





Aston Township

Delaware County, PA

2024 Budget Presentation

December 20, 2023

Commissioner J. Dougherty, Finance Committee

www.Astontownship.net

Overview



- 2023 Millage Comparison
- Total Assessed Value
- Changes from previous budget
- 2024 Final Budget
 - Millage
 - 2024 Revenues
 - 2024 Expenses
 - Lease Expenditures
 - Debt Expenditures
 - Capital Expenditures
- Final Budget Vote: 12/29/2023
- Acknowledgments

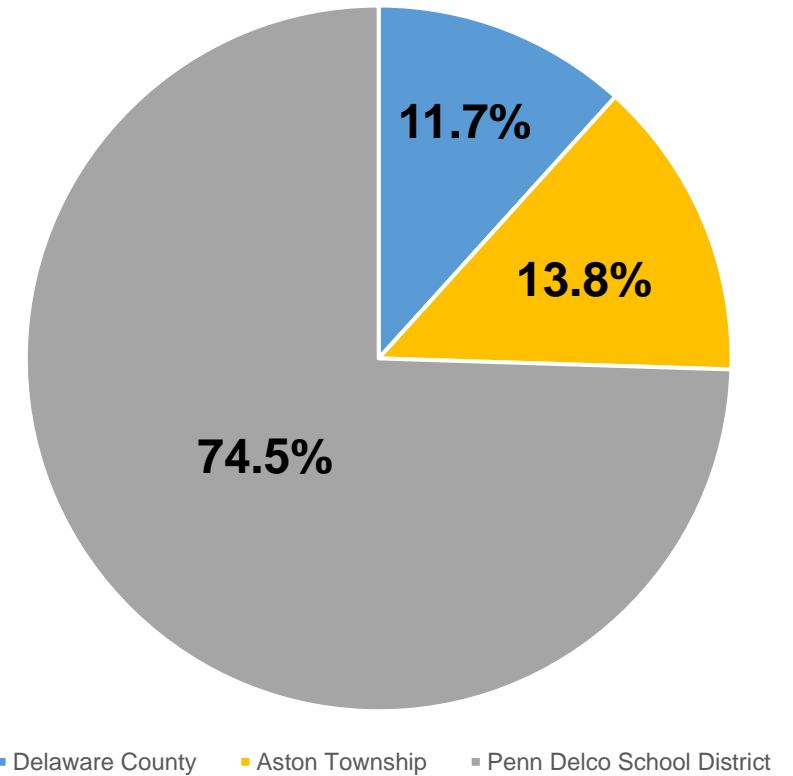


Aston Millage Allocation (2023)

Source = 2023 Delaware County Tax Rate Table

<https://www.delcopa.gov/treasurer/forms/TaxRate.pdf>

| Taxing Authority | 2023 Millage Rate | % |
|----------------------------|-------------------|-------------|
| Delaware County | 2.999 | 11.7% |
| Aston Township | 3.5534 | 13.8% |
| Penn Delco School District | 19.1263 | 74.5% |
| TOTALS | 25.6787 | 100% |

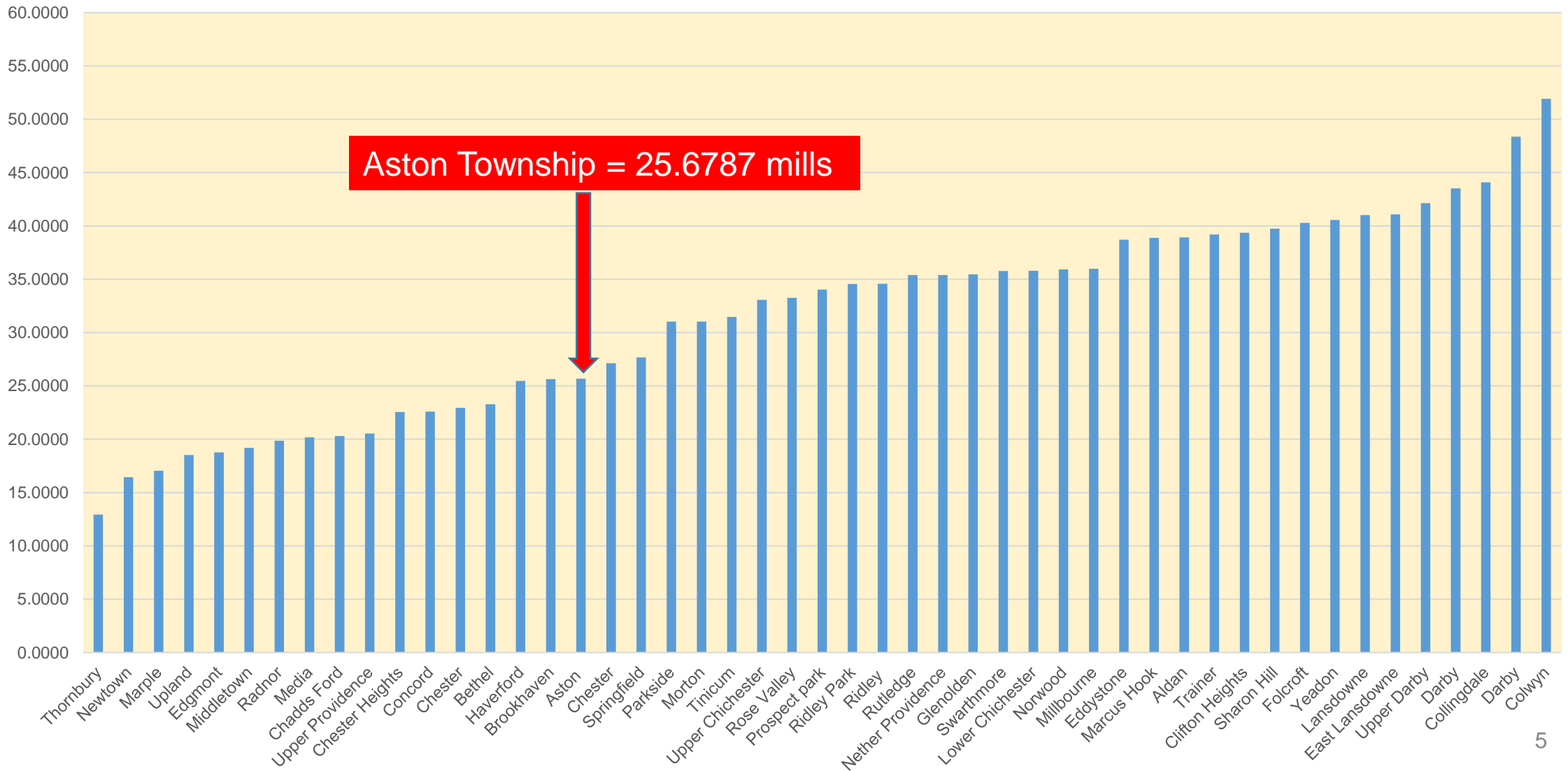




DELCO All Municipalities Comparison (2023)

<https://www.delcopa.gov/treasurer/forms/TaxRate.pdf>

DELCO - 2023 Total Property Taxes (Millage)





Delco First Class Township Comparison (2023)

| Municipality | Municipality type | 2023 Municipal Tax Rate |
|-------------------|----------------------------|-------------------------|
| Radnor | Township, 1st class | 2.3865 |
| Marple | Township, 1st class | 2.4500 |
| Tinicum | Township, 1st class | 3.0000 |
| Upper Chichester | Township, 1st class | 3.0352 |
| Nether Providence | Township, 1st class | 3.3562 |
| Aston | Township, 1st class | 3.5534 |
| Springfield | Township, 1st class | 3.6300 |
| Haverford | Township, 1st class | 4.2950 |
| Ridley | Township, 1st class | 5.4630 |
| Lower Chichester | Township, 1st class | 5.7500 |
| Darby | Township, 1st class | 9.2437 |
| Upper Darby | Township, 1st class | 14.0200 |

Source = 2023 Delaware County Tax Rate Table

*Township Taxes only. Does not Include County or School Board Assessments

<https://www.delcopa.gov/treasurer/forms/TaxRate.pdf>

2023 Tax Rates

| Updated 7/2023 | School District | MUNICIPALITY | 2023 County | 2023 Twp/Boro | 2023-2024 School | All 3 Authorities TOTAL | Wage Tax |
|----------------|-------------------|--------------|-------------|---------------|------------------|-------------------------|----------|
| 01 | ALDAN | 2.999 | 5.21 | 30.72 | 38.929 | | Borough |
| 02 | ASTON | 2.999 | 3.5534 | 19.1263 | 25.6787 | 1% | Township |
| 03 | BETHEL | 2.999 | 0.993 | 19.2879 | 23.2799 | | Township |
| 04 | CHADDS FORD | 2.999 | 0.5922 | 18.72 | 23.3112 | | Township |
| 05 | BROOKHAVEN | 2.999 | 3.50 | 19.1263 | 25.6253 | 1% | Borough |
| 06 | CHESTER HEIGHTS | 2.999 | 0.48058 | 19.079 | 22.55858 | | Borough |
| 07 | CHESTER TWP | 2.999 | 5.7 | 14.25 | 22.949 | | Township |
| 08 | CHESTER LOWER | 2.999 | 5.75 | 27.0403 | 35.7893 | 1% | Township |
| 09 | CHESTER UPPER | 2.999 | 3.0352 | 27.0403 | 33.0745 | 1% | Township |
| 10 | CLIFTON HEIGHTS | 2.999 | 11.234 | 25.1224 | 39.3554 | | Borough |
| 11 | COXLINGDALE | 2.999 | 9.815 | 31.2718 | 44.0856 | | Borough |
| 12 | COLWYN | 2.999 | 18.2 | 30.72 | 51.919 | 1% | Borough |
| 13 | CONCORD | 2.999 | 0.514 | 19.079 | 22.592 | | Township |
| 14 | DARBY BORO | 2.999 | 14.64 | 30.72 | 48.359 | 1% | Borough |
| 15 | DARBY TWP | 2.999 | 9.2437 | 31.2718 | 43.5143 | | Township |
| 16 | DARBY UPPER | 2.999 | 14.02 | 25.1224 | 42.1414 | | Township |
| 17 | EAST LANSOWNE | 2.999 | Call Twp | 30.72 | 33.719 | 1% | Borough |
| 18 | EDDYSTONE | 2.999 | 9.6 | 28.11 | 38.709 | 1% | Borough |
| 19 | EDGEMONT | 2.999 | 6.59 | 15.1763 | 18.7833 | | Township |
| 20 | FOLCROFT | 2.999 | 6.01 | 31.2718 | 40.2896 | 1% | Borough |
| 21 | GLENOLDEN | 2.999 | 7.00 | 25.4607 | 35.4597 | | Borough |
| 22 | HAVERFORD | 2.999 | 4.295 | 181684 | 181691.294 | | Township |
| 23 | LANSOWNE | 2.999 | 7.3039 | 30.72 | 41.0229 | | Borough |
| 24 | MARLUS HOOK | 2.999 | 5.84 | 27.0403 | 38.8793 | 0.02% | Borough |
| 25 | MARPLE | 2.999 | 2.45 | 11.6069 | 17.0579 | | Township |
| 26 | MEDIA | 2.999 | 2.00 | 15.1763 | 20.1733 | 1% | Borough |
| 27 | MIDDLETOWN | 2.999 | 1.01 | 15.1763 | 19.1833 | | Township |
| 28 | MILLBOURNE | 2.999 | 7.665 | 25.1224 | 35.9664 | | Borough |
| 29 | MORTON | 2.999 | 7.00 | 21.0379 | 31.0369 | | Borough |
| 30 | NEW TOWN | 2.999 | 1.6338 | 11.6069 | 16.4417 | | Township |
| 31 | NEWWOOD | 2.999 | 7.47 | 25.4607 | 35.9297 | | Borough |
| 32 | PARKSIDE | 2.999 | 8.9 | 19.1263 | 31.0253 | | Borough |
| 33 | PROSPECT PARK | 2.999 | 5.57 | 25.4607 | 34.0297 | 1% | Borough |
| 34 | PROVIDENCE NETHER | 2.999 | 3.3562 | 29.041 | 35.3992 | | Township |
| 35 | PROVIDENCE UPPER | 2.999 | 2.352 | 15.1763 | 20.5253 | | Township |
| 36 | RADNOR | 2.999 | 2.3865 | 14.4749 | 19.8604 | | Township |
| 37 | RIDLEY PARK | 2.999 | 5.45 | 26.11 | 34.559 | | Borough |
| 38 | RIDLEY TWP | 2.999 | 5.463 | 26.11 | 34.571 | | Township |
| 39 | ROSE VALLEY | 2.999 | 1.21 | 29.041 | 33.253 | | Borough |
| 40 | RUTLEDGE | 2.999 | 3.35 | 29.041 | 35.393 | | Borough |
| 41 | SHARON HILL | 2.999 | 5.462 | 31.2718 | 39.7326 | 1% | Borough |
| 42 | SPRINGFIELD | 2.999 | 3.63 | 21.0379 | 27.6669 | | Township |
| 43 | SWARTHMORE | 2.999 | 3.74 | 29.041 | 35.783 | | Borough |
| 44 | THORNBURY | 2.999 | 0.00 | 9.8421 | 12.9414 | | Township |
| 45 | TINICUM | 2.999 | 3.00 | 25.4607 | 31.4597 | 1% | Township |
| 46 | TRAINOR | 2.999 | 9.15 | 27.0403 | 39.1893 | 1% | Borough |
| 47 | UPLAND | 2.999 | 1.264262 | 14.25 | 18.513262 | 1% | Borough |
| 48 | YEADON | 2.999 | 6.832 | 30.72 | 40.551 | | Borough |
| 49 | CHESTER CITY | 2.999 | 9.8058 | 14.31 | 27.1148 | 3.79% | City |



Delco First Class Township Comparison (2023)

Source = 2023 Delaware County Tax Rate Table

*Includes combined Municipal, County, And School District Assessments

<https://www.delcopa.gov/treasurer/forms/TaxRate.pdf>

| Municipality | Municipality type | 2023 Municipal Tax Rate | 2023 Total Taxes |
|-------------------|----------------------------|-------------------------|------------------|
| Marple | Township, 1st class | 2.4500 | 17.0579 |
| Radnor | Township, 1st class | 2.3865 | 19.8604 |
| Haverford | Township, 1st class | 4.2950 | 25.4624 |
| Aston | Township, 1st class | 3.5534 | 25.6787 |
| Springfield | Township, 1st class | 3.6300 | 27.6669 |
| Tinicum | Township, 1st class | 3.0000 | 31.4597 |
| Upper Chichester | Township, 1st class | 3.0352 | 33.0745 |
| Ridley | Township, 1st class | 5.4630 | 34.5720 |
| Nether Providence | Township, 1st class | 3.3562 | 35.3992 |
| Lower Chichester | Township, 1st class | 5.7500 | 35.7893 |
| Upper Darby | Township, 1st class | 14.0200 | 42.1414 |
| Darby | Township, 1st class | 9.2437 | 43.5143 |

2023 Tax Rates

| Updated 7/2023 | MUNICIPALITY | 2023 County | 2023 Twp/Boro | 2023-2024 School | All 3 Authorities TOTAL | Wage Tax |
|-------------------------|----------------------|-------------|---------------|------------------|-------------------------|----------------|
| William Penn | 01 ALDAN | 2.999 | 5.21 | 30.72 | 38.929 | |
| Penn Delco | 02 ASTON | 2.999 | 3.5534 | 19.1263 | 25.6787 | 1% Township |
| Garnet Valley | 03 BETHEL | 2.999 | 0.993 | 19.2879 | 23.2799 | 1% Township |
| Upper Merion/Chaddsford | 04 CHESTER BORO | 2.999 | 0.992 | 18.72 | 20.3112 | 1% Township |
| Penn Delco | 05 BROOKHAVEN | 2.999 | 3.50 | 19.1263 | 25.6235 | 1% Borough |
| Garnet Valley | 06 CHESTER HEIGHTS | 2.999 | 0.48058 | 19.079 | 22.55858 | Borough |
| Chester/Upland | 07 CHESTER TWP | 2.999 | 5.7 | 14.25 | 22.949 | Township |
| Chi Chester | 08 CHESTER LOWER | 2.999 | 5.75 | 27.0493 | 35.7983 | 1% Township |
| Chi Chester | 09 CHESTER UPPER | 2.999 | 3.0352 | 27.0493 | 33.0745 | 1% Township |
| Upper Darby | 10 CLIFTON HEIGHTS | 2.999 | 11.234 | 25.1224 | 39.3554 | Borough |
| South East Delco | 11 COXLINGDALE | 2.999 | 9.815 | 31.2718 | 44.0856 | Borough |
| William Penn | 12 COLWYN | 2.999 | 18.2 | 30.72 | 51.919 | 1% Borough |
| Garnet Valley | 13 CONCORD | 2.999 | 0.514 | 19.079 | 22.592 | Township |
| William Penn | 14 DARBY BORO | 2.999 | 14.64 | 30.72 | 48.359 | 1% Borough |
| South East Delco | 15 DARBY TWP | 2.999 | 9.2437 | 31.2718 | 43.5143 | Township |
| Upper Darby | 16 DARBY UPPER | 2.999 | 14.02 | 25.1224 | 42.1414 | Township |
| William Penn | 17 EAST LANSDOWNE | 2.999 | Call Twp | 30.72 | 33.719 | 1% Borough |
| Ridley | 18 EDDYSTONE | 2.999 | 9.6 | 26.11 | 38.709 | 1% Borough |
| Rose Tree Media | 19 EDGEMONT | 2.999 | 6.59 | 15.1763 | 18.7633 | Township |
| South East Delco | 20 FOLKLOFT | 2.999 | 6.01 | 31.2718 | 40.2896 | 1% Borough |
| Interboro | 21 GLENOLDEN | 2.999 | 7.00 | 25.4607 | 35.4597 | Borough |
| Haverford | 22 HAVERFORD | 2.999 | 4.295 | 181684 | 181691.294 | Township |
| William Penn | 23 LANSDOWNE | 2.999 | 7.3039 | 30.72 | 41.0229 | Borough |
| Chi Chester | 24 MARCUS HOOK | 2.999 | 8.84 | 27.0493 | 38.8793 | 0.025% Borough |
| Marple Newtown | 25 MARPLE | 2.999 | 2.45 | 11.6069 | 17.0579 | Township |
| Rose Tree Media | 26 MEDIA | 2.999 | 2.00 | 15.1763 | 20.1733 | 1% Borough |
| Rose Tree Media | 27 MIDLINGTON | 2.999 | 1.01 | 15.1763 | 19.1833 | Township |
| Upper Darby | 28 MILLBOURNE | 2.999 | 7.665 | 25.1224 | 35.9664 | Borough |
| Springfield | 29 MORTON | 2.999 | 7.00 | 21.0379 | 31.0369 | Borough |
| Marple Newtown | 30 NEW TOWN | 2.999 | 1.6338 | 11.6069 | 16.4417 | Township |
| Interboro | 31 NEWWOOD | 2.999 | 7.47 | 25.4607 | 35.9297 | Borough |
| Penn Delco | 32 PARKSIDE | 2.999 | 8.9 | 19.1263 | 31.0253 | Borough |
| Interboro | 33 PROSPECT PARK | 2.999 | 5.57 | 25.4607 | 34.0297 | 1% Borough |
| Wallingford/Swarthmore | 34 PROVIDENCE NETHER | 2.999 | 3.3562 | 29.041 | 35.3992 | Township |
| Rose Tree Media | 35 PROVIDENCE UPPER | 2.999 | 2.352 | 15.1763 | 20.5255 | Township |
| Radnor | 36 RADNOR | 2.999 | 2.3865 | 14.4749 | 19.8604 | Township |
| Ridley | 37 RIDLEY PARK | 2.999 | 5.45 | 26.11 | 34.559 | Borough |
| Ridley | 38 RIDLEY TWP | 2.999 | 5.463 | 26.11 | 34.572 | Township |
| Wallingford/Swarthmore | 39 ROSE VALLEY | 2.999 | 1.21 | 29.041 | 33.253 | Borough |
| Wallingford/Swarthmore | 40 RUTLEDGE | 2.999 | 3.35 | 29.041 | 35.393 | Borough |
| South East Delco | 41 SHARON HILL | 2.999 | 5.462 | 31.2718 | 39.7326 | 1% Borough |
| Springfield | 42 SPRINGFIELD | 2.999 | 3.63 | 21.0379 | 27.6669 | Township |
| Wallingford/Swarthmore | 43 SWARTHMORE | 2.999 | 3.74 | 29.041 | 35.783 | Borough |
| West Chester | 44 THORNBURY | 2.999 | 0.00 | 9.8421 | 12.9414 | Township |
| Interboro | 45 TINICUM | 2.999 | 3.00 | 25.4607 | 31.4597 | 1% Township |
| Chi Chester | 46 TRAINOR | 2.999 | 9.15 | 27.0493 | 39.1993 | 1% Borough |
| Chester/Upland | 47 UPLAND | 2.999 | 1.264282 | 14.25 | 18.513282 | 1% Borough |
| William Penn | 48 YEADON | 2.999 | 6.832 | 30.72 | 40.551 | Borough |
| Chester/Upland | 49 CHESTER CITY | 2.999 | 9.8058 | 14.31 | 27.1148 | 3.79% City |



Total Assessed Value

| Year | Total Assessed Value |
|-------------------|----------------------|
| 2020 | \$915,901,682 |
| 2021 - Reassessed | \$1,661,452,464 |
| 2022 | \$1,665,179,880 |
| 2023 | \$1,664,431,086 |
| 2024 | \$1,700,642,887 |



Changes from 2023 / Cost Drivers

1. Reduced License & Permit fees
2. Increasing Cost of Materials and Supplies due to inflation
3. Increasing Fuel costs
4. New CBA effective 1/1/2024
5. Increase in MMO by \$220K
6. Upgrade Police & PW Vehicles



Millage Comparison

| | 2023 | 2024 | % Difference |
|-------------------------------|-----------------|-----------------|---------------|
| Total Assessed Value | \$1,664,431,086 | \$1,700,642,887 | +\$36,211,801 |
| Millage Rate (Total) | 3.5534 | 3.6741 | 3.4% |
| General Government | 3.0253 | 3.1342 | 3.6% |
| Debt Service | 0.3366 | 0.3484 | 3.5% |
| Fire Tax | 0.1635 | 0.1635 | 0% |
| Library Tax | 0.0280 | 0.0280 | 0% |

2024 Final Budget - Revenue



| | |
|-----------------------------------|----------------------|
| CASH ON HAND - ALL FUNDS COMBINED | \$ 2,288,101 |
| REAL ESTATE TAXES | \$ 5,156,966 |
| LOCAL ACT 511 TAXES | \$ 4,732,000 |
| LICENSE AND FEES | \$ 389,000 |
| FINES AND FORFEITS | \$ 64,700 |
| INTEREST & CELL TOWER | \$ 110,000 |
| INTERGOVERNMENTAL REVENUE | \$ 416,300 |
| DEPARTMENT EARNINGS (GENERAL) | \$ 866,700 |
| RECREATION & FACILITY | \$ 59,000 |
| MISCELLANEOUS REVENUE | \$ 105,000 |
| FIRE TAX | \$ 357,714 |
| LIBRARY TAX | \$ 46,190 |
| SANITATION FEE | \$ 1,547,000 |
| LIQUID FUELS | \$ 467,746 |
| SINKING FUND (DEBT SERVICE) | \$ 574,697 |
| TOTAL REVENUE | \$ 17,181,114 |



2024 Final Budget - Expense

| | |
|-----------------------|----------------------|
| GENERAL OPERATING | \$ 12,698,987 |
| LIBRARY | \$ 46,190 |
| FIRE | \$ 357,714 |
| DEBT | \$ 1,571,477 |
| LIQUID FUELS | \$ 467,746 |
| SANITATION | \$ 1,547,000 |
| CAPITAL | \$ 492,000 |
| TOTAL EXPENSES | \$ 17,181,114 |



2024 General Fund Operating Expenses

| | |
|----------------------|----------------------|
| ADMINISTRATION | \$ 1,401,122 |
| COMMUNICATION | \$ 16,656 |
| TAX COLLECTOR | \$ 64,965 |
| LEGAL SERVICE | \$ 141,400 |
| MUNICIPAL BUILDING | \$ 355,280 |
| POLICE DEPARTMENT | \$ 7,514,023 |
| FIRE PROTECTION | \$ 263,866 |
| PUBLIC SAFETY CODE | \$ 533,626 |
| HEALTH SERVICES | \$ 18,000 |
| PUBLIC WORKS HIGHWAY | \$ 1,619,349 |
| SNOW REMOVAL | \$ 120,575 |
| PARKS AND RECREATION | \$ 233,333 |
| DAY CAMP | \$ 59,000 |
| COMMUNITY CENTER | \$ 357,792 |
| TOTAL | \$ 12,698,987 |



Sanitation Fees

- Delaware County Solid Waste Authority (DCSWA)
- 2023 Rate = \$83/Ton
- 2024 Rate = \$87/Ton
 - Increase based on Fuel Charges & Disposal Fees

| | |
|-----------------------|--------------|
| • 2023 Sanitation Fee | \$310 |
| • 2024 Sanitation Fee | <u>\$340</u> |
| • Increase | \$ 30 |



Millage & Fees / Home Assessment

| | 2023 \$\$ | 2024 \$\$ | Increase |
|-----------------------------|-------------------------|--------------------------|----------|
| Assessed Value | 3.553 mills + \$310 fee | 3.6741 mills + \$340 fee | |
| Home Assessment = \$100,000 | \$665 | \$707 | \$42 |
| Home Assessment = \$200,000 | \$1,020 | \$1,075 | \$55 |
| Home Assessment = \$300,000 | \$1,376 | \$1,442 | \$66 |
| Home Assessment = \$400,000 | \$1,731 | \$1,810 | \$79 |



2024 Expenditures – Leases

| Department | Equipment | Cost |
|--------------|--|----------|
| Police | Cameras - LPR & Overview | \$73,413 |
| Police | 5 dell tablets computers for cars - lease (48 month) | \$6,494 |
| Police | Patrol Car (2022 Leases) | \$33,672 |
| Police | Tahoe year 2 (Chief Vehicle) | \$4,226 |
| Police | Patrol Car (2023 Lease) | \$20,684 |
| Police | Patrol Car (2024 Leases) | \$40,000 |
| Public Works | Vehicle Leases | \$39,416 |
| Public Works | Towable Lift / Per Year / 5 Years | \$8,000 |



Debt Portfolio

2024 Debt Service Requirements

| General Obligation Notes (Issued Amount) | | Principal | Interest | Total | Final Payoff Date |
|--|----------------|------------------|------------------|--------------------|-------------------------|
| Fire Truck 2010 | (\$ 100,000) | \$8,000 | \$97 | \$8,097 | 2025 |
| Series of 2012 | (\$ 1,826,000) | \$156,000 | \$6,769 | \$162,769 | 2025 |
| Series of 2015 | (\$ 2,795,000) | \$269,000 | \$12,272 | \$281,272 | 2026 |
| Series of 2018 | (\$12,500,000) | \$268,000 | \$302,847 | \$570,847 | 2038 |
| Series of 2022 | (\$10,000,000) | \$189,000 | \$356,492 | \$545,492 | 2042 |
| TOTAL | | \$890,000 | \$678,477 | \$1,568,477 | |



2024 Expenditures – Capital

| Project | Cost |
|---|------------------|
| Green Light Go (20% Match) | \$92,000 |
| Concord/Donnelly Avenue Streetscape (30% Match) | \$100,000 |
| Amphitheater | \$125,000 |
| Trash Truck | \$100,000 |
| West Branch Trail | \$50,000 |
| Srs. St. Francis Real Estate Purchase | \$25,000 |
| TOTAL CAPITAL | \$492,000 |

2024 Final Budget Vote



Friday December 29, 2023 at 3:00 p.m.
2 New Road, Aston, PA.



Acknowledgments

- Bill DeFeo, Township Manager
- Kelly Pippin, Asst. Township Manager & Secretary
- Leonard Balestrieri, Township Treasurer
- Dan Ruggieri, Chief of Police
- Russ Palmore, Public Works Director
- Commissioner Lester Berry, Finance Committee
- Commissioner Mike Higgins, Finance Committee

www.Astontownship.net

