money is available to make these fixes when needed.

The Budget provides \$67,800 for **capital improvements**, which includes continuation of the annual televising program and the installation of influent samplers at both Valley Green and Berwick Treatment Plants.

Wastewater Treatment	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
alarm services	429-242	\$ 551.88	\$ 1,232.00	\$ 551.88	\$ 1,232.00
other expenses	429-300	\$ 157,902.74	\$ 178,296.00	\$ 156,800.00	\$ 197,520.00
engineering	429-313	\$ 1,968.76	\$ 12,500.00	\$ 3,035.00	\$ 12,500.00
legal	429-314	\$ 2,031.25	\$ 2,500.00	\$ 7,700.00	\$ 10,000.00
plant operations	429-316	\$ 89,372.44	\$ 86,100.00	\$ 83,400.00	\$ 89,434.80
telephone	429-321	\$ 964.99	\$ 1,080.00	\$ 1,000.00	\$ 1,080.00
utilities	429-361	\$ 102,141.32	\$ 110,688.00	\$ 139,704.00	\$ 138,288.00
equipment & repairs	429-374	\$ 12,756.45	\$ 39,132.00	\$ 21,800.00	\$ 27,852.00
CPF, operations	429-421-001	\$ 5,730.00	\$ 6,150.00	\$ 5,800.00	\$ 6,388.20
CPF, utilities & repairs	429-421-002	\$ 4,276.16	\$ 6,792.00	\$ 5,500.00	\$ 7,272.00
MW, operations	429-422-001	\$ 8,894.00	\$ 6,150.00	\$ 5,800.00	\$ 6,388.20
MW, utilities & repairs	429-422-002	\$ 7,803.71	\$ 6,660.00	\$ 5,150.00	\$ 6,660.00
HV, operations	429-423-001	\$ 5,730.00	\$ 6,150.00	\$ 5,252.00	\$ 6,388.20
HV, utilities & repairs	429-423-002	\$ 4,101.58	\$ 6,048.00	\$ 3,500.00	\$ 6,648.00
FC, operations	429-424-001	\$ 5,730.00	\$ 6,150.00	\$ 5,252.00	\$ 6,388.20
FC, utilities & repairs	429-424-002	\$ 2,791.65	\$ 4,692.00	\$ 3,850.00	\$ 5,652.00
CP, operations	429-425-001	\$ 5,806.50	\$ 6,150.00	\$ 5,252.00	\$ 6,388.20
CP, utilities & repairs	429-425-002	\$ 3,185.66	\$ 5,460.00	\$ 3,000.00	\$ 5,520.00
AD, operations	429-426-001	\$ 5,830.00	\$ 6,150.00	\$ 5,352.00	\$ 6,388.20
AD, utilities & repairs	429-426-002	\$ 2,575.73	\$ 4,560.00	\$ 3,300.00	\$ 4,680.00
Reserve, operations	429-427-001	\$ -	\$ -	\$ -	\$ 6,388.20
Reserve, utilities & repairs	429-427-002	\$ -	\$ -	\$ -	\$ 4,680.00
capital improvements	429-700	\$ 650,082.96	\$ 73,000.00	\$ 1,280,000.00	\$ 67,800.00
GOB - principal	471-200	\$ 130,000.00	\$ 130,000.00	\$ 130,000.00	\$ 130,000.00
GOB - interest	472-200	\$ 41,051.26	\$ 41,431.26	\$ 41,431.26	\$ 41,431.26
GOB - fiscal agent fees	475-000	\$ 1,050.00	\$ 1,100.00	\$ 1,050.00	\$ 1,100.00
insurance	486-350	\$ 4,130.00	\$ 5,001.20	\$ 5,001.20	\$ 6,689.50
		\$ 1,256,459.04	\$ 753,172.46	\$ 1,928,481.34	\$ 810,756.96

Interest

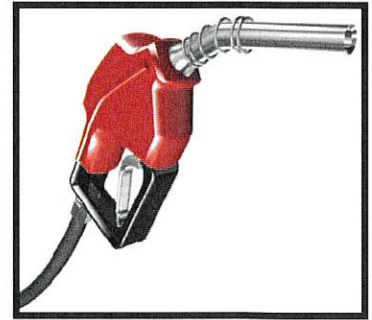
The Township invests its funds in interest-bearing instruments and accounts, in accordance with State Law and best management practices. Earnings fluctuate upon the interest rate received, a rate that is governed by many factors. **Interest** rates began to rise in 2023, and the Budget assumes a continuous increase for 2024.

Interest	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
interest	341-000	\$ 4,725.99	\$ 1,500.00	\$ 14,975.00	\$ 5,000.00
		\$ 4,725.99	\$ 1,500.00	\$ 14,975.00	\$ 5,000.00

Licenses

Each year a portion of the funds generated by a State tax on gasoline and other fuels is distributed to Pennsylvania municipalities based upon each municipality's relative population and road miles. Municipalities, in turn, are permitted to use these **liquid fuel funds** for road maintenance, road construction and related infrastructure activities and purchases only.

In 2013 the Commonwealth increased the State tax on gas, and increased the amount of liquid fuel funds distributed to municipalities for a period of five years. During this time the Township's annual allocation increased by about 40%.



For many municipalities, a decrease in liquid fuel funds means less road work. But Worcester Township is different. Worcester Township understands that liquid fuel funds alone will not meet our community's infrastructure needs. Therefore, the Township budgets additional dollars in the General Fund and Capital Fund so to keep our roads safe and in good condition. When accounting for all funds, the Budget provides more than \$950,000 in roadway improvements in 2024.

Licenses	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Liquid Fuel Funds	355-020	\$ 347,096.97	\$ 338,977.00	\$ 364,920.35	\$ 359,353.93
		\$ 347,096.97	\$ 338,977.00	\$ 364,920.35	\$ 359,353.93

Public Works

The Budget earmarks all liquid fuel funds received for the 2024 Road Program. Some municipalities limit their road maintenance program to that able to be funded by the liquid fuel allocation alone. Worcester assumes this State aid, while significant, falls short of that needed to properly maintain our community's roadways. As such all other road maintenance expenses – including the purchase of winter materials and the contracting of snow removal services – are provided by the General Fund. This approach allows the Township to establish an honest budget that adequately funds our roadway maintenance obligations.



Public Works	code	2022 Actual	2023 Budget	2023 Projected	2024 Budget
road maintenance contract	438-370	\$ 333,000.00	\$ 347,000.00	\$ 347,000.00	\$ 350,000.00
		\$ 333,000.00	\$ 347,000.00	\$ 347,000.00	\$ 350,000.00

Appendix A

RECEIPTS AND EXPENDITURES BY FUND

DRAFT

GENERAL FUND

January 1, 2024 balance... \$ 250,000.00

RECEIPTS	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Taxes	\$ 4,330,238.40	\$ 3,147,840.00	\$ 3,452,690.00	\$ 3,694,835.00
Licenses & Permits	\$ 213,269.34	\$ 208,900.00	\$ 215,421.00	\$ 188,900.00
Fines & Forfeits	\$ 3,569.56	\$ 1,600.00	\$ 2,800.00	\$ 1,600.00
Interest & Rents	\$ 214,794.52	\$ 194,464.63	\$ 228,052.00	\$ 191,067.37
Intergovernmental Revenue	\$ 155,170.07	\$ 141,961.30	\$ 301,476.13	\$ 151,476.13
Charges for Services	\$ 390,236.93	\$ 249,355.00	\$ 153,657.00	\$ 118,255.00
Miscellaneous Revenue	\$ 26,516.73	\$ 14,525.00	\$ 113,400.00	\$ 14,625.00
Other Financing	\$ 550.00	\$ 880.00	\$ 1,100.00	\$ 880.00
	\$ 5,334,345.55	\$ 3,959,525.93	\$ 4,468,596.13	\$ 4,361,638.50

EXPENDITURES	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Legislative	\$ 74,800.28	\$ 71,031.74	\$ 71,283.00	\$ 95,660.98
Management	\$ 265,177.61	\$ 315,712.33	\$ 287,187.16	\$ 296,007.20
Finance	\$ 106,654.00	\$ 122,936.15	\$ 121,326.07	\$ 145,692.47
Tax Collection	\$ 42,903.41	\$ 41,456.30	\$ 42,781.71	\$ 45,807.03
Legal	\$ 284,608.01	\$ 168,000.00	\$ 311,500.00	\$ 192,000.00
Clerical	\$ 184,755.02	\$ 285,623.76	\$ 227,242.40	\$ 291,826.51
Engineering	\$ 25,592.88	\$ 32,250.00	\$ 56,757.00	\$ 41,250.00
Township Building	\$ 28,282.01	\$ 35,556.00	\$ 26,450.00	\$ 38,532.00
Garage	\$ 28,301.49	\$ 31,488.00	\$ 26,825.00	\$ 32,904.00
Community Hall	\$ 14,683.29	\$ 13,296.00	\$ 11,750.00	\$ 14,016.00
Historical Building	\$ 8,369.59	\$ 6,800.50	\$ 5,038.27	\$ 7,200.50
Hollow Road Rental	\$ 7,890.00	\$ 4,498.00	\$ 250.00	\$ 4,498.00
Springhouse	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
Dutchy Church	\$ -	\$ -	\$ 75.00	\$ 1,560.00
Fire Protection	\$ 407,554.87	\$ 416,269.80	\$ 411,552.40	\$ 498,696.40
Code Enforcement	\$ 147,622.21	\$ 171,741.07	\$ 83,153.36	\$ 114,410.51
Zoning Hearing Board	\$ 62,942.30	\$ 59,781.40	\$ 60,940.00	\$ 67,362.04
PA One Call	\$ 1,384.95	\$ 2,580.00	\$ 1,950.00	\$ 2,580.00
Public Works	\$ 784,537.37	\$ 893,721.56	\$ 778,255.39	\$ 970,239.73
Snow Removal	\$ 22,792.43	\$ 44,000.00	\$ 9,194.96	\$ 42,125.00
Traffic Signals	\$ 13,945.00	\$ 19,940.00	\$ 15,875.00	\$ 21,140.00
Machinery & Tools	\$ 98,909.86	\$ 91,000.00	\$ 70,050.00	\$ 98,200.00
Road Maintenance	\$ 72,102.93	\$ 127,500.00	\$ 82,620.00	\$ 131,800.00
Stormwater Management	\$ 4,418.62	\$ 35,000.00	\$ 5,868.00	\$ 37,000.00
Recreation Administration	\$ -	\$ -	\$ -	\$ -
Recreation & Culture	\$ 19,291.83	\$ 21,744.00	\$ 10,244.00	\$ 24,666.00
Parks	\$ 32,787.34	\$ 51,433.00	\$ 46,480.00	\$ 56,388.00
Public Relations	\$ 21,638.52	\$ 22,700.00	\$ 22,350.00	\$ 24,500.00
Other	\$ 3,285,554.03	\$ 981,564.61	\$ 970,530.81	\$ 1,064,576.13
	\$ 6,047,499.85	\$ 4,068,624.22	\$ 3,757,529.53	\$ 4,361,638.50

2024 GENERAL FUND \$ (0.00)

December 31, 2024 balance... \$ 250,000.00

CAPITAL FUND

January 1, 2024 balance, \$ 15,456,000.00

RECEIPTS	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Interest	\$ 233,909.83	\$ 74.00	\$ 780,830.00	\$ 960,000.00
Intergov. Entitlements	\$ -	\$ -	\$ -	\$ -
Other Government Levels	\$ 238,124.00	\$ 1,516,920.00	\$ 802,455.00	\$ 382,000.00
Fees	\$ 2,080,327.91	\$ 16,204.00	\$ 56,074.00	\$ 16,204.00
Transfers In	\$ 3,189,808.03	\$ 1,124,970.93	\$ 1,064,676.85	\$ 934,956.73
	\$ 5,742,169.77	\$ 2,658,168.93	\$ 2,704,035.85	\$ 2,293,160.73

EXPENDITURES	2022 Actual	2023 Budget	2023 Projected	2024 Budget
General Government	\$ 128,483.38	\$ 53,500.00	\$ 49,000.00	\$ 70,300.00
Public Works	\$ 1,746,012.46	\$ 2,134,008.47	\$ 2,119,708.47	\$ 1,928,028.62
Parks & Recreation	\$ 2,513,712.39	\$ 374,500.00	\$ 535,700.00	\$ 705,800.00
	\$ 4,388,208.23	\$ 2,562,008.47	\$ 2,704,408.47	\$ 2,704,128.62

2024 CAPITAL FUND \$ (410,967.89)

December 31, 2024 balance, \$ 15,045,032.11

SEWER FUND

January 1, 2024 balance... \$ 1,597,000.00

RECEIPTS	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Wastewater	\$ 1,130,326.94	\$ 713,586.99	\$ 880,700.00	\$ 811,251.18
	\$ 1,130,326.94	\$ 713,586.99	\$ 880,700.00	\$ 811,251.18

EXPENDITURES	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Wastewater	\$ 1,256,459.04	\$ 753,172.46	\$ 1,928,481.34	\$ 810,756.96

2024 SEWER FUND \$ 494.22

December 31, 2024 balance... \$ 1,597,494.22

STATE FUND

January 1, 2024 balance... \$ 70,975.00

RECEIPTS	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Interest	\$ 4,725.99	\$ 1,500.00	\$ 14,975.00	\$ 5,000.00
Licenses	\$ 347,096.97	\$ 338,977.00	\$ 364,920.35	\$ 359,353.93
	\$ 351,822.96	\$ 340,477.00	\$ 379,895.35	\$ 364,353.93

EXPENDITURES	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Public Works	\$ 333,000.00	\$ 347,000.00	\$ 347,000.00	\$ 350,000.00

2024 STATE FUND \$ 14,353.93

December 31, 2024 balance... \$ 85,328.93

Appendix B

PROPERTY TAX RATES

DRAFT

Worcester Township boasts the lowest property tax in Montgomery County. The Township's property tax is levied at 0.05 mills, and there is no proposed change to this tax in 2024. The owner of a property in Worcester Township that is assessed at \$300,000 (the approximate assessment for a house with a market value of \$650,000) pays \$15 in property tax to the Township. This same owner pays \$1,271 in property tax to Montgomery County (4.237 mills), and \$9,794 in property tax to the Methacton School District (32.6492 mills).

If you pay property taxes, for every \$1,000 paid...

\$883.94 is paid to the Methacton School District



\$114.71 is paid to Montgomery County



\$1.35 is paid to Worcester Township

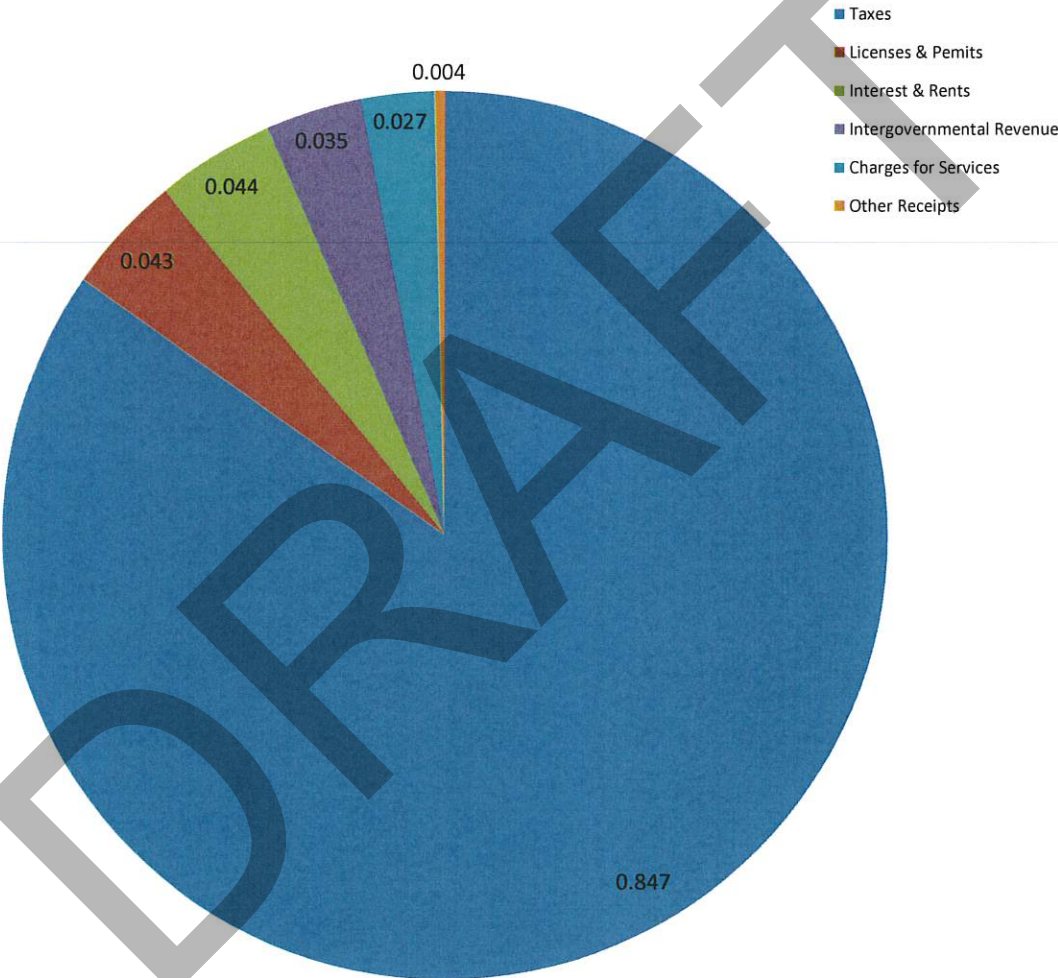


Appendix C

GENERAL FUND RECEIPTS, BY PERCENT

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GENERAL FUND RECEIPTS, BY PERCENT



Appendix D

GENERAL FUND EXPENDITURES, BY PERCENT

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Administration	\$ 874,994.19
Legal	\$ 192,000.00
Engineering	\$ 78,250.00
Public Works	\$ 1,266,084.73
Property Maintenance	\$ 98,150.50
Community Safety	\$ 680,468.95
Parks & Communications	\$ 105,554.00
Insurances & Taxes	\$ 129,619.40
Transfers	\$ 934,956.73

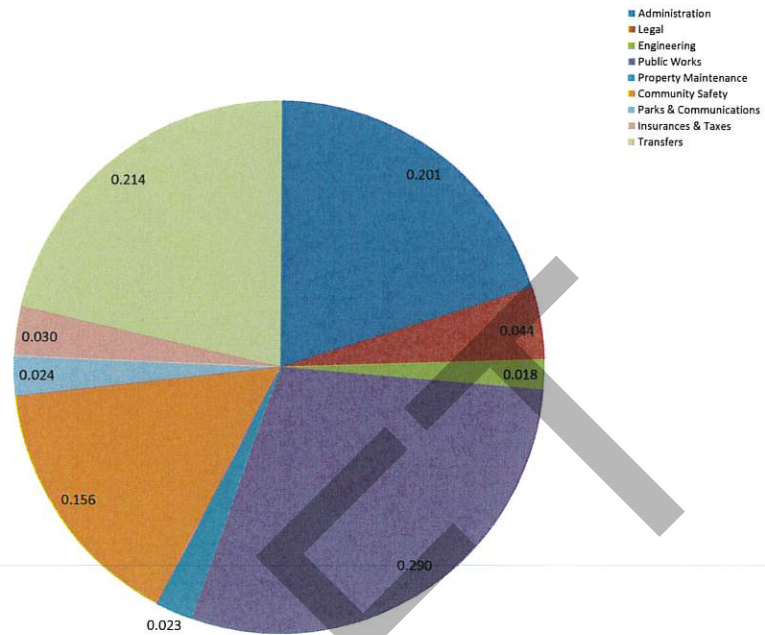
\$ 4,360,078.50

Legislative	\$ 95,660.98
Management	\$ 296,007.20
Finance	\$ 145,692.47
Tax Collection	\$ 45,807.03
Legal	\$ 192,000.00
Clerical	\$ 291,826.51
Engineering	\$ 41,250.00
Township Building	\$ 38,532.00
Garage	\$ 32,904.00
Community Hall	\$ 14,016.00
Historical Building	\$ 7,200.50
Hollow Road Rental	\$ 4,498.00
Springhouse	\$ 1,000.00
Fire Protection	\$ 498,696.40
Code Enforcement	\$ 114,410.51
Zoning Hearing Board	\$ 67,362.04
PA One Call	\$ 2,580.00
Public Works	\$ 970,239.73
Snow Removal	\$ 42,125.00
Traffic Signals	\$ 21,140.00
Machinery & Tools	\$ 98,200.00
Road Maintenance	\$ 131,800.00
Stormwater Management	\$ 37,000.00
Recreation Administration	\$ -
Recreation & Culture	\$ 24,666.00
Parks	\$ 56,388.00
Public Relations	\$ 24,500.00
Other	\$ 1,064,576.13

\$ 4,360,078.50

taxes	\$ -
insurances	\$ 129,619.40
transfers	\$ 934,956.73

GENERAL FUND EXPENDITURES, BY PERCENT



Appendix E

STAFFING LEVELS & ORGANIZATION CHART

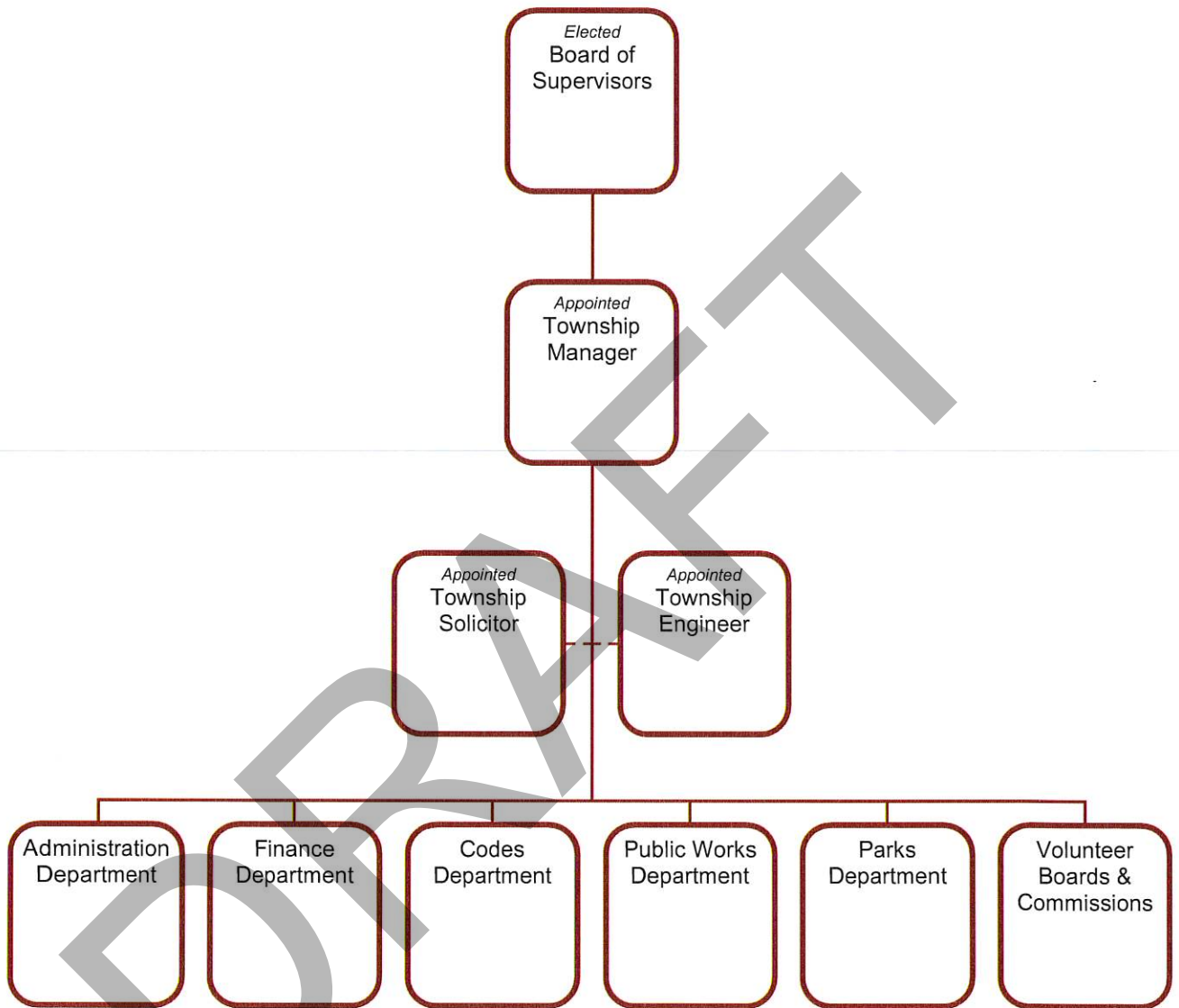
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STAFFING LEVELS

FULL-TIME POSITIONS	2022	2023	2024
Township Manager	1	1	1
Assistant Manager	1	1	1
Finance Director	1	1	1
Receptionist	1	1	1
Codes Clerk	1	1	0
Parks Director	0	0	0
Administrative Assistant	0	0	0
Public Works Director	1	1	1
Public Works Foreman	1	1	1
Public Works Laborer	6	7	7
	13	15	13

PART-TIME POSITIONS	2022	2023	2024
Receptionist	0	0	0
Public Works Laborer	1	1	1
Recreation Coordinator	0	0	0
Fire Marshal	1	1	1
File Clerk	1	0	0
	3	2	2

ORGANIZATION CHART



Appendix F

2016 GENERAL OBLIGATION BOND DEBT SERVICE SCHEDULE

DRAFT

TOWNSHIP OF WORCESTER
Montgomery County, Pennsylvania
General Obligation Bonds, Series of 2016

Debt Service Schedule

Dated: Date of Delivery
Due: December 1, as shown

Interest Payable: June 1 and December 1
Commencing: December 1, 2016

Date	Principal	Coupon	Interest	Total P+I
12/01/2016	40,000.00	2.000%	22,942.77	62,942.77
12/01/2017	120,000.00	0.800%	50,821.26	170,821.26
12/01/2018	120,000.00	0.900%	49,861.26	169,861.26
12/01/2019	120,000.00	3.000%	48,781.26	168,781.26
12/01/2020	125,000.00	3.000%	45,181.26	170,181.26
12/01/2021	130,000.00	1.100%	41,431.26	171,431.26
12/01/2022	130,000.00	1.250%	40,001.26	170,001.26
12/01/2023	130,000.00	1.400%	38,376.26	168,376.26
12/01/2024	135,000.00	2.000%	36,556.26	171,556.26
12/01/2025	135,000.00 *	2.000%	33,856.26	168,856.26
12/01/2026	135,000.00 *	2.000%	31,156.26	166,156.26
12/01/2027	145,000.00	2.000%	28,456.26	173,456.26
12/01/2028	145,000.00 *	2.250%	25,556.26	170,556.26
12/01/2029	150,000.00 *	2.250%	22,293.76	172,293.76
12/01/2030	155,000.00	2.250%	18,918.76	173,918.76
12/01/2031	155,000.00 *	2.375%	15,431.26	170,431.26
12/01/2032	160,000.00	2.375%	11,750.02	171,750.02
12/01/2033	25,000.00 *	3.000%	7,950.00	32,950.00
12/01/2034	25,000.00 *	3.000%	7,200.00	32,200.00
12/01/2035	30,000.00 *	3.000%	6,450.00	36,450.00
12/01/2036	30,000.00 *	3.000%	5,550.00	35,550.00
12/01/2037	30,000.00 *	3.000%	4,650.00	34,650.00
12/01/2038	30,000.00 *	3.000%	3,750.00	33,750.00
12/01/2039	30,000.00 *	3.000%	2,850.00	32,850.00
12/01/2040	30,000.00 *	3.000%	1,950.00	31,950.00
12/01/2041	35,000.00	3.000%	1,050.00	36,050.00
Total	\$2,495,000.00	-	\$602,771.69	\$3,097,771.69

* Mandatory Redemption.

Appendix G

2024 FEE SCHEDULE

to be considered at the January Reorganization Meeting

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Appendix H

CAPITAL FUND RESERVE BALANCES

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CAPITAL FUND RESERVE BALANCES

Operating Reserve Fund

projected balance 1/1/2024	\$	999,546.00
receipts, interest	\$	62,083.60
receipts, non-interest	\$	-
expenditures	\$	-
projected balance 12/31/24	\$	1,061,629.60

Capital Reserve Fund

projected balance 1/1/2024	\$	9,330,919.00
receipts, interest	\$	579,560.19
receipts, non-interest	\$	1,318,956.00
expenditures	\$	2,704,128.62
projected balance 12/31/24	\$	8,525,306.57

Act 209 Fund

projected balance 1/1/2024	\$	1,951,346.00
receipts, interest	\$	121,201.61
receipts, non-interest	\$	14,204.00
expenditures	\$	-
projected balance 12/31/24	\$	2,086,751.61

North Penn ARB Fund

projected balance 1/1/2024	\$	835,033.00
receipts, interest	\$	51,865.40
receipts, non-interest	\$	-
expenditures	\$	-
projected balance 12/31/24	\$	886,898.40

Open Space Acquisition Fund

projected balance 1/1/2024	\$	1,602,080.00
receipts, interest	\$	99,508.07
receipts, non-interest	\$	-
expenditures	\$	-
projected balance 12/31/24	\$	1,701,588.07

Park & Trail Development Fund

projected balance 1/1/2024	\$	737,076.00
receipts, interest	\$	45,781.12
receipts, non-interest	\$	-
expenditures	\$	-
projected balance 12/31/24	\$	782,857.12

CAPITAL FUND

projected balance 1/1/2024	\$	15,456,000.00
all receipts	\$	2,293,160.00
expenditures	\$	2,704,128.62
projected balance 12/31/24	\$	15,045,031.38

Appendix I

FUND BALANCE POLICY

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WORCESTER TOWNSHIP FUND BALANCE POLICY

General Fund

1. Purpose: Primary operating fund for day-to-day revenues and expenditures.
2. Planned use: Unrestricted; ongoing.
3. Minimum: Based on an annual review of the Township's cash flow needs, as well as best management practices, Worcester Township shall carry forward into each Fiscal Year a minimum cash balance of \$250,000. At the end of each Fiscal Year, any amount held in excess of \$250,000 shall be transferred to the Capital Fund.
4. Reserves: None.

Sewer Fund

1. Purpose: Account for the revenue and expenditures related to the operation and maintenance of the Township's sanitary sewer system.
2. Planned use: Restricted by Township policy; ongoing.
3. Minimum: Based on an annual review of the Township's cash flow needs, as well as best management practices, Worcester Township shall carry forward into each Fiscal Year a minimum cash balance of \$150,000.
4. Reserves: The Township shall aim to maintain a minimum \$1,000,000 capital reserve, which does not include the minimum cash balance.

Capital Fund

1. Purpose: To fund specific capital activities, including projects that will receive grant funding reimbursement; Capital Fund dollars may likewise be utilized for emergency operating funds for the General Fund, as needed.
2. Planned use: Varied; ongoing.
3. Minimum: That required to meet the Township's short and long-term capital obligations.
4. Reserves:
 - Operating Reserve Fund – Up to 25% of annual General Fund receipts; unrestricted.
 - Act 209 Fund – Impact fee to fund certain road projects; restricted by State Law.
 - North Penn Army Reserve Base – Project fund; unrestricted.
 - Open Space Acquisition Fund – Project category fund; unrestricted.
 - Parks & Trails Development Fund – Project category fund; unrestricted.
 - Capital Reserve Fund – Reserves for roads, bridges, vehicle, equipment, apparatus, facilities, and other capital obligations; unrestricted.

State Fund

1. Purpose: To account for state funds received from gas taxes that may be used for permitted roadway improvements.
2. Planned use: State-permitted road projects and related expenses; restricted by State Law.
3. Minimum: Not applicable.
4. Reserves: Not applicable.

Restricted Fund Funds restricted in use by law or by Township policy.

Unrestricted Fund Funds earmarked for certain purposes, but may be available for use for any other purpose approved by the Board of Supervisors and permitted by law.

Appendix J

7-YEAR ROAD PROGRAM

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7-Year Road Improvement Plan

Priority 1

<i>road</i>	<i>segment</i>
Ayershire Drive	
Conrad Way	
Dotts Way	
Drake Road	
Locust Drive	Conrad Way to cul-de-sac
Mann Road	
Nyce Way	
Schied Way	
Sunny Ayer Drive	Warner Road to Locust Road
Warner Road	
Weigner Road	

Priority 2

<i>road</i>	<i>segment</i>
Heebner Park	Admin Office/Firehouse/PW Complex
Acorn Lane	
Brandon Court	
Cold Springs Road	
Country View Lane	
Creekside Drive	
Crestline Drive	
Deep Meadow Lane	
Glennview Drive	
Haines Way	
Hillcrest Drive	
Hillside Circle	
Long Meadow Road	
Pondview Drive	
Preble Circle	
Quail Run	
Saddle Wood Court	
Shearer Road	
Spring Creek Road	

7-Year Road Improvement Plan

Priority 3

<i>road</i>	<i>segment</i>
Anvil Drive	
Blacksmith Lane	
Conestoga Lane	

Horseshoe Drive
Hunt Valley Road
Murfield Way
Nicole Drive
Reiner Road
Spring Hill Road

Please note ... The above lists are subject to change. Worcester Township continuously reviews road conditions, and prioritizes its road improvement schedule as conditions warrant. Generally, the roadways to be resurfaced as part of the annual road program are selected by March 1 of that year.

Appendix K

10-YEAR BRIDGE, CULVERT & STORM SEWER PLAN

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10-Year Bridge, Culvert & Storm Sewer Plan

<i>location</i>	<i>project</i>	<i>priority</i>
Bean Road, Berks to Beyer	reconstruct downstream headwall	1
Bean Road, Whitehall to North Wales	patch abutment (masonry)	1
	backfill scour *	2
Grange Avenue, Mill to Water Street	remove sediment	2
Green Hill Road, Kriebel Mill to Anders (N)	underpin culvert	2
Heebner Road, Hollow to Kriebel Mill	repair wing wall (masonry)	1
	install rock protection, backfill scour, replace/repair timbers	2
Hickory Hill Drive, Valley Forge to Landis	install rock protection, remove sediment deposition, install standard bridge railing	2
Hollow Road, Doe Brook to Fawn	backfill scour *	2
Hollow Road, Fawn to Zacharias	reseal deck joints	2
Hollow Road, Stump Hall to Heebner Road (N)	replace steel pipe culvert	1
	backfill scour	2
Hollow Road, Stump Hall to Heebner (S)	underpin abutment	1
Hollow Road, Zacharias to Deer Creek	install scour protection *	1
	patch superstructure, remove sediment	2
Kriebel Mill Road, Water Street to Custer	install rock protection, remove sediment	2

* in proposed 2024 Budget

10-Year Bridge, Culvert & Storm Sewer Plan

<i>location</i>	<i>project</i>	<i>priority</i>
Kriebel Mill Road, Water Street to Hedwig	underpin abutment	1
	install rock protection, repair curb and headwalls	2
Kriebel Mill Road, Water Street to Mill	road closure assessment	2
Landis Road, Hickory Hill to Potshop	install rock protection, remove sediment	2
Mill Road, Merrybrook to Hollow	repoint superstructure, remove sediment	2
Spring Hill Road, Trooper to Reiner	remove sediment	2
Weber Road, Skippack to Curtis	repair structure (masonry), install bridge railing*	1
	patch underside of structure, backfill scour, install rock protection*	2
Wentz Church Road, Skippack to Barley	underpin abutment, install rock protection	2

* in proposed 2024 Budget

Please note ... The above lists are subject to change. Worcester Township continuously reviews its bridges, culverts and storm sewer system, and prioritizes improvements as conditions warrant.

Appendix L

10-YEAR PARK & PROPERTY IMPROVEMENT PLAN

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10-Year Park & Property Improvement Plan

<i>facility</i>	<i>improvement(s)</i>
Administrative Office	Replace roof, siding, trim*, gutters; repaint exterior pave and stripe parking area
Community Hall	Window repair Interior lighting upgrades
Farmers Union Hall	Pave and stripe parking area
Sunnybrook Park	HVAC replacement Pavilion roofing* Security cameras
Mt. Kirk Park	Security cameras Landscape upgrades
Heebner Park	Pave and stripe parking area Rear pavilion grinder pump replacement Gazebo roofing* Resurface basketball and tennis courts Security cameras
Heyser Field	replace signage
Nike Park	Landscape upgrades
Public Works Complex	Pave and stripe parking area
Fire House	Pave and stripe Parking area

* included in the 2024 Budget

10-Year Park & Property Improvement Plan

<i>facility</i>	<i>improvement(s)</i>
Zacharias Trial	install windows in Pioneer House design and install Zacharias Trail extension to Evansburg State Park *
Defford Treatment Plant	
Berwick Treatment Plant	system improvements recommended by CKS/WWTP operator

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* included in the 2024 Budget

Please note ... The above list is subject to change. Worcester Township continuously reviews its parks and properties, and prioritizes needed improvements as conditions warrant.