

1/3/2022

The Upper Dublin Township Board of Commissioners has adopted a balanced 2022 budget with no change in the real estate tax rate on the Township's portion of the property tax.

Overall, General Fund revenues are estimated at \$21.5 million, or 4.4 percent higher than the 2021 budget. Expenditures are estimated at \$22.6 million, or 4.6 percent higher than the 2021 budget. To balance the budget, which is required by law for township governments, the budget resolution contains a planned \$1.1 million drawdown of its fund balance while maintaining a healthy balance of \$2.1 million or 9.7% of total budgeted expenditures. This level of fund balance keeps the Township in a stable financial position during these uncertain times.

The Township real estate tax bill for the average residential property assessed at \$202,000 will remain at the 2021 level of \$1,240.68. Township real estate taxes represent about 14% of a property owner's total Township, County and School District real estate tax bill.

The Township faced significant increases in demand for services in part due to the tornado that struck the Township on September 1, 2021. Simultaneously, the provision of those services became challenging since the administration and police department required relocation due to the tornado. The most significant rise in 2022 budgeted expenditures was for labor increasing by almost \$1 million which includes the funding for collective bargaining agreements with both the police and public works unions.

The Township adopted detailed 2022 Budget can be downloaded at:

<https://www.upperdublin.net/departments/finance/budget/>

2022 Township Budget

Real Estate Taxes	14,335,695
Local Enabling Taxes	10,850,000
Licenses & Permits	1,781,500
Fines and Forfeits	63,000
Interest and Rent	348,500
Grants and Gifts	3,847,851
Department Earnings	3,523,214
Assessments	316,300
Total	35,066,060

General Fund	20,488,684
Parks & Recreation	2,700,382
Library	1,527,258
Debt Service	2,760,550
Fire Protection	548,688
Capital Projects/Equipment	1,793,036
Open Space	3,602,000
Fire Capital	1,569,162
ARPA	75,000
Non-Expendable Trust	1,300
Total	35,066,060

Taxes

Upper Dublin Township 2021 real estates tax rates

<u>Description</u>	<u>Millage Rates</u>
General Government	2.966
Parks & Recreation	0.915
Fire Protection	0.656
Library	0.541
Debt Service	0.994
Voter Approved Open Space Debt	0.070
Total - Upper Dublin Township	6.142

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

UPPER DUBLIN TOWNSHIP EARNED INCOME TAX:

Effective January 1, 2012, Berkheimer Tax Administration has been the appointed Township earned income tax officer. Any filing for the 2012 or later tax year must be filed directly with Berkheimer. For more information, please visit their website at www.hab-inc.com.

TOWNSHIP OF UPPER DUBLIN
MONTGOMERY COUNTY, PENNSYLVANIA
2022 BUDGET

BOARD OF COMMISSIONERS

IRA S. TACKEL – PRESIDENT

ROBERT H. MCGUCKIN – VICE PRESIDENT

LIZ FERRY

GARY V. SCARPELLO

MEREDITH L. FERLEGER

ALYSON J. FRITZGES

CHERYL KNIGHT

TOWNSHIP MANAGER

PAUL A. LEONARD

ASSISTANT TOWNSHIP MANAGER

JONATHAN K. BLEEMER

**UPPER DUBLIN TOWNSHIP
2022 BUDGET
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**ALL FUNDS REVENUE SUMMARY
2022**

REVENUE CATEGORY	GENERAL FUND	PARKS & REC	OPEN SPACE	LIBRARY	FIRE PROT	FIRE CAPITAL	INTERNAL SERVICES	DEBT SERVICE	CAPITAL PROJECTS	COMM REINV	LIQUID FUELS	NON-EXPEN TRUSTS	TOTAL
REAL ESTATE TAXES	6,952,765	2,127,009		1,257,609	1,524,938			2,473,374					14,335,695
LOCAL ENABLING TAXES	10,850,000												10,850,000
LICENSES AND PERMITS	1,781,500												1,781,500
FINES AND FORFEITS	63,000												63,000
INTEREST AND RENT	202,000	1,000	2,500	1,500	2,000	3,000		4,000	3,000	125,000	2,500	2,000	348,500
GRANTS AND GIFTS	1,011,661	74,114	520,000	102,600			324,645		1,050,000		764,831		3,847,851
DEPARTMENT EARNINGS	578,500	484,946		3,000	22,000	42,000	2,331,317						3,461,763
ASSESSMENTS/CONTRIBUTIONS	65,100	4,200	240,000	2,000			5,000						316,300
BOND PROCEEDS			3,000,000			1,250,000							4,250,000
REVENUE TOTAL	21,504,526	2,691,269	3,762,500	1,366,709	1,548,938	1,295,000	2,660,962	2,477,374	1,063,000	125,000	767,331	2,000	39,254,609
LESS: VEHICLE RENTAL ADJUSTMENT													(2,166,317)
INTERFUND TRANSFERS	(2,101,197)	(154,830)	(400,000)		(1,000,250)	339,250	37,068	661,000	967,331	100,000	(767,331)		(2,318,959)
NET REVENUES	19,403,329	2,536,439	3,362,500	1,366,709	548,688	1,634,250	2,698,030	3,138,374	2,020,331	225,000	-	2,000	34,769,333

ALL FUNDS EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	11,737,652	12,622,374	12,565,129	13,629,423
FRINGE BENEFITS	4,047,774	4,392,282	4,291,689	4,616,501
MATERIALS/SUPPLIES	1,185,663	1,714,844	1,885,110	1,994,825
CONTRACTED SERVICES	3,758,987	4,172,310	3,991,964	4,322,034
EQUIPMENT PURCHASES	145,397	142,460	146,371	169,462
CAPITAL	11,104,597	4,947,712	4,425,055	7,573,265
DEBT SERVICE	3,550,407	3,460,976	3,460,000	2,760,550
TOTAL	35,530,479	31,452,958	30,765,318	35,066,060

EXPENDITURE SUMMARY BY FUND

	2020 ACTUAL TOTALS	2021 ADOPTED BUDGET	2021 PROJECTED TOTALS	2022 ADOPTED BUDGET
GENERAL FUND	18,015,606	19,192,425	18,998,469	20,488,684
PARKS AND RECREATION FUND	1,910,398	2,412,513	2,474,023	2,700,382
LIBRARY FUND	1,126,546	1,408,412	1,358,692	1,527,258
INTERNAL SERVICES FUND	2,661,605	2,217,951	1,969,021	2,750,317
DEBT SERVICE FUND	3,550,407	3,460,976	3,460,000	2,760,550
FIRE PROTECTION FUND	509,112	548,182	534,562	548,688
NON-EXPENDABLE TRUST FUND	4,418	1,300	6,510	1,300
CAPITAL PROJECTS FUND	9,184,016	2,113,812	2,275,000	1,043,103
OPEN SPACE PROJECTS FUND	333,226	1,943,000	849,555	3,602,000
FIRE CAPITAL FUND	11,400	78,500	763,500	1,569,162
ARPA				75,000
ECONOMIC DEVELOPMENT FUND	130,920	-	-	-
SUBTOTAL	37,437,653	33,377,070	32,689,332	37,066,445
LESS INTERNAL CHARGES	1,907,175	1,924,112	1,924,015	2,000,384
TOTAL	35,530,478	31,452,958	30,765,317	35,066,061

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 **\$21,504,526** 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 **2.966 mils** for 2022. Of that total, **0.033 mils** are dedicated to the two ambulance companies servicing the Township. At the rate of 2.966 mils, the real estate tax is expected to generate **\$6,952,765** in property tax revenues, including interim and delinquent taxes. That amounts to 32% of all General Fund revenue. The value of one mil is estimated at a level of \$2,360,000.

The EIT is projected to generate **\$8,750,000** in revenue from the 1% tax, an amount equal to 41% of the total General Fund revenues. The tax is levied against all Township residents and non-residents employed in the Township with the tax on residents being shared equally between the Township and the Upper Dublin School District. About \$2.2 million of the EIT revenue is projected to be received from non-residents working in Upper Dublin who reside in municipalities that do not impose the EIT.

The remaining general fund revenue is derived from the Real Estate Transfer Tax (**\$1,200,000**), Local Services Tax (**\$900,000**), department earnings (**\$578,500**), licenses and permits (**\$1,781,500**), intergovernmental grants (**\$1,011,661**), interest earnings and rents (**\$202,000**), fines and forfeits (**\$63,500**) and other revenues (**\$65,100**).

General Fund expenditures are proposed at **\$20,488,684** with details provided on the ensuing pages.

Funds are budgeted to be transferred out of the General Fund to finance each of its two pension plans. The actuarially determined minimum municipal obligation (MMO) for the two pension plans totals **\$2,101,197** in 2022. The General Fund contribution is partially offset through a grant from the Commonwealth's General Municipal Pension System state aid expected to total \$706,550. Expenditures and transfers total **\$22,589,881** in 2022, an increase of **4.5%**. Previous years increases are shown below:

- 2016 - 5.3%
- 2017 - 0.3%
- 2018 - 9.5%
- 2019 - 1.2%
- 2020 - (6.5%)
- 2021 - 4.3%

At the proposed revenue, expenditure and transfer levels, the 2022 fiscal year will end with a **\$2,147,250** fund balance, an amount equal to **9.5%** of total expenditures and transfers out.

	2020 ACTUAL TOTALS	2021 ADOPTED BUDGET	2021 PROJECTED TOTALS	2022 ADOPTED BUDGET
OPENING FUND BALANCE	2,649,465	2,226,377	2,506,006	3,232,606
REVENUES	20,400,533	20,602,083	22,149,993	21,504,526
EXPENDITURES	(18,015,606)	(19,192,425)	(18,998,469)	(20,488,684)
FUND TRANSFERS IN	-	500,000		
FUND TRANSFERS OUT	(2,528,386)	(2,424,924)	(2,424,924)	(2,101,197)
CLOSING FUND BALANCE	2,506,006	1,711,111	3,232,606	2,147,250

GENERAL FUND

REVENUES 2022

	<u>2020 ACTUAL REVENUES</u>	<u>2021 ADOPTED REVENUES</u>	<u>2021 PROJECTED REVENUES</u>	<u>2022 ADOPTED REVENUES</u>
<u>REAL ESTATE TAXES</u>				
Real Estate Taxes – Current	6,086,482	6,867,523	6,650,000	6,859,765
Real Estate Tax Refunds - Appeals	(36,733)	(92,052)	(140,000)	-
Real Estate Taxes – Delinquent	47,753	50,000	55,000	40,000
Real Estate Taxes – Interim	12,866	35,000	130,000	45,000
Real Estate Taxes - Penalties	7,073	8,000	8,500	8,000
TOTAL	6,117,440	6,868,471	6,703,500	6,952,765
 <u>LOCAL ENABLING TAXES</u>				
Earned Income Tax	8,095,067	8,000,000	8,950,000	8,750,000
Real Estate Transfer Tax	1,294,568	1,150,000	1,775,000	1,200,000
Local Services Tax	877,489	925,000	890,000	900,000
TOTAL	10,267,125	10,075,000	11,615,000	10,850,000
 <u>FINES AND FORFEITS</u>				
Court Fines	52,665	67,500	55,000	62,000
Vehicle Code Violations	180	1,000	200	1,000
TOTAL	52,845	68,500	55,200	63,000
 <u>INTEREST AND RENT</u>				
Interest Earnings	65,537	45,000	20,000	22,000
Rent from NHCC	4,410	-	-	-
Other Rent	265,068	190,000	172,500	180,000
TOTAL	335,014	235,000	192,500	202,000
 <u>GRANTS AND GIFTS</u>				
Public Utility Realty Tax	23,091	23,000	23,443	23,500
State/Federal Grants	15,724	80,000	106,591	80,000
Beverage License Tax	4,050	4,700	4,700	4,700
Casualty Insurance Premium Tax	723,804	711,149	662,025	706,550
Fire Insurance Premium Tax	222,163	222,163	196,911	196,911
TOTAL	988,831	1,041,012	993,670	1,011,661

	2020 ACTUAL REVENUES	2021 ADOPTED REVENUES	2021 PROJECTED REVENUES	2022 ADOPTED REVENUES
<u>DEPARTMENT EARNINGS</u>				
Zoning/Development Fees	4,744	10,000	8,500	10,000
Zoning Hearing Board Fees	28,450	28,000	31,000	30,000
Engineering Fees	179,997	200,000	140,000	180,000
Sale of Maps and Documents	703	1,500	1,502	1,500
Fire Marshal Reports	32,883	30,000	20,000	27,500
Special Police Services	14,566	25,000	30,000	25,000
Crossing Guard Services	47,767	75,500	75,000	77,000
Finance Department Services	693	-	786	-
Police Report Fees	33,303	40,000	34,000	37,500
Contracted Snow Removal	185,233	95,000	108,000	95,000
Cart Fees	13,210	7,500	16,000	12,000
Sanitation Services	82,007	74,000	78,200	78,000
Public Works Services	5,473	-	28,860	-
Recycling Revenue	4,059	3,500	21,000	5,000
TOTAL	633,087	590,000	592,848	578,500
<u>LICENSES AND PERMITS</u>				
Street Opening Permits	94,672	75,000	40,000	50,000
Grading Permits	28,355	100,000	100,000	100,000
Building Permits	668,193	575,000	775,000	725,000
Electrical Permits	223,853	110,000	155,000	125,000
Plumbing Permits	59,027	75,000	75,000	63,500
HVAC Permits	155,690	95,000	125,000	120,500
Sewage Permits	8,225	4,000	10,000	7,500
Use & Occupancy Permits	18,554	20,000	24,000	20,000
Property Transfer Fees	30,750	30,000	30,000	30,000
Cable TV Franchise Fees	581,885	575,000	555,000	540,000
TOTAL	1,869,204	1,659,000	1,889,000	1,781,500
<u>MISCELLANEOUS</u>				
Insurance Claims	73,283	-	47,120	-
Benefit Contributions	52,903	65,000	56,000	65,000
Workers Comp Reimbursements	6,486	-	4,241	-
Sale of Fixed Assets	-	-	-	-
Other Sources	4,314	100	914	100
TOTAL	136,987	65,100	108,275	65,100
TOTAL GENERAL FUND REVENUE	20,400,533	20,602,083	22,149,993	21,504,526

GENERAL FUND

COST CENTER SUMMARY

COST CENTER	2020 ACTUAL TOTALS	2021 ADOPTED BUDGET	2021 PROJECTED TOTALS	2022 ADOPTED BUDGET
Boards and Commissions	46,735	57,580	55,902	55,903
Administration	1,403,268	1,400,372	1,485,032	1,752,355
Finance	535,692	580,622	569,641	597,420
Real Estate Tax Collector	19,064	19,415	19,570	26,765
Engineering	242,648	258,565	239,900	263,942
Township Buildings	483,435	572,403	585,273	582,876
Police	7,846,581	8,086,342	8,090,586	8,549,534
Fire Marshal	125,309	128,122	128,167	132,676
Code Enforcement	1,070,024	1,071,673	1,075,115	1,171,541
Sanitation	2,599,893	2,794,685	2,513,599	2,797,951
Engineering	1,289,024	1,226,509	1,210,138	1,276,633
Street Cleaning	139,046	141,268	141,268	141,468
Snow and Ice Removal	65,151	293,381	349,535	339,475
Traffic Signal Maintenance	103,827	199,469	209,907	193,584
Street Light Maintenance	166,846	173,000	167,000	178,500
Storm Sewers	82,396	162,000	154,000	197,150
Road Maintenance	1,361,039	1,589,503	1,591,416	1,817,993
Emergency Services	297,163	297,163	271,911	271,911
Fire Hydrants	109,475	111,260	111,260	111,260
Real Estate Taxes	15,743	15,845	16,000	16,500
Community Contributions	13,250	13,250	13,250	13,250
TOTAL	18,015,606	19,192,425	18,998,469	20,488,684

GENERAL FUND

EXPENDITURE SUMMARY

The General Fund 2022 budget has proposed expenditures totaling \$20,488,684 a 6.7% increase above the 2021 budget. Details on the proposed expenditures for each cost center are provided in the following section.

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	9,523,545	9,911,395	9,873,225	10,679,475
FRINGE BENEFITS	3,202,384	3,416,315	3,322,406	3,553,346
MATERIALS/SUPPLIES	331,613	585,586	652,142	811,545
CONTRACTED SERVICES	3,072,764	3,384,997	3,253,824	3,453,346
EQUIPMENT PURCHASES	143,680	140,460	143,200	167,462
VEHICLE O&M FEES	1,741,620	1,753,672	1,753,672	1,823,510
TOTAL	18,015,606	19,192,425	18,998,469	20,488,684

GENERAL FUND

BOARDS AND COMMISSIONS

The recommended budget for the Boards and Commissions is **\$55,903**.

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	34,702	36,125	35,125	35,125
FRINGE BENEFITS	2,792	3,055	2,927	2,928
MATERIALS/SUPPLIES	2,572	5,200	5,150	5,150
CONTRACTED SERVICES	6,668	13,200	12,700	12,700
TOTAL	46,735	57,580	55,902	55,903

Salaries/Wages: The amount of \$35,125 covers:

- Compensation paid to seven commissioners - **\$30,625**
- Recording Secretary's attendance at, and the transcription of minutes for, public meetings - **\$4,500**

Fringe Benefits: The allocation of **\$2,928** covers employer paid taxes.

Materials/Supplies: Funds are provided for:

- Office supplies - **\$150**
- Employee retirement and service awards - **\$2,500**
- The Dr. William Ritter Science Award - **\$500**
- Contribution toward Upper Dublin Medal Dinner - **\$2,000**

Contractual Services: Funds are provided to cover:

- The conference and training budget of **\$2,000** includes funds for Commissioner attendance at the Pennsylvania State Association of Township Commissioners conferences.
- Shade Tree Commission to fund general operations - **\$5,500**
- Volunteer boards and commissions operations including EPAB and HRC - **\$1,000**
- Subscriptions and dues - **\$4,200**

GENERAL FUND

ADMINISTRATION

The Administration Department is comprised of the Township Manager's office which oversees the operation of the Township plus the staff providing support services in personnel/benefits, insurance, risk management, IT and other administrative functions for the operating departments. The recommended budget totals \$1,752,355.

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	405,279	429,500	436,000	630,000
FRINGE BENEFITS	112,392	126,315	132,475	182,340
MATERIALS/SUPPLIES	10,822	18,500	17,000	18,500
CONTRACTED SERVICES	859,792	810,800	884,300	905,800
VEHICLE O&M FEES	14,983	15,257	15,257	15,715
TOTAL	1,403,268	1,400,372	1,485,032	1,752,355

Salaries/Wages: The adopted budget provides:

- Compensation for Manager, Manager's Office Administrator, Administrative Assistant, Communications Officer, Technology Administrator and 50% funding for Human Resource Director position including employer contribution to deferred compensation plan for department head - **\$610,000**
- Funding for part time administrative assistants and camera operators- **\$20,000**

Fringe Benefits: The cost of employee benefits, employer paid taxes and employee participation in the Township tuition reimbursement program totals **\$182,340**.

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 905,800 for:

- Insurance coverage for the General Fund's share of Liability, Public Officials and Property and Casualty premiums - **\$275,000**
- General legal fees for:
 - Township solicitor - **\$215,000**
 - Labor counsel for potential arbitration and general labor issues - **\$70,000**
 - Civil Service counsel - **\$10,000**
- The telecommunication budget totals \$62,000 for:
 - Local service, long distance, line charges and maintenance contracts - **\$26,000**
 - Service calls - **\$5,000**

- Cellular phones - **\$31,000**
- Internet connection fees - **\$8,000**
- Energy consultant - **\$30,000**
- Recruitment Consultant - **\$20,000**
- Costs related to general consulting and contract services including stenographer costs for conditional use and special hearings, updates to the Township codification, property appraisal fees, credit card processing fees, cost of administration of Township's Retirement Health Savings Plan and Flexible Spending Account Plan, special zoning district reports, economic analysis, and community dispute resolutions. - **\$52,000**
- Constituent and agenda management system fees - **\$28,000**
- Maintenance and administration website - **\$10,000**
- Civil service costs for the physical and psychological exams, civil service advertising and testing and miscellaneous items - **\$5,000**
- Equipment lease/rental and maintenance costs total \$23,000 for:
 - Photocopier lease - **\$7,000**
 - Postage meter and mail machine - **\$4,000**
 - Cloud hosted exchange costs - **\$7,500**
 - Storage trailer - **\$3,000**
 - Water coolers - **\$1,500**
- Postage expenses for routine Township business - **\$18,000**
- Printing costs for envelopes, letterhead, business cards and note paper - **\$7,000**
- Advertising expenses for meetings, hearings, bids and job openings - **\$13,500**
- Special event expenses such as employee events, sympathy acknowledgments and meeting expenses - **\$18,000**
- Township Manager approved training expenses for all Township employees other than Police officers who have a training budget within the Police cost center - **\$30,000**
- The subscriptions and memberships budget totals \$10,800 for:
 - State and local associations - **\$3,000**
 - Greater Valley Forge Transportation Management Association - **\$5,000**
 - Miscellaneous subscriptions and dues - **\$2,800**
- Mileage reimbursement for Township business - **\$500**

Vehicle O&M Fees: Expenses for the operation and amortization of the Township Manager's vehicle total **\$15,715**

GENERAL FUND

FINANCE

The Finance department is responsible for the fiscal control of the Township assets including the management of cash receipts, accounts payable, investment of cash reserves, payroll, purchasing, and budget development and control. Recommended funding for the department is **\$597,420**.

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	361,724	393,000	386,500	404,500
FRINGE BENEFITS	132,588	143,272	140,741	148,020
MATERIALS/SUPPLIES	1,764	2,000	2,000	2,000
CONTRACTED SERVICES	39,616	42,350	40,400	42,900
TOTAL	535,692	580,622	569,641	597,420

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. - **\$327,000**
- A budget to fund the part time positions of receptionists, office assistant and purchasing agent - **\$77,500**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$148,020**.

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

Contractual Services: Contractual services total \$42,900 for:

- Annual independent audit - **\$18,000**
- A budget for computer support, maintenance and development including:
 - Support of and updates to the Township's financial and payroll software - **\$22,000**
 - Equipment maintenance fees for system hardware - **\$500**
- A printing budget of **\$1,250** is allocated for purchase orders, receipts and envelopes.
- Bank services fees- **\$500**
- Subscriptions and dues - **\$300**
- Mileage reimbursement for personal vehicles used for Township business - **\$350**

GENERAL FUND

TAX COLLECTOR/TREASURER

The proposed budget of **\$26,765** provides funding for the collection of real estate taxes and for the duties of the appointed Township Treasurer.

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	10,000	10,000	10,000	10,000
FRINGE BENEFITS	765	765	765	765
MATERIALS/SUPPLIES	-	150	100	100
CONTRACTED SERVICES	8,299	8,500	8,705	15,900
TOTAL	19,064	19,415	19,570	26,765

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

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

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

Contractual Services: The **\$15,900** in contractual services includes:

- Postage - **\$2,500**
- Printing of real estate tax bills - **\$2,400**
- Reimbursement for office staff - **\$4,000**
- Four-year tax collector bond - **\$7,000**

GENERAL FUND

ENGINEERING

The Engineering cost center funds in staff and out sourced engineering services for the Township. The recommended budget totals **\$263,942**. Fees for services are anticipated at **\$200,000** resulting in a net cost for this cost center of **\$63,942**.

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	188,008	193,250	180,500	197,250
FRINGE BENEFITS	36,107	38,285	37,370	39,662
MATERIALS/SUPPLIES	-	200	200	200
CONTRACTED SERVICES	18,532	26,830	21,830	26,830
TOTAL	242,648	258,565	239,900	263,942
REVENUES FROM PASS THROUGH FEES	179,997	200,000	175,000	200,000
NET COST	62,651	58,565	64,900	63,942

Salaries/Wages: A budget of **\$197,250** funds the full-time in-house Township Engineer at \$137,250 and part-time in house inspectors at \$60,000.

Fringe Benefits: The cost of employer paid taxes totals **\$39,662**.

Materials/Supplies: **\$200** is budgeted for office supplies.

Contractual Services: The \$26,830 in contractual services includes:

-
- General engineering services not provided by in-house staff:
 - Compliance with the Township's MS4 requirements - **\$10,000**
 - Inspection of Township bridges and culverts - **\$10,000**
- Mileage reimbursements - **\$6,500**
- Subscriptions - **\$330**

GENERAL FUND
TOWNSHIP BUILDINGS

The Township Buildings cost center records all expenses related to the general operation, maintenance and repair of the main administration building, public works facility, 520 Virginia Drive facility and other Township owned general use facilities. Minor improvements to the Township buildings are also budgeted in this cost center. The recommended budget totals \$582,876.

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	40,631	24,020	35,000	37,000
FRINGE BENEFITS	6,400	5,888	6,278	6,881
MATERIALS/SUPPLIES	19,174	30,000	20,000	27,500
CONTRACTED SERVICES	417,229	512,495	523,995	511,495
TOTAL	483,435	572,403	585,273	582,876

Salaries/Wages: A budget of \$43,050 funds:

- a part-time janitor at 4 hours per day to clean and maintain the public works facility - **\$20,000**
- a part-time employee to primarily maintain the 520 Virginia Drive and Township Building facilities - **\$17,000**

Fringe Benefits: The budget of **\$6,881** 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 \$27,500 and are allocated as follows:

- Janitorial supplies for all buildings - **\$13,000**
- Interior and exterior paint supplies - **\$2,000**
- Electrical supplies primarily light bulbs and ballasts - **\$5,000**
- General building materials and supplies - **\$7,500**

Contractual Services: Utility and janitorial costs are the bulk of the \$511,495 contractual services budget that includes:

- Electricity and gas for administration building - **\$97,000**
- A \$85,000 building maintenance budget for the Township Building that includes:
 - HVAC repairs - **\$35,000**
 - Plumbing services - **\$7,000**
 - Electrical services - **\$8,000**
 - Fire alarm repairs - **\$5,000**

- General building repairs - **\$30,000**
- Water service to the Township Building - **\$4,000**
- Fuel storage tank insurance - **\$495**
- Janitorial services to clean and maintain the administration building and police department - **\$55,000**
- A contract maintenance budget of \$35,000 for the Township Building allocated for:
 - HVAC systems service for administrative building and garage - **\$20,000**
 - Service contract for emergency generator, UPS and water pump - **\$8,000**
 - Exterminating service for administrative building and garage - **\$2,000**
 - Fire alarm system and fire extinguisher service - **\$5,000**
- Maintenance, repairs and utility costs for 520 Virginia Drive total \$190,000:
 - Electricity and gas - **\$62,000**
 - Water - **\$3,000**
 - General supplies - **\$10,000**
 - Janitorial service contract - **\$75,000**
 - Fire alarm, elevator, sprinkler, pest control and HVAC service contracts - **\$30,000**
 - Phone and internet costs – **\$10,000**
- Maintenance, repairs and utility costs for the North Hills Community Center total \$30,000 for:
 - Electricity and gas - **\$15,000**
 - Water - **\$2,000**
 - Electrical, plumbing, HVAC and general repairs - **\$8,000**
 - Fire alarm, elevator, sprinkler and HVAC service contracts - **\$5,000**
- Minor improvement projects at the Township Building are budgeted at **\$20,000**

GENERAL FUND

POLICE

The Police department functions to protect the lives and property of the public, to enforce the State and Township laws and to provide service and assistance to the residents of the Township. This objective is met through the combined efforts of the patrol, investigation, traffic safety, detective, juvenile, bike patrol and emergency response team units of the department. To perform these functions, the recommended budget totals **\$8,549,534**.

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	5,493,164	5,591,000	5,657,000	6,001,100
FRINGE BENEFITS	1,584,398	1,691,050	1,624,831	1,717,700
MATERIALS/SUPPLIES	63,710	77,250	79,000	73,995
CONTRACTED SERVICES	191,322	209,200	209,173	196,800
EQUIPMENT PURCHASES	143,680	140,460	143,200	167,462
VEHICLE O&M FEES	370,307	377,382	377,382	392,477
TOTAL	7,846,581	8,086,342	8,090,586	8,549,534

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

- Salaries for the 40 sworn officers – **\$5,400,600**
 - Base pay for 40 sworn officers for the full year and employer contribution to deferred compensation plan for department head - **\$4,652,300**
 - Shift differential pay - **\$77,700**
 - Stipend to officers who have opted out of the Township medical plan - **\$30,000**
 - Longevity pay - **\$91,000**
 - Holiday pay – **\$112,600**
 - Education incentive - **\$157,000**
 - Contractually agreed upon incentive pays - **\$82,000**
 - Clothing allowance - **\$8,000**
 - Non-reimbursable police overtime - **\$160,000**
 - Reimbursable police overtime - **\$30,000**
- Pay for civilian positions of 6 full time, part time dispatchers/data entry clerks, and one part time evidence management specialist - **\$454,500**
- Civilian employee overtime - **\$10,000**
- Crossing guards - 50% is reimbursed from the Upper Dublin School District - **\$136,000**

Fringe Benefits: The cost of employee benefits, employer paid taxes and tuition reimbursement is **\$1,717,700**.

Materials/Supplies: Costs for materials and supplies total **\$73,995** for:

- Office, computer, bicycle repair and investigative supplies - **\$15,500**
- Ammunition for training including range supplies - **\$13,000**
- Uniforms for officers, dispatchers and crossing guards - **\$29,200**
- Miscellaneous items including commercial washing of police vehicles - **\$5,000**
- Community policing projects including the junior police academy, police field day, teen driving school, junior badges for children and supplies for National Night Out - **\$11,225**

Contractual Services: The budget for contractual services is \$196,800 for:

- Police Professional Liability insurance - **\$60,300**
- Radio maintenance service contracts for portables and dispatch center - **\$1,500**
- Training costs, most of which are for mandatory training, including an application for online training during work hours - **\$26,000**
- Equipment rental for photocopier - **\$3,500**
- Maintenance on CPIN and Livescan booking center - **\$6,500**
- Maintenance on building security system - **\$14,000**
- email service fees - **\$6,000**
- CLEAN/NCIC and data plans - **\$13,000**
- Subscription to phone tracking, records management, employee management, evidence management and scheduling management software - **\$18,000**
- Fixed location license plate readers - **\$15,000**
- Printing of forms, time cards, tickets and field reports - **\$3,000**
- Professional cleaning of officers' uniforms - **\$9,000**
- 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 - **\$5,000**

Equipment: Equipment purchases total \$167,462 for:

- Replacement of 10 body armor ballistic vests - **\$11,000**
- Replacement of 400 Mhz portable radios - **\$14,554**
- Purchase of mobile radios for all police vehicles - **\$20,792**
- Purchase of 800 MHZ ceiling speakers and amplifiers - **\$6,580**
- Purchase of firewall and backup storage file server - **\$12,300**
- Purchase of electric bike - **\$3,500**
- Conversion of 3 new police vehicles and detailing each vehicle - **\$46,956**
- Purchase of replacement duty weapons - **\$3,798**
- Purchase of new 9mm guns with RMR or SRO - **\$47,982**

Vehicle O&M Fees: Expenses for the operation and amortization of the 20 vehicles assigned to the police department total **\$392,477**

GENERAL FUND

FIRE MARSHAL

The Fire Marshal enforces fire code regulations in all structures and developments within the Township. Approximately 80% of the Fire Marshal's salary is funded in this cost center with the balance funded in the Fire Service Administrator budget. Recommended funding is **\$132,676**.

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	79,591	81,000	81,500	84,000
FRINGE BENEFITS	29,766	31,522	31,067	32,608
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	-	-	-	-
VEHICLE O&M FEES	15,952	15,600	15,600	16,068
TOTAL	125,309	128,122	128,167	132,676

Salaries/Wages: Funds are provided in this cost center to cover 80% of the Fire Marshal's salary.

Fringe Benefits: The cost of benefits and employer paid taxes is **\$32,608**.

Vehicle O&M Fees: Operation and amortization costs for the Fire Marshal's vehicle total **\$16,068**.

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 **\$1,171,541**.

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	672,082	684,000	694,500	730,000
FRINGE BENEFITS	213,274	205,806	201,148	215,215
MATERIALS/SUPPLIES	6,531	11,500	10,500	11,200
CONTRACTED SERVICES	134,343	128,900	127,500	172,000
VEHICLE O&M FEES	43,793	41,467	41,467	43,126
TOTAL	1,070,024	1,071,673	1,075,115	1,171,541

Salaries/Wages: The \$730,000 budgeted for salaries is for:

- Funding for eight full-time staff positions including stipend to employees who have opted out of joining the Township medical plan and employer contribution to deferred compensation plan for department head. - **\$608,000**
- Funding for part time administrative assistants for permitting, property transfers and planning commission assistance. Hours fluctuate based on need - **\$104,000**
- Compensation to the members of the Zoning Hearing Board - **\$3,000**
- Office work overtime – **\$15,000**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$215,215**.

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

- General office, computer and photography supplies - **\$9,000**
- Uniforms - **\$2,200**

Contractual Services: Contractual services total \$172,000 for:

- Zoning Hearing Board Solicitor fee - **\$34,000**
- Advertising, in the form of zoning hearing notices, conditional use notices and amendments to Township codes - **\$10,000**
- Stenographer appearance fees at Zoning Hearing Board meetings - **\$4,000**
- Third party plan reviews and inspections - **\$90,000**
- Montgomery County Planning Commission services - **\$7,000**
- Printing of all forms, applications, licenses and codebooks - **\$3,000**
- Lease payments and equipment maintenance on photocopier - **\$4,000**

- Property maintenance expenses - **\$10,000**
- Software license, user fees and modifications- **\$5,000**
- Subscriptions and dues - **\$3,000**
- Mileage reimbursement for personal vehicles used for Township business - **\$2,000**

Vehicle O&M Fees: Expenses for the operation and amortization of the three existing Township vehicles utilized by the Code Enforcement employees total **\$43,126**.

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 **\$2,797,951**.

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	903,675	980,000	879,000	987,500
FRINGE BENEFITS	452,780	478,770	481,746	488,544
MATERIALS/SUPPLIES	27,910	35,100	34,942	49,100
CONTRACTED SERVICES	748,199	840,904	658,000	794,500
VEHICLE O&M FEES	467,329	459,911	459,911	478,307
TOTAL	2,599,893	2,794,685	2,513,599	2,797,951

Salaries/Wages: The proposed budget provides **\$980,000** in wages for 15 full-time employees including stipend to employees who have opted out of joining the Township medical plan.

Overtime pay is projected at **\$7,500** 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 **\$488,544**.

Materials/Supplies: The \$49,100 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 - **\$38,000**

Contractual Services: Disposal fees are budgeted at:

- The 2022 tipping fee is budgeted at \$75.00 per ton for disposal at the Plymouth facility. At an estimated tonnage of 7,900 tons, trash disposal will cost **\$592,500**.
- Cost of highway tolls to travel to Plymouth. - **\$11,000**
- Cost for disposal of white goods of which nearly all are reimbursed through fees for this service. - **\$20,000**
- Hosting of one ewaste collection event and two paper shredding events during the year. - **\$6,500**
- The Township's contract for the processing of single stream recyclables through the Montgomery County Recycling Consortium is estimated at \$52/ton for 3000 tons. - **\$156,000**

Funds are also provided for:

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

Vehicle O&M Fees: Charges for the operation and amortization of sanitation vehicles total **\$478,307**.

GENERAL FUND

PUBLIC WORKS DEPARTMENT SUMMARY

The Public Works department is responsible for the engineering, grading permit inspection, surveying, street cleaning, snow/ice removal, traffic signal maintenance, street signs, street lights, storm sewer maintenance and road maintenance functions. The recommended budget for the total Public Works department is **\$4,144,801**.

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED BUDGET	2022 ADOPTED BUDGET
SALARIES/WAGES	1,334,687	1,489,500	1,478,100	1,563,000
FRINGE BENEFITS	631,120	691,588	663,058	718,684
MATERIALS/SUPPLIES	199,130	405,686	483,250	623,800
CONTRACTED SERVICES	213,134	354,300	354,800	361,500
VEHICLE O&M FEES	829,256	844,055	844,055	877,817
TOTAL	3,207,327	3,785,129	3,823,263	4,144,801

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 **\$1,276,633**

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	348,269	262,000	257,100	279,000
FRINGE BENEFITS	100,376	110,604	97,433	109,266
MATERIALS/SUPPLIES	4,776	4,750	6,750	5,750
CONTRACTED SERVICES	6,347	5,100	4,800	4,800
VEHICLE O&M FEES	829,256	844,055	844,055	877,817
TOTAL	1,289,024	1,226,509	1,210,138	1,276,633

Salaries/Wages: The budget of **\$279,000** funds:

- Salaries for the three full-time employees in the Administration division of the Public Works department and employer contribution to the deferred compensation plan for department head. - **\$255,000**
- Funding for a part time administrative assistant position - **\$24,000**

Fringe Benefits: Benefit costs and employer taxes are budgeted at **\$109,266**.

Materials/Supplies: Expenses in this category total \$5,750 for:

- General office and computer supplies - **\$3,500**
- Engineering field supplies - **\$1,000**
- Materials for Earthday - **\$500**
- Uniforms and safety equipment for Administration staff - **\$750**

Contractual Services:

- Mileage reimbursement for personal vehicles used for Township business - **\$200**
- Lease payments and equipment maintenance for large document scanner/printer - **\$2,600**
- Dues and subscriptions - **\$2,000**

Vehicle O&M Fees: Charges for the operation and amortization of all Engineering and Highway division vehicles total **\$877,817**.

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 **\$141,468**.

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	113,096	100,000	100,000	100,000
FRINGE BENEFITS	8,417	7,268	7,268	7,268
MATERIALS/SUPPLIES	1,238	2,000	2,000	2,200
CONTRACTED SERVICES	16,295	32,000	32,000	32,000
TOTAL	139,046	141,268	141,268	141,468

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 - **\$5,000**
- Overtime for crews to work, if necessary, on weekends to complete the program - **\$5,000**

Fringe Benefits: The cost of employer paid social security taxes for the salaries and wages allocated to this cost center totals **\$7,268**.

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 - **\$2,200**

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 2022 budget of **\$339,475** provides funds to maintain this level of service.

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	52,072	130,000	190,000	150,000
FRINGE BENEFITS	3,643	9,945	14,535	11,475
MATERIALS/SUPPLIES	9,436	153,436	145,000	178,000
CONTRACTED SERVICES	-	-	-	-
TOTAL	65,151	293,381	349,535	339,475

Salaries/Wages:

- Full-time salaries allocated for snow and ice removal during regular working hours - **\$40,000**
- Funds are budgeted to remove snow and salt roads during nighttime and weekend hours by Highway, Sanitation, Parks and Fleet personnel - **\$110,000**

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

Materials/Supplies:

- A budget is provided for the purchase of rock salt for highway snow and ice removal. For 2021, 2,800 tons are estimated at a cost of \$58.83/ton. – **\$165,000**
- Reimbursement of damaged mailboxes up to a \$100 maximum – **\$4,000**
- Food reimbursements for employees working overtime - **\$2,500**
- Deicer used on Township owned sidewalks. - **\$4,000**
- Cost of hauling salt - **\$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 **\$199,46**.

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	36,208	37,500	38,000	39,000
FRINGE BENEFITS	2,752	2,869	2,907	2,984
MATERIALS/SUPPLIES	55,905	56,000	56,000	48,500
CONTRACTED SERVICES	8,962	103,100	113,000	103,100
TOTAL	103,827	199,469	209,907	193,584

Salaries/Wages:

- One half of the Traffic and Street Light Technician's salary is allocated to this cost center - **\$39,000**

Fringe Benefits: The cost of employer paid payroll taxes - **\$2,984**.

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. - **\$48,500**

Contractual Services: Cost associated with contractual services totals \$103,100 for:

- Electricity for traffic signals at 42 intersections, 9 school zone signal locations and 6 flashing warning devices. - **\$7,100**
- Line painting of 4" yellow center lines and 4" white edge lines on more heavily traveled collector streets including epoxy painting where necessary - **\$35,000**
- Consultant services for the traffic studies and traffic calming - **\$40,000**
- Emergency knockdown repairs, electrical repairs, tree trimming, pole replacement and inspection - **\$15,000**
- Traffic signal maintenance contracts and internet connections - **\$6,000**

GENERAL FUND

STREET LIGHTS

The street light budget funds the operating expenses and costs to maintain the Township owned street lights. The budget is **\$178,500**.

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	4,148	7,000	6,000	7,000
CONTRACTED SERVICES	162,698	166,000	161,000	171,500
TOTAL	166,846	173,000	167,000	178,500

Materials/Supplies:

- Purchase of wood poles, LED inventory and other replacement items - **\$7,000**

Contractual Services:

- Electricity costs for the over 2,100 luminaries in the Township. The electric budget is reduced due to the energy savings generated by the street light conversion project - **\$169,000**
- Miscellaneous repairs including the replacement of knocked down poles and broken fixtures. – **\$2,500**

GENERAL FUND

STORM SEWER

The recommended budget for storm sewer repair projects and maintenance is **\$197,150**.

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	68,836	127,000	127,000	160,150
CONTRACTED SERVICES	13,560	35,000	27,000	37,000
TOTAL	82,396	162,000	154,000	197,150

Materials/Supplies: \$160,150 of material needed to maintain the Township's storm sewer system including:

- Materials for inlet repairs and reconstruction including hoods and grates, pipe, concrete, clean and modified stone, lumber, metal and blacktop for pipe and inlet paving - **\$154,250**
- Small tools including shovels, picks, saw blades, tape measures, wheel barrows, bits, locator, torch gases and rebar - **\$5,900**

Contractual Services: The contractual services budget totals \$37,000 for:

- Maintenance of detention basins, storm water conduits and open channels on municipal land - **\$15,000**
- 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. - **\$10,000**
- Removal of unusable storm sewer, street reconstruction and street sweeper debris from the Township facilities - **\$12,000**

GENERAL FUND

HIGHWAY AND ROAD MAINTENANCE

The budget for highway and road maintenance is \$1,589,50.

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	785,042	960,000	893,000	995,000
FRINGE BENEFITS	515,932	560,903	540,916	587,693
MATERIALS/SUPPLIES	54,794	55,500	140,500	222,200
CONTRACTED SERVICES	5,272	13,100	17,000	13,100
TOTAL	1,361,039	1,589,503	1,591,416	1,817,993

Salaries/Wages: The budget of \$995,000 funds:

- Salaries for the seventeen 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. - **\$975,000**
- Overtime for non-snow related emergency road repairs, extended paving projects, placement of barricades and traffic signal generators - **\$20,000**

Fringe Benefits: Employee benefits and employer paid taxes for the seventeen full-time employees totals **\$587,693**.

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. – **200,000**
- Minor tools and supplies for parts for all gasoline powered equipment, hand tools, temporary signs, battery tool kit, radius forms and milling machine teeth - **\$12,700**
- Uniforms and safety equipment per contractual obligation - **\$9,000**
- Cost of CDL licenses for all equipment operators - **\$500**

Contractual Services: Funding for contractual services totals \$13,100 for:

- Rental of specialty or emergency equipment, if necessary, and the rental of a milling machine to perform the milling and overlay. - **\$7,000**
- Costs for the Pennsylvania One Call System, the notification system for construction near utility lines - **\$3,000**
- Charges for GPS units – **\$3,100**

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 2021 totaled \$196,911.

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	297,163	297,163	271,911	271,911
TOTAL	297,163	297,163	271,911	271,911
REVENUE - STATE FOREIGN FIRE INSURANCE PREMIUM TAX	222,163	222,163	196,911	196,911

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

- Volunteer Fireman's Relief Association - **\$196,911**
- Community Ambulance of Ambler - **\$50,000**
- Second Alarmer's Ambulance - **\$25,000**

GENERAL FUND

FIRE HYDRANT

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

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	109,475	111,260	111,260	111,260
TOTAL	109,475	111,260	111,260	111,260

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 - **\$63,926** (\$310.00 per hydrant)
- North Wales Water service to 296 hydrants - **\$29,650** (\$100.00 per hydrant)

GENERAL FUND

REAL ESTATE TAXES/ASSESSMENTS

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

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	15,743	15,845	16,000	16,500
TOTAL	15,743	15,845	16,000	16,500

Contractual Services:

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

GENERAL FUND
COMMUNITY CONTRIBUTIONS

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

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 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 2022, the Parks and Recreation Real Estate Tax rate is proposed at the rate of .915 mils. At the proposed tax rate, the tax will generate **\$2,127,009** in revenues.

Charges to recreation program participants and park facility users generate **\$484,946**. Interest earnings on the fund are expected to add **\$1,000** and employee contributions toward the cost of health benefits are budgeted at **\$4,200**.

Expenditures total **\$2,700,382** an increase of \$287,869 (11.9%) above the 2021 budget. Percentage changes for prior years are shown below:

- 2016 - 0.7%
- 2017 - 4.3%
- 2018 - 4.1%
- 2019 - 4.6%
- 2020 - (22.0)
- 2021 - 29.5%

\$154,830 is budgeted as a transfer out of the Parks and Recreation Fund to the Non-Uniform Pension Fund to finance the Township's minimum municipal obligation (MMO) for the 15 full-time P&R employees. A corresponding revenue item of **\$74,114** is budgeted as a contribution from the Commonwealth's General Municipal Pension System towards the Township's pension costs. The difference of \$80,716 must be derived from other sources.

At the ADOPTED revenue, expenditure and transfer levels, the Parks and Recreation fund is expected to end the 2022 fiscal year with a fund balance of **\$14,863**.

	2020 ACTUAL TOTALS	2021 ADOPTED BUDGET	2021 PROJECTED TOTALS	2022 ADOPTED BUDGET
OPENING FUND BALANCE	73,077	244,298	267,561	178,807
REVENUES	2,263,813	2,432,790	2,544,711	2,691,269
EXPENDITURES	1,910,398	2,412,513	2,474,023	2,700,382
FUND TRANSFERS	(158,931)	(159,442)	(159,442)	(154,830)
CLOSING FUND BALANCE	267,561	105,133	178,807	14,863

PARKS AND RECREATION FUND

REVENUES

	2020 ACTUAL REVENUES	2021 ADOPTED REVENUES	2021 PROJECTED REVENUES	2022 ADOPTED REVENUES
REAL ESTATE TAXES	1,951,601	2,002,143	1,995,000	2,127,009
INTEREST EARNINGS	3,000	2,000	1,000	1,000
STATE GRANTS	68,934	69,623	71,959	74,114
EMPLOYEE CONTRIBUTIONS	3,950	4,750	3,500	4,200
DEPARTMENT EARNINGS:				
GENERAL TRIPS	13,287	29,100	32,360	83,450
PARK RENTAL	8,548	24,750	57,770	28,050
DONATIONS	22,010	31,055	22,906	31,786
NORTH HILLS SUMMER CAMP	2,000	1,000	3,540	1,000
SUMMER PROGRAMS	80,076	175,754	237,784	244,353
OTHER PROGRAMS	94,945	44,650	77,692	48,482
SPECIAL EVENTS	13,784	4,715	5,000	12,575
POOL RENTAL	-	25,250	31,000	28,250
EVERYBODY'S THEATER CO.	1,680	18,000	5,200	7,000
TOTAL	2,263,813	2,432,790	2,544,711	2,691,269

PARKS AND RECREATION FUND

EXPENDITURE SUMMARY

The Parks and Recreation Fund budget for 2022 totals **\$2,700,382**, an increase of \$287,869 (11.9%) over the 2021 budget. Details on the proposed expenditures for each of the cost centers are provided in the following section.

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	1,031,013	1,280,479	1,289,404	1,411,698
FRINGE BENEFITS	391,659	460,761	464,703	502,306
MATERIALS/SUPPLIES	158,529	275,079	349,877	311,030
CONTRACTED SERVICES	176,608	241,127	214,972	314,359
VEHICLE O&M FEES	152,589	155,067	155,067	160,990
TOTAL	1,910,398	2,412,513	2,474,023	2,700,382

PARKS AND RECREATION FUND

COST CENTER SUMMARY

COST CENTER	2020 ACTUAL TOTALS	2021 ADOPTED BUDGET	2021 PROJECTED TOTALS	2022 ADOPTED BUDGET
ADMINISTRATION	601,931	674,725	654,484	734,287
RECREATION PROGRAMS	223,805	292,582	352,467	414,783
POOL	12,416	79,520	76,876	87,024
PARK MAINTENANCE	1,026,754	1,270,558	1,304,043	1,368,679
ROBBINS PARK	12,620	53,276	45,965	53,789
SITEWATCH	32,871	41,852	40,190	41,819
TOTAL	1,910,398	2,412,513	2,474,023	2,700,382

PARKS AND RECREATION FUND

ADMINISTRATION

Recommended funding for the Administration cost center totals \$734,287.

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	407,328	457,992	447,000	501,487
FRINGE BENEFITS	160,829	174,911	171,627	191,106
MATERIALS/SUPPLIES	1,355	1,500	1,500	2,000
CONTRACTED SERVICES	32,418	40,322	34,357	39,694
TOTAL	601,931	674,725	654,484	734,287

Salaries/Wages: The budget request provides \$501,487 for:

- Six full time positions of Parks and Recreation Director, Parks Superintendent, Recreation Superintendent, Field and Facility Coordinator, Recreation Specialist and Administrative Assistant. Amount includes employer contribution to deferred compensation plan for department head – **\$454,200**
- Part time customer service representatives including meeting room preparations - **\$32,975**
- Stipend for a college intern to work approximately 400 hours. - **\$5,000**
- Overtime - **\$9,312**

Fringe Benefits: The budget of **\$191,106** 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 \$39,694 is requested for:

- Liability and Property Insurance premium for Parks and Recreation - **\$13,500**
- Mileage reimbursement for use of personal vehicles - **\$6,338**
- Credit card processing fees - **\$11,000**
- Lease and maintenance for copier to support P&R function - **\$3,221**
- Typewriter and RecPro software maintenance fees - **\$4,105**
- Dues and membership fees - **\$1,530**

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 **\$414,783**. Direct costs to provide most programs, trips and events are covered by user fees that are budgeted to generate \$423,910 in 2022. User fees do not cover the cost to fund North Hills recreation summer camp program budgeted at \$20,000.

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	85,310	62,285	67,305	80,432
FRINGE BENEFITS	9,841	9,165	8,749	10,003
MATERIALS/SUPPLIES	83,536	147,287	220,470	178,718
CONTRACTED SERVICES	45,118	73,845	55,943	145,630
TOTAL	223,805	292,582	352,467	414,783

Salaries/Wages: The \$80,432 budget in this cost center is for:

- KidZone, X-Zone and extended day camp supervisors and staffs – **\$47,488**
- Salaries for summer theatre programs and other summer programs - **\$25,000**
- Salaries for winter, spring and fall programs - **\$5,444**
- Everybody’s Theater Company staff - **\$2,500**

Fringe Benefits: The cost of employer paid taxes for the part-time staff is **\$10,003**.

Materials/Supplies: The budget of \$178,718 for recreation supplies is allocated for:

- Summer program supplies - **\$115,388**
- Summer concerts - **\$9,025**
- General recreational supplies - **\$2,650**
- Fall/winter/spring program supplies - **\$30,435**
- Uniforms and identification for park attendants, camp staff and trip staff - **\$1,220**
- Contribution towards summer camp at North Hills Community Center - **\$20,000**

Contractual Services: The budget for contractual services totals \$145,630 for:

- Cost for buses, tickets, admissions, tolls, parking and ticket only services - **\$81,775**
- Costs associated with seasonal special presentations and one time programs including funding for a winter festival (\$25,000) - **\$30,705**
- Everybody’s Theater Company expenses - **\$4,500**
- Printing and postage for leisure guides, department forms and promotions - **\$28,650**

PARKS AND RECREATION FUND

POOL

The Upper Dublin Community pool is scheduled to be open daily from June 21st through mid August and on weekends through September 7th. The recommended allocation to fund the pool is **\$87,024**. A revenue amount of **\$28,250** is budgeted for pool admission fees to partially offset the cost of operating the pool.

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	-	33,327	34,402	39,750
FRINGE BENEFITS	1,634	5,650	5,332	5,841
MATERIALS/SUPPLIES	1,359	16,843	17,156	17,733
CONTRACTED SERVICES	9,423	23,700	19,986	23,700
TOTAL	12,416	79,520	76,876	87,024
POOL REVENUES	-	25,250	35,422	28,250

Salaries/Wages: Wages are budgeted at **\$39,750** and assume that the pool will be staffed from 12:30 PM to 8:00 PM on weekends and 12:00 noon to 6:00PM weekdays. The budget provides funds for a pool manager, assistant manager and lifeguards.

Fringe Benefits: The cost of employer paid taxes is **\$5,841**.

Materials/Supplies: The \$17,733 is allocated for:

- Chlorine, muriatic acid and testing chemicals in the standard quantities based on pool water volume and season length - **\$10,583**
- Office supplies for identification bands, staff uniforms and first aid supplies - **\$1,800**
- The purchase of replacement equipment necessary for safe and proper pool operation including replacement umbrellas, ladders, chemical monitoring, probes and pump repairs. – **\$5,350**

Contractual Services: The budget of \$23,700 includes:

- Pool electricity - **\$3,250**
- Pool water - **\$4,300**
- Sanitary sewer fees - **\$2,200**
- Maintenance and repairs of the pool, building and grounds including janitorial supplies, landscaping, valves, emergency plumbing, filter cleaning, safety gloves, rain gear and concrete decking work - **\$13,950**

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 **\$1,368,679**.

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	513,637	665,365	684,000	728,115
FRINGE BENEFITS	207,870	253,367	262,866	277,291
MATERIALS/SUPPLIES	70,533	102,049	105,974	105,499
CONTRACTED SERVICES	88,650	101,710	103,136	103,785
VEHICLE O&M FEES	146,064	148,067	148,067	153,990
TOTAL	1,026,754	1,270,558	1,304,043	1,368,679

Salaries/Wages: The budget for salaries and wages totals \$728,115 for:

- Eight full-time and one permanent part-time staff positions including stipend to employees who have opted out of joining the Township medical plan – **\$608,000**
- Five seasonal parks maintenance employees working approximately nine months – **\$109,150**
- Overtime for emergency call-ins and special - **\$10,965**

Fringe Benefits: The cost of employee benefits and employer paid taxes for all Parks Maintenance employees - **\$277,291**

Materials/Supplies: The budget for materials and supplies is requested at \$105,499 for:

- The largest item in this category is for park buildings and grounds supplies - **\$88,350**.
Items included in this line item are:
 - Infield mix and turface for ball fields, concrete, stone, paint and lumber for parking lots
 - Limestone screenings
 - Comfort station rentals
 - General repairs to park facilities
 - Athletic field lining materials
 - Janitorial supplies for all parks
 - Plant materials
 - Repairs to playground equipment
 - Repairs to Loch Alsh Reservoir
 - Playground ground cover
 - Eagle scout candidate project assistance
- Chemical, fertilizer and grass seed totaling - **\$9,214**

- Uniforms and safety gear - **\$4,085**
- Small equipment purchases - **\$3,850**

Contractual Services: The cost for contractual services is \$103,785 for:

- Control of Canada Geese at Mondauk Common, CHAC and Pine Run Park - **\$9,975**
- Commercial fertilization and broadleaf weed control at Mondauk Common, CHAC, Township Building, Fort Washington Firehouse and 520 Virginia Drive - **\$8,310**
- 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 – **\$16,000**
- Tree maintenance for pruning, trimming and the removal of trees and stumps and for the removal of Ash trees and Tree-of-Heaven - **\$60,000**

Vehicle O&M Fees: Operating and amortization expenses for the use of vehicle equipment for park maintenance total **\$153,990**.

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 **\$53,789**.

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	1,680	31,434	27,589	32,175
FRINGE BENEFITS	8,196	13,392	12,204	13,914
MATERIALS/SUPPLIES	1,746	6,900	4,622	6,150
CONTRACTED SERVICES	998	1,550	1,550	1,550
TOTAL	12,620	53,276	45,965	53,789

Salaries/Wages: Included in the \$32,175 budget is:

- 50% funding, shared equally with the Upper Dublin School District, for one full time maintenance laborer - **\$26,000**
- Summer staff including coordinator, maintenance laborers and gardener - **\$6,175**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$13,914**.

Materials/Supplies:

- Maintenance and repair for work on the grounds and various structures at Robbins Park - **\$3,750**
- Tree maintenance - **\$2,000**
- Supplies for special events - **\$100**
- Small hand tools needed for park maintenance - **\$300**

Contractual Services:

- The Township is responsible for electricity expenses for the summer months only with the School District assuming responsibility for the other months - **\$600**
- Water - **\$450**
- Repair of maintenance equipment, such as the chipper/shredder, rototiller and leaf blower - **\$500**

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 **\$41,819**. Payments in the amount of **\$27,876** from the Upper Dublin School District, youth sports organizations and other organizations using Township facilities offset a majority of these costs.

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	23,057	30,076	29,108	29,739
FRINGE BENEFITS	3,288	4,276	3,927	4,150
MATERIALS/SUPPLIES	-	500	155	930
CONTRACTED SERVICES	-	-	-	-
VEHICLE O&M FEES	6,525	7,000	7,000	7,000
TOTAL	32,871	41,852	40,190	41,819

Salaries/Wages: A budget of **\$29,739** 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 **\$4,150**.

Materials/Supplies:

- Purchase uniforms, rain gear and badges for the park security officers - **\$730**
- Purchase of replacement car seals, batteries 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 2022 budget. The total estimated cost for these projects is **\$3,602,000**.

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

In 2022, revenues are expected in the amount of \$3,762,500: **\$520,000** from grant funding, **\$150,000** from a one-time contribution **2,500** from interest income, **\$90,000** from open space fees and **\$3,000,000** from bond proceeds.

For the proposed borrowing, the Township will incur electoral debt under the 2008 open space referendum and will fund the following projects:

\$400,000 to reimburse the Community Reinvestment Fund for a contribution made in 2021 toward the Twining Valley Park project phase 1

\$1,600,000 to complete the Twining Valley Park project phase 1A and 1B

\$1,000,000 to fund the purchase of a conservation easement and construction of a trail from School Lane to Twining Valley Park

	2020 ACTUAL TOTALS	2021 ADOPTED BUDGET	2021 PROJECTED TOTALS	2022 ADOPTED BUDGET
OPENING FUND BALANCE	388,582	421,082	567,413	244,244
REVENUES	512,057	657,500	126,386	762,500
BOND PROCEEDS				3,000,000
EXPENDITURES	333,226	1,943,000	849,555	3,602,000
FUND TRANSFERS		1,000,000	400,000	(400,000)
CLOSING FUND BALANCE	567,413	135,582	244,244	4,744

OPEN SPACE FUND

CAPITAL PROJECTS 2022

\$12,000

Purchase of a Replacement Utility Terrain Vehicle

The purchase of a replacement utility vehicle (UV) is being requested. UDP&R uses its utility vehicles on a daily basis for activities like transporting job supplies, plowing, grooming and disinfecting turf fields, hauling woodchips, inspecting parks and cleaning up debris. The vehicle being replaced was purchased in 2014. The UV would be purchased through a state contract and the UV being replaced will either be traded-in or sold on Municibid.

\$50,000

Resurfacing of Klosterman Park Basketball Court

Resurfacing of the Klosterman Park basketball court is being requested. The Board of Commissioners previously approved \$20,000 for repair of the surface in 2020, but prior to completing that work it was determined that it would be better to resurface the entire court so those funds were not spent. The cost includes resurfacing, resetting of the basketball hoop poles and painting. All work would be completed by a contractor selected through a state contract.

\$20,000

Invasive Plant Removal and Management

Funding for the removal and management of invasive plants throughout the Upper Dublin Township park system is being requested. The work will include selective herbicide applications and physical removal. This is a continuation of previously funded work and supplements work by Parks Division staff. By reducing the number of destructive, invasive plants, it will create a more manageable situation for Parks Division staff to continue their efforts to reduce invasive plants in the Township's natural areas and re-establish a healthy eco-infrastructure. While spraying herbicides are never preferred, our natural areas are in such poor condition that steps like this are essential to reverse the ongoing, widespread challenge. The work will include the spraying and/or physical removal of non-native, invasive plants such as Japanese honeysuckle, wisteria, privet, multi-flora rose, burning bush, various vines and other undesirable plants. All work would be completed by contractors through a competitive quote process.

\$20,000

Installation and Networking of Seven Security Cameras at Mondauk Common

The purchase and installation of 7 security cameras at Mondauk Common is being requested. Cameras would be positioned in the following locations: main and side parking lot around pavilion, outside restrooms, playground and basketball court. Equipment, installation, file storage and providing power are all included in the cost. All work would be completed by contractors selected through state contract and/or a competitive quote process.

\$1,000,000

Purchase of Trail/Conservation Easement and Construction of Trail

Funding to support the acquisition of a trail easement, conservation easement (3.45 acres), first right of refusal and development rights (entire 7.88 acres) from Sunny Willow Swim Club is being requested. The Sunny Willow Swim Club property is adjacent to Twining Valley Park and serves as an important access point from the Willow Manor neighborhood to the park. The property has 3.45 acres of passive natural space that borders the park that the Township desires to preserve. By retaining the development rights of the property, the Township would be able to control future use of the property.

Included in the funds requested, is the construction of a trail connection from Twining Valley Park to School Lane (Willow Manor neighborhood) via Sunny Willow Swim Club and Thomas Fitzwater Elementary School properties. The Board of Commissioners previously funded the development of construction documents and property agreement for this endeavor.

Contracted work will include:

- Construction of an 8' wide asphalt trail connecting School Lane to Twining Valley Park
- Vegetation replacement
- Fencing replacement
- Signage
- Stormwater management improvements
- Project contingency

Work would be completed by a contractor selected through a competitive bid process.

Reallocation of Funds for Twining Valley Park Improvements Phase 1B **\$2,500,000**

- **Multi-purpose paved trail**
 - Funding for the construction of 2.5 miles of asphalt multi-purpose trail at Twining Valley Park is being requested. The work will include connecting existing viable cart pathways with new sections of trail on the 105-acre property. The result of the construction would be 2 miles of trail on the northern parcel and .5 mile of trail on the southern parcel of the property that would be connected by the Twining Road tunnel. All work would be completed by contractors.

- **Single Track/Mountain Biking Trail**
 - Funding for the construction of 2.5 miles of single track/mountain bike trail at Twining Valley Park is being requested. The work will include the creation of a low maintenance, dirt surface single track/mountain bike trail. The trail would also be accessible to hikers, but would be built for a primary use of mountain biking. The trail would be within the asphalt multi-purpose trail on the northern parcel of the property. All work would be completed by contractors.

- **Storm Water Management Facilities**
 - Funding for the construction of stormwater management facilities to support Phase 1 and all future phases. All work would be completed by contractors.

TOTAL **\$3,602,000**

LIBRARY FUND SUMMARY

Revenues for the Library Fund are generated through the real estate property tax, department earnings and intergovernmental aid. The real estate tax for 2022 at a rate of 0.541 mils. At this rate, the Library real estate tax is estimated to generate **\$1,257,609** in revenues.

State aid to the Library is projected to be **\$102,600**. Department earnings, in the form of lost book charges, interest earnings, employee contributions to health insurance premiums and miscellaneous items are expecting to total **\$6,500**.

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

	2020 ACTUAL TOTALS	2021 ADOPTED BUDGET	2021 PROJECTED TOTALS	2022 ADOPTED BUDGET
OPENING FUND BALANCE	161,241	324,750	337,549	240,032
REVENUES	1,302,854	1,274,298	1,261,174	1,366,709
EXPENDITURES	1,126,546	1,408,412	1,358,692	1,527,258
CLOSING FUND BALANCE	337,549	190,636	240,032	79,483

LIBRARY FUND

REVENUES

	2020 ACTUAL REVENUES	2021 ADOPTED REVENUES	2021 PROJECTED REVENUES	2022 ADOPTED REVENUES
REAL ESTATE TAX	1,197,106	1,173,274	1,162,000	1,257,609
FINES	7,051	-	1,800	
LOST BOOK CHARGES	883	2,500	1,500	1,500
INTEREST INCOME	2,300	3,000	1,500	1,500
EMPLOYEE CONTRIBUTIONS	1,655	2,000	1,900	2,000
STATE GRANTS	91,747	91,724	91,724	102,600
CONTRIBUTIONS	1,575			
COPY/PRINTING	537	1,800	750	1,500
TOTAL REVENUE	1,302,854	1,274,298	1,261,174	1,366,709

LIBRARY FUND

EXPENDITURES

The budget request for Library expenditures totals **\$1,527,258**. This year's budget proposal is \$118,847 (8.4%) above the 2021 adopted budget.

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	704,537	909,000	877,000	990,000
FRINGE BENEFITS	195,669	236,812	227,501	268,008
MATERIALS/SUPPLIES	172,343	204,500	197,300	202,200
CONTRACTED SERVICES	52,279	56,100	53,720	65,050
EQUIPMENT	1,718	2,000	3,171	2,000
TOTAL	1,126,546	1,408,412	1,358,692	1,527,258

Salaries/Wages: The \$990,000 budget to fund salaries is for:

- Funding for the nine existing full-time library staff members including stipend to employees who have opted out of joining the Township medical plan and employer contribution to deferred compensation plan for department head - **\$600,000**
- Part-time salaries including additional part-time staffing to maintain at the new facility. - **\$390,000**

Fringe Benefits: The budget of **\$268,008** funds the benefits and employer paid taxes for the full-time and part-time staff.

Materials/Supplies: A budget of \$202,200 is requested for:

- New books - **\$60,000**
- New juvenile books - **\$32,000**
- New young adult books - **\$7,000**
- Periodicals - **\$6,200**
- AV materials – **\$18,000**
- Juvenile AV materials - **\$5,500**
- Young adult AV materials - **\$1,500**
- Digital media - **\$60,000**
- General office and computer supplies and collection processing materials - **\$12,000**

Contractual Services: The contractual services budget totals \$65,050 for:

- MCLINC operating costs to cover administrative, maintenance, telecommunications, connection fees, internet access and hardware replacement - **\$42,000**
- Other automation expenses - **\$1,000**
- Maintenance of self-check system, Envisionware, Bookware and RDA - **\$2,000**
- Licenses and contracts for on-line services- **\$8,500**
- Website maintenance - **\$1,000**
- Lease for copy machines - **\$2,500**
- Printing of informational pamphlets and newsletters - **\$5,000**
- Professional fees and membership dues - **\$2,600**
- Mileage reimbursement - **\$450**

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

INTERNAL SERVICES FUND SUMMARY

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

The two cost centers are funded through charges to all operating departments using Township vehicles and from a transfer of funds from the Community Reinvestment Fund. There are two components to the charge to departments: the actual use charges and the replacement or amortization charge. In 2022, user charges, which finance the operation of the Fleet, are expected to derive **\$1,466,317**. Amortization charges, which accumulate to finance future replacement of Township vehicles, are projected at **\$700,000**. Additional sources of revenue are the sale of surplus or used vehicles budgeted at **\$165,000**, recycling grant funding at **\$295,000** and employee contributions to health insurance premiums at **\$5,000**.

\$62,932 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 **\$29,645** 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.

	2020 ACTUAL TOTALS	2021 ADOPTED BUDGET	2021 PROJECTED TOTALS	2022 ADOPTED BUDGET
OPENING FUND BALANCE	157,310	142,211	(105,953)	125,715
REVENUES	2,395,104	2,083,977	2,114,466	2,660,962
EXPENDITURES	2,661,605	2,217,951	1,969,021	2,750,317
FUND TRANSFERS IN	60,000	60,000	150,000	100,000
FUND TRANSFERS OUT	(56,761)	(63,777)	(63,777)	(62,932)
CLOSING FUND BALANCE	(105,953)	4,460	125,715	73,429

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 **\$1,466,317**, an increase of \$60,865 (4.3%) above the 2021 budget.

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	410,335	435,000	445,000	461,000
FRINGE BENEFITS	216,244	228,678	235,033	247,167
MATERIALS/SUPPLIES	504,282	633,679	669,091	652,550
CONTRACTED SERVICES	85,708	108,095	82,897	105,600
TOTAL	1,216,569	1,405,451	1,432,021	1,466,317

Salaries/Wages: The budget recommends **\$456,000** for salaries for six full-time employees and employer contribution to deferred compensation plan of the department head. Overtime is budgeted at **\$5,000**.

Fringe Benefits: Expenses for benefits and employer paid taxes total **\$247,167** for the five employees in the department.

Materials/Supplies: The budget for materials and supplies totals \$652,550 for:

- Gasoline, purchased through consortium bidding, is projected at 61,843 gallons at \$1.75 per gallon - **\$108,225**
- Diesel, also purchased through consortium bidding, is projected at 69,500 gallons at \$2.25 per gallon - **\$156,375**
- Purchase of new tires and tire repairs for all vehicles - **\$78,000**
- Automotive and truck parts for the repair of vehicles in the fleet - **\$204,000**
- Snow equipment parts - **\$32,000**
- 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 - **\$7,250**.

- Shop supplies for welding supplies, nuts and bolts, shop towels, oil dry, general hardware and general shop supplies - **\$7,000**
- Lubricants for motor oil, transmission fluid, hydraulic oil, gear oil, grease and universal tractor fluid - **\$19,400**
- Minor shop equipment for hand tools, electronic equipment, air tools, drills and lathe tools. - **\$9,000**
- Computer equipment for truck analysis - **\$5,000**
- Uniforms, including rain gear, boots, gloves and safety equipment - **\$4,000**
- Office and computer supplies - **\$1,500**

Contractual Services: The \$105,600 in this category is requested for:

- Insurance coverage for Township vehicles - \$54,700
 - General and auto liability coverage is budgeted at **\$29,000.**
 - Auto physical damage is budgeted at **\$25,700.**
- 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 - \$30,000
 - Trash packer repairs - **\$5,000**
 - Auto and truck repairs - **\$7,000**
 - Transmission repairs - **\$6,000**
 - Recycle equipment repairs - **\$3,000**
 - Emissions testing - **\$2,000**
 - Dealer repairs - **\$3,000**
 - Computer diagnostics – **\$4,000**
- Repairs caused by minor accidents non-reported to insurance company - **\$6,000**
- Service and repairs to mobile radios - **\$4,000**
- Dues and annual support and updates for fleet software program - **\$1,900**

INTERNAL SERVICE FUND

2022 VEHICLE REPLACEMENT PURCHASES

<u>ITEM</u>	<u>DESCRIPTION</u>	<u>COST</u>
1 Two Police Vehicles	The #8 and #15 patrol vehicles will be replaced. All of these patrol vehicles will have between 110,000 and 120,000 miles on them by the time they are replaced. All three replacement patrol units will be police package Tahoe type vehicles identical to the current police patrol vehicles. The vehicles will be purchased through the State COSTARS contract. The existing cars will be sold at on Municibid where sales revenues have been approximately 30% 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.	\$79,000
2 One Staff Vehicle	#SC-05, currently a Malibu, will be replaced with a Traverse. This vehicle is used by the on call police detectives and will be purchased through the State COSTARS contract.	\$32,000
3 Twelve Yard Cubic Yard Dump Truck	This unit will replace the existing #08 dump truck which is used on a daily basis to haul stone, blacktop and fill dirt during construction season and to pull a leaf trailer throughout leaf season. This truck is also a critical part of the snow fighting force. The replacement unit will be purchased through the PA COSTARS contract and the existing truck will be sold on Municibid.	\$240,000
4 One Automated Recycle Truck	This unit will replace the existing #54 automated recycle truck which is a 2013 model year. These trucks see some of the most severe service in the Township fleet operation and the current unit has served its useful lifespan. This truck is also a critical part of the snow fighting force operating on State & main roads. The replacement unit will be purchased through the PA COSTARS contract and the existing truck will be sold on Municibid.	\$295,000
5 One Turf Mower	This unit will replace the existing #49 turf mower which is used by the Parks Department on a daily basis to mow sports fields and maintain park areas. The existing mower unit will be ten years old and it has been suffering from an increasing amount of maintenance issues.	\$127,000

6 One Hook Lift Truck	<p>This is a proposed new piece of equipment designed to be a multi-use truck. The uses of this truck will be a brine truck, plow/salt truck, dump truck and an automated leaf truck. The automated leaf truck will be able to reduce man power because it can be operated by one person using a remote control hose in the cab. If purchased, this unit will take the place of two leaf machines that will not require replacement. Also, this unit will be able to replace the 2009 dump truck that has not been sold. It is estimated that the sale of the old dump truck will receive at least \$15,000 and each leaf machine will bring in at least \$8,500. The cost of purchasing two new leaf machines is about \$204,000 and the cost of replacing the 2009 dump truck is about \$110,000, all three purchases of which will not be required if the purchase of the Hook Lift Truck is purchased.</p>	\$491,000
7 Snow and Ice Equipment	<p>Funds are budgeted for the replacement of one vee box salt spreader which will be purchased through the PA COSTARS contract.</p>	\$20,000
TOTAL		\$1,284,000

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 2022 is **.656 mils**. At this rate, the Fire Protection Real Estate tax is estimated to generate **\$1,524,938** in revenues. **\$22,000** is budgeted as revenue from housing rental permits and interest earnings for the fund are estimated at **\$2,000** bringing the total available revenue to **\$1,548,938**.

The proposed budget for the Fire Protection Fund totals **\$548,688**. Of that amount, \$428,429 is budgeted to fund the Fort Washington Fire Company and \$120,259 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, **\$339,250**, will be transferred to the Fire Capital Fund for current and future capital expenditures and vehicle purchases.

	2020 ACTUAL TOTALS	2021 ADOPTED BUDGET	2021 PROJECTED TOTALS	2022 ADOPTED BUDGET
OPENING FUND BALANCE	18,409	-	12,621	-
REVENUES	1,464,324	1,530,699	1,531,200	1,548,938
EXPENDITURES	509,112	548,182	534,562	548,688
FUND TRANSFERS	(961,000)	(982,517)	(1,009,259)	(1,000,250)
CLOSING FUND BALANCE	12,621	-	-	-

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

FIRE PROTECTION FUND

FIRE SERVICES ADMINISTRATOR

The Fire Services Administrator acts as a liaison between the Township, the Fort Washington Fire Company, Civic Groups and Local, State and Federal agencies. The position performs fire protection and public safety planning and is involved with Township wide fire protection issues. Recommended funding is **\$120,259**.

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	68,222	86,500	80,500	87,250
FRINGE BENEFITS	5,982	7,717	7,045	7,675
MATERIALS/SUPPLIES	6,189	8,000	6,700	7,500
CONTRACTED SERVICES	1,807	1,950	1,950	1,950
VEHICLE O&M FEES	14,663	15,273	15,276	15,884
TOTAL	96,863	119,441	111,471	120,259

Salaries/Wages: The budget request provides \$87,250 for:

- 20% of the Fire Services Administrator/Fire Marshal's salary is funded in this cost center. - **\$21,250**
- Part time fire inspector - **\$48,000**
- Part time administrative assistant position at 20 hours per week. - **\$18,000**

Fringe Benefits: The cost of benefits and employer paid taxes is **\$7,675**.

Materials/Supplies: The \$7,500 budget is for:

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

Contractual Services: The \$1,950 budget is for:

- Subscriptions and dues - **\$1,200**
- Printing of map books and pre plans - **\$750**

Vehicle O&M Fees: Charges for the operation and maintenance of the Township vehicle operated by the Administrator - **\$15,884**.

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 \$441,079. Of that total, the Township contribution to support the operations is **\$428,429**. The balance of the Fire Company's operating costs is funded from Pennsylvania Turnpike proceeds and miscellaneous income totaling **\$12,650**.

EXPENDITURE CATEGORY	2020 ACTUAL EXPENSES	2021 ADOPTED BUDGET	2021 PROJECTED EXPENSES	2022 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
FRINGE BENEFITS	35,836	42,000	35,000	38,000
MATERIALS/SUPPLIES	12,708	8,000	10,000	10,000
CONTRACTED SERVICES	363,706	378,741	378,091	380,429
TOTAL	412,250	428,741	423,091	428,429

Fringe Benefits: The cost of providing workers compensation insurance to the volunteer fire company is **\$38,000**.

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

Contractual Services: The \$380,429 budget is for:

- Direct contribution to Fort Washington Fire Company to fund operations - **\$356,429**
- Fire Company portion of liability and property insurance - **\$18,000**
- Independent audit - **\$6,000**

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

REVENUE CATEGORY	2020 ACTUAL REVENUE	2021 ADOPTED REVENUE	2021 PROJECTED REVENUE	2022 ADOPTED REVENUE
DIRECT CONTRIBUTION FROM TOWNSHIP	340,000	355,641	355,641	356,429
TOWNSHIP PAID INDIRECT COSTS	72,250	73,100	67,450	72,000
PA TURNPIKE FEES	12,925	10,000	10,000	12,500
OTHER REVENUES	75		75	150
TOTAL FUNDING	425,249	438,741	429,617	441,079

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 2022, \$321,516 is budgeted as a transfer from the Fire Protection Fund, interest earnings are budgeted at \$3,000 and the sale of fixed assets is estimated at \$42,000.

In 2022, the Township will close on a 20 year forward loan with the Delaware Valley Regional Finance Authority in the amount of \$1,250,000. The loan, approve by the Board of Commissioners in April 2021, will help to fund the purchase of a replacement Aerial Fire Apparatus and other future capital needs.

Details on the proposed \$1,569,162 in capital expenditures are provided on the following page.

	2020 ACTUAL TOTALS	2021 ADOPTED BUDGET	2021 PROJECTED TOTALS	2022 ADOPTED BUDGET
OPENING FUND BALANCE	1,128,245	735,113	1,419,845	1,029,603
REVENUES	3,000	24,000	25,000	45,000
BOND PROCEEDS				1,250,000
EXPENDITURES	11,400	78,500	763,500	1,569,162
FUND TRANSFERS	300,000	321,516	348,258	339,250
CLOSING FUND BALANCE	1,419,845	1,002,129	1,029,603	1,094,691

FIRE CAPITAL FUND EXPENDITURES

2022

CAPITAL EQUIPMENT EXPENDITURES

1.	Purchase of a replacement Traffic 88 vehicle	80,000
2.	Purchase of gear washers for each fire station (2)	15,000
3.	Purchase of Knox box replacements for 6 vehicles	9,000
4.	Purchase of hydraulic rescue tools	15,162
5.	Purchase of replacement 95-foot aerial fire apparatus (Tower 88)	1,450,000
	Total Capital Equipment	1,569,162

TOTAL CAPITAL EXPENDITURES

\$1,569,162

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 **1.064 mils** for 2022 and consists of two separate rates: 0.994 mils for general debt and .070 mils to fund voter approved electoral debt payments. At these rates, the real estate tax will generate **\$2,473,374** in revenue. An additional **\$4,000** is budgeted as interest income for total revenues of **\$2,477,374**.

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 **\$2,760,551**. Of that amount, **\$2,757,551** is budgeted for debt service on the six outstanding General Obligation Bond issues and **\$3,000** is budgeted for paying agent fees on the outstanding bonds. Details on the 2022 debt service payments are set forth on the following page.

	2020 ACTUAL TOTALS	2021 ADOPTED BUDGET	2021 PROJECTED TOTALS	2022 ADOPTED BUDGET
OPENING FUND BALANCE	219,075	(20,920)	(126,916)	(325,916)
REVENUES	2,543,416	2,616,592	2,600,000	2,477,374
EXPENDITURES	3,550,407	3,460,976	3,460,000	2,760,551
FUND TRANSFERS	661,000	661,000	661,000	661,000
CLOSING FUND BALANCE	(126,916)	(204,304)	(325,916)	51,907

**DEBT SERVICE EXPENDITURES
2022**

ISSUE	BALANCE OF PRINCIPAL AT 1/1/22	PRINCIPAL PAYMENTS	INTEREST PAYMENTS	TOTAL PAYMENTS
2008 - \$9,000,000 20 Years				
Purchase of open space and storm water management projects	4,122,000	521,000	157,858	678,858
2016 - \$4,000,000 20 Years				
Burn Brae Firehouse and Virginia Drive bridges	3,149,000	181,000	61,922	242,922
2016 - \$9,845,000 20 Years				
Refinance of 2011 and 2013 debt; street light replacement	5,831,000	415,000	115,661	530,661
2017 - \$9,000,000 20 Years				
Purchase and repurposing of 520 Virginia Drive	7,570,000	383,000	194,407	577,407
2021 - \$9,345,000 16 Years				
Refinance of 2014 and 2015 bonds	8,963,000	569,000	145,275	714,275
2022 - \$1,250,000 20 Years				
Purchase of fire equipment	-	-	13,427	13,427
Paying Agent Fees				3,000
TOTAL EXPENDITURES		2,069,000	688,550	2,760,551

NOTE: The total outstanding General Obligation Debt for the Township as of December 31, 2021 is \$35,310,385: \$30,885,000 in principal and \$4,425,385 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 **\$2,000** in 2022.

	2020 ACTUAL TOTALS	2021 ADOPTED BUDGET	2021 PROJECTED TOTALS	2022 ADOPTED BUDGET
OPENING FUND BALANCE				
PRINCIPAL	195,358	195,358	195,358	194,775
INTEREST	64,877	62,959	64,877	62,610
REVENUES	4,365	2,000	3,840	2,000
EXPENDITURES	4,418	1,300	6,510	1,300
CLOSING FUND BALANCE				
PRINCIPAL	195,169	195,358	194,775	194,775
INTEREST	65,013	63,659	62,610	63,310

Trust Principal Amounts

- Dannenberg Trust - **\$100,000**
- Cheston Trust - **51,055**
- Bauman Trust - **20,000**
- North Hills Trust - **19,156**
- Kayser Trust - **4,564**
- \$194,775**

NON-EXPENDABLE TRUST FUND

2022 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 2022 allocation is **\$764,831**. Anticipated interest earnings of **\$2,500** bring the total available revenue from Liquid Fuels to **\$767,331**.

	2020 ACTUAL TOTALS	2021 ADOPTED BUDGET	2021 PROJECTED TOTALS	2022 ADOPTED BUDGET
OPENING FUND BALANCE	-	644,430	584,419	-
REVENUES	836,001	757,779	776,373	767,331
EXPENDITURES	-	-	-	-
FUND TRANSFERS	(251,582)	(1,402,209)	(1,360,792)	(767,331)
CLOSING FUND BALANCE	584,419	-	-	-

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 2022, \$125,000 is budgeted as expected interest earnings from the fund reserves.

Budget transfers out of the fund total \$300,000 for:

- \$100,000 of income to be transferred to the Internal Services Fund to fund capital equipment purchases.
- \$200,000 of income to be transferred to the Capital Projects fund to fund general projects.

A transfer into the fund from the Open Space fund is budgeted in the amount of \$400,000 to return borrowed funds to complete the Twining Valley Phase 1A project.

	2020 ACTUAL TOTALS	2021 ADOPTED BUDGET	2021 PROJECTED TOTALS	2022 ADOPTED BUDGET
OPENING FUND BALANCE				
PRINCIPAL	14,000,000	14,000,000	10,000,000	9,600,000
INCOME	592,210	624,522	721,940	406,940
INTEREST INCOME	189,730	175,000	135,000	125,000
EXPENDITURES	-	-	-	-
FUND TRANSFERS IN				400,000
FUND TRANSFERS OUT	(4,060,000)	(1,485,000)	(850,000)	(300,000)
CLOSING FUND BALANCE				
PRINCIPAL	10,000,000	14,000,000	9,600,000	10,000,000
INCOME	721,940	314,522	406,940	231,940

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 **\$1,043,103**.

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. 2022 funding sources for recommendation are:

- 2022 liquid fuels grant - **\$767,331**
- Contribution from the CRF interest - **\$200,000**
- 520 Virginia Drive revenues (Grants and donations) - **\$1,050,000**
- Interest income - **\$3,000**

	2020 ACTUAL TOTALS	2021 ADOPTED BUDGET	2021 PROJECTED TOTALS	2022 ADOPTED BUDGET
OPENING FUND BALANCE		702,238		
Designated for 520 VA DR	819,905		(927,441)	(1,050,000)
Designated for 805 Loch Alsh	1,000,000		985,000	950,000
Undesignated	502,783		45,937	155,543
REVENUES	6,713,241	16,804	524,838	1,053,000
EXPENDITURES	9,184,015	2,113,812	2,275,000	1,043,103
FUND TRANSFERS	251,582	1,827,439	1,702,209	967,331
CLOSING FUND BALANCE				
Designated for 520 VA DR	(927,441)		(1,050,000)	
Designated for 805 Loch Alsh	985,000	400,000	950,000	950,000
Undesignated	45,937	32,439	155,543	82,771

CAPITAL PROJECTS FUND

2022 EXPENDITURES

Road Milling and Overlay – 1.61 Miles

\$298,129

<u>Street</u>	<u>From</u>	<u>To</u>	<u>Price</u>
Aiman Circle	Kirks Lane	Cul-de-Sac	10,449
Arran Way	Kenmare Drive	Aidenn Lair Road	21,131
Balfour Circle	Purdie Lane	Cul-de-Sac	7,314
Bantry Drive	Dreshertown Road	Kenmare Drive	42,319
Candlebrook Drive	Susquehanna Road	Limekiln Pike	73,783
Lantern Circle	Southwind Way	Cul-de-Sac	8,998
Mayo Place	Bantry Drive	Cul-de-Sac	8,359
Southwind Way	Candlebrook Drive	Candlebrook Drive	100,776
Leveling Course			25,000
			298,129

Road Seal Coat

\$118,296

Application of the Ralumac microsurfacing process and crack sealing on 1.88 miles of road to extend life of structurally sound street.

<u>Street</u>	<u>From</u>	<u>To</u>	<u>Price</u>
Avenue G	Spear Avenue	Ball Field at end of street	9,610
Avenue H	Spear Avenue	Ball Field at end of street	9,610
Bellaire Avenue	Highland Avenue	607 Bellaire Avenue	3,802
Carol Place	Clemens Avenue	Cul-de-Sac	1,760
Clemens Avenue	Anzac Avenue	Madison Avenue Abington	12,267
David Drive	Fitzwatertown Road	Clemens Avenue	5,227
East Tee Road	Garden Road	Mill Road	7,093
Summit Avenue	Pennsylvania Avenue	Highland Avenue	45,653
Wellsly Road	Dreshertown Road	Glenecho Lane	3,274
Crack Sealing			20,000
			118,296

Nova Chip

\$355,678

Application of Nova Chip micropaving consisting of an ultra thin layer of polymer enhanced asphalt material laid down like an asphalt overlay on process and crack sealing on 2.71 miles of road to extend life of structurally sound street.

<u>Street</u>	<u>From</u>	<u>To</u>	<u>Price</u>
Anna Marie Circle	Meetinghouse Road	Cul-de-Sac	8,624
Cedar Road	Lindenwold Terrace	Loch Alsh Avenue	14,784
Hartranft Avenue	Highland Avenue	Madison Avenue	37,699
Jarrettown Road	Limekiln Pike	Dublin Road	48,993
Lindenwold Terrace	Bethlehem Pike	Cedar Road	19,507
Madison Avenue	Highland Avenue	Spring Avenue	52,277
North Hills Avenue	Fitzwatertown Road	Jenkintown Road	90,922
Prospect Avenue	Fort Washington Ave	Cul-de-Sac	21,683
Vance Drive	Limekiln Pike	Cul-de-Sac	20,369
Winslow Way	Lexington Drive	Cul-de-Sac	12,320
Crack Sealing			25,000
Traffic Control			3,500
			355,678

Curb and Sidewalk Replacement

\$30,000

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

Pennsylvania Avenue Green-Light Go Project

\$55,000

Final payment is due to Pennsylvania Department of Transportation for the Township's match to this Green-Light-Go project

Engineering and Design for Dillon Road Paving and Drainage Improvements

\$54,000

Funds are budgeted to prepare design and construction plans for this project. Discussion should be had whether the revenue source for this project might be ARPA funding.

Mobile Truck Jacks

\$42,000

Funds are requested for the purchase of 4 wheel jacks with lifting capacity of 18,000lb each to repair and service vehicles. The current building restricted the use of the jacks due to the bay's low ceiling height and width although the new bay may be rebuilt higher and wider. The jacks will improve the ability to service vehicles in a safer and more efficient way.

Technology and Building Security

\$90,000

- A new communications portal to include a re-designed, citizen-focused, accessible/compliant, branded, mobile-friendly website, and a Software-as-a-Service (SaaS), cloud-based communication tool integrating the website with resident email, SMS/text messages, RSS feeds and social media. All departments, including Police, Parks & Recreation, and Library will benefit with upgrades in their communication tools to all residents.- \$55,000
- Purchase of online-epermitting module for Code Enforcement - \$8,000
- Purchase of two replacement file servers - \$12,000
- Purchase of replacement computers, printers and other hardware. - \$15,000

GRAND TOTAL

\$1,043,103

AMERICAN RESCUE PLAN RESERVE FUND SUMMARY

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

In 2021, the Township received payment in the amount of \$1,389,641 under ARPA. An additional payment in the same amount is expected mid 2022. Interest earnings on the funds is estimated at \$4,000 in 2022.

Two project are funded with ARPA funding in 2022 totaling \$75,000.

	2020 ACTUAL TOTALS	2021 ADOPTED BUDGET	2021 PROJECTED TOTALS	2022 ADOPTED BUDGET
OPENING FUND BALANCE	-	-	-	1,390,141
REVENUES	-	-	1,390,141	1,393,641
EXPENDITURES	-	-	-	75,000-
FUND TRANSFERS	-	-	-	-
CLOSING FUND BALANCE	-	-	1,390,141	2,708,782

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

AMERICAN RESCUE PLAN FUND

2022 EXPENDITURES

Storm Event Mitigation **\$25,000**

Funds are provided to proactively address the mitigation of storm related damages through the purchase of flood gates or other measures.

Township-Wide Storm Water Analysis **\$50,000**

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

ECONOMIC DEVELOPMENT FUND SUMMARY

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

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

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

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

	2020 ACTUAL TOTALS	2021 ADOPTED BUDGET	2021 PROJECTED TOTALS	2022 ADOPTED BUDGET
OPENING FUND BALANCE	161,137	-	30,281	-
REVENUES	64	-	129,890	
EXPENDITURES	130,920	-	160,171	-
FUND TRANSFERS OUT	-	-	-	-
CLOSING FUND BALANCE	30,281	-	-	-

FUND TRANSFERS

		2021 PROJECTED	2022 ADOPTED
GENERAL FUND	From Capital Projects Fund		
	To Pension Funds	(2,424,924)	(2,101,197)
PARKS & REC FUND	From General Fund		
	To Pension Fund	(159,442)	(154,830)
FIRE PROTECTION FUND	To Fire Capital Fund	(348,258)	(339,250)
	To Debt Service Fund	(661,000)	(661,000)
FIRE CAPITAL FUND	From Fire Prot Fund	348,258	339,250
INTERNAL SERVICES FUND	To Pension Fund	(63,777)	(62,932)
	From CRF	150,000	100,000
CAPITAL PROJECTS FUND	From Liquid Fuels Fund	1,360,792	767,331
	From CRF	425,000	200,000
COMMUNITY REINV. FUND	To Capital Projects Fund	(425,000)	(200,000)
	To Internal Services Fund	(150,000)	(100,000)
	To Open Space Fund	(400,000)	
	From Open Space		400,000
OPEN SPACE FUND	From CRF	400,000	
	To CRF		(400,000)
LIQUID FUELS FUND	To Capital Projects Fund	(1,360,792)	(767,331)
DEBT SERVICE FUND	From Fire Prot Fund	661,000	661,000
PENSION FUND	From General Fund	2,424,924	2,101,197
	From P & R Fund	159,442	154,830
	From Int Services Fund	63,777	62,932

**Staffing Level
Full-Time Positions
2022**

	ADMINI- STRATION/FI NANCE	CODE ENFORCEME NT	LIBRARY	FIRE SERVICES	ENGINEERING	HIGHWAY	SANITATION	FLEET & FACILITY	P&R	POLICE	TOTAL
Township Manager	1										1
Chief										1	1
Department Director	2	1	1	1			1		1		7
Staff Engineer				1							1
Community Planner/Zoning		1									1
Coordinator/Administrator	2	2							3		7
IT Administrator	1										1
Administrative Assistant				1					1		2
Fire Marshal				1							1
Inspector		3		1							4
Draftsman									1		1
Bookkeeper/Admin Asst	3	1									4
Professional Librarian			6								6
Staff Librarian			2								2
Deputy Chief										1	1
Lieutenant										1	1
Sergeant										5	5
Corporal										6	6
Detective/Juvenile Officer										5	5
Patrol Officer										21	21
Dispatcher/Records Clerk										6	6
Superintendent					1		1		1		3
Assistant Superintendent					2		1				3
Foreman					2			1	2		5
Group Leader									1		1
Equipment Operator						10	10		2		22
Laborer						2	3		3		8
Mechanic								4			4
Caretaker *									1		1
TOTAL	9	8	9	1	4	17	15	6	16	46	131
* Shared position with UDSD											
Shaded cells reflect new positions in 2022 budget											