
Upper Dublin Township

2025 Proposed Budget

Budget Notes

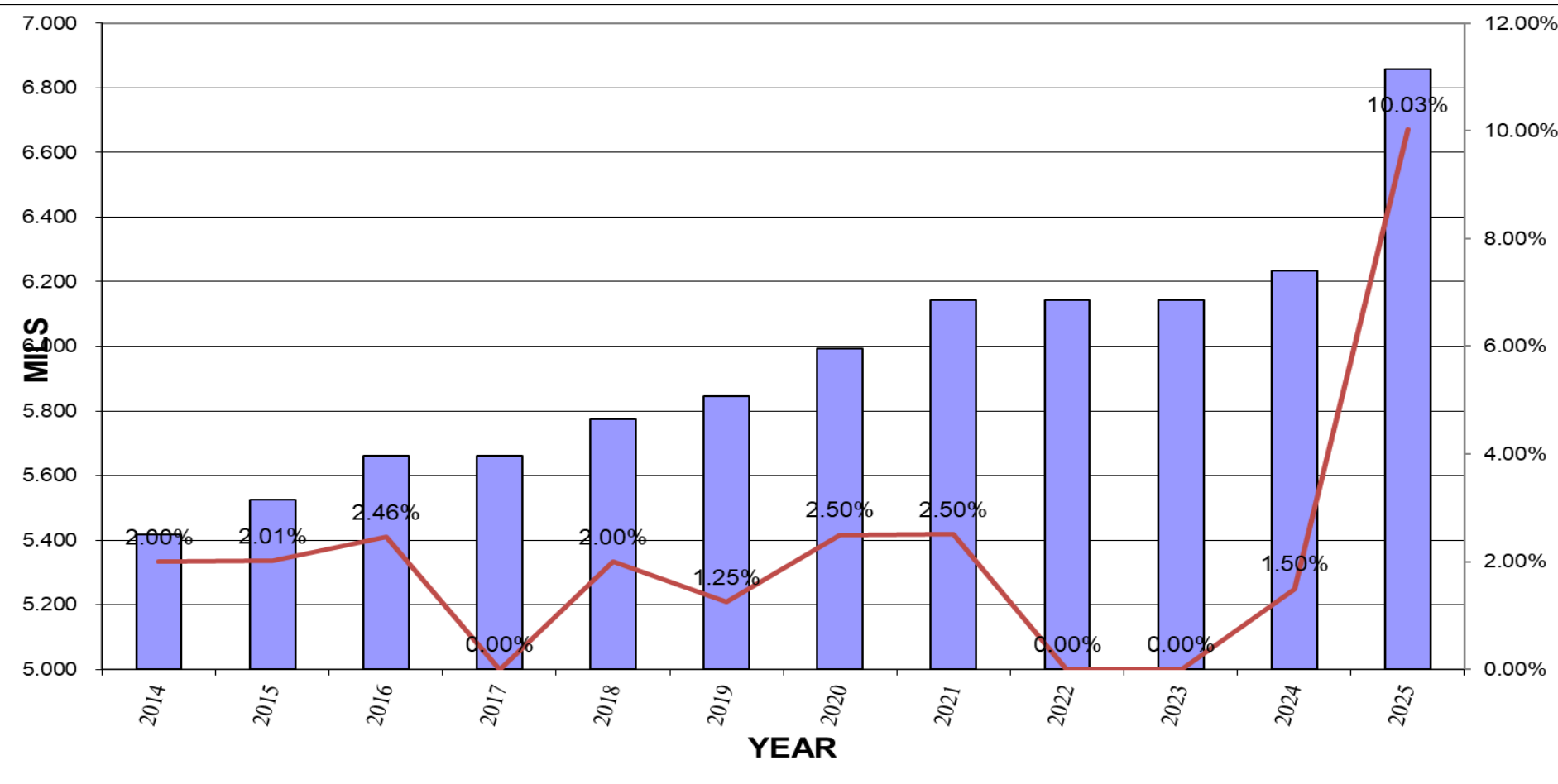
Township Revenues – Real Estate Tax

- Draft budget recommends a 10.0% increase in the real estate tax millage.
 - 8.5% increase to the General Fund millage
 - 0.75% increase to the Parks and Recreation Fund millage
 - 0.75% increase to the Library Fund millage

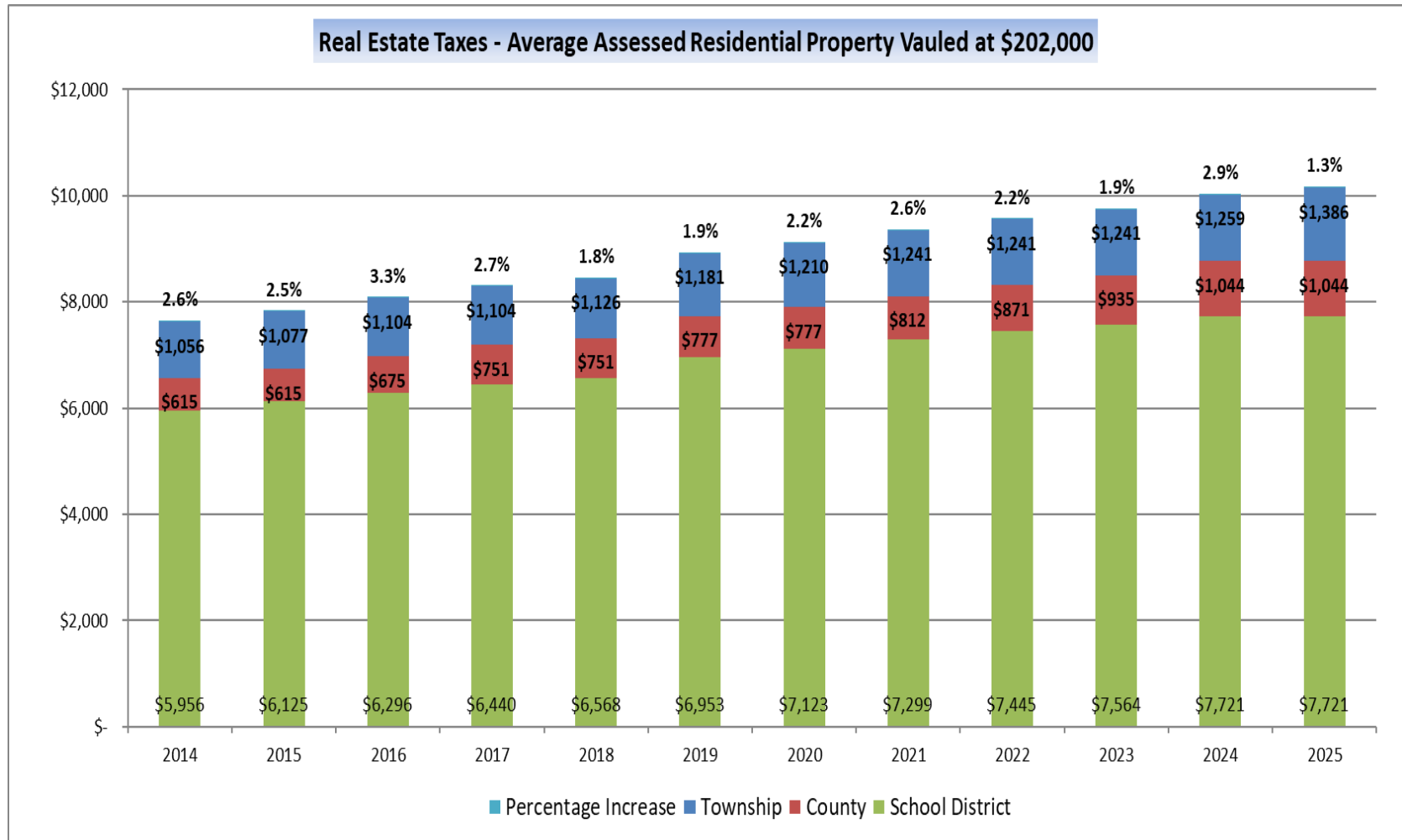
- Average annual residential property tax increases by \$126 to \$1,386 for an average assessment of \$202,000.

Upper Dublin Township Annual Millage Rate

Average rate increase over twelve years = 2.19%



Total Real Estate Taxes for Upper Dublin Township Resident



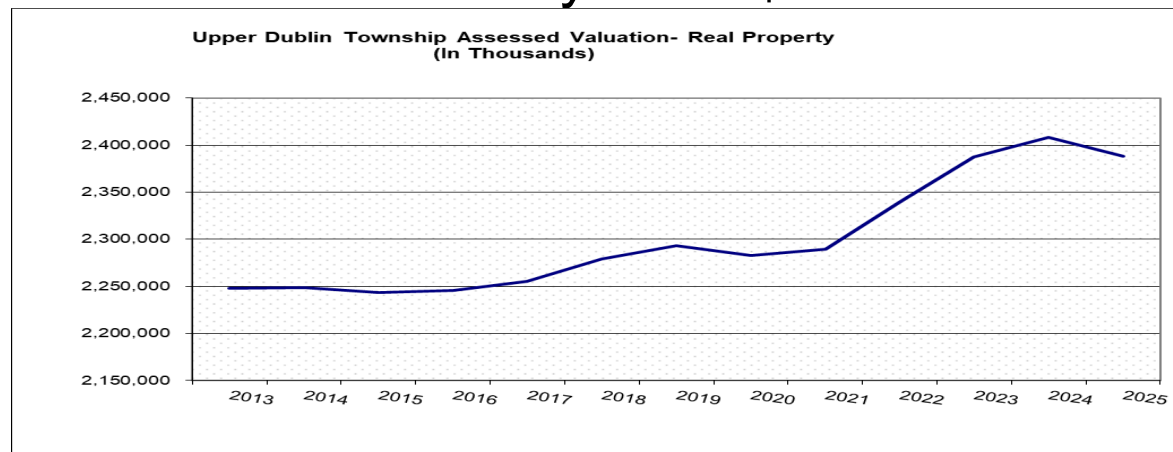
Change in Millage Rates 2014-2025

	MILLAGE RATES			% INCREASE		
	<i>Township</i>	<i>County</i>	<i>School District</i>	<i>Township</i>	<i>County</i>	<i>School District</i>
2014	5.416	3.152	30.543	2.00%	0.00%	3.00%
2015	5.525	3.152	31.410	2.01%	0.00%	2.84%
2016	5.661	3.459	32.286	2.46%	9.74%	2.79%
2017	5.661	3.849	33.025	0.00%	11.27%	2.29%
2018	5.774	3.849	33.683	2.00%	0.00%	1.99%
2019	5.846	3.849	34.420	1.25%	0.00%	2.19%
2020	5.992	3.849	35.263	2.50%	0.00%	2.45%
2021	6.142	4.022	36.134	2.50%	4.49%	2.47%
2022	6.142	4.313	36.857	0.00%	7.24%	2.00%
2023	6.142	4.627	37.447	0.00%	7.28%	1.60%
2024	6.234	5.170	38.222	1.50%	11.74%	2.07%
2025	6.859			10.03%		

Township Revenues – Real Property

Assessed Valuation

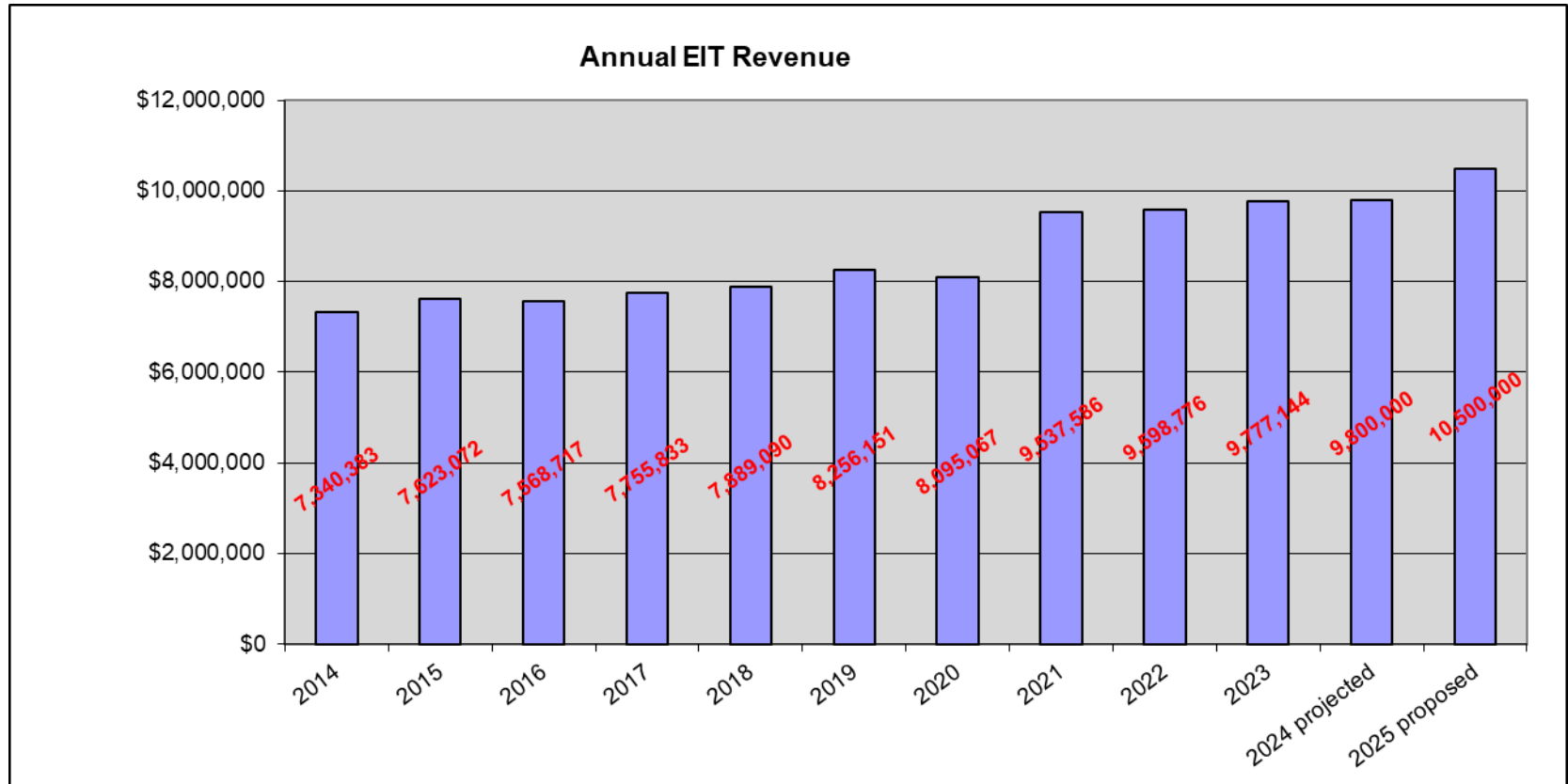
- Assessed valuation of real property is estimated to decrease from \$2.41 billion to \$2.39 billion due to a high volume of reductions in real estate assessments approved by the Montgomery County Board of Assessment Appeals
- As of the end of October 2024, approved changes have lowered total assessments by over \$14 million



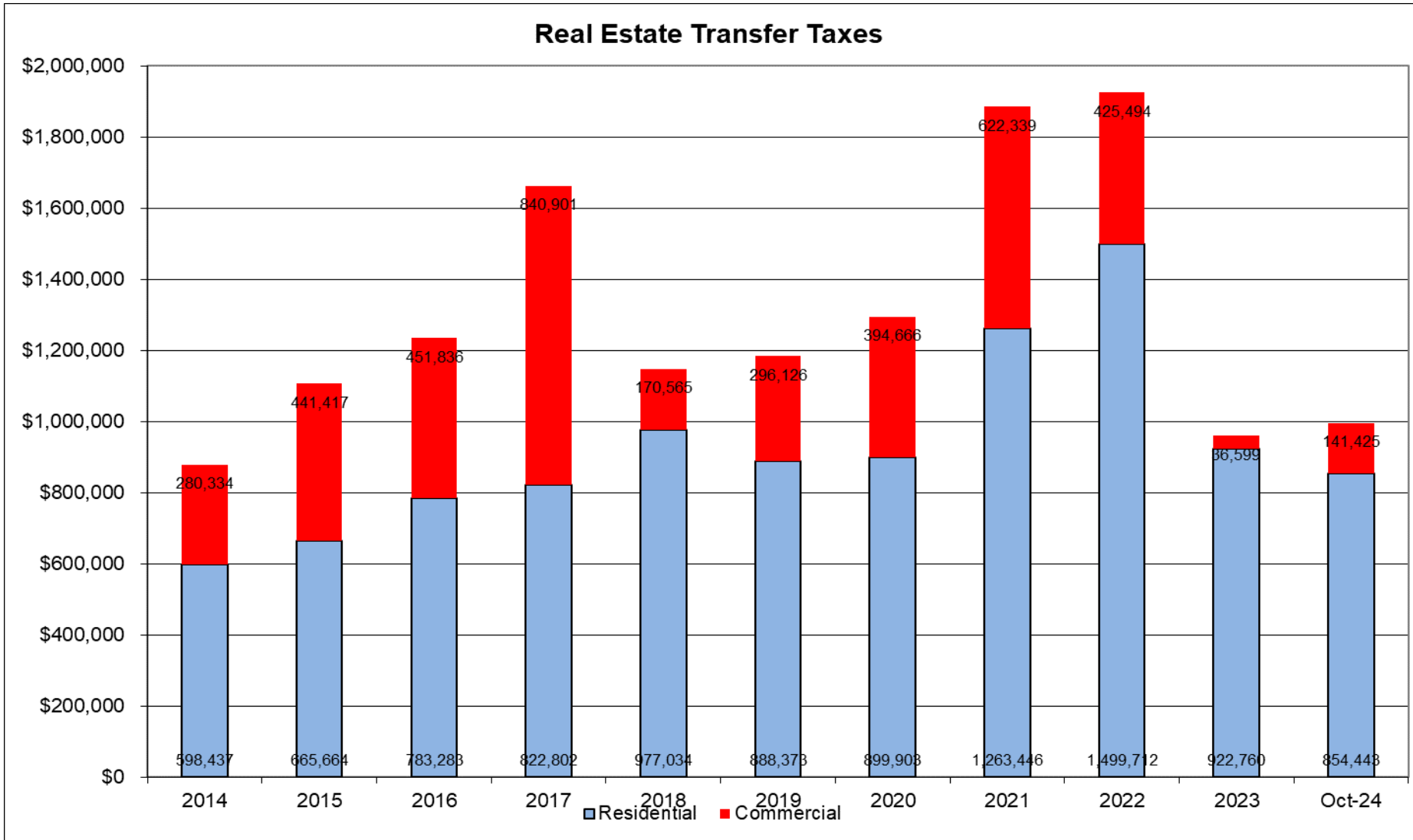
Other Township Revenues

- Earned Income Tax revenues remain strong with expected revenues of \$9.8 million in 2024 and \$10.5 million in 2025.
- Real Estate Transfer Taxes have slowed due to a lack of commercial sales - 2025 revenues budgeted at \$1.4 million.
- Local Services Taxes are level at \$915,000 in 2025.
- Building permit revenues are expected to flatten with 2025 permit fees projected at 2024 levels but lower than prior years due to less commercial and residential new development.
- Debt financing totaling \$6 million is proposed in this budget to partially fund the township building construction project

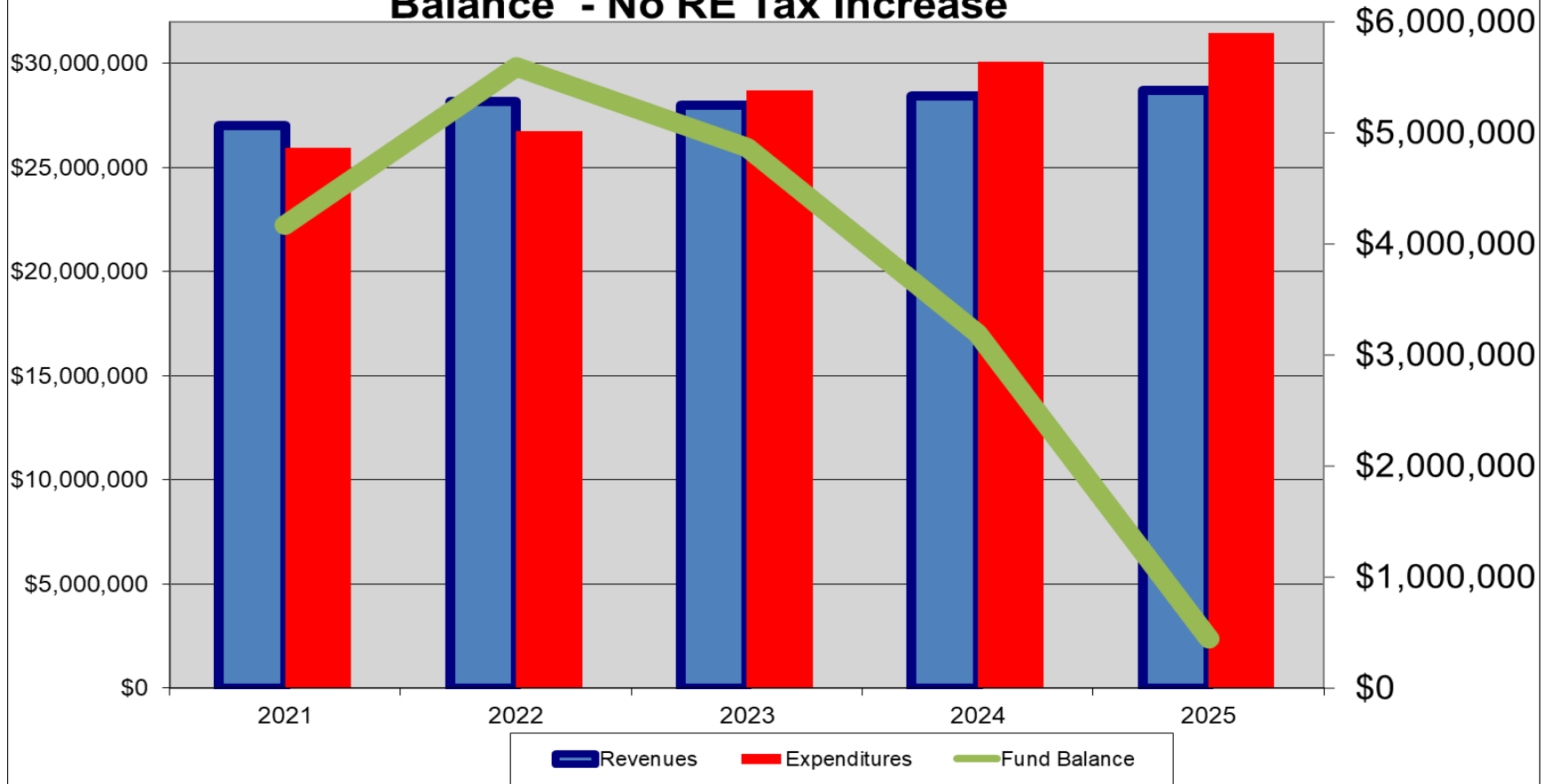
Earned Income Tax Revenue



Property Sales – Real Estate Transfer Taxes

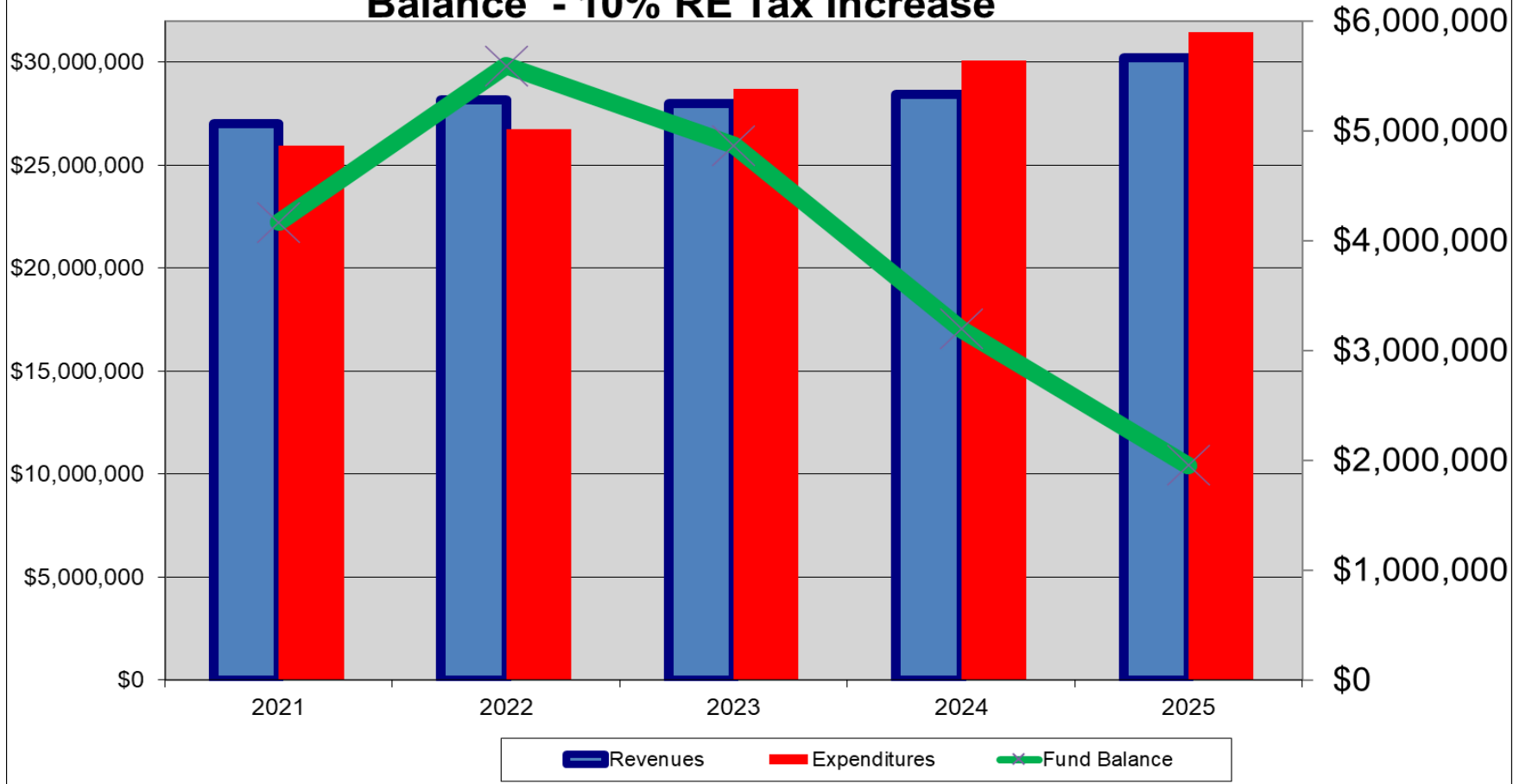


Operating Funds Revenues, Expenditures and Fund Balance - No RE Tax Increase



	2021	2022	2023	2024	2025
Revenues	27,014,248	28,177,407	27,981,242	28,429,463	28,679,055
Expenditures	25,955,290	26,752,700	28,709,383	30,096,782	31,430,761
Fund Balance	4,167,973	5,592,680	4,864,539	3,197,220	445,514
Revenues % Change		4.31%	-0.70%	1.60%	0.88%
Expenditure % Change		3.07%	7.31%	4.83%	4.43%
RE Tax Increase	2.50%	0.00%	0.00%	1.50%	0.00%

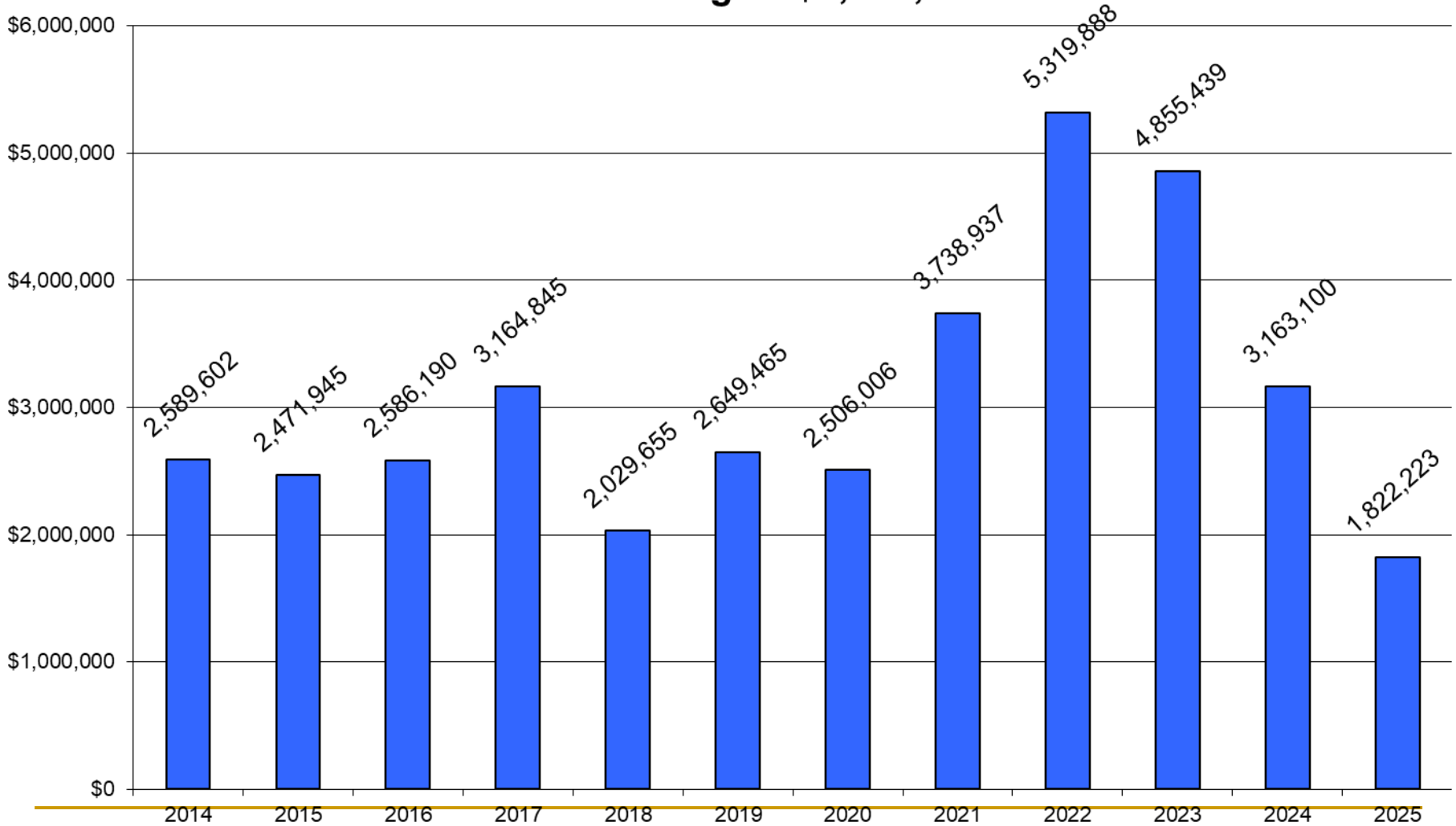
Operating Funds Revenues, Expenditures and Fund Balance - 10% RE Tax Increase



	2021	2022	2023	2024	2025
Revenues	27,014,248	28,177,407	27,981,242	28,429,463	30,190,177
Expenditures	25,955,290	26,752,700	28,709,383	30,096,782	31,430,761
Fund Balance	4,167,973	5,592,680	4,864,539	3,197,220	1,956,636
Revenues % Change		4.31%	-0.70%	1.60%	6.19%
Expenditure % Change		3.07%	7.31%	4.83%	4.43%
RE Tax Increase	2.50%	0.00%	0.00%	1.50%	10.00%

General Fund Year End Fund Balance

12 Year Average = \$3,074,775



Operating Funds – Major Changes to Budget

- The proposed 2025 budget maintains all levels of service to the community.
- Operating expenses increase in 2025 by \$1.49 million (5.27%)
- Significant changes to the budget are:
 - Extensive increase in the cost of heavy equipment vehicles (trash trucks, dump trucks) has required an increase in vehicle operating costs and amortization rates by \$197,000 in 2025 – 9% increase over last year
 - Medical/prescription drug insurance premium increases by \$278,000 – 8% increase
 - Increase in salaries and wages - \$902,000
 - Increase in Property and Liability Insurance premium - \$62,000

Change in Operating Expenses 2021-2025

	2021	2022	2023	2024	2025	Total Increase	5 Year % Increase
SALARIES	13,062,006	13,458,707	14,246,866	15,068,874	15,971,344	2,909,338	22.3%
FRINGE	4,103,989	4,374,276	4,776,072	5,132,403	5,385,167	1,281,178	31.2%
MATERIALS	1,797,698	2,157,961	2,042,986	2,350,931	2,352,750	555,052	30.9%
CONTRACT	3,883,908	4,275,066	4,728,286	5,022,472	5,158,454	1,274,546	32.8%
TOTAL	22,849,622	24,268,032	25,796,233	27,576,704	28,869,740	6,020,118	26.3%

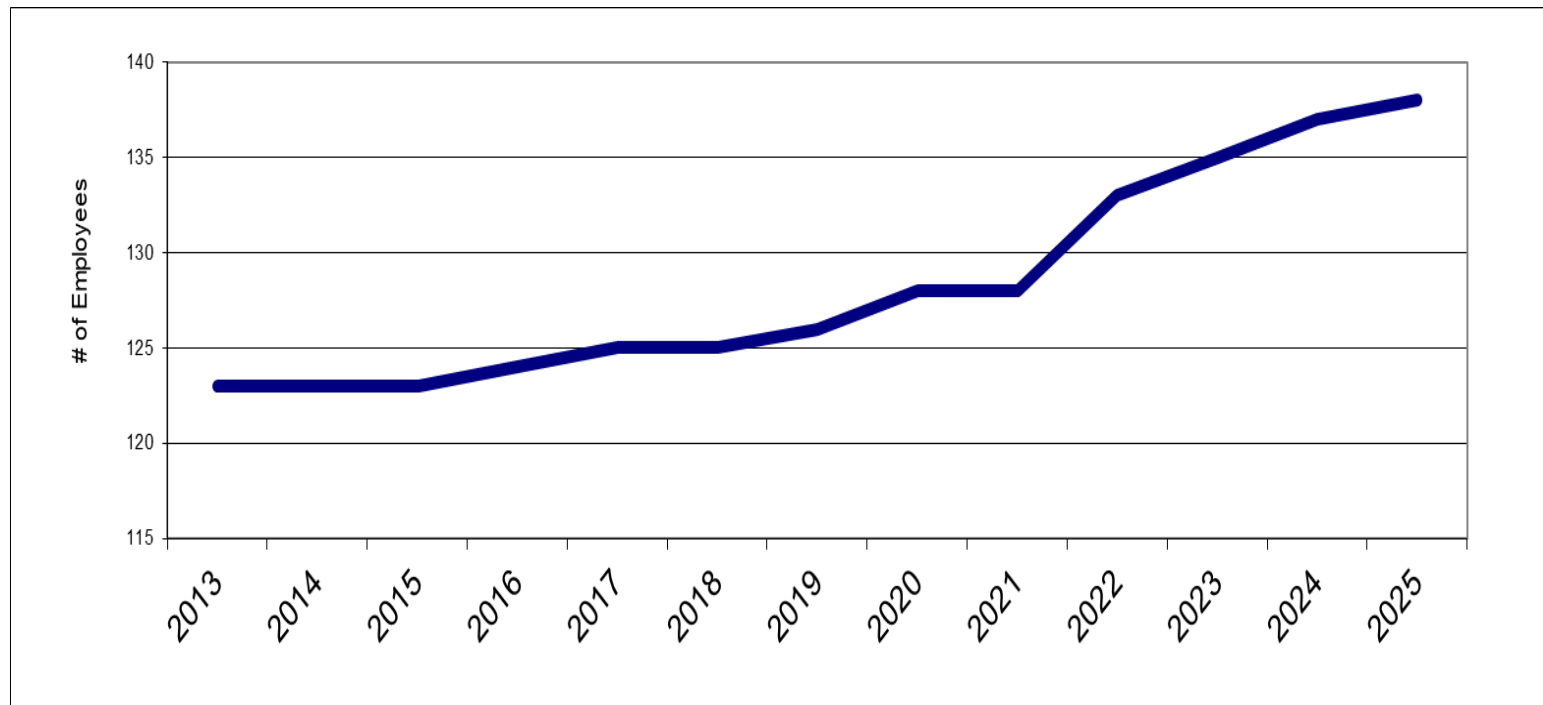
Personnel

- Staffing Level

- The proposed 2025 budget recommends 138 full time employees, a net addition of 1 over 2024. An Assistant Zoning Officer and an additional Police Officer (budgeted to be hired in October 2025) are new positions while the retiring Sanitation Project Coordinator will not be replaced for a net increase of one full-time employee.

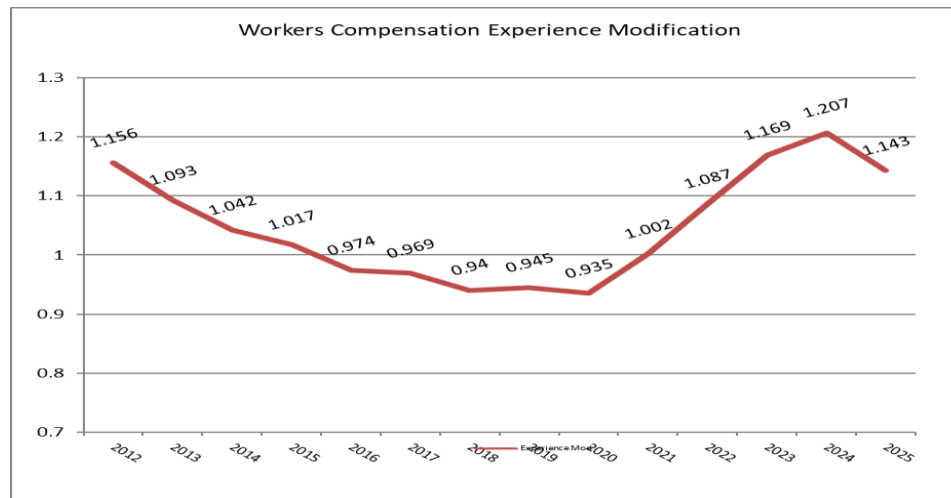
- Salary increase of 4.25% for Police sworn officers per contract
- Salary increase of 4.0% for AFSCME employees per contract
- Salary increase of 3.5% for non-union employees

Full Time Staffing Level 2013-2025



Employee Benefits

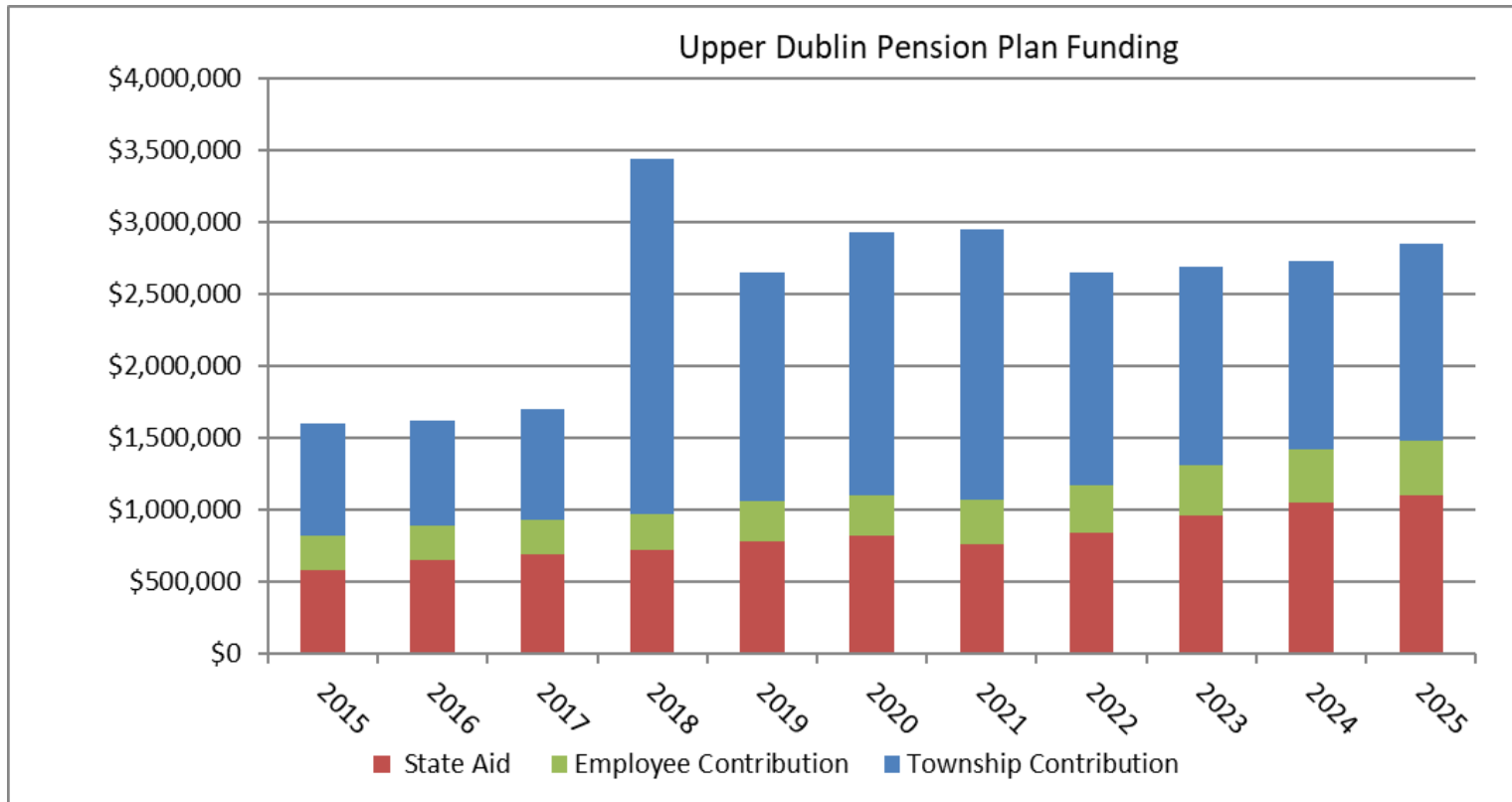
- Increase in medical and prescription rates total 9.0%. Rates continue to be at or below the DVHT and national averages.
- No change in premiums for dental, vision, LTD, life or unemployment insurance.
- Slight decrease in workers compensation net premium with the experience modification factor lowered in 2025. This factor, based on previous loss experience, is multiplied by the premium to calculate net annual cost. A goal is to continue to reverse recent trend of increasing experience modifications



Employee Benefits – Pension Contributions 2025

	2025			
	Police Plan	Non-uniformed Plan	Total	% of Total
Employee Contribution	295,000	85,000	380,000	14.1%
State Aid	500,556	596,817	1,097,373	40.6%
Township Contribution	1,172,115	201,008	1,373,123	50.8%
	1,967,671	882,825	2,850,496	

Employee Benefits - Pensions



CAPITAL PROJECTS

The foremost project to be undertaken in 2025 is the reconstruction of the Township and Public Works buildings. Other projects/purchases include:

Project	Cost	Funding
Road improvements mill/overlay, ralumac, nova chip	\$688,868	Liquid Fuels
Design of improvements to Dreshertown Road	\$75,000	Capital Projects
Equipment needs for new Public Works Building	\$130,000	Capital Projects
Missing connections design and construction	\$50,000	Capital Projects
Community Pool improvements	\$61,000	Capital Projects
New permits/asset management software	\$220,000	ARPA
Nort Hills Community Center site analysis	\$65,197	ARPA
Cooper Drive and Forest Creek storm sewer repair	\$100,000	ARPA
Design of Willow Lane stormwater project	\$90,000	ARPA
Sunny Willow Swim Club Trail Easement - net cost after grant	\$80,000	ARPA
Open Projects from 2024 Budget to be Rolled Over		
Township Contribution toward the reconstruction cost of the Delaware Drive bridge (\$2.275 million total project)	\$263,000	ARPA
Design of Craig-Y-Nos sanitary sewer project	\$120,000	ARPA