

TOWNSHIP OF UPPER DUBLIN
MONTGOMERY COUNTY, PENNSYLVANIA
2018 BUDGET

BOARD OF COMMISSIONERS

IRA S. TACKEL – PRESIDENT

RONALD P. FELDMAN – VICE PRESIDENT

SHARON L. DAMSKER

REBECCA A. GUSHUE

LIZ FERRY

ROBERT H. MCGUCKIN

GARY SCARPELLO

TOWNSHIP MANAGER

PAUL A. LEONARD

ASSISTANT TOWNSHIP MANAGER

JONATHAN K. BLEEMER

**UPPER DUBLIN TOWNSHIP
2018 BUDGET
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**ALL FUNDS REVENUE SUMMARY
2018**

	GENERAL FUND	PARKS & REC	OPEN SPACE	LIBRARY	INTERNAL SERVICES	DEBT SERVICE	FIRE PROT	FIRE CAPITAL	CAPITAL PROJECTS	ECONOMIC DEV	COMM REINV	LIQUID FUELS	NON-EXPEN TRUSTS	TOTAL
REVENUE CATEGORY														
REAL ESTATE TAXES	6,533,567	1,725,474		1,073,379		2,301,379	1,369,175							13,002,974
LOCAL ENABLING TAXES	9,480,000													9,480,000
LICENSES AND PERMITS	1,806,500													1,806,500
FINES AND FORFEITS	63,000													63,000
INTEREST AND RENT	193,820	2,200	1,500	1,000		6,000	1,500	2,500	7,000	10,000	175,000	6,000	3,500	410,020
GRANTS AND GIFTS	931,505	65,520		84,012	278,080					1,000,000		824,823		3,183,940
DEPARTMENT EARNINGS	570,250	524,744	375,000	36,900	1,935,104		25,000							3,466,998
ASSESSMENTS/CONTRIBUTIONS									11,804	432,934				444,738
MISCELLANEOUS	50,100	7,500		2,350	4,500									64,450
REVENUE TOTAL	19,628,742	2,325,438	376,500	1,197,641	2,217,684	2,307,379	1,395,675	2,500	18,804	1,442,934	175,000	830,823	3,500	31,922,620
LESS: VEHICLE RENTAL ADJUSTMENT														(1,826,615)
INTERFUND TRANSFERS	(3,251,557)	(111,326)			(47,711)	661,000	(849,324)	188,324	780,823			(830,823)		(3,460,594)
NET REVENUES	16,377,185	2,214,112	376,500	1,197,641	2,169,973	2,968,379	546,351	190,824	799,627	1,442,934	175,000	-	3,500	26,635,411

ALL FUNDS EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	11,469,725	11,693,836	11,532,971	11,872,245
FRINGE BENEFITS	3,823,166	3,933,509	3,907,681	4,044,093
MATERIALS/SUPPLIES	1,744,180	1,900,348	1,855,079	1,867,939
CONTRACTED SERVICES	3,910,105	3,833,288	3,739,147	3,715,738
EQUIPMENT PURCHASES	102,886	50,000	77,500	145,500
CAPITAL	8,226,443	9,207,252	9,228,079	4,042,960
DEBT SERVICE	2,859,696	2,642,533	2,672,537	3,796,876
TOTAL	32,136,202	33,260,766	33,012,994	29,485,351

EXPENDITURE SUMMARY BY FUND

	2016 ACTUAL TOTALS	2017 ADOPTED BUDGET	2017 PROJECTED TOTALS	2018 ADOPTED BUDGET
GENERAL FUND	17,641,431	17,995,388	17,774,094	18,172,223
PARKS AND RECREATION FUND	2,156,451	2,190,459	2,240,362	2,234,158
LIBRARY FUND	1,140,269	1,196,784	1,175,500	1,205,441
INTERNAL SERVICES FUND	2,159,973	2,027,857	1,992,706	2,322,657
DEBT SERVICE FUND	2,859,696	2,642,533	2,672,537	3,796,876
FIRE PROTECTION FUND	516,432	532,661	501,657	546,351
NON-EXPENDABLE TRUST FUND	14,512	1,300	1,300	1,300
CAPITAL PROJECTS FUND	1,803,405	2,359,597	2,775,000	1,140,960
OPEN SPACE PROJECTS FUND	119,657	140,300	140,300	367,000
FIRE CAPITAL FUND	1,969,801	-	82,779	-
STORM WATER MGT FUND	165,934	297,500	400,000	-
ECONOMIC DEVELOPMENT FUND	3,378,241	5,686,355	5,100,000	1,525,000
SUBTOTAL	33,925,804	35,070,734	34,856,235	31,311,965
LESS INTERNAL CHARGES	1,789,602	1,809,967	1,843,241	1,826,615
TOTAL	32,136,202	33,260,767	33,012,994	29,485,350

2018 PROPERTY TAX REVENUE

1 MIL = \$2,275,000

<u>FUND</u>	<u>2018 MILS</u>	<u>2017 MILS</u>	<u>PROPERTY TAX LEVY</u>	<u>98.5% COLLECTIONS</u>	<u>MIL CHANGE</u>	<u>% CHANGE</u>							
General Fund	2.887	2.716	\$6,567,925	\$6,436,567	0.171	3.02%							
Parks & Rec	0.77	0.732	\$1,751,750	\$1,725,474	0.038	0.67%							
Fire Protection	0.611	0.611	\$1,390,025	\$1,369,175	-	0.00%							
Library	0.479	0.479	\$1,089,725	\$1,073,379	-	0.00%							
Econ. Dev.	0	0.096	\$0	\$0	(0.096)	-1.70%							
Debt Service	0.947	0.947	\$2,154,425	\$2,122,109	-	0.00%							
Voter Approved Debt	0.08	0.08	\$182,000	\$179,270	-	0.00%							
Total	5.774	5.661	\$13,135,850	\$12,905,973	0.113	2.00%							
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Tax on property assessed at \$195,000</td> <td style="width: 15%; text-align: right;">\$1,125.93</td> <td style="width: 15%; text-align: right;">\$1,103.90</td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%; text-align: right;">\$22.04</td> <td style="width: 15%; text-align: right;">2.00%</td> </tr> </table>							Tax on property assessed at \$195,000	\$1,125.93	\$1,103.90			\$22.04	2.00%
Tax on property assessed at \$195,000	\$1,125.93	\$1,103.90			\$22.04	2.00%							

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 **\$19,628,742** 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 **2.887 mils** for 2018, an increase of 0.171 mils above the 2017 rate. At this rate, the real estate tax is expected to generate **\$6,436,567** in property tax revenues, 33% of all General Fund revenue. The value of one mil is estimated at a level of \$2,275,000.

The EIT is projected to generate **\$7,800,000** in revenue from the 1% tax, an amount equal to 39% 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 (**\$750,000**), Local Services Tax (**\$930,000**), delinquent and interim property taxes (**\$97,000**), department earnings (**\$570,750**), licenses and permits (**\$1,806,500**), intergovernmental grants (**\$989,497**), interest earnings and rents (**\$183,035**), fines and forfeits (**\$63,000**) and other revenues (**\$50,100**).

General Fund expenditures are proposed at **\$18,172,223** with details provided on the ensuing pages. This is a **\$176,835** or **1.0%** increase above the 2017 budget. Previous years increases are shown below:

- 2012 - (-1.5%)
- 2013 - 0.2%
- 2014 - 3.8%
- 2015 - 3.3%
- 2016 - 2.2%
- 2017 - 0.8%

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 **\$1,319,557** in 2018. The budget proposes contributing the amount of the MMO plus and additional **\$1,982,000** to begin balancing the plans' negative unfunded liability. The General Fund contribution is offset through a grant from the Commonwealth's General Municipal Pension System state aid expected to total \$594,360 in 2018.

At the proposed revenue, expenditure and transfer levels, the 2018 fiscal year will end with a **\$1,201,703** fund balance, an amount equal to **5.6%** of total expenditures and transfers out.

	2016 ACTUAL TOTALS	2017 ADOPTED BUDGET	2017 PROJECTED TOTALS	2018 ADOPTED BUDGET
OPENING FUND BALANCE	2,471,943	2,464,614	2,586,187	2,996,741
REVENUES	19,882,560	18,839,748	20,110,383	19,628,742
EXPENDITURES	(17,641,431)	(17,995,388)	(17,774,094)	(18,172,223)
FUND TRANSFERS IN				50,000
FUND TRANSFERS OUT	(2,126,884)	(1,301,727)	(1,925,735)	(3,301,557)
CLOSING FUND BALANCE	2,586,187	2,007,247	2,996,741	1,201,703

GENERAL FUND

REVENUES 2018

	2016 ACTUAL REVENUES	2017 ADOPTED REVENUES	2017 PROJECTED REVENUES	2018 ADOPTED REVENUES
<u>REAL ESTATE TAXES</u>				
Real Estate Taxes – Current	6,043,281	6,026,044	5,945,000	6,436,567
Real Estate Tax Refunds - Appeals	(305,156)		34,465	
Real Estate Taxes – Delinquent	46,100	55,000	58,000	52,000
Real Estate Taxes – Interim	43,715	25,000	56,000	35,000
Real Estate Taxes - Penalties	5,876	10,000	10,000	10,000
TOTAL	5,833,816	6,116,044	6,103,465	6,533,567
<u>LOCAL ENABLING TAXES</u>				
Earned Income Tax	7,568,717	7,675,000	7,725,000	7,800,000
Real Estate Transfer Tax	1,235,139	675,000	1,560,000	750,000
Local Services Tax	884,775	900,000	900,000	930,000
TOTAL	9,688,630	9,250,000	10,185,000	9,480,000
<u>FINES AND FORFEITS</u>				
Court Fines	64,545	70,000	60,000	62,000
Vehicle Code Violations	720	1,500	400	1,000
TOTAL	65,265	71,500	60,400	63,000
<u>INTEREST AND RENT</u>				
Interest Earnings	21,149	20,000	35,000	35,000
Rent from NHCC	13,861	8,820	8,085	8,820
Other Rent	170,315	178,000	140,000	150,000
TOTAL	205,325	206,820	183,085	193,820
<u>GRANTS AND GIFTS</u>				
Public Utility Realty Tax	23,728	24,000	22,642	23,000
State/Federal Grants	111,805	85,000	155,000	85,000
Beverage License Tax	4,250	4,250	4,250	4,250
Casualty Insurance Premium Tax	564,330	582,922	582,710	594,360
Fire Insurance Premium Tax	250,712	250,712	224,895	224,895
TOTAL	954,824	946,884	989,497	931,505

	2016 ACTUAL REVENUES	2017 ADOPTED REVENUES	2017 PROJECTED REVENUES	2018 ADOPTED REVENUES
<u>DEPARTMENT EARNINGS</u>				
Zoning/Development Fees	21,740	12,000	24,000	18,000
Zoning Hearing Board Fees	20,608	22,000	30,000	25,000
Engineering Fees	197,359	185,000	189,000	191,000
Sale of Maps and Documents	1,367	1,500	2,034	1,750
Fire Marshal Reports	25,159	17,500	24,000	22,000
Special Police Services	70,612	50,000	55,000	55,000
Crossing Guard Services	69,369	72,000	72,500	72,500
Finance Department Services	711	-	3,000	-
Police Report Fees	41,862	46,000	46,500	46,000
Contracted Snow Removal	317,774	97,500	97,000	97,500
Cart Fees	5,805	3,000	5,000	2,500
Sanitation Services	34,260	31,500	36,750	35,000
Public Works Services			28,628	
Recycling Revenue	2,359	2,500	4,621	4,000
TOTAL	808,983	540,500	618,033	570,250
<u>LICENSES AND PERMITS</u>				
Street Opening Permits	118,155	75,000	135,000	100,000
Building Permits	682,213	560,000	628,000	625,000
Electrical Permits	434,804	170,000	156,000	150,000
Plumbing Permits	249,014	155,000	126,000	135,000
HVAC Permits			85,000	110,000
Sewage Permits	3,351	2,000	4,000	3,500
Use & Occupancy Permits	22,428	18,500	22,000	22,000
Property Transfer Fees	25,245	25,000	23,500	24,000
Cable TV Franchise Fees	639,808	630,000	635,000	637,000
TOTAL	2,175,017	1,635,500	1,814,500	1,806,500
<u>MISCELLANEOUS</u>				
Insurance Claims	79,620		76,214	
Benefit Contributions	71,054	72,000	52,000	50,000
Workers Comp Reimbursements			28,139	
Sale of Fixed Assets				
Other Sources	26	500	50	100
TOTAL	150,700	72,500	156,403	50,100
TOTAL GENERAL FUND REVENUE	19,882,560	18,839,748	20,110,383	19,628,742

GENERAL FUND

COST CENTER SUMMARY

COST CENTER	2016 ACTUAL TOTALS	2017 ADOPTED BUDGET	2017 PROJECTED TOTALS	2018 ADOPTED BUDGET
Boards and Commissions	54,280	61,932	55,763	65,246
Administration	1,471,490	1,535,715	1,572,297	1,539,772
Finance	533,519	565,094	545,266	550,706
Real Estate Tax Collector	24,291	24,875	24,534	21,665
Engineering	235,309	246,170	218,074	229,316
Township Buildings	384,591	409,736	389,603	395,693
Police	7,515,792	7,465,486	7,482,735	7,674,927
Fire Marshal	124,884	128,970	128,729	130,928
Code Enforcement	843,025	863,660	897,603	914,818
Sanitation	2,305,134	2,393,091	2,311,114	2,371,670
Engineering	1,255,449	1,273,706	1,284,510	1,291,713
Street Cleaning	142,515	140,574	140,000	140,100
Snow and Ice Removal	230,474	342,975	233,885	315,975
Traffic Signal Maintenance	158,878	144,219	123,219	141,295
Street Light Maintenance	244,461	219,000	235,775	201,000
Storm Sewers	155,656	168,300	179,800	172,300
Road Maintenance	1,567,225	1,604,331	1,569,434	1,633,265
Emergency Services	267,712	280,712	254,895	254,895
Fire Hydrants	109,440	109,440	109,440	109,440
Real Estate Taxes	4,058	4,153	4,168	4,250
Community Contributions	13,250	13,250	13,250	13,250
TOTAL	17,641,431	17,995,388	17,774,094	18,172,223

GENERAL FUND

EXPENDITURE SUMMARY

The General Fund 2018 budget has proposed expenditures totaling \$18,172,223 a 0.98% increase above the 2017 budget. Details on the proposed expenditures for each cost center are provided in the following section.

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	9,189,251	9,349,290	9,254,025	9,518,575
FRINGE BENEFITS	3,035,072	3,106,299	3,081,117	3,184,715
MATERIALS/SUPPLIES	647,822	789,250	734,920	743,300
CONTRACTED SERVICES	3,044,564	3,059,007	2,950,499	2,918,585
EQUIPMENT PURCHASES	88,194	42,000	71,000	140,000
VEHICLE O&M FEES	1,636,529	1,649,542	1,682,533	1,667,047
TOTAL	17,641,431	17,995,388	17,774,094	18,172,223

GENERAL FUND

BOARDS AND COMMISSIONS

The recommended budget for the Boards and Commissions is **\$65,246**

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	36,350	36,000	36,400	39,625
FRINGE BENEFITS	3,289	3,282	3,313	3,521
MATERIALS/SUPPLIES	4,402	10,200	4,850	10,200
CONTRACTED SERVICES	10,239	12,450	11,200	11,900
TOTAL	54,280	61,932	55,763	65,246

Salaries/Wages: The amount of \$39,825 covers:

- Compensation paid to seven commissioners - **\$30,625**
- Recording Secretary's attendance at, and the transcription of minutes for, public meetings - **\$9,000**

Fringe Benefits: The allocation of **\$3,521** 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**
- Contribution to Upper Dublin Community Day, volunteer appreciation event or equivalent event - **\$5,000**

Contractual Services: Funds are provided to cover:

- The conference and training budget of \$2,500 includes funds for:
 - Commissioner attendance at the Pennsylvania State Association of Township Commissioners conferences - **\$1,500**
 - The PSATC yearbook ad - **\$250**
 - Attendance at the Upper Dublin Medal Dinner - **\$250**
 - The MCATC Spouse Appreciation event - **\$500**
- Shade Tree Commission to fund general operations - **\$5,000**
- Volunteer boards and commissions operations - **\$500**
- Subscriptions and dues - **\$3,900**

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 and other administrative functions for the operating departments. The recommended budget totals **\$1,539,772**.

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	366,861	435,500	430,500	437,000
FRINGE BENEFITS	90,196	92,650	104,135	113,465
MATERIALS/SUPPLIES	18,547	18,500	22,500	18,500
CONTRACTED SERVICES	981,957	974,900	1,000,714	956,500
VEHICLE O&M FEES	13,930	14,165	14,448	14,307
TOTAL	1,471,490	1,535,715	1,572,297	1,539,772

Salaries/Wages: The proposed budget provides:

- Compensation for Manager, Manager's Office Administrator, Information Specialist and 50% funding for Human Resource Director position including employer contribution to deferred compensation plan for department head - **\$362,000**
- Funding for part time Administrative Assistant - **\$30,000**
- Funding for part time Economic Development Coordinator - **\$43,000**
- Funding for a camera operator at public meetings - **\$2,000**

Fringe Benefits: The cost of employee benefits, employer paid taxes and employee participation in the Township tuition reimbursement program totals **\$113,465**.

Materials/Supplies:

- Funds for general office supplies, copier paper and computer supplies. - **\$16,000**
- A budget for the replacement of minor office equipment - **\$2,500**

Contractual Services: Contractual costs are projected to total \$956,500 for:

- Insurance coverage for the General Fund's share of Liability, Public Officials and Property and Casualty premiums - **\$190,000**
- General legal fees for:
 - Township solicitor - **\$162,000**
 - Labor counsel - **\$10,000**
 - Civil Service counsel - **\$3,000**
- Loan repayment to the Community Reinvestment Fund (year 4 of 5 payments) - **\$250,000**
- The telecommunication budget totals \$62,000 for:

- Local service, long distance, line charges and maintenance contracts - **\$26,000**
- Service calls - **\$3,000**
- Cellular phones - **\$33,000**
- Internet connection fees - **\$10,000**
- Deer management costs - **\$19,000**
- Costs related to general consulting and contract services are budgeted at **\$60,000** for:
 - Stenographer costs for conditional use and special hearings, constituent management system fees, updates to the Township codification, property appraisal fees, credit card processing fees, traffic studies, cost of administration of Township's Retirement Health Savings Plan and Flexible Spending Account Plan, special zoning district reports, economic analysis, inter-municipal task forces and community dispute resolutions.
- Maintenance and system administration of computer network and website - **\$62,000**
- Civil service costs for the physical and psychological exams, civil service advertising and testing and miscellaneous items - **\$3,000**
- Equipment lease/rental and maintenance costs total \$25,500 for:
 - Photocopier lease - **\$6,000**
 - Postage meter and mail machine - **\$4,000**
 - Document imaging and agenda management system - **\$6,500**
 - Cloud hosted exchange costs – **\$6,500**
 - Storage trailer - **\$1,000**
 - Water coolers - **\$1,500**
- Postage expenses for routine Township business - **\$20,000**
- Printing costs for envelopes, letterhead, business cards and note paper - **\$8,000**
- Advertising expenses for meetings, hearings, bids and job openings - **\$15,000**
- Special event expenses such as employee events, sympathy acknowledgments and meeting expenses - **\$14,000**
- Township Manager approved training expenses for all Township employees other than Police officers who have a training budget within the Police cost center - **\$32,000**
- The subscriptions and memberships budget totals \$10,500 for:
 - State and local associations - **\$3,000**
 - Greater Valley Forge Transportation Management Association - **\$5,000**
 - Miscellaneous subscriptions and dues - **\$2,500**
- Mileage reimbursement for Township business - **\$500**

Vehicle O&M Fees: Expenses for the operation and amortization of the Township Manager's vehicle total **\$14,307**

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, budget development and control and the collection of delinquent earned income taxes (EIT) and local services taxes (LST). Recommended funding for the department is **\$550,706**.

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	357,256	375,000	365,000	372,000
FRINGE BENEFITS	133,437	142,294	134,966	134,706
MATERIALS/SUPPLIES	1,724	2,800	1,500	2,200
CONTRACTED SERVICES	41,102	45,000	43,800	41,800
TOTAL	533,519	565,094	545,266	550,706

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. – **\$286,000**
- A budget to fund the part time positions of receptionists, office assistant and purchasing agent - **\$86,000**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$134,706**.

Materials/Supplies: The cost of office supplies is budgeted at **\$2,200** for computer paper, printer ribbons, storage boxes and general office supplies.

Contractual Services: Contractual services total \$41,800 for:

- Annual independent audit - **\$17,000**
- A budget for computer support, maintenance and development including:
 - Land records software license - **\$1,000**
 - Support of and updates to the Township's financial and payroll software - **\$19,500**
 - Equipment maintenance fees for system hardware - **\$500**
- A printing budget of **\$2,000** is allocated for purchase orders, receipts and envelopes.
- Bank services fees - **\$1,000**
- Subscriptions and dues - **\$400**
- Mileage reimbursement for personal vehicles used for Township business - **\$400**

GENERAL FUND

TAX COLLECTOR/TREASURER

The proposed budget of **\$21,665** provides funding for the collection of real estate taxes and for the duties of the appointed Township Treasurer.

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	13,188	13,240	13,225	10,000
FRINGE BENEFITS	1,006	1,013	1,012	765
MATERIALS/SUPPLIES	223	250	200	250
CONTRACTED SERVICES	9,874	10,372	10,097	10,650
TOTAL	24,291	24,875	24,534	21,665

Salaries/Wages: The \$13,000 budget funds:

- Tax Collector for services provided in billing and collecting real estate taxes for the current year. - **\$10,000**

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

Materials/Supplies: **\$250** is budgeted for miscellaneous office supplies.

Contractual Services: The \$10,650 in contractual services includes:

- Postage - **\$2,800**
- Printing of real estate tax bills - **\$2,200**
- Reimbursement for office staff - **\$4,000**
- Public official bond - **\$1,650**

GENERAL FUND

ENGINEERING

The Engineering cost center funds in staff and out sourced engineering services for the Township. The recommended budget totals **\$229,316**. Fees for services are anticipated at **\$191,000** resulting in a net cost for this cost center of **\$38,316**.

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	166,582	176,350	173,450	179,000
FRINGE BENEFITS	32,790	35,320	34,723	35,536
MATERIALS/SUPPLIES	-	300	200	250
CONTRACTED SERVICES	35,937	34,200	9,701	14,530
TOTAL	235,309	246,170	218,074	229,316
REVENUES FROM PASS THROUGH FEES	189,637	185,000	189,000	191,000
NET COST	45,672	61,170	29,074	38,316

Salaries/Wages: A budget of **\$179,000** funds the full-time in-house Township Engineer at \$124,000 and part-time in house inspectors at \$55,000.

Fringe Benefits: The cost of employer paid taxes totals **\$35,536**.

Materials/Supplies: **\$250** is budgeted for office supplies.

Contractual Services: The \$14,530 in contractual services includes:

- General engineering services not provided by in-house staff - **\$10,000**
- Mileage reimbursements - **\$4,200**
- 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, Township library and other Township owned general use facilities. Minor improvements to the Township buildings are also budgeted in this cost center. The recommended budget totals **\$395,693**

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	17,355	17,600	17,600	17,950
FRINGE BENEFITS	2,877	2,941	2,878	2,948
MATERIALS/SUPPLIES	28,846	30,000	21,000	28,000
CONTRACTED SERVICES	335,513	359,195	348,125	346,795
TOTAL	384,591	409,736	389,603	395,693

Salaries/Wages: A budget of **\$17,950** is funded for a part-time janitor at 4 hours per day to clean and maintain the public works facility.

Fringe Benefits: The budget of **\$2,948** 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 \$28,000 and are allocated as follows:

- Janitorial supplies for all buildings - **\$12,000**
- Interior and exterior paint supplies - **\$2,500**
- Electrical supplies primarily light bulbs and ballasts - **\$5,000**
- General building materials and supplies - **\$8,500**

Contractual Services: Utility and janitorial costs are the bulk of the \$346,795 contractual services budget that includes:

- Electricity and gas for administration building - **\$115,000**
- A \$80,000 building maintenance budget for the Township Building that includes:
 - HVAC repairs - **\$25,000**
 - Locksmith services - **\$2,000**
 - Plumbing services - **\$8,000**
 - Electrical services - **\$10,000**
 - Fire alarm repairs - **\$5,000**

- Carpet repair and replacement - **\$4,500**
 - General building repairs - **\$25,500**
- Water service to the Township Building - **\$4,800**
- Fuel storage tank insurance - **\$495**
- Janitorial services to clean and maintain the administration building, police department and library - **\$50,000**
- A contract maintenance budget of \$36,000 for the Township Building allocated for:
 - HVAC systems service for administrative building and garage - **\$19,000**
 - Service contract for emergency generator, UPS and water pump - **\$6,000**
 - Exterminating service for administrative building and garage - **\$2,000**
 - Fire alarm system and fire extinguisher service - **\$5,000**
 - Service contract for elevator - **\$2,500**
 - Window and carpet cleaning - **\$1,500**
- Maintenance, repairs and utility costs for the North Hills Community Center total \$43,000 for:
 - Electricity and gas - **\$15,000**
 - Water - **\$2,500**
 - Electrical, plumbing, HVAC and general repairs - **\$5,500**
 - Janitorial service contract - **\$15,000**
 - Fire alarm, elevator, sprinkler and HVAC service contracts - **\$5,000**
- Minor improvement projects at the Township Building are budgeted at **\$17,500**

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 **\$7,674,927**.

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	5,328,030	5,288,600	5,264,500	5,371,000
FRINGE BENEFITS	1,513,731	1,522,400	1,511,100	1,548,850
MATERIALS/SUPPLIES	67,653	58,000	72,800	60,250
CONTRACTED SERVICES	152,049	181,885	183,282	178,500
EQUIPMENT PURCHASES	88,194	42,000	71,000	140,000
VEHICLE O&M FEES	366,136	372,601	380,053	376,327
TOTAL	7,515,792	7,465,486	7,482,735	7,674,927

Salaries/Wages: The budget includes funding for 40 sworn officer positions, 6 full time support staff positions, part time support staff and part time crossing guards. Funding is recommended for:

- Salaries for the 40 sworn officers – **\$4,824,000**
 - Base pay for all 40 sworn officers and employer contribution to deferred compensation plan for department head - **\$4,113,000**
 - Shift differential pay - **\$62,000**
 - Stipend to officers who have opted out of the Township medical plan - **\$18,000**
 - Longevity pay - **\$93,000**
 - Holiday pay – **\$99,000**
 - Education incentive - **\$129,000**
 - Contractually agreed upon incentive pays - **\$83,000**
 - Clothing allowance - **\$8,000**
 - Non-reimbursable police overtime - **\$159,000**
 - Reimbursable police overtime - **\$60,000**
- Pay for civilian positions of 5 full time and two part time dispatchers/data entry clerks, one administrative assistant and one evidence management specialist - **\$400,000**
- Civilian employee overtime - **\$20,000**
- Crossing guards of which 50% is reimbursed to the Township from the Upper Dublin School District - **\$127,000**

- Fringe Benefits: The cost of employee benefits, employer paid taxes and tuition reimbursement is **\$1,548,850**.

Materials/Supplies: Costs for materials and supplies total \$60,250 for:

- Office, computer, bicycle repair and investigative supplies - **\$12,750**
- Ammunition for training including range supplies - **\$10,000**
- Uniforms for officers, dispatchers and crossing guards - **\$27,500**
- 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 school children visits and supplies for National Night Out - **\$5,000**

Contractual Services: The budget for contractual services is \$178,500 for:

- Police Professional Liability insurance - **\$54,000**
- Radio maintenance service contracts for portables and dispatch center - **\$2,000**
- Training costs, most of which are for mandatory training, including an application for online training during work hours - **\$30,000**
- Equipment rental for photocopier – **\$6,000**
- Maintenance for speed calibrations – **\$2,000**
- Maintenance on Police computer hardware, voice recorder, CPIN, mobile data terminals and Livescan/Video Arraignment - **\$22,000**
- Computer support for police network, CLEAN/NCIC and laptop wireless - **\$18,000**
- Subscription to employee management, evidence management and scheduling management software - **\$14,000**
- Printing of forms, time cards, tickets and field reports - **\$3,000**
- Professional cleaning of officers' uniforms - **\$7,000**
- Subscriptions and dues to professional organizations, law journals, crimes code and court access fees - **\$16,000**
- Township's SWAT assessment to cover the cost of uniforms and training needs for the Township's emergency response team - **\$4,500**

Equipment: Equipment purchases total \$140,000 for:

- Replacement of in-car video systems - **\$65,000**
- Replacement of equipment in the Police Communications Center - **\$24,000**
- Purchase of replacement vests - **\$6,000**
- Purchase of replacement computer hardware - **\$10,000**
- Emergency equipment such as flares, EMS supplies and first aid - **\$7,000**
- Conversion of new police vehicles - **\$23,000**
- Purchase of replacement duty weapons - **\$5,000**

Vehicle O&M Fees: Expenses for the operation and amortization of the 20 vehicles assigned to the police department total **\$376,327**.

GENERAL FUND

FIRE MARSHAL

The Fire Marshal enforces fire code regulations in all structures and developments within the Township. Some costs previously funded in this cost center have been moved to the Fire Service Administrator budget. Recommended funding is **\$130,928**.

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	77,224	79,000	79,250	80,500
FRINGE BENEFITS	33,473	35,349	34,566	35,661
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	-	-	-	-
VEHICLE O&M FEES	14,187	14,621	14,913	14,767
TOTAL	124,884	128,970	128,729	130,928

Salaries/Wages: Funds are provided in this cost center to cover the Fire Marshal's salary.

Fringe Benefits: The cost of benefits and employer paid taxes is **\$35,661**.

Vehicle O&M Fees: Operation and amortization costs for the Fire Marshal's vehicle total **\$14,767**.

GENERAL FUND

CODE ENFORCEMENT

The Code Enforcement department is responsible for enforcing compliance with all plumbing, building, zoning and health ordinances, codes and standards and inspecting all new construction and renovations of existing facilities. The Township's Community Planning and Zoning staff is also funded in this cost center. The recommended budget for Code Enforcement is **\$914,818**.

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	522,305	547,500	581,000	589,000
FRINGE BENEFITS	191,809	203,960	204,321	209,133
MATERIALS/SUPPLIES	9,006	10,900	10,900	11,200
CONTRACTED SERVICES	80,919	62,800	62,112	66,600
VEHICLE O&M FEES	38,986	38,500	39,270	38,885
TOTAL	843,025	863,660	897,603	914,818

Salaries/Wages: The \$589,000 budgeted for salaries is for:

- Funding for seven full-time staff positions including employer contribution to deferred compensation plan for department head. - **\$507,000**
- Funding for part time administrative assistants for permitting, property transfers and planning commission assistance. Hours fluctuate based on need - **\$69,000**
- Compensation to the members of the Zoning Hearing Board - **\$3,000**
- Office work overtime – **\$10,000**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$209,133**.

Materials/Supplies: The budget for supplies totals \$11,200 allocated for:

- General office, computer and photography supplies - **\$8,700**
- Uniforms - **\$2,500**

Contractual Services: Contractual services total \$66,600 for:

- Zoning Hearing Board Solicitor fee - **\$22,500**
- Advertising, in the form of zoning hearing notices, conditional use notices and amendments to Township codes - **\$6,000**
- Stenographer appearance fees at Zoning Hearing Board meetings - **\$2,500**
- Third party plan reviews - **\$7,500**
- Montgomery County Planning Commission services - **\$6,500**

- Printing of all forms, applications, licenses and codebooks - **\$1,200**
- Lease payments and equipment maintenance on photocopier - **\$3,500**
- Property maintenance expenses - **\$7,000**
- Mosquito control - **\$5,000**
- Geo Plan software license, user fees and modifications- **\$2,500**
- Subscriptions and dues - **\$1,800**
- Mileage reimbursement for personal vehicles used for Township business - **\$800**

Vehicle O&M Fees: Expenses for the operation and amortization of the two existing Township vehicles utilized by the Code Enforcement employees total **\$38,885**.

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 **\$2,371,670**.

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	845,081	880,500	863,600	901,500
FRINGE BENEFITS	423,798	437,041	433,554	457,600
MATERIALS/SUPPLIES	31,751	29,850	29,520	27,100
CONTRACTED SERVICES	579,342	618,700	548,900	554,200
VEHICLE O&M FEES	425,162	427,000	435,540	431,270
TOTAL	2,305,134	2,393,091	2,311,114	2,371,670

Salaries/Wages: The proposed budget provides **\$897,000** in wages for 15 full-time employees.

Part-time labor required to complete crews and to cover full-time employee absences totals **\$1,500**. Part time labor has been reduced significantly since the onset of automated trash collection.

Overtime pay is projected at **\$3,000** 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 **\$457,600**.

Materials/Supplies: The \$27,100 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. - **\$2,600**
- 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 - **\$16,000**

Contractual Services: Disposal fees are budgeted at:

- The 2018 tipping fee is budgeted at a rate of \$61.39 per ton for disposal at the Plymouth facility. At an estimated tonnage of 7,200 tons, trash disposal will cost **\$442,000**.
- Cost of highway tolls to travel to Plymouth. - **\$9,000**
- Cost for disposal of white goods of which nearly all are reimbursed through fees for this service. - **\$12,000**
- Hosting of one ewaste collection event and two paper shredding events during the year. - **\$3,900**
- The Township's contract for the processing of single stream recyclables through the Montgomery County Recycling Consortium. (3000 tons at \$27/ton) - **\$81,000**

Funds are also provided for:

- Printing of brochures for yard waste carts and recycling information- **\$1,000**
- Printing of DEP stickers for trucks hauling trash - **\$1,200**
- Rental of a portable toilet at the leaf collection site - **\$1,000**
- Charges for 10 GPS units – **\$3,100**

Vehicle O&M Fees: Charges for the operation and amortization of sanitation vehicles total **\$431,270**.

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 **\$3,895,647**.

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED BUDGET	2018 ADOPTED BUDGET
SALARIES/WAGES	1,459,019	1,500,000	1,429,500	1,521,000
FRINGE BENEFITS	608,665	630,049	616,549	642,531
MATERIALS/SUPPLIES	485,671	628,450	571,450	585,350
CONTRACTED SERVICES	423,173	351,950	350,815	355,275
VEHICLE O&M FEES	778,129	782,655	798,308	791,492
TOTAL	3,754,657	3,893,104	3,766,623	3,895,647

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 **\$1,291,713**.

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	350,861	358,000	356,500	366,000
FRINGE BENEFITS	108,896	115,851	113,512	117,696
MATERIALS/SUPPLIES	5,934	6,350	5,150	5,150
CONTRACTED SERVICES	11,629	10,850	11,040	11,375
VEHICLE O&M FEES	778,129	782,655	798,308	791,492
TOTAL	1,255,449	1,273,706	1,284,510	1,291,713

Salaries/Wages: The budget of **\$366,000** funds:

- Salaries for the four existing full-time employees in the Administration division of the Public Works department. - **\$303,000**
- 50% of the salary of the Public Works/Fleet and Facilities Director. The balance of this employee's salary is budgeted in the Fleet department - **\$60,000**
- Funding for a summer part time employee through an internship program - **\$3,000**

Fringe Benefits: Benefit costs and employer taxes are budgeted at **\$117,696**.

Materials/Supplies: Expenses in this category total \$5,150 for:

- General office and computer supplies - **\$2,500**
- Engineering field supplies - **\$1,500**
- Uniforms and safety equipment for Administration staff - **\$1,150**

Contractual Services:

- Mileage reimbursement for personal vehicles used for Township business - **\$250**
- Lease payments and equipment maintenance for large document scanner/printer - **\$225**
- Outside engineering services for the inspection of bridges and culverts - **\$8,600**
- Dues and subscriptions - **\$2,300**

Vehicle O&M Fees: Charges for the operation and amortization of all Engineering and Highway division vehicles total **\$791,492**.

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 **\$140,100**.

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	101,094	109,000	99,000	99,000
FRINGE BENEFITS	7,675	7,574	7,000	7,000
MATERIALS/SUPPLIES	1,974	2,000	2,000	2,100
CONTRACTED SERVICES	31,772	22,000	32,000	32,000
TOTAL	142,515	140,574	140,000	140,100

Salaries/Wages:

- Allocation of salaries for full-time Public Works personnel to fund the Fall leaf collection program and year round street sweeping program - **\$90,000**
- Part-time employees to assist in the leaf collection program - **\$1,500**
- Overtime for crews to work, if necessary, on weekends to complete the program - **\$7,500**

Fringe Benefits: The cost of employer paid social security taxes for the salaries and wages allocated to this cost center totals **\$7,000**.

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 - **\$2,100**

Contractual Services:

- Temporary laborers to supplement Township employees to complete the leaf collection program. - **\$32,000**

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 2018 budget of **\$315,975** provides funds to maintain this level of service.

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	143,894	150,000	90,000	150,000
FRINGE BENEFITS	10,555	11,475	6,885	11,475
MATERIALS/SUPPLIES	76,025	179,000	137,000	152,000
CONTRACTED SERVICES	-	2,500	-	2,500
TOTAL	230,474	342,975	233,885	315,975

Salaries/Wages:

- Full-time salaries allocated for snow and ice removal during regular working hours - **\$50,000**
- Funds are budgeted to remove snow and salt roads during nighttime and weekend hours by Highway, Sanitation, Parks and Fleet personnel - **\$100,000**

Fringe Benefits: The cost of employer paid social security taxes for the salaries and wages allocated to this cost center totals **\$11,475**.

Materials/Supplies:

- A budget is provided for the purchase of rock salt for highway snow and ice removal. For 2018, 2,800 tons are estimated at a cost of \$49.42/ton. The estimated volume of salt remains the same but the cost per ton decreases from 59.73/ton in 2017. – **\$138,500**
- Reimbursement of damaged mailboxes up to a \$100 maximum – **\$6,000**
- Food reimbursements for employees working overtime - **\$2,500**
- Deicer used on Township owned sidewalks. - **\$5,000**

Contractual Services: A budget is provided for the cost of contract work primarily to clean cul-de-sac streets if the need arises due to extremely severe weather conditions - **\$2,500**

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 **\$141,295**.

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	-	29,000	29,000	30,000
FRINGE BENEFITS	-	2,219	2,219	2,295
MATERIALS/SUPPLIES	59,281	55,000	50,000	55,000
CONTRACTED SERVICES	99,598	58,000	42,000	54,000
TOTAL	158,878	144,219	123,219	141,295

Salaries/Wages:

- Full-time salaries allocated to this cost center during regular working hours - **\$30,000**

Fringe Benefits: The cost of employer paid social security taxes for the salaries and wages allocated to this cost center totals **\$2,295**.

Materials/Supplies:

- Sign faces, blanks, posts, line paint, LED signal bulbs, signal controller parts, specialty signs, graffiti remover, testing of conflicts monitors, sheeting, cutting blades and film for the sign plotter and temporary “No Parking” signs. - **\$55,000**

Contractual Services: Cost associated with contractual services totals \$54,000 for:

- Electricity for traffic signals at 38 intersections, 9 school zone signal locations and 6 flashing warning devices. - **\$9,000**
- Line painting of 4” yellow center lines and 4” white edge lines on more heavily traveled collector streets including epoxy painting where necessary - **\$20,000**
- Consultant services for the traffic signal review program - **\$11,000**
- Emergency knockdown repairs, electrical repairs, tree trimming, pole replacement and inspection – **\$8,500**
- Traffic signal maintenance contracts and internet connections - **\$5,500**

GENERAL FUND

STREET LIGHTS

The street light budget funds the operating expenses and costs to maintain the Township owned street lights. The budget is **\$201,000**.

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	21,313	25,000	30,000	10,000
CONTRACTED SERVICES	223,147	194,000	205,775	191,000
TOTAL	244,461	219,000	235,775	201,000

Materials/Supplies:

- Purchase of bulbs, parts, testing equipment and other replacement items for installation by Consortium or Highway crews. - **\$10,000**

Contractual Services:

- Electricity costs for the over 2,100 luminaries in the Township. The electric budget is reduced due to the energy savings expected from the street light conversion project to be completed by the end of 2017 - **\$180,000**
- Repainting of high reach/cobra fixture street light poles to continue the Township program of painting poles in neighborhoods where the poles have rusted or the paint is coming off. - **\$7,000**
- Miscellaneous repairs including the replacement of knocked down poles and broken fixtures. - **\$4,000**

GENERAL FUND

STORM SEWER

The recommended budget for storm sewer repair projects and maintenance is **\$172,300**.

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	109,873	119,300	134,300	123,300
CONTRACTED SERVICES	45,782	49,000	45,500	49,000
TOTAL	155,656	168,300	179,800	172,300

Materials/Supplies: \$123,300 of material needed to maintain the Township's storm sewer system including:

- Materials for inlet repairs and reconstruction - **\$115,000**
 - Hoods and grates - **\$50,000**
 - Pipe - **\$10,000**
 - Concrete - **\$30,000**
 - Stone - **\$17,000**
 - Metal for inlets - **\$1,500**
 - Lumber - **\$4,000**
 - Bricks, cement, sand, straw, stone and grass seed - **\$2,500**
- Small tools including shovels, picks, saw blades, tape measures, wheel barrows, bits, locater, torch gases and rebar - **\$8,300**

Contractual Services: The contractual services budget totals \$49,000 for:

- Maintenance of detention basins, storm water conduits and open channels on municipal land - **\$31,000**
- 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. - **\$5,000**
- Removal of unusable storm sewer, street reconstruction and street sweeper debris from the Township facilities - **\$13,000**

GENERAL FUND

HIGHWAY AND ROAD MAINTENANCE

The budget for highway and road maintenance is **\$1,633,265**.

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	863,170	854,000	855,000	876,000
FRINGE BENEFITS	481,539	492,931	486,934	504,065
MATERIALS/SUPPLIES	211,271	241,800	213,000	237,800
CONTRACTED SERVICES	11,245	15,600	14,500	15,400
TOTAL	1,567,225	1,604,331	1,569,434	1,633,265

Salaries/Wages: The budget of \$876,000 funds:

- Salaries for the fifteen 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. - **\$816,000**
- Part-time labor to assist with projects and cover full-time employees' vacation and personal days - **\$48,000**
- Overtime for non-snow related emergency road repairs, extended paving projects, placement of barricades and traffic signal generators - **\$12,000**

Fringe Benefits: Employee benefits and employer paid taxes for the fifteen full-time employees totals **\$504,065**.

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. - **\$217,000**
- Minor tools and supplies for parts for all gasoline powered equipment, hand tools, temporary signs, battery tool kit, radius forms and milling machine teeth - **\$12,000**
- Uniforms and safety equipment per contractual obligation - **\$8,300**
- Cost of CDL licenses for all equipment operators - **\$500**

Contractual Services: Funding for contractual services totals \$15,400 for:

- Rental of specialty or emergency equipment, if necessary, and the rental of a milling machine to perform the milling and overlay. - **\$10,000**
- Costs for the Pennsylvania One Call System, the notification system for construction near utility lines - **\$2,300**
- Charges for GPS units - **\$3,100**

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 2017 totaled \$224,895.

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	267,712	280,712	254,895	254,895
TOTAL	267,712	280,712	254,895	254,895
REVENUE - STATE FOREIGN FIRE INSURANCE PREMIUM TAX	250,712	250,712	224,895	224,895

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

- Volunteer Fireman's Relief Association - **\$224,895**
- Community Ambulance of Ambler - **\$15,000**
- Second Alarmer's Ambulance - **\$15,000**

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	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	109,440	109,440	109,440	109,440
TOTAL	109,440	109,440	109,440	109,440

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

- Ambler Borough service to 112 hydrants - **\$17,684** (\$158.00 per hydrant)
- Aqua PA service to 206 hydrants - **\$62,106** (\$303.00 per hydrant)
- North Wales Water service to 296 hydrants - **\$29,650** (\$100.00 per hydrant)

GENERAL FUND

REAL ESTATE TAXES

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

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	4,058	4,153	4,168	4,250
TOTAL	4,058	4,153	4,168	4,250

Contractual Services: Real estate taxes in the amount of **\$4,250** are budgeted to pay the Montgomery County and Upper Dublin School District real estate tax assessed against the Twining Road cell tower property.

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	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 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 2018, the Parks and Recreation Real Estate Tax rate to fund all expenditures is proposed at the rate of .770 mils. At the proposed tax rate, the tax will generate **\$1,725,474** in revenues.

Charges to recreation program participants and park facility users generate **\$524,744**. Interest earnings on the fund are expected to add **\$2,200** and employee contributions toward the cost of health benefits are budgeted at **\$7,500**.

Expenditures total **\$2,234,158**, an increase of \$43,699 (2.0%) above the 2017 budget. Percentage changes for prior years are shown below:

- 2012 - 3.1%
- 2013 - 4.2%
- 2014 - 3.1%
- 2015 - 3.2%
- 2016 - 0.7%
- 2017 - 3.9%

\$111,326 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 14 full-time P&R employees. A corresponding revenue item of **\$65,520** is budgeted as a contribution from the Commonwealth's General Municipal Pension System towards the Township's pension costs. The difference of \$45,806 must be derived from other sources.

At the proposed revenue, expenditure and transfer levels, the Parks and Recreation fund is expected to end the 2018 fiscal year with a fund balance of **\$4,294**.

	2016 ACTUAL TOTALS	2017 ADOPTED BUDGET	2017 PROJECTED TOTALS	2018 ADOPTED BUDGET
OPENING FUND BALANCE	127,987	93,671	100,985	24,340
REVENUES	2,188,867	2,208,263	2,273,793	2,325,438
EXPENDITURES	2,156,451	2,190,459	2,240,362	2,234,158
FUND TRANSFERS	(59,418)	(110,076)	(110,076)	(111,326)
CLOSING FUND BALANCE	100,985	1,399	24,340	4,294

PARKS AND RECREATION FUND

REVENUES

	2016 ACTUAL REVENUES	2017 ADOPTED REVENUES	2017 PROJECTED REVENUES	2018 ADOPTED REVENUES
REAL ESTATE TAXES	1,588,709	1,632,389	1,625,000	1,725,474
INTEREST EARNINGS	1,870	1,500	1,800	2,200
STATE GRANTS	61,245	62,776	64,235	65,520
EMPLOYEE CONTRIBUTIONS	7,853	7,500	7,500	7,500
DEPARTMENT EARNINGS:				
GENERAL TRIPS	51,783	67,650	94,812	76,775
PARK RENTAL	43,094	36,440	31,032	36,940
DONATIONS	25,054	30,621	29,000	29,254
SITWATCH SERVICES	3,276		3,180	
NORTH HILLS SUMMER CAMP	1,720	1,500	2,070	1,500
SUMMER PROGRAMS	277,259	271,726	281,448	275,482
OTHER PROGRAMS	75,390	56,131	90,862	66,743
SPECIAL EVENTS	18,789	13,280	15,747	11,300
POOL RENTAL	27,309	26,750	27,107	26,750
THEATER COMPANY	5,517	-		
TOTAL	2,188,867	2,208,263	2,273,793	2,325,438

PARKS AND RECREATION FUND

EXPENDITURE SUMMARY

The Parks and Recreation Fund budget for 2018 totals **\$2,234,158**, an increase of \$43,699 (2.0%) above the 2017 budget. Details on the proposed expenditures for each of the cost centers are provided in the following section.

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	1,098,180	1,123,796	1,075,146	1,114,120
FRINGE BENEFITS	358,623	373,945	375,679	396,810
MATERIALS/SUPPLIES	316,245	296,120	334,319	299,026
CONTRACTED SERVICES	239,922	250,353	308,973	277,957
EQUIPMENT PURCHASES	4,516	-	-	-
VEHICLE O&M FEES	138,966	146,245	146,245	146,245
TOTAL	2,156,451	2,190,459	2,240,362	2,234,158

PARKS AND RECREATION FUND

COST CENTER SUMMARY

COST CENTER	2016 ACTUAL TOTALS	2017 ADOPTED BUDGET	2017 PROJECTED TOTALS	2018 ADOPTED BUDGET
ADMINISTRATION	585,206	605,254	599,413	611,302
RECREATION PROGRAMS	421,955	401,495	472,165	394,787
POOL	62,501	70,814	73,874	76,162
PARK MAINTENANCE	1,011,451	1,023,284	1,010,729	1,059,775
ROBBINS PARK	42,890	48,046	45,622	50,090
SITWATCH	32,448	41,567	38,559	42,041
TOTAL	2,156,451	2,190,459	2,240,362	2,234,158

PARKS AND RECREATION FUND

ADMINISTRATION

Recommended funding for the Administration cost center totals **\$611,302**.

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	412,758	422,000	423,000	423,000
FRINGE BENEFITS	138,594	144,695	143,405	150,784
MATERIALS/SUPPLIES	1,822	2,000	1,000	2,000
CONTRACTED SERVICES	32,032	36,559	32,008	35,518
TOTAL	585,206	605,254	599,413	611,302

Salaries/Wages: The budget request provides \$423,000 for:

- Six full time positions of Parks and Recreation Director, Parks Superintendent, Recreation Superintendent, Evening/Weekend Coordinator, Recreation Specialist and Administrative Assistant. Amount includes employer contribution to deferred compensation plan for department head – **\$378,000**
- Part time customer service representatives - **\$36,000**
- Stipend for a college intern to work approximately 400 hours. - **\$4,000**
- Overtime - **\$5,000**

Fringe Benefits: The budget of **\$150,784** provides employee benefits and employer paid taxes at the proposed staffing level.

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

Contractual Services: The \$35,518 is requested for:

- Liability and Property Insurance premium for Parks and Recreation - **\$10,500**
- Mileage reimbursement for use of personal vehicles - **\$5,500**
- Credit card processing fees - **\$11,500**
- Lease and maintenance for copier to support P&R function - **\$3,250**
- Typewriter and RecPro software maintenance fees - **\$3,850**
- Dues and membership fees - **\$918**

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 **\$394,787**. Direct costs to provide most programs, trips and events are covered by user fees that are budgeted to generate \$467,240 in 2018. User fees do not cover the cost to fund North Hills recreation summer camp program budgeted at \$20,000.

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	103,722	98,898	100,500	101,626
FRINGE BENEFITS	13,313	12,991	13,088	13,324
MATERIALS/SUPPLIES	213,206	191,852	228,852	172,608
CONTRACTED SERVICES	91,715	97,754	129,725	107,229
TOTAL	421,955	401,495	472,165	394,787

Salaries/Wages: The \$101,626 budget in this cost center is for:

- KidZone, X-Zone and extended day camp supervisors and staffs – **\$50,130**
- Salaries for summer theatre programs and other summer programs - **\$25,107**
- Salaries for winter, spring and fall programs - **\$14,914**
- Salaries for Mondauk Common staff attendants - **\$11,475**

Fringe Benefits: The cost of employer paid taxes for the part-time staff is **\$13,324**.

Materials/Supplies: The budget of \$172,608 for recreation supplies is allocated for:

- Summer program supplies - **\$106,839**
- Summer concerts - **\$9,450**
- General recreational supplies - **\$3,500**
- Fall/winter/spring program supplies - **\$31,655**
- Uniforms and identification for park attendants, camp staff and trip staff - **\$1,164**
- Contribution towards summer camp at North Hills Community Center - **\$20,000**

Contractual Services: The budget for contractual services totals \$107,229 for:

- Cost for buses, tickets, admissions, tolls, parking and ticket only services - **\$72,259**
- Costs associated with seasonal special presentations and one time programs - **\$7,220**
- Printing and postage for leisure guides, department forms and promotions - **\$27,750**

PARKS AND RECREATION FUND

POOL

The Upper Dublin Community pool is scheduled to be open daily from June 16th through mid August and on weekends through September 3rd. The recommended allocation to fund the pool is **\$76,162**. A revenue amount of **\$26,750** is budgeted for pool admission fees to partially offset the cost of operating the pool.

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	25,840	28,764	29,900	30,620
FRINGE BENEFITS	5,534	5,850	5,887	6,042
MATERIALS/SUPPLIES	9,175	15,610	11,437	16,510
CONTRACTED SERVICES	21,952	20,590	26,650	22,990
TOTAL	62,501	70,814	73,874	76,162
POOL REVENUES	27,309	26,750	27,107	26,750

Salaries/Wages: Wages are budgeted at **\$30,620** and assume that the pool will be staffed from 12:30 PM to 8:00 PM on weekends and 12:00 noon to 4:00PM weekdays. The budget provides funds for a pool manager, assistant manager and lifeguards.

Fringe Benefits: The cost of employer paid taxes is **\$6,042**.

Materials/Supplies: The \$16,510 is allocated for:

- Chlorine, muriatic acid and testing chemicals in the standard quantities based on pool water volume and season length - **\$8,810**
- Office supplies for identification bands, staff uniforms and first aid supplies - **\$2,350**
- The purchase of replacement equipment necessary for safe and proper pool operation including replacement umbrellas, hose/reel holder, ORP and pH probes. – **\$2,350**
- Purchase of new pump - **\$3,000**

Contractual Services: The budget of \$22,990 includes:

- Pool electricity - **\$3,250**
- Pool water - **\$4,200**
- Sanitary sewer fees - **\$2,200**
- Emergency plumbing and building repairs - **\$5,500**
- Safety gloves, bee spray, rain gear and landscape materials - **\$1,165**
- Replacement valves - **\$1,000**
- Painting and janitorial supplies - **\$3,175**
- Big filter clean out - **\$2,500**

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 **\$1,059,775**.

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	503,999	518,000	468,200	501,500
FRINGE BENEFITS	187,798	193,656	197,854	209,307
MATERIALS/SUPPLIES	82,754	78,683	86,065	99,153
CONTRACTED SERVICES	93,418	93,700	119,365	110,570
EQUIPMENT PURCHASES	4,516	-	-	-
VEHICLE O&M FEES	138,966	139,245	139,245	139,245
TOTAL	1,011,451	1,023,284	1,010,729	1,059,775

Salaries/Wages: The budget for salaries and wages totals \$501,500 for:

- Seven current full-time staff positions including stipend to employees who have opted out of joining the Township medical plan – **\$415,500**
- Seasonal parks maintenance employees at various durations – **\$82,000**
- Overtime for emergency call-ins and special - **\$6,000**

Fringe Benefits: The cost of employee benefits and employer paid taxes for all Parks Maintenance employees - **\$209,307**

Materials/Supplies: The budget for materials and supplies is requested at \$99,153 for:

- The largest item in this category is for park buildings and grounds supplies - \$66,100. Items included in this line item are:
 - Infield mix and turface for ball fields - **\$10,000**
 - Concrete, stone, paint and lumber for parking lots - **\$4,500**
 - Limestone screenings - **\$2,800**
 - Comfort station rentals - **\$2,800**
 - General repairs to fencing, gates and lighting- **\$4,000**
 - Athletic field lining materials - **\$5,300**
 - Janitorial supplies for all parks - **\$6,000**
 - Plant materials - **\$9,000**
 - Repairs to playground equipment - **\$4,500**
 - Repairs to Loch Alsh Reservoir - **\$1,200**

- Playground ground cover - **\$10,000**
- Eagle scout candidate project assistance - **\$6,000**
- Chemical, fertilizer and grass seed totaling \$10,270 for:
 - bee spray, weed and crabgrass control - **\$4,270**
 - Seed needed for proper turf maintenance and reseeding - **\$3,750**
 - Fertilizer - **\$2,250**
- Uniforms and safety gear - **\$4,208**
- Small equipment purchases - **\$3,575**
- Support for UDJAA basketball program - **\$15,000**

Contractual Services: The cost for contractual services is \$110,570 for:

- Control of Canada Geese at Mondauk Common, CHAC and Pine Run Park - **\$10,000**
- Commercial fertilization and broadleaf weed control at Mondauk Common, CHAC, SPARK, Township Building and Firehouse - **\$6,310**
- Rental fee for storage area - **\$20,160**
- Electricity at all parks - **\$7,500**
- 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 – **\$14,600**
- Tree maintenance for pruning, trimming and the removal of trees and stumps - **\$20,000**
- Ash tree removal - **\$30,000**

Vehicle O&M Fees: Operating and amortization expenses for the use of vehicle equipment for park maintenance total **\$139,245**.

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 **\$50,090**.

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	24,660	26,950	26,413	27,800
FRINGE BENEFITS	8,986	12,141	11,019	12,665
MATERIALS/SUPPLIES	8,438	7,205	6,965	7,975
CONTRACTED SERVICES	807	1,750	1,225	1,650
TOTAL	42,890	48,046	45,622	50,090

Salaries/Wages: Included in the \$27,800 budget is:

- 50% funding, shared equally with the Upper Dublin School District, for one full time maintenance laborer - **\$21,500**
- Summer staff including coordinator, maintenance laborers and gardener - **\$6,300**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$12,665**.

Materials/Supplies:

- Maintenance and repair for work on the grounds and various structures at Robbins Park - **\$3,000**
- Tree maintenance and tree replacement - **\$4,500**
- Supplies for special events - **\$125**
- Small hand tools needed for park maintenance - **\$350**

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 - **\$350**
- Repair of maintenance equipment, such as the chipper/shredder, rototiller and leaf blower - **\$700**

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 **\$42,041**. Payments in the amount of **\$28,054** from the Upper Dublin School District, youth sports organizations and other organizations using Township facilities offset a majority of these costs.

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	27,200	29,184	27,133	29,574
FRINGE BENEFITS	4,398	4,613	4,426	4,687
MATERIALS/SUPPLIES	849	770	-	780
CONTRACTED SERVICES	-	-	-	-
VEHICLE O&M FEES	-	7,000	7,000	7,000
TOTAL	32,448	41,567	38,559	42,041

Salaries/Wages: A budget of \$29,794 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 **\$4,687**.

Materials/Supplies:

- Purchase uniforms, rain gear and badges for the park security officers - **\$530**
- Purchase of replacement car seals and batteries - **\$50**
- First aid and CPR certifications - **\$200**

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. On the following pages are descriptions of open space projects recommended for consideration for funding in the 2018 budget. The total estimated cost for these projects is **\$392,000**.

Revenues to fund the projects are generated through an open space assessment to all new homes constructed in the Township 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 2018, revenues are expected in the amount of \$376,500, **\$1,500** from interest income and **\$375,000** from open space fees.

	2016 ACTUAL TOTALS	2017 ADOPTED BUDGET	2017 PROJECTED TOTALS	2018 ADOPTED BUDGET
OPENING FUND BALANCE	67,915	56,190	90,192	72,007
REVENUES	141,935	120,750	122,115	376,500
EXPENDITURES	119,657	140,300	140,300	367,000
FUND TRANSFERS				
CLOSING FUND BALANCE	90,192	36,640	72,007	81,507

OPEN SPACE FUND

CAPITAL PROJECTS 2018

Purchase of Ventrac Compact Tractor & Attachments

\$35,000

The purchase of a Ventrac compact tractor with attachments is being requested. The department has a need for a one tractor solution for its varied maintenance activities. Having one machine that can be used for snow, rough cut mowing, mowing of the steep Flood Retarding Structure slopes, aeration, stump removal, etc. is very valuable to the department. The department currently has a Steiner tractor, which is a similar machine to the Ventrac, but after 6 years, the Steiner has proven to not be heavy-duty or well-equipped enough to handle the variety of high demand maintenance activities needed. The machine will be purchased through state contract and the Steiner and its attachments will be traded in.

Replacement of two 60" Mowers

\$17,000

Replacement for two of the department's 60" deck mowers is being requested. The current ExMark mowers were purchased in 2013 and will be used through the Fall 2017 season. The primary use of the mowers is for mowing the large grass areas of the 30+ township-owned sites that are mowed on a weekly/monthly basis. The mowers are also used for leaf collection at the 30+ sites during the Fall. The two mowers with the most hours (1,845 hours and 1,816 hours) will be traded-in as part of the purchase. The large mowers have reached a point of needing several major and minor repairs throughout the year that are costly and create downtime for the staff during the peak mowing season. The remaining mower, which has 534 hours will be retained. The leaf baggers, purchased in 2013 with the mowers, will be retained. The two new mowers will be purchased through state contract.

Replace Turf on SPARK Fields 1 & 2

\$250,000

A replacement of the SPARK 1 & 2 Fields is being requested. When the fields were originally opened in early 2008, the anticipated lifespan was 8 to 10 years. The fields are approaching Year 10 and because of the high frequency of use by organized sports and the community, they are in need of replacement. A replacement will be scheduled for the first or second quarter of 2018. The Township is responsible for 1/3 the cost of turf replacement (UD School District and YSO groups are responsible for the remaining 2/3). The total estimated replacement cost of both fields and the preparation of bid documents are estimated to be approximately \$1,000,000.

Resurface the Robbins Park Parking Lot

\$6,000

A resurfacing of the Robbins Park parking lot is being requested. The parking lot was last resurfaced at least 25 years ago and is in dire need of resurfacing. Sections of the parking lot routinely blow out during heavy rains and the numerous cracks are too many to repair. All work will be completed by Township staff.

Construction of Swales Near Water Logged Playground Areas

\$9,000

The construction of two swales, one at Burn Brae Park and one at Henry Lee Willet Park, is being requested. The purpose of the swales is to prevent storm water sheet flow from entering the wood chipped playground areas in each of the parks. This work would enable residents to enjoy the playground areas year-round and prevent the washout of the woodchips, which creates a safety issue. All work will be completed by a contracted company.

Playground Equipment Improvements at Mondauk Common **\$40,000**

Additional equipment on the existing 5 to 12 year playground system and the 2 to 5 year playground system is being requested. Based on the results of the *Parks & Recreation Use Survey*, residents are requesting a more expansive and updated playground at Mondauk Common. All equipment will be purchased through state contract and the installation will be completed by Township staff.

Rehabilitation of the Mondauk Common Main Pavilion **\$10,000**

The rehabilitation of the Mondauk Common Main Pavilion is being requested. Rehabilitation will include powerwashing, sandblasting, sanding and resealing the entire wood surface. This preventive maintenance, which has been delayed too long, will help preserve the integrity of the pavilion and enable it to last for many more years. All work will be completed by a contracted company

TOTAL **\$367,000**

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 rate for 2018 is set at the 2017 rate of 0.479. At this rate, the Library real estate tax is estimated to generate **\$1,073,379** in revenues.

State aid to the Library is projected to be **\$84,012**. Department earnings, in the form of fines, lost book charges, interest earnings employee contributions to health insurance premiums and miscellaneous items are expecting to total **\$40,250**.

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

	2016 ACTUAL TOTALS	2017 ADOPTED BUDGET	2017 PROJECTED TOTALS	2018 ADOPTED BUDGET
OPENING FUND BALANCE	(5,299)	31,469	50,204	62,166
REVENUES	1,195,771	1,195,737	1,187,462	1,197,641
EXPENDITURES	1,140,269	1,196,784	1,175,500	1,205,441
CLOSING FUND BALANCE	50,204	30,422	62,166	54,366

LIBRARY FUND

REVENUES

	2016 ACTUAL REVENUES	2017 ADOPTED REVENUES	2017 PROJECTED REVENUES	2018 ADOPTED REVENUES
REAL ESTATE TAX	1,067,206	1,068,661	1,063,000	1,073,379
FINES	33,610	33,000	33,000	33,000
LOST BOOK CHARGES	2,888	2,800	2,400	2,400
INTEREST INCOME	850	750	1,000	1,000
EMPLOYEE CONTRIBUTIONS	5,955	7,000	2,500	2,350
STATE GRANTS	84,012	82,526	84,012	84,012
COPY/PRINTING	1,250	1,000	1,550	1,500
TOTAL REVENUE	1,195,771	1,195,737	1,187,462	1,197,641

LIBRARY FUND

EXPENDITURES

The budget request for Library expenditures totals **\$1,205,441**. This year's budget proposal is \$8,657 (0.72%) above the 2017 adopted budget.

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	693,612	733,500	720,000	742,300
FRINGE BENEFITS	176,817	188,334	184,650	189,741
MATERIALS/SUPPLIES	213,498	217,000	217,000	217,200
CONTRACTED SERVICES	46,165	49,950	47,350	50,700
EQUIPMENT	10,177	8,000	6,500	5,500
TOTAL	1,140,269	1,196,784	1,175,500	1,205,441

Salaries/Wages: The \$742,300 budget to fund salaries is for:

- Funding for the eight 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 - **\$503,300**
- Part-time salary budget of **\$239,000**

Fringe Benefits: The budget of **\$189,741** funds the benefits and employer paid taxes for the full-time and part-time staff.

Materials/Supplies: A budget of \$217,200 is requested for:

- New books - **\$67,000**
- New juvenile books - **\$34,500**
- New young adult books - **\$12,000**
- Periodicals - **\$6,500**
- AV materials – **\$27,200**
- Juvenile AV materials - **\$6,000**
- Young adult AV materials - **\$1,500**
- Digital media - **\$53,000**
- General office and computer supplies and collection processing materials - **\$9,500**

Contractual Services: The contractual services budget totals \$50,700 for:

- MCLINC operating costs to cover administrative, maintenance, telecommunications, connection fees, internet access and hardware replacement - **\$34,000**

- Other automation expenses - **\$1,000**
- Maintenance of self-check system, Envisionware, Bookware and RDA - **\$2,000**
- Licenses and contracts - **\$4,100**
- Website maintenance - **\$600**
- Lease for copy machine - **\$1,200**
- Printing of informational pamphlets and newsletters - **\$4,500**
- Professional fees and membership dues - **\$2,500**
- Mileage reimbursement - **\$800**

Equipment Purchases: A budget in the amount of **\$5,500** is requested for the replacement of 4 public workstations (\$4,000) and for the repair and replacement of Library furniture as necessary including STEAM Lab and Family Place.

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 2018, user charges, which finance the operation of the Fleet, are expected to derive **\$1,313,657**. Amortization charges, which accumulate to finance future replacement of Township vehicles, are projected at **\$512,947**. Additional sources of revenue are the sale of surplus or used vehicles budgeted at **\$108,500**, anticipated grant funding of **\$250,000** and employee contributions to health insurance premiums at **\$4,500**.

\$47,711 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 **\$28,080** 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.

	2016 ACTUAL TOTALS	2017 ADOPTED BUDGET	2017 PROJECTED TOTALS	2018 ADOPTED BUDGET
OPENING FUND BALANCE	308,966	125,568	156,850	156,217
REVENUES	2,054,750	1,952,871	2,039,817	2,217,684
EXPENDITURES	2,159,973	2,027,857	1,992,706	2,323,657
FUND TRANSFERS IN				
FUND TRANSFERS OUT	(46,893)	(47,175)	(47,744)	(47,711)
CLOSING FUND BALANCE	156,850	3,407	156,217	2,533

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 **\$1,313,657**, an increase of \$9,300 (0.71%) above the 2017 budget.

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	388,244	384,000	381,000	392,000
FRINGE BENEFITS	197,343	203,984	202,647	209,761
MATERIALS/SUPPLIES	549,921	579,978	550,450	590,413
CONTRACTED SERVICES	235,060	136,395	128,609	121,483
TOTAL	1,370,569	1,304,357	1,262,706	1,313,657

Salaries/Wages: The budget recommends **\$392,000** for salaries for five full-time employees and 50% of the salary and employer contribution to deferred compensation plan of the Public Works/Fleet and Facilities Director. Overtime is budgeted at **\$5,000**.

Fringe Benefits: Expenses for benefits and employer paid taxes total **\$209,761** for the six employees in the department.

Materials/Supplies: The budget for materials and supplies totals \$590,413 for:

- Gasoline, purchased through consortium bidding, is projected at 59,215 gallons at \$1.86 per gallon - **\$110,139**
- Diesel, also purchased through consortium bidding, is projected at 71,726 gallons at \$1.81 per gallon - **\$129,824**
- Purchase of new tires and tire repairs for all vehicles - **\$85,000**
- Automotive and truck parts for the repair of vehicles in the fleet - **\$160,000**
- Snow equipment parts - **\$35,000**
- Leaf machine parts - **\$10,000**
- Yard waste equipment parts - **\$10,800**
- Chemicals such as anti-freeze, car soap, parts cleaner solvent, service chemicals, fire extinguisher supplies and rust preventative - **\$6,000**.
- Shop supplies for welding supplies, nuts and bolts, shop towels, oil dry, general hardware and general shop supplies - **\$6,000**

- Lubricants for motor oil, transmission fluid, hydraulic oil, gear oil, grease and universal tractor fluid - **\$19,000**
- Minor shop equipment for hand tools, electronic equipment, air tools, drills and lathe tools. - **\$9,000**
- Computer equipment for truck analysis - **\$4,500**
- Uniforms, including rain gear, boots, gloves and safety equipment - **\$4,000**
- Office and computer supplies - **\$1,150**

Contractual Services: The \$121,483 in this category is requested for:

- Insurance coverage for Township vehicles - \$56,500
 - General and auto liability coverage is budgeted at **\$25,800.**
 - Auto physical damage is budgeted at **\$30,700.**
- Outside body repairs - \$9,000
 - Body, paint work and sandblasting on trucks and snow equipment- **\$6,000**
 - Insurance deductible costs - **\$3,000**
- Outside mechanical repairs - \$45,000
 - Trash packer repairs - **\$7,000**
 - Auto and truck repairs - **\$10,000**
 - Transmission repairs - **\$8,000**
 - Radiator repairs - **\$1,500**
 - Recycle equipment repairs - **\$4,000**
 - Emissions testing - **\$2,000**
 - Dealer repairs - **\$6,500**
 - Computer diagnostics – **\$4,500**
 - Spring repairs - **\$1,500**
- Repairs caused by minor accidents non-reported to insurance company - **\$5,000**
- Service and repairs to mobile radios - **\$4,000**
- Dues and annual support and updates for fleet software program - **\$1,983**

INTERNAL SERVICE FUND

2018 VEHICLE REPLACEMENT PURCHASES

<u>ITEM</u>	<u>DESCRIPTION</u>	<u>COST</u>
1. Two Police Vehicles	<p>The #5 and #6 patrol vehicles will be replaced. Both of these patrol vehicles will have between 115,000 and 125,000 miles on them by the time they are replaced. Both replacement patrol units will be a police package Tahoe type vehicle identical to the current police patrol vehicles and are the only four wheel drive vehicles in the police fleet. The vehicles will be purchased through the State COSTARS contract or the Westmoreland COG whichever price is lowest. The existing cars will be sold on Municibid where the sales revenues have been approximately 25% of the original investment. The change to the Tahoe type vehicles has increased the usable lifespan for patrol use which results in a lower amortization cost per vehicle.</p>	73,000
2. Two Light Trucks	<p>Scheduled for replacement are the #42 full size, four wheel drive pickup and #11 mid-size pick-up truck. The #42 truck is used by the Parks Department for construction projects to haul trailers and transport crews to and from the jobsites on a daily basis. The #16 mid-size pickup is used by the Code Enforcement Director for inspection on jobsites and routine tasks. Both vehicles will be purchased either through PA COSTARS or the Westmoreland COG Contract. Existing vehicles will be sold on Municibid.</p>	59,500
3. Semi-Automated Trash Truck	<p>This unit will replace the existing #2 rear loader truck which is a 2009 model year. This truck is on a 9 year rotation which is at the point where it would typically start to need major repairs. The new vehicle will be a semi-automated rear load truck that is used on a daily basis for yard waste, trash on streets where the automated trucks cannot function and bulk trash pick-ups. This truck is also a critical part of the snow fighting force keeping the State & main roads clear. The replacement unit will be purchased through the PA COSTARS contract.</p>	228,000
4. One Tri-Axle Dump Truck	<p>This truck will replace the existing #7 tri-axle dump truck and is used by the Highway Department for hauling material to and from jobsites, hauling blacktop and pulling tow behind trailers. It is also the backbone of the snow fighting program handling the State roads throughout the Township. The large capacity spreader allows this truck to salt for extended periods of time without stopping to reload.</p>	204,000

5	One Tub Grinder	This machine is used to process the yard waste that is collected daily during the yard waste program. A state grant will be applied for to cover approximately \$250,000 which will reduce the cost to the Township to \$161,500. If grant funding is not secured this year, the purchase will be delayed until funding is available.	411,500
6.	Replacement Snow and Ice Removal Equipment	Funds are budgeted for the replacement of a vee box salt spreader and a adjustable angle plow. All equipment will be purchased through the PA COSTARS contract.	34,000
	TOTAL		\$1,010,800

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 2018 is **.611 mills**, the same as the 2017 rate. At this rate, the Fire Protection Real Estate tax is estimated to generate **\$1,369,175** in revenues. **\$25,000** is budgeted as revenue from housing rental permits and interest earnings for the fund are estimated at **\$1,500** bringing the total available revenue to **\$1,395,675**.

The proposed budget for the Fire Protection Fund totals **\$546,351**. Of that amount, \$402,513 is budgeted to fund the Fort Washington Fire Company and \$143,838 is budgeted to fund the Fire Services Department.

Of the total excess revenues over expenditures, an amount of **\$661,000** 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. The balance of the excess revenues over expenditures, **\$188,324**, will be transferred to the Fire Capital Fund for current and future capital expenditures and vehicle purchases.

	2016 ACTUAL TOTALS	2017 ADOPTED BUDGET	2017 PROJECTED TOTALS	2018 ADOPTED BUDGET
OPENING FUND BALANCE	-	-	17,780	-
REVENUES	1,384,885	1,388,554	1,374,778	1,395,675
EXPENDITURES	516,433	532,661	501,657	546,351
FUND TRANSFERS	(850,673)	(855,893)	(890,901)	(849,324)
CLOSING FUND BALANCE	17,780	-	-	-

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 provides supervision to the Fire Marshal, performs fire protection and public safety planning and is involved with Township wide fire protection issues. Recommended funding is **\$143,838**.

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	100,439	103,250	102,800	105,250
FRINGE BENEFITS	12,836	13,948	13,873	14,067
MATERIALS/SUPPLIES	6,320	8,000	7,250	8,000
CONTRACTED SERVICES	2,548	2,200	2,200	2,200
VEHICLE O&M FEES	14,107	14,180	14,464	14,322
TOTAL	136,251	141,578	140,586	143,838

Salaries/Wages: The budget request provides \$105,250 for:

- The Fire Services Administrator's salary and employer contribution to deferred compensation plan. - **\$88,750**
- Part time administrative assistant position at 20 hours per week. - **\$16,500**

Fringe Benefits: The cost of benefits and employer paid taxes is **\$14,067**.

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

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

Contractual Services: The \$2,200 budget is for:

- Subscriptions and dues for the Director and Fire Marshal - **\$1,200**
- Printing of map books and pre plans - **\$1,000**

Vehicle O&M Fees: Charges for the operation and maintenance of the Township vehicle operated by the Administrator - **\$14,322**.

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 its operations totals **\$415,013**. Of that total, the Township contribution to support the operations is **\$402,513**. The balance of the Fire Company's operating costs is funded from Pennsylvania Turnpike proceeds totaling **\$12,500**.

EXPENDITURE CATEGORY	2016 ACTUAL EXPENSES	2017 ADOPTED BUDGET	2017 PROJECTED EXPENSES	2018 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
FRINGE BENEFITS	42,475	47,000	49,715	49,000
MATERIALS/SUPPLIES	10,374	10,000	11,140	10,000
CONTRACTED SERVICES	327,333	334,083	300,216	343,513
TOTAL	380,182	391,083	361,071	402,513

Fringe Benefits: The cost of providing workers compensation insurance to the volunteer fire company is **\$49,000**.

Materials/Supplies: **\$10,000** is budgeted for the purchase of fuel for vehicles.

Contractual Services: The \$343,513 budget is for:

- Direct contribution to Fort Washington Fire Company to fund operations - **\$321,263**
- Fire Company portion of liability and property insurance - **\$18,250**
- Independent audit - **\$4,000**

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

REVENUE CATEGORY	2016 ACTUAL REVENUE	2017 ADOPTED REVENUE	2017 PROJECTED REVENUE	2018 ADOPTED REVENUE
DIRECT CONTRIBUTION FROM TOWNSHIP	309,000	315,833	282,000	321,263
TOWNSHIP PAID INDIRECT COSTS	71,182	75,250	79,071	81,250
PA TURNPIKE FEES	13,150	14,000	12,000	12,500
OTHER REVENUES	15,775			
TOTAL FUNDING	391,812	405,083	373,071	415,013

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 2018, **\$188,324** is budgeted as a transfer from the Fire Protection Fund and interest earnings are budgeted at **\$2,500**.

No capital expenditures are requested for 2018.

	2016 ACTUAL TOTALS	2017 ADOPTED BUDGET	2017 PROJECTED TOTALS	2018 ADOPTED BUDGET
OPENING FUND BALANCE	524,648	783,158	787,458	937,780
REVENUES	2,040	1,500	3,200	2,500
BOND PROCEEDS	1,950,000			
EXPENDITURES	1,969,802		82,779	
FUND TRANSFERS	280,572	194,893	229,901	188,324
CLOSING FUND BALANCE	787,458	979,551	937,780	1,128,604

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 **1.027 mils** for 2018 and consists of two separate rates: .947 mils for general debt and .080 mils to fund voter approved electoral debt payments. At these rates, the real estate tax will generate **\$2,301,379** in revenue. An additional **\$6,000** is budgeted as interest income for total revenues of **\$2,307,379**.

A transfer in the amount of **\$661,000** is budgeted from the Fire Protection Fund to finance the debt service on the two firehouse improvement projects.

The budgeted debt service expenditures total **\$3,796,876**. Of that amount, **\$3,791,876** is budgeted for debt service on the eight outstanding General Obligation Bond issues and **\$5,000** is budgeted for paying agent fees on the outstanding bonds. Details on the 2018 debt service payments are set forth on the following page.

	2016 ACTUAL TOTALS	2017 ADOPTED BUDGET	2017 PROJECTED TOTALS	2018 ADOPTED BUDGET
OPENING FUND BALANCE	887,364	810,327	831,282	1,106,745
REVENUES	2,233,515	2,294,251	2,287,000	2,307,379
EXPENDITURES	2,859,696	2,642,533	2,672,537	3,796,876
FUND TRANSFERS IN	570,100	661,000	661,000	661,000
FUND TRANSFERS OUT	-	-	-	-
CLOSING FUND BALANCE	831,283	1,123,045	1,106,745	278,248

The closing fund balance is held in reserve for future scheduled debt service payments.

**DEBT SERVICE EXPENDITURES
2018**

ISSUE	BALANCE OF PRINCIPAL AT 12/31/17	PRINCIPAL PAYMENTS	INTEREST PAYMENTS	TOTAL PAYMENTS
1998 - \$5,500,000 20 Years				
Construction of Township Building	411,000	411,000	18,890	429,890
2008 - \$9,000,000 20 Years				
Purchase of open space and storm water management projects	6,012,000	445,000	236,675	681,675
2013 - \$6,620,000 20 Years				
Storm water management projects and construction of traffic signal	950,000	300,000	15,250	315,250
2014 - \$8,535,000 20 Years				
Partial refinance of 2010 debt	7,925,000	345,000	237,125	582,125
2015 - \$2,535,000 20 Years				
Partial refinance of 2010 debt	2,360,000	105,000	63,378	168,378
2016 - \$4,000,000 20 Years				
Burn Brae Firehouse and Virginia Drive bridges	3,837,000	167,000	76,277	234,277
2016 - \$9,845,000 20 Years				
Refinance of 2011 and 2013 debt; street light replacement	9,800,000	595,000	191,789	786,789
2017 - \$9,000,000 20 Years				
Purchase and repurposing of 520 Virginia Drive	9,000,000	346,000	238,492	584,492
Paying Agent Fees				5,000
TOTAL EXPENDITURES		2,714,000	1,077,876	3,796,876

NOTE: The total outstanding General Obligation Debt for the Township as of December 31, 2017 is \$50,097,554: \$40,295,000 in principal and \$9,802,554 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 **\$3,500** in 2018.

	2016 ACTUAL TOTALS	2017 ADOPTED BUDGET	2017 PROJECTED TOTALS	2018 ADOPTED BUDGET
OPENING FUND BALANCE				
PRINCIPAL	197,811	196,881	196,881	196,042
INTEREST	55,278	52,309	51,209	53,948
REVENUES	2,400	2,400	3,200	3,500
EXPENDITURES	9,400	1,300	1,300	1,300
FUND TRANSFERS	-	-	-	-
CLOSING FUND BALANCE				
PRINCIPAL	196,881	195,651	196,042	196,042
INTEREST	51,209	54,639	53,948	56,148

Trust Principal Amounts

- Dannenberg Trust - **\$100,000**
 - Cheston Trust - **51,055**
 - Bauman Trust - **20,000**
 - North Hills Trust - **19,671**
 - Kayser Trust - **5,316**
- \$196,042**

NON-EXPENDABLE TRUST FUND

2018 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 2018 allocation is **\$824,823**. Anticipated interest earnings of **\$6,000** bring the total available revenue from Liquid Fuels to **\$830,823**. \$780,823 will be transferred to the Capital Projects Fund and \$50,000 will be transferred to the General Fund for use on road projects.

	2016 ACTUAL TOTALS	2017 ADOPTED BUDGET	2017 PROJECTED TOTALS	2018 ADOPTED BUDGET
OPENING FUND BALANCE	-	-	-	-
REVENUES	764,779	786,577	804,000	830,823
EXPENDITURES	-	-	-	-
FUND TRANSFERS	(764,779)	(786,577)	(804,000)	(830,823)
CLOSING FUND BALANCE	-	-	-	-

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 2018, **\$175,000** is budgeted as expected interest earnings from the fund reserves. **\$250,000** in principal will be received from the General Fund to reimburse the fund for the cost of a 2015 litigation settlement.

	2016 ACTUAL TOTALS	2017 ADOPTED BUDGET	2017 PROJECTED TOTALS	2018 ADOPTED BUDGET
OPENING FUND BALANCE				
PRINCIPAL	13,000,000	13,250,000	13,250,000	13,250,000
INCOME	495,038	350,038	359,312	194,312
INTEREST INCOME	189,274	180,000	185,000	175,000
EXPENDITURES	-	-	-	-
FUND TRANSFERS IN	250,000	250,000	250,000	250,000
FUND TRANSFERS OUT	(325,000)	(230,000)	(350,000)	-
CLOSING FUND BALANCE				
PRINCIPAL	13,250,000	13,500,000	13,250,000	13,500,000
INCOME	359,312	300,038	194,312	369,312

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 **\$1,140,960**.

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. 2018 funding sources for recommendation are:

- Annual liquid fuels grant - **\$780,823**
- Contribution for Community Ambulance Radios - **\$11,804**
- Interest income - **\$7,000**

	2016 ACTUAL TOTALS	2017 ADOPTED BUDGET	2017 PROJECTED TOTALS	2018 ADOPTED BUDGET
OPENING FUND BALANCE	223,060	1,248,414	1,478,360	563,326
REVENUES	560,006	99,651	419,455	18,804
BOND PROCEEDS	1,008,920			
EXPENDITURES	1,803,405	2,359,597	2,775,000	1,140,960
FUND TRANSFERS	1,489,779	1,016,577	1,440,511	780,823
CLOSING FUND BALANCE	1,478,360	5,045	563,326	221,993

CAPITAL PROJECTS FUND

2018 EXPENDITURES

Road Milling and Overlay

\$391,418

Road milling and overlay of 2.55 miles of road.

<u>Street</u>	<u>From</u>	<u>To</u>	<u>Price</u>
Bridlepath Lane	Pebblewood Lane	Cul-de-sac	25,277
Cavan Drive	Derry Drive	Arran Way	33,711
Cinnamon Circle	Susquehanna Road	Cul-de-sac	21,596
Cinnamon Drive	End of Newer Paving	Camp Hill Road	26,381
Cory Drive	Hartranft Avenue	Barton Drive	44,930
Dublin Road	Jarrettown Road	Arran Way	39,294
Hadden Place	Wallace Drive	Cul-de-sac	19,428
Hartranft Avenue	Highland Avenue	Barton Drive	35,093
Hideaway Circle	Cinnamon Drive	Cul-de-sac	23,437
Kenmare Drive	Jarrettown Road	Tralee Drive	23,927
Kiesel Lane	Schirra Drive	Dillon Road	35,646
Pebblewood Lane	Twining Road	Cul-de-sac	43,249
Treetop Lane	Kiesel Lane	Cul-de-sac	19,449

Milling Cost for Roads to be Paved by Township Forces

\$53,410

1.88 miles of streets scheduled for paving in 2018 by Township forces are:

<u>Street</u>	<u>From</u>	<u>To</u>	<u>Price</u>
Blair Lane	Dillon Road	Cul-de-sac	5,714
Boden Place	Madison Avenue	Madison Avenue	9,074
Church Street	Highland Avenue	Bannockburn Avenue	2,574
Conwell Drive	Bell Lane	Cul-de-sac	4,118
Crystal Valley Drive	Susquehanna Road	Cul-de-sac	4,584
Dorsey Place	Susquehanna Road	Cul-de-sac	3,020
Franklin Lane	Howe Lane	Fort Washington Avenue	10,998
Kane Drive	Willet Drive	Temple Drive	2,800
Orchard Lane	Bethlehem Pike	Ambler Road	2,816
Purdie Lane	Ludwell Drive	Dillon Road	2,200
Stuart Lane	Bethlehem Pike	Ambler Road	5,512

Road Seal Coat

\$97,921

Application of the Ralumac microsurfacing process and crack sealing on 3.25 miles of road to extend life of structurally sound street.

<u>Street</u>	<u>From</u>	<u>To</u>	<u>Price</u>
Ambler Road	Stuart Lane	Orchard Lane	6,469
Burn Brae Drive	Fitzwatertown Road	East Bruce Drive	15,056
Cedar Road	Loch Alsh Avenue	Susquehanna Road	12,741

Dogwood Drive	Butler Pike	Cul-de-sac	9,226
Heller Way	Camp Hill Road	Leah Drive	4,186
Howe Lane	Wright Drive	Limekiln Pike	2,912
Joel Drive	Tannerie Run Road	Susquehanna Road	7,068
Kenyon Drive/Wallace Drive	Thomas Drive	Stevens Drive	8,342
Mill Road	Pennsylvania Avenue	Garden Road	10,841
Penns Lane	Norristown Road	Harner Drive	7,705
Terrace Drive	Fort Washington Avenue	Bell Lane	7,705
Weldy Avenue	Pennsylvania Avenue	Wischman Avenue	5,670

Novachip

\$215,211

Application of Nova Chip micropaving consisting of an ultra thin layer of polymer enhanced asphalt material laid down like an asphalt overlay on 2.12 miles of road to extend life of structurally sound street.

<u>Street</u>	<u>From</u>	<u>To</u>	<u>Price</u>
Highland Avenue	Creek Drive	Bethlehem Pike	39,424
Meadowbrook Avenue	Douglass Street	Cedar Road	43,940
Redgate Road	Eastwind Circle	cul-de-sac	33,040
Spring Hill Drive	Entrance	Whitehouse Road	49,333
St. Georges Road	Tuckerstown Road	Dreshertown Road	27,460
Wentz Drive	Dillon Road	Pinetown Road	22,014

Curb and Sidewalk Replacement

\$40,000

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

Traffic Calming Recommendations

\$100,000

Funds are requested to implement the traffic engineers' phase one traffic calming recommendations on Fort Washington Avenue and Summit Avenue. Pavement markings, signage, crosswalks and flashing crossing signs will be installed.

Uninterruptible Power Source for Traffic Signals

\$10,000

Funds are requested for uninterruptible power source units, batteries and a pad mounted signal controller cabinet at two locations: Fort Washington Avenue/Susquehanna Road and Bethlehem Pike/Highland Avenue.

Limekiln Pike Pedestrian Bridge

\$115,000

Based on inspections performed by township engineers over the past two years, funds are requested to replace the existing pedestrian bridge with an aluminum bridge with a wood deck.

Purchase of Replacement Police Radios

\$48,000

Payment three of five. In 2016, the Township replaced its police emergency radio equipment through a Montgomery County bulk purchasing arrangement. The County is

providing the Township with a five year interest free loan to fund the purchase of the radio equipment. The loan will be paid back to the County in five equal annual installments.

Upgrade of Township Building HVAC Control System **\$50,000**

Funds are requested to continue a phased project of replacing the eighteen control units in the Township Building. Twelve of eighteen original units have been replaced.

Technology and Building Security **\$20,000**

- Purchase of replacement computers, printers and other hardware. - \$12,000
- Purchase of replacement building security and safety equipment - \$8,000

GRAND TOTAL **\$1,140,960**

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 \$11 million in grant funding to finance the multi-year projects which include bridge replacements, trails and road improvements. Preliminary engineering began in 2014 with the first bridge construction projects completed in 2017. The Virginia Drive Road Diet and Trail project will be completed in 2018.

In 2018, a reimbursement from the Upper Dublin Municipal Authority is proposed in the amount of **\$432,934** for funds advanced by the Township for Authority startup costs and for design and engineering costs for projects that will be funded through the Authority. Grant funding in the amount of **\$1,000,000** and interest earnings in the amount of **\$10,000** are also expected.

	2016 ACTUAL TOTALS	2017 ADOPTED BUDGET	2017 PROJECTED TOTALS	2018 ADOPTED BUDGET
OPENING FUND BALANCE	505,222	669,525	(190,604)	308,493
REVENUES	218,410	4,336,014	4,539,296	1,442,934
BOND PROCEEDS	2,000,000			
EXPENDITURES	3,368,241	5,686,355	5,100,000	1,525,000
FUND TRANSFERS	454,005	680,816	1,059,801	
CLOSING FUND BALANCE	(190,604)	-	308,493	226,427

ECONOMIC DEVELOPMENT FUND

2018 EXPENDITURES

<u>VIRGINIA DRIVE ROAD DIET AND TRAIL</u>	\$1,525,000
Narrowing of Virginia Drive from four lanes to three lanes and construction of the Cross County Trail along Virginia Drive.	

TOTAL	\$1,525,000
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STORM WATER MANAGEMENT RESERVE FUND SUMMARY

The Storm Water Management Fund was created to fund storm water management projects throughout the Township.

The storm water management projects are primarily funded through debt financing. The Township issued general obligation debt in the amounts of \$1.5 million in 2008, \$300,000 in 2010 and \$3 million in 2013 to fund storm water projects.

	2016 ACTUAL TOTALS	2017 ADOPTED BUDGET	2017 PROJECTED TOTALS	2018 ADOPTED BUDGET
OPENING FUND BALANCE	1,541,910	1,422,410	1,381,511	-
REVENUES	5,535	4,500	5,000	-
EXPENDITURES	165,934	297,500	400,000	-
FUND TRANSFERS	-	(680,816)	(986,511)	-
CLOSING FUND BALANCE	1,381,511	448,594	-	-

At the end of 2017, the fund balance was transferred to the Economic Development Fund and the Capital Projects Fund.

FUND TRANSFERS

		2017 PROJECTED	2018 ADOPTED
GENERAL FUND	From Liquid Fuels Fund		50,000
	To Capital Projects		
	To Pension Funds	(1,301,727)	(3,301,557)
	To Economic Dev Fund	(624,008)	
PARKS & REC FUND	From General Fund		
	To Pension Fund	(110,076)	(111,326)
FIRE PROTECTION FUND	To Fire Capital Fund	(229,901)	(188,324)
	To Debt Service Fund	(661,000)	(661,000)
FIRE CAPITAL FUND	From Fire Prot Fund	229,901	188,324
INTERNAL SERVICES FUND	To Pension Fund	(47,744)	(47,711)
CAPITAL PROJECTS FUND	From General Fund		
	From Liquid Fuels Fund	804,000	780,823
	From CRF	350,000	
	From Stormwater	286,511	
COMMUNITY REINV. FUND	To Capital Projects Fund	(350,000)	
LIQUID FUELS FUND	To Capital Projects Fund	(804,000)	(780,823)
	To General Fund		(50,000)
DEBT SERVICE FUND	From Fire Prot Fund	661,000	661,000
STORMWATER MGT FUND	To Economic Dev Fund	(700,000)	
	To Capital Projects	(286,511)	
ECONOMIC DEVELOPMENT FUND	From General Fund	624,008	
	From Stormwater	700,000	
PENSION FUND	From General Fund	1,301,727	3,301,557
	From P & R Fund	110,076	111,326
	From Int Services Fund	47,744	47,711

Staffing Level
Full-Time Positions
2018

	ADMINI- STRATION/ INANCE	CODE ENFORCEM ENT	LIBRARY	FIRE SERVICES	ENGINEERI NG	HIGHWAY	SANITATIO N	FLEET & FACILITY	P&R	POLICE	TOTAL
Township Manager	1										1
Chief										1	1
Department Director	1	1	1	1	0.5			0.5	1		6
Staff Engineer	1										1
CommunityPlanner/Zoning		1									1
Coordinator/Administrator	3	2			1				3		9
Administrative Assistant					1				1		2
Fire Marshal				1							1
Inspector		3			1						4
Draftsman					1						1
Bookkeeper	2										2
Professional Librarian			5								5
Staff Librarian			2								2
Deputy Chief										1	1
Lieutenant										1	1
Sergeant										5	5
Corporal										6	6
Detective										4	4
Juvenile Officer										1	1
Patrol Officer										21	21
Dispatcher/Records Clerk										6	6
Superintendent						1	1		1		3
Assistant Superintendent						2	1				3
Foreman						2		1	1		4
Group Leader									1		1
Equipment Operator						10	10		2		22
Laborer							3		3		6
Mechanic								4			4
Caretaker *									1		1
TOTAL	8	7	8	2	4.5	15	15	5.5	14	46	125
* Shared position with UDSD											
Shaded cells reflect new positions in 2017 budget											