

Limerick T☘OWNSHIP

2025 Budget



- Approved December 17, 2024 -



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Board of Supervisors
Limerick Township

The 2025 Limerick Township Budget is respectfully offered to the Board of Supervisors and the residents of Limerick Township. The Budget is balanced across all funds with revenues and expenditures totaling \$26,832,048. The final budget was approved on December 17, 2024, and does not increase any real estate tax milage. As has been the case in past years, the 2024 Budget does include the use of reserve funds in the amount of \$753,831 to balance the General Fund, in addition to a \$1,350,000 transfer of interest earnings from the Capital Reserve Fund.

A conservative approach is again utilized for the 2025 Budget as this strategy has been the norm for many years and has helped navigate significant issues such as the recent Covid pandemic in 2020, and the onset of a record inflationary period that continues to impact township operations. The strength of budget and management strategies has enabled the Township to maintain all levels of service without the need for additional taxes or a weakening of Limerick's financial structure.

Budget goals and objectives continue to support the Board's directive of providing the highest level of service possible, without a strain on the existing tax base. In support of this strategy, the 2025 Budget is again centered on the principles of the Limerick Township Business Model, established in 2006. The core principles noted below have established a very strong financial foundation, while meeting increasing demands for services and maintaining below-average real estate tax rates, when compared to all 62 municipalities in Montgomery County. These core principles of the Business Model work in conjunction with the conservative budgeting approach noted above, and have remained unchanged since 2006:

- 1. Improve efficiencies and reduce costs, without a reduction in the level of services.**
- 2. Seek alternate non-tax revenues to lessen the tax burden of existing residents.**
- 3. Institute long-range planning to properly position Limerick for the next phase of growth.**

Adherence to the Business Model will again be important in 2025 as inflationary impacts continue to challenge the Township in providing services to the growing community. Most notable is the increased cost of vehicles, equipment, supplies and personnel costs which continue to strain the Township's ability to provide services with recurrent revenue brought forth from the current tax rates. In 2024, growing operational costs and changing industry conditions that reduced ambulance billing receipts, necessitated an increase of real estate taxes specific to just the EMS and volunteer fire service, to maintain the vital services they provide. This budget report will provide a review of how these new tax funds have impacted these organizations and strengthened the services they provide.

This report will also detail how the economy and interest rates are projected to impact township investment earnings and development trends. Over the past several years, Limerick has experienced strong permit revenue and receipts from real estate transfer taxes. These non-tax revenues have helped to eliminate the operating deficit structured into the annual budget and lower the amount of interest earnings needed from the Capital Reserve account. Projections for 2025 will show that these non-recurrent revenue streams will be lower, and the full transfer of Capital Reserve interest earnings will likely be required. Despite these impacts, Limerick's financial structure remains strong as the Township remains debt free and with significant reserve funds that will continue to generate investment earnings to support general fund operations.

Before a full discussion of the 2025 Budget takes place, it is important that we first review the results of 2024 and how it affected the 2025 Budget structure. The Board and community should also be reminded that as we have done routinely in the past, the Administration is poised to monitor the Township's financial situation and budget very closely throughout the year and adjust operations as warranted.

2024 Budget Review

A municipal budget provides the framework by which the organization operates over the course of a fiscal year. As such, the process by which a budget is formulated transcends the basic year-end approval process detailed in the Second-Class Township Code. Work on building the 2025 Budget started in January 2024, as the administration began to analyze all Township operations against current budget projections. A municipal operation is dynamic in nature, and as such, the Second-Class Township Code allows for changes to the adopted Budget throughout the year. During 2024, the Board approved three (3) Amendments to the original \$23,951,202 Budget. The Administration has found that periodic amendments provide the Board with an ideal method to monitor the performance of the Township against the goals and objectives of the original annual Budget.

The 2024 Budget was approved with a deficit of \$753,831 after a transfer from the Capital Reserves of \$1,200,000. This deficit is within the range of the past year's budgets, which positive revenue streams and conservative budgeting practices were able to eliminate by year-end. If funding was needed to cover any deficit, a transfer from the General Fund Reserve account would have taken place. For 2024, the deficit was eliminated because of positive revenues and cost savings across several departments. These factors also reduced the amount of the projected Capital Reserve transfer from \$1.2 million down to \$465,000. The administration is confident that once a full closure of 2024 takes place, a further reduction of this Capital Reserve transfer will be noted. Utilizing interest earnings from Capital Reserves is built into the Township's financial business strategy and does not raise any long-range concerns. Obviously if these funds are not needed and can remain invested, it provides a positive budget boost as these interest earnings will be available for future needs. A more significant marker in how the annual budget is performing is the General Fund deficit which demonstrates the projected gap

between recurrent revenues and expenses. The Board is hesitant to raise taxes to balance this shortfall and instead relies on the administration to manage the deficit during the year to see if it can be eliminated. This has successfully been achieved over the past several years and again for 2024. The administration remains focused on monitoring this budgetary indicator to determine if in the future this deficit cannot be overcome due to rising costs that outpace revenues.

For the first time in several years, no year-end surplus is expected for 2024. A surplus is noted when both the General Fund deficit is eliminated, and no transfer of Capital Reserve interest is required to balance the year end budget. The lack of a surplus is due to several reasons such as inflation but also that during 2024, the Township was able to achieve full staffing levels since pre-Covid. Past projections have shown that the year-end operating surplus should not be anticipated with full staffing levels, especially with the recent rise in inflationary costs. These issues and the following notable factors which influenced the 2024 Budget will now be discussed in more detail:

- Personnel
 - *Police* - As noted above, 2024 saw a return to full staffing levels for every department. This is especially true of the police department who saw four new hires come on-board in 2024 to bring the force up to its approved level of 30 sworn officers. The department has been at this staffing level for several years and based on the growth of the community, it is anticipated that new officers will be requested in 2026 and future years. Of importance to note is that due to a continued decline in new police recruits, three of the four hires came forth by way conventional hiring practices handled in-house, instead of utilizing the Consortium testing process that has worked very well for the past decade or so. Based on the positive results of our in-house process, we anticipate this will be the preferred method in the future. The full staffing level was, however, short-lived as a year-end resignation of an officer brought forth an unexpected vacancy. We anticipated hiring of this position in early 2025.
 - *Public Works* - Two new hires joined the department in 2024. One was to fill the expected retirement of a long-time employee, and the other was a new position approved for the road crew. Both were hired mid-year and, based on this timing, did provide salary savings for the department. The road crew now has 14 full-time positions, and the park crew is 7 full-time with 2 seasonal hires.
 - *Administration* - Four new individuals were hired to fill openings due to retirements and others who left the Township for various reasons. The Township had been planning for these changes for the past few years, and the approved 2024 Budget was structured accordingly.
- Recruitment and Retention
 - During the hiring process, it was found that expected salaries levels would need to increase to hire qualified individuals within the current competitive hiring market. To ensure existing pay rates were not below what the new hires were receiving, some staff members were provided with a salary adjustment based on their position, current performance and time with the Township. Based on the timing of the new employees, these salary adjustments did not negatively impact on the annual budget and will be fully accounted for in 2025.

- Revenue and Expenses
 - Overall, there was a \$166,300 savings in the Public Works department despite the increasing costs to maintain operations. A mild winter with no measurable snowfall contributed to these savings along with a delay in hiring new personnel, in which a full year salary was allocated. Continued strong management practices by the department director also brought forth savings with routine maintenance and roadway projects.
 - EIT and LST revenues were above original projections by approximately \$220,000 due to the increase in population brought forth with residential housing growth the township has experienced over the past several years.
 - The housing market remains strong even though Limerick's inventory of new units is reduced because of a lack of available land. The last two larger scale residential development projects sold out in 2024 and contributed to a \$68,770 increase of permit revenue. These new home sales along with the transfer of other commercial properties brought forth additional Real Estate Transfer Tax in the amount of \$300,000.
 - The Federal Reserve lowered interest rates in the fall due to the lessening of inflation and overall strength of the US economy. The Township has no debt, so lower rates had no impact in terms of borrowing but did bring forth a minor reduction in monthly interest earnings over the last quarter of the year. Even with the interest rate cut, 2024 interest earnings within the Capital Reserve Fund are projected to be \$1,550,000. With the end of 2024-year's use of these earnings reduced to only \$465,000, the balance of the \$1.2 million transfer will remain in reserve and add to the cumulative unused total interest earnings. By the close of 2024, it is estimated that unused interest earnings in this Fund stand at \$6,669,204 and remain available to support General Fund operations and capital needs.
- Inflation
 - Because 2024 was year three of the current inflation period, higher costs were known and structured into the Budget. Inflation rates did decline nationally throughout the year but did not have any significant impact in terms of lowering the cost of equipment, fuel, vehicles and other related expenses of the Township. Current pricing levels are expected to remain for the foreseeable future and will be accounted for in future year's budgets.

As has been the policy of the Board for several years, a directive for 2024 was to again focus on core services and ensure there was no downgrade from previous levels. Because many economic uncertainties remained about how inflation would impact future year operations, the 2024 Budget did not look at many projects or initiatives which would increase the scope of the Limerick organization. Regarding capital projects, the Board focused on existing projects in the pipeline and those that could be funded with grants or other non-tax revenues. The Board continues to prioritize projects that are deemed essential in maintaining service levels for the community. The Board remains cognizant of the everyday burden rising costs are having on our residents and instructed staff to continue to seek ways to operate within existing means, limit the growth of the Township operation, and reduce the burden on Limerick taxpayers.

In line with these directives, a review of the following 2024 projects and programs are detailed below:

- **Community Park Phase 1 Upgrade** – The Township Public Works Department completed all work on this \$1.35 million upgrade to the Community Park in the fall and a ribbon cutting was held at the end of October. The new pickleball, tennis, and bocce

courts as well as new trails, baseball and multi-purpose fields are all welcome amenities to the Townships Park system. As part of Highway Occupancy Permit from the County, a pedestrian crosswalk is proposed across Swamp Pike at the new entrance. A grant application was submitted to the Green Light-Go Program for this \$120,000 project but Limerick was not awarded any funding. This crosswalk will be included for discussion in the 2025 Budget. Discussion will now commence with the Board on what future park improvements the Township will move forward with now that this project is complete.

- **Manderach Playground** – Under discussion for several years has been the need to replace the 25-year-old wooden playground structure. A \$1 million DCED Local Share Account (LSA) Grant application was submitted for the past 2022 and 2023 grant rounds and in both instances, the Township was not successful in achieving any funding. Based on inflation, it is now expected that the cost of the project will be approximately \$1.5 million depending on the chosen scope of the new playground to be rebuilt. This project will again be discussed with the Board for the 2025 Budget as the aging playground will continue to require increased maintenance to maintain all safety requirements.
- **Ridge Pike Sewer Extension Project** – The goal of the project is to complete a design of a sewage collection system along Ridge Pike between Fruitville and Rupert Roads. Several property owners have failing on-site systems, and in 2022, asked the Board for assistance in bringing public sewers to this section of the roadway. Rep. Ciresi was a proponent of the project and obtained a \$130,000 grant to be used for the design and permitting. The Board agreed to accept the grant and approved an agreement with Pennoni Associates to complete the design so project costs could be identified. The full design and cost estimates were completed in late 2023 and presented to the property owners so they understood costs if they decided to participate and tie into the new public sewer system. Many property owners continued to balk at the individual costs and throughout 2024 encouraged the Township and our local Representatives to seek additional grant funding to help offset the costs of the project. By year end, it was reported that Rep. Ciresi and Senator Pennycuik had garnered an additional \$375,000 of state grant funding to be used toward constructing the new collection system. The committee of property owners who have been working directly with the township, decided to scale back the new sewer line to just Ridge Pike and eliminate the extension onto Penn and Industrial Roads. The project was rescoped for this smaller design and to include the offset of the \$375,000 grant funding. By the end of the year, an effort was underway to have all Ridge Pike property owners agree to this new scenario and confirm they will participate. If a vast majority agree to participate, it is anticipated that the outside agency approvals can be obtained in early 2025 and construction would commence next summer. To date, Limerick has no financial obligation for this project other than administrative and organizational assistance.
- **Ambulance Service** – With the setting of a new .50 mill EMS Real Estate Tax in 2024, it was projected that \$775,000 would be generated to support the struggling agencies that serve Limerick. Of primary importance was strengthening the Freedom Valley Medical Rescue (FVMR) organization that covers 85% of Limerick. FVMR also covers all within Lower Salford Township and a mutual desire of both municipalities was to not let FVMR fail. Toward this philosophy, Limerick and Lower Salford entered into an Inter-Municipal agreement in late 2023 that obligated each municipality financially in support of FVMR. Limerick's responsibility was set at \$682,000. Based on the EMS Financial Support Policy established by the Board, a payment of \$25,000 is also provided to Friendship EMS for their 15% coverage of the Township. The strategy of both municipalities was to determine if this level of funding from Limerick, and a slightly higher amount that Lower Salford must

provide, would stabilize FVMR base-line operations. By the fourth quarter of 2024, FVMR reported that their financial budget has stabilized and had the resources to continue servicing both communities. With this knowledge, work on a long-term capital plan began and will be discussed further in this report. The most pressing need for the organization is a new fleet of ambulances. Toward this need, the LSA Grant program was identified as a possible source of funding and Limerick agreed to submit a grant request in November, on behalf of FVMR and both municipalities, asking for \$700,000 toward the purchase of two new ambulances. The grant program is not expected to announce awards until next fall. Of importance to also note is that the new EMS Real Estate Tax will post a surplus of approximately \$70,000 for 2024 that will be available for future EMS needs.

- **Limerick Fire Department** – Rising operational costs and the need to continue to support the volunteers who serve our community, were the driving objectives of why the Board agreed to impose an increase in the Real Estate Fire Tax millage in 2024. The tax generated an additional \$454,000 that is dedicated to the needs of the Limerick Volunteer Fire Department. The Township's support of our fire service has strengthened the volunteer membership and provides \$4-5 million annual savings to the community because a paid service is not required. Most of the new funding will go toward the purchase of two new large-scale fire vehicles per the capital replacement schedule, and the need to replace gear for the 67 active members at a cost of approximately \$400,000. One of the vehicles to be purchased is a \$1.8 million heavy rescue truck that in addition to strengthening response time and services will provide increased safety to our volunteer first responders. To help offset a portion of this purchase, The Board authorized an additional \$300,000 request as part of the LSA Grant submitted for the purchase of the new ambulances, as detailed above. If these funds are received, it will offset a significant portion of the \$400,000 obligation to replace 10-year-old gear for the entire department.
- **Limerick Township Tricentennial** – Discussions continued throughout the year on planning efforts to celebrate Limerick Township's 300th anniversary in 2026. Great progress was achieved by the Committee comprised of departmental staff and volunteers from the Fire Department and Historical Society. Their efforts resulted in a celebration that will be centered around a Saturday afternoon street fair on September 26th along Ridge Pike to be followed by a firework display in cooperation with Turtle Creek Golf Course and the Waltz family. The Board agreed to allocate \$75,000 toward this celebration and based on planned fundraising programs, lower than expected costs, and initial sponsorship support, it is anticipated that these funds will be sufficient to offset any possible shortfall. One such sponsorship which was achieved was with Custards Bus, who agreed to provide all shuttle buses without charge, in exchange for advertising by the Township to help them hire much needed drivers. Another positive to report is that the expected cost of the firework display will be approximately \$17,000, which is well below the original projection of \$25-\$30,000. No funding was expended during the year, but costs are expected in the early part of 2025 as fundraising and contracts are executed for the fireworks and performers and other related details.
- **Lightcap Road Reconstruction** – This projected \$6 million dollar reconstruction project of the roadway between Airport and Possum Hollow Roads, received a setback when an early November announcement from the Governor only resulted in a \$500,000 RACP award, based on our \$8 million request. While the full amount of the request was not anticipated, a six-figure award of between \$1-2 million was our hope to begin with the initial phase of the project. With the receipt of this \$500,000 it can be coupled with the \$250,000 received in 2023 as part of the Multi-Modal Fund Grant Program. The Township is obligated to match the \$500,000 so this brings the total funding available to date to

\$1,250,000. It is our hope that this funding will be sufficient for right-of-way acquisition, and design and replacement of a culvert that must take place to complete the full reconstruction project. A discussion also took place in November with our funding consultants in Harrisburg on upcoming grant strategies to seek additional funding to offset project costs.

- **Sanatoga Interchange Eastbound Off-Ramp** – This project is a 2nd level priority set forth by the Board of Supervisors after the Lightcap Road project, noted above. The Township continues to discuss the right-of-way needed for this project with Lower Pottsgrove for this \$5.5 million project. Several discussions were held throughout the year based which included representatives from PennDOT on how to advance this project considering several development projects pending within both municipalities. The entire project is hinged on the need by Lower Pottsgrove to obtain the necessary right-of-way to allow the ramp to be built. Without this right-of-way, no real planning can commence. No other activity is reported as of the writing of this memo.
- **Royersford Road/Linfield Trappe Road Intersection Realignment** – Pennoni continues to work on this project, to get it to a shovel-ready status. In terms of large-scale road projects, the Board has rated this as 3rd level priority, and with that, Township and consultant time is prioritized to the two other projects listed above. Year-end discussion on the status of this project has noted that the final design is ready for outside agency approvals from PennDOT and DEP. Once the permits have been acquired, discussions with the Board will be held on the acquisition of the necessary Right-of-Ways. All design costs to date continue to be funded with Traffic Impact Fees and no tax dollars have been utilized. Absent a funding source for the anticipated \$6 million construction project, the Board is hesitant to move the project forward.
- **Pottstown Health and Wellness Grant** – No progress to report with the \$30,000 funding received in 2023 toward the replacement of equipment in the Manderach Playground and to construct a new playground in Linfield Sports Park. It is anticipated that 2025 budget discussions will result in a use of these funds that require a \$30,000 match from the Township.
- **ICMA Film** – In August, Limerick learned that we were one of approximately 20 municipalities that were selected to be featured as part of the ICMA world-wide conference that was taking place in Pittsburgh in late September. The reason for our selection was because of our business strategy associated with selling of the sewer system and how that has enabled an increase in services while lessening the burden on real estate taxes. The Board approved the \$26,000 contract with ICMA to offset production costs and a team effort of many staff members helped produce a professional 6-minute video that told Limerick's story at the conference that drew approximately 5,000 attendees. The video is being played worldwide as well and the final product reflected well on the Township and the entire organization.

Planning, Zoning and Code

Limerick Township continues to be a desirous location for new businesses and residential home builders. While the housing market remains strong, Limerick's inventory of land to construct larger scale projects is minimum. The most desired location for housing is along the Ridge Pike corridor where several properties are underutilized or vacant. Several new housing projects are going through the land development approval process but, most are smaller level of 10-40 units.

Projections for 2024 showed an expected decline in new housing starts from previous years and year end budget reports confirmed this. Nonresidential activity remains strong and for several months during the year, the department spent great effort on zoning changes with two large property owners on the possibility of data centers. These efforts along with the following activity of the department highlight 2024 as follows:

- The developers of the Publicker property in Linfield, which were discussing the possibility of a 2 million square foot logistics center, revised their desires and approached the Township about zoning amendments to change the use to a data center. The discussions resulted in an ordinance change approved by the Board in June, which amended the HI Zoning district to permit such uses. Data centers would have a greatly reduced traffic impact on the township than the logistics warehousing use and the Board felt this was a reasonable alternative and looked favorably on the zoning changes. By year end the Township was told the property owners continue to seek a user and once one is confirmed, they anticipate a submission of a formal development application.
- The owners of the former Boyd parcel across from the Outlet Mall also approached the Township about the possibility of a data center. Their property already received preliminary approval for approximately 2 million square feet of warehousing and asked for zoning amendments for the LLI district, to match what was put in place for the HI district. The Board felt this was also an appropriate use for the parcels and approved of the zoning amendment in early November. To expand on the footprint they could build, they also purchased the adjoining 60-acre parcel owned by Tornetta's that they had received preliminary approval to build 256 townhomes. The project known as Providence Properties, will cease and be made part of the data center use that is anticipated to be built on the Boyd parcel. As of the close of 2024, no development application had been received regarding data center use.
- Limerick is proud of the long-range planning that has taken place and the positive benefits such efforts have brought forth for the community. One such effort was the planning to divert traffic in and out of Linfield Village to the 422/Sanatoga Interchange. Through these efforts, the Township was able to obtain the Longview Road extension as part of the Providence Properties townhome project mentioned above. When the owners of the Boyd parcel purchased this tract from Tornetta's, they guaranteed the construction of Longview Road with any data center they build. This roadway extension is more than 12 years in the making and will not only provide significant benefits to Linfield Village but also help lessen traffic issues in other areas nearby.
- The Ironwood and Northgate projects finalized all new home sales and pulled the last of their construction permits in 2024. These are the last of the large-scale projects to be built based on current activity. And as mentioned above, the 256 Providence Property townhome project has been removed from future residential numbers and the expected permit activity will have a negative impact on the 2025 and 2026 budget as that is when most of the revenue was expected.
- Regarding smaller scale developments, the Alderwood project broke ground in the spring after receiving all development approvals. This 40-unit townhome project is expected to start submitting construction permit applications in 2025.
- Pulte Homes is also progressing through the approval process for a 67-unit mixed use townhome and commercial project on Ridge Pike at the intersection of Royersford Road. A fully signalized intersection is anticipated with this project if constructed and the owners received Conditional Use and Preliminary Approval of the project in 2024. No further applications have been received, and no timeline can be offered on when the project may start construction.
- Similar mixed use residential and commercial projects have received various levels of approval along Ridge Pike. A 34-unit project at Neiffer and Ridge and a 76-unit project at

Fruitville and Ridge all came to a halt in 2024, and no further information is available as of the writing of this budget message.

- Construction of a new Kia car dealership concluded on Buchwalter Road at the intersection of Township Line Road. The project was several years in our approval and construction process and received their certificate of occupancy in the fall.
- A new 36,000 square foot retail structure was approved for the center at Township Line Road and Ridge Pike. The building is the last phase of a development plan that currently has a McDonald's, Walgreens, daycare and Citadel Bank. A new Sprouts grocery store is proposed for most of the new building. The Township is still waiting on development approvals from the owner, and no further information is available on when construction may start.
- A small-scale retail center totally 22,000 square feet received final approval to be built in front of the Costco on Evergreen Road. This center has been in our system for many years, and new uses will include retail and restaurants.
- The approximately 300,000 square foot Verus Partners warehouse project, within the Linfield Corporate Center Industrial Park, received final approval in 2022 but has been delayed in starting construction because of difficulties in obtaining the PennDOT HOP. These approvals were finally received in 2024, and all development agreements were finalized which included an agreement with PennDOT to construct a new signal at Enterprise and Linfield Road. The signal construction was finalized in the fall and became operational. The Township will be adding this new signal to our signal maintenance budget. No information on when the Verus warehouse will move into the construction phase.
- The retail shopping center at 70 Buckwalter Road is progressing through significant upgrades to re-energize the facility. A new Freddy's Hamburger restaurant has already been constructed along with a new Chipotle. A new MaGerk's Sports Bar received all occupancy approvals in November to open, and the last phase of the project will be a Cube Storage facility that we anticipate will go to construction in 2025.
- The department was also very busy during the year with ordinance amendments which come forth based on development trends, and long-range planning needs. During 2024, amendments were approved by the Board relating to the Lewis Road Overlay District, and residential animal regulations. We had hoped to progress through amendments to the Ridge Pike Main Street district but other zoning work such as the data center ordinances took priority.

2024 Closeout

Four years after the Covid crisis began, and two years of dealing with economic impacts of inflation, the Township has been able to manage these challenges and maintain all levels of service without a significant strain on the annual budget. A major objective of 2024 was not only to return the township to full staffing but also to restructure internal operations to address changing technology, improve operational efficiencies, streamline outdated practices, and improve outreach and public communication. We sought new team members who could help us with these objectives without any letdown in the customer service that has been the mainstay of our operation. We feel these objectives have been met and look forward to the contributions they will bring to our Limerick team.

With the completion of the Phase 1 Park Improvement, there are currently no larger scale grant projects ongoing. Over the past several years, the PECO Trail, Lewis Road Improvement, and the 422 West Bound on-ramp were all completed because of large scale grant funding that the Township successfully obtained. Each project, which required significant grant support, is now completed and provides significant benefits to the community.

The Township also took great steps to stabilize ambulance services within the Township. Most importantly, the Freedom Valley organization was stabilized and the important lifesaving services they provide to the community have been strengthened. We can now continue our relationship with Lower Salford and begin discussions on how to build their capital program that must be updated for the service to survive.

What is most important is that 6 years after the sale of the sewer system, the benefits continue and will assist Limerick with the many challenges to come in future years. As we look toward 2025, the long-term needs of the community, and how best to equitably fund these vital services, will remain a top priority for the Board and staff.

2025 Budget Process and Review

Beginning in September, the Township Manager and Finance Director began discussions with each department to map out specific budget requirements. A primary objective is to build on the successes achieved during 2024 and continue to ensure the Township can meet the challenges of the future.

Budget discussions were held with the Board during regularly scheduled meetings on October 1st, 15th, and November 12th. Based on the extent of issues to review, the Board also held a Special Budget Meeting on Monday, October 7th. During these meetings, the Board was offered a review of all reserve accounts and the impact all capital and unfunded requests would have on each fund. The final review of the full Budget was presented on November 19th, at which time, the Board approved the advertisement of the 2025 Budget for inspection and review by the public. The 2024 Budget was adopted on December 17, 2024, and is balanced across revenues and expenses at \$26,832,048.

During public discussions, the Board was briefed on the following Assumptions and Objectives that would be the basis of the Budget.

- Inflation and the increase of federal interest rates will impact all departments and require additional funding to maintain the same level services as provided in 2024.
- Year-end departmental cost savings for the past few years due to ongoing staffing shortages (Police hired 3 new officers in 2024), are not projected for 2025 as staffing levels are at what is considered optimal for 2025 less one request in Emergency Services.
- Year-end surpluses that have been realized due to high level construction permit activity and real estate sales, are not anticipated due to a lack of inventory for new residential units.
- The final year of a four-year plan to utilize ARPA funds, in the amount of \$500,000 each year, will be included in the budget to offset the increasing cost of general operations.
- Capital planning and projects will be focused on existing projects such as the Community Park and roadway improvement grants to include the \$14 million RACP allocation Limerick has been provided in the statewide program.
- The reliance on interest earnings from township reserve funds as an alternative non-tax funding stream to the General Fund will be prioritized, but the recent 50 bp reduction by the Federal Reserve will reduce interest earnings. This will hamper earnings for future needs as well as anticipated additional rate cuts that the Fed has indicated will be forthcoming.
- With the conclusion of several large-scale capital grant projects over the past few years, discussion will take place on planning studies to determine future year's needs.
- Health Care costs are estimated to increase 5.5% per preliminary projection from DVIT.

- Conservative code revenue is projected as the lack of new residential inventory will bring lower permit activity from past years.

The Board again stated that they wish to maintain a conservative approach to ensure the scope of the township operation does not increase. Limerick's real estate tax burden, even with the 2024 increases for both the volunteer fire company and EMS service, remains in the lower half of all 62 Montgomery County communities. The Board reaffirmed that they would not look favorably on any tax increase for base line General Fund operations and the Budget must be structured in-line with current revenue streams.

Based on these guidelines, the following items are highlights of the issues incorporated into the Final Budget approved by the Board at their December 17th meeting:

Taxes

The property assessment of the Township is not expected to change much from 2024 and as such, only minor increases are expected across all budget funds which receive real estate tax revenue. The tax millage will also remain unchanged for 2025 as follows:

• General Fund - 2.089	\$3,315,175
• Fire Protection - 0.721	\$1,126,760
• Fire Hydrant - 0.10	\$ 160,000
• EMS - 0.50	\$ 775,000
• Park and Recreation - 0.073	\$ 115,000

Regarding Real Estate Transfer Taxes, only \$500,000 is projected for 2025 based on the decline of new housing permits and the continued slowdown of sales within the used housing market. However, several large non-residential projects are under discussion but as of the writing of this memo, the timing of land sales which are anticipated with the new projects, is not known. In 2024, several large commercial properties helped boost transfer tax receipts by \$300,000 above the original \$500,000 projection. A similar revenue increase could take place in 2025 if the commercial projects receive development approval and move into the construction phase.

Interest Income

General Fund interest earnings are projected to be \$400,000 which will be a \$75,000 decrease from year end 2024 projections. This reduction is based on economic reports that the Federal Reserve will initiate additional interest rate cuts due to the strength of the US economy. These projected rate cuts may change if inflation were to increase again in 2025.

Capital Reserve Fund interest earnings on the PFM Investments are budgeted at \$1,825,106. This projection is conservative regarding interest earnings which may be impacted by rates cuts. However, rate cuts reflect a strong economy which may lead to an increase in the value of our investments, and in turn bring forth increased interest earnings. The Capital Reserve Fund holds the net proceeds from the 2018 sale of the sewer system and the business strategy of utilizing the investment earnings of these funds, to offset the need for additional taxes, continues to provide benefits. The planned 2025 transfer of \$1,350,000 of interest earnings into the General Fund represents 26% of the Real Estate tax burden required to balance this fund. As School District and County property taxes continue to rise due to inflation, the Township can turn to these investment earnings, as another source of revenue, to offset rising costs instead of enacting additional taxes. If the sale of the sewer system did not occur, it is safe to assume that the overall household burden for current tax rates and expected rise of sewer operational costs

would be 37% higher than current costs. The Township's ability to utilize the interest earnings from the invested capital reserve funds is a significant contributor to these current year household savings. Unused cumulative interest earnings since 2018, that is available for 2025 and future years, is approximately \$6,669,204. In line with the 2018 Investment Policy, these funds can be used to support General Fund operations and capital projects.

General Fund Deficit and Capital Reserve Transfer

Discussion ensued on the use of General Fund Reserves to bridge an operating deficit. For 2025, the deficit is projected to again be \$753,831. This is after a transfer of \$1.350 million from the Capital Reserves Fund. The Board was reminded that this transfer of \$1.350 million, along with the projected deficit, represents an operational funding shortfall above the recurrent revenue stream. The Township's ability to offset 64% of this \$2,103,831 shortfall with interest earnings, as opposed to increased taxes, is a core example of the benefits of the business strategy behind the sale of the sewer system. The Board was also reminded that when the sale took place in 2018, projections showed that annual interest earnings could hold General Fund taxes level for a five-year period. 2025 will be the seventh year of this projection. Past year-end budgets have ended up in lower operating costs along with higher revenue streams which have eliminated the required transfer of interest from the Capital Reserve account. These funds have remained invested and adding to the overall investment earnings within the Capital Reserve Account. As noted previously in this report, the 2024-year end reduction of the use of interest from \$1.2 million to only \$465,000 is in line with previous year projections that a full elimination of this required transfer should not be expected as cost of services increased. For 2025, the administration believes that an even higher-level use of the full \$1.350 million capital reserve transfer will be required. Even with this increased burden on the Capital Reserve Fund, no anticipated increase in real estate taxes is deemed necessary for 2025.

As has been the practice of past years, a General Fund operating deficit will be structured into the Budget at \$753,831. This is a similar amount to beginning year 2024 and will be covered by General Fund reserves. The Administration will maintain positive budget management to try and reduce this deficit. However, and in conjunction with the Capital Reserve interest earnings discussion above, it is expected that the use of these reserve funds to cover the operating deficit will likely be required for 2025. Any discussion on future tax increases to stabilize the General Fund will come forth once it becomes evident that recurrent revenues are no longer able to cover ongoing expenses as well as this operating deficit. While General Fund Reserves are adequate at this time, it is imperative that at least \$5 million be maintained in reserve per the recommendation of the appointed Township Auditor.

Planning, Zoning, and Code Revenues

Recession related impacts are expected to continue to affect these departments and the 2025 Budget revenues will be in the range of 2024 projections. As noted previously in this report, residential housing demand remains strong despite high mortgage interest rates. New homes sell quickly in Limerick regardless of price and mortgage costs. A projected decline in new housing starts will have more to do with a lack of land inventory to build new homes than overriding economic conditions. Across all permit categories, the budget includes revenues of \$665,500 which will be an increase from 2024-year end projections.

Subdivision and Land Development fees are projected to be \$75,000, which is a \$25,000 increase from 2024. The Code Department year end reports for 2024 show 849 total permits were issued which is a decrease from the 996 permits approved for 2024. Based on the size of the township, revenue from a routine influx of 900 permits should be expected annually.

Development projects will push these numbers higher, and any increase that may come forth in 2025, is expected to be from commercial related permit activity and not from residential projects.

Succession Planning and Personnel

Discussion with the Board continued during the budget process on how best to maintain the current workforce. Toward this effort, the Board agreed to again match for all non-uniform personnel, the 4.5% wage increase afforded to the police force. A discussion was also held with the Board on the contributions of our part-time employees who work reduced hours year-round. To help retain these individuals, the Board agreed to adjust the Personnel Policy to allow these employees some level of vacation pay, based on their years of service.

Interfund Transfers

In addition to the proposed transfer of Capital Reserve Funds into the General Fund, the following transfers are also incorporated into the 2025 Budget.

Capital Equipment – For many years, the Capital Equipment Fund has not had a funding source other than sale of assets and interest, and relies on transfers from other reserve funds. In recent years, budget surplus monies were allocated to this fund to cover equipment purchases but beginning in 2023, no significant year end surplus was available, and this trend continued for 2024. To offset the large outlay to purchase larger scale trucks and apparatus, and reduce the burden on reserve funds, discussion with the Board has taken place in the past related to leasing options and conventional loans. The Board preference is to maintain a policy to purchase all as a lump sum to ensure the township remains debt free. For 2025, a transfer of \$2,909,940 from Capital Reserves to the Capital Equipment Fund will take place to cover approved expenditures. This will supplement the expected \$123,000 of revenue from the sale of equipment to be replaced. The year end 2024 Capital Reserve amount of \$580,326 will be utilized in full in 2025 toward the approved activities allocated within this fund. It is important to note that the 2025 transfer includes \$1,500,000 for the reconstruction of Manderach Playground. Once planning for this project begins in 2025, these funds will be transferred to the Park Capital Fund so the funds can be managed accordingly.

Park & Recreation Fund – The recreation programs offered by the department result in revenues sufficient to cover the cost of the programs and a portion of the administrative expenses. With the increase of the Township's parks, trails, and open space system, the real estate taxes received are not sufficient to cover all maintenance and personnel costs, so larger transfers are needed from the General Fund. For 2025, the required transfer is \$800,244 which is the deficit between programming fees and the expected \$115,000 in real estate taxes dedicated to this Fund. When future discussion takes place on any need to increase taxes for general operations, these talks should analyze the low real estate tax millage currently allocated to this Park Fund. The .073 mills only cover 14% of the annual deficit of this Fund. Any increase in the Park Fund millage will reduce the annual transfer from the General Fund and allow these monies to be used for other service departments. This strategy will allow discussions to take place with the community on whether any future tax increase should take place for General Fund or Park-related services.

Fire Protection Fund – The 2024 Budget maintains support for the Fire Departments Volunteer Incentive Program (VIP) that began in 2013. For 2025, the General Fund transfer will again be \$112,000. This represents \$100,000 as the Township contribution toward the VIP program in which the Fire Department matches an equal amount. This VIP Program provides the fire volunteers with a year-end bonus based on the amount of training they attend along with the

number of emergency calls they respond to throughout the year. An additional \$12,000 is provided to cover a stipend the Township offers to all employees who volunteer with the fire department and answer calls during daytime hours.

An additional transfer of \$631,657 is allocated from Capital Reserves to cover the mortgage payment on the Linfield Fire Station, and loan payments for vehicles approved within the 15-year replacement plan reviewed by the Board annually during the budget process.

Capital and Grant Projects

While recognizing the need to balance ongoing operations, the Board also reviewed the status of long-term projects needed to accommodate the growth of the community. The focus of all larger-scale projects is to seek outside agency funding and grants to offset project costs, as best as possible. The following is a review of the items under discussion:

- **Lightcap Road** – Since the opening of the Philadelphia Premium Outlet Mall in 2007, a need to upgrade the portion of this road between Possum Hollow and Airport Road has been under discussion. Current estimates now place the project at \$6 million, including right-of-way acquisitions. Currently, the Township has acquired \$250,000 from the CFA Multi- Modal program in 2023, and a \$500,000 award from the 2024 RACP Program. The Board approved the \$500,000 RACP match and with this, total project funding is now \$1,250,000. It is estimated that the project can be phased with the initial scope to be the replacement of the culvert near 67 Lightcap Road. A schedule will be established in early 2025 and it is anticipated that work on the culvert could begin in 2026 if project costs come in on budget to include required right-of-way acquisition. Also under discussion was the administration's plan to continue with grant applications to offset the balance of the project costs. In terms of large-scale roadway improvements, the reconstruction of Lightcap Road remains the top priority of the Board.
- **East-Bound Off-Ramp Sanatoga Interchange** – The project remains conceptual, pending acquisition of required right-of-way by Lower Pottsgrove Township. No funding for 2024 was allocated for this project but could change if the required right-of-way is obtained. This estimated \$4.5 million project is also included in the Township's RACP allocation. This remains as the second-tier project for funding after Lightcap Road.
- **Royersford Road & Linfield Trappe Road Intersection** – There is no funding approved beyond the design and permitting that is ongoing for this estimated \$5.5 million project. The focus of 2025 will be to continue to seek grants and other outside funding to offset the costs of this project. With the temporary signal in place at this intersection, and based on the cost of this project, the Board has rated this as the third level priority regarding the larger scale roadway projects.
- **Manderach Playground** – Under discussion with the community for several years has been the need to replace the 25-year-old wooden structure. Current estimates place the total reconstruction at \$1.5 million. In 2022 and 2023, grant applications in the amount of \$1 million were submitted to the DCED Local Share Account (LSA) Grant program but both times, they were denied. Discussion on the growing maintenance costs of this wooden structure, along with the fact that it is not ADA compliant, again took place with the Board. In analyzing all issues, the Board decided that it would be best to move forward with the project while continuing to seek other grant programs to help offset the costs. \$1,500,000 was approved by the Board from Capital Reserves and beginning in 2023, a discussion with the Park Committee will take place to map out goals and objectives and

work on obtaining a design. It is hoped that work can begin on this project in late 2025 with completion by the fall of 2026.

- **Swamp Pike Pedestrian Crossing** – With the completion of the Phase One Park Improvement Project in 2024, the need for this crossing at the entrance to this new section is now a priority. As noted previously in this message, a grant request to the Green Light Go program was not approved in 2024 to cover the cost of this \$120,000 project. The Board deemed this a high-level priority and approved a full allocation of Capital Reserve Funds to offset this project. It is anticipated that the signals can be completed by the summer of 2025.
- **Pottstown Health and Wellness Grant** – As noted in the 2024 section of this report, the Township received a \$30,000 grant from this agency to be used specifically for the Manderach playground and for playground equipment in Linfield Sports Park. The Township is required to match this \$30,000 award and as such suggested to the Board that these funds could go toward the cost to reconstruct Manderach Playground. We plan to discuss this proposed change of scope with Pottstown Health and Wellness to ensure they will approve the change that will limit use of the funds to just the Manderach Playground.
- **Storm Pipe Replacement Project** – Limerick is responsible for a storm pipe run that begins on Royersford Road and traverses through 567 and 571 Royersford Road, and across a section of Spring Ford Country Club. The storm pipes, which were installed in late 1970's, are failing and need replacement. Township staff are working to secure updated easements from all property owners, and we hope to have this in place soon. The Township Engineer has estimated the project cost at \$170,000 for a full excavation and replacement. The costs may be lowered if it is found that the pipe can simply be relined and left in place. The Board understood the Township's responsibility and approved the \$170,000 from Capital Reserves.

Departmental Programs and Budget Details

In addition to the items discussed above, the following are budget related issues discussed with the Board and approved for 2025.

- **Police**
 - The department will continue at its current staffing level of 30 sworn officers and 3.5 non-uniform administrative support personnel. Currently there is only one open officer position due to a resignation in the third quarter of 2024. We anticipate the hiring of this position and a return to full staffing by spring 2025. Based on budget discussions, the Board approved the following Unfunded and Capital requests.
 - Body Worn Cameras - Payment 4 of 6 in the amount of \$60,000 from Capital Reserves.
 - Replacement of 3 Ford Explorers - \$261,540 from Capital Equipment Fund.
 - Camera Drone - \$2,495 from General Fund Reserves
 - One Folding Ballistic Shield - \$4,650 from General Fund Reserves
 - DNA Collection Program - \$10,000 from General Fund Reserves
- **Public Works - Road Dept.**
 - Discussion took place on the pending retirement of up to 3 long-term employees over the next 3 to 5 years. The department director desires that new personnel be brought on soon so they can be trained ahead of these requirements and to help

- with the growing demands in the department. The need to increase staffing to handle dedication of several development roads has taken place over the last few budget cycles. In 2025, the new roads within the Northgate project on School Road will be turned over to the Township and add to their maintenance duties. Along with these routine responsibilities, the Board reaffirmed the strategy to maintain this department as a construction-based organization so they can handle many projects in-house. It is recognized that this approach requires a higher-level investment of equipment, personnel and vehicles. Toward these objectives, the Board approved the following for the 2025 Budget.
- Personnel - Two new FT positions to bring the department to a total of 16 members
 - Wheel Loader-replacement of 2014 unit for \$260,000 from Capital Reserves.
 - Broom Skid Attachment - \$11,000 from General Fund Reserves
- **Public Works - Park Dept.**
- With the opening of the new section of the park in late 2024, the department's maintenance responsibilities have increased. There are currently 7 full-time employees dedicated to park maintenance, and we feel this is adequate to handle the added park amenities that opened in 2024. The Township will maintain a mowing bid with a private company that handles summer grass cutting on miscellaneous open space land and basins outside of the main parks. To assist and help improve the efficiency of the crews, the Board approved the following equipment purchases.
 - Field groomer - \$38,000 from Capital Equipment
 - 144-inch Zero Turn Mower - \$55,000 from Capital Reserves
 - Water Reel - \$15,000 from Capital Equipment
- **Fire Marshal/Emergency Services**
- The Township's Fire and Life Safety Inspection program has proven successful in reducing false alarm calls throughout the Township. This has helped reduce the burden on our volunteer fire responders who continue to answer an increasing number of calls due to the growth of the community. With the demands on the department regarding fire investigations, emergency management issues, and daytime support with the fire department, an additional full-time inspector was requested to maintain the life safety program. While the Board understood the merits of the request, it was suggested that job duties of current personnel within the code and zoning departments be analyzed first to determine if support could come from existing staff members. Due to current job responsibilities, the administration stated that no more than part-time assistance should be anticipated from this strategy. The Board directed this approach before additional staffing was brought on. The Board did agree to reconsider this position in the future but declined to fund the new position for 2025.
- **Parks and Recreation**
- Departmental staff will remain at 3 full-time positions for 2025. Staff continues to bring forth high-level programs and services to the community to include the popular Summer Camp program. Current activities are limited to meeting room space within the Township building and fields within our park system. The summer camp program is held at a Spring Ford elementary school, and the success of this program is dependent on their support in allowing the Township to use their facilities. Discussion has taken place many times with the Board on the benefits of community building, but the majority have been reluctant to move forward with this project due to increasing construction costs. The Board also does not want to add

any burden to our local taxpayers regarding annual operational costs of a community facility. The departments proposed 2025 activity will be on par with past years but did ask for an additional \$5,000 of operational funding to enhance the Summer Concert Program. The Board approved this request.

- **Ambulance EMS Support**

- The Board's continued support for the EMS service remains evident with the imposition of the new EMS tax that began in 2024. With the financial stability of the organization now trending in a positive manner, work to build the capital program will take place in 2025. Toward this objective, the Board heard from the President of Freedom Valley Medical Rescue on the positive steps that have occurred over the past 12 months and what they wish to do moving forward. It is important to note that the Board reaffirmed their desire to continue to work with Lower Salford via the Intermunicipal Agreement currently in place which provides the financial support needed for the organization. In terms of service levels, discussion also took place regarding an expansion of power shifts to better serve each community. For 2025, Limerick will again provide FVMR \$682,000 per the requirements of the Inter-Municipal Agreement. A payment of \$25,000 will also be given to Friendship Ambulance for their service area within Limerick. In addition to this funding, the Board agreed to provide FVMR the following additional payments. It is important to note that Lower Salford Township will be providing an equal amount.
 - Capital funding for new ambulance - \$180,000
 - Operational funding for new Power Shift Crew - \$244,000

- **Tricentennial Celebration**

- The Board was briefed on the status of the 2026 celebration which included a review of the budget for the September 26th, Street Fair concept. The \$75,000 budget authorized by the Board is holding firm and staff believe this obligation will be reduced based on potential fund-raising and sponsorship support. No expenditure has taken place to date and as such, the Board agreed to roll over the full \$75,000 budget into 2025.

Fund Balances

The following is a projection of all year-end 2025 Reserve Funds after the activity of the approved budget.

- **General Fund** – These reserved funds provide the transfer to offset the projected original budget deficit of \$753,831. Any reduction in this deficit during the year will allow the funds to remain available for future years' needs. The Administration recommends that this fund balance does not go below \$5,000,000 based on the Government Finance Officers Association of PA (GFOA) recommendations. The General Fund Reserve Balance is estimated to be **\$8,932,476**.
- **Fire Protection Fund** – With the additional real estate tax revenues for this Fund, a year-end 2025 surplus of **\$474,355** is anticipated. The 2024 fire tax increase was the first since 2008 and was required to support the increasing operational costs of the volunteer department. The financial support strategy that the Township has had in place for approximately 12 years, has seen tangible long-term benefits that has strengthened the fire department, and the Board voiced their desire to continue with the program. The most significant benefit has been the increase in volunteers which is bucking the nationwide

trend of declining fire department memberships. Because Limerick Fire Department volunteer membership remains strong, fully paid staff is not required yet and provides cost savings of approximately \$5 million annually to this community. It was expected that this operational surplus would decline in future years because of inflation but the additional 2024 tax revenue has stabilized this reserve fund and allowing for added surplus funds. As costs continue to rise, it is important to maintain an operating surplus that is aside from the Township Capital Reserve Funds.

- **Road Improvement Fund** – Act 209 Traffic Impact Fees and Waiver Fees remain the primary funding source for this account. Traffic Impact fees have been used to fund several important roadway improvements over the past decade, such as the Sanatoga West-bound on-ramp, the design of Royersford Road/Linfield Trappe Road intersection, the traffic signals at Sunset Road and Ridge Pike, and at Limerick Road and Ridge Pike. So long as development activity remains strong, funding should continue to flow into this fund for use in future roadway improvement projects. Funds that are held within this account have some restrictions and cannot be used for routine roadway improvement projects. The year-end 2025 surplus is expected to be **\$1,803,476**. At this time, there are no roadway improvements proposed which will utilize any of these traffic impact funds.
- **Capital Reserve Fund** – When the sewer system was sold in July of 2018, \$57,058,030 was invested after all township debt was retired. The Board policy was never to spend this fund below the original investment level. Since this time, the Fund has accumulated \$6,669,204 of interest earnings that are available for general or capital projects. These reserve funds continue to be the backbone of the township's financial structure as they provide support for capital projects and the annual operations of the General Fund. This is again evident for 2025 as a \$1.350 million transfer will be required to the General Fund to offset the need to increase real estate taxes. In addition, these funds will be used to complete the \$1.5 million reconstruction of the Manderach Playground and other capital equipment and projects approved by the Board. In total, transfers out of the Capital Reserve Fund will be \$3,625,940. These transfers will be offset by expected interest revenue of \$1,850,000. The year-end fund surplus is projected to be **\$63,727,234**. As future budgets begin to rely more heavily on the interest earnings, a continued focus on maintaining the principal balance should be a high-level budget objective. This goal will help future Boards maintain the objectives of the 2018 Investment Strategy that dictates how these funds are to be used.
- **Liquid Fuels** – PennDOT receipts to Limerick from the gas taxes collected are expected to bring forth \$632,327 to the Fund. PW road projects are projected to be \$667,220 which will leave a 2025-year end surplus of **\$1,177,244**. These funds can be used for future roadway projects which meet PennDOT's program requirements, or the purchase of trucks and equipment that is required to maintain Limericks Road system. With over 100 miles of roads to maintain, the township has routinely planned approximately 7 miles of road maintenance projects on an annual basis. Inflation is limiting the amount of road miles repairs that can be completed with available funding so future maintenance projects may be geared more toward efforts to extend the life of road surfaces, before a full repaving is required.
- **Park Capital Fund** – The projected year end 2025 fund surplus of **\$449,244** will remain unchanged from previous years. As noted previously in this report, once the Manderach Playground project gets underway, the \$1,500,000 of Capital Reserves will be transferred into this fund to properly account for project costs. Based on the project cost once a design is finalized, use of these surplus funds may come into play. It is anticipated that a

discussion with the Board will take place at some point during 2025 regarding use of these surplus funds

- **Emergency Service Fund** – Tax revenues from the new EMS Real Estate Tax are held in this fund. By the close of 2025, it is anticipated that surplus funding in the amount of **\$186,000** will be available to support future programs and capital costs of our ambulance service companies.

This report details high level goals and objectives included within the 2024 Budget. Many smaller-scale details which make up most of the budget structure are not included, but that does not mean they are no less important to the success of the Limerick organization. During my time as Manager, a team approach is continuously stressed as the best approach to achieving the success that has come forth. The 2024 goal to replace several key staff positions has been successful and we look forward to the contributions they will provide to our organization. We are assured that the team-oriented approach we have maintained for many years will continue and allow for new ideas and a strengthening of all departments and our ability to serve this community.

I wish to thank the Board of Supervisors for their continued leadership and support, and for the privilege of being able to serve this great Limerick community. I would also be remiss if I did not thank the members of my staff, residents, and volunteers who have assisted me during the past year.

Sincerely,

A handwritten signature in blue ink, reading "Daniel K. Kerr". The signature is fluid and cursive, with the first name "Daniel" and last name "Kerr" clearly distinguishable.

Daniel K. Kerr
Township Manager

**RESOLUTION 2024-37
LIMERICK TOWNSHIP
MONTGOMERY COUNTY, PA**

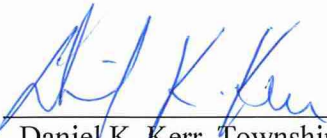
ADOPTING THE 2025 BUDGET

WHEREAS, Limerick Township is a Second Class Township and pursuant to Article XXXII, Taxation and Finance, Section 3202(d) of the Second Class Township Code, hereby adopts the 2025 Budget proposed at the Public Meeting of the Limerick Township Board of Supervisors on November 19, 2024, which was available to the public for a twenty (20) day period following the November 23, 2024 advertisement in a newspaper of general circulation in the Township stating its availability for public inspection and review.

NOW THEREFORE, BE IT HEREBY RESOLVED by the Board of Supervisors of Limerick Township, Montgomery County, Pennsylvania, at its regular meeting held on Tuesday, December 17, 2024 at 7:00 P.M. at the meeting place, Limerick Township Municipal Building, Limerick Township, Montgomery County, Pennsylvania, that the aforementioned proposed Budget for the 2025 fiscal year is hereby adopted.

ADOPTED AND ENACTED this 17th day of December, 2024.

ATTEST:



Daniel K. Kerr, Township Secretary

**LIMERICK TOWNSHIP
BOARD OF SUPERVISORS**

By: 

Kara Shuler, Chairman

Limerick Township 2025 Proposed Budget											
	60%	21%		14%	3%				2%		
	01	03	04	05	14	30	32	35	36	37	
	General	Fire	Road	EMS	Hydrant	Capital	Capital	Liquid	Park &	Park	Total all
	Fund	Protection	Improvement	Fund	Fund	Equipment	Reserves	Fuels	Recreation	Capital	Funds
Real Estate Tax Rate	2.089	0.721		0.50	0.10				0.073		3.483
Balance Forward - Operating	753,831	-	-	-	-	-		-	-	-	753,831
- Capital	-	-	-	-	-	-	388,726	-	-	-	388,726
Revenues											
Real Estate Taxes	3,315,175	1,126,760	-	775,000	160,000	-		-	115,000	-	5,491,935
Act 511 Taxes	7,160,000	-	-	-	-	-		-	-	-	7,160,000
Business License	406,230	-	-	-	-	-		-	-	-	406,230
Fines and Forfeits	44,000	-	-	-	-	-		-	-	-	44,000
Interest, Rents and Royalties	400,000	6,750	31,900	-	-	7,200	1,825,106	34,892	66,800	-	2,372,648
Grants and Inter-Govt Revenue	656,394	183,000	25,000	-	-	-		632,327	-	-	1,496,722
PILOT Fees	94,079	-	-	-	-	-		-	-	-	94,079
General Government	75,000	-	-	-	-	-		-	-	-	75,000
Public Safety	680,100	-	-	-	-	-		-	-	-	680,100
Culture & Recreation	-	-	-	-	-	-		-	687,000	-	687,000
Other Misc. Revenues	2,650	-	-	-	-	123,000	-	-	-	-	125,650
Contribs, Donations & Assessments	-	-	83,000	-	-	-		-	-	-	83,000
Transfers from Other Funds	2,207,286	631,657	-	424,000	-	2,909,940	-	-	800,244	-	6,973,127
Total Revenues	15,794,746	1,948,167	139,900	1,199,000	160,000	3,040,140	2,213,832	667,220	1,669,044	-	26,832,048
Expenditures											-
General Government	2,218,987	5,400	-	-	-	2,300,000	-	-	1,000	-	4,525,387
Police	6,049,847	-	-	-	-	321,540		-	-	-	6,371,387
Code Services	454,061	-	-	-	-	-		-	-	-	454,061
Planning & Zoning	670,363	-	-	-	-	-		-	-	-	670,363
Emergency Services	642,238	1,462,645	-	1,131,000	155,000	-		-	-	-	3,390,883
Public Works	3,231,683	-	56,900	-	-	305,000		667,220	-	-	4,260,803
Parks	-	-	-	-	-	108,000			924,211	-	1,032,211
Recreation	-	-	-	-	-	-		-	743,833	-	743,833
Miscellaneous	19,000	-	-	-	-	-		-	-	-	19,000
Pension Contributions	1,030,420	-	-	-	-	-		-	-	-	1,030,420
Insurances	217,245	7,900	-	-	-	-		-	-	-	225,145
Post Retirement Contribution	50,000	-	-	-	-	-		-	-	-	50,000
Interfund Transfers	1,210,901	-	-	-	-	-	3,625,940	-	-	-	4,836,841
Funds Reserved for Future Use	-	472,222	83,000	68,000	5,000	5,600	(1,412,108)	-	-	-	(778,286)
Total Expenditures	15,794,746	1,948,167	139,900	1,199,000	160,000	3,040,140	2,213,832	667,220	1,669,044	-	26,832,048
	-	-	0	-		-	(0)	(0)	0	-	

**RESOLUTION 2024-38
LIMERICK TOWNSHIP
MONTGOMERY COUNTY, PA**

2025 REAL ESTATE TAX RATE


WHEREAS, Limerick Township is a Second Class Township and pursuant to Article XXXII, Taxation and Finance, Section 3205 of the Second Class Township Code, hereby establishes a tax levy upon all real property within the Township subject to taxation for fiscal year 2025 as follows:

Tax Rate for General Purposes:	2.089 mills
Tax Rate for Fire Protection:	.721 mills
Tax Rate for Hydrants	.10 mills
Tax Rate for EMS	.50 mills
Tax Rate for Recreation Purposes:	<u>.073 mills</u>
	3.483 mills

NOW THEREFORE, BE IT HEREBY RESOLVED by the Board of Supervisors of Limerick Township, Montgomery County, Pennsylvania, at its regular meeting held on Tuesday, December 17, 2024 at 7 P.M. at the meeting place, Limerick Township Municipal Building, Limerick Township, Montgomery County, Pennsylvania, that the aforementioned tax rates are established.

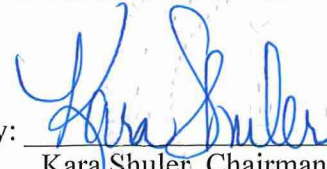
ADOPTED AND ENACTED this 17th day of December, 2024.

ATTEST:

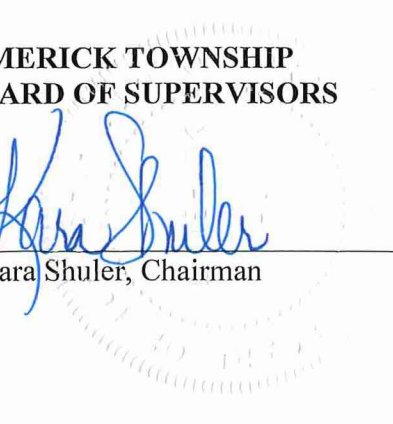


Daniel K. Kerr, Township Secretary

**LIMERICK TOWNSHIP
BOARD OF SUPERVISORS**

By: 

Kara Shuler, Chairman



General Fund - 01

The General Fund is the primary operating fund of the Township. Its major sources of revenue are Real Estate Taxes, Act 511 Taxes and Charges for Services, like building permits. The primary expenditures are Police, Public Works and Administration of the Township.

Revenues

Real Estate Taxes

The 2025 milage remains at 2.089 mills, a rate set in 2016. Real Estate Taxes are budgeted to be approximately \$3,315,000 representing 22% of the total general fund revenue budget. The projected assessed value is slightly higher than 2024.

Act 511 Taxes

Act 511 Taxes include Real Estate Transfer taxes (.5%), EIT (.5%) and LST taxes (\$52 per person employed in Limerick). Together, these taxes account for \$7,160,000 or about 45% of total general fund revenues.

Real Estate Transfer Taxes are budgeted at \$500,000. Residential transfers have decreased as a result of higher interest rates, the unknown is the commercial transfers; these are typically one-time and a large dollar amount and cannot be counted on and therefore aren't part of the budgeted numbers.

Year	Total RE Transfer Tax	Commercial	Residential	# Residential Transfers
2025 - budget	\$500,000			
2024 - projected	\$890,000	\$160,000	\$730,000	315
2023- actual	\$942,989	\$152,150	\$578,511	300
2022- actual	\$1,450,000	\$498,312	\$907,589	413
2021 - actual	\$1,089,733	\$297,179	\$792,554	411
2020 - actual	\$776,332	\$153,073	\$623,260	363

Earned Income Tax (EIT) is the general fund's largest source of revenue. It is a one percentage tax on earned income to residents and persons working within the Township. The Springford School District receives 50% of the tax on residents.

The Local Services Tax (LST) is a tax on individuals working in Limerick Township and is charged at \$1 per week, a maximum of \$52 per year. LST taxes

continue to rebound after the effects of the Corona virus first reported in March 2020. A lot of residents who work at Philadelphia based companies continue to work at home and therefore, pay Limerick's taxes. However, Philadelphia is trying to change that. Our estimates for 2025 remain conservative.

Year	EIT	LST
2025 - budget	\$6,050,000	\$610,000
2024 - projected	\$5,800,000	\$590,000
2023 – actual	\$5,342,293	\$522,371
2022 – actual	\$5,777,752	\$624,967
2021 - actual	\$5,188,518	\$528,212
2020 - actual	\$4,752,915	\$510,212

Business Licenses/Permits

2025 Cable Television Franchise Fees are budgeted at \$395,000, about the same as the 2024 projections. The consumer switch to streaming services continues so we are conservative in this estimate for the budget. Comcast represents about 66% of CATV fees and Verizon represents about 34% of the fees as compared to 2008 when Comcast was 91% and Verizon 9%. 5-year franchise agreements were recently signed with both Verizon and Comcast.

Interest Income

Interest Income is budgeted at \$400,000 for 2025 as compared to \$591,000 projected for 2024. The Fed Fund Rate is currently 4.58% but expected to be reduced by .75% in 2025, with a target of 3.50-3.75% by the end of 2025.

Federal Grants

The budget includes the use of \$505,000 or about one quarter of the ARPA funds received by the Township and will be used to fund general operations.

State Grants

The receipt of the 2022 annual DEP Waste Recycle grant is budgeted at \$40,000 about \$18,000 less than the amount received in 2024 for the 2023 grant year of \$52,289. The estimates are provided by Hough & Associates who administer this grant for the Township.

State Shared Revenue

The budget for Municipal Pension State Aid of \$512,000 is calculated based on the 2024 per unit rate received of \$5,828 (a 12.5% increase from the 2022 rate) and the number of eligible employees in the three Township sponsored pension plans.

Payment in Lieu of Taxes

The Exelon Stipulation is budgeted at \$91,162. The 2013 agreement expired in 2024 and a new agreement was signed that includes a small annual increase.

General Government

These revenues budgeted at \$75,000 for 2025, include fees generated in the Planning & Zoning Department. Subdivision and Land Development fees are budgeted at \$30,000, compared to 2024 projections of \$30,000.

Public Safety

The 2025 budget for Public Safety is \$680,100 representing about 4.5% of the total general fund budget and building-related permits make up 83% of this budget. Residential permit volume is expected to be about \$258,000, which is in line with the projected amount for 2024. Several residential projects were completed in 2024, Everleigh, Weaver Tract and Northgate. The Ironwood townhomes projects are about half completed. Commercial permits are budgeted at \$308,000 as compared to \$353,000 projected for 2024, which included Kia, Magerk's, Freddys and Chipotle.

Interfund Transfers

The 2025 transfer from the Capital Reserve Fund is the transfer of a portion of the interest income on the proceeds from the sewer sale. This transfer of \$1,200,000 provides additional income to balance the operating budget offsetting any needed tax increase.

Cash Balance Forward

The use of \$753,831 of Cash Reserves is budgeted to balance the general fund after a transfer to fund the Parks & Recreation Fund deficit of \$800,244. Note that the revenue estimates in 2025 are conservative and any additional revenues received will reduce the use of cash reserves and potentially the Transfer from Capital Reserves.

Expenditures**General Government**

General Government includes the Board of Supervisors, the manager's office, finance, tax collection, legal and engineering, technology and facilities maintenance. The 2025 budget is \$2,218,987, about \$45,000 less than the 2024 projections. A 4.5% wage increase is budgeted for most non-uniform personnel as well as a 6% increase for health insurance.

Police

The 2025 budget maintains the department at 30 sworn officers as implemented in 2017 and 3.5 administrative staff. However, the current number of officers is 29 and we expect to be at 30 later in the year.

The 2025 departmental budget is \$6,139,847, accounting for 38% of the General Fund budget. This is an increase of \$850,897 or 15% over the 2024 projected budget, primarily due to personnel costs. The latest police contract was signed for a four-year period 2022-2025 that includes an annual wage increase of 4.5%.

Code Enforcement

This department includes the Director of Code Services, two Code Officials and an administrative assistant. They are responsible for plan reviews and residential and commercial inspections. The 2025 budget is \$454,061, a 0.7% increase over the 2024 projections.

Planning & Zoning

The budget includes the costs related to Community Planning and the Zoning Hearing Board. The department includes the Director of Community Planning and Zoning, Assistant Zoning Officer, and GIS Specialist. The 2025 budget is \$671,911 as compared to 2024 projections of \$531,133, an increase of about \$140,000. Most of this increase is related to staffing. In 2024, the department was not fully staffed until July, so 2025 has a full year estimate of salaries and associated benefits for staff.

Emergency Services

This department includes the Fire Marshal, an assistant Fire Marshal, a fire inspector and an administrative assistant. They are responsible for the Fire and Life Safety inspection program and liaison with the Limerick Fire Department as well as coordinating the Township's emergency operations. The 2025 budget is \$642,238, an increase of \$70,000. That increase is primarily personnel related; wages, taxes, health, and workers compensation.

Public Works

The Public Works department consists of twenty full-time employees; six of whom work primarily in park maintenance and therefore their related costs are accounted for in Fund 36, Parks & Recreation. In total, the 2025 Public Works Dept. budget of \$3,117,914 accounts for 20% of the general fund budget.

Public Works – General Services

The general services budget, \$2,193,703, covers the personnel costs of the department as well as building maintenance and vehicle fuel. The budget is about \$234,500 or 12% greater than the 2024 projected budget. Materials and

supplies are budgeted to increase about 8-10%. Overtime is budgeted at \$105,000 compared to \$65,500 projected in 2024.

Public Works – Snow Removal

The 2025 budget for snow removal is \$159,500, about \$77,000 higher than the 2024 projected budget but in line with the original 2024 budget. The year-to-year costs vary greatly due to the occurrence of storms. The budget is typically set for a worst-case scenario and reduced through budget amendments if appropriate.

Public Works – Traffic Signals

The Township maintains and provides electric for 34 traffic signals and 7 flashers in the Township. Several are shared with another municipality and a portion of those costs are passed through. The 2025 budget of \$80,100 is approximately \$11,000 higher than the 2024 projections. The budget for Maintenance is conservative and will be amended as needed based on actual repairs.

Public Works - Street Lights

The budget of \$49,000 is for the cost of electricity for the Township's 190+ streetlights. The Street Light Replacement Program approved in early 2020 that replaced all lights with LEDs was completed in early 2024 and has provided for lower electrical and repair costs.

Public Works – Maintenance & Repairs

Repairs to roads are budgeted for here. The 2025 budget is \$736,600, about \$66,000 or 10% more than the 2024 projected budget, all attributable to the current increase in cost of materials and services. \$350,000 is budgeted for Contracted Services, the recurring annual cost of contracted services for street sweeping and oil & chip and \$300,000 has been budgeted for materials. Although a list of roads has been suggested for oil & chip in 2025, the final list will be determined in the spring after the Public Works Superintendent has assessed the conditions.

Pension Fund Contributions

The 2025 MMO's (minimum municipal obligation) for the three pension plans, approved by the Board of Supervisors at its September 2024 meeting, are accounted for here. The changes in expense between years are a function of the number of members in each plan and the rates of return of the plans. The 2025 MMO includes a 3.00% Police Contribution. The total MMOs for the three plans is \$1,030,420. The Township's cost will be determined after the state pension aid is received in September.

Insurances

The 2025 property and liability insurances budget of \$217,245 approximately 27% greater than 2024 costs.

Post Retirement Contribution

The 2009 Police Contract provided for post-retirement health insurance coverage for an officer and spouse at a cost of 50% of the premium costs. Because the cost of this benefit will be significant in future years, it is prudent to reserve funds for this expense. The annual contribution is \$50,000. The liability for this benefit is reported in the audited financial statements.

Interfund Transfers

The Transfer to Park & Recreation Fund of \$800,244 is the amount required to balance the Park & Recreation Fund.

The transfer to the Fire Protection Fund is primarily for the Volunteer Incentive Program that began in 2013. At that time the Township contributed \$50,000 per year. That amount was increased to \$100,000 for 2024. Additionally, there is \$12,000 for reimbursement of the fire stipend program for Township employees who are daytime drivers.

Fund Balance

The 2024 original budget assumed the use of reserves of \$753,831 for general Township operations after a transfer from Capital Reserves. After three budget amendments, that use was not necessary, and the General Fund is expected to break even or see a small surplus without a contribution from the Capital Reserve Fund. Greater revenues from RE Transfer, EIT and building permits coupled with significant personnel savings in the police department are the primary reasons.

The 2025 budget calls for the use of \$753,831 of cash reserves for general operations, however it is hoped that additional revenues combined with cost management will lessen the amount needed to balance the general fund operations.

The fund balance at 12/31/24 is projected to be \$8,932,476. After the projected deficit of \$753,831, the fund balance is estimated to be \$8,65\85,717 at 12/31/25.

Report Criteria:

Includes all accounts

Includes grand totals

Account Number	Title	2023 Actual	2024 Original	2024 Projected	2025 Approved Budget
GENERAL FUND					
Real Property Taxes					
01-301-100	Real Estate Taxes - Current	3,210,008.69	3,247,000.00	3,247,000.00	3,255,027.00
01-301-400	Real Estate Taxes - Delinquent	39,896.58	40,000.00	40,000.00	40,099.00
01-301-600	Real Estate Taxes - Interim	23,654.00	20,000.00	20,000.00	20,049.00
Total Real Property Taxes:		3,273,559.27	3,307,000.00	3,307,000.00	3,315,175.00
Act 511 Taxes					
01-310-030	Per Capita Taxes - Delinquent	5.50	.00	.00	.00
01-310-100	Real Estate Transfer Taxes	942,989.30	500,000.00	500,000.00	500,000.00
01-310-210	Earned Income Taxes	5,777,752.01	5,700,000.00	5,800,000.00	6,050,000.00
01-310-510	Local Services Tax	624,967.08	590,000.00	590,000.00	610,000.00
Total Act 511 Taxes:		7,345,713.89	6,790,000.00	6,890,000.00	7,160,000.00
Business Licenses/Permits					
01-321-320	Junk Yard	280.00	280.00	280.00	280.00
01-321-600	Professional & Occupational	12,080.00	8,500.00	8,500.00	8,500.00
01-321-610	Transient Retailers/Solicitati	3,000.00	2,000.00	2,000.00	2,000.00
01-321-800	Cable Television Franchise	406,996.05	395,000.00	395,000.00	395,000.00
01-321-900	Trailer Park Permits	450.00	450.00	450.00	450.00
Total Business Licenses/Permits:		422,806.05	406,230.00	406,230.00	406,230.00
Non-Business License/Permits					
01-322-820	Highway Occupancy Permit	11,690.00	10,000.00	10,000.00	10,000.00
01-322-860	Drainage Permit Fee - New bldg	3,917.00	5,000.00	5,000.00	4,000.00
01-322-862	Drainage Permit Fee - Add/Pool	18,905.00	10,000.00	10,000.00	10,000.00
Total Non-Business License/Permits:		34,512.00	25,000.00	25,000.00	24,000.00
Fines					
01-331-100	District Justice Fines	28,596.83	25,000.00	25,000.00	25,000.00
01-331-110	State Police Fines	8,607.40	8,500.00	8,500.00	8,500.00
01-331-120	Violations of Ordinances - Pol	50.00	500.00	500.00	500.00
01-331-130	County Clerk of Courts Fines	9,132.60	10,000.00	10,000.00	10,000.00
Total Fines:		46,386.83	44,000.00	44,000.00	44,000.00
Interest Income					
01-341-100	Interest Income	530,105.82	400,000.00	400,000.00	394,000.00
01-341-120	Interest Income - DCED	933.97	200.00	200.00	.00
01-341-130	Interest Income - ARPA Funds	61,992.28	30,000.00	36,000.00	6,000.00
Total Interest Income:		593,032.07	430,200.00	436,200.00	400,000.00
Federal Operating Grants					
01-351-010	Federal Government Grants	3,433.50	.00	5,432.00	5,432.00
01-351-020	Federal Grants	.00	22,000.00	22,000.00	.00

Account Number	Title	2023 Actual	2024 Original	2024 Projected	2025 Approved Budget
Total Federal Operating Grants:		3,433.50	22,000.00	27,432.00	5,432.00
Federal Grants					
01-352-530	ARPA Funds	505,000.00	505,000.00	505,000.00	505,000.00
Total Federal Grants:		505,000.00	505,000.00	505,000.00	505,000.00
State Capital/Operating Grants					
01-354-010	Waste Recycle Grant	52,288.78	40,000.00	40,000.00	40,000.00
01-354-020	Drug Task Force	9,583.56	8,000.00	8,000.00	8,000.00
01-354-022	Sobriety Checkpoint	12,541.48	10,000.00	10,000.00	10,000.00
01-354-025	DCED Grant - Rldge Pike Sewer	46,334.53	.00	.00	.00
Total State Capital/Operating Grants:		120,748.35	58,000.00	58,000.00	58,000.00
State Shared Revenue					
01-355-010	Public Utility Realty Tax	10,470.77	9,500.00	9,500.00	9,500.00
01-355-040	Alcoholic Beverage Tax	4,950.00	5,450.00	5,450.00	5,450.00
01-355-050	Municipal Pension State Aid	547,821.49	512,000.00	512,000.00	512,000.00
01-355-080	DCNR Grant	.00	.00	.00	.00
Total State Shared Revenue:		563,242.26	526,950.00	526,950.00	526,950.00
State Payments in Lieu of Tax					
01-356-020	Game Commission Lands	583.44	583.00	583.00	2,917.00
Total State Payments in Lieu of Tax:		583.44	583.00	583.00	2,917.00
Local Government Grants					
01-357-010	Local Government Grants	.00	.00	.00	.00
Total Local Government Grants:		.00	.00	.00	.00
Payments in Lieu of Taxes					
01-359-100	Exelon Stipulation Payment	85,929.00	88,507.00	88,507.00	91,162.00
Total Payments in Lieu of Taxes:		85,929.00	88,507.00	88,507.00	91,162.00
General Government					
01-361-310	Subdivision/Land Develop Fees	106,697.00	30,000.00	30,000.00	30,000.00
01-361-320	Hearings & Interpretations	500.00	.00	.00	1,000.00
01-361-330	Zoning Permit	1,610.00	1,200.00	1,200.00	2,000.00
01-361-331	Sign Permits	8,666.00	8,000.00	8,000.00	6,500.00
01-361-340	Zoning Hearing Fees	36,600.00	20,000.00	20,000.00	22,000.00
01-361-341	Petition to Re-Zone Fees	.00	.00	.00	.00
01-361-342	Conditional Use Hearing Fees	4,200.00	6,500.00	6,500.00	6,500.00
01-361-344	Planning Module Fee	1,550.00	.00	.00	.00
01-361-400	Zoning Verification Letter	1,500.00	3,000.00	3,000.00	2,000.00
01-361-450	Zoning Use Permit	6,735.00	6,000.00	6,000.00	5,000.00
01-361-520	Sale of Codes, Maps, Ordinance	.00	.00	.00	.00
01-361-530	Photocopy Charges	51.50	.00	.00	.00

Account Number	Title	2023 Actual	2024 Original	2024 Projected	2025 Approved Budget
Total General Government:		168,109.50	74,700.00	74,700.00	75,000.00
Public Safety					
01-362-110	Sale - Copies of Accident Repo	7,135.00	6,500.00	6,500.00	6,500.00
01-362-111	Sale - Copies of Fire Reports/	35.00	.00	.00	.00
01-362-112	School Crossing Guards - Reimb	4,756.00	5,000.00	5,000.00	5,000.00
01-362-120	Security Alarm Installation Fe	660.00	.00	.00	.00
01-362-130	False Alarm Fines	4,585.00	2,000.00	2,000.00	2,000.00
01-362-210	Underground Storage Tank Permi	120.00	100.00	100.00	100.00
01-362-250	Fire Code Operational Permit	1,320.00	1,000.00	1,000.00	1,000.00
01-362-410	Building Permits - Residential	278,540.38	165,000.00	165,000.00	165,000.00
01-362-411	Building Permits-\$4.50 Fee	.00	.00	.00	.00
01-362-415	Building Permits - Commercial	217,531.73	200,000.00	200,000.00	200,000.00
01-362-420	Electrical Permits - Resident	34,030.04	21,000.00	21,000.00	21,000.00
01-362-425	Electrical Permits - Commercia	60,363.09	50,000.00	50,000.00	50,000.00
01-362-430	Plumbing Permits - Residential	35,136.90	20,000.00	20,000.00	20,000.00
01-362-435	Plumbing Permits - Commercial	31,465.15	27,500.00	27,500.00	27,500.00
01-362-455	Commerical Business Inspection	28,190.00	30,000.00	30,000.00	30,000.00
01-362-456	Residential Rental Inspections	26,890.00	70,000.00	70,000.00	70,000.00
01-362-460	Mechanical Permits - Resident	62,354.08	43,000.00	43,000.00	43,000.00
01-362-465	Mechanical Permits - Commercia	31,575.00	29,000.00	29,000.00	29,000.00
01-362-480	Building Plan Review Fee - Res	14,850.00	8,500.00	8,500.00	8,500.00
01-362-481	Building Plan Review Fee - Com	1,200.00	1,500.00	1,500.00	1,500.00
Total Public Safety:		840,737.37	680,100.00	680,100.00	680,100.00
Highways and Streets					
01-363-510	Contracted Snow Removal - Penn	40,457.50	41,259.00	41,259.00	41,562.00
Total Highways and Streets:		40,457.50	41,259.00	41,259.00	41,562.00
Miscellaneous Revenues					
01-380-100	Misc. Revenue - Admin.	107.50	.00	.00	.00
01-380-110	Misc Rev-Fin Admin Fees	3,285.00	2,000.00	2,000.00	2,000.00
01-380-140	Miscellaneous Revenue	677.96	.00	.00	.00
01-380-200	Newsletter Ad Revenue	.00	.00	.00	.00
01-380-410	Misc. Rev- Police OT Reimb	17,889.59	17,000.00	17,000.00	.00
01-380-411	Misc Police Revenues	140.00	150.00	150.00	150.00
01-380-413	Reimb - Auxiliary Police	598.00	500.00	500.00	500.00
01-380-415	Fingerprinting Fee	1,300.00	1,500.00	1,500.00	1,000.00
01-380-420	Bus Patrol Fees	15,483.00	12,000.00	12,000.00	2,500.00
Total Miscellaneous Revenues:		39,481.05	33,150.00	33,150.00	6,150.00
Contributions/Donations					
01-387-100	Contributions/Donations - Priv	750.00	.00	.00	450.00
Total Contributions/Donations:		750.00	.00	.00	450.00
Interfund Transfers					
01-392-032	Transfer from Capital Reserves	.00	1,200,000.00	1,200,000.00	1,350,000.00

Account Number	Title	2023 Actual	2024 Original	2024 Projected	2025 Approved Budget
01-392-450	Transfer In from Other Funds	.00	.00	.00	533,835.00
Total Interfund Transfers:		.00	1,200,000.00	1,200,000.00	1,883,835.00
Cash Balance Forward					
01-399-100	Use of Cash Reserves	.00	.00	753,831.00	753,831.00
Total Cash Balance Forward:		.00	.00	753,831.00	753,831.00
Board of Supervisors					
01-400-110	Wages - Elected Officials	9,749.88	16,250.00	9,750.00	13,000.00
01-400-156	Health Insurance	10,518.65	14,900.00	11,650.00	15,517.00
01-400-161	FICA	745.89	1,300.00	1,300.00	969.00
01-400-358	Public Officials Liability	16,180.00	16,665.00	16,665.00	17,890.00
01-400-460	Seminars/Meetings/Conferences	16,832.91	15,000.00	15,000.00	15,000.00
01-400-470	Tri-Centennial Committee	2,222.00	20,000.00	20,000.00	.00
01-400-521	Contributions / Donations	6,500.00	.00	6,500.00	6,500.00
01-400-750	Non-depreciable Equipment	.00	1,500.00	1,500.00	1,500.00
Total Board of Supervisors:		62,749.33	85,615.00	82,365.00	70,376.00
Administration					
01-401-120	Wages - Administration	400,713.52	430,000.00	422,000.00	443,142.00
01-401-154	Life/Disability Insurance	2,392.81	2,300.00	2,300.00	2,300.00
01-401-156	Health Insurance	118,979.70	120,400.00	120,400.00	110,611.00
01-401-161	Employer's Liab (FICA/SUTA)	29,444.48	28,500.00	28,500.00	32,863.00
01-401-210	Office Supplies	12,056.84	14,000.00	14,000.00	14,000.00
01-401-310	Professional Services	11,121.25	7,840.00	12,000.00	12,000.00
01-401-322	Telephone - Mobile	2,851.60	2,500.00	2,500.00	2,500.00
01-401-323	Comcast Cable	126.60	175.00	175.00	175.00
01-401-325	Postage	4,000.00	7,500.00	7,500.00	7,500.00
01-401-340	Advertising/Printing/Binding	8,458.26	12,000.00	12,000.00	12,000.00
01-401-342	Newsletter Expenses	25,879.43	30,000.00	30,000.00	30,000.00
01-401-353	Surety/Fidelity Bonds - Twp Ma	100.00	100.00	100.00	100.00
01-401-354	Workers' Comp. Insurance	407.58	400.00	400.00	400.00
01-401-374	Vehicle Maintenance	951.08	600.00	600.00	600.00
01-401-420	Dues/Subscriptions/Memberships	11,755.00	15,000.00	15,000.00	15,000.00
01-401-460	Seminars/Meetings/Conferences	7,800.37	12,000.00	12,000.00	12,000.00
01-401-470	Computer Training	.00	.00	.00	.00
01-401-750	Non-depreciable Equipment	1,200.00	1,000.00	1,000.00	1,000.00
Total Administration:		638,238.52	684,315.00	680,475.00	696,191.00
Financial Administration					
01-402-120	Wages - Finance	309,376.06	340,100.00	364,000.00	318,897.00
01-402-154	Life/Disability Insurance	2,070.13	2,200.00	2,200.00	1,913.00
01-402-156	Health Insurance	56,365.12	81,400.00	81,400.00	51,844.00
01-402-161	Employer's Liab (FICA/SUTA)	24,088.01	28,000.00	28,000.00	23,758.00
01-402-183	Overtime	.00	.00	.00	.00
01-402-310	Professional Services	4,225.00	4,000.00	5,400.00	5,600.00
01-402-311	Accounting/Auditing Fees	30,000.00	30,000.00	30,000.00	30,000.00
01-402-315	Bank Fees	65.00	.00	.00	.00

Account Number	Title	2023 Actual	2024 Original	2024 Projected	2025 Approved Budget
01-402-316	Payroll Service	6,243.80	7,000.00	7,000.00	7,000.00
01-402-322	Telephone - Mobile	.00	.00	.00	.00
01-402-353	Surety/Fidelity Bonds - Treasu	11,908.00	11,908.00	11,908.00	11,908.00
01-402-354	Workers' Comp. Insurance	333.44	350.00	350.00	350.00
01-402-420	Dues/Subscriptions/Memberships	394.00	600.00	600.00	1,000.00
01-402-460	Seminars/Meetings/Conferences	3,393.06	4,000.00	4,000.00	6,000.00
01-402-470	Computer Training	.00	.00	.00	.00
01-402-750	Non-Depreciable Equipment	.00	1,000.00	1,000.00	1,000.00
Total Financial Administration:		448,461.62	510,558.00	535,858.00	459,270.00
Tax Collection					
01-403-110	Elected Tax Collector Commissi	26,596.60	27,500.00	27,500.00	27,500.00
01-403-120	Appointed Tax Collector Commis	72,764.54	72,000.00	72,000.00	72,000.00
01-403-161	FICA	2,456.48	2,700.00	2,700.00	2,700.00
01-403-210	Forms & Postage	3,754.51	3,750.00	3,750.00	3,750.00
01-403-353	Surety/Fidelity Bonds - Tax Co	1,688.25	.00	.00	.00
Total Tax Collection:		107,260.38	105,950.00	105,950.00	105,950.00
Law					
01-404-101	Legal Services	273,739.82	300,000.00	300,000.00	300,000.00
Total Law:		273,739.82	300,000.00	300,000.00	300,000.00
Technology					
01-407-250	Repairs/Maint. of Equipment	189.86	2,000.00	2,000.00	2,000.00
01-407-310	IT - Professional Services	.00	.00	.00	.00
01-407-333	Network Support	25,239.28	28,000.00	28,000.00	29,500.00
01-407-334	Website Management Support	4,832.55	5,000.00	5,000.00	5,000.00
01-407-450	Maintenance Agreements	82,727.84	85,000.00	85,000.00	87,800.00
01-407-750	Non-depreciable Equipment	18,795.72	20,000.00	23,000.00	23,000.00
Total Technology:		131,785.25	140,000.00	143,000.00	147,300.00
Engineer					
01-408-101	Engineer - Township Costs	216,448.36	225,000.00	225,000.00	227,000.00
01-408-105	Engineering - Ridge Pike Sewer	47,566.27	.00	.00	.00
01-408-109	Engineer - Drainage	33,224.00	30,000.00	30,000.00	30,000.00
Total Engineer:		297,238.63	255,000.00	255,000.00	257,000.00
General Govt. - Facilities					
01-409-241	General Supplies	5,820.89	8,000.00	8,000.00	8,000.00
01-409-245	Office Equipment Leases	17,093.94	16,500.00	16,500.00	16,500.00
01-409-250	Repairs/Maint. of Equipment	10,568.85	8,000.00	8,000.00	8,000.00
01-409-260	Small Tools & Equipment	299.99	2,000.00	2,000.00	2,000.00
01-409-321	Telephone Services - Monthly	18,832.92	21,000.00	21,000.00	21,000.00
01-409-362	Electric - Admin/Police Bldg	49,940.87	60,000.00	60,000.00	60,000.00
01-409-364	Public Sewer	965.85	800.00	800.00	800.00
01-409-365	Solid Waste Disposal	11,115.97	12,000.00	12,000.00	12,000.00
01-409-366	Public Water	7,981.81	8,100.00	8,100.00	8,100.00

Account Number	Title	2023 Actual	2024 Original	2024 Projected	2025 Approved Budget
01-409-373	Repairs/Maintenance - Building	29,827.00	10,000.00	16,000.00	17,500.00
01-409-400	Lewis Road Garage Utilities	2,789.80	5,000.00	5,000.00	5,000.00
01-409-450	Other Contracted Services	21,710.66	24,000.00	24,000.00	24,000.00
Total General Govt. - Facilities:		176,948.55	175,400.00	181,400.00	182,900.00
Police					
01-410-120	Wages - F/T Police Officers	2,739,263.58	3,009,000.00	2,920,000.00	3,269,886.00
01-410-121	Police Wages - ARPA	505,000.00	505,000.00	505,000.00	505,000.00
01-410-140	Wages - Civilian	198,196.01	224,000.00	224,000.00	225,675.00
01-410-141	Overtime - Civilian	.00	.00	.00	.00
01-410-146	Wages - Crossing Guards	12,442.85	13,000.00	13,000.00	.00
01-410-148	Auxiliary Police	1,422.00	1,500.00	1,500.00	2,000.00
01-410-154	Life/Disability Insurance	25,124.81	25,500.00	25,500.00	26,000.00
01-410-156	Health Insurance	830,716.39	914,000.00	914,000.00	906,943.00
01-410-161	Employer's Liab (FICA/SUTA)	299,553.27	321,700.00	321,700.00	298,791.00
01-410-174	College Stipend & Educ Reimb	14,027.52	26,000.00	26,000.00	19,650.00
01-410-180	Longevity	55,000.00	52,500.00	52,500.00	55,000.00
01-410-181	Detective Stipend	5,999.76	6,000.00	6,000.00	6,000.00
01-410-183	Overtime - Operational	108,952.71	100,000.00	110,500.00	135,000.00
01-410-184	Overtime - Court	23,074.23	20,000.00	9,500.00	.00
01-410-185	Overtime - Holidays	88,451.51	75,000.00	75,000.00	75,000.00
01-410-191	Uniform Cleaning Allowance	11,533.33	12,000.00	12,000.00	12,000.00
01-410-193	Personal Property	64.66	400.00	400.00	400.00
01-410-210	Office Supplies	2,717.42	5,000.00	5,000.00	5,000.00
01-410-215	Police Duty Supplies	6,880.61	11,000.00	11,000.00	11,000.00
01-410-225	K9 Dog & Training	.00	.00	.00	.00
01-410-228	K-9 Food & Vet Costs	11,820.99	25,250.00	25,250.00	25,250.00
01-410-231	Vehicle Fuel - Gasoline	78,809.49	90,000.00	90,000.00	90,000.00
01-410-238	Uniform Purchase	29,080.77	45,000.00	45,000.00	45,000.00
01-410-240	Traffic Safety Supplies	2,802.89	8,800.00	8,800.00	8,800.00
01-410-241	Operating Supplies	556.40	1,000.00	1,000.00	1,000.00
01-410-242	Crossing Guard Uniforms/Equipm	.00	300.00	300.00	.00
01-410-243	Community Relations	1,693.94	8,000.00	8,000.00	8,000.00
01-410-250	Maintenance Agreements	38,625.67	49,000.00	55,000.00	87,000.00
01-410-260	Fire Extinguishers	214.50	1,000.00	1,000.00	.00
01-410-300	Animal Control Service	2,485.00	1,500.00	1,500.00	2,500.00
01-410-315	Professional Testing/Exams	2,611.39	4,000.00	4,000.00	4,000.00
01-410-322	Telephone - Mobile	15,001.53	15,000.00	15,000.00	15,000.00
01-410-323	Comcast - Cable	764.40	800.00	800.00	800.00
01-410-325	Postage	565.43	500.00	500.00	500.00
01-410-327	Radio	.00	1,900.00	1,900.00	8,000.00
01-410-338	Bicycle Patrol	.00	2,500.00	2,500.00	2,500.00
01-410-354	Workers' Comp. Insurance	115,840.05	134,000.00	105,000.00	110,000.00
01-410-358	Police Prof. Liability Insuran	45,300.00	46,700.00	46,700.00	52,557.00
01-410-374	Vehicle Maintenance	36,586.89	40,000.00	40,000.00	40,000.00
01-410-420	Dues/Subscriptions/Memberships	2,342.00	2,600.00	2,600.00	12,600.00
01-410-450	Contracted Services	.00	.00	.00	.00
01-410-455	CMERT	3,500.00	3,500.00	3,500.00	3,500.00
01-410-460	Seminars/Meetings/Conferences	22,107.56	25,000.00	25,000.00	25,000.00
01-410-465	Speed Timing Devices	1,920.90	2,800.00	2,800.00	2,800.00
01-410-750	Non-depreciable Equipment	772.80	2,200.00	2,200.00	13,995.00

Account Number	Title	2023 Actual	2024 Original	2024 Projected	2025 Approved Budget
01-410-751	Ammunition/Fire Arms	51,921.41	18,000.00	18,000.00	26,200.00
01-410-752	Protective Body Armour	.00	55,000.00	55,000.00	1,500.00
Total Police:		5,393,744.67	5,905,950.00	5,793,950.00	6,139,847.00
Code Enforcement					
01-413-120	Wages - Codes	305,075.96	318,000.00	318,000.00	333,173.00
01-413-154	Life/Disability Insurance	2,374.07	2,500.00	2,500.00	2,500.00
01-413-156	Health Insurance	81,519.76	87,000.00	87,000.00	73,317.00
01-413-161	Employer's Liab (FICA/SUTA)	25,819.20	27,000.00	27,000.00	24,821.00
01-413-238	Uniform Purchase	606.60	1,200.00	1,200.00	1,500.00
01-413-260	Small Tools and Equipment	251.20	500.00	500.00	500.00
01-413-310	Professional Services	5,625.00	.00	.00	.00
01-413-315	Certifications/Training CEUs	1,260.40	2,500.00	2,500.00	3,500.00
01-413-316	CODe Books/Training Manuals	818.35	2,500.00	2,500.00	4,000.00
01-413-322	Telephone - Mobile	2,789.29	3,000.00	3,000.00	3,000.00
01-413-354	Workers' Comp. Insurance	648.40	700.00	700.00	700.00
01-413-374	Vehicle Maintenance	3,119.36	3,500.00	3,500.00	3,500.00
01-413-420	Memberships & Subscriptions	623.00	800.00	800.00	800.00
01-413-460	Meetings/Conferences	452.88	1,750.00	1,750.00	2,750.00
01-413-750	Non-depreciable Equipment	893.98	.00	.00	.00
Total Code Enforcement:		431,877.45	450,950.00	450,950.00	454,061.00
Planning & Zoning					
01-414-110	Wages - Zoning Hearing Board	825.00	1,500.00	1,500.00	1,500.00
01-414-120	Wages - Zoning	229,614.14	242,500.00	242,500.00	238,082.00
01-414-130	Wages - part time	10,210.50	10,000.00	20,000.00	20,000.00
01-414-154	Life/Disability Insurance	1,709.37	1,680.00	1,680.00	1,549.00
01-414-156	Health Insurance	59,845.48	67,000.00	67,000.00	93,866.00
01-414-161	Employer's Liab (FICA only)	19,521.39	21,000.00	21,000.00	19,845.00
01-414-238	Uniforms	.00	.00	.00	.00
01-414-310	Professional Services	87,188.50	135,000.00	182,500.00	149,000.00
01-414-311	GIS -Professional Services	15,019.75	15,000.00	15,000.00	15,000.00
01-414-314	Zoning Hearing Expenses	43,604.62	40,000.00	40,000.00	50,000.00
01-414-316	Conditional Use Hearing Expenses	45,719.95	70,000.00	70,000.00	70,000.00
01-414-322	Phone	905.27	400.00	950.00	400.00
01-414-342	Printing Codes, Ordinance & Co	7,107.00	5,000.00	5,000.00	6,000.00
01-414-354	Workers' Comp. Insurance	351.96	350.00	350.00	350.00
01-414-420	Dues/Subscriptions/Memberships	.00	400.00	400.00	400.00
01-414-460	Seminars/Meetings/Conferences	2,585.60	4,000.00	4,000.00	4,920.00
01-414-750	Non-depreciable Equipment	2,306.96	1,000.00	1,000.00	1,000.00
Total Planning & Zoning:		526,515.49	614,830.00	672,880.00	671,912.00
Emergency Services					
01-415-120	Wages	263,540.58	275,200.00	293,000.00	373,344.00
01-415-154	Life/Disability Insurance	2,199.17	1,750.00	1,750.00	1,800.00
01-415-156	Health Insurance	92,454.81	98,200.00	98,200.00	184,580.00
01-415-161	Employer's Liab (FICA/SUTA)	22,095.16	22,000.00	22,000.00	27,814.00
01-415-174	Education Reimbursement	.00	1,200.00	1,200.00	1,200.00
01-415-183	Overtime	.00	500.00	500.00	1,000.00

Account Number	Title	2023 Actual	2024 Original	2024 Projected	2025 Approved Budget
01-415-238	Uniform Purchase	2,900.15	3,000.00	3,000.00	4,500.00
01-415-240	Supplies	405.38	500.00	500.00	500.00
01-415-243	Public Relations	3,642.36	3,000.00	3,000.00	3,000.00
01-415-250	Repair & Maintenance of Equip	347.46	750.00	1,074.00	1,200.00
01-415-260	Small Tools/Equipment	3,318.06	3,000.00	5,000.00	13,000.00
01-415-315	Prof. Test/Exams	.00	500.00	500.00	1,000.00
01-415-322	Telephone - Mobile	2,797.18	3,500.00	3,500.00	3,500.00
01-415-341	EOC Supplies	3,309.02	1,000.00	1,000.00	1,000.00
01-415-354	Workers' Comp. Insurance	13,430.72	15,400.00	12,100.00	12,100.00
01-415-374	Vehicle Maintenance	3,082.03	2,000.00	2,000.00	5,000.00
01-415-420	Dues/Subscriptions/Memberships	814.06	1,200.00	1,200.00	2,700.00
01-415-460	Seminars/Meetings/Conferences	1,252.10	2,000.00	2,000.00	5,000.00
01-415-750	Non-depreciable Equipment	1,716.48	1,000.00	1,300.00	.00
Total Emergency Services:		417,304.72	435,700.00	452,824.00	642,238.00
Public Works Sanitation					
01-426-245	Leaf Collection Program	10,975.00	12,780.00	12,780.00	12,780.00
Total Public Works Sanitation:		10,975.00	12,780.00	12,780.00	12,780.00
Public Works - General Service					
01-430-120	Wages - F/T Public Works	957,396.05	1,089,000.00	1,089,000.00	1,284,512.00
01-430-154	Disability/Life Insurance	7,956.26	7,200.00	7,200.00	10,661.00
01-430-156	Health Insurance	397,586.19	458,000.00	458,000.00	498,084.00
01-430-161	Employer's Tax Liability	84,790.49	97,000.00	97,000.00	95,696.00
01-430-174	Education Reimbursement	.00	1,000.00	1,000.00	1,000.00
01-430-183	Overtime	4,043.66	110,000.00	110,000.00	105,000.00
01-430-191	Uniform Maintenance	9,571.02	11,000.00	11,000.00	11,000.00
01-430-192	Personal Safety Equipment	4,233.31	6,800.00	6,800.00	6,800.00
01-430-230	Heating Fuel	3,650.87	7,000.00	7,000.00	6,500.00
01-430-232	Vehicle Fuel - Diesel	47,573.85	60,000.00	60,000.00	60,000.00
01-430-234	Oils & Lubricants	4,200.08	4,500.00	4,500.00	6,000.00
01-430-241	Operating Supplies	6,071.89	7,350.00	7,350.00	7,000.00
01-430-250	Repairs/Maintenance - Equipmen	.00	1,000.00	1,000.00	1,000.00
01-430-260	Shop Supplies/Small Tools/Mino	6,214.91	8,500.00	11,500.00	10,500.00
01-430-310	CDL Testing	510.10	700.00	700.00	700.00
01-430-316	Janitorial Services	.00	750.00	750.00	750.00
01-430-321	Telephone Services - Monthly	3,531.89	4,000.00	4,000.00	4,000.00
01-430-322	Telephone - Mobile	6,816.06	7,500.00	7,500.00	7,000.00
01-430-327	Radio	725.00	1,000.00	1,000.00	1,000.00
01-430-354	Workers' Comp. Insurance	42,655.76	52,100.00	38,800.00	39,000.00
01-430-361	Electricity - Monthly	17,199.92	18,500.00	18,500.00	18,500.00
01-430-366	Public Water	5,102.86	5,000.00	5,000.00	5,000.00
01-430-373	Repairs/Maintenance - Building	13,263.65	8,000.00	8,000.00	11,000.00
01-430-420	Dues/Subscriptions/Memberships	1,061.00	2,000.00	2,000.00	1,500.00
01-430-460	Seminars/Meetings/Conferences	.00	1,100.00	1,100.00	1,000.00
01-430-750	Non-depreciable Equipment	.00	500.00	500.00	500.00

Account Number	Title	2023 Actual	2024 Original	2024 Projected	2025 Approved Budget
Total Public Works - General Service:		1,624,154.82	1,969,500.00	1,959,200.00	2,193,703.00
Public Works - Snow Removal					
01-432-201	Salt	28,277.68	120,000.00	120,000.00	120,000.00
01-432-202	Anti-Skid	.00	1,000.00	1,000.00	1,000.00
01-432-203	Liquid De-Icer	.00	1,000.00	1,000.00	1,000.00
01-432-374	Repairs/Maintenance - Machiner	4,924.27	10,000.00	10,000.00	9,500.00
01-432-450	Contracted Services	.00	28,000.00	28,000.00	28,000.00
Total Public Works - Snow Removal:		33,201.95	160,000.00	160,000.00	159,500.00
Public Works - Traffic Signals					
01-433-100	Street Signs	8,912.68	9,000.00	9,000.00	9,000.00
01-433-203	Signs/Work Zone Traffic Contro	171.33	3,500.00	3,500.00	3,000.00
01-433-321	Telephone Services - Monthly	887.14	1,100.00	1,100.00	1,100.00
01-433-361	Electricity - Monthly	5,994.79	6,800.00	6,800.00	7,000.00
01-433-370	Repairs & Maintenance	47,423.24	62,500.00	62,500.00	60,000.00
01-433-750	Equipment	.00	19,000.00	19,000.00	17,500.00
Total Public Works - Traffic Signals:		63,389.18	101,900.00	101,900.00	97,600.00
Public Works - Street Lights					
01-434-361	Electricity	49,032.00	48,000.00	48,000.00	49,000.00
01-434-370	Street Lights- Repair & Maint.	.00	.00	2,000.00	.00
Total Public Works - Street Lights:		49,032.00	48,000.00	50,000.00	49,000.00
Public Works - Repairs - Equip					
01-437-374	Repairs & Maintenance	62,138.15	60,000.00	60,000.00	65,000.00
Total Public Works - Repairs - Equip:		62,138.15	60,000.00	60,000.00	65,000.00
Public Works - Maint. & Repair					
01-438-203	Guiderails	3,865.88	9,500.00	9,500.00	10,500.00
01-438-245	Materials & Supplies	195,329.50	305,000.00	305,000.00	300,000.00
01-438-246	Vegetation Control	1,943.15	4,000.00	4,000.00	4,100.00
01-438-247	Crack Sealing	22,275.00	23,800.00	23,800.00	24,000.00
01-438-248	Line Painting	29,149.25	21,000.00	21,000.00	22,000.00
01-438-365	Solid Waste Disposal	175.00	500.00	500.00	500.00
01-438-384	Rental of Machinery/Equipment	25,562.70	26,500.00	26,500.00	25,000.00
01-438-450	Contracted Services	358,138.45	330,000.00	175,000.00	350,000.00
01-438-451	PA One Call Contracted Svcs	745.38	500.00	500.00	500.00
Total Public Works - Maint. & Repair:		637,184.31	720,800.00	565,800.00	736,600.00
Contributions					
01-480-400	EMS Contribution	600,000.00	350,000.00	.00	.00
01-480-520	Visiting Nurse Contribution	1,000.00	1,000.00	1,000.00	1,000.00
01-480-522	Royersford Library Contributio	16,000.00	17,000.00	17,000.00	18,000.00
01-480-525	Miscellaneous Contributions	.00	.00	.00	.00

Account Number	Title	2023 Actual	2024 Original	2024 Projected	2025 Approved Budget
Total Contributions:		617,000.00	368,000.00	18,000.00	19,000.00
Pension Fund Contributions					
01-483-160	Pension Contribution - Police	496,416.00	594,050.00	594,050.00	589,326.00
01-483-161	Pension Contribution - Non-Uni	107,665.00	288,310.00	288,310.00	273,945.00
01-483-162	Pension Contribution - Defined	152,334.00	161,938.00	165,300.00	167,149.00
Total Pension Fund Contributions:		756,415.00	1,044,298.00	1,047,660.00	1,030,420.00
Insurance					
01-486-351	Property	70,270.00	75,500.00	75,500.00	95,400.00
01-486-352	General Liability	38,035.00	38,500.00	38,500.00	47,150.00
01-486-356	Auto Liability	29,962.00	32,000.00	32,000.00	40,625.00
01-486-357	Auto Physical Damage	24,102.00	25,000.00	25,000.00	34,070.00
Total Insurance:		162,369.00	171,000.00	171,000.00	217,245.00
Employee Benefits					
01-487-163	Post Retirement Contribution	50,000.00	50,000.00	50,000.00	50,000.00
Total Employee Benefits:		50,000.00	50,000.00	50,000.00	50,000.00
Interfund Transfers					
01-492-030	Transfer to Capital Equipment	208,319.93	.00	174,000.00	174,000.00
01-492-032	Transfer to Capital Reserves	.00	.00	.00	.00
01-492-036	Transfer to Park & Rec Fund	540,406.84	673,650.00	814,102.00	800,244.00
01-492-037	Transfer to Park Capital Fund	.00	.00	.00	.00
01-492-300	Transfer to Fire Protection	115,000.00	112,000.00	112,000.00	247,657.00
Total Interfund Transfers:		863,726.77	785,650.00	1,100,102.00	1,221,901.00
GENERAL FUND Revenue Total:		14,084,482.08	14,232,679.00	15,097,942.00	15,979,794.00
GENERAL FUND Expenditure Total:		13,835,450.61	15,156,196.00	14,951,094.00	15,979,794.00
Total GENERAL FUND:		249,031.47	923,517.00-	146,848.00	.00

Fire Protection Fund - 03

The Fire Protection Fund is used to account for the receipt and disbursement of real estate taxes specific to fire protection and the annual State Aid for the Volunteer Relief Association. In addition, this fund records the Township's contributions to the Limerick Fire Department through its payment of operation and capital costs as well as vehicle fuel, audits and insurances. Effective 1/1/2019, the Limerick and Linfield Fire Companies have consolidated and are known as the Limerick Fire Department.

Revenues

Real Estate Taxes

2025 milage is set at .721 and \$1,120,00 is anticipated in real estate taxes in 2025. These taxes cover the operating and recurring capital costs of the Fire Department. Note that the milage for Hydrant Costs has been separated into a new fund.

State Shared Revenue

The annual contribution from the State for the Volunteer Relief Association is budgeted based on actual receipt in the prior year. This contribution is Limerick's share of the State's foreign fire premium tax budgeted at \$183,000 for 2025, consistent with receipts for 2024.

Transfer from General Fund

In 2013, the fire companies implemented a Volunteer Incentive Program as a method of retention. The program has been well received. The 2025 budget is \$112,000 and provides an annual contribution to the VIP program as well as reimbursement for the daytime driver stipends.

Transfer from Capital Reserves

The 2025 budget includes a transfer from the Capital Reserves Fund in the amount of \$384,000 to reimburse the Fire Department for the annual mortgage payment for the Linfield Station.

Expenditures

Fire Department - Operations

The 2025 budget is 400,645, an increase of about \$26,000 or 7.0% over 2024 projections. The costs include operations of the Limerick Station and new Linfield Station that opened in late 2021. The increases are related to maintenance and required insurance coverages.

Fire Department – Capital Equipment

The line item is used to provide the annual payments for fire apparatus approved by the Board of Supervisors in the Fire Department's 10 Year Capital Plan. The 2025 budget is \$290,000 to cover the annual payment for the Squad (\$110,000) and the Light & Air truck (\$65,761)

Fire Department - Bldg. Mortgages

The line item is used to reimburse the Fire Department for the monthly mortgage payments related to the Linfield Station. The mortgage started off as a variable rate loan but was fixed in 2024 at a rate of 5.7665%.

Fire Relief Association - Contribution

The Fire Relief Association Contribution is pass-through. This expense will increase/decrease based on the actual amount received from the State for foreign fire premium tax.

Insurances

The Township insures the fire companies for general and auto liability. The rates are expected to increase slightly. The Township also insures the firefighters for workers compensation. Due to the passage of the Firefighter Cancer Presumption Law, the rates are expected to increase annually. The 2025 budget for workers compensation insurance is \$60,000, an 3.7% increase over the projected 2024 expenses due to loss experience as well as the inclusion of support staff as an insurable category.

Fund Balance

The fund balance at the end of 2024 is projected to be about \$474,355. The 2025 budget projects a break-even situation, leaving an anticipated fund balance of \$474,355 at the end of 2025. These accumulated funds will be used to offset capital costs in future years.

Account Number	Title	2023 Actual	2024 Original	2024 Projected	2025 Approved Budget
Fire Protection Fund					
Real Property Taxes					
03-301-100	Real Estate Taxes - Current	662,522.47	670,000.00	1,120,000.00	1,120,000.00
03-301-600	Real Estate Taxes - Interim	4,883.00	4,000.00	4,000.00	6,760.00
Total Real Property Taxes:		667,405.47	674,000.00	1,124,000.00	1,126,760.00
Interest Income					
03-341-100	Interest Earned	15,428.84	7,500.00	7,500.00	6,750.00
Total Interest Income:		15,428.84	7,500.00	7,500.00	6,750.00
State Shared Revenue					
03-355-060	State Aid - Vol. Fire Relief A	178,972.91	179,000.00	179,000.00	183,000.00
Total State Shared Revenue:		178,972.91	179,000.00	179,000.00	183,000.00
Interfund Transfers					
03-392-010	Transfer from General Fund	115,000.00	112,000.00	112,000.00	159,435.00
03-392-032	Transfer from Capital Reserve	389,082.20	384,000.00	384,000.00	.00
Total Interfund Transfers:		504,082.20	496,000.00	496,000.00	159,435.00
Cash Balance Forward					
03-399-100	Use of Cash Reserves	.00	.00	.00	.00
Total Cash Balance Forward:		.00	.00	.00	.00
Tax Collection					
03-403-110	Elected Tax Collector Commiss	4,652.65	5,400.00	5,400.00	5,400.00
Total Tax Collection:		4,652.65	5,400.00	5,400.00	5,400.00
Public Safety - Fire					
03-411-232	Vehicle Fuel	23,944.59	23,000.00	23,000.00	23,000.00
03-411-311	Accounting/Auditing Fees	10,000.00	10,000.00	10,000.00	10,000.00
03-411-322	Telephone - Modems	.00	.00	3,000.00	.00
03-411-354	Workers' Comp. Insurance	54,040.00	60,000.00	57,867.00	60,000.00
03-411-400	Public Hydrant Charges	140,478.52	155,000.00	.00	.00
03-411-515	Fire Department - Operations	341,819.72	377,195.00	374,195.00	400,645.00
03-411-516	Fire Dept. - Capital Equip	175,444.18	175,783.00	175,783.00	290,000.00
03-411-517	Fire Dept. - Bldg. Mortgages	389,082.20	384,000.00	384,000.00	384,000.00
03-411-520	Fire Relief Assoc. Contributio	178,972.91	179,000.00	179,000.00	183,000.00
03-411-530	Volunteer Retention Program	115,000.00	112,000.00	112,000.00	112,000.00
Total Public Safety - Fire:		1,428,782.12	1,475,978.00	1,318,845.00	1,462,645.00
Insurance					
03-486-352	General Liability	1,403.00	1,500.00	1,500.00	1,500.00
03-486-356	Auto Liability	6,282.00	6,400.00	6,400.00	6,400.00

Account Number	Title	2023 Actual	2024 Original	2024 Projected	2025 Approved Budget
Total Insurance:		7,685.00	7,900.00	7,900.00	7,900.00
Fire Protection Fund Revenue Total:		1,365,889.42	1,356,500.00	1,806,500.00	1,475,945.00
Fire Protection Fund Expenditure Total:		1,441,119.77	1,489,278.00	1,332,145.00	1,475,945.00
Total Fire Protection Fund:		75,230.35-	132,778.00-	474,355.00	.00

Road Improvement Fund - 04

The Road Improvement Fund receives Act 209 Traffic Impact Fees and Waiver Fees which are contributions in lieu of improvements. These funds are used to fund capital improvements to Township roads and intersections. These projects are not funded with taxpayer dollars.

In 2020, the Board of Supervisors authorized a Traffic Impact Fee study to be performed as is required to be updated every ten years. The Act 209 Traffic Impact Advisory Committee, comprised of residents and business owners, had oversight and the study was completed in 2021. Based on this study, Ordinance 408 approved in December 2021, increased the Act 209 Impact Fee for Transportation Service Area 1 and 2 to \$1,792 and \$2,291 per trip, respectively. These fees are in effect for projects approved in 2022 and forward.

Revenues

State Grants

The 2025 budget includes a grant in the amount of \$150,00 from DCED-CFA for the Lightcap Road Reconstruction project. The Township match will be funded by Waiver Fees and a Transfer from Capital Reserves, if needed.

Special Assessments

The 2025 budget anticipates receiving Traffic Impact Fees of about \$83,000 as compared to \$330,719 received in 2024.

Waiver Fees

\$25,00 in Waiver Fees from land development are budgeted for 2025.

Expenditures

Construction.

\$150,000 has been budgeted for the start of the Lightcap Road Reconstruction. Funding is provided by a Reserve for Lightcap Road established when the outlets were built as well as a DCED-CFA grant.

\$50,000 has been budgeted to complete the final design of Royersford Road Realignment.

Fund Balance

The fund balance at 12/31/25 is projected to be approximately \$1,803,476, the majority of which is Act 209 monies. Those funds must be expended on projects within the Act 209 transportation areas.

Account Number	Title	2023 Actual	2024 Original	2024 Projected	2025 Approved Budget
Road Improvement Fund					
Interest Income					
04-341-100	Interest Income	77,531.58	50,000.00	50,000.00	31,900.00
04-341-110	Interest Income - Lewis Rd	4,715.82	.00	.00	.00
Total Interest Income:		82,247.40	50,000.00	50,000.00	31,900.00
State Capital Grants					
04-355-060	DCED-CFA Grant - Sanatoga Ramp	.00	.00	.00	.00
04-355-065	DCED-CFA- Lewis Rd. Sidewalks	1,103,421.00	.00	.00	.00
04-355-070	ARLE Grant	37,289.60	.00	.00	.00
04-355-075	DCED-CFA - Lightcap Rd	.00	.00	150,000.00	.00
Total State Capital Grants:		1,140,710.60	.00	150,000.00	.00
Special Assessments					
04-383-531	Act 209 Impact Fees	163,143.56	83,000.00	83,000.00	83,000.00
Total Special Assessments:		163,143.56	83,000.00	83,000.00	83,000.00
Contributions/Donations					
04-387-100	Donations/Contributions - Priv	40,088.21	.00	.00	.00
04-387-200	Waiver Fees	124,443.00	.00	69,000.00	25,000.00
Total Contributions/Donations:		164,531.21	.00	69,000.00	25,000.00
Interfund Transfers					
04-392-032	Transfer from Capital Reserves	.00	.00	.00	.00
Total Interfund Transfers:		.00	.00	.00	.00
Cash Balance Forward					
04-399-100	Use of Cash Reserves	.00	.00	.00	.00
Total Cash Balance Forward:		.00	.00	.00	.00
Construction					
04-439-110	Lewis Road Sidewalks	1,691,251.00	.00	.00	.00
04-439-120	Sanatoga Interchange	31,395.04	.00	1,105.00	56,900.00
04-439-125	Sanatoga Interchange - EB Ramp	.00	.00	.00	.00
04-439-130	Lightcap Road Reconstruction	.00	.00	150,000.00	.00
04-439-140	Royersford Rd Alignment	31,203.55	50,000.00	50,000.00	.00
04-439-190	Signal Upgrade - 10th & Main.	46,338.00	.00	.00	.00
04-439-200	School Road Paving	.00	.00	.00	.00
Total Construction:		1,800,187.59	50,000.00	201,105.00	56,900.00
Reserved Funds					
04-493-100	Reserved for Future Use	.00	.00	83,000.00	83,000.00

Account Number	Title	2023 Actual	2024 Original	2024 Projected	2025 Approved Budget
Total Reserved Funds:		.00	.00	83,000.00	83,000.00
Road Improvement Fund Revenue Total:		1,550,632.77	133,000.00	352,000.00	139,900.00
Road Improvement Fund Expenditure Total:		1,800,187.59	50,000.00	284,105.00	139,900.00
Total Road Improvement Fund:		249,554.82-	83,000.00	67,895.00	.00

Emergency Services Fund – 05

This a new fund in 2025 created to receive and administer a new EMS real estate tax. The Board of Supervisors recognized that Emergency Medical Response providers are facing increasing financial challenges with insurance reimbursements and staffing. To be proactive, the Board adopted Resolution 2024-07, to provide funding to Freedom Vally Medical Rescue (FVMR) and any other agency that provides more than 25% of medical responses to our residents.

Revenues

Real Estate Taxes

The Board approved a new tax milage of .50 mills expected to result in \$775,000 of taxes in 2025. A transfer of \$424,000 is also budgeted to account for some new equipment needed by the ambulance companies.

Expenditures

Contributions

The budget includes contributions in the amount of \$707,000 to FVMR and other potential agencies. Payments will be made quarterly in accordance with Resolution 2024-07.

Capital Equipment

Expenses in the amount of \$424,000 are budgeted to account for the purchase of some new equipment requested by the ambulance companies.

Fund Balance

The expected fund balance at 12/31/2025 is \$186,000 to be reserved for future years' expenditures.

Account Number	Title	2023 Actual	2024 Original	2024 Projected	2025 Approved Budget
Emergency Services Fund					
Real Estate Taxes					
05-301-100	Real Estate Taxes- Current	.00	.00	775,000.00	775,000.00
05-301-106	Real Estate Taxes - Interim	.00	.00	.00	.00
05-301-110	Transfer From Capital Reserves	.00	.00	.00	424,000.00
Total Real Estate Taxes:		.00	.00	775,000.00	1,199,000.00
Interest Income					
05-341-100	Interest Income	.00	.00	.00	.00
Total Interest Income:		.00	.00	.00	.00
Cash Balance Forward					
05-403-110	Elected Tax Collector Comm	.00	.00	.00	.00
Total :		.00	.00	.00	.00
Contributions					
05-480-400	Contribution - FVMR	.00	.00	682,000.00	682,000.00
05-480-401	Contribution - Other	.00	.00	25,000.00	25,000.00
05-480-750	Capital Equipment	.00	.00	.00	424,000.00
Total Contributions:		.00	.00	707,000.00	1,131,000.00
Contributions					
05-493-100	Reserved for EMS costs	.00	.00	68,000.00	68,000.00
Total Contributions:		.00	.00	68,000.00	68,000.00
Emergency Services Fund Revenue Total:		.00	.00	775,000.00	1,199,000.00
Emergency Services Fund Expenditure Total:		.00	.00	775,000.00	1,199,000.00
Total Emergency Services Fund:		.00	.00	.00	.00

Fire Hydrant Fund – 14

There are approximately 590 fire hydrants within the Township. This is a new fund in 2024 created to receive and administer a new Hydrant real estate tax.

Revenues

Real Estate Taxes

The Board approved a new tax milage of .10 mills expected to result in \$160,000 of taxes in 2024. Note that this milage was previously included in the Fire Protection Tax, so it is not an additional tax but a separation from Fire Department operations.

Expenditures

Hydrant Charges

The annual hydrant water charges are expected to be about \$160,000 in 2025.

Fund Balance

The expected fund balance at 12/31/25 is \$5,000.00

Account Number	Title	2023 Actual	2024 Original	2024 Projected	2025 Approved Budget
Fire Hydrant Fund					
Real Estate Taxes					
14-301-100	Real Estate Taxes - Current	.00	.00	160,000.00	.00
14-301-106	Real Estate Taxes - Interim	.00	.00	.00	.00
Total Real Estate Taxes:		.00	.00	160,000.00	.00
Interest Income					
14-341-100	Interest Income	.00	.00	.00	.00
Total Interest Income:		.00	.00	.00	.00
Tax Collection					
14-403-110	Tax Collector Commission	.00	.00	.00	.00
Total Tax Collection:		.00	.00	.00	.00
Hydrant Charges					
14-411-300	Public Hydrant Charges	.00	.00	155,000.00	.00
Total Hydrant Charges:		.00	.00	155,000.00	.00
Hydrant Charges					
14-493-100	Reserved for Hydrant Costs	.00	.00	5,000.00	.00
Total Hydrant Charges:		.00	.00	5,000.00	.00
Fire Hydrant Fund Revenue Total:		.00	.00	160,000.00	.00
Fire Hydrant Fund Expenditure Total:		.00	.00	160,000.00	.00
Total Fire Hydrant Fund:		.00	.00	.00	.00

Capital Equipment Fund – 30

The Capital Equipment Fund is used to reserve funds for the future replacement of capital assets for all departments as well as new equipment/assets. The sources of revenue are the sale of assets, interest and transfers from the General Fund.

Revenues

Proceeds from Sale of Fixed Assets

Assets approved for replacement are typically sent to auction once approved by the Board of Supervisors. The budget for sale of assets for 2025 is \$123,000 and includes the sale of multiple Public Works assets that are scheduled to be replaced in 2025.

Interfund Transfers

The transfer from the Capital Reserves Fund in the amount of \$771,245 is required to balance the fund.

Expenditures

The approved Capital Equipment/Construction purchases/projects are:

Department	Description	Amount
Admin	Lightcap Rd design	\$500,000
Admin	Royersford Rd realignment	\$10,000
Admin	Swamp Pike crosswalk	\$120,000
Police	Replace 3 vehicles (Explorers)	\$261,540
Police	Body Worn Cameras (year 4 of 5)	\$60,000
Police	Camera Drone	\$2,495
Police	Folding Ballistic Shield	\$4,650
Public Works	Replace- Wheel Loader	\$260,000
Public Works	Pick up broom skid attachment	\$11,000
Public Works	Storm Pipe replacement (Royersford/SF Country Club)	\$170,000
Parks Maintenance	Infield groomer	\$38,000
Parks Maintenance	144 in Zero turn mower	\$55,000
Park Maintenance	Water Reel	\$15,000
Parks Maintenance	Manderach Playground update	\$1,500,000
Ambulance	Update to current fleet	\$180,000
Ambulance	Powershift Crew and associated equipment	\$244,000

Fund Balance

No fund balance is anticipated at 12/31/25.

Account Number	Title	2023 Actual	2024 Original	2024 Projected	2025 Approved Budget
Equipment Fund					
Interest Income					
30-341-100	Interest Income- Capital Equip	14,657.64	.00	8,000.00	7,200.00
30-341-120	Interest Income - DCED	.00	.00	.00	.00
Total Interest Income:		14,657.64	.00	8,000.00	7,200.00
State Shared Revenue					
30-355-070	DCED State Grants	.00	.00	.00	.00
Total State Shared Revenue:		.00	.00	.00	.00
Contributions/Donations					
30-387-100	Contributions/Donations	12,087.53	.00	.00	.00
Total Contributions/Donations:		12,087.53	.00	.00	.00
Proceeds of Fixed Assets					
30-391-100	Sale of Fixed Assets	93,922.75	.00	218,000.00	123,000.00
Total Proceeds of Fixed Assets:		93,922.75	.00	218,000.00	123,000.00
Interfund Transfers					
30-392-001	Transfer from General Fund	208,319.93	.00	174,000.00	174,000.00
30-392-032	Transfer from Capital Reserves	.00	.00	709,245.00	2,735,940.00
Total Interfund Transfers:		208,319.93	.00	883,245.00	2,909,940.00
Cash Balance Forward					
30-399-100	Use of Cash Reserves	.00	.00	.00	.00
Total Cash Balance Forward:		.00	.00	.00	.00
Administration					
30-401-450	Executive - Capital equipment	.00	.00	.00	.00
30-401-610	Capital Construction	.00	.00	.00	2,300,000.00
30-401-740	Vehicles - Capital Purchases	33,324.00	.00	.00	.00
30-401-750	Equipment - Capital Purchases	.00	.00	48,400.00	.00
Total Administration:		33,324.00	.00	48,400.00	2,300,000.00
Police					
30-410-740	Vehicles - Capital Purchases	130,481.00	.00	246,000.00	261,540.00
30-410-750	Equipment - Capital Purchases	34,747.34	.00	60,000.00	60,000.00
Total Police:		165,228.34	.00	306,000.00	321,540.00
Code Services					
30-413-740	Vehicles - Capital Purchases	.00	.00	.00	.00
30-413-750	Equipment - Capital Purchases	.00	.00	.00	.00

Account Number	Title	2023 Actual	2024 Original	2024 Projected	2025 Approved Budget
Total Code Services:		.00	.00	.00	.00
Planning & Zoning					
30-414-750	Equipment - Capital Purchases	.00	.00	8,245.00	.00
Total Planning & Zoning:		.00	.00	8,245.00	.00
Emergency Services					
30-415-740	Vehicles	158,788.35	.00	.00	.00
30-415-750	Equipment - Capital Purchases	.00	.00	.00	5,600.00
Total Emergency Services:		158,788.35	.00	.00	5,600.00
Public Works - Buildings					
30-430-750	Equipment - Capital Purchases	13,597.00	.00	.00	45,000.00
Total Public Works - Buildings:		13,597.00	.00	.00	45,000.00
Public Works - Street Lights					
30-434-750	Street Lights - Equipment	18,500.45	.00	.00	.00
Total Public Works - Street Lights:		18,500.45	.00	.00	.00
Public Works					
30-437-740	Vehicles - Capital Purchases	215,750.00	.00	265,000.00	260,000.00
30-437-750	Equipment - Capital Purchases	.00	.00	141,600.00	.00
Total Public Works:		215,750.00	.00	406,600.00	260,000.00
Recreation					
30-451-750	Equipment - Capital Purchases	.00	.00	.00	.00
Total Recreation:		.00	.00	.00	.00
Parks Maintenance					
30-454-740	Vehicles - Capital Purchases	121,600.00	.00	135,000.00	.00
30-454-750	Equipment - Capital Purchases	21,148.01	.00	23,000.00	108,000.00
Total Parks Maintenance:		142,748.01	.00	158,000.00	108,000.00
Equipment Fund Revenue Total:		328,987.85	.00	1,109,245.00	3,040,140.00
Equipment Fund Expenditure Total:		710,935.25	.00	927,245.00	3,040,140.00
Total Equipment Fund:		381,947.40	.00	182,000.00	.00

Capital Reserve Fund – 32

The Capital Reserve Fund is the fund that holds the balance of proceeds from the sale of the Township's sewer system in 2018. Resolution 2018-37 established an investment strategy to maximize interest and stated:

- Funds should not be used for general operating costs except for providing an income stream from interest earnings to offset projected increased real estate taxes required to fund the ongoing operations of the Township
- Invest the remaining sewer sale proceeds for future capital projects to maximize interest earnings while maintaining investments in accordance with Act 10 of 2016
- Funding for capital projects will be discussed and approved as a part of the annual budget process

Revenues

Interest Income

The funds are primarily invested with PFM Financial Management in a 1-5 year portfolio and in money markets in PLGIT. Based on an analysis by PFM and review of PLGIT rates, the 2025 budget for Interest Income is \$1,825,000 as compared to 2024 projections of \$2,120,000. The Fed Fund rate is anticipated to decrease by .75% during the 2025 calendar year.

Cash Balance Forward

The Budgetary Reserve of \$1,350,000 is the amount anticipated needed to balance the fund for the current year's expenses.

Expenditures

Administration

The administration budget includes the investment costs of the funds and is budgeted at \$82,000 for 2025.

Interfund Transfers

The following transfers of capital reserves funds were discussed and approved by the Board of Supervisors:

Fund	Purpose	Amount
General Fund	Balance the fund in lieu of a tax increase	\$1,350,000
Fire Fund	Reimburse LFD for annual mortgage payment for Linfield Station	\$384,000
Capital Equipment Fund	Balance the fund	\$771,245

Fund Balance

The Capital Reserves fund balance at 12/31/2025 is projected to be \$63,727,234.

Account Number	Title	2023 Actual	2024 Original	2024 Projected	2025 Approved Budget
Capital Reserve Fund					
Interest Income					
32-341-110	Interest Income - Victory	162,816.97	125,000.00	125,000.00	57,931.00
32-341-120	Interest Income - PLGIT	299,670.41	225,000.00	225,000.00	187,001.00
32-341-200	PFM Investment Income	953,115.16	1,200,000.00	1,200,000.00	111,235.00
32-341-300	PFM - Unrealized Gains (Loss)	1,492,922.50	.00	.00	839,757.00
Total Interest Income:		2,908,525.04	1,550,000.00	1,550,000.00	1,195,924.00
Interfund Transfers					
32-392-001	Transfer from General Fund	.00	.00	.00	.00
Total Interfund Transfers:		.00	.00	.00	.00
Cash Balance Forward					
32-399-100	Use of Cash Reserves	.00	.00	887,245.00	2,348,016.00
Total Cash Balance Forward:		.00	.00	887,245.00	2,348,016.00
Adminstration					
32-401-310	Professional Scv - Bank Fees	.00	2,000.00	2,000.00	2,000.00
32-401-315	Investment Advisory Fees	69,463.82	80,000.00	80,000.00	80,000.00
Total Adminstration:		69,463.82	82,000.00	82,000.00	82,000.00
Interfund Tranfers					
32-492-001	Transfer to General Fund	.00	1,200,000.00	1,200,000.00	.00
32-492-003	Transfer to Fire Fund	389,082.20	384,000.00	384,000.00	384,000.00
32-492-004	Transfer to Road Improvement F	.00	.00	.00	.00
32-492-030	Transfer to Capital Equipment	.00	.00	709,245.00	2,653,940.00
32-492-037	Transfer to Park Capital	.00	.00	.00	.00
32-492-038	Transfer To EMS/Ambulance Fund	.00	.00	.00	424,000.00
Total Interfund Tranfers:		389,082.20	1,584,000.00	2,293,245.00	3,461,940.00
Capital Reserve Fund Revenue Total:		2,908,525.04	1,550,000.00	2,437,245.00	3,543,940.00
Capital Reserve Fund Expenditure Total:		458,546.02	1,666,000.00	2,375,245.00	3,543,940.00
Total Capital Reserve Fund:		2,449,979.02	116,000.00-	62,000.00	.00

Liquid Fuels Fund – 35

The Township receives an annual payment from the State each year for its share of the liquid fuels tax. The calculation is based on population and the number of road miles within a municipality. Use of these funds are restricted by law; allowable expenses include roadway maintenance and reconstruction and equipment purchases.

Revenues

Interest Income

The 2025 budget includes \$37,000 of interest income as compared to \$42,000 projected for 2024. No projects were completed in 2022, so there were more funds on hand to invest until mid-2024.

State Shared Revenue

The 2025 Liquid Fuels Tax is budgeted to be \$638,595 about \$10,250 less than the amount received in 2024. Typically, what is received is higher than the original estimate.

Expenditures

Major Equipment

Non included in the 2025 budget.

Highway Construction

The 2025 Road Program is budgeted at \$800,000 and includes about 3.15 miles of road work. Below is a preliminary list of roads to be included, however, the actual roads will be determined after a review of all roads after the winter months.

Cold Mill & Overlay:

- 7th Ave. Galie, Shannon, 4,005 ft.
- Heffner 5,000 ft
- Broadleaf- Willowwood 3,900 ft
- Summer Dale.
- Rosewood & Summerdale 1,800 ft
- Sunset Phase II 2,115 ft

Fund Balance

The Liquid Fuels fund balance is projected to be \$1,179,543 at the end of 2025.

These funds can be used for roadway projects and/or equipment purchases in future years.

Account Number	Title	2023 Actual	2024 Original	2024 Projected	2025 Approved Budget
Liquid Fuels Fund					
Interest Income					
35-341-100	Interest Income	58,480.52	40,000.00	40,000.00	34,892.00
	Total Interest Income:	58,480.52	40,000.00	40,000.00	34,892.00
State Shared Revenue					
35-355-020	Motor Vehicle Fuel Tax	646,204.60	637,954.80	643,511.50	632,327.00
35-355-030	State Road Turnback	640.00	640.00	640.00	.00
	Total State Shared Revenue:	646,844.60	638,594.80	644,151.50	632,327.00
Cash Balance Forward					
35-399-100	Use of Cash Reserves	.00	.00	239,905.00	.00
	Total Cash Balance Forward:	.00	.00	239,905.00	.00
Major Equipment					
35-430-740	Major Equipment	17,325.00	.00	18,500.00	.00
	Total Major Equipment:	17,325.00	.00	18,500.00	.00
Traffic Signals					
35-433-100	Traffic Control Devices	.00	.00	.00	.00
	Total Traffic Signals:	.00	.00	.00	.00
Highway Construction					
35-439-100	Highway Construction & Rebuild	1,113,081.29	900,000.00	650,000.00	667,219.00
	Total Highway Construction:	1,113,081.29	900,000.00	650,000.00	667,219.00
Reserved Funds					
35-493-100	Reserved for Future Use	.00	.00	.00	.00
	Total Reserved Funds:	.00	.00	.00	.00
	Liquid Fuels Fund Revenue Total:	705,325.12	678,594.80	924,056.50	667,219.00
	Liquid Fuels Fund Expenditure Total:	1,130,406.29	900,000.00	668,500.00	667,219.00
	Total Liquid Fuels Fund:	425,081.17-	221,405.20-	255,556.50	.00

Park & Recreation Fund - 36

This fund is used to report the costs associated with recreational programming and park maintenance funded by real estate taxes, rental income and program income. The General Fund subsidizes the annual shortfall.

Revenues

Real Estate Taxes

The milage for Parks & Recreation is .073, resulting in approximately \$115,000 in taxes for 2025. The real estate tax is used to offset the cost of maintaining the Limerick Township Park system.

Rental Income

Rental income is received for rental of park fields, pavilions and the concession stand. Revenues in 2025 are budgeted at \$66,800, about \$5,000 greater than 2024 projections. The Board of Supervisors agreed to limited field rentals for tournaments in 2025 which were stopped in 2022.

Recreation

Income from Community Day, recreational programming and amusement ticket sales are accounted for here; however, the summer Shamrock Camps are the bread and butter of the department. All programs offered are budgeted to cover their costs and return a profit used to offset the cost of administration. The 2025 budget is conservative at \$687,000, about \$6,000 less than the 2024 projections.

Interfund Transfers

A Transfer from the General Fund is required to balance the budget. These funds are needed to cover most of the cost of park maintenance and a portion of the recreation administration. The 2025 budget is \$800,244, about \$14,000 or 1.7% less than projected in 2024.

Expenditures

Administration

The department includes the personnel costs of the Director of Parks & Recreation, Assistant Director and a recreation assistant. In addition to programming, the staff is responsible for managing the summer camp programs, rental of all fields and pavilions as well as being the liaison to the Recreation Committee and producing the annual Community Day. The 2025 budget is \$286,350, about a 4% increase over 2024 projections.

Recreational Activities

All costs to provide the Summer Shamrock camps, fee-based programs, community events and Community Day are reported here. The budget for 2025 is \$457,483, about \$54,000 less than projected for 2024.

Park Maintenance

The department staffing is currently six full-time employees and two seasonal hires. An additional full-time employee is approved for hire in the early in spring. They are responsible for maintenance of all parks, trails, fields and playground equipment.

The total cost of parks maintenance for 2025 is \$924,210, about \$220,000 more than projected in 2024. \$85,000 was added for outsourcing of mowing township ROWs. Personnel costs increased with the addition of a new employee as well as annual wage and health cost increases.

Fund Balance

The operations of the Park & Recreation Fund are considered a zero-balance account because the deficit is funded by the General Fund.

Account Number	Title	2023 Actual	2024 Original	2024 Projected	2025 Approved Budget
Park & Recreation Fund					
Real Property Taxes					
36-301-100	Real Estate Taxes - Current	113,584.62	114,000.00	114,000.00	114,000.00
36-301-600	Real Estate Taxes - Interim	842.00	1,000.00	1,000.00	1,000.00
Total Real Property Taxes:		114,426.62	115,000.00	115,000.00	115,000.00
Rental Income					
36-342-100	Rental of Fields	50,687.50	50,000.00	35,000.00	45,000.00
36-342-200	Rental of Concession Stand	712.00	.00	.00	800.00
36-342-300	Rental of Pavillions	21,426.00	21,000.00	21,000.00	21,000.00
36-342-400	YMCA Rental Contract	.00	.00	.00	.00
Total Rental Income:		72,825.50	71,000.00	56,000.00	66,800.00
Culture - Recreation					
36-367-800	Community Days	9,443.55	8,000.00	8,000.00	8,000.00
36-367-870	PRPS Discount Tixs	.00	.00	.00	.00
36-367-875	Discount Movie Tickets	703.50	600.00	600.00	500.00
36-367-930	Summer Shamrock Camps	334,481.15	340,000.00	355,000.00	380,000.00
36-367-950	Fee Based Programs	229,814.12	198,000.00	198,000.00	270,000.00
36-367-960	Community Events	30,441.80	28,500.00	28,500.00	28,500.00
36-367-970	Recreation Donations	713.55	.00	.00	.00
Total Culture - Recreation:		605,597.67	575,100.00	590,100.00	687,000.00
Contributions/Donations					
36-387-100	Contributions/Donations	.00	.00	.00	.00
Total Contributions/Donations:		.00	.00	.00	.00
Interfund Transfers					
36-392-010	Transfer from General Fund	540,406.84	673,650.00	814,102.00	800,244.00
Total Interfund Transfers:		540,406.84	673,650.00	814,102.00	800,244.00
General Government					
36-403-110	Tax Collector Commission	861.60	1,000.00	1,000.00	1,000.00
Total General Government:		861.60	1,000.00	1,000.00	1,000.00
Administration					
36-451-130	Wages	163,577.50	185,000.00	185,000.00	207,961.00
36-451-154	Life/Disability Insurance	1,442.00	1,200.00	1,200.00	1,200.00
36-451-156	Health Insurance	52,308.41	53,700.00	53,700.00	39,696.00
36-451-161	Employer Payroll Liab.	14,867.63	14,600.00	14,600.00	15,493.00
36-451-210	Recreational Supplies	921.74	1,000.00	1,000.00	1,000.00
36-451-238	Uniforms	988.01	1,500.00	1,500.00	1,500.00
36-451-243	Public Relations	2,569.99	3,000.00	3,000.00	3,000.00
36-451-322	Telephone - Mobile	999.44	1,200.00	1,200.00	1,200.00
36-451-354	Workers' Comp. Insurance	6,854.32	7,600.00	7,600.00	7,600.00
36-451-374	Vehicle Maintenance	72.57	500.00	500.00	500.00

Account Number	Title	2023 Actual	2024 Original	2024 Projected	2025 Approved Budget
36-451-420	Dues/Subscriptions/Memberships	1,362.45	2,000.00	2,000.00	2,200.00
36-451-460	Seminars/Meetings/Conferences	967.90	1,500.00	1,500.00	1,500.00
36-451-750	Non-depreciable Equipment	334.35	3,500.00	3,500.00	3,500.00
Total Administration:		247,266.31	276,300.00	276,300.00	286,350.00
Recreational Activities					
36-452-130	Wages - Summer	140,734.68	155,000.00	155,000.00	185,000.00
36-452-161	Employer's Liab (FICA/SUTA)	10,766.23	12,000.00	12,000.00	13,783.00
36-452-354	Workers' Comp. Insurance	5,800.00	6,700.00	6,700.00	6,700.00
36-452-800	Community Days/Business Expo	1,200.00	2,500.00	2,500.00	2,500.00
36-452-930	Summer Shamrock Camps	73,245.86	72,000.00	72,000.00	72,000.00
36-452-950	Fee Based Programs	184,664.32	150,000.00	150,000.00	165,000.00
36-452-960	Community Events	4,297.65	7,500.00	7,500.00	12,500.00
Total Recreational Activities:		420,708.74	405,700.00	405,700.00	457,483.00
Park Maintenance					
36-454-120	Wages	381,820.29	400,700.00	425,000.00	489,782.00
36-454-154	Life/Disability Insurance	3,066.16	2,900.00	2,900.00	3,673.00
36-454-156	Health Insurance	86,424.30	91,500.00	111,630.00	73,317.00
36-454-161	FICA	33,609.36	33,000.00	36,222.00	36,489.00
36-454-183	Overtime	3,616.11	6,000.00	6,000.00	6,000.00
36-454-191	Uniform Maintenance	2,783.88	5,000.00	5,000.00	5,000.00
36-454-192	Personal Safety Equipment	1,116.55	2,500.00	2,500.00	3,000.00
36-454-241	General Supplies	1,603.80	4,000.00	4,000.00	5,000.00
36-454-260	Small Tools & Equipment	3,475.84	5,000.00	5,000.00	6,000.00
36-454-261	Signs	5,145.71	4,000.00	4,000.00	4,000.00
36-454-322	Telephone - Mobile	2,981.14	3,200.00	3,200.00	3,200.00
36-454-354	Workers' Comp. Insurance	15,894.76	17,500.00	14,000.00	14,000.00
36-454-361	Electricity - Monthly	6,038.38	7,150.00	7,150.00	7,150.00
36-454-364	Public Sewer	5,995.84	7,000.00	7,000.00	7,000.00
36-454-366	Public Water	10,282.58	11,000.00	11,000.00	11,000.00
36-454-374	Equipment Maintenance	9,235.89	24,000.00	24,000.00	24,000.00
36-454-384	Rental of Machinery/Equipment	6,490.00	5,000.00	5,000.00	7,000.00
36-454-420	Dues/Subscriptions/Memberships	220.00	800.00	800.00	600.00
36-454-440	PECO Trail Rental Fee	500.00	500.00	500.00	500.00
36-454-450	Contracted Services	1,945.00	8,500.00	93,500.00	95,000.00
36-454-460	Seminars/Meetings/Conferences	425.00	1,000.00	1,000.00	1,000.00
36-454-521	Maintenance of Trails	.00	5,000.00	5,000.00	5,000.00
36-454-522	Repairs to Public Parks	68,038.84	80,000.00	90,000.00	90,000.00
36-454-523	Parks & Rec-Manderach Playgrou	9,251.77	20,000.00	20,000.00	20,000.00
36-454-524	Concession Stand - Maint.	28.99	1,000.00	1,000.00	1,000.00
36-454-525	Sports Equipment Maintenance	3,828.40	5,000.00	5,000.00	5,000.00
36-454-750	Non-depreciable Equipment	329.99	500.00	500.00	500.00
Total Park Maintenance:		664,148.58	751,750.00	890,902.00	924,211.00
Park & Recreation Fund Revenue Total:		1,333,256.63	1,434,750.00	1,575,202.00	1,669,044.00
Park & Recreation Fund Expenditure Total:		1,332,985.23	1,434,750.00	1,573,902.00	1,669,044.00

Account Number	Title	2023 Actual	2024 Original	2024 Projected	2025 Approved Budget
Total Park & Recreation Fund:		271.40	.00	1,300.00	.00

Park Capital Fund - 37

This fund was created in 2019 to separate capital projects from the operations of the park and trail system.

Revenues

No revenues have been budgeted for 2025.

Expenditures

No expenditures have been budgeted for 2025.

Fund Balance

The Park Capital fund balance as of 12/31/24 is expected to be about \$441,244, available for future park capital projects.

Account Number	Title	2023 Actual	2024 Original	2024 Projected	2025 Approved Budget
Park Capital Fund					
Interest Income					
37-341-100	Interest Income	6,781.41	.00	8,000.00	.00
37-341-110	DCNR Grant - LCP	7,790.40	.00	.00	.00
37-341-120	Interest Income - Potts Health	.00	.00	.00	.00
Total Interest Income:		14,571.81	.00	8,000.00	.00
State Capital Grants					
37-355-060	TAP Grant	.00	.00	.00	.00
37-355-070	DCED Grants	.00	.00	.00	.00
37-355-080	DCNR Grant	337,500.00	.00	337,500.00	.00
Total State Capital Grants:		337,500.00	.00	337,500.00	.00
Special Assessments					
37-383-100	Fee in Lieu of Open Space	6,000.00	.00	.00	.00
Total Special Assessments:		6,000.00	.00	.00	.00
Sale of Fixed Assets					
37-391-100	Sale of Fixed Assets	246,781.00	.00	.00	.00
Total Sale of Fixed Assets:		246,781.00	.00	.00	.00
Interfund Transfers					
37-392-001	Transfer from General Fund	.00	.00	.00	.00
37-392-032	Transfer from Capital Reserves	.00	.00	337,500.00	.00
Total Interfund Transfers:		.00	.00	337,500.00	.00
Parks & Park Maintenance					
37-454-528	Lewis-Lim Ctr Trail (CFA)	.00	.00	.00	.00
37-454-529	Trail 11C, 11D & 24A - TAP	.00	.00	.00	.00
37-454-530	Lewis Road Trail Crossing	.00	.00	.00	.00
37-454-531	Trail Wayfinding/Sign Program	2,252.00	.00	.00	.00
37-454-533	LCP - Community Center	.00	.00	.00	.00
37-454-534	LCP - Master Plan - Phase 1	375,787.24	.00	675,000.00	.00
37-454-536	Manderach Playground	.00	.00	.00	.00
37-454-820	Open Space Aquisition	.00	.00	.00	.00
Total Parks & Park Maintenance:		378,039.24	.00	675,000.00	.00
Park Capital Fund Revenue Total:		604,852.81	.00	683,000.00	.00
Park Capital Fund Expenditure Total:		378,039.24	.00	675,000.00	.00
Total Park Capital Fund:		226,813.57	.00	8,000.00	.00