19. Cost of Service.

b. Provide a copy of the seller's two most recent adopted budgets.

AMENDED RESPONSE:

b. Attached as **Amended Appendix A-19-b**, specifically **Appendix A-19-b.3**, is the seller's adopted budget for 2024.

2024

Operating and Capital Budgets

Adopted by the Board of Supervisors

December 13th, 2023

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

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

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

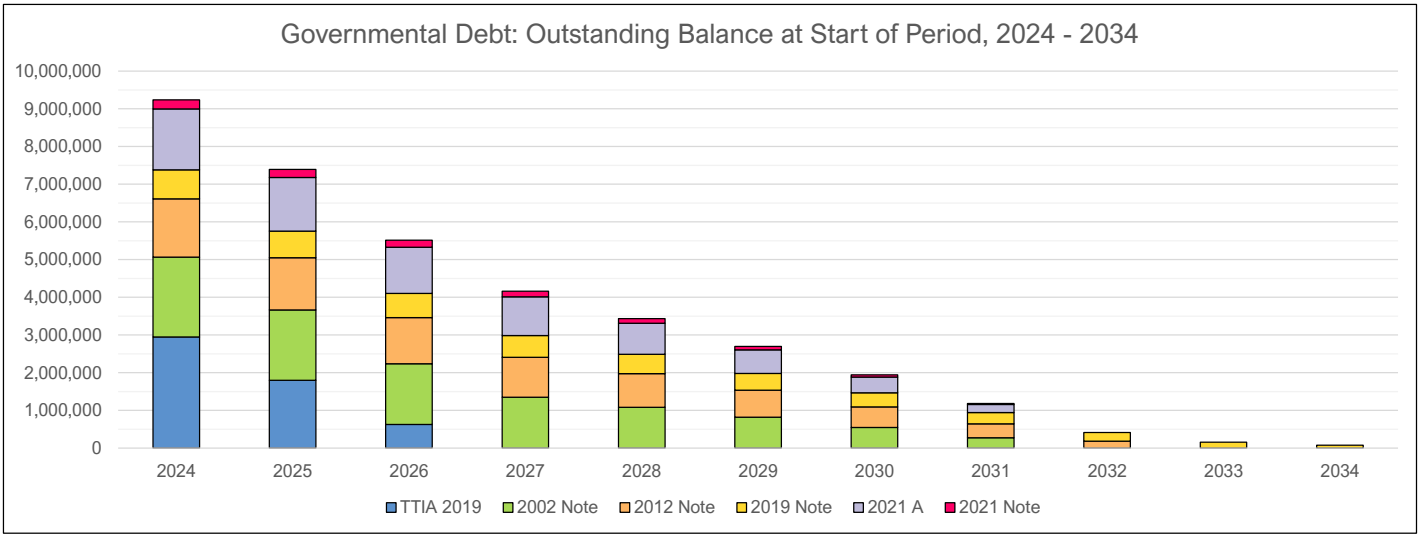
	09 Sewer Capital	18 Park Capital	19 Public Art	30 General Capital	33 Traffic Impact	35 Highway Aid	07 Fischers Park	94 General Reserve	Total
Beginning Balance (a)	**$ 2,255,860**	**$ 524,940**	**$ 148,060**	**$ 268,675**	**$ 79,970**	**$ 585,396**	**$ 900,658**	**$ 312**	**$ 4,763,871**
Revenue (b)	$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

Towamencin Township
2024 Proposed Budget
Operating Funds

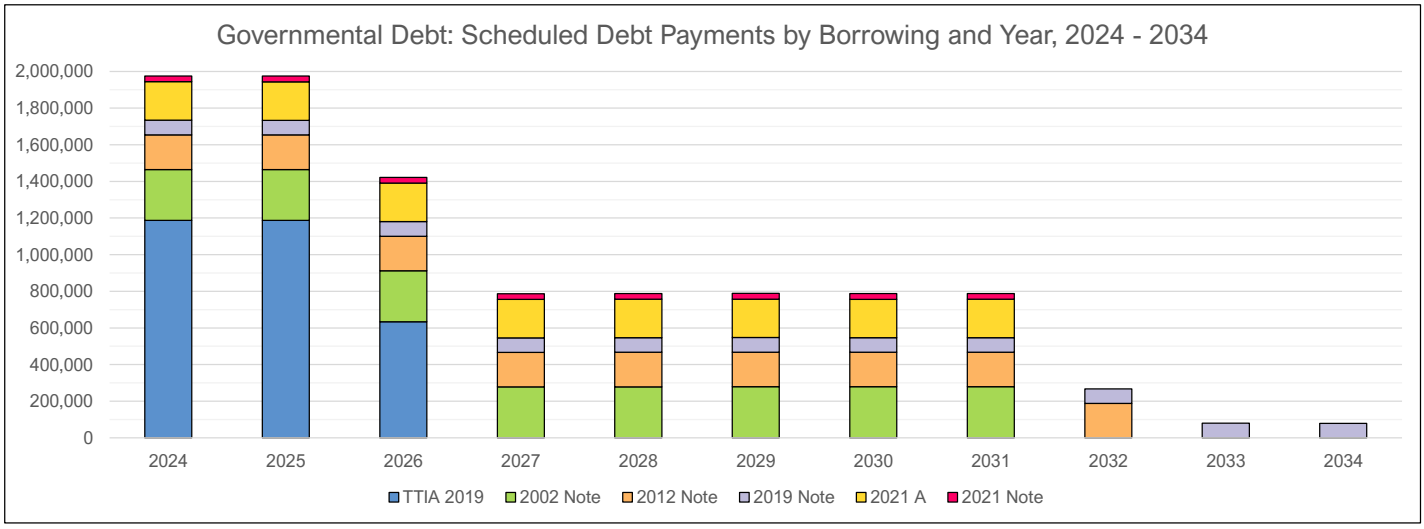
	01 General	02 Street Light	03 Fire	04 **NEW** EMS	05 Park & Recreation	06 Swimming Pool	08 Sewer	23 Debt	Total
Beginning Balance (a)	**$ 1,531,559**	**$ 3,737**	**$ 11,223**	**$ -**	**$ 13,022**	**$ 6,684**	**$ 1,720,171**	**$ 44,946**	**$ 3,331,342**
Revenue (b)	$ 9,545,910	$ 770	$ 359,170	$ 100,000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

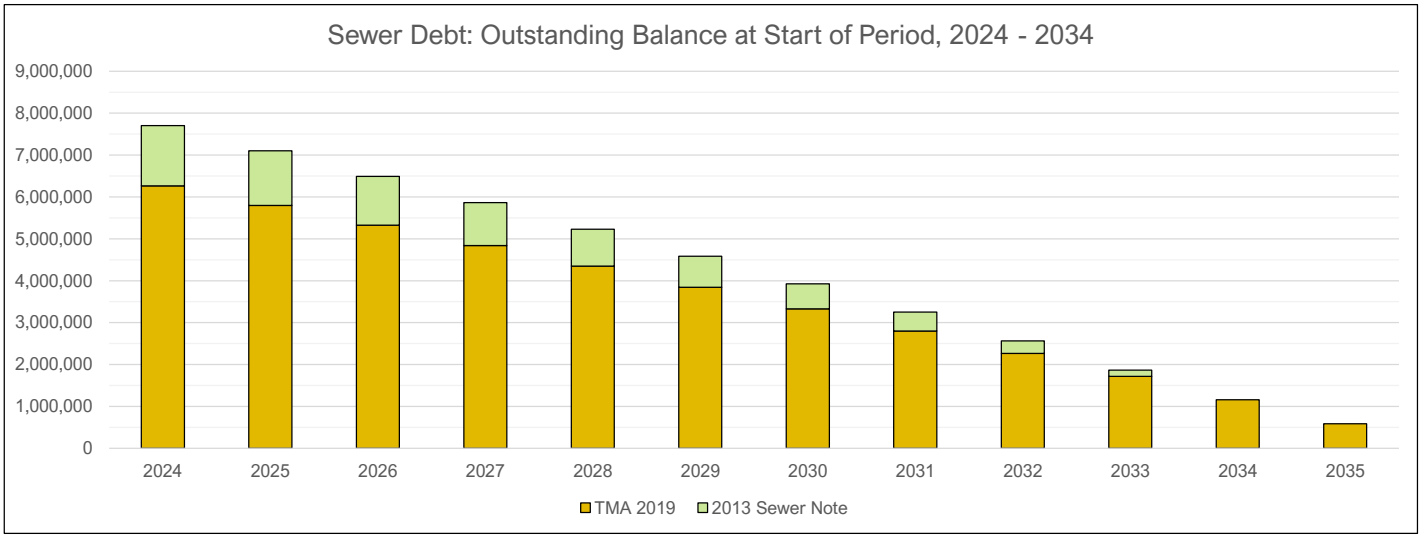
Towamencin Township
2024 Proposed Budget
Capital Funds

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

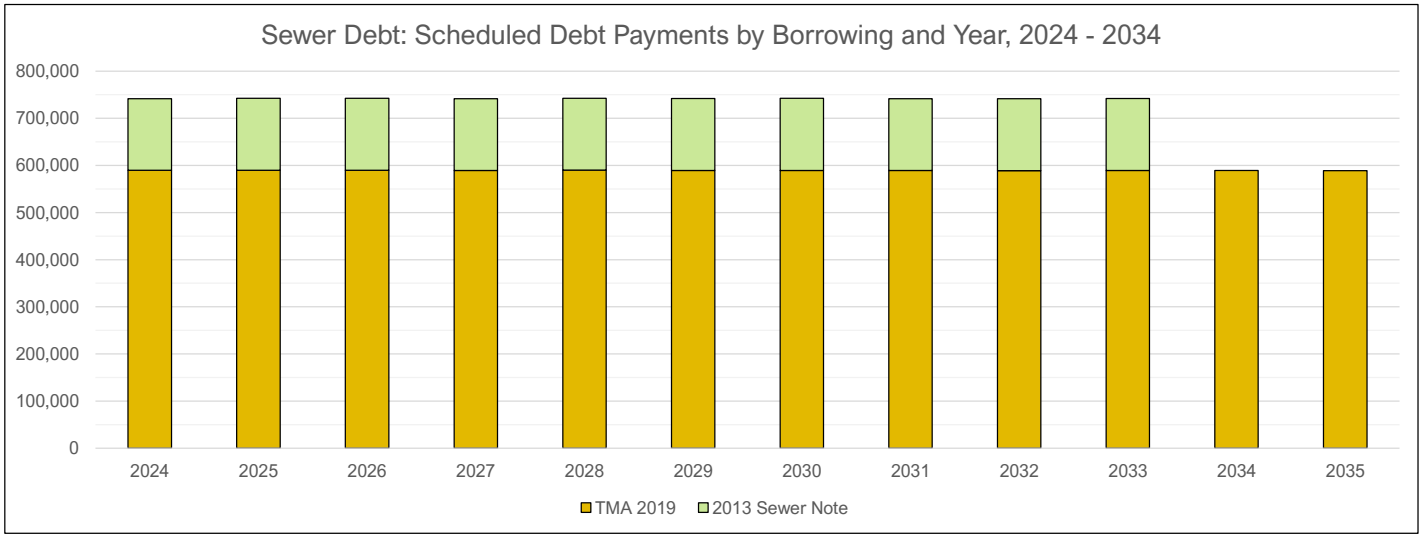


TTIA: 2019 Revenue Bank Notes	$	6,740,000		
Outstanding Principal Balance on 12/31/23:	$	2,948,000	Next principal payment due:	4/25/2024
Fixed Interest Rate		1.743%	Principal Amount:	$ 1,149,000
2002 General Obligation Note	$	6,000,000		
Outstanding Principal Balance on 12/31/23:	$	2,119,000	Next principal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





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



Towamencin Township

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General Fund (01)

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

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

REVENUES

Real Estate Taxes (01-301 Account Series)

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

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

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

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

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

Act 511 Taxes (01-310)

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

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

Business Licenses (01-321)

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

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

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

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

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

Interfund Transfers In (01-392)

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

EXPENDITURES

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

General Government (01-400 through 01-409)

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

Public Safety (01-410)

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

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

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

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

Public Works (01-430 through 01-445)

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

Retirement Expenses (01-481)

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

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

Insurances (01-486)

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

Interfund Transfers Out (01-492)

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

Towamencin Township

2024 Adopted Budget
Period: 00/24

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

Towamencin Township

2024 Adopted Budget
Period: 00/24

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

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

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

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

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

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

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

Towamencin Township

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Period: 00/24

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

Street Light Fund (02)

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

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

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

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

Fire Fund (03)

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

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

REVENUES

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

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

EXPENDITURES

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

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

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

Towamencin Township

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Period: 00/24

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

Towamencin Township

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Period: 00/24

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

EMS Fund (04)

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

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

REVENUES

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

EXPENDITURES

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

Towamencin Township

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Period: 00/24

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

Parks & Recreation Fund (05)

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

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

REVENUES

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

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

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

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

EXPENDITURES

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

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

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

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

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

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	Park and Rec. Fund Expenditure Total:	322,204	785,990	565,994	746,780	791,660
	Net Total Park and Rec. Fund:	65,415	90,138-	12,646	7,171	660

Swimming Pool Fund (06)

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

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

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

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

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

Fischers Park Fund (07)

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

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

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

REVENUES

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

EXPENDITURES

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

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

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

Sewer Fund (08)

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

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

REVENUES

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

EXPENSES

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

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

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

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

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

Towamencin Township

2024 Adopted Budget
Period: 00/24

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

Towamencin Township

2024 Adopted Budget
Period: 00/24

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

Sewer Capital Fund (09)

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

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

REVENUES

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

EXPENSES

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

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

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2024 Adopted Budget
Period: 00/24

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

Towamencin Township

2024 Adopted Budget
Period: 00/24

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

Parks Capital Fund (18)

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

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

REVENUES

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

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

EXPENSES

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

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

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

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

Towamencin Township

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Period: 00/24

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

Towamencin Township

2024 Adopted Budget
Period: 00/24

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

Public Art Fund (19)

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

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

REVENUES

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

EXPENDITURES

No Public Art Fund expenditures are anticipated in 2024.

Towamencin Township

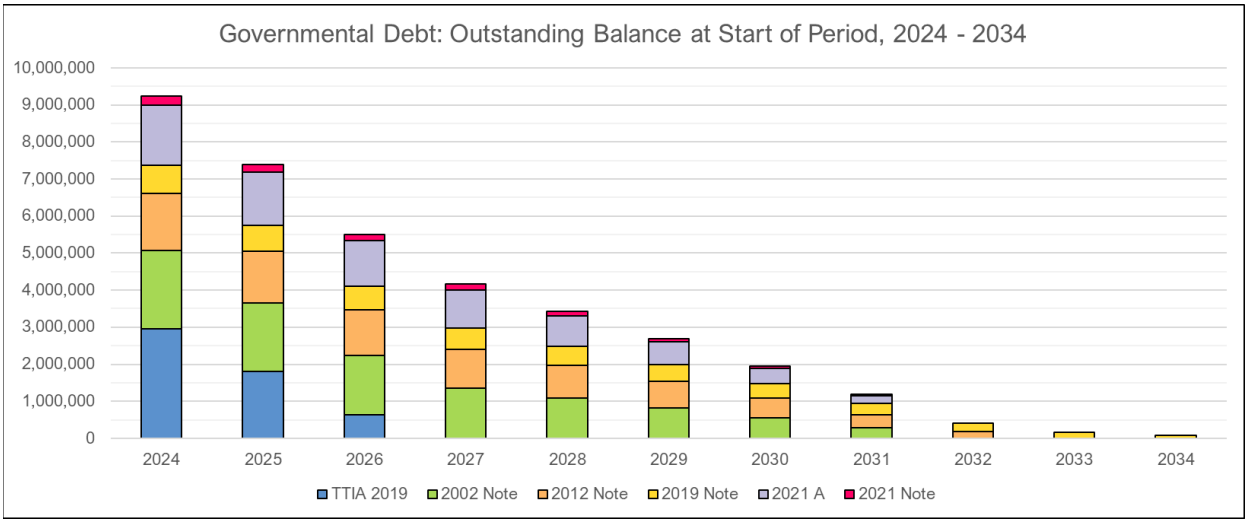
2024 Adopted Budget
Period: 00/24

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

Debt Service Fund (23)

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

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



REVENUES

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

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

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

EXPENDITURES:

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

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

Towamencin Township

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Period: 00/24

Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2023 Actual Projected	2024 Future year Budget
Debt Service Fund						
REAL ESTATE TAXES						
23-301-100.00	REAL ESTATE TAX CURRENT	714,672	706,721	700,514	710,000	708,360
23-301-101.00	REAL ESTATE TAX DISCOUNT	13,605-	13,373-	12,737-	14,500-	12,880-
23-301-102.00	REAL ESTATE TAX PENALTY	1,629	1,256	1,415	450	1,430
23-301-104.00	REAL ESTATE TAX REFUNDS	.00	.00	.00	4,200-	2,130-
23-301-200.00	REAL ESTATE TAX PRIOR	1,800	2,076	1,418	1,400	1,410
23-301-400.00	REAL ESTATE TAX DELINQNT.	5,159	4,850	2,128	850	1,410
23-301-600.00	REAL ESTATE TAX INTERIM	3,839	2,969	1,064	2,000	1,060
	Total REAL ESTATE TAXES:	713,494	704,498	693,802	696,000	698,660
INTEREST ON EARNINGS						
23-341-100.00	INTEREST ON EARNINGS	.00	466	.00	10,365	5,000
	Total INTEREST ON EARNINGS:	.00	466	.00	10,365	5,000
INTERFUND TRANSFERS						
23-392-010.00	TRANSFERS FROM GENERAL FD	700,908	504,748	708,000	708,000	900,000
23-392-050.00	Transfer from Parks & Rec Fund	.00	.00	.00	.00	226,000
23-392-080.00	TRANSFERS FROM SEWER FUND	.00	.00	.00	.00	176,000
23-392-090.00	TRNSFRS FM SEWER CAPTL FD	176,000	176,000	176,000	176,000	.00
23-392-180.00	TRNSFR FM PARK CAPITAL FD	190,000	189,507	226,819	125,000	.00
23-392-190.00	Transfer from Gen Cap Fund	106,000	211,515	172,356	172,356	.00
23-392-250.00	Transfer from TTIA	.00	60,834	.00	.00	.00
23-392-330.00	TRANSFER FR TRAFFIC IMPACT	240,962	3,736	.00	.00	.00
	Total INTERFUND TRANSFERS:	1,413,870	1,146,340	1,283,175	1,181,356	1,302,000
PROCEEDS FROM NOTE						
23-393-100.00	Proceeds from Debt	300,000	.00	.00	.00	.00
	Total PROCEEDS FROM NOTE:	300,000	.00	.00	.00	.00
Tax Collection						
23-403-450.00	OTHER CONTRACTED SERVICES	30	.00	.00	.00	.00
	Total Tax Collection:	30	.00	.00	.00	.00
Public Safety - Fire						
23-411-540.00	Capital Contrb to Fire Company	298,300	.00	.00	.00	.00
	Total Public Safety - Fire:	298,300	.00	.00	.00	.00
Debt - Principal						
23-471-202.00	PRINCIPAL - 2002 NOTE	245,000	248,000	251,000	251,000	254,000
23-471-205.00	PRINCIPAL - 2012 NOTE (pool)	150,000	153,000	156,000	156,000	159,000
23-471-207.00	PRINCIPAL - 2019 NOTE	57,000	59,000	60,000	60,000	62,000
23-471-208.00	PRINCIPAL-2020 FIRE TRUCK NOTE	.00	29,000	29,000	29,000	29,000
23-471-210.00	PRINCIPAL - 2021-A NOTES	.00	191,000	193,000	193,000	195,000
23-471-211.00	PRINCIPAL - 2019 TTIA SERIES	.00	.00	1,129,000	1,129,000	1,149,000

Towamencin Township

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Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2023 Actual Projected	2024 Future year Budget
23-471-400.15	Capital Lease - 2018 Vehicles	122,833	126,511	.00	.00	.00
23-471-400.16	CAPITAL LEASE - 2019	14,533	15,412	3,997	3,997	.00
23-471-400.18	Capital Lease - 2023	.00	.00	50,000	.00	25,000
Total Debt - Principal:		589,366	821,923	1,871,997	1,821,997	1,873,000
Debt - Interest Payments						
23-472-202.00	INTEREST - 2002 NOTE	32,072	29,740	26,924	26,924	24,080
23-472-205.00	INTEREST -2012 NOTE (pool)	38,418	36,005	32,984	32,984	29,910
23-472-207.00	INTEREST - 2019 NOTE	21,974	20,871	19,413	19,413	17,920
23-472-208.00	INTEREST-2020 FIRE TRUCK NOTE	2,700	2,876	2,572	2,572	2,270
23-472-210.00	INTEREST - 2021-A NOTES	17,036	19,200	17,191	17,191	15,170
23-472-211.00	INTEREST - 2019 TTIA SERIES	.00	5,922	57,944	57,944	38,040
23-472-400.15	Cap Lease Int - 2018 Vehicles	7,465	3,118	.00	.00	.00
23-472-400.17	CAP LEASE INT-2019 MOWER/MDT	1,690	811	.00	60	.00
23-472-400.18	Capital Lease Int - 2023	.00	.00	2,500	.00	10,000
23-472-400.19	Capital Lease Int - 2024	.00	.00	.00	.00	5,000
Total Debt - Interest Payments:		121,356	118,543	159,528	157,088	142,390
BOND ISSUE FEES						
23-473-100.00	ISSUANCE COSTS	.00	.00	.00	2,500	5,000
Total BOND ISSUE FEES:		.00	.00	.00	2,500	5,000
ADMINISTRATIVE FEES						
23-475-100.00	ADMINISTRATIVE FEES	1,887	207	200	100	500
Total ADMINISTRATIVE FEES:		1,887	207	200	100	500
Other Expenses						
23-482-910.00	Refund of Prior Year Revenue	.00	308	.00	.00	.00
Total Other Expenses:		.00	308	.00	.00	.00
Interfund Transfers						
23-492-980.00	Transfer to TTIA	1,195,282	1,117,534	.00	.00	.00
Total Interfund Transfers:		1,195,282	1,117,534	.00	.00	.00
Debt Service Fund Revenue Total:		2,427,364	1,851,304	1,976,977	1,887,721	2,005,660
Debt Service Fund Expenditure Total:		2,206,221	2,058,516	2,031,725	1,981,685	2,020,890
Net Total Debt Service Fund:		221,143	207,212-	54,748-	93,964-	15,230-

General Capital Fund (30)

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

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

REVENUES

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

EXPENDITURES

Road Construction (30-409-721.00)

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

Stormwater Management (30-409-722.00)

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

Paving (30-409-725.00)

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

Building Improvements (30-409-730.00)

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

Towamencin Township

2024 Adopted Budget
Period: 00/24

Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2023 Actual Projected	2024 Future year Budget
General Capital Fund						
INTEREST ON EARNINGS						
30-341-100.00	INTEREST ON EARNINGS	.00	.00	.00	63,000	25,000
	Total INTEREST ON EARNINGS:	.00	.00	.00	63,000	25,000
FEDERAL GRANTS						
30-352-053.00	American Rescue Plan Act	.00	71,026	897,000	960,000	905,000
	Total FEDERAL GRANTS:	.00	71,026	897,000	960,000	905,000
STATE GRANTS						
30-354-010.00	STATE GRANTS	855,346	229,721	.00	.00	.00
30-354-020.02	Green Light Go Grant	22,292	318,933	.00	.00	.00
30-354-020.03	2019 40 Ft Multimodal Match	245,358	.00	.00	.00	.00
	Total STATE GRANTS:	1,122,996	548,655	.00	.00	.00
Local Government Grants						
30-357-070.00	County Grants	.00	.00	.00	.00	185,000
	Total Local Government Grants:	.00	.00	.00	.00	185,000
Land Development Fees						
30-361-300.00	Deferred Land Devl Fees	.00	.00	.00	.00	100,000
	Total Land Development Fees:	.00	.00	.00	.00	100,000
MISCELLANEOUS REVENUE						
30-380-050.00	MISCELLANEOUS RECEIPTS	100,000	75,460	20,000	21,000	20,000
	Total MISCELLANEOUS REVENUE:	100,000	75,460	20,000	21,000	20,000
SALE OF ASSETS						
30-391-100.00	SALE OF ASSETS	47,173	28,800	35,000	.00	.00
	Total SALE OF ASSETS:	47,173	28,800	35,000	.00	.00
INTERFUND TRANSFERS						
30-392-010.00	TRANSFER FROM GENERAL FD	.00	1,020,415	1,072,000	1,072,000	500,000
30-392-094.00	Transfer from Gen Cap Reserve	.00	40,000	.00	.00	.00
30-392-950.00	TRNSFR FM CAPITAL EQUIP RESR	.00	77,600	.00	.00	.00
	Total INTERFUND TRANSFERS:	.00	1,138,015	1,072,000	1,072,000	500,000
LEASE PROCEEDS						
30-393-090.00	Proceeds from Sewer Cap Debt	.00	.00	1,000,000	.00	.00
30-393-200.00	Proceeds from Debt	1,639,486	.00	.00	.00	.00
	Total LEASE PROCEEDS:	1,639,486	.00	1,000,000	.00	.00

Towamencin Township

2024 Adopted Budget
Period: 00/24

Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2023 Actual Projected	2024 Future year Budget
General Government						
30-406-341.00	Advertising	.00	201	.00	.00	.00
Total General Government:		.00	201	.00	.00	.00
GENERAL GOVT - BLDGS & PLANT						
30-409-314.00	LEGAL SERVICES	.00	.00	.00	.00	10,000
30-409-721.00	ROAD CONSTRUCTION	.00	735	100,000	.00	100,000
30-409-722.00	STORM WATER MANAGEMENT	5,323	71,931	897,000	960,000	1,185,000
30-409-722.01	Storm Repair - Hurricane Ida	65,856	.00	.00	.00	.00
30-409-723.00	BRIDGE CONSTRUCTION	22,933	152,715	.00	100	.00
30-409-724.00	CURBING	.00	48,037	25,000	25,000	25,000
30-409-725.00	PAVING	.00	839,534	.00	110,000	220,000
30-409-730.00	BUILDING IMPROVEMENTS	107,057	80,509	1,210,350	121,000	352,000
30-409-731.00	TRAFFIC SIGNALS	7,742	411,837	.00	.00	.00
30-409-741.00	AUTOMOBILES	143,558	163,121	277,000	350,000	157,000
30-409-743.00	OTHER EQUIPMENT	.00	127,000	15,000	32,000	29,200
30-409-744.00	FURNITURE/FIXTURES	225	.00	.00	.00	.00
30-409-760.00	DATA PROCESSING	94,204	239,319	.00	38,918	.00
Total GENERAL GOVT - BLDGS & PLANT:		446,897	2,134,738	2,524,350	1,637,018	2,078,200
Road Maintenance						
30-438-721.03	2019 40 Ft Road Widening	1,260,557	2,675	.00	1,700	.00
30-438-721.05	Sidewalk Connectivity Imprvmnt	.00	.00	.00	.00	100,000
Total Road Maintenance:		1,260,557	2,675	.00	1,700	100,000
Interfund Transfers						
30-492-010.00	TRNSFR TO GENERAL FUND	383,486	.00	.00	.00	.00
30-492-090.00	Transfer to Sewer Cap Fund	.00	.00	250,000	.00	.00
30-492-230.00	TRANSFER TO DEBT FUND	106,000	211,515	172,356	172,356	.00
Total Interfund Transfers:		489,486	211,515	422,356	172,356	.00
General Capital Fund Revenue Total:		2,909,654	1,861,956	3,024,000	2,116,000	1,735,000
General Capital Fund Expenditure Total:		2,196,939	2,349,128	2,946,706	1,811,074	2,178,200
Net Total General Capital Fund:		712,715	487,172-	77,294	304,926	443,200-

Traffic Impact Fund (33)

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

The Traffic Impact Fund collects land development fees in accordance with Act 209 of 1990 to fund engineering, right-of-way acquisition, and construction of traffic improvements within the township's Act 209 district. Currently the Township imposes an Impact fee of $2,197.56 per trip. Fees received are used to reduce debt that was accumulated for traffic improvements already constructed in the Village, along with funding additional projects in the Township. In 2010, the Board affirmed a policy to direct 85% of funds collected towards reduction of debt incurred for the construction of traffic improvements and 15% towards new projects.

REVENUES

Significant traffic impact fees are not anticipated in 2024.

EXPENDITURES

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

Towamencin Township

2024 Adopted Budget
Period: 00/24

Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2023 Actual Projected	2024 Future year Budget
Traffic Impact Fund						
INTEREST ON EARNINGS						
33-341-100.00	INTEREST ON EARNINGS	17	249	100	2,364	500
	Total INTEREST ON EARNINGS:	17	249	100	2,364	500
OTHER REVENUE						
33-383-050.00	MISCELLANEOUS FEES	.00	10,700-	.00	.00	.00
33-383-100.00	IMPACT FEES	283,485	4,395	.00	.00	.00
	Total OTHER REVENUE:	283,485	6,305-	.00	.00	.00
Interfund Transfers						
33-492-230.00	Transfer to Debt Fund	240,962	3,736	.00	.00	.00
33-492-980.00	TRANSFER TO TIA	.00	3,913,601	.00	.00	.00
	Total Interfund Transfers:	240,962	3,917,337	.00	.00	.00
	Traffic Impact Fund Revenue Total:	283,502	6,056-	100	2,364	500
	Traffic Impact Fund Expenditure Total:	240,962	3,917,337	.00	.00	.00
	Net Total Traffic Impact Fund:	42,540	3,923,393-	100	2,364	500

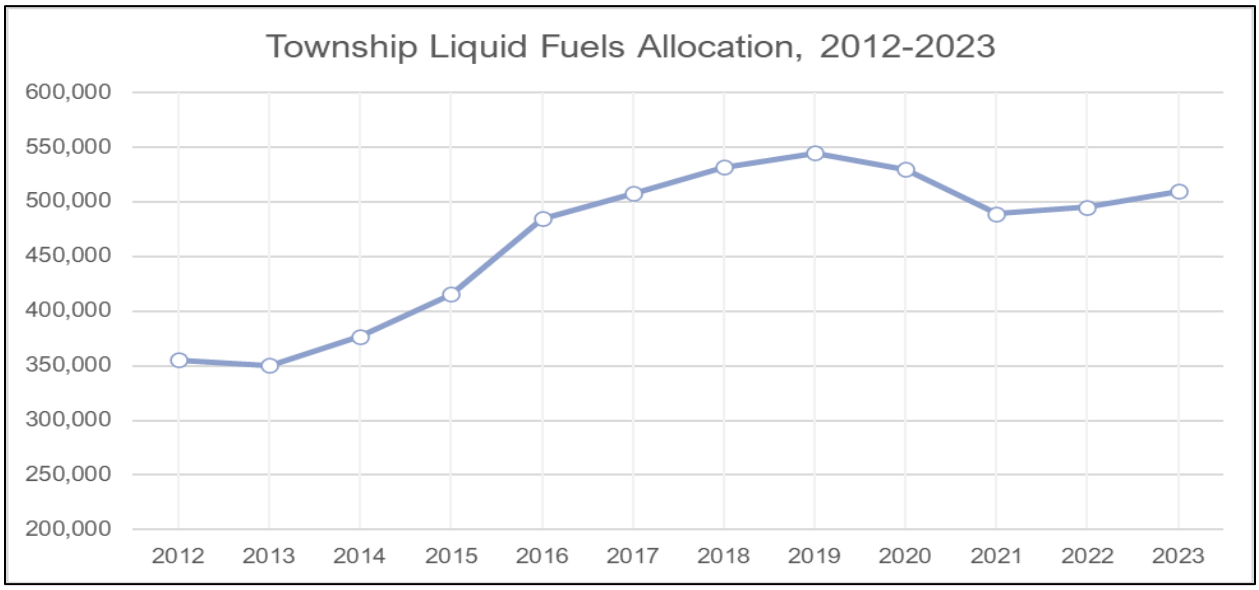
Liquid Fuels Fund (35)

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

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

REVENUES

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



EXPENDITURES

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

Towamencin Township

2024 Adopted Budget
Period: 00/24

Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2023 Actual Projected	2024 Future year Budget
Liquid Fuels Fund						
INTEREST ON EARNINGS						
35-341-100.00	INTEREST ON EARNINGS	62	12,512	6,000	33,585	10,000
	Total INTEREST ON EARNINGS:	62	12,512	6,000	33,585	10,000
State Shared Revenues & Entitl						
35-355-030.00	LIQUID FUEL ENTITLEMENT	488,760	494,812	500,000	509,348	510,000
	Total State Shared Revenues & Entitl:	488,760	494,812	500,000	509,348	510,000
INTERFUND TRANSFERS						
35-392-010.00	TRANSFERS FROM GENERAL FD	.00	89,073	.00	50,000	.00
	Total INTERFUND TRANSFERS:	.00	89,073	.00	50,000	.00
Road Maintenance						
35-438-450.00	OTHER CONTRACTED SERVICES	174,334	575,937	860,000	945,000	750,000
	Total Road Maintenance:	174,334	575,937	860,000	945,000	750,000
	Liquid Fuels Fund Revenue Total:	488,822	596,397	506,000	592,933	520,000
	Liquid Fuels Fund Expenditure Total:	174,334	575,937	860,000	945,000	750,000
	Net Total Liquid Fuels Fund:	314,489	20,460	354,000-	352,067-	230,000-

Other Nonmajor Funds

Towamencin Township Infrastructure Authority (TTIA, Fund 85)

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

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

Municipal Complex Repairs Fund (93)

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

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

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

Towamencin Township

2024 Adopted Budget
Period: 00/24

Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2023 Actual Projected	2024 Future year Budget
TOWAMENCIN INFRASTRUCTURE AUTH						
INTEREST ON EARNINGS						
85-341-100.00	INTEREST EARNINGS	23	193	.00	.00	.00
	Total INTEREST ON EARNINGS:	23	193	.00	.00	.00
STATE GRANT						
85-354-070.10	PA DOT - REIMBURSEMENT	1,015,810	.00	.00	.00	.00
	Total STATE GRANT:	1,015,810	.00	.00	.00	.00
TRANSFERS FROM TWP						
85-392-230.00	TRANSFER FROM DEBT	1,195,282	5,194,534	.00	.00	.00
85-392-300.00	Transfer from General Fund	173,000	.00	.00	.00	.00
85-392-330.00	TRANSFER FROM TRAFFIC IMPACT	.00	3,913,601	.00	.00	.00
	Total TRANSFERS FROM TWP:	1,368,282	9,108,135	.00	.00	.00
General Govt - Staff						
85-406-310.00	OTHER PROFESSIONAL FEES	4,375	.00	.00	.00	.00
85-406-311.00	ACCOUNTING SERVICES	39	.00	.00	.00	.00
85-406-314.00	LEGAL SERVICES	121,786	1,273	.00	.00	.00
	Total General Govt - Staff:	126,200	1,273	.00	.00	.00
ENGINEERING & ROW						
85-409-313.00	ENGINEERING	14,523	.00	.00	.00	.00
85-409-710.00	RIGHT OF WAY ACQUISITIONS	991,500	.00	.00	.00	.00
85-409-820.00	DEPRECIATION EXPENSE	902,384	775,079	.00	.00	.00
	Total ENGINEERING & ROW:	1,908,407	775,079	.00	.00	.00
INTEREST EXPENSE						
85-472-206.00	INTEREST - 2019 SERIES	96,735	70,082	.00	.00	.00
	Total INTEREST EXPENSE:	96,735	70,082	.00	.00	.00
Operating Leases						
85-473-100.00	Issuance Costs	130	130	.00	.00	.00
	Total Operating Leases:	130	130	.00	.00	.00
INSURANCES						
85-486-352.00	LIABILITY INSURANCE	1,378	2,914	.00	.00	.00
	Total INSURANCES:	1,378	2,914	.00	.00	.00
Interfund Transfers						
85-492-230.00	TRANSFER TO DEBT SVC FUND	.00	60,834	.00	.00	.00
85-492-330.00	TRANS TO TRAFFIC IMPACT	.00	4,750,729	.00	.00	.00

Towamencin Township

2024 Adopted Budget
Period: 00/24

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

Towamencin Township

2024 Adopted Budget
Period: 00/24

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

Towamencin Township

2024 Adopted Budget
Period: 00/24

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

Towamencin Township

2024 Adopted Budget
Period: 00/24

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

Towamencin Township 2024 Capital Plan

Classification	Project	Funding Source(s)	Notes	2023	2024
Stormwater/MS4	Central Drive	Township funds/ARPA	Temp. construction easements prepared. PECO easement approval pending	15,000	
Stormwater/MS4	Kriebel Rd, Orchard and Valley View Way	ARPA	Completed in 2023	745,000	
Stormwater/MS4	Weikel Road widening and associated improvement	Township funds/ARPA. $200,000 Montco 2040 Grant for 80% of sidewalk construction	2023: appraisals and associated legal. 2024: ROW of appox $100,000 and construction $935,000	30,000	1,035,000
Stormwater/MS4	Skippack Creek Pollution Reduction Plan (MS4)		2025-27: Towamencin Twp is obligated to 44.2% of the distribution of costs under the multi-municipal permit requirements ($2.3 million Towamencin cost estimate)		
Stormwater/MS4	Long-Term Storm Sewer System Maintenance Plan		Early estimate for Grist Mill Project: $2.85 million. Can be phased across the three drainage areas		
Stormwater/MS4	Engineering		Engineering, Design, Permitting, and Construction Inspection of the projects above	170,000	150,000
			Stormwater/MS4 Subtotal	**960,000**	**1,185,000**
Paving and Road Construction	Welsh and Orvilla rds. Intersection improvement	Township funds for Appraisals and ROW. Grants being sought for construction	2024: Appraisals and ROW estimate		100,000
Paving and Road Construction	Roadway Improvement Program (RIP)	Township funds and Liquid Fuels state aid		685,876	700,000
Paving and Road Construction	ADA Ramp Program (ADA)	Township funds and Liquid Fuels state aid		154,375	175,000
Paving and Road Construction	Engineering	Township funding	Engineering, Design, Permitting, and Construction Inspection of the projects above	84,000	95,000
Paving and Road Construction	Kerr road (Hedrick to Metz Rds)	Township funds and Liquid Fuels state aid	Project estimate required. Year1: design and engineering Year2: Drainage/culverts/swales Year3: Cold in-place recycling and full width mill		
			Paving and Road Construction Subtotal	**924,251**	**1,070,000**
Other Capital / Infrastructure	Sidewalk & Trail Connectivity - Bustard/Sumneytown Corridor	TASA Grant application pending. Other grant eligibility noted in study	TASA Grant application pending for Bustard Rd Corridor; Kriebel Rd Trail connections; and Sumneytown Pike - NPSD Connectivity ($1.4million grant not including design). 2024 figures are for start design (provided by Bowman/McMahon)		100,000
Other Capital / Infrastructure	Pedestrian bridge over Forty Foot Rd in town center				
			Other Capital/Infrastructure Subtotal	**0**	**100,000**
Township Buildings	Salt Storage Building	Township funding	Design, engineering and bid administration costs. ****Bids rejected**** Alternatives to facility being explored. Design Bid construction and engineering costs incurred	75,000	
Township Buildings	Existing salt storage door replacement				
Township Buildings	Roof replacement of the administration building, meeting hall and storage shed. Hardy board siding installation on Meeting hall	Township funding	2023: $7,000 garage roof replacement 2023: Engineering $19,000 for main project 2024: Roof replacement $148,000 Hardy plank siding $69,000. Carpet Police ($50,000 for all listed; alternate is $10,000 for worn areas only) Carpet meeting hall $10,350 (2025)	26,000	269,000
Township Buildings	Generator replacement	Township funds. Explore grant eligibility as an EMA backup site	2023: engineering. 2024 or 2025: $250,000 installation.	20,000	0
Township Buildings	HVAC Supply Duct Reheat Coils	Township funds	Consider doing all at once, or improving Police first ($50,000), assessing performance, and then improving Meeting Hall and Admin Building		50,000
Township Buildings	Admin Complex concrete repairs	Township funds	Although most of the concrete appears to be structurally sound, continuing replacement of sections over time recommended, as majority of concrete was installed in 2000-2001.		18,000
Township Buildings	Admin Complex - rear retaining wall				

Towamencin Township 2024 Capital Plan

Classification	Project	Funding Source(s)	Notes	2023	2024
Township Buildings	Public Works building - radiant heater replacement (6)	Township funds		14,880	15,000
Township Buildings	Public works building evaluation and renovation of kitchen ,offices and bathrooms along with new garage doors		Early evaluation and planning may provide a cost estimate that can be planned for in upcoming years.		
			Township Buildings Subtotal	**135,880**	**352,000**
Vehicles	Police Vehicle Fleet	Township funds	2024: due to Ford manufacturing delays, requests were amended to: 2 Command Vehicles ($58200 each on CoStars) and a not-to-exceed $15k in lieu of county forfeiture fleet availability	173,000	131,400
Vehicles	Police Vehicle Fleet	Township funds	Vehicle lighting equipment in lieu of taking equipment from 2018 vehicle police is requesting to retain		26,000
Vehicles	Public Works Vehicle Fleet	Township funds	2023: Two 2023 GMC 3500 with Plows	126,000	
Vehicles	Admin Vehicle Fleet	Township funds			
Major Equipment	Police Major Equipment	Township funds	2024 requests: Drone ($7500); Taser replacements ($7700 year 1 costs for a $34,000 five-year purchase plan)	15,000	15,200
Major Equipment	Public Works Major Equipment	Township funds	2024: Replace Ferris Mower		14,000
Major Equipment	Admin/IT Major Equipment	Township funds			
Major Equipment	Admin/IT Major Equipment	Township funds			
			Vehicles & Major Equipment Subtotal	**314,000**	**186,600**

Projects Subtotal	**2,334,131**	**2,893,600**
Legal Estimate (easements, Right-of-Way, etc.)	10,000	10,000
Carry-over 2022 items expended in 2023	100,000	
Other Costs Anticipated		
Uses Total (a)	**2,444,131**	**2,903,600**
Beginning Fund Balance	**268,000**	**583,513**
Grant Revenue Anticipated		185,000
ARPA Proceeds	960,000	905,000
Interfund Transfers In (Net)	899,644	500,000
Liquid Fuels State Aid	500,000	507,500
Liquid Fuels Available Balance Drawdown	340,000	230,000
Stream Stabilization Fees Drawdown		*102,000*
Interest and Sale of Assets	*60,000*	*25,000*
Proceeds from Debt		
Sources Total (b)	***3,027,644***	***3,038,013***
Ending Balance / (Funding Deficit) (b-a)	***583,513***	***134,413***

Towamencin Township 2024 Capital Plan

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

Projects Subtotal	**285,400**	**911,000**
Engineering Estimate	30,000	40,000
Legal Estimate (easements, Right-of-Way, etc.)	2,000	2,000
Carry-over 2022 items: Kriebel Rd Trail Phase I costs beyond grant funding	50,000	
Other Costs Anticipated		
Uses Total (a)	**367,400**	**953,000**
Beginning Fund Balance	**524,940**	**340,340**
Grant Revenue Anticipated	170,300	488,000
Open Space Impact Fees Anticipated	2,500	133,824
Net Transfers In	0	
Other Sources/Income	10,000	6,000
Proceeds from Debt		
Sources Total (b)	**707,740**	**968,164**
Ending Balance / (Funding Deficit) (b-a)	**340,340**	**15,164**

Towamencin Township 2024 Capital Plan

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

Projects Subtotal	**91,200**	**75,000**

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