

ORDINANCE NO. 774

TAX LEVY AND APPROPRIATION ORDINANCE

AN ORDINANCE OF THE TOWNSHIP OF LOWER MORELAND, MONTGOMERY COUNTY, PENNSYLVANIA, FIXING THE TAX RATE FOR THE YEAR 2024 AND APPROPRIATING SPECIFIC SUMS ESTIMATED TO BE REQUIRED FOR THE SPECIFIC PURPOSES OF THE TOWNSHIP GOVERNMENT, HEREINAFTER SET FORTH DURING THE CURRENT FISCAL YEAR.

BE IT ORDAINED AND ENACTED, and it is hereby ordained and enacted by the Board of Commissioners of Lower Moreland Township, Montgomery County, Pennsylvania:

Section 1. That a tax be fixed and the same is hereby levied on all property within the Township subject to taxation for Township purposes for the fiscal year 2024 as follows:

Tax Rate for General Township Purposes - The sum of three and twenty-three thousandths of a mill on each dollar of assessed valuation, or the sum of thirty and twenty-three hundredths cents on each one hundred dollars of assessed valuation.

For Parks and Recreation Purposes - The sum of two hundred eighty-five thousandths of a mill on each dollar of assessed valuation or the sum of two and eighty-five hundredths cents on each one hundred dollars of assessed valuation.

For Debt Service Purposes - The sum of seven hundred thousandths of a mill on each dollar of assessed valuation or the sum of seven hundredths cents on each one hundred dollars of assessed valuation.

For Fire Tax Purposes - The sum of six hundred sixty thousandths of a mill on each dollar of assessed valuation or the sum of six and sixty hundredths cents on each one hundred dollars of assessed valuation.

For Library Purposes - The sum of four hundred seventy-seven thousandths of a mill on each dollar of assessed valuation or the sum of four and seventy-seven hundredths cents on each one hundred dollars of assessed valuation.

For Fire Hydrant Purposes - The sum of eighty-two thousandths of a mill on each dollar of assessed valuation or the sum of eighty-two hundredths cents on each one hundred dollars of assessed valuation.

For Ambulance/EMS Purposes – The sum of two hundred forty thousandths of a mill on each dollar of assessed valuation or the sum of two and forty hundredths cents on each one hundred dollars of assessed valuation.

The same being summarized in tabular form as follows:

	<u>MILLS ON EACH DOLLAR OF ASSESSED VALUATION</u>	<u>CENTS ON EACH ONE HUNDRED DOLLARS OF ASSESSED VALUATION</u>
Tax Rate for General Purposes	3.230	0.3230
Tax Rate for Parks & Recreation	0.285	0.0285
Tax Rate for Debt Service	0.700	0.0700
Tax Rate for Fire Tax Purposes	0.660	0.0660
Tax Rate for Library Purposes	0.477	0.0477
Tax Rate for Fire Hydrant Purposes	0.082	0.0082
Tax Rate for Ambulance/EMS	0.240	0.0240

Section 2. A discount of two percent (2%) shall be extended to all taxpayers who shall make payment in full within two (2) months following the date of the tax notice. Such discount shall be given by the Tax Collector.

Section 3. A penalty of ten percent (10%) shall be added to the total tax due if the taxpayer shall fail to make payment in full within four (4) months following the date of the tax notice. Such penalty shall be collected by the Tax Collector.

Section 4. That for the expenses of the Township for the fiscal year 2024, the following amounts are hereby appropriated from the revenue available for the current year for the specific purposes set forth below, which amounts are more fully itemized in the Budget Form.

GENERAL OPERATING FUNDS

Summary of Estimated Receipts

Cash and Securities for Appropriation	3,065,700
Receipts from Taxes	7,844,016
Other Revenue Receipts	<u>1,026,908</u>

TOTAL Estimated Receipts and Cash 11,936,624

Summary of Appropriations

General Government	1,181,075
Public Safety	5,959,578
Public Works	1,669,202
Miscellaneous Services	902,889
Fund Transfers	<u>496,204</u>

TOTAL Appropriations from General Operating Fund 10,208,948

CAPITAL IMPROVEMENT FUND

Summary of Estimated Receipts

Cash and Securities for Appropriation	251,130
Other Revenue Receipts	<u>76,833</u>

TOTAL Estimated Receipts and Cash		914,430
<u>Summary of Appropriations</u>		
Capital Improvements	641,370	641,370
HIGHWAY AID FUND		
<u>Summary of Estimated Receipts</u>		
Cash and Securities for Appropriation	472,856	
State Motor License Fund Grant and Interest	<u>438,036</u>	
TOTAL Estimated Receipts and Cash		910,892
<u>Summary of Appropriations</u>		
TOTAL Expenditures	735,892	735,892
REVOLVING FUND		
<u>Summary of Estimated Receipts</u>		
Cash and Securities for Appropriation	857	
Interest Earnings and Other Receipts	<u>0</u>	
TOTAL Estimated Receipts and Cash		857
<u>Summary of Appropriations</u>		
TOTAL Expenditures	0	0
FIRE TAX FUND		
<u>Summary of Estimated Receipts</u>		
Cash and Securities for Appropriation	1,470,256	
Receipt from Taxes	717,947	
Other Receipts	<u>77,791</u>	
TOTAL Estimated Receipts and Cash		2,265,994
<u>Summary of Appropriations</u>		
Fire Company Appropriations	351,350	
Operating Expenses	280,012	
Capital Outlay	<u>12,523</u>	
TOTAL Expenditures		643,885

LIBRARY TAX FUNDSummary of Estimated Receipts

Cash and Securities for Appropriation	106,604	
Receipts from Taxes	<u>530,248</u>	
TOTAL Estimated Receipts and Cash		636,852

Summary of Appropriations

Huntingdon Valley Library Appropriations	510,000	
Operating Expenses	<u>10,512</u>	
TOTAL Expenditures		520,512

PARKS AND RECREATION CAPITAL FUNDSummary of Estimated Receipts

Cash and Securities for Appropriation	754,684	
Interest and Other Receipts	<u>476,118</u>	
TOTAL Estimated Receipts and Cash		1,230,802

Summary of Appropriations

TOTAL Expenditures	325,319	325,319
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SEWER FUNDSummary of Estimated Receipts

Cash and Securities for Appropriation	3,730,451	
Sewer Rentals	2,855,714	
Special Assessments	0	
Interest and Other Receipts	<u>330,644</u>	
TOTAL Estimated Receipts and Cash		6,916,809

Summary of Estimated Expenditures

Operating and Maintenance	2,905,632	2,905,632
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DEBT SERVICE FUNDSummary of Estimated Receipts

Cash and Securities for Appropriation	283,462	
Receipts from Taxes	773,217	
Other Receipts	<u>75,963</u>	
TOTAL Estimated Receipts and Cash		1,132,642

Summary of Appropriations

TOTAL Expenditures	853,164	853,164
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UNEMPLOYMENT COMPENSATION FUND

Summary of Estimated Receipts

Cash and Securities for Appropriation	70,765	
Interest Earnings and Other Receipts	<u>10,500</u>	

TOTAL Estimated Receipts and Cash		81,265
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Summary of Appropriations

TOTAL Expenditures	10,000	10,000
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TRASH REMOVAL FUND

Summary of Estimated Receipts

Cash and Securities for Appropriation	632,755	
Receipts from Fees	1,404,000	
Interest and Other Receipts	<u>118,146</u>	

TOTAL Estimated Receipts and Cash		2,154,901
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Summary of Appropriations

TOTAL Expenditures	1,757,410	1,757,410
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FIRE HYDRANT WATER SERVICE FUND

Summary of Estimated Receipts

Cash and Securities for Appropriation	33,193	
Receipts from Taxes	<u>91,102</u>	

TOTAL Estimated Receipts and Cash		124,295
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Summary of Appropriations

TOTAL Expenditures	94,000	94,000
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TRAFFIC SAFETY CAPITAL FUNDSummary of Estimated Receipts

Cash and Securities for Appropriation	649,660	
Interest Earnings and Other Receipts	<u>1,868,936</u>	
TOTAL Estimated Receipts and Cash		2,518,596

Summary of Appropriations

TOTAL Expenditures	1,403,607	1,403,607
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CAPITAL IMPROVEMENT BOND FUNDSummary of Estimated Receipts

Cash and Securities for Appropriation	6,548	
Interest Earnings and Other Receipts	<u>0</u>	
TOTAL Estimated Receipts and Cash		6,548

Summary of Appropriations

TOTAL Expenditures	0	0
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POST RETIREMENT MEDICAL FUNDSummary of Estimated Receipts

Cash and Securities for Appropriation	158,876	
Interest Earnings and Other Receipts	<u>66,215</u>	
TOTAL Estimated Receipts and Cash		225,091

Summary of Appropriations

TOTAL Expenditures	67,116	67,116
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AMBULANCE/EMS FUNDSummary of Estimated Receipts

Cash and Securities for Appropriation	32,917	
Receipts from Taxes	<u>260,617</u>	
TOTAL Estimated Receipts and Cash		293,534

Summary of Appropriations

TOTAL Expenditures BA Fire/Ambulance	200,000	200,000
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PARKS AND RECREATION FUND

Summary of Estimated Receipts

Cash and Securities for Appropriation	0	
Receipts from Taxes	310,295	
Other Revenue Receipts	<u>85,000</u>	
TOTAL Estimated Receipts and Cash		395,295

Summary of Appropriations

Total Expenditures	395,295	395,295
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STORMWATER FUND

Summary of Estimated Receipts

Cash and Securities for Appropriation	870,556	
Receipt from Fees	1,159,295	
Interest Earnings and Other Receipts	<u>16,175</u>	
TOTAL Estimated Receipts and Cash		2,046,026

Summary of Appropriations

Total Expenditures	436,717	436,717
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Section 5. An estimate of the specific items making up the amounts appropriated to the respective departments is on file in the office of the Secretary of the Township of Lower Moreland, Huntingdon Valley, Pennsylvania.

Section 6. That any ordinance or part of an ordinance conflicting with this ordinance be and the same is hereby repealed as the same affects this ordinance.

ORDAINED AND ENACTED by the Board of Commissioners of Lower Moreland Township this 12th day of December, 2023.

(Township Seal)

LOWER MORELAND TOWNSHIP
BOARD OF COMMISSIONERS

Attest: _____
Christopher R. Hoffman, Secretary

By: _____
Dr. David H. Sirken, President