

# Greenwich Township Annual Budget Fiscal Year 2024

## Board of Supervisors

Dean Spohn, Chairman

Victor Berger, Vice Chairman

Steven Diehl, Supervisor

## Road Master

Bobby Follweiler

## Secretary/Treasurer

Diane Hollenbach

Resolution 2023-17

A RESOLUTION OF THE TOWNSHIP OF GREENWICH, IN THE COUNTY OF BERKS, COMMONWEALTH OF PENNSYLVANIA, APPROPRIATING SPECIFIC SUMS ESTIMATED TO BE REQUIRED FOR THE SPECIFIC PURPOSE OF THE MUNICIPAL GOVERNMENT, HEREINAFTER SET FORTH DURING THE YEAR 2024.

BE IT RESOLVED AND ENACTED, and it is hereby resolved and enacted by the Board of Supervisors of the Township of Greenwich, Berks County, Commonwealth of Pennsylvania:

SECTION 1: That for expenditures and expenses of the fiscal year 2024, the amounts are hereby appropriated from the fund equities, revenues, and other financing sources available for the year 2024 for the specific purposes set forth on the following pages.

Adopted the 27th day of December, 2023.

Greenwich Township Board of Supervisors

  
Dean Spohn, Chairman

  
Victor Berger, Vice Chairman

  
Steven Diehl, Supervisor

  
Secretary/Treasurer

Resolution 2023- 18

A RESOLUTION OF THE TOWNSHIP OF GREENWICH, COUNTY OF BERKS, COMMONWEALTH OF PENNSYLVANIA, FIXING THE TAX RATE FOR THE YEAR 2024.

**BE IT RESOLVED AND ENACTED**, and is hereby resolved and enacted by the Board of Supervisors of the Township of Greenwich, County of Berks, Commonwealth of Pennsylvania:

That a tax be and the same is hereby levied on all real property within the Township of Greenwich subject to taxation for the fiscal year 2024 as follows:

Tax rate for General Purposes, the sum of 0.7 mills on each dollar of assessed valuation, or the sum of 0.07 cents on each hundred dollars of assessed valuation.

For Fire Equipment Purposes, the sum of 0.3 mills on each dollar of assessed valuation, or the sum of 0.03 cents on each hundred dollars of assessed valuation.

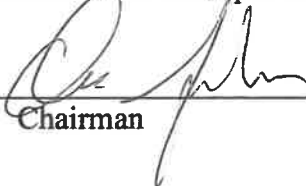
The same being summarized in tabular form as follows:


	Mills on Each Dollar of Assessed Valuation	Cents on Each One Hundred Dollars of Assessed Valuation
Tax Rate for General Purposes	0.70 mills	0.07 cents
Tax Rate for Fire Equipment	0.30 mills	0.03 cents


That any resolution, or part of resolution, conflicting with this resolution, be and the same is hereby repealed insofar as the same effects this resolution.


**Adopted this 27th day of December, 2023.**

Greenwich Township Board of Supervisors

  
Chairman

  
Vice Chairman

  
Supervisor

  
Secretary/Treasurer

## 2024 Budget Summary by Fund

Account Number	Classifications	General Fund	State Liquid Fuel	Fire Tax	TOTAL ALL BUDGETTED FUNDS
	Unencumbered Cash Balance January 1	\$ 1,122,000.00	\$ 48,500.00	\$ 272,500.00	\$ 1,443,000.00
	<b>REVENUES AND OTHER FINANCING</b>				
300	Taxes	\$ 767,350.00		\$ 49,800.00	\$ 817,150.00
320	Licenses and Permits	\$ 18,000.00			\$ 18,000.00
330	Fines and Forfeits	\$ 500.00			\$ 500.00
340	Interest, Rents, Royalties	\$ 24,200.00	\$ 2,160.00	\$ 2,400.00	\$ 28,760.00
350	Intergovernmental Revenue	\$ 207,700.00	\$ 317,840.66		\$ 525,540.66
360	Charges for Services	\$ 83,430.00			\$ 83,430.00
380	Miscellaneous Revenue	\$ 1,500.00			\$ 1,500.00
390	Other Financing Sources	\$ 293,230.00	\$ -		\$ 293,230.00
	<b>Total 2024 Revenue</b>	<b>\$ 1,395,910.00</b>	<b>\$ 320,000.66</b>	<b>\$ 52,200.00</b>	<b>\$ 1,768,110.66</b>
	<b>Total Available</b>	<b>\$ 2,517,910.00</b>	<b>\$ 368,500.66</b>	<b>\$ 324,700.00</b>	<b>\$ 3,211,110.66</b>
	<b>EXPENDITURES AND OTHER FINANCING USES</b>				
400	General Government	\$ 733,820.00			\$ 733,820.00
410	Public Safety	\$ 97,800.00		\$ 324,700.00	\$ 422,500.00
420	Health and Welfare	\$ 1,400.00			\$ 1,400.00
430	Highway, Roads and Streets	\$ 320,870.00	\$ 368,500.66		\$ 689,370.66
440	Other Financing Sources				\$ -
450	Culture - Recreation				\$ -
460	Conservation and Development				\$ -
470	Debt Service	\$ -			\$ -
480	Miscellaneous Expenses	\$ 240,720.00			\$ 240,720.00
490	Other Financing Uses	\$ 1,300.00			\$ 1,300.00
	<b>Total Expenditures and Other</b>	<b>\$ 1,395,910.00</b>	<b>\$ 368,500.66</b>	<b>\$ 324,700.00</b>	<b>\$ 2,089,110.66</b>
	<b>Unappropriated 2024 Funds</b>	<b>\$ 1,122,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,122,000.00</b>
	<b>Total Appropriated and Unapp</b>	<b>\$ 2,517,910.00</b>	<b>\$ 368,500.66</b>	<b>\$ 324,700.00</b>	<b>\$ 3,211,110.66</b>

# Revenue

## **300.00 and 310.00 Taxes**

This category includes real estate taxes, real estate transfer taxes, earned income tax, local services tax, and the per capita tax.

### Real Estate Tax

The current millage for real estate tax is .7 mills for general purposes and .3 mills for fire. This category also includes delinquent taxes paid to Tax Claim and interim taxes paid on improvements made to properties that occur during the year resulting in an increase to a property's assessment. For budgeting, a 95% collection rate is assumed.

As of October 30, 2023, there are 1,677 parcels in the township resulting in \$168,022,600 of taxable real estate. Billed amount for General Fund \$117,615.82 and billed amount for Fire Tax \$50,406.78. In late October of 2023, the Board of assessment heard appeals to property tax and reduced Greenwich Township's assessment by \$308,600 but there is an overall increase in the assessed value due to the construction of the Infinity Storage Units on Rte 737.

### Per Capita Tax

Collected by the tax collector, this tax is imposed on every member of a household eighteen years of age or older.

### Real Estate Transfer Tax

The real estate transfer tax is 1% of the amount paid when a property is sold. The township receives ½% and the school district receives ½%. While there is still a housing shortage, which drives prices higher, the high interest rates banks are charging have cooled the market.

### Earned Income Tax

This tax represents payments made on income tax earned by residents of the Township. Wages are expected to increase again this year for most job sectors due to inflation.

### *Historical Data*

	<u>Jan – Dec</u>	<u>Jan – Oct.</u>
2023		\$486,395.58
2022	\$536,346.75	\$463,459.18
2021	\$512,449.93	\$434,068.00
2020	\$507,971.85	\$443,123.06
2019	\$520,535.33	\$445,661.89
2018	\$479,511.61	\$416,222.39

### Local Services Tax

The LST is an Act 511 tax formerly known as Occupational Privilege Tax. The Township currently levies a \$10 LST for everyone who works in the Township. This is split evenly with the school district. The current law does allow this tax to be increased to \$1 per week or \$52 per person annually. If this were to happen, the tax is split as follows: the township would receive \$47, and the school would receive \$5 with an estimated \$34,000 increase in revenue for the township. This tax is currently collected by Berkheimer.

### **320.00 Licenses and Permits**

This category covers the cable franchise fee which is at the maximum amount of 5%. The Township collects from both Service Electric and Comcast. Unlike many municipalities, your franchise fee is increasing as more areas of the township receive service. With the push by the state and federal government to give everyone access to broadband service, this revenue stream should increase in future years.

### **330.00 Fines and Forfeitures**

Comprised of fines from the District Court and the Zoning Officer, the category once provided more revenue until the state stopped distributing state police fines to townships who did not have their own police force.

### **340.00 Interest, Rents and Royalties**

While interest rates are not good for home buyers, they are much better than previous years for savings accounts. The township made moves last year to invest in a certificate of deposit and transfer money into higher yielding accounts with PLGIT. Interest rates are predicted to remain at their current level through 2024.

Previously, the township rented the farmland on the municipal complex. Most recently used as a fill site, income from the property ended in 2021.

### **350.00 Intergovernmental Revenue**

#### Agility Contracts

Snow Removal & Mowing are contracted services the township provides to PennDOT along Old Rte 22. The mowing contract will be up for renewal in 2024. The snow plowing contract is good through 2026.

#### Public Realty Tax

The PURTA grant is given for a percentage of the real estate tax on exempt utility properties. This grant is applied for each April and received in October.

#### Alcoholic Beverage Licenses

This is liquor license fees distributed by the state.

#### Municipal State Aid

State aid is applied for by March 31<sup>st</sup> of each year and must be used to pay the Pension Minimum Municipal Obligation. This money is received in October and is subject to an audit by the state every three years.

#### Volunteer Fire Aid

This state aid money is received on behalf of the fire companies and distributed according to the coverage area within 30 days of its receipt. This is generally not revenue but is shown here for the benefit of the audit. The distribution of the same amount received is shown under account 411.00 Fireman's Relief Fund.

Game Land Tax

An annual payment-in-lieu-of-taxes (PILOT) to each affected municipality with game lands within its boundaries.

County Municipal Aid

The township will finish the Sittler Valley Road Project in November of 2023. \$100,000 of Dirt and Gravel Road grant money is due. It is shown here in 2024 but can be removed from the budget should the money be received in December of 2023.

Contracted Admin Services

The township plans to enter into an agreement with Maiden Creek Township to provide part-time administrative services. The hourly rate is \$60.38.

**360.00 Charges for Services**

The township charges for various services we provide, or services provided by a third party such as copies, building and zoning permits and inspections and mobile home park inspections.

**380.00 Miscellaneous Revenue**

This is the sale of scrap metal.

**390.00 Other Financing Sources**

Proceeds from Sale of General Assets – The small dump truck and tractor will be sold in 2024.

Insurance Dividends

The township is enrolled in the MRM Trust for liability and workers compensations insurance. Dividends are received each year that are based on the claims of the members of the Trust. This category also includes transfers into the general fund from other bank accounts like the ARPA and Capital Reserve accounts. I anticipate transferring about \$144,000 in 2023 from ARPA to the General Fund to cover the file system, computer, and Sittler Valley Road Project. The balance in the ARPA account must be used or earmarked by 2024.

**ARPA Funds used in 2023:**

Office	
Files	\$ 5,050.41
Computer	\$ 878.73
<u>Sittler Valley Road Proj</u>	<u>\$138,043.29</u>
TOTAL	\$143,972.43

ARPA Fund 11/14/2023 Balance \$246,831.70

**2024 Budget Earmarks**

Shoulder Machine	\$112,835.25
Mower	\$ 30,000.00
Small Dump Truck	\$ 60,000.00
<u>Codification</u>	<u>\$ 16,000.00</u>
TOTAL	\$218,835.25
<b>Balance to Spend</b>	<b>\$ 27,996.45</b>

# Expenditures

## **400 General Government**

Associations Dues and Expenses – Dues for PSATS, Berks County Association of Township Officials, Berks County Public Works, and PA One Call expenses.

Employee Training – Education for employees and supervisors through PSATS

EMC Training – Training for the emergency management coordinator. This was reduced and the balance put into Salaries for Director of Emergency Svc.

Audit Service – Outside auditing firm, Campbell, Rappold & Yurasits, performs the annual audit. Since payroll moved in house, the expense of a CPA to perform payroll has been eliminated.

Tax Collection Costs – Includes costs of the bond every four years, materials like postage and internet costs and the processing fee are paid to the school district and county for the printing of the bills.

Legal Fees – cost for the attorney, Kozloff and Stoudt and any special counsel.

Salaries and Commissions – the Board needs to determine the percent increase for the road crew. For this budget, I used 5% for raises and have also budgeted for a fourth full-time road crew employee so the board can hire a replacement upon retirement of one employee.

Maintenance Building – Cleaning – The township employees have been sweeping and cleaning the restrooms. A cleaning service or employee hired to clean will be sought in 2024.

Clothing Allowance – Each full-time road crew member receives \$300 each year in January for purchase of work clothes.

Office Services and Supplies – Office supplies, postage, codification and copier lease. The 2023 expenses were higher with the purchase of the file system and new office computer.

Bank Fees – This includes the fee payable each quarter to the state for building code official education, fees associated with transfer of vehicle titles and any credit card fees.

Advertising and Printing – legal advertising required by law. The Township will look at doing a Community Map with Print. Cost of printing is covered by advertising.

Real Estate Taxes – School, County and Local taxes paid on the property being used as the H & K Fill site above the township building.

Contributions –

- Kutztown Library receives \$1 per capita in order for them to receive County aid. (\$3500)
- Albright College receives a contribution as they provide free programs throughout the year. (\$200)



- The township just started contributing to the Berks County Solid Waste Authority due to this being the only provider of recycling that is free to residents. (\$500)

Comprehensive Plan Consulting Fees – The township will begin working on a Joint Comprehensive Plan which will be led by the Berks County Planning Commission. A grant has been applied for to cover 50% of the cost and the rest of the cost will be split between Albany Township, Greenwich Township, Maxatawny Township, Kutztown Borough and Lenhartsville Borough based on population.

Engineering Expenses – costs associated with township projects. All developer engineering costs are billed to the developers and paid through the escrow account.

Building Maintenance

- Heating fuel – propane
- Tires, Gasoline & Diesel - The township has its own tanks for diesel fuel. In 2022, the bid limit of \$22,500 was exceeded for diesel purchases. The Township will look at bidding diesel in 2024.
- Electric – cost of building electricity.
- Telephone – Service electric cable phone, internet and 4 Verizon cell phones.
- Maintenance – fire extinguisher service, septic pumping, guide rail and paving driveway that goes to the fill site when H & K turns it back to the township, install auto start/stop on building generator and replacement of two furnaces above meeting room.
- Tools

Capital Reserve - Balance left at the end of 2023 (income – expense) to be used for projects or expenses that occur during 2024.

**410 Public Safety**

Fireman’s Relief – Money received from the state to be distributed to the Fire Companies for use on equipment and training.

Zoning Permit Fees & Related Duties – Paid to LTL for zoning issues, permits and code enforcement. The cost is partially covered by fines and permit fees.

SEO Permit Fees and Related Duties – Paid to Keystone Engineering for sewage enforcement officer services. Permits and inspections are covered by the fee schedule. The township covers administrative costs and complaint investigations.

Zoning Hearing Board Legal Fees – Paid to Orlando Law Offices, legal fees are split between the applicant and the township based on state law. The applicant pays for advertising, half the stenographer and legal fees pertaining to the legal notice preparation, mailing, and posting.

Stenography Fees – Cost of a court stenographer at hearings for zoning applications, conditional use applications and ordinance adoption.

Berks County Radio – Cost charged by the County of Berks for 911 service.

#### **420 Health & Welfare**

Drug and Alcohol Testing – The township participates in the PSATS CDL random drug and alcohol testing program.

Trash and Recycling – Service for township building trash and recycling.

#### **430 Highways, Roads, and Streets**

Major Equipment Purchase – This category has been added to the general fund budget for the purchase of the shoulder machine (\$112,840), small dump truck (\$60,000) and mower (\$30,000) using the ARPA money.

Traffic Control Devices – There is currently no budget for traffic control in the General Fund. All expenses are covered using State Liquid Fuel money and includes signs, line painting, cones for the fire company, and bulbs for the flashing light at 737.

#### Repair & Maintenance Machinery

Radio Maintenance – repairs or new truck radio equipment and installation.

Road Maintenance - \$10,000 is spent annually for the removal of dead and dying trees in the road right of way. Increase to include \$12,000 for crack sealing of Jay Lane and Ted Way.

Subcontractor – street sweeping costs with Asphalt Maintenance Solutions, excavator for pipe installation and triaxles for road work on Kohlers Hill Road.

Equipment Rental – Increased for possible chipper rental.

Road Construction - In the State Liquid Fuel budget, oil and chip will be bid out for Lutz Road, Stump Road, Mohn Road, Fenstermaker Road, Deer Run Road, and Gensinger Road from the bridge to Long Lane Road.

**470 Debt Service** – The township pays equipment leases from the state liquid fuel fund. Currently there is one lease for the 2024 International Dump Truck. There are three payments left with a payoff amount of \$71,896.69.

#### **480 Intergovernmental Expenditures**

Social Security – Employer Share, Medicare – Employer Share, Unemployment – Employer Share – All three employer payroll costs are based on 5% raises in the draft budget.

Retirement Fund Contribution – The Minimum Municipal Obligation is calculated and adopted in September of the previous year.

Shared Workers Comp – No request has been received from other municipalities for a contribution to their fire company's workers' compensation cost but has been included in the budget.

Township Workers Compensation – This has been fluctuating over the past five years. Premium is based on salaries and history of injuries.

Township Property and Liability Insurance – Policy is with Brosky Insurance for building and equipment.

Treasurer's Bond – No cost this year as I purchased a three-year bond to save premium costs.

Health & Dental Insurance – Health Insurance costs are rising with Highmark by 8.74% and PSATS Trust 5%. Our agent looked at other carriers and the only way to reduce the increase is by moving to a high deductible plan. Included in this cost is the possibility of a new road crew worker, and one dependent moving from the regular insurance to the Medicare supplement.

Life and Short-Term Disability Insurance – Policy is with American United Life. There is no rate increase but I increased the budget amount in case we hire a new employee.

#### **490 Other Financing Uses**

Refund of Current Year Revenue – Return of real estate taxes due to a lowering of assessment value.

Web Site Design – Includes annual cost of hosting and domain name with GoDaddy and the cost of na Studios archiving minutes and setting up the new minute and meeting dates annually.