

2024 Township Budget

Real Estate Taxes	14,842,969
Local Enabling Taxes	11,750,000
Licenses & Permits	1,905,000
Fines and Forfeits	61,000
Interest and Rent	1,481,500
Grants and Gifts	2,613,372
Department Earnings	16,475,945
Assessments	86,800
Insurance Proceeds	11,312,281
Total	60,528,867

General Fund	23,013,748
Parks & Recreation	2,973,368
Library	1,682,587
Debt Service	3,195,221
Fire Protection	603,393
Capital Projects/Equipment	26,888,380
Open Space	42,000
Fire Capital	1,053,000
ARPA	1,075,870
Non-Expendable Trust	1,300
Total	60,528,867

Taxes

Upper Dublin Township 2024 real estates tax rates

<u>Description</u>	<u>Millage Rates</u>
General Government	2.924
Parks & Recreation	1.020
Fire Protection	0.631
Library	0.641
Debt Service	0.948
Voter Approved Open Space Debt	0.070
Total - Upper Dublin Township	6.234

UPPER DUBLIN TOWNSHIP PROPERTY TAX OFFICE
(215) 646-4794 OR (215) 643-1600 X3203

TOWNSHIP OF UPPER DUBLIN
MONTGOMERY COUNTY, PENNSYLVANIA
2024 BUDGET

BOARD OF COMMISSIONERS

IRA S. TACKEL – PRESIDENT

ROBERT H. MCGUCKIN – VICE PRESIDENT

LIZ FERRY

GARY V. SCARPELLO

MEREDITH L. FERLEGER

ALYSON J. FRITZGES

CHERYL KNIGHT

TOWNSHIP MANAGER

KURT M. FERGUSON

ASSISTANT TOWNSHIP MANAGER

JONATHAN K. BLEEMER

**UPPER DUBLIN TOWNSHIP
2024 BUDGET
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**ALL FUNDS REVENUE SUMMARY
2024**

	GENERAL FUND	PARKS & REC	LIBRARY	FIRE PROT	INTERNAL SERVICES	DEBT SERVICE	BUILDING RESERVE	CAPITAL PROJECTS	ARPA	OPEN SPACE	FIRE CAPITAL	COMM REINV	LIQUID FUELS	NON-EXPEN TRUSTS	TOTAL
REVENUE CATEGORY															
REAL ESTATE TAXES	6,995,307	2,418,313	1,519,744	1,496,035		2,413,571									14,842,969
LOCAL ENABLING TAXES	11,750,000														11,750,000
LICENSES AND PERMITS	1,905,000														1,905,000
FINES AND FORFEITS	61,000														61,000
INTEREST AND RENT	538,000	24,000	18,000	12,000		22,000	600,000	15,000	25,000		20,000	175,000	25,000	7,500	1,481,500
GRANTS AND GIFTS	1,229,625	89,167	107,533		385,667								801,380		2,613,372
DEPARTMENT EARNINGS	631,000	506,047	3,300	86,000	2,643,098		12,000,000			525,000	81,500				16,475,945
ASSESSMENTS/CONTRIBUTIONS	72,100	6,500	3,200		5,000										86,800
INSURANCE PROCEEDS															-
REVENUE TOTAL	23,182,032	3,044,027	1,651,777	1,594,035	3,033,765	2,435,571	12,600,000	15,000	25,000	525,000	101,500	175,000	826,380	7,500	49,216,586
LESS: VEHICLE RENTAL ADJUSTMENT															(2,183,775)
INTERFUND TRANSFERS	(2,184,622)	(125,865)		(990,642)	(50,346)	736,000		926,380			254,642	(100,000)	(826,380)		(2,360,833)
NET REVENUES	20,997,410	2,918,162	1,651,777	603,393	2,983,419	3,171,571	12,600,000	941,380	25,000	525,000	356,142	75,000	-	7,500	44,671,978

ALL FUNDS EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	13,458,707	14,441,021	14,189,443	15,069,102
FRINGE BENEFITS	4,374,276	4,727,889	4,779,349	5,066,899
MATERIALS/SUPPLIES	2,157,961	2,398,424	2,144,677	2,436,222
CONTRACTED SERVICES	4,275,066	4,601,333	4,744,549	5,011,604
EQUIPMENT PURCHASES	160,623	205,600	205,600	207,849
CAPITAL	10,944,652	15,385,169	14,166,523	29,541,971
DEBT SERVICE	2,688,443	2,792,786	2,790,786	3,195,221
TOTAL	38,059,728	44,552,222	43,020,927	60,528,868

EXPENDITURE SUMMARY BY FUND

	2022 ACTUAL TOTALS	2023 ADOPTED BUDGET	2023 PROJECTED TOTALS	2024 ADOPTED BUDGET
GENERAL FUND	20,064,897	21,742,225	21,466,635	23,013,748
PARKS AND RECREATION FUND	2,640,397	2,814,064	2,935,355	2,973,368
LIBRARY FUND	1,489,975	1,595,380	1,598,185	1,682,587
INTERNAL SERVICES FUND	2,409,076	2,618,292	2,647,255	2,972,854
DEBT SERVICE FUND	2,688,443	2,792,786	2,790,786	3,195,221
FIRE PROTECTION FUND	571,626	577,059	564,941	603,393
NON-EXPENDABLE TRUST FUND	6,510	1,300	1,300	1,300
CAPITAL PROJECTS FUND	2,157,870	1,015,557	2,351,523	1,099,301
BUILDING RESERVE FUND	5,689,692	10,000,000	7,500,000	25,000,000
OPEN SPACE PROJECTS FUND	2,312,370	632,000	900,000	42,000
FIRE CAPITAL FUND	66,376	2,049,612	1,875,000	1,053,000
ARPA FUND		814,000	490,000	1,075,870
SUBTOTAL	40,097,232	46,652,276	45,120,980	62,712,643
LESS INTERNAL CHARGES	2,037,504	2,100,053	2,100,053	2,183,775
TOTAL	38,059,728	44,552,223	43,020,927	60,528,868

GENERAL FUND SUMMARY

The General Fund finances basic services including Police, Sanitation, Highway, Code Enforcement, Zoning, Fire Marshal and the General Administration of the Township.

The proposed budget recommends revenues totaling **\$23,182,032** to fund all General Fund operating costs and proposed transfers for pension obligations. There are two primary sources of General Fund revenue: the Earned Income Tax (EIT) and the Real Estate Property Tax.

The General Fund Real Estate Property tax rate is proposed at **2.924 mils** for 2024. At this rate, the real estate tax is expected to generate **\$6,995,307** in property tax revenues, including interim and delinquent taxes. That amounts to 30% of all General Fund revenue. The value of one mil is estimated at a level of \$2,407,000.

The EIT is projected to generate **\$9,650,000** in revenue from the 1% tax, an amount equal to 41% of the total General Fund revenues. The tax is levied against all Township residents and non-residents employed in the Township with the tax on residents being shared equally between the Township and the Upper Dublin School District. About \$2.2 million of the EIT revenue is projected to be received from non-residents working in Upper Dublin who reside in municipalities that do not impose the EIT.

The remaining general fund revenue is derived from the Real Estate Transfer Tax (**\$1,200,000**), Local Services Tax (**\$900,000**), department earnings (**\$631,000**), licenses and permits (**\$1,905,000**), intergovernmental grants (**\$1,229,625**), interest earnings and rents (**\$538,000**), fines and forfeits (**\$61,000**) and other revenues (**\$72,100**).

General Fund expenditures are proposed at **\$23,013,748** with details provided on the ensuing pages.

Funds are budgeted to be transferred out of the General Fund to finance each of its two pension plans. The actuarially determined minimum municipal obligation (MMO) for the two pension plans totals **\$2,184,622** in 2024. The General Fund contribution is partially offset through a grant from the Commonwealth's General Municipal Pension System state aid expected to total \$863,833.

Expenditures and transfers total **\$25,198,370**, an increase of **5.5%**. Previous years increases are shown below:

- 2019 - 1.2%
- 2020 - (6.5%)
- 2021 - 6.9%
- 2022 - 2.4%
- 2023 - 7.1% (Projected)

At the proposed revenue, expenditure and transfer levels, the 2024 fiscal year will end with a **\$2,559,813** fund balance, an amount equal to **10.2%** of total expenditures and transfers out.

	2022 ACTUAL TOTALS	2023 ADOPTED BUDGET	2023 PROJECTED TOTALS	2024 ADOPTED BUDGET
OPENING FUND BALANCE	3,449,216	4,488,041	5,120,068	4,576,151
REVENUES	24,151,882	22,511,743	23,523,916	23,182,032
EXPENDITURES	(20,064,897)	(21,742,225)	(21,466,635)	(23,013,748)
FUND TRANSFERS IN	-	-	-	-
FUND TRANSFERS OUT	(2,416,133)	(2,136,705)	(2,601,197)	(2,184,622)
CLOSING FUND BALANCE	5,120,068	3,120,854	4,576,151	2,559,813

GENERAL FUND

REVENUES 2024

	<u>2022 ACTUAL REVENUES</u>	<u>2023 BUDGETED REVENUES</u>	<u>2023 PROJECTED REVENUES</u>	<u>2024 ADOPTED REVENUES</u>
<u>REAL ESTATE TAXES</u>				
Real Estate Taxes – Current	6,720,377	6,865,353	6,780,000	6,897,307
Real Estate Tax Refunds - Appeals	73,939	-	31,890	
Real Estate Taxes – Delinquent	40,986	40,000	44,000	40,000
Real Estate Taxes – Interim	170,471	50,000	120,000	50,000
Real Estate Taxes - Penalties	7,741	8,000	7,000	8,000
TOTAL	7,013,515	6,963,353	6,982,890	6,995,307
<u>LOCAL ENABLING TAXES</u>				
Earned Income Tax	9,598,777	9,200,000	9,600,000	9,650,000
Real Estate Transfer Tax	1,925,206	1,400,000	1,000,000	1,200,000
Local Services Tax	911,604	900,000	880,000	900,000
TOTAL	12,435,587	11,500,000	11,480,000	11,750,000
<u>FINES AND FORFEITS</u>				
Court Fines	44,195	60,000	55,000	60,000
Vehicle Code Violations	140	1,000	500	1,000
TOTAL	44,335	61,000	55,500	61,000
<u>INTEREST AND RENT</u>				
Interest Earnings	(57,823)	100,000	400,000	350,000
Rent from 520 Virginia Drive	9,492	16,000	16,000	16,000
Other Rent	151,129	172,000	172,000	172,000
TOTAL	102,798	288,000	588,000	538,000
<u>GRANTS AND GIFTS</u>				
Public Utility Realty Tax	25,388	25,000	24,031	25,000
State/Federal Grants	102,526	90,000	125,000	90,000
Beverage License Tax	4,100	4,100	4,100	4,100
Casualty Insurance Premium Tax	730,444	771,473	845,045	863,833
Fire Insurance Premium Tax	245,717	245,717	246,692	246,692
TOTAL	1,108,175	1,136,290	1,244,868	1,229,625

	2022	2023	2023	2024
	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>PROJECTED</u>	<u>ADOPTED</u>
	<u>REVENUES</u>	<u>REVENUES</u>	<u>REVENUES</u>	<u>REVENUES</u>
<u>DEPARTMENT EARNINGS</u>				
Zoning/Development Fees	16,648	11,000	16,000	14,000
Zoning Hearing Board Fees	35,000	32,000	24,000	30,000
Engineering Fees	181,403	180,000	130,000	175,000
Sale of Maps and Documents	1,750	2,000	1,000	2,000
Fire Marshal Reports	29,017	29,000	32,000	30,000
Special Police Services	27,475	25,000	45,000	30,000
Crossing Guard Services	76,100	78,000	80,000	81,000
Finance Department Services	-	-	831	-
Police Report Fees	27,073	35,000	28,000	33,000
Contracted Snow Removal	103,036	105,000	118,000	120,000
Cart Fees	24,465	20,000	14,000	18,000
Sanitation Services	76,894	78,000	82,000	83,000
Public Works Services	9,123	-	12,791	-
Recycling Revenue	17,948	15,000	13,000	15,000
TOTAL	625,931	610,000	596,622	631,000
<u>LICENSES AND PERMITS</u>				
Street Opening Permits	140,293	62,000	60,000	62,000
Grading Permits	83,475	80,000	62,000	75,000
Building Permits	1,249,811	775,000	980,000	725,000
Electrical Permits	299,556	150,000	370,000	175,000
Plumbing Permits	106,782	75,000	130,000	95,000
HVAC Permits	227,803	140,000	280,000	175,000
Sewage Permits	9,630	8,000	7,000	5,000
Use & Occupancy Permits	34,479	27,000	18,000	18,000
Property Transfer Fees	26,301	26,000	20,000	25,000
Cable TV Franchise Fees	556,525	545,000	552,000	550,000
TOTAL	2,734,655	1,888,000	2,479,000	1,905,000
<u>MISCELLANEOUS</u>				
Insurance Claims	25,931	-	26,936	-
Benefit Contributions	51,637	65,000	70,000	72,000
Workers Comp Reimbursements	5,772	-	-	-
Other Sources	3,544	100	100	100
TOTAL	86,885	65,100	97,036	72,100
<u>TOTAL GENERAL FUND</u>				
REVENUE	24,151,882	22,511,743	23,523,916	23,182,032

GENERAL FUND
COST CENTER SUMMARY

COST CENTER	2022 ACTUAL TOTALS	2023 ADOPTED BUDGET	2023 PROJECTED TOTALS	2024 ADOPTED BUDGET
Boards and Commissions	48,983	55,867	52,429	54,380
Administration	1,641,340	1,792,575	1,948,774	2,091,760
Finance	583,120	623,664	618,687	644,369
Real Estate Tax Collector	23,447	19,765	24,153	19,765
Engineering	261,976	370,804	356,897	383,491
Township Buildings	650,872	607,976	618,187	631,093
Police	8,468,218	9,091,551	9,092,344	9,567,034
Fire Marshal	132,190	155,154	154,629	160,906
Code Enforcement	1,266,593	1,114,131	1,137,872	1,218,808
Zoning/Community Planning		251,349	227,594	237,349
Sanitation	2,598,665	2,872,272	2,819,294	3,101,646
Engineering	1,289,824	1,275,017	1,228,730	1,283,825
Street Cleaning	144,751	153,238	150,546	155,846
Snow and Ice Removal	159,321	352,610	54,604	343,710
Traffic Signal Maintenance	229,970	217,506	216,461	229,072
Street Light Maintenance	201,533	205,000	206,500	220,200
Storm Sewers	181,577	207,900	168,060	208,000
Road Maintenance	1,719,127	1,909,033	1,911,554	1,982,553
Emergency Services	320,717	320,717	321,692	321,692
Fire Hydrants	113,796	115,348	128,500	128,500
Real Estate Taxes	15,628	17,500	15,879	16,500
Community Contributions	13,250	13,250	13,250	13,250
TOTAL	20,064,897	21,742,225	21,466,635	23,013,748

GENERAL FUND

EXPENDITURE SUMMARY

The General Fund 2024 budget has proposed expenditures totaling \$23,013,748 a 5.8% increase above the 2023 budget. Details on the proposed expenditures for each cost center are provided in the following section.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	10,597,500	11,370,225	11,179,125	11,853,175
FRINGE BENEFITS	3,385,228	3,672,775	3,699,902	3,928,195
MATERIALS/SUPPLIES	659,389	909,400	637,490	930,205
CONTRACTED SERVICES	3,395,515	3,671,540	3,831,834	4,105,052
EQUIPMENT PURCHASES	158,977	203,600	203,600	205,849
VEHICLE O&M FEES	1,868,287	1,914,686	1,914,685	1,991,272
TOTAL	20,064,897	21,742,225	21,466,635	23,013,748

GENERAL FUND

BOARDS AND COMMISSIONS

The recommended budget for the Boards and Commissions is **\$54,380**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	33,141	34,625	33,625	34,125
FRINGE BENEFITS	2,667	2,892	2,814	2,855
MATERIALS/SUPPLIES	2,510	5,150	4,740	5,200
CONTRACTED SERVICES	10,665	13,200	11,250	12,200
TOTAL	48,983	55,867	52,429	54,380

Salaries/Wages: The amount of \$34,125 covers:

- Compensation paid to seven commissioners - **\$30,625**
- Recording Secretary's attendance at, and the transcription of minutes for, public meetings - **\$3,500**

Fringe Benefits: The allocation of **\$2,855** covers employer paid taxes.

Materials/Supplies: Funds are provided for:

- Office supplies - **\$200**
- Employee retirement and service awards - **\$2,500**
- The Dr. William Ritter Science Award - **\$500**
- Contribution toward Upper Dublin Medal Dinner - **\$2,000**

Contractual Services: Funds are provided to cover:

- The conference and training budget of **\$1,000** includes funds for Commissioner attendance at the Pennsylvania State Association of Township Commissioners conferences.
- Shade Tree Commission to fund general operations - **\$5,500**
- Volunteer boards and commissions operations including EPAB and HRC - **\$1,500**
- Subscriptions and dues - **\$4,200**

GENERAL FUND

ADMINISTRATION

The Administration Department is comprised of the Township Manager’s office which oversees the operation of the Township plus the staff providing support services in personnel/benefits, insurance, risk management, IT and other administrative functions for the operating departments. The recommended budget totals **\$2,091,760**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	594,756	653,000	656,000	666,000
FRINGE BENEFITS	184,096	195,274	202,323	213,899
MATERIALS/SUPPLIES	22,587	19,500	19,500	19,500
CONTRACTED SERVICES	824,716	908,300	1,054,450	1,175,200
VEHICLE O&M FEES	15,184	16,501	16,501	17,161
TOTAL	1,641,340	1,792,575	1,948,774	2,091,760

Salaries/Wages: The adopted budget provides:

- Compensation for Manager, Manager’s Office Administrator, Administrative Assistant, Communications Coordinator, Technology Administrator and 50% funding for Human Resource Director position including employer contribution to deferred compensation plan for department head - **\$644,000**
- Funding for part time administrative assistants and camera operators- **\$22,000**

Fringe Benefits: The cost of employee benefits, employer paid taxes and employee participation in the Township tuition reimbursement program totals **\$213,899**.

Materials/Supplies:

- Funds for general office supplies, copier paper and computer supplies. - **\$17,000**
- A budget for the replacement of minor office equipment - **\$2,500**

Contractual Services: Contractual costs are projected to total \$1,175,200 for:

- Insurance coverage for the General Fund’s share of Liability, Public Officials and Property and Casualty premiums - **\$575,000**
- General legal fees for:
 - Township solicitor - **\$242,000**
 - Labor counsel for general labor issues - **\$45,000**
 - Civil Service counsel - **\$8,000**
- The telecommunication budget totals \$62,000 for:
 - Local service, long distance, line charges and maintenance contracts - **\$26,000**
 - Service calls - **\$5,000**

- Cellular phones - **\$31,000**
- Internet connection fees - **\$8,000**
- Energy consultant - **\$20,000**
- Costs related to general consulting and contract services including stenographer costs for conditional use and special hearings, updates to the Township codification, property appraisal fees, credit card processing fees, cost of administration of Township's Retirement Health Savings Plan and Flexible Spending Account Plan, special zoning district reports, economic analysis, and community dispute resolutions. - **\$42,000**
- Agenda management system and website hosting fees - **\$40,000**
- Cloud hosted exchange costs and internet domain fees - **\$20,000**
- Civil service costs for the physical and psychological exams, civil service advertising and testing and miscellaneous items - **\$7,500**
- Equipment lease/rental and maintenance costs total \$17,500 for:
 - Photocopier lease - **\$4,500**
 - Postage meter and mail machine - **\$4,000**
 - Card access system - **\$1,500**
 - Maintenance of AV equipment - **\$6,000**
- Postage expenses for routine Township business - **\$15,000**
- Printing costs for envelopes, letterhead, business cards and note paper - **\$7,000**
- Advertising expenses for meetings, hearings, bids and job openings - **\$12,000**
- Special event expenses such as employee events, sympathy acknowledgments and meeting expenses - **\$18,000**
- Township Manager approved training expenses for all Township employees other than Police officers who have a training budget within the Police cost center - **\$30,000**
- The subscriptions and memberships budget totals \$5,800 for:
 - State and local associations - **\$3,000**
 - Miscellaneous subscriptions and dues - **\$2,800**
- Mileage reimbursement for Township business - **\$400**

Vehicle O&M Fees: Expenses for the operation and amortization of the Township Manager's vehicle total **\$17,161**

GENERAL FUND

FINANCE

The Finance department is responsible for the fiscal control of the Township assets including the management of cash receipts, accounts payable, investment of cash reserves, payroll, purchasing, and budget development and control. Recommended funding for the department is **\$644,369**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	394,344	425,000	421,000	445,000
FRINGE BENEFITS	143,123	153,064	148,712	151,269
MATERIALS/SUPPLIES	2,536	2,000	1,750	2,000
CONTRACTED SERVICES	43,117	43,600	47,225	46,100
TOTAL	583,120	623,664	618,687	644,369

Salaries/Wages:

- Funding for three full-time employees, 50% of the Human Resources Director's salary and employer contribution to deferred compensation plan for department head. – **\$373,000**
- A budget to fund the part time positions of receptionists, office assistant and purchasing agent - **\$72,000**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$151,269**.

Materials/Supplies: The cost of office supplies is budgeted at **\$2,000** for computer paper, printer ribbons, storage boxes and general office supplies.

Contractual Services: Contractual services total \$46,100 for:

- Annual independent audit - **\$21,000**
- A budget for computer support, maintenance and development including support of and updates to the Township's financial and payroll software - **\$22,500**
- A printing budget of **\$2,000** is allocated for purchase orders, receipts and envelopes.
- Subscriptions and dues - **\$300**
- Mileage reimbursement for personal vehicles used for Township business - **\$300**

GENERAL FUND

TAX COLLECTOR/TREASURER

The proposed budget of **\$19,765** provides funding for the collection of real estate taxes and for the duties of the appointed Township Treasurer.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	10,000	10,000	10,000	10,000
FRINGE BENEFITS	765	765	765	765
MATERIALS/SUPPLIES	-	100	100	100
CONTRACTED SERVICES	12,681	8,900	13,288	8,900
TOTAL	23,447	19,765	24,153	19,765

Salaries/Wages: The **\$10,000** budget funds the Tax Collector for services provided in billing and collecting real estate taxes for the current year.

Fringe Benefits: The cost of employer paid taxes totals - **\$765**.

Materials/Supplies: **\$100** is budgeted for miscellaneous office supplies.

Contractual Services: The \$8,900 in contractual services includes:

- Postage - **\$2,400**
- Printing of real estate tax bills - **\$2,500**
- Reimbursement for office staff - **\$4,000**

GENERAL FUND

ENGINEERING

The Engineering cost center funds in staff and out sourced engineering services for the Township. The recommended budget totals **\$383,491**. Fees for services are anticipated at **\$185,000** resulting in a net cost for this cost center of **\$198,491**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	199,119	266,000	252,500	274,000
FRINGE BENEFITS	38,271	75,774	76,317	80,661
MATERIALS/SUPPLIES	161	700	250	500
CONTRACTED SERVICES	24,425	28,330	27,830	28,330
TOTAL	261,976	370,804	356,897	383,491
REVENUES FROM PASS THROUGH FEES	181,403	180,000	130,000	185,000
NET COST	80,573	190,804	226,897	198,491

Salaries/Wages: A budget of **\$274,000** funds the full-time in-house Township Engineer, an Administrative Assistant and part-time in house inspectors.

Fringe Benefits: The cost of employee benefits and employer paid taxes totals **\$80,661**.

Materials/Supplies: **\$500** is budgeted for office supplies.

Contractual Services: The \$28,330 in contractual services includes:

- General engineering services not provided by in-house staff:
 - Compliance with the Township's MS4 requirements - **\$10,000**
 - Inspection of Township bridges and culverts - **\$10,000**
- Mileage reimbursements - **\$8,000**
- Subscriptions - **\$330**

GENERAL FUND

TOWNSHIP BUILDINGS

The Township Buildings cost center records all expenses related to the general operation, maintenance and repair of the main administration building, public works facility, 520 Virginia Drive facility and other Township owned general use facilities. Minor improvements to the Township buildings are also budgeted in this cost center. The recommended budget totals **\$631,093**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	37,511	39,000	28,000	32,000
FRINGE BENEFITS	6,176	7,134	6,192	6,598
MATERIALS/SUPPLIES	21,898	27,500	22,500	25,000
CONTRACTED SERVICES	585,287	534,495	561,495	567,495
TOTAL	650,872	608,129	618,187	631,093

Salaries/Wages: A budget of \$32,000 funds:

- a part-time janitor at 4 hours per day to clean and maintain the public works facility - **\$10,000**
- a part-time employee to primarily maintain the 520 Virginia Drive and Township Building facilities - **\$22,000**

Fringe Benefits: The budget of **\$6,598** covers the employer's share of taxes, unemployment insurance and workers compensation insurance for the part-time employee.

Materials/Supplies: Materials and supplies are budgeted at \$25,000 and are allocated as follows:

- Janitorial supplies for all buildings - **\$11,000**
- Interior and exterior paint supplies - **\$2,000**
- Electrical supplies primarily light bulbs and ballasts - **\$5,000**
- General building materials and supplies - **\$7,500**

Contractual Services: Utility and janitorial costs are the bulk of the \$567,495 contractual services budget that includes:

- Electricity and gas for the Township Building and its temporary location at 370 Commerce Drive - **\$105,000**
- Building maintenance, fire alarm contract and sprinkler system contract for the temporary Township Building - **\$50,000**
- Water service to the Township Building - **\$4,000**

- Fuel storage tank insurance - **\$495**
- Janitorial services to clean and maintain 370 Commerce Drive and police department - **\$80,000**
- Maintenance, repairs and utility costs for 520 Virginia Drive total \$273,000:
 - Electricity and gas - **\$114,000**
 - Water - **\$4,000**
 - General supplies - **\$10,000**
 - Janitorial service contract - **\$81,000**
 - Fire alarm, elevator, sprinkler, pest control and HVAC service contracts - **\$34,000**
 - Phone and internet costs – **\$10,000**
 - General maintenance - **\$20,000**
- Maintenance, repairs and utility costs for the North Hills Community Center total \$30,000 for:
 - Electricity and gas - **\$14,000**
 - Water - **\$2,000**
 - Electrical, plumbing, HVAC and general repairs - **\$10,000**
 - Fire alarm, elevator, sprinkler and HVAC service contracts - **\$4,000**
- Minor improvement projects at the Township Building are budgeted at **\$25,000**

GENERAL FUND

POLICE

The Police department functions to protect the lives and property of the public, to enforce the State and Township laws and to provide service and assistance to the residents of the Township. This objective is met through the combined efforts of the patrol, investigation, traffic safety, detective, juvenile, bike patrol and emergency response team units of the department. To perform these functions, the recommended budget totals **\$9,567,034**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	5,981,001	6,366,000	6,342,500	6,649,000
FRINGE BENEFITS	1,654,753	1,823,800	1,832,795	1,951,300
MATERIALS/SUPPLIES	73,298	79,450	91,200	103,915
CONTRACTED SERVICES	202,920	206,600	210,148	228,385
EQUIPMENT PURCHASES	158,977	203,600	203,600	205,849
VEHICLE O&M FEES	397,268	412,101	412,101	428,585
TOTAL	8,468,218	9,091,551	9,092,344	9,567,034

Salaries/Wages: The budget funds 41 sworn officer positions which is the same level as 2022 budgeted staffing. Also funded are 6 full time support staff, part time support staff and part time crossing guards. Funding is recommended for:

- Salaries for the 41 sworn officers – **\$5,990,000**
 - Base pay for 41 sworn officers for the full year and employer contribution to deferred compensation plan for department heads - **\$5,181,000**
 - Shift differential pay - **\$79,000**
 - Stipend to officers who have opted out of the Township medical plan - **\$30,000**
 - Longevity pay - **\$107,000**
 - Holiday pay – **\$121,000**
 - Education incentive - **\$175,000**
 - Contractually agreed upon incentive pays - **\$84,000**
 - Clothing allowance - **\$8,000**
 - Non-reimbursable police overtime - **\$175,000**
 - Reimbursable police overtime - **\$30,000**
- Pay for 6 full-time civilian positions, part time dispatchers/data entry clerks, and one part time evidence management specialist - **\$500,000**
- Civilian employee overtime - **\$13,000**
- Crossing guards - 50% is reimbursed from the Upper Dublin School District - **\$146,000**

Fringe Benefits: The cost of employee benefits, employer paid taxes and tuition reimbursement is **\$1,951,300**.

Materials/Supplies: Costs for materials and supplies total \$103,915 for:

- Office, computer, bicycle repair and investigative supplies - **\$16,600**
- Ammunition for training including range supplies - **\$13,000**
- Uniforms for officers, dispatchers and crossing guards including the phasing in of more formal dress uniforms for the department - **\$49,815**
- Funding to commemorate the 20th anniversary of the line-of-duty death of Upper Dublin officer Sergeant Miller - **\$5,000**
- Miscellaneous items including commercial washing of police vehicles - **\$5,000**
- Community policing projects including the junior police academy, police field day, teen driving school, junior badges for children and supplies for National Night Out - **\$14,500**

Contractual Services: The budget for contractual services is \$228,385 for:

- Police Professional Liability insurance - **\$68,386**
- Radio maintenance service contracts for portables and dispatch center - **\$1,500**
- Training costs, most of which are for mandatory training - **\$30,000**
- Leasing and training for the Faro Laser Scanner crash team - **\$15,000**
- Equipment rental for photocopier – **\$2,800**
- Maintenance on CPIN and Livescan booking center - **\$6,800**
- Maintenance on Davidheiser - **\$7,000**
- email service fees - **\$8,000**
- CLEAN/NCIC circuit - **\$5,412**
- Subscription to phone tracking, records management, employee management, evidence management and scheduling management software - **\$23,309**
- Data plans and internet services - **\$12,792**
- Printing of forms, time cards, tickets and field reports - **\$3,000**
- Professional cleaning of officers' uniforms - **\$10,000**
- Subscriptions and dues to professional organizations, Power DMS, law journals, crimes code and court access fees - **\$29,386**
- Township's SWAT assessment to cover Township's emergency response team - **\$5,000**

Equipment: Equipment purchases total \$205,849 for:

- One regular camera drone and one thermal camera drone – **\$9,884**
- Replacement of body armor ballistic vests and helmets - **\$10,200**
- Portable breath test instruments - **\$5,000**
- Four replacement AEDs - **\$8,200**
- Electric bike, bike rack and bike helmets - **\$5,575**
- Water rescue equipment - **\$4,000**
- Monitors, laptops MDCs and tablets - **\$22,645**
- Mobile and portable radios and microphones - **\$27,416**
- Thermal and night vision monoculars - **\$6,099**
- Emergency equipment - **\$7,240**
- Conversion of new police vehicle and motorcycle and admin vehicle upfit - **\$43,800**
- Replacement of 14 tasers (year two of three) – **\$22,237**
- Patrol rifles, duty weapons, armory equipment and level IV plates/carriers - **\$33,553**

Vehicle O&M Fees: Expenses for the operation and amortization of the 20 vehicles assigned to the police department total **\$428,585**

GENERAL FUND

FIRE MARSHAL

The Fire Marshal enforces fire code regulations in all structures and developments within the Township. Approximately 80% of the Fire Marshal's salary is funded in this cost center with the balance funded in the Fire Service Administrator budget. Emergency management costs are also funded in this cost center. Recommended funding is **\$160,906**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	84,273	94,000	94,500	97,300
FRINGE BENEFITS	31,320	34,283	34,258	36,060
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	-	10,000	9,000	10,000
VEHICLE O&M FEES	16,596	16,871	16,871	17,546
TOTAL	132,190	155,154	154,629	160,906

Salaries/Wages: Funds are provided in this cost center to cover 80% of the Fire Marshal's salary and a stipend for the Emergency Management Coordinator.

Fringe Benefits: The cost of benefits and employer paid taxes is **\$36,060**.

Contractual Services: An emergency management budget of **\$10,000** is provided for equipment purchases and Active911 subscriptions.

Vehicle O&M Fees: Operation and amortization costs for the Fire Marshal's vehicle total **\$17,546**.

GENERAL FUND

CODE ENFORCEMENT

The Code Enforcement department is responsible for enforcing compliance with all plumbing, building and health ordinances, codes and standards and inspecting all new construction and renovations of existing facilities. The recommended budget for Code Enforcement is **\$1,218,808**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	809,929	744,000	748,000	795,000
FRINGE BENEFITS	207,813	213,349	263,090	277,715
MATERIALS/SUPPLIES	9,611	12,000	9,000	11,500
CONTRACTED SERVICES	192,415	99,500	72,500	87,500
VEHICLE O&M FEES	46,826	45,282	45,282	47,093
TOTAL	1,266,593	1,114,131	1,137,872	1,218,808

Salaries/Wages: The \$795,000 budgeted for salaries is for:

- Funding for nine and one half full-time staff positions including stipend to employees who have opted out of joining the Township medical plan and employer contribution to deferred compensation plan for department head. - **\$738,000**
- Funding for part time administrative assistants for permitting, property transfers and property maintenance assistance. Hours fluctuate based on need - **\$44,000**
- Office work overtime – **\$13,000**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$277,715**.

Materials/Supplies: The budget for supplies totals \$11,500 allocated for:

- General office, computer and photography supplies - **\$8,000**
- Uniforms - **\$3,500**

Contractual Services: Contractual services total \$87,500 for:

- Third party plan reviews and inspections - **\$55,000**
- Printing of all forms, applications, licenses and codebooks - **\$6,000**
- Lease payments and equipment maintenance on photocopier - **\$6,000**
- Internet connection fees - **\$2,000**
- Property maintenance expenses - **\$10,000**
- Software license, user fees and modifications- **\$5,000**
- Subscriptions and dues - **\$2,000**
- Mileage reimbursement for personal vehicles used for Township business - **\$1,500**

Vehicle O&M Fees: Expenses for the operation and amortization of the three existing Township vehicles utilized by the Code Enforcement employees total **\$47,093**.

GENERAL FUND

ZONING AND COMMUNITY PLANNING

Beginning with the 2023 budget, the Township’s Community Planning and Zoning staff is funded in its own cost center. Expenses were previously included in the Code Enforcement cost center. The recommended budget is **\$237,349**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	-	101,500	103,500	110,000
FRINGE BENEFITS	-	29,349	30,844	32,249
MATERIALS/SUPPLIES	-	1,000	750	1,000
CONTRACTED SERVICES	-	119,500	92,500	94,100
TOTAL	-	251,349	227,594	237,349

Salaries/Wages: The **\$110,000** budgeted for salaries covers one Community Planning/Zoning officer, one part time administrative assistant and compensation to the members of the Zoning Hearing Board (\$3,000)

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$32,249**.

Materials/Supplies: The budget totals **\$1,000** for general office and computer supplies.

Contractual Services: Contractual services total \$94,100 for:

- Zoning Hearing Board Solicitor fee - **\$25,000**
- Advertising, in the form of zoning hearing notices, conditional use notices and amendments to Township codes - **\$12,000**
- Stenographer appearance fees at Zoning Hearing Board meetings - **\$20,000**
- Third party consultant zoning administration services - **\$27,000**
- Montgomery County Planning Commission services - **\$8,600**
- Subscriptions and dues - **\$1,000**
- Mileage reimbursement for personal vehicles used for Township business - **\$500**

GENERAL FUND

SANITATION

The Sanitation Division provides curbside residential trash, recycled materials collection service and yard waste materials collection service. In addition, special bulk collections are scheduled as needed. The division also provides maintenance of streambeds, watercourses and edges of roadways. The recommended budget is **\$3,101,646**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	990,753	1,068,500	1,041,000	1,170,000
FRINGE BENEFITS	461,990	455,649	470,172	514,835
MATERIALS/SUPPLIES	39,492	50,900	22,900	50,900
CONTRACTED SERVICES	598,797	795,000	783,000	843,600
VEHICLE O&M FEES	507,633	502,222	502,222	522,311
TOTAL	2,598,665	2,872,272	2,819,294	3,101,646

Salaries/Wages: The proposed budget provides **\$1,170,000** in wages for 17 full-time employees (an increase of one FTE) including stipend to employees who have opted out of joining the Township medical plan.

Overtime pay is projected at **\$15,000** for delays at the Plymouth facility, to complete daily routes, especially on heavy collection days after holidays and may be required for a Saturday pick-up during the winter months due to weather conditions.

Fringe Benefits: Employee benefits and employer paid taxes total **\$514,835**.

Materials/Supplies: The \$50,900 is budgeted for:

- Uniforms and safety equipment including the purchase of pants, shirts, work gloves, rain gear, sweatshirts, jackets, safety shoes, back supports and miscellaneous safety items - **\$8,000**
- Purchase and maintenance of brooms, rakes, chain saws, small mowers and weed trimmers to assist in maintaining stream beds and right-of-ways, pruning along roadways and mowing public areas. - **\$4,400**
- CDL license fees for all department operators - **\$500**
- Purchase of wheels, axles, lids and other non-warranty parts required to keep the refuse carts, yard waste carts and recycling carts functional. Also, purchase of additional carts to replace damaged carts, provide a second cart for a fee or to distribute carts to new homeowners - **\$38,000**

Contractual Services: Disposal fees are budgeted at:

- The 2024 tipping fee is budgeted at \$79.00 per ton for disposal at the Plymouth facility. At an estimated tonnage of 7,900 tons, trash disposal will cost **\$624,100**.
- Cost of highway tolls to travel to Plymouth. - **\$9,000**
- Hosting of one ewaste collection event and two paper shredding events during the year. - **\$6,500**
- The Township's contract for the processing of single stream recyclables through the Montgomery County Recycling Consortium is estimated at \$70/ton for 2700 tons. - **\$189,000**

Funds are also provided for:

- Printing of brochures for yard waste carts and recycling information- **\$2,000**
- Printing of DEP stickers for trucks hauling trash - **\$3,000**
- Rental of a portable toilet at the leaf collection site - **\$1,500**
- Charges for 10 GPS units and data – **\$7,500**

Vehicle O&M Fees: Charges for the operation and amortization of sanitation vehicles total **\$502,222**.

GENERAL FUND

PUBLIC WORKS DEPARTMENT SUMMARY

The Public Works department is responsible for the engineering, grading permit inspection, surveying, street cleaning, snow/ice removal, traffic signal maintenance, street signs, street lights, storm sewer maintenance and road maintenance functions. The recommended budget for the total Public Works department is **\$4,423,206**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED BUDGET	2024 ADOPTED BUDGET
SALARIES/WAGES	1,462,673	1,568,600	1,448,500	1,570,750
FRINGE BENEFITS	654,253	681,595	631,620	659,990
MATERIALS/SUPPLIES	487,295	711,100	464,800	710,590
CONTRACTED SERVICES	437,101	437,300	469,827	523,300
VEHICLE O&M FEES	884,780	921,708	921,708	958,576
TOTAL	3,926,103	4,320,303	3,936,455	4,423,206

Budget recommendations for the individual cost centers within the Public Works department are detailed on the following pages.

GENERAL FUND

PUBLIC WORKS ADMINISTRATION

The Administrative division functions as the administrative unit coordinating and managing services provided by the other Public Works divisions. In addition, the administration function is responsible for inspection of all Township road, storm sewer and grading projects, inspecting public improvements constructed by developers and surveying future projects. The proposed budget for the Administration division is **\$1,275,017**

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	292,264	253,000	207,000	179,000
FRINGE BENEFITS	99,697	87,010	62,122	57,949
MATERIALS/SUPPLIES	7,042	7,500	5,900	7,500
CONTRACTED SERVICES	6,041	5,800	32,000	80,800
VEHICLE O&M FEES	884,780	921,708	921,708	958,576
TOTAL	1,289,824	1,275,017	1,228,730	1,283,825

Salaries/Wages: The budget of **\$179,000** funds:

- Salaries for the two full-time employees in the Administration division of the Public Works department and employer contribution to the deferred compensation plan for department head. - **\$174,000**
- Funding for a part time administrative assistant position - **\$5,000**

Fringe Benefits: Benefit costs and employer taxes are budgeted at **\$57,949**.

Materials/Supplies: Expenses in this category total \$7,500 for:

- General office and computer supplies - **\$4,500**
- Engineering field supplies - **\$1,000**
- Uniforms and safety equipment for Administration staff - **\$2,000**

Contractual Services:

- Cost of third-party consultant for inspection services, previously a FT position that is now outsourced - **\$75,000**
- Mileage reimbursement for personal vehicles used for Township business - **\$200**
- Lease payments and equipment maintenance for large document scanner/printer - **\$2,600**
- Dues and subscriptions - **\$3,000**

Vehicle O&M Fees: Charges for the operation and amortization of all Engineering and Highway division vehicles total **\$958,576**.

GENERAL FUND

LEAF COLLECTION

The cost of the Township leaf collection program and street sweeping program are budgeted in this cost center. Recommended funding is **\$155,846**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	67,430	80,000	77,500	77,500
FRINGE BENEFITS	5,834	5,738	5,546	5,546
MATERIALS/SUPPLIES	1,885	2,500	2,500	2,800
CONTRACTED SERVICES	69,603	65,000	65,000	70,000
TOTAL	144,751	153,238	150,546	155,846

Salaries/Wages:

- Allocation of salaries for full-time Public Works personnel to fund the Fall leaf collection program and year round street sweeping program - **\$70,000**
- Part-time employees to assist in the leaf collection program - **\$2,500**
- Overtime for crews to work, if necessary, on weekends to complete the program - **\$5,000**

Fringe Benefits: The cost of employer paid social security taxes for the salaries and wages allocated to this cost center totals **\$5,546**.

Materials/Supplies:

- The budget request for rakes, pitchforks, dust masks, weed eaters, rain gear and safety equipment necessary to perform the leaf collection program and the trimming of trees - **\$2,800**

Contractual Services:

- Temporary laborers to supplement Township employees to complete the leaf collection program. - **\$70,000**

GENERAL FUND

SNOW/ICE REMOVAL

The primary function of this cost center is the elimination of hazardous conditions caused by ice or snow on Township roads. The objective is to plow all main Township roads in the twelve snow districts within four hours of the end of the snowfall. Using five year historical data, the 2024 budget of **\$343,710** provides funds to maintain this level of service.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	82,911	140,000	27,500	140,000
FRINGE BENEFITS	6,099	10,710	2,104	10,710
MATERIALS/SUPPLIES	70,311	201,900	25,000	193,000
CONTRACTED SERVICES	-	-	-	-
TOTAL	159,321	352,610	54,604	343,710

Salaries/Wages:

- Full-time salaries allocated for snow and ice removal during regular working hours - **\$30,000**
- Funds are budgeted to remove snow and salt roads during nighttime and weekend hours by Highway, Sanitation, Parks and Fleet personnel - **\$110,000**

Fringe Benefits: The cost of employer paid social security taxes for the salaries and wages allocated to this cost center totals **\$10,710**.

Materials/Supplies:

- A budget is provided for the purchase of rock salt for highway snow and ice removal. For 2024, 2,800 tons are estimated at a cost of \$64.84/ton. – **\$181,500**
- Reimbursement of damaged mailboxes up to a \$100 maximum – **\$5,000**
- Food reimbursements for employees working overtime - **\$2,500**
- Fencing - **\$4,000**

GENERAL FUND

TRAFFIC SIGNALS, SIGNS AND MARKINGS

The allocation for traffic signal maintenance and repair, sign installation, line painting and repair of street markings totals **\$229,072**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	37,442	40,600	41,000	42,250
FRINGE BENEFITS	2,860	3,106	3,137	3,232
MATERIALS/SUPPLIES	57,873	60,800	60,000	67,590
CONTRACTED SERVICES	131,795	113,000	112,325	116,000
TOTAL	229,970	217,506	216,461	229,072

Salaries/Wages:

- One half of the Traffic and Street Light Technician’s salary is allocated to this cost center - **\$42,250**

Fringe Benefits: The cost of employer paid payroll taxes - **\$3,232**.

Materials/Supplies:

- Sign faces, blanks, posts, line paint, LED signal bulbs, signal controller parts, specialty signs, air roller, spare controller, sheeting, cutting blades and film for the sign plotter and temporary “No Parking” signs. - **\$67,590**

Contractual Services: Cost associated with contractual services totals \$116,000 for:

- Electricity for traffic signals at 42 intersections, 9 school zone signal locations and 6 flashing warning devices. - **\$13,000**
- Line painting of 4” yellow center lines and 4” white edge lines on more heavily traveled collector streets including epoxy painting where necessary - **\$30,000**
- Consultant services for the traffic studies and traffic calming - **\$52,000**
- Emergency knockdown repairs, electrical repairs, tree trimming, pole replacement and inspection – **\$15,000**
- Traffic signal maintenance contracts and internet connections - **\$6,000**

GENERAL FUND

STREET LIGHTS

The street light budget funds the operating expenses and costs to maintain the Township owned street lights. The budget is **\$220,200**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	14,797	7,000	7,000	17,200
CONTRACTED SERVICES	186,736	198,000	199,500	203,000
TOTAL	201,533	205,000	206,500	220,200

Materials/Supplies:

- Purchase of poles, LED inventory and other replacement items - **\$17,200**

Contractual Services:

- Electricity costs for the over 2,100 luminaries in the Township.- **\$194,000**
- Reintroducing the Township program of repainting rusted or damaged street light poles - **\$6,000**
- Miscellaneous repairs including the replacement of knocked down poles and broken fixtures. – **\$3,000**

GENERAL FUND

STORM SEWER

The recommended budget for storm sewer repair projects and maintenance is **\$208,000**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	144,828	165,900	120,900	168,000
CONTRACTED SERVICES	36,749	42,000	47,160	40,000
TOTAL	181,577	207,900	168,060	208,000

Materials/Supplies: \$168,000 of material needed to maintain the Township's storm sewer system including:

- Materials for inlet repairs and reconstruction including hoods and grates, pipe, concrete, clean and modified stone, lumber, metal and blacktop for pipe and inlet paving - **\$161,850**
- Small tools including shovels, picks, saw blades, tape measures, wheel barrows, bits, locator, torch gases and rebar - **\$6,150**

Contractual Services: The contractual services budget totals \$40,000 for:

- Maintenance of detention basins, storm water conduits and open channels on municipal land - **\$13,000**
- Installation of storm sewer extensions or repair of existing system may require the use of a contractor due to time constraints or uniqueness of equipment required. - **\$15,000**
- Removal of unusable storm sewer, street reconstruction and street sweeper debris from the Township facilities - **\$12,000**

GENERAL FUND

HIGHWAY AND ROAD MAINTENANCE

The budget for highway and road maintenance is **\$1,982,553**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	982,627	1,055,000	1,095,500	1,132,000
FRINGE BENEFITS	539,763	575,033	558,712	582,553
MATERIALS/SUPPLIES	190,559	265,500	243,500	254,500
CONTRACTED SERVICES	6,178	13,500	13,842	13,500
TOTAL	1,719,127	1,909,033	1,911,554	1,982,553

Salaries/Wages: The budget of \$1,132,000 funds:

- Salaries for the sixteen full-time employees in the Highway division other than time allocated for leaf collection, sign shop and snow/ice removal. Funds are budgeted separately in those cost centers. - **\$1,110,000**
- Overtime for non-snow related emergency road repairs, extended paving projects, placement of barricades and traffic signal generators - **\$22,000**

Fringe Benefits: Employee benefits and employer paid taxes for the seventeen full-time employees totals **\$582,553**.

Materials/Supplies:

- Road repair materials including asphalt base course, wearing course, cold patch, crack sealer, traffic safety cones, propane fuel for paver, silt fence and chemicals. – **230,000**
- Minor tools and supplies for parts for all gasoline powered equipment, hand tools, temporary signs, battery tool kit, radius forms and milling machine teeth - **\$15,000**
- Uniforms and safety equipment per contractual obligation - **\$9,000**
- Cost of CDL licenses for all equipment operators - **\$500**

Contractual Services: Funding for contractual services totals \$13,500 for:

- Rental of specialty or emergency equipment, if necessary, and the rental of a milling machine to perform the milling and overlay. - **\$7,000**
- Costs for the Pennsylvania One Call System, the notification system for construction near utility lines - **\$3,000**
- Charges for GPS units – **\$3,500**

GENERAL FUND

EMERGENCY SERVICES ORGANIZATIONS

This line item records the payments to Emergency Services Organizations providing services to the residents of Upper Dublin Township. The payment to the Upper Dublin Township Volunteer Fireman’s Relief Association Fund is funded from the proceeds received from the State Foreign Fire Insurance Premium Taxes. A corresponding amount is budgeted as revenue to the General Fund. Actual proceeds received from the State in 2023 totaled \$246,692.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	320,717	320,717	321,692	321,692
TOTAL	320,717	320,717	321,692	321,692
REVENUE - STATE FOREIGN FIRE INSURANCE PREMIUM TAX	245,717	245,717	246,692	246,692

Contractual Services: Payments are provided to the following emergency services organizations:

- Volunteer Fireman's Relief Association - **\$246,692**
- Community Ambulance of Ambler - **\$50,000**
- Second Alarmer’s Ambulance - **\$25,000**

GENERAL FUND

FIRE HYDRANT

The fire hydrant budget finances the operating and leasing costs for water service to all fire hydrants in the Township.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	113,796	115,348	128,500	128,500
TOTAL	113,796	115,348	128,500	128,500

Contractual Services: Three water companies provide water service to the Township fire hydrants. Funds are budgeted for:

- Ambler Borough service to 139 hydrants - **\$22,049** (\$158.00 per hydrant)
- Aqua PA service to 206 hydrants - **\$70,470** (\$343.00 per hydrant)
- North Wales Water service to 297 hydrants - **\$34,213** (\$115.00 per hydrant)

GENERAL FUND

REAL ESTATE TAXES/ASSESSMENTS

Funds are budgeted in this cost center to finance the cost of real estate taxes and assessments levied against Township owned property.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	15,628	17,500	15,879	16,500
TOTAL	15,628	17,500	15,879	16,500

Contractual Services:

- Real estate taxes in the amount of **\$5,000** are budgeted to pay the Montgomery County and Upper Dublin School District real estate tax assessed against the Twining Road cell tower property.
- An amount of **\$11,500** is budgeted to pay the annual assessments levied by the Upper Dublin Township Municipal Authority against Township owned properties.

GENERAL FUND

COMMUNITY CONTRIBUTIONS

Contributions for operating expenses are given by the Township to outside organizations providing services to residents of Upper Dublin Township.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	13,250	13,250	13,250	13,250
TOTAL	13,250	13,250	13,250	13,250

Contractual Services: Contributions to fund operating expenses are provided to the following community organizations:

a.	VNA Community Services	9,000
b.	Victim Services Center of Montgomery County	1,500
c.	Montgomery County Emergency Services	1,000
d.	Senior Adult Activities Center	1,000
e.	Oreland Lion's Club (Fourth of July Parade)	750
	TOTAL	\$ 13,250

PARKS AND RECREATION FUND SUMMARY

The Parks and Recreation Fund supports the administration, operation and maintenance of Upper Dublin Township’s active parks and recreation facilities, open space areas and recreation programs. Revenue for the fund is generated primarily from two sources: the Parks and Recreation Real Estate Tax and user fees. For 2024, the Parks and Recreation Real Estate Tax rate is proposed at the rate of 1.02 mils. At the proposed tax rate, the tax will generate **\$2,418,313** in revenues.

Charges to recreation program participants and park facility users generate **\$536,047**. Interest earnings on the fund are expected to add **\$24,000** and employee contributions toward the cost of health benefits are budgeted at **\$6,500**.

Expenditures total **\$2,978,368**, an increase of 5.8% above the 2023 budget. Percentage changes for the past five years are shown below:

- 2019 - 4.6%
- 2020 - (22.0)
- 2021 - 30.9%
- 2022 - 5.6%
- 2023 - 11.2%

\$125,865 is budgeted as a transfer out of the Parks and Recreation Fund to the Non-Uniform Pension Fund to finance the Township’s minimum municipal obligation (MMO) for the 15 full-time P&R employees. A corresponding revenue item of **\$89,167** is budgeted as a contribution from the Commonwealth’s General Municipal Pension System towards the Township’s pension costs. The difference of \$36,698 must be derived from other sources.

At the revenue, expenditure and transfer levels, the Parks and Recreation fund is expected to end the 2024 fiscal year with a fund balance of **\$2,826**.

	2022 ACTUAL TOTALS	2023 ADOPTED BUDGET	2023 PROJECTED TOTALS	2024 ADOPTED BUDGET
OPENING FUND BALANCE	155,992	116,165	99,032	28,032
REVENUES	2,724,734	2,845,342	3,009,198	3,074,027
EXPENDITURES	2,640,397	2,814,064	2,935,355	2,973,368
FUND TRANSFERS	(141,297)	(143,233)	(144,843)	(125,865)
CLOSING FUND BALANCE	99,032	4,210	28,032	2,826

PARKS AND RECREATION FUND

REVENUES

	2022 ACTUAL REVENUES	2023 ADOPTED REVENUES	2023 PROJECTED REVENUES	2024 ADOPTED REVENUES
REAL ESTATE TAXES	2,137,876	2,254,765	2,245,000	2,418,313
INTEREST EARNINGS	5,000	7,000	24,000	24,000
STATE GRANTS	78,526	73,977	81,590	89,167
EMPLOYEE CONTRIBUTIONS	3,825	4,200	6,400	6,500
DEPARTMENT EARNINGS:				
GENERAL TRIPS	10,913	48,810	32,000	41,596
PARK RENTAL	30,193	35,000	37,360	35,000
DONATIONS	29,772	32,135	32,969	30,828
OTHER SITEWATCH SERVICES	2,080	1,500	1,000	3,125
NORTH HILLS SUMMER CAMP	2,950	2,000	2,280	2,000
SUMMER PROGRAMS	281,953	261,366	347,054	288,774
OTHER PROGRAMS	89,420	60,834	100,332	59,414
SPECIAL EVENTS	6,059	32,105	59,213	42,665
POOL RENTAL	45,188	31,650	40,000	32,645
EVERYBODY'S THEATER CO.	980			
TOTAL	2,724,734	2,845,342	3,009,198	3,074,027

PARKS AND RECREATION FUND

EXPENDITURE SUMMARY

The Parks and Recreation Fund budget for 2024 totals **\$2,973,368**, an increase of \$159,304 (5.7%) over the 2023 budget. Details on the proposed expenditures for each of the cost centers are provided in the following section.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	1,327,851	1,451,046	1,401,068	1,514,927
FRINGE BENEFITS	461,750	492,606	510,722	538,941
MATERIALS/SUPPLIES	425,651	353,474	479,237	389,767
CONTRACTED SERVICES	271,611	348,249	375,638	354,576
VEHICLE O&M FEES	153,533	168,690	168,690	175,158
TOTAL	2,640,397	2,814,064	2,935,355	2,973,368

PARKS AND RECREATION FUND

COST CENTER SUMMARY

COST CENTER	2022 ACTUAL TOTALS	2023 ADOPTED BUDGET	2023 PROJECTED TOTALS	2024 ADOPTED BUDGET
ADMINISTRATION	668,240	730,107	740,472	771,097
RECREATION PROGRAMS	403,189	416,573	536,263	448,486
POOL	78,127	98,195	109,421	112,908
PARK MAINTENANCE	1,408,773	1,469,260	1,444,913	1,528,909
ROBBINS PARK	40,068	56,069	59,818	64,160
SITWATCH	42,000	43,860	44,467	47,807
TOTAL	2,640,397	2,814,064	2,935,355	2,973,368

PARKS AND RECREATION FUND

ADMINISTRATION

Recommended funding for the Administration cost center totals \$77,097.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	459,191	503,035	498,500	516,818
FRINGE BENEFITS	168,528	183,430	193,292	202,802
MATERIALS/SUPPLIES	2,753	2,000	2,000	2,000
CONTRACTED SERVICES	37,768	41,642	46,680	49,477
TOTAL	668,240	730,107	740,472	771,097

Salaries/Wages: The budget request provides \$516,818 for:

- Six full time positions of Parks and Recreation Director, Assistant Director, Parks Superintendent, Recreation Specialist, Field Specialist and Permit and Rental Specialist. Amount includes employer contribution to deferred compensation plan for department head – **\$477,000**
- Part time customer service representatives including meeting room preparations - **\$28,318**
- Stipend for a college intern to work approximately 400 hours. - **\$5,000**
- Overtime - **\$6,500**

Fringe Benefits: The budget of **\$202,802** provides employee benefits and employer paid taxes at the adopted staffing level.

Materials/Supplies: The **\$2,000** is requested for general office and computer supplies.

Contractual Services: The \$49,477 is requested for:

- Liability and Property Insurance premium for Parks and Recreation - **\$30,308**
- Mileage reimbursement for use of personal vehicles - **\$6,000**
- Credit card processing fees - **\$7,000**
- RecPro software maintenance fees - **\$4,255**
- Dues and membership fees - **\$1,914**

PARKS AND RECREATION FUND

RECREATION PROGRAMS

The Recreation Program budget funds the operation of programs, trips, camps and special events offered on a year round basis. Recommended funding is **\$448,486**. Direct costs to provide most programs, trips and events are covered by user fees that are budgeted to generate **\$467,449**. User fees do not cover the cost to fund North Hills recreation summer camp program budgeted at \$20,000.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	67,481	85,610	88,000	107,122
FRINGE BENEFITS	8,073	10,349	10,447	12,095
MATERIALS/SUPPLIES	270,486	191,562	302,753	215,139
CONTRACTED SERVICES	57,149	129,052	135,063	114,130
TOTAL	403,189	416,573	536,263	448,486

Salaries/Wages: The \$107,122 budget in this cost center is for:

- KidZone, X-Zone and extended day camp supervisors and staffs – **\$76,530**
- Salaries for summer theatre programs and other summer programs - **\$9,240**
- Salaries for winter, spring and fall programs - **\$6,760**
- Parks attendants - **\$14,592**

Fringe Benefits: The cost of employer paid taxes for the part-time staff is **\$12,095**.

Materials/Supplies: The budget of \$215,139 for recreation supplies is allocated for:

- Summer program supplies - **\$139,663**
- Summer concerts - **\$10,025**
- General recreational supplies - **\$4,700**
- Fall/winter/spring program supplies - **\$37,671**
- Uniforms and identification for park attendants, camp staff and trip staff - **\$3,080**
- Contribution towards summer camp at North Hills Community Center - **\$20,000**

Contractual Services: The budget for contractual services totals \$114,130 for:

- Cost for buses, tickets, admissions, tolls, parking and ticket only services - **\$39,865**
- Costs associated with seasonal special presentations and one time programs including funding for a winter festival (\$25,000) - **\$38,715**
- Printing and postage for leisure guides, department forms and promotions - **\$35,550**

PARKS AND RECREATION FUND

POOL

The Upper Dublin Community pool is scheduled to be open daily from June 17th through mid August and on weekends through September 4th. The recommended allocation to fund the pool is **\$112,908**. A revenue amount of **\$32,645** is budgeted for pool admission fees to partially offset the cost of operating the pool.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	31,326	46,177	42,276	51,966
FRINGE BENEFITS	4,468	6,233	5,875	6,725
MATERIALS/SUPPLIES	17,513	22,085	25,406	25,227
CONTRACTED SERVICES	24,820	23,700	35,864	28,990
TOTAL	78,127	98,195	109,421	112,908

POOL REVENUES	46,188	31,650	43,351	32,645
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Salaries/Wages: Wages are budgeted at **\$51,966** and assume that the pool will be staffed from 12:30 PM to 8:00 PM on weekends and 12:00 noon to 6:00PM weekdays. The budget provides funds for a pool manager, assistant manager and lifeguards.

Fringe Benefits: The cost of employer paid taxes is **\$6,725**.

Materials/Supplies: The \$25,227 is allocated for:

- Chlorine, muriatic acid and testing chemicals in the standard quantities based on pool water volume and season length - **\$14,842**
- Office supplies for identification bands, staff uniforms and first aid supplies - **\$4,725**
- The purchase of replacement equipment necessary for safe and proper pool operation including replacement umbrellas, ladders, chemical monitoring, probes and pump repairs. – **\$5,660**

Contractual Services: The budget of \$28,990 includes:

- Pool electricity - **\$3,250**
- Pool water - **\$5,300**
- Sanitary sewer fees - **\$2,200**
- Maintenance and repairs of the pool, building and grounds including janitorial supplies, landscaping, valves, emergency plumbing, filter cleaning, safety gloves, rain gear and concrete decking work - **\$18,240**

PARKS AND RECREATION FUND

PARK MAINTENANCE

The Park Maintenance cost center provides maintenance and repair services for the open space land and facilities in the Township. The recommended budget totals **\$1,469,260**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	717,446	750,574	705,222	767,214
FRINGE BENEFITS	265,674	274,515	283,563	298,318
MATERIALS/SUPPLIES	129,230	130,427	138,083	135,041
CONTRACTED SERVICES	149,890	152,055	156,355	160,179
VEHICLE O&M FEES	146,533	161,690	161,690	168,158
TOTAL	1,408,773	1,469,260	1,444,913	1,528,909

Salaries/Wages: The budget for salaries and wages totals \$767,214 for:

- Eight full-time and one permanent part-time staff positions including stipend to employees who have opted out of joining the Township medical plan – **\$627,000**
- Six seasonal parks maintenance employees working between three and nine months – **\$127,500**
- Overtime for emergency call-ins and special - **\$12,714**

Fringe Benefits: The cost of employee benefits and employer paid taxes for all Parks Maintenance employees - **\$298,318**

Materials/Supplies: The budget for materials and supplies is requested at \$135,041 for:

- The largest item in this category is for park buildings and grounds supplies. Items included in this line item are infield mix and turface for ball fields, concrete, stone, paint, lumber for parking lots, limestone screenings, comfort station rentals, general repairs to park facilities, athletic field lining materials, janitorial supplies for all parks, plant materials, repairs to playground equipment, repairs to Loch Alsh Reservoir, playground ground cover and eagle scout candidate project assistance - **\$104,217**
- Chemical, fertilizer and grass seed totaling - **\$12,433**
- Uniforms and safety gear - **\$4,665**
- Small equipment purchases - **\$13,726**

Contractual Services: The cost for contractual services is \$160,179 for:

- Control of Canada Geese at Mondauk Common, CHAC and Pine Run Park - **\$12,600**
- Commercial fertilization and broadleaf weed control at Mondauk Common, CHAC, Fort Washington Firehouses and 520 Virginia Drive - **\$5,579**
- Environmental restoration assistance at Mondauk Manor, Twining Valley Park and Dillon Road Woodlands - **\$21,000**

- Vegetation management assistance at Rose Valley Preserve, Tannerie Run and Twining Valley Park - **\$19,000**
- Electricity at all parks - **\$8,000**
- Water at all parks – **\$2,000**
- Equipment repairs for tire replacements, steiner parts, mower repairs, tune-ups, small engine repairs and repairs to the parks equipment – **\$17,000**
- Tree maintenance for pruning, trimming and the removal of trees and stumps and for the removal of Ash trees and Tree-of-Heaven - **\$75,000**

Vehicle O&M Fees: Operating and amortization expenses for the use of vehicle equipment for park maintenance total **\$168,158**.

PARKS AND RECREATION FUND

ROBBINS PARK

The budget for this cost center funds Township functions associated with the maintenance and operation of Robbins Park. The recommendation is **\$64,160**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	21,324	34,150	35,022	36,640
FRINGE BENEFITS	11,162	13,819	13,286	14,410
MATERIALS/SUPPLIES	5,600	6,300	9,834	11,310
CONTRACTED SERVICES	1,983	1,800	1,676	1,800
TOTAL	40,068	56,069	59,818	64,160

Salaries/Wages: Included in the \$36,640 budget is:

- 50% funding, shared equally with the Upper Dublin School District, for one full time maintenance laborer - **\$28,000**
- Summer staff including coordinator, maintenance laborers and gardener - **\$8,640**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$14,410**.

Materials/Supplies:

- Maintenance and repair for work on the grounds and various structures at Robbins Park - **\$8,750**
- Tree maintenance - **\$2,000**
- Supplies for special events - **\$110**
- Small hand tools needed for park maintenance - **\$450**

Contractual Services:

- The Township is responsible for electricity expenses for the summer months only with the School District assuming responsibility for the other months - **\$600**
- Water - **\$450**
- Repair of maintenance equipment, such as the chipper/shredder, rototiller and leaf blower - **\$750**

PARKS AND RECREATION FUND

SITEWATCH

This cost center funds the sitewatch program, a unit created to ensure proper and safe conduct at all park facilities in Upper Dublin Township. The proposed budget to fund these functions is **\$47,807**. Payments in the amount of **\$30,828** from the Upper Dublin School District, youth sports organizations and other organizations using Township facilities offset a majority of these costs.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	31,083	31,500	32,048	35,167
FRINGE BENEFITS	3,847	4,260	4,258	4,590
MATERIALS/SUPPLIES	70	1,100	1,161	1,050
VEHICLE O&M FEES	7,000	7,000	7,000	7,000
TOTAL	42,000	43,860	44,467	47,807

Salaries/Wages: A budget of **\$35,167** is requested to fund the cost of the part-time park Sitewatch and SPARKwatch staff

Fringe Benefits: The cost of employer paid taxes for all part-time employees totals **\$4,590**.

Materials/Supplies:

- Purchase uniforms, rain gear and badges for the park security officers - **\$800**
- Purchase of replacement car seals, batteries and CPR certifications - **\$250**

Vehicle O&M Fees: Operating and amortization expenses for the use of Township vehicles for Sitewatch total **\$7,000**

OPEN SPACE FUND SUMMARY

The Open Space Fund supports parks and recreation capital projects. The total estimated cost for recommended projects is **\$42,000**.

Revenues to fund the projects are generated through an open space assessment to all new homes constructed in the Township, bond proceeds and from contributions from the Community Reinvestment Fund. Additional funds are received in the form of one-time contributions from those developments that specifically effect park maintenance, from intergovernmental grants and from interest income.

In 2024, revenues are expected in the amount of **\$525,000** from open space fees.

	2022 ACTUAL TOTALS	2023 ADOPTED BUDGET	2023 PROJECTED TOTALS	2024 ADOPTED BUDGET
OPENING FUND BALANCE	665,416	48,330	(261,081)	(776,081)
REVENUES	1,095,873	602,500	75,000	525,000
EXPENDITURES	2,312,370	632,000	900,000	42,000
FUND TRANSFERS	290,000		310,000	
CLOSING FUND BALANCE	(261,081)	18,830	(776,081)	(293,081)

CAPITAL PROJECTS 2024

Purchase of Two (2) Zero Turn Mowers **\$42,000**

The replacement of two existing mowers that each have over 2,100 hours of use and were purchased in 2018.

TOTAL **\$42,000**

LIBRARY FUND SUMMARY

Revenues for the Library Fund are generated through the real estate property tax, department earnings and intergovernmental aid. The real estate tax for 2024 is set at a rate of 0.641 mils. At this rate, the Library real estate tax is estimated to generate **\$1,519,744** in revenues.

State aid to the Library is projected to be **\$107,533**. Department earnings, in the form of lost book charges, interest earnings, employee contributions to health insurance premiums and miscellaneous items are expecting to total **\$24,500**.

The closing fund balance will be held in reserve for future Library needs.

	2022 ACTUAL TOTALS	2023 ADOPTED BUDGET	2023 PROJECTED TOTALS	2024 ADOPTED BUDGET
OPENING FUND BALANCE	273,045	159,069	173,762	32,310
REVENUES	1,390,692	1,447,521	1,456,733	1,651,777
EXPENDITURES	1,489,975	1,595,980	1,598,185	1,682,587
CLOSING FUND BALANCE	173,762	10,610	32,310	1,500

LIBRARY FUND

REVENUES

	2022 ACTUAL REVENUES	2023 ADOPTED REVENUES	2023 PROJECTED REVENUES	2024 ADOPTED REVENUES
REAL ESTATE TAX	1,264,050	1,327,989	1,325,000	1,519,744
FINES	1,715			
LOST BOOK CHARGES	2,483	2,000	2,200	2,200
INTEREST INCOME	5,500	6,000	18,000	18,000
EMPLOYEE CONTRIBUTIONS	3,501	3,000	3,200	3,300
STATE GRANTS	112,600	107,532	107,533	107,533
COPY/PRINTING	843	1,000	800	1,000
TOTAL REVENUE	1,390,692	1,447,521	1,456,733	1,651,777

LIBRARY FUND

EXPENDITURES

The budget request for Library expenditures totals **\$1,682,587**. This year's budget proposal is \$87,207 (5.5%) above the 2023 adopted budget.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	976,198	1,040,000	1,028,000	1,093,000
FRINGE BENEFITS	250,256	279,780	297,535	314,437
MATERIALS/SUPPLIES	195,698	203,550	203,550	210,150
CONTRACTED SERVICES	66,177	70,050	67,100	63,000
EQUIPMENT	1,646	2,000	2,000	2,000
TOTAL	1,489,975	1,595,380	1,598,185	1,682,587

Salaries/Wages: The \$1,093,000 budget to fund salaries is for:

- Funding for the nine existing full-time library staff members including stipend to employees who have opted out of joining the Township medical plan and employer contribution to deferred compensation plan for department head - **\$655,000**
- Part-time salaries - **\$438,000**

Fringe Benefits: The budget of **\$314,437** funds the benefits and employer paid taxes for the full-time and part-time staff.

Materials/Supplies: A budget of \$210,150 is requested for:

- New books - **\$53,000**
- New juvenile books - **\$33,000**
- New young adult books - **\$5,000**
- Periodicals - **\$5,400**
- AV materials – **\$8,000**
- Juvenile and young adult AV materials - **\$6,750**
- Digital media - **\$87,000**
- General office and computer supplies and collection processing materials - **\$12,000**

Contractual Services: The contractual services budget totals \$63,000 for:

- MCLINC operating costs to cover administrative, maintenance, telecommunications, connection fees, internet access and hardware replacement - **\$40,500**
- Maintenance of self-check system and Envisionware - **\$4,500**
- Licenses and contracts for on-line services- **\$8,000**
- Lease for copy machines - **\$2,000**

- Printing of informational pamphlets and newsletters - **\$5,000**
- Professional fees and membership dues - **\$2,600**
- Mileage reimbursement - **\$400**

Equipment Purchases: A budget in the amount of **\$2,000** is requested for the repair and replacement of Library furniture as necessary.

INTERNAL SERVICES FUND SUMMARY

The Internal Services Fund contains two cost centers: (1) the Fleet and Facilities department operates the Fleet cost center which funds the maintenance of the vehicle fleet for use by the operating departments and (2) the Vehicle Replacement cost center which finances the replacement of Township vehicles.

The two cost centers are funded through charges to all operating departments using Township vehicles and from a transfer of funds from the Community Reinvestment Fund. There are two components to the charge to departments: the actual use charges and the replacement or amortization charge. In 2024, user charges, which finance the operation of the Fleet, are expected to derive **\$1,701,054**. Amortization charges, which accumulate to finance future replacement of Township vehicles, are projected at **\$742,044**. Additional sources of revenue are the sale of surplus or used vehicles budgeted at **\$200,000**, employee contributions to health insurance premiums at **\$5,000** and an anticipated grant to purchase recycling equipment in the amount of **\$350,000**.

\$50,346 is budgeted as a transfer out of the Internal Services Fund to cover the Township's minimum municipal obligation to the Non-Uniform Pension Fund for the six full-time employees in the department. A corresponding revenue item of **\$35,667** is budgeted as a contribution from the Commonwealth's General Municipal Pension System. The state aid acts as an offset towards the Township's pension costs.

	2022 ACTUAL TOTALS	2023 ADOPTED BUDGET	2023 PROJECTED TOTALS	2024 ADOPTED BUDGET
OPENING FUND BALANCE	71,204	52,388	191,584	8,654
REVENUES	2,540,013	2,442,337	2,526,400	3,033,765
EXPENDITURES	2,409,076	2,618,292	2,647,255	2,972,854
FUND TRANSFERS IN	50,000	200,000	-	-
FUND TRANSFERS OUT	(60,556)	(61,386)	(62,075)	(50,346)
CLOSING FUND BALANCE	191,584	15,048	8,654	19,220

INTERNAL SERVICES FUND

FLEET

The Fleet and Facilities department maintains the motor pool fleet and Township owned buildings. Funding for the department is derived from operating charges to all departments based on their actual use of these services. The recommended budget is **\$1,701,054**, a decrease of \$43,238 (2.5%) below the 2023 budget.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	471,013	485,000	486,000	510,000
FRINGE BENEFITS	232,629	241,192	235,678	246,554
MATERIALS/SUPPLIES	854,991	912,500	745,100	836,100
CONTRACTED SERVICES	132,099	105,600	130,477	108,400
TOTAL	1,690,732	1,744,292	1,597,255	1,701,054

Salaries/Wages: The budget recommends **\$505,000** for salaries for six full-time employees and employer contribution to deferred compensation plan of the department head. Overtime is budgeted at **\$5,000**.

Fringe Benefits: Expenses for benefits and employer paid taxes total **\$246,554** for the six employees in the department.

Materials/Supplies: The budget for materials and supplies totals \$836,100 for:

- Gasoline, purchased through consortium bidding, is projected at 54,000 gallons at \$3.00 per gallon - **\$162,000**
- Diesel, also purchased through consortium bidding, is projected at 70,000 gallons at \$3.85 per gallon - **\$269,500**
- Purchase of new tires and tire repairs for all vehicles - **\$82,000**
- Automotive and truck parts for the repair of vehicles in the fleet - **\$210,000**
- Snow equipment parts - **\$32,000**
- Leaf machine parts - **\$10,200**
- Yard waste equipment parts - **\$11,000**
- Chemicals such as anti-freeze, car soap, parts cleaner solvent, service chemicals, fire extinguisher supplies and rust preventative - **\$7,800**.
- Shop supplies for welding supplies, nuts and bolts, shop towels, oil dry, general hardware and general shop supplies - **\$7,500**
- Lubricants for motor oil, transmission fluid, hydraulic oil, gear oil, grease and universal tractor fluid - **\$22,000**

- Minor shop equipment for hand tools, electronic equipment, air tools, drills and lathe tools. - **\$10,000**
- Computer equipment for truck analysis - **\$6,000**
- Uniforms, including rain gear, boots, gloves and safety equipment - **\$4,100**
- Office and computer supplies - **\$2,000**

Contractual Services: The \$108,400 in this category is requested for:

- Insurance coverage for Township vehicles - \$58,000
 - General and auto liability coverage is budgeted at **\$30,000**.
 - Auto physical damage is budgeted at **\$28,000**.
- Outside body, paint work and sandblasting on trucks and snow equipment- **\$6,000**
- Outside mechanical repairs - \$30,000
 - Trash packer repairs - **\$5,000**
 - Auto and truck repairs - **\$7,000**
 - Transmission repairs - **\$6,000**
 - Recycle equipment repairs - **\$3,000**
 - Emissions testing - **\$2,000**
 - Dealer repairs - **\$3,000**
 - Computer diagnostics – **\$4,000**
- Repairs caused by minor accidents non-reported to insurance company and insurance deductible costs - **\$8,000**
- Service and repairs to mobile radios - **\$4,500**
- Dues and annual support and updates for fleet software program - **\$1,900**

INTERNAL SERVICE FUND

2024 VEHICLE REPLACEMENT PURCHASES

<u>ITEM</u>	<u>DESCRIPTION</u>	<u>COST</u>
1 Police Vehicle	The #10 patrol vehicle will be replaced which will have over 15,000 hours of operations. The replacement patrol unit will be a police package Tahoe type vehicle identical to the current police patrol vehicles. The vehicle will be purchased through the State COSTARS contract. The existing cars will be sold at on Municibid where sales revenues have been approximately 20% of the original investment.	\$53,800
2 Two Pickup Trucks	LT14 will be replaced. The new vehicle will be used by the Fire Marshal with his vehicle moved to the fire inspectors for daily use. LT41 will also be replaced used by the Parks Department on a daily basis to pull landscape trailers with all the necessary equipment to maintain the parks. Existing unit will be sold on Minicibid.	\$91,000
3 One Automated Trash Truck	This unit will replace the existing #5 automated trash truck which is a 2016 model year. Trash trucks see some of the most severe service in the Township fleet operation and the current unit has served its useful lifespan. This truck is also a critical part of the snow fighting force operating on State & main roads. The replacement unit will be purchased through the PA COSTARS contract and the existing truck will be sold on Municibid. A state recycling grant will be applied for to offset the cost of this vehicle.	\$390,000
4 One Swap Loader	DT19 will be replaced. The new Swap loader serves many different functions beneficial to the day-to-day operations including as a trash truck, stake truck, dumpster, salt body and brine body truck. The existing unit will be sold on Municibid and the new unit will be purchased through the COSTARS contract.	\$180,000
5 One Front End Loader	The new unit will replace the existing #28 front end loader which is used on a daily basis at the leaf site moving and loading leaves and yard waste. It is also used throughout the year to load trucks with stone and construction materials. This machine is also a critical part of our snow and ice control program. It is used to load trucks with salt and to plow areas such as townhome developments where space is too tight for a normal plow truck. The new unit will be purchased off the Pa COSTARS Bid and the existing unit will be sold at auction.	\$256,000

6	One Tractor	This unit will replace the existing #47 tractor which is used by the Parks Department to care for the athletic fields and park areas. It is also used for loading materials and for plowing park areas in the winter.	\$80,000
7	One Leaf Collector	The new unit will be a 30 cubic yard machine and will replace the existing #72 which is a 2014 machine. These machines are subjected to some of the most severe service of any Township owned equipment. Downtime on a leaf machine during the leaf collection season causes the collection schedule to fall behind and may require increased overtime costs. Upgrading from 25 to 30 cubic yard capacity machines has helped to keep the collection program on schedule and has reduced the amount of required overtime. The existing unit will be sold on Municibid and the new unit will be purchased through the COSTARS contract.	\$167,000
8	One Police Motorcycle	In 2023, the Police department took delivery of a used motorcycle, the first in the fleet. For 2024, the Police are requesting an additional unit with the proposal to add a new Harley Davidson Electra glide to the fleet.	\$20,000
9	One Front Loader Trash Truck	This unit will replace the existing #52 rear loader truck which is a 2015 model year. The replacement truck will be a new style dumpster/one arm truck that will be purchased through the PA COSTARS contract. The new truck will be able to collect recycling but its main focus will be to handle the cardboard pickup program. Because this truck has an over 18-month lead time, an authorization to order the vehicle in 2024 is requested. Funding and delivery will occur in 2025. The estimated cost for the truck is \$430,000 and will be budgeted in the 2025 budget.	\$0
10	Snow and Ice Equipment	Funds are budgeted for the replacement of one vee box salt spreader and one plow which will be purchased through the PA COSTARS contract.	\$34,000
TOTAL			\$1,271,800

FIRE PROTECTION FUND SUMMARY

The Fire Protection Fund finances services provided by the Fort Washington Volunteer Fire Company and the Township Office of the Fire Services Administrator. Revenues, generated through the real estate property tax, are used to fund the annual operating expenditures for the Fire Company and the Fire Services Department. Revenues generated in excess of the annual operating needs are transferred to the Fire Capital Fund to finance future equipment replacement and building improvement costs.

The proposed real estate tax rate for 2024 is **.631 mils**. At this rate, the Fire Protection Real Estate tax is estimated to generate **\$1,496,035** in revenues. **\$86,000** is budgeted as revenue from housing rental permits and interest earnings for the fund are estimated at **\$12,000** bringing the total available revenue to **\$1,594,035**.

The proposed budget for the Fire Protection Fund totals **\$603,393**. Of that amount, \$470,114 is budgeted to fund the Fort Washington Fire Company and \$133,279 is budgeted to fund the Fire Services Department.

Of the total excess revenues over expenditures, an amount of **\$736,000** will be transferred to the Debt Service Reserve Fund, earmarked for debt service payments on bond proceeds issued to fund construction of the firehouses on Fort Washington Avenue and Susquehanna Road and the purchase of the ladder truck. The balance of the excess revenues over expenditures, **\$254,642**, will be transferred to the Fire Capital Fund for current and future capital expenditures and vehicle purchases.

	2022 ACTUAL TOTALS	2023 ADOPTED BUDGET	2023 PROJECTED TOTALS	2024 ADOPTED BUDGET
OPENING FUND BALANCE	27,367	-	27,369	-
REVENUES	1,560,209	1,566,153	1,576,000	1,594,035
EXPENDITURES	571,626	577,059	564,941	603,393
FUND TRANSFERS	(1,014,500)	(989,094)	(1,012,509)	(990,642)
CLOSING FUND BALANCE	1,450	-	-	-

Details on the budget requests for the Fire Services Department and the Fort Washington Fire Company can be found on the following pages.

FIRE PROTECTION FUND

FIRE SERVICES ADMINISTRATOR

The Fire Services Administrator acts as a liaison between the Township, the Fort Washington Fire Company, Civic Groups and Local, State and Federal agencies. The position performs fire protection and public safety planning and is involved with Township wide fire protection issues. Recommended funding is **\$133,817**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	86,144	94,750	95,250	98,000
FRINGE BENEFITS	7,238	8,421	8,413	8,772
MATERIALS/SUPPLIES	5,210	7,500	7,300	8,000
CONTRACTED SERVICES	1,969	1,700	1,700	1,700
VEHICLE O&M FEES	15,684	16,678	16,678	17,345
TOTAL	116,245	129,049	129,341	133,817

Salaries/Wages: The budget request provides \$97,500 for:

- 20% of the Fire Services Administrator/Fire Marshal's salary is funded in this cost center. - **\$22,000**
- Part time fire inspectors - **\$51,000**
- An administrative assistant position at 20 hours per week. - **\$25,000**

Fringe Benefits: The cost of benefits and employer paid taxes is **\$8,772**.

Materials/Supplies: The \$8,000 budget is for:

- General office, computer supplies and Fire Prevention Week supplies - **\$2,000**
- Uniforms and fire fighting equipment - **\$2,500**
- Purchase of minor equipment such as printer, fire extinguisher brackets and hand tools - **\$3,500**

Contractual Services: The \$1,700 budget is for:

- Subscriptions and dues - **\$1,200**
- Printing of map books and pre plans - **\$500**

Vehicle O&M Fees: Charges for the operation and maintenance of the Township vehicle operated by the Administrator - **\$17,345**.

FIRE PROTECTION FUND

FORT WASHINGTON FIRE COMPANY

The Fort Washington Volunteer Fire Company provides fire protection services for Upper Dublin Township. Fort Washington Fire Company's proposed budget to fund all operations totals \$485,114. Of that total, the Township contribution to support the operations is **\$470,114**. The balance of the Fire Company's operating costs is funded from Pennsylvania Turnpike proceeds and miscellaneous income totaling **\$15,000**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
FRINGE BENEFITS	37,175	33,116	27,100	30,000
MATERIALS/SUPPLIES	17,021	12,000	72,000	62,000
CONTRACTED SERVICES	401,185	402,916	336,500	378,114
TOTAL	455,381	448,032	435,600	470,114

Fringe Benefits: The cost of providing workers compensation insurance to the volunteer fire company is **\$30,000**.

Materials/Supplies: The \$62,000 budget is for:

- Fuel for vehicles - **\$12,000**
- Building maintenance costs paid directly by Township - **\$50,000**

Contractual Services: The \$378,114 budget is for:

- Direct contribution to Fort Washington Fire Company to fund operations - **\$261,000**
- Utility costs for fire stations - **\$85,000**
- Fire Company portion of liability and property insurance - **\$25,514**
- Independent audit - **\$6,600**

The Fort Washington Fire Company operating budget is funded through the following sources:

REVENUE CATEGORY	2022 ACTUAL REVENUE	2023 ADOPTED REVENUE	2023 PROJECTED REVENUE	2024 ADOPTED REVENUE
CONTRIBUTION FROM TOWNSHIP	330,000	304,916	235,000	261,000
TOWNSHIP PAID INDIRECT COSTS	125,381	143,116	200,600	209,114
PA TURNPIKE FEES	15,175	15,000	18,000	15,000
TOTAL FUNDING	470,556	463,032	453,600	485,114

FIRE CAPITAL FUND SUMMARY

The Fire Capital Fund accounts for funding to finance future fire vehicle and equipment expenses and future improvements to the fire stations and training grounds.

Funding for the Fire Capital Fund is generated through a transfer of the excess of revenues over expenditures in the Fire Protection Fund, bond proceeds, interest earnings on fund reserves and sales of used vehicles. In 2024, **\$254,642** is budgeted as a transfer from the Fire Protection Fund, interest earnings are budgeted at **\$20,000** and the sale of fixed assets is estimated at **\$81,500**.

Details on the proposed **\$1,053,000** in capital expenditures are provided below.

	2022 ACTUAL TOTALS	2023 ADOPTED BUDGET	2023 PROJECTED TOTALS	2024 ADOPTED BUDGET
OPENING FUND BALANCE	1,047,654	2,583,257	2,583,590	1,010,099
REVENUES	18,651	91,500	25,000	101,500
BOND PROCEEDS	1,243,661			
EXPENDITURES	66,376	2,049,612	1,875,000	1,053,000
FUND TRANSFERS	340,000	253,094	276,509	257,914
CLOSING FUND BALANCE	2,583,590	878,239	1,010,099	313,241

CAPITAL EQUIPMENT EXPENDITURES

1.	Replacement of rescue boats and water rescue equipment	70,000
2.	Replacement of gear extractor	12,000
3.	Replacement of exterior cameras at fire stations	4,000
4.	Paving at 1245 Fort Washington Avenue	20,000
5.	Squad 88 – Vehicle ordered in 2023. Current lead time is over thirty months. Estimated cost of \$947,000 to be delivered in 2024 or 2025	947,000
	Total Capital Equipment	1,053,000

DEBT SERVICE FUND SUMMARY

The Debt Service Fund supports the expenditures for the long-term debt assumed by the Township. Revenues are generated for this purpose through the Debt Service real estate tax. The millage rate to support debt service payments is set at **1.018 mils** for 2024 and consists of two separate rates: 0.948 mils for general debt and .07 mils to fund voter approved electoral debt payments. At these rates, the real estate tax will generate **\$2,413,571** in revenue. An additional **\$22,000** is budgeted as interest income for total revenues of **\$2,435,471**.

A transfer in the amount of **\$736,000** is budgeted from the Fire Protection Fund to finance the debt service on the two firehouse improvement projects and the purchase of fire equipment.

The budgeted debt service expenditures total **\$3,195,221**. Of that amount, **\$2,794,221** is budgeted for debt service on the six outstanding General Obligation Bond issues and **\$401,000** is estimated for debt service on a 2024 issuance to fund the Township Building construction project. Details on the 2024 debt service payments are set forth on the following page.

	2022 ACTUAL TOTALS	2023 ADOPTED BUDGET	2023 PROJECTED TOTALS	2024 ADOPTED BUDGET
OPENING FUND BALANCE	(329,257)	66,765	165,060	515,274
REVENUES	2,508,260	2,398,503	2,405,000	2,435,471
EXPENDITURES	2,688,443	2,792,786	2,790,786	3,195,221
FUND TRANSFERS	674,500	736,000	736,000	736,600
CLOSING FUND BALANCE	165,060	408,482	515,274	492,224

**DEBT SERVICE EXPENDITURES
2024**

ISSUE	BALANCE OF PRINCIPAL AT 1/1/24	PRINCIPAL PAYMENTS	INTEREST PAYMENTS	TOTAL PAYMENTS
2008 - \$9,000,000 20 Years				
Purchase of open space and storm water management projects	3,059,000	564,000	113,524	677,524
2016 - \$4,000,000 20 Years				
Burn Brae Firehouse and Virginia Drive bridges	2,783,000	189,000	54,278	243,278
2017 - \$9,000,000 20 Years				
Purchase and repurposing of 520 Virginia Drive	6,794,000	404,000	174,349	578,349
2021 - \$9,345,000 16 Years				
Refinance of 2014 and 2015 bonds	7,815,000	589,000	125,890	714,890
2022 - \$9,845,000 15 Years				
Refinance of 2011, 2013 and 2016 debt; street light replacement	4,967,000	455,000	50,663	505,663
2022 - \$1,250,000 20 Years				
Purchase of fire equipment	1,199,000	52,000	22,517	74,517
2024 - \$12,000,000 20 Years				
Township Building	-	1,000	400,000	401,000
TOTAL EXPENDITURES		2,254,000	941,221	3,195,221

NOTE: The total outstanding General Obligation Debt for the Township as of December 31, 2023 is \$30,036,080: \$26,617,000 in principal and \$3,419,080 in interest payments.

NON-EXPENDABLE TRUST FUND SUMMARY

The financial transactions related to the five non-expendable trusts maintained by Upper Dublin Township are budgeted, recorded and tracked in this fund. The principal balance for each of the trusts, the Cheston Trust, Dannenberg Trust, Kayser Scholarship Trust, the Nate Bauman Trust and the North Hills Community Scholarship Fund, is held in perpetuity. Interest earned from the investment of the principal amounts is reserved to fund expenditures in accordance with the respective trust agreements. Year-end balances in excess of the principal are reserved for future expenditures.

Interest generated from the investment of the trust balances is estimated at **\$7,500** in 2024.

	2022 ACTUAL TOTALS	2023 ADOPTED BUDGET	2023 PROJECTED TOTALS	2024 ADOPTED BUDGET
OPENING FUND BALANCE				
PRINCIPAL	194,775	194,565	194,573	194,146
INTEREST	63,737	65,787	66,099	69,316
REVENUES	4,410	3,840	4,090	7,500
EXPENDITURES	6,510	1,300	1,300	1,300
CLOSING FUND BALANCE				
PRINCIPAL	194,573	194,565	194,146	194,146
INTEREST	66,099	68,327	69,316	75,516

Trust Principal Amounts

- Dannenberg Trust - **\$100,000**
- Cheston Trust - **51,055**
- Bauman Trust - **20,000**
- North Hills Trust - **18,944**
- Kayser Trust - **4,147**
- \$194,146**

NON-EXPENDABLE TRUST FUND

2024 EXPENDITURES

1.	Kayser Trust – Annual scholarship to an Upper Dublin High School senior.	300
2.	North Hills Trust – Annual scholarship to a High School senior resident from the North Hills community.	1,000
	TOTAL	\$1,300

LIQUID FUELS FUND SUMMARY

The Liquid Fuels Fund records the allocation of funds received from the Commonwealth of Pennsylvania designated for road improvements. The projected 2024 allocation is **\$801,380**. Anticipated interest earnings of **\$25,000** bring the total available revenue from Liquid Fuels to **\$826,380**.

	2022 ACTUAL TOTALS	2023 ADOPTED BUDGET	2023 PROJECTED TOTALS	2024 ADOPTED BUDGET
OPENING FUND BALANCE	6	-	534	-
REVENUES	796,347	806,902	1,058,000	826,380
EXPENDITURES	-	-	-	-
FUND TRANSFERS	(795,819)	(806,902)	(1,058,000)	(826,380)
CLOSING FUND BALANCE	534	-	-	-

COMMUNITY REINVESTMENT FUND SUMMARY

In April 2002, the Upper Dublin Township Board of Commissioners sold the Township owned sanitary sewer system to the Bucks County Water and Sewer Authority. The net proceeds from the sale, totaling \$15 million were deposited into a Community Reinvestment Reserve Fund. Interest income generated from the investment of the net proceeds are recorded in this fund and then transferred to the Township's capital funds to finance current and future infrastructure projects and capital equipment in the Township.

In 2024, **\$150,000** is budgeted as expected interest earnings from the fund reserves.

Budget transfers out of the fund total **\$100,000** to the Capital Projects Fund.

	2022 ACTUAL TOTALS	2023 ADOPTED BUDGET	2023 PROJECTED TOTALS	2024 ADOPTED BUDGET
OPENING FUND BALANCE				
PRINCIPAL	9,600,000	9,000,000	9,310,000	9,500,000
INCOME	474,287	609,287	557,395	707,395
INTEREST INCOME	133,108	175,000	150,000	150,000
EXPENDITURES	-	-	-	-
FUND TRANSFERS IN	-	-	500,000	-
FUND TRANSFERS OUT	(340,000)	(200,000)	(310,000)	(100,000)
CLOSING FUND BALANCE				
PRINCIPAL	9,310,000	9,000,000	9,500,000	9,500,000
INCOME	557,395	584,287	707,395	757,395

TOWNSHIP BUILDING RESERVE FUND SUMMARY

The Township Building Reserve Fund was created to record and track all financial activity related to the damage caused by the EF-2 tornado that struck the Township on September 1, 2021, most significantly the rebuilding of the Township and Public Works buildings.

For 2024, the Township expects to raise up to **\$12,000,000** in capital borrowing. Interest earnings on the insurance and capital reserves is estimated at **\$600,000** in 2024.

Expenditures are budgeted at **\$25,000,000** which is an estimate of the 2024 costs for this multi-year, approximately \$50 million project.

	2022 ACTUAL TOTALS	2023 ADOPTED BUDGET	2023 PROJECTED TOTALS	2024 ADOPTED BUDGET
OPENING FUND BALANCE	1,768,253	17,768,254	17,260,659	25,161,063
REVENUES	21,182,098	5,400,000	5,800,000	12,600,000
EXPENDITURES	5,689,692	10,000,000	7,500,000	25,000,000
FUND TRANSFERS		2,350,404	2,850,404	
CLOSING FUND BALANCE	17,260,659	15,518,658	25,161,063	12,761,063

CAPITAL PROJECTS FUND SUMMARY

The Capital Projects Fund finances road improvement projects, building repairs and additions, bridge repairs and equipment purchases. The total estimated cost of all projects recommended for consideration is **\$1,099,301**.

Capital financing sources available to the Township include the annual liquid fuels grant from the Commonwealth of Pennsylvania, contributions from the General Fund reserve, contributions from the Township's Community Reinvestment Fund (CRF), community and developer contributions, interest income earned on fund reserves and capital borrowing in the form of the general obligation bond, bank loan or pool loan. 2024 funding sources for recommendation are:

- 2024 liquid fuels grant - **\$826,380**
- Interest income - **\$15,000**
- Transfer of interest from the CRF - **\$100,000**

	2022 ACTUAL TOTALS	2023 ADOPTED BUDGET	2023 PROJECTED TOTALS	2024 ADOPTED BUDGET
OPENING FUND BALANCE				
Designated for 801 Loch Alsh	950,404	950,404	950,404	-
Undesignated	(17,432)	194,119	531,175	198,551
REVENUES	1,486,523	105,000	1,460,899	15,000
EXPENDITURES	2,157,870	1,015,577	2,351,523	1,099,301
FUND TRANSFERS IN	1,219,954	806,902	1,058,000	926,380
FUND TRANSFERS OUT		(950,404)	(1,450,404)	
CLOSING FUND BALANCE				
Designated for 801 Loch Alsh	950,404	-	-	-
Undesignated	531,175	90,444	198,551	40,360

CAPITAL PROJECTS FUND

2024 EXPENDITURES

Road Milling and Overlay – 1.41 Miles

\$433,571

<u>Street</u>	<u>From</u>	<u>To</u>	<u>Price</u>
Golden Drive	Ringneck Loop	Ringneck Loop	39,298
Maryland Drive	New Jersey Drive	Cul-de-sac	64,084
New Jersey Drive	New York Drive	Cul-de-sac	37,579
New York Drive	New Jersey Drive	Cul-de-sac	47,549
Ring Neck Loop	Golden Drive	Golden Dr	50,088
Sherwood Lane	Twining Road	Cul-de-Sac	30,535
Twining Road	1512 Twining	Dale Rd	94,438
Crack Sealing			35,000
Leveling Course			35,000

Road Seal Coat

\$124,135

Application of the Ralumac microsurfacing process and crack sealing on 2.35 miles of road to extend life of structurally sound street.

<u>Street</u>	<u>From</u>	<u>To</u>	<u>Price</u>
Bell Lane	Fort Washington Avenue	Dillon Road	8,636
Glenecho Lane	Kirks Lane	Cul-de-Sac	11,514
Lafayette Avenue	Wishcman Avenue	Pennsylvania Avenue	10,010
Lincoln Avenue	Avenue H	Penn Avenue	4,644
Madison Avenue	Montgomery Avenue	Boden Place	5,493
Madison Avenue	Boden Place	Spring Avenue	1,573
Madison Avenue	Boden Place	Spring Avenue	3,585
Manor Place	Garden Road	Mill Road	1,663
Manor Place			6,193
Mundock Road	Susquehanna Road	Limekiln Pike	21,593
Penns Lane	Norristown Road	Harner Drive	12,430
Temple Drive	Meetinghouse Road	Bell Lane	29,688
Waldheim	Clinton Drive	Penns Lane	7,113

Nova Chip**\$235,345**

Application of Nova Chip micropaving consisting of an ultra thin layer of polymer enhanced asphalt material laid down like an asphalt overlay on process and crack sealing on 1.68 miles of road to extend life of structurally sound street.

<u>Street</u>	<u>From</u>	<u>To</u>	<u>Price</u>
Booth Lane	Cedar Road	Heather Road	10,574
Broad Street	1421 Gentlemen Way	Limekiln Pike	49,645
Chandler Court	Aidenn Lair Road	Cul-de-Sac	12,741
Fort Washinton Avenue	Limekiln Pike	Eddison Avenue	49,957
Heather Road	Hoffman Drive	Hoffman Drive	29,698
Holly Hill Lane	Waterford Way	Jarrettown Road	34,371
Kirks Lane	Aiman Circle	Dreshertown Road	18,517
Kirks Lane	Aiman Circle	Dreshertown Road	14,336
Kirks Lane	Limekiln Pike	Aiman Circle	12,005
Traffic Control & Mobilization			3,500

Curb and Sidewalk Replacement**\$45,000**

Non assessable curb and sidewalk concrete work for ADA requirements for installation of approximately 25 handicap access ramps at intersections on all curbed streets.

Upper Dublin Township Comprehensive Plan**\$142,000**

Funds are requested for the preparation of an Upper Dublin Township comprehensive plan. The request for 2024 is for the cost to complete the project which began in 2023.

Twining Road/Susquehanna Road Intersection Repair**\$14,800**

Funds are budgeted to improve the intersection

Purchase of Tac Coat Trailer Replacement**\$30,000**

The current tac coat trailer is a 2014 and is in need of replacement. The trailer is used for road paving and road patch repair work.

Repairs to the Twining Valley Park Building**\$24,450**

Funds are requested to replace the carpet and prepare electrical upgrades on the upper level of the building and to rewire the lower level.

520 Virginia Drive Site Design and Feasibility Study**\$14,000**

Funds are budgeted for the preparation of site and landscape design for the 520 Virginia Drive campus and to continue to prepare a feasibility study for further renovations to auditorium at 520 Virginia Drive.

Technology and Building Security**\$36,000**

- Purchase of park security cameras at North Hills Community Center - \$16,000
- Purchase of replacement computers, printers and other hardware. - \$20,000

GRAND TOTAL**\$1,099,301**

AMERICAN RESCUE PLAN RESERVE FUND SUMMARY

The American Rescue Plan Reserve Fund was created to administer funds received from the Coronavirus State and Local Fiscal Recovery Fund under the American Rescue Plan Act (ARPA).

The Township has received payment totaling \$2,788,069 under ARPA. Interest earnings on the funds is estimated at **\$25,000** in 2024.

Projects proposed with ARPA funding in 2024 total **\$1,075,870**.

	2022 ACTUAL TOTALS	2023 ADOPTED BUDGET	2023 PROJECTED TOTALS	2024 ADOPTED BUDGET
OPENING FUND BALANCE	1,390,121	2,808,121	2,820,870	1,050,870
REVENUES	1,430,749	60,000	120,000	25,000
EXPENDITURES	-	814,000	490,000	1,075,870
FUND TRANSFERS	-	(1,400,000)	(1,400,000)	-
CLOSING FUND BALANCE	2,820,870	654,121	1,050,870	-

The funds must be obligated by the end of 2024 and may be appropriated based on criteria provided by the federal government. All projects funded by ARPA must be completed by 2026.

AMERICAN RESCUE PLAN FUND
2024 EXPENDITURES

Township-Wide Storm Water Analysis **\$55,000**

Funds are allocated to begin a Township-wide storm water study to assess the areas in the Township most in need of storm water improvements.

Township Contribution to the Delaware Drive Bridge Reconstruction Project **\$324,000**

The Township has secured a grant through the Municipal Bridge Retro-Reimbursement Program to fund 80% of the cost to replace the bridge over the Pine Run on Delaware Drive. Total project cost is estimated at \$2.275 million requiring a local match of \$455,000. The Upper Dublin Township Municipal Authority has agreed to fund \$131,000 of the local match. Other sources of revenue are being pursued that could reduce the Township's obligation.

Cost of Planning and Design for the Craig-Y-Nos Sanitary Sewer Project **\$220,000**

Funds are allocated for the engineering design of the sanitary sewer project in the Craig-Y-Nos neighborhood of the Township.

Reconstruction and Drainage Improvements to Dillon Road **\$476,870**

Funds are allocated for the construction of phase two of the Dillon Road project. Engineering and design work was funded in 2022, phase one was completed in 2023 and phase two (final) of the project is funded for construction in 2024 or 2025.

TOTAL **\$1,075,870**

ECONOMIC DEVELOPMENT FUND SUMMARY

The Economic Development Fund was created in 2009 to fund improvements to the Fort Washington Office Park originally identified in the Fort Washington Office Park Flooding and Transportation Improvement Study completed in 2008.

Funding sources include real estate taxes, real estate transfer tax revenues generated from sales of properties in the Office Park, grant funding, debt financing and transfers from the Community Reinvestment Fund.

In 2012, the Township received state grant funding for the construction of two flood retarding structures, one on the Rapp Run and one on the Pine Run. The total cost for the project, construction of which was completed in 2015, was \$14.8 million with grant funding covering \$11.6 million of that total.

In 2014, the Township initiated a multi-year capital improvement program to revitalize the Fort Washington Office Park. The Township has secured over \$13 million in grant funding to finance the multi-year projects which include bridge replacements, trails and road improvements. By the end of 2018, the Rapp Run Culvert, Pine Run Bridges and Virginia Drive Road Diet and Trail projects were completed. Fiscal responsibility for the remaining improvement projects has been transferred to the Upper Dublin Township Municipal Authority.

	2022 ACTUAL TOTALS	2023 ADOPTED BUDGET	2023 PROJECTED TOTALS	2024 ADOPTED BUDGET
OPENING FUND BALANCE	(129,755)	-	-	-
REVENUES	253,998	-	-	-
EXPENDITURES	-	-	-	-
FUND TRANSFERS OUT	(124,135)	-	-	-
CLOSING FUND BALANCE	-	-	-	-

FUND TRANSFERS

		2023 Projected	2024 Adopted
GENERAL FUND	To Pension Funds	(2,101,197)	(2,184,622)
	To Building Reserve	(500,000)	
PARKS & REC FUND	To Pension Fund	(144,843)	(125,865)
FIRE PROTECTION FUND	To Fire Capital Fund	(276,509)	(254,642)
	To Debt Service Fund	(736,600)	(736,000)
FIRE CAPITAL FUND	From Fire Prot Fund	276,509	254,642
INTERNAL SERVICES FUND	To Pension Fund	(62,075)	(50,346)
CAPITAL PROJECTS FUND	From Liquid Fuels Fund	1,058,000	826,380
	To CRF	(500,000)	100,000
	To Building Reserve	(950,404)	
ARPA	To Capital Projects	(1,400,000)	
BUILDING RESERVE	From ARPA	1,400,000	
	From Capital Projects	950,404	
	From General Fund	500,000	
COMMUNITY REINV. FUND	To Open Space Fund	(310,000)	
	From Capital Projects	500,000	(100,000)
OPEN SPACE FUND	From CRF	310,000	
LIQUID FUELS FUND	To Capital Projects Fund	(1,058,000)	(826,380)
DEBT SERVICE FUND	From Fire Prot Fund	736,600	736,000
PENSION FUND	From General Fund	2,101,197	2,184,622
	From P & R Fund	144,843	125,865
	From Int Services Fund	62,075	50,346

**Staffing Level
Full-Time Positions
2024**

	ADMINI- STRATION/FI NANCE	CODE ENFORCEME NT	LIBRARY	FIRE SERVICES	ENGINEERING/ PUBLIC WORKS	HIGHWAY	SANITATION	FLEET & FACILITY	P&R	POLICE	TOTAL
Township Manager	1										1
Chief										1	1
Department Director	2	1	1		1			1	1		7
Staff Engineer					1						1
Community Planner/Zoning		1									1
Coordinator/Administrator	2	2							3		7
IT Administrator	1										1
Administrative Assistant					2				1		3
Fire Marshal/FSA				1							1
Inspector		4									4
Bookkeeper/Admin Asst	3	2									5
Professional Librarian			6								6
Staff Librarian			2								2
Deputy Chief										1	1
Lieutenant										1	1
Sergeant										5	5
Corporal										6	6
Detective/Juvenile Officer										5	5
Patrol Officer										22	22
Dispatcher/Records Clerk										6	6
Superintendent						1	1		1		3
Assistant Superintendent						2	1				3
Foreman						2		1	2		5
Group Leader							1		1		2
Equipment Operator						9	12		2		23
Laborer						2	2		3		7
Mechanic								4			4
Caretaker *									1		1
TOTAL	9	10	9	1	4	16	17	6	15	47	134
* Shared position with UDSD											
Shaded cells reflect new positions in 2024 budget											