

12/31/2023

The Upper Dublin Township Board of Commissioners has adopted a balanced 2023 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 \$22.5 million, or 4.6 percent higher than the 2022 budget. Expenditures are estimated at \$23.8 million, or 5.3 percent higher than the 2022 budget. To balance the budget, which is required by law for township governments, the budget contains a planned \$1.3 million drawdown of its fund balance while maintaining a healthy balance of \$3.1 million or 13.1% 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 2022 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 adopted detailed 2023 Budget can be downloaded at:

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

2023 Township Budget

Real Estate Taxes	14,473,763
Local Enabling Taxes	11,500,000
Licenses & Permits	1,888,000
Fines and Forfeits	61,000
Interest and Rent	980,840
Grants and Gifts	2,147,905
Department Earnings	4,227,533
Assessments	177,300
Insurance Proceeds	9,096,501
Total	44,552,842

General Fund	21,742,225
Parks & Recreation	2,814,064
Library	1,595,980
Debt Service	2,792,786
Fire Protection	577,059
Capital Projects/Equipment	11,533,816
Open Space	632,000
Fire Capital	2,049,612
ARPA	814,000
Non-Expendable Trust	1,300
Total	44,552,842

Taxes

Upper Dublin Township 2023 real estates tax rates

<u>Description</u>	<u>Millage Rates</u>
General Government	2.941
Parks & Recreation	0.961
Fire Protection	0.656
Library	0.566
Debt Service	0.948
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
2023 BUDGET

BOARD OF COMMISSIONERS

IRA S. TACKEL – PRESIDENT

ROBERT H. MCGUCKIN – VICE PRESIDENT

LIZ FERRY

GARY V. SCARPELLO

MEREDITH L. FERLEGER

ALYSON J. FRITZGES

CHERYL KNIGHT

TOWNSHIP MANAGER

KURT M. FERGUSON

ASSISTANT TOWNSHIP MANAGER

JONATHAN K. BLEEMER

**UPPER DUBLIN TOWNSHIP
2023 BUDGET
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**ALL FUNDS REVENUE SUMMARY
2023**

REVENUE CATEGORY	GENERAL FUND	PARKS & REC	LIBRARY	FIRE PROT	INTERNAL SERVICES	DEBT SERVICE	BUILDING RESERVE	CAPITAL PROJECTS	ARPA	OPEN SPACE	FIRE CAPITAL	COMM REINV	LIQUID FUELS	NON-EXPEN TRUSTS	TOTAL
REAL ESTATE TAXES	6,963,353	2,254,765	1,327,989	1,539,153		2,388,503									14,473,763
LOCAL ENABLING TAXES	11,500,000														11,500,000
LICENSES AND PERMITS	1,888,000														1,888,000
FINES AND FORFEITS	61,000														61,000
INTEREST AND RENT	288,000	7,000	6,000	5,000		10,000	400,000	5,000	60,000	2,500	10,000	175,000	8,500	3,840	980,840
GRANTS AND GIFTS	1,136,290	73,977	107,532		31,704								798,402		2,147,905
DEPARTMENT EARNINGS	610,000	505,400	3,000	22,000	2,405,633					600,000	81,500				4,227,533
ASSESSMENTS/CONTRIBUTIONS	65,100	4,200	3,000		5,000			100,000							177,300
INSURANCE PROCEEDS							5,000,000								5,000,000
REVENUE TOTAL	22,511,743	2,845,342	1,447,521	1,566,153	2,442,337	2,398,503	5,400,000	105,000	60,000	602,500	91,500	175,000	806,902	3,840	40,456,341
LESS: VEHICLE RENTAL ADJUSTMENT															(2,100,053)
INTERFUND TRANSFERS	(2,136,705)	(143,233)		(989,094)	138,614	736,600	2,350,404	(143,502)	(1,400,000)		253,094	(200,000)	(806,902)		(2,340,724)
NET REVENUES	20,375,038	2,702,109	1,447,521	577,059	2,580,951	3,135,103	7,750,404	(38,502)	(1,340,000)	602,500	344,594	(25,000)	-	3,840	36,015,564

ALL FUNDS EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	13,062,006	13,629,423	13,570,544	14,441,021
FRINGE BENEFITS	4,103,989	4,616,501	4,435,547	4,727,866
MATERIALS/SUPPLIES	1,797,698	1,994,825	2,205,805	2,399,024
CONTRACTED SERVICES	3,883,908	4,322,034	4,221,966	4,601,356
EQUIPMENT PURCHASES	170,298	169,462	160,200	205,600
CAPITAL	7,709,874	7,573,265	10,802,011	15,385,189
DEBT SERVICE	3,461,847	2,760,551	2,759,551	2,792,786
TOTAL	34,189,620	35,066,061	38,155,623	44,552,842

EXPENDITURE SUMMARY BY FUND

	2021 ACTUAL TOTALS	2022 ADOPTED BUDGET	2022 PROJECTED TOTALS	2023 ADOPTED BUDGET
GENERAL FUND	19,286,392	20,488,685	20,241,297	21,742,225
PARKS AND RECREATION FUND	2,500,006	2,700,382	2,618,492	2,814,064
LIBRARY FUND	1,331,662	1,527,258	1,503,076	1,595,980
INTERNAL SERVICES FUND	2,011,485	2,750,317	2,573,233	2,618,292
DEBT SERVICE FUND	3,461,847	2,760,551	2,759,551	2,792,786
FIRE PROTECTION FUND	499,789	548,688	549,985	577,059
NON-EXPENDABLE TRUST FUND	6,510	1,300	2,250	1,300
CAPITAL PROJECTS FUND	2,352,610	1,043,103	2,107,537	1,015,577
BUILDING RESERVE FUND	3,104,936		6,000,000	10,000,000
OPEN SPACE PROJECTS FUND	748,834	3,602,000	1,725,000	632,000
FIRE CAPITAL FUND	749,425	1,569,162	75,587	2,049,612
ARPA FUND	-	75,000	-	814,000
ECONOMIC DEVELOPMENT FUND	160,171	-	-	-
SUBTOTAL	36,213,666	37,066,446	40,156,008	46,652,895
LESS INTERNAL CHARGES	2,024,046	2,000,384	2,000,384	2,100,053
TOTAL	34,189,621	35,066,062	38,155,624	44,552,842

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 **\$22,511,743** 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 **2.941 mils** for 2023. Of that total, **0.032 mils** are dedicated to the two ambulance companies servicing the Township. At the rate of 2.941 mils, the real estate tax is expected to generate **\$6,963,353** in property tax revenues, including interim and delinquent taxes. That amounts to 31% of all General Fund revenue. The value of one mil is estimated at a level of \$2,382,000.

The EIT is projected to generate **\$9,200,000** 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 (**\$1,400,000**), Local Services Tax (**\$900,000**), department earnings (**\$610,000**), licenses and permits (**\$1,888,000**), intergovernmental grants (**\$1,136,290**), interest earnings and rents (**\$288,000**), fines and forfeits (**\$61,000**) and other revenues (**\$65,100**).

General Fund expenditures are proposed at **\$21,742,225** 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 **\$2,136,705** in 2023. The General Fund contribution is partially offset through a grant from the Commonwealth's General Municipal Pension System state aid expected to total \$771,473.

Expenditures and transfers total **\$23,878,9301** in 2023, an increase of **5.7%**. Previous years increases are shown below:

- 2017 - 0.3%
- 2018 - 9.5%
- 2019 - 1.2%
- 2020 - (6.5%)
- 2021 - 6.9%
- 2022 - (1.1%) projected

At the proposed revenue, expenditure and transfer levels, the 2023 fiscal year will end with a **\$3,120,854** fund balance, an amount equal to **13.1%** of total expenditures and transfers out.

	2021 ACTUAL TOTALS	2022 ADOPTED BUDGET	2022 PROJECTED TOTALS	2023 ADOPTED BUDGET
OPENING FUND BALANCE	2,506,006	3,232,606	3,448,916	4,488,041
REVENUES	22,907,092	21,504,526	23,381,619	22,511,743
EXPENDITURES	(19,286,392)	(20,488,684)	(20,241,297)	(21,742,225)
FUND TRANSFERS IN	-			
FUND TRANSFERS OUT	(2,677,789)	(2,101,197)	(2,101,197)	(2,136,705)
CLOSING FUND BALANCE	3,448,916	2,147,250	4,488,041	3,120,854

GENERAL FUND

REVENUES 2023

	2021 ACTUAL REVENUES	2022 ADOPTED REVENUES	2022 PROJECTED REVENUES	2023 ADOPTED REVENUES
<u>REAL ESTATE TAXES</u>				
Real Estate Taxes – Current	6,565,636	6,859,765	6,750,000	6,865,353
Real Estate Tax Refunds - Appeals	(246,169)	-	73,939	-
Real Estate Taxes – Delinquent	55,338	40,000	42,000	40,000
Real Estate Taxes – Interim	148,925	45,000	155,000	50,000
Real Estate Taxes - Penalties	7,801	8,000	8,000	8,000
TOTAL	6,531,530	6,952,765	7,028,939	6,963,353
<u>LOCAL ENABLING TAXES</u>				
Earned Income Tax	9,537,586	8,750,000	9,100,000	9,200,000
Real Estate Transfer Tax	1,885,785	1,200,000	1,750,000	1,400,000
Local Services Tax	917,624	900,000	850,000	900,000
TOTAL	12,340,995	10,850,000	11,700,000	11,500,000
<u>FINES AND FORFEITS</u>				
Court Fines	42,604	62,000	50,000	60,000
Vehicle Code Violations	60	1,000	500	1,000
TOTAL	42,664	63,000	50,500	61,000
<u>INTEREST AND RENT</u>				
Interest Earnings	24,588	22,000	80,000	100,000
Rent from 520 Virginia Drive	540	-	9,500	8,000
Other Rent	172,212	180,000	180,000	180,000
TOTAL	197,340	202,000	269,500	288,000
<u>GRANTS AND GIFTS</u>				
Public Utility Realty Tax	23,443	23,500	25,388	25,000
State/Federal Grants	106,591	80,000	125,000	90,000
Beverage License Tax	950	4,700	4,100	4,100
Casualty Insurance Premium Tax	662,025	706,550	730,444	771,473
Fire Insurance Premium Tax	196,911	196,911	245,717	245,717
TOTAL	989,921	1,011,661	1,130,649	1,136,290

	2021 ACTUAL REVENUES	2022 ADOPTED REVENUES	2022 PROJECTED REVENUES	2023 ADOPTED REVENUES
<u>DEPARTMENT EARNINGS</u>				
Zoning/Development Fees	20,760	10,000	13,000	11,000
Zoning Hearing Board Fees	32,500	30,000	36,000	32,000
Engineering Fees	157,087	180,000	170,000	180,000
Sale of Maps and Documents	1,074	1,500	2,000	2,000
Fire Marshal Reports	21,728	27,500	28,000	29,000
Special Police Services	29,153	25,000	20,000	25,000
Crossing Guard Services	59,518	77,000	77,000	78,000
Finance Department Services	2,071	-	-	-
Police Report Fees	28,544	37,500	28,000	35,000
Contracted Snow Removal	113,965	95,000	105,000	105,000
Cart Fees	18,020	12,000	24,000	20,000
Sanitation Services	75,583	78,000	72,500	78,000
Public Works Services	28,910	-	8,868	-
Recycling Revenue	23,375	5,000	19,000	15,000
TOTAL	612,288	578,500	603,368	610,000
<u>LICENSES AND PERMITS</u>				
Street Opening Permits	124,526	50,000	64,000	62,000
Grading Permits	98,547	100,000	77,000	80,000
Building Permits	870,771	725,000	1,200,000	775,000
Electrical Permits	162,723	125,000	245,000	150,000
Plumbing Permits	76,282	63,500	105,000	75,000
HVAC Permits	131,216	120,500	205,000	140,000
Sewage Permits	10,665	7,500	9,000	8,000
Use & Occupancy Permits	23,647	20,000	34,000	27,000
Property Transfer Fees	28,260	30,000	26,000	26,000
Cable TV Franchise Fees	563,000	540,000	545,000	545,000
TOTAL	2,089,638	1,781,500	2,510,000	1,888,000
<u>MISCELLANEOUS</u>				
Insurance Claims	47,524	-	25,545	-
Benefit Contributions	49,441	65,000	60,000	65,000
Workers Comp Reimbursements	4,241	-	3,018	-
Other Sources	1,511	100	100	100
TOTAL	102,716	65,100	88,663	65,100
TOTAL GENERAL FUND REVENUE	22,907,092	21,504,526	23,381,619	22,511,743

GENERAL FUND

COST CENTER SUMMARY

COST CENTER	2021 ACTUAL TOTALS	2022 ADOPTED BUDGET	2022 PROJECTED TOTALS	2023 ADOPTED BUDGET
Boards and Commissions	50,674	55,903	52,923	55,867
Administration	1,810,401	1,752,355	1,661,505	1,792,575
Finance	580,335	597,420	590,680	623,664
Real Estate Tax Collector	19,470	26,765	27,594	19,765
Engineering	246,594	263,942	264,013	370,804
Township Buildings	573,176	582,876	608,760	607,976
Police	8,133,335	8,549,534	8,524,510	9,091,551
Fire Marshal	135,059	132,676	132,199	155,154
Code Enforcement	1,156,826	1,171,541	1,268,099	1,114,131
Zoning/Community Planning				251,349
Sanitation	2,547,963	2,797,951	2,646,593	2,872,272
Engineering	1,229,511	1,276,633	1,303,778	1,275,017
Street Cleaning	138,894	141,468	150,938	153,238
Snow and Ice Removal	262,171	339,475	219,180	352,610
Traffic Signal Maintenance	145,547	193,584	221,325	217,506
Street Light Maintenance	138,983	178,500	191,500	205,000
Storm Sewers	136,780	197,150	157,500	207,900
Road Maintenance	1,568,375	1,817,993	1,756,735	1,909,033
Emergency Services	271,911	271,911	320,717	320,717
Fire Hydrants	111,260	111,260	112,500	115,348
Real Estate Taxes	15,877	16,500	17,000	17,500
Community Contributions	13,250	13,250	13,250	13,250
TOTAL	19,286,392	20,488,685	20,241,297	21,742,225

GENERAL FUND

EXPENDITURE SUMMARY

The General Fund 2023 budget has proposed expenditures totaling \$21,742,225 a 6.1% increase above the 2022 budget. Details on the proposed expenditures for each cost center are provided in the following section.

EXPENDITURE CATEGORY	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	10,344,609	10,679,475	10,734,375	11,370,225
FRINGE BENEFITS	3,178,762	3,553,347	3,441,646	3,672,775
MATERIALS/SUPPLIES	572,580	811,545	698,050	909,400
CONTRACTED SERVICES	3,166,231	3,453,346	3,385,516	3,671,540
EQUIPMENT PURCHASES	167,128	167,462	158,200	203,600
VEHICLE O&M FEES	1,857,083	1,823,510	1,823,510	1,914,686
TOTAL	19,286,392	20,488,685	20,241,297	21,742,225

GENERAL FUND

BOARDS AND COMMISSIONS

The recommended budget for the Boards and Commissions is **\$55,867**.

EXPENDITURE CATEGORY	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	32,970	35,125	34,125	34,625
FRINGE BENEFITS	2,662	2,928	2,798	2,892
MATERIALS/SUPPLIES	4,444	5,150	5,100	5,150
CONTRACTED SERVICES	10,598	12,700	10,900	13,200
TOTAL	50,674	55,903	52,923	55,867

Salaries/Wages: The amount of \$34,625 covers:

- Compensation paid to seven commissioners - **\$30,625**
- Recording Secretary's attendance at, and the transcription of minutes for, public meetings - **\$4,000**

Fringe Benefits: The allocation of **\$2,892** 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 - **\$1,500**
- Subscriptions and dues - **\$4,200**

GENERAL FUND

ADMINISTRATION

The Administration Department is comprised of the Township Manager's office which oversees the operation of the Township plus the staff providing support services in personnel/benefits, insurance, risk management, IT and other administrative functions for the operating departments. The recommended budget totals **\$1,792,575**.

EXPENDITURE CATEGORY	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	717,953	630,000	611,000	653,000
FRINGE BENEFITS	133,545	182,340	183,932	195,274
MATERIALS/SUPPLIES	17,526	18,500	21,750	19,500
CONTRACTED SERVICES	926,397	905,800	829,108	908,300
VEHICLE O&M FEES	14,980	15,715	15,715	16,501
TOTAL	1,810,401	1,752,355	1,661,505	1,792,575

Salaries/Wages: The adopted budget provides:

- Compensation for Manager, Manager's Office Administrator, Administrative Assistant, Communications Coordinator, Technology Administrator and 50% funding for Human Resource Director position including employer contribution to deferred compensation plan for department head - **\$625,000**
- Funding for part time administrative assistants and camera operators- **\$28,000**

Fringe Benefits: The cost of employee benefits, employer paid taxes and employee participation in the Township tuition reimbursement program totals **\$195,274**.

Materials/Supplies:

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

Contractual Services: Contractual costs are projected to total 908,300 for:

- Insurance coverage for the General Fund's share of Liability, Public Officials and Property and Casualty premiums - **\$350,000**
- General legal fees for:
 - Township solicitor - **\$210,000**
 - Labor counsel for general labor issues - **\$30,000**
 - 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 - **\$25,000**
- 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**
- Cloud hosted exchange costs and internet domain fees - **\$15,000**
- Civil service costs for the physical and psychological exams, civil service advertising and testing and miscellaneous items - **\$6,000**
- Equipment lease/rental and maintenance costs total \$16,000 for:
 - Photocopier lease - **\$7,000**
 - Postage meter and mail machine - **\$4,000**
 - Storage trailer - **\$3,000**
 - Water coolers - **\$2,000**
- Postage expenses for routine Township business - **\$17,000**
- Printing costs for envelopes, letterhead, business cards and note paper - **\$7,000**
- Advertising expenses for meetings, hearings, bids and job openings - **\$13,000**
- Special event expenses such as employee events, sympathy acknowledgments and meeting expenses - **\$18,000**
- Township Manager approved training expenses for all Township employees other than Police officers who have a training budget within the Police cost center - **\$30,000**
- The subscriptions and memberships budget totals \$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 **\$623,664**.

EXPENDITURE CATEGORY	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	401,851	404,500	399,500	425,000
FRINGE BENEFITS	137,664	148,020	145,480	153,064
MATERIALS/SUPPLIES	2,421	2,000	2,000	2,000
CONTRACTED SERVICES	38,400	42,900	43,700	43,600
TOTAL	580,335	597,420	590,680	623,664

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. – **\$350,000**
- A budget to fund the part time positions of receptionists, office assistant and purchasing agent - **\$75,000**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$153,064**.

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 \$43,600 for:

- Annual independent audit - **\$19,000**
- A budget for computer support, maintenance and development including support of and updates to the Township's financial and payroll software - **\$22,000**
- A printing budget of **\$1,500** 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 - **\$300**

GENERAL FUND

TAX COLLECTOR/TREASURER

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

EXPENDITURE CATEGORY	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	10,000	10,000	10,000	10,000
FRINGE BENEFITS	765	765	765	765
MATERIALS/SUPPLIES	-	100	-	100
CONTRACTED SERVICES	8,705	15,900	16,829	8,900
TOTAL	19,470	26,765	27,594	19,765

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

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

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

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

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

GENERAL FUND

ENGINEERING

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

EXPENDITURE CATEGORY	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	192,421	197,250	197,250	266,000
FRINGE BENEFITS	37,825	39,662	38,833	75,774
MATERIALS/SUPPLIES	-	200	100	700
CONTRACTED SERVICES	16,348	26,830	27,830	28,330
TOTAL	246,594	263,942	264,013	370,804
REVENUES FROM PASS THROUGH FEES	157,087	180,000	170,000	180,000
NET COST	89,507	83,942	94,013	190,804

Salaries/Wages: A budget of **\$266,000** funds the full-time in-house Township Engineer, an Administrative Assistant and part-time in house inspectors.

Fringe Benefits: The cost of employer paid taxes totals **\$75,774**.

Materials/Supplies: **\$700** is budgeted for office supplies.

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

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

GENERAL FUND

TOWNSHIP BUILDINGS

The Township Buildings cost center records all expenses related to the general operation, maintenance and repair of the main administration building, public works facility, 520 Virginia Drive facility and other Township owned general use facilities. Minor improvements to the Township buildings are also budgeted in this cost center. The recommended budget totals **\$607,976**.

EXPENDITURE CATEGORY	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	35,643	37,000	38,000	39,000
FRINGE BENEFITS	5,520	6,881	6,465	6,981
MATERIALS/SUPPLIES	22,059	27,500	24,000	27,500
CONTRACTED SERVICES	509,954	511,495	540,295	534,495
TOTAL	573,176	582,876	608,760	607,976

Salaries/Wages: A budget of \$39,000 funds:

- a part-time janitor at 4 hours per day to clean and maintain the public works facility - **\$21,000**
- a part-time employee to primarily maintain the 520 Virginia Drive and Township Building facilities - **\$18,000**

Fringe Benefits: The budget of **\$6,981** 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 \$534,495 contractual services budget that includes:

- Electricity and gas for the Township Building and its temporary location at 370 Commerce Drive - **\$105,000**
- Building maintenance, fire alarm contract and sprinkler system contract for the temporary Township Building - **\$55,000**
- Water service to the Township Building - **\$4,000**
- Fuel storage tank insurance - **\$495**

- Janitorial services to clean and maintain 370 Commerce Drive and police department - **\$65,000**
- Maintenance, repairs and utility costs for 520 Virginia Drive total \$250,000:
 - Electricity and gas - **\$101,000**
 - Water - **\$4,000**
 - General supplies - **\$10,000**
 - Janitorial service contract - **\$73,000**
 - Fire alarm, elevator, sprinkler, pest control and HVAC service contracts - **\$32,000**
 - Phone and internet costs – **\$10,000**
 - General maintenance - **\$20,000**
- Maintenance, repairs and utility costs for the North Hills Community Center total \$25,000 for:
 - Electricity and gas - **\$12,000**
 - Water - **\$2,000**
 - Electrical, plumbing, HVAC and general repairs - **\$7,000**
 - Fire alarm, elevator, sprinkler and HVAC service contracts - **\$4,000**
- 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 **\$9,091,551**.

EXPENDITURE CATEGORY	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	5,755,586	6,001,100	6,026,000	6,366,000
FRINGE BENEFITS	1,541,458	1,717,700	1,671,357	1,823,800
MATERIALS/SUPPLIES	75,498	73,995	81,250	79,450
CONTRACTED SERVICES	192,415	196,800	195,226	206,600
EQUIPMENT PURCHASES	167,128	167,462	158,200	203,600
VEHICLE O&M FEES	401,250	392,477	392,477	412,101
TOTAL	8,133,335	8,549,534	8,524,510	9,091,551

Salaries/Wages: The budget funds 41 sworn officer positions. This is an increase of one officer over 2022 staffing. Also funded are 6 full time support staff, part time support staff and part time crossing guards. Funding is recommended for:

- Salaries for the 41 sworn officers – **\$5,733,000**
 - Base pay for 41 sworn officers for the full year and employer contribution to deferred compensation plan for department heads - **\$4,945,000**
 - Shift differential pay - **\$85,000**
 - Stipend to officers who have opted out of the Township medical plan - **\$30,000**
 - Longevity pay - **\$100,000**
 - Holiday pay – **\$123,000**
 - Education incentive - **\$168,000**
 - Contractually agreed upon incentive pays - **\$84,000**
 - Clothing allowance - **\$8,000**
 - Non-reimbursable police overtime - **\$160,000**
 - Reimbursable police overtime - **\$30,000**
- Pay for 6 full-time civilian positions, part time dispatchers/data entry clerks, and one part time evidence management specialist - **\$480,000**
- Civilian employee overtime - **\$11,000**
- Crossing guards - 50% is reimbursed from the Upper Dublin School District - **\$142,000**

Fringe Benefits: The cost of employee benefits, employer paid taxes and tuition reimbursement is **\$1,823,800**.

Materials/Supplies: Costs for materials and supplies total \$79,450 for:

- Office, computer, bicycle repair and investigative supplies - **\$16,600**
- Ammunition for training including range supplies - **\$13,000**
- Uniforms for officers, dispatchers and crossing guards - **\$31,000**
- Miscellaneous items including commercial washing of police vehicles - **\$5,000**
- Community policing projects including the junior police academy, police field day, teen driving school, junior badges for children and supplies for National Night Out - **\$13,850**

Contractual Services: The budget for contractual services is \$206,600 for:

- Police Professional Liability insurance - **\$64,000**
- 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 - **\$30,000**
- Equipment rental for photocopier – **\$3,500**
- Maintenance on CPIN and Livescan booking center - **\$6,500**
- Maintenance on Davidheiser - **\$6,200**
- email service fees - **\$6,000**
- CLEAN/NCIC and data plans - **\$20,000**
- Subscription to phone tracking, records management, employee management, evidence management and scheduling management software - **\$21,800**
- Radio integration software - **\$4,000**
- Printing of forms, time cards, tickets and field reports - **\$3,000**
- Professional cleaning of officers' uniforms - **\$10,000**
- Subscriptions and dues to professional organizations, Power DMS, law journals, crimes code and court access fees - **\$25,100**
- 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:

- Purchase of multi-purpose use utility vehicle and trailer - **\$37,000**
- Replacement of 10 body armor ballistic vests - **\$12,100**
- Purchase of GPS system hardware - **\$5,000**
- Purchase of replacement AEDs - **\$6,000**
- Purchase of electric bike, bike rack and bike helmets - **\$5,600**
- Purchase of file server, monitors, laptops and tablets for CRU and crash team - **\$14,600**
- Purchase of fire gear - **\$3,000**
- Purchase of ballistic helmets and jersey claw (grant applied for) - **\$10,200**
- Purchase of portable breath test instruments - **\$2,000**
- Conversion of 3 new police vehicles and detailing each vehicle - **\$68,075**
- Purchase of printer/scanner ticket writing equipment - **\$8,625**
- Purchase of 14 replacement tasers (year one of three) – **\$22,259**
- Purchase of patrol rifles and replacement duty weapons - **\$9,141**

Vehicle O&M Fees: Expenses for the operation and amortization of the 20 vehicles assigned to the police department total **\$412,101**

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 **\$150,848**.

EXPENDITURE CATEGORY	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	88,310	84,000	84,000	90,000
FRINGE BENEFITS	30,974	32,608	32,131	33,977
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	-	-	-	10,000
VEHICLE O&M FEES	15,774	16,068	16,068	16,871
TOTAL	135,059	132,676	132,199	150,848

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 **\$33,977**.

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

Vehicle O&M Fees: Operation and amortization costs for the Fire Marshal's vehicle total **\$16,871**.

GENERAL FUND

CODE ENFORCEMENT

The Code Enforcement department is responsible for enforcing compliance with all plumbing, building and health ordinances, codes and standards and inspecting all new construction and renovations of existing facilities. The recommended budget for Code Enforcement is **\$1,114,131**.

EXPENDITURE CATEGORY	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	754,443	730,000	820,000	744,000
FRINGE BENEFITS	211,642	215,215	218,073	213,349
MATERIALS/SUPPLIES	9,499	11,200	10,700	12,000
CONTRACTED SERVICES	135,955	172,000	176,200	99,500
VEHICLE O&M FEES	45,287	43,126	43,126	45,282
TOTAL	1,156,826	1,171,541	1,268,099	1,114,131

Salaries/Wages: The \$744,000 budgeted for salaries is for:

- Funding for nine and one half full-time staff positions including stipend to employees who have opted out of joining the Township medical plan and employer contribution to deferred compensation plan for department head. - **\$690,000**
- Funding for part time administrative assistants for permitting, property transfers and planning commission assistance. Hours fluctuate based on need - **\$39,000**
- Office work overtime – **\$15,000**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$213,349**.

Materials/Supplies: The budget for supplies totals \$12,000 allocated for:

- General office, computer and photography supplies - **\$9,000**
- Uniforms - **\$3,000**

Contractual Services: Contractual services total \$99,500 for:

- Third party plan reviews and inspections - **\$70,000**
- Printing of all forms, applications, licenses and codebooks - **\$4,000**
- Lease payments and equipment maintenance on photocopier - **\$4,000**
- Internet connection fees - **\$3,000**
- Property maintenance expenses - **\$10,000**
- Software license, user fees and modifications- **\$5,000**
- Subscriptions and dues - **\$2,000**
- Mileage reimbursement for personal vehicles used for Township business - **\$1,500**

Vehicle O&M Fees: Expenses for the operation and amortization of the three existing Township vehicles utilized by the Code Enforcement employees total **\$45,282**.

GENERAL FUND

ZONING AND COMMUNITY PLANNING

Beginning with the 2023 budget, the Township’s Community Planning and Zoning staff is funded in its own cost center. Expenses were previously included in the Code Enforcement cost center. The recommended budget is **\$251,349**.

EXPENDITURE CATEGORY	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	101,500
FRINGE BENEFITS	-	-	-	29,349
MATERIALS/SUPPLIES	-	-	-	1,000
CONTRACTED SERVICES	-	-	-	119,500
TOTAL	-	-	-	251,349

- Salaries/Wages: The **\$101,500** budgeted for salaries covers one Community Planning/Zoning officer, one part time administrative assistant and compensation to the members of the Zoning Hearing Board (\$3,000)

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$29,349**.

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

Contractual Services: Contractual services total \$119,500 for:

- Zoning Hearing Board Solicitor fee - **\$32,000**
- Advertising, in the form of zoning hearing notices, conditional use notices and amendments to Township codes - **\$12,000**
- Stenographer appearance fees at Zoning Hearing Board meetings - **\$14,000**
- Third party consultant zoning administration services - **\$41,600**
- Montgomery County Planning Commission services - **\$18,400**
- Subscriptions and dues - **\$1,000**
- Mileage reimbursement for personal vehicles used for Township business - **\$500**

GENERAL FUND

SANITATION

The Sanitation Division provides curbside residential trash, recycled materials collection service and yard waste materials collection service. In addition, special bulk collections are scheduled as needed. The division also provides maintenance of streambeds, watercourses and edges of roadways. The recommended budget is **\$2,872,272**.

EXPENDITURE CATEGORY	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	924,209	987,500	1,004,000	1,068,500
FRINGE BENEFITS	461,571	488,544	474,186	455,649
MATERIALS/SUPPLIES	29,664	49,100	46,100	50,900
CONTRACTED SERVICES	616,865	794,500	644,000	795,000
VEHICLE O&M FEES	515,654	478,307	478,307	502,222
TOTAL	2,547,963	2,797,951	2,646,593	2,872,272

Salaries/Wages: The proposed budget provides **\$1,060,000** 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 **\$8,500** 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 **\$455,649**.

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

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

Contractual Services: Disposal fees are budgeted at:

- The 2023 tipping fee is budgeted at \$75.24 per ton for disposal at the Plymouth facility. At an estimated tonnage of 7,900 tons, trash disposal will cost **\$594,500**.
- Cost of highway tolls to travel to Plymouth. - **\$10,000**
- 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 \$58/ton for 3000 tons. - **\$174,000**

Funds are also provided for:

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

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

GENERAL FUND

PUBLIC WORKS DEPARTMENT SUMMARY

The Public Works department is responsible for the engineering, grading permit inspection, surveying, street cleaning, snow/ice removal, traffic signal maintenance, street signs, street lights, storm sewer maintenance and road maintenance functions. The recommended budget for the total Public Works department is **\$4,320,303**.

EXPENDITURE CATEGORY	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED BUDGET	2023 ADOPTED BUDGET
SALARIES/WAGES	1,431,222	1,563,000	1,510,500	1,568,600
FRINGE BENEFITS	615,137	718,684	667,627	681,595
MATERIALS/SUPPLIES	411,469	623,800	507,050	711,100
CONTRACTED SERVICES	298,296	361,500	437,961	437,300
VEHICLE O&M FEES	864,139	877,817	877,817	921,708
TOTAL	3,620,262	4,144,801	4,000,955	4,320,303

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

GENERAL FUND

PUBLIC WORKS ADMINISTRATION

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

EXPENDITURE CATEGORY	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	272,313	279,000	304,500	253,000
FRINGE BENEFITS	82,301	109,266	106,612	87,010
MATERIALS/SUPPLIES	6,333	5,750	8,650	7,500
CONTRACTED SERVICES	4,425	4,800	6,200	5,800
VEHICLE O&M FEES	864,139	877,817	877,817	921,708
TOTAL	1,229,511	1,276,633	1,303,779	1,275,017

Salaries/Wages: The budget of **\$248,000** 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. - **\$248,000**
- Funding for a part time administrative assistant position - **\$5,000**

Fringe Benefits: Benefit costs and employer taxes are budgeted at **\$87,010**.

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

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

Contractual Services:

- Mileage reimbursement for personal vehicles used for Township business - **\$200**
- Lease payments and equipment maintenance for large document scanner/printer - **\$2,600**
- Dues and subscriptions - **\$3,000**

Vehicle O&M Fees: Charges for the operation and amortization of all Engineering and Highway division vehicles total **\$921,708**.

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 **\$153,238**.

EXPENDITURE CATEGORY	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	64,229	100,000	80,000	80,000
FRINGE BENEFITS	4,320	7,268	5,738	5,738
MATERIALS/SUPPLIES	2,260	2,200	2,200	2,500
CONTRACTED SERVICES	68,086	32,000	63,000	65,000
TOTAL	138,894	141,468	150,938	153,238

Salaries/Wages:

- Allocation of salaries for full-time Public Works personnel to fund the Fall leaf collection program and year round street sweeping program - **\$70,000**
- Part-time employees to assist in the leaf collection program - **\$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 **\$5,738**.

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 - **\$2,500**

Contractual Services:

- Temporary laborers to supplement Township employees to complete the leaf collection program. - **\$65,000**

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 2023 budget of **\$352,610** provides funds to maintain this level of service.

EXPENDITURE CATEGORY	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	146,878	150,000	120,000	140,000
FRINGE BENEFITS	11,478	11,475	9,180	10,710
MATERIALS/SUPPLIES	103,815	178,000	90,000	201,900
CONTRACTED SERVICES	-	-	-	-
TOTAL	262,171	339,475	219,180	352,610

Salaries/Wages:

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

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

Materials/Supplies:

- A budget is provided for the purchase of rock salt for highway snow and ice removal. For 2023, 2,800 tons are estimated at a cost of \$68.00/ton. – **\$190,400**
- Reimbursement of damaged mailboxes up to a \$100 maximum – **\$5,000**
- Food reimbursements for employees working overtime - **\$2,500**
- Fencing - **\$4,000**

GENERAL FUND

TRAFFIC SIGNALS, SIGNS AND MARKINGS

The allocation for traffic signal maintenance and repair, sign installation, line painting and repair of street markings totals **\$217,506**

EXPENDITURE CATEGORY	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	37,850	39,000	39,000	40,600
FRINGE BENEFITS	2,865	2,984	2,984	3,106
MATERIALS/SUPPLIES	48,510	48,500	46,000	60,800
CONTRACTED SERVICES	56,323	103,100	133,341	113,000
TOTAL	145,547	193,584	221,325	217,506

Salaries/Wages:

- One half of the Traffic and Street Light Technician's salary is allocated to this cost center - **\$40,600**

Fringe Benefits: The cost of employer paid payroll taxes - **\$3,106**.

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. - **\$60,800**

Contractual Services: Cost associated with contractual services totals \$113,000 for:

- Electricity for traffic signals at 42 intersections, 9 school zone signal locations and 6 flashing warning devices. - **\$12,000**
- Line painting of 4" yellow center lines and 4" white edge lines on more heavily traveled collector streets including epoxy painting where necessary - **\$30,000**
- Consultant services for the traffic studies and traffic calming - **\$50,000**
- 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 **\$205,000**.

EXPENDITURE CATEGORY	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	2,654	7,000	7,000	7,000
CONTRACTED SERVICES	136,329	171,500	184,500	198,000
TOTAL	138,983	178,500	191,500	205,000

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 - **\$190,000**
- Reintroducing the Township program of repainting rusted or damaged street light poles - **\$5,000**
- Miscellaneous repairs including the replacement of knocked down poles and broken fixtures. – **\$3,000**

GENERAL FUND

STORM SEWER

The recommended budget for storm sewer repair projects and maintenance is **\$207,900**.

EXPENDITURE CATEGORY	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	117,376	160,150	112,500	165,900
CONTRACTED SERVICES	19,404	37,000	45,000	42,000
TOTAL	136,780	197,150	157,500	207,900

Materials/Supplies: \$165,900 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 - **\$160,000**
- 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 \$42,000 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. - **\$15,000**
- Removal of unusable storm sewer, street reconstruction and street sweeper debris from the Township facilities - **\$12,000**

GENERAL FUND

HIGHWAY AND ROAD MAINTENANCE

The budget for highway and road maintenance is **\$1,909,033**.

EXPENDITURE CATEGORY	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	909,953	995,000	967,000	1,055,000
FRINGE BENEFITS	514,173	587,693	543,115	575,033
MATERIALS/SUPPLIES	130,521	222,200	240,700	265,500
CONTRACTED SERVICES	13,728	13,100	5,920	13,500
TOTAL	1,568,375	1,817,993	1,756,735	1,909,033

Salaries/Wages: The budget of \$1,055,000 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. - **\$1,033,000**
- Overtime for non-snow related emergency road repairs, extended paving projects, placement of barricades and traffic signal generators - **\$22,000**

Fringe Benefits: Employee benefits and employer paid taxes for the seventeen full-time employees totals **\$575,033**.

Materials/Supplies:

- Road repair materials including asphalt base course, wearing course, cold patch, crack sealer, traffic safety cones, propane fuel for paver, silt fence and chemicals. – **230,000**
- Minor tools and supplies for parts for all gasoline powered equipment, hand tools, temporary signs, battery tool kit, radius forms and milling machine teeth - **\$15,000**
- Purchase of a zero turn mower - **\$11,000**
- Uniforms and safety equipment per contractual obligation - **\$9,000**
- Cost of CDL licenses for all equipment operators - **\$500**

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

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

GENERAL FUND

EMERGENCY SERVICES ORGANIZATIONS

This line item records the payments to Emergency Services Organizations providing services to the residents of Upper Dublin Township. The payment to the Upper Dublin Township Volunteer Fireman's Relief Association Fund is funded from the proceeds received from the State Foreign Fire Insurance Premium Taxes. A corresponding amount is budgeted as revenue to the General Fund. Actual proceeds received from the State in 2023 totaled \$245,717.

EXPENDITURE CATEGORY	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	271,911	271,911	320,717	320,717
TOTAL	271,911	271,911	320,717	320,717
REVENUE - STATE FOREIGN FIRE INSURANCE PREMIUM TAX	196,911	196,911	245,717	245,717

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

- Volunteer Fireman's Relief Association - **\$245,717**
- 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	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	111,260	111,260	112,500	115,348
TOTAL	111,260	111,260	112,500	115,348

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 198 hydrants - **\$67,914** (\$343.00 per hydrant)
- North Wales Water service to 297 hydrants - **\$29,750** (\$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	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	15,877	16,500	17,000	17,500
TOTAL	15,877	16,500	17,000	17,500

Contractual Services:

- Real estate taxes in the amount of **\$5,500** 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 **\$12,000** 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	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 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 2023, the Parks and Recreation Real Estate Tax rate is proposed at the rate of .961 mills. At the proposed tax rate, the tax will generate **\$2,254,765** in revenues.

Charges to recreation program participants and park facility users generate **\$505,400**. Interest earnings on the fund are expected to add **\$7,000** and employee contributions toward the cost of health benefits are budgeted at **\$4,200**.

Expenditures total **\$2,814,064** an increase of 4.2% above the 2022 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 - 30.0%
- 2022 - 4.7%

\$143,233 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 revenue, expenditure and transfer levels, the Parks and Recreation fund is expected to end the 2023 fiscal year with a fund balance of **\$4,210**.

	2021 ACTUAL TOTALS	2022 ADOPTED BUDGET	2022 PROJECTED TOTALS	2023 ADOPTED BUDGET
OPENING FUND BALANCE	265,460	178,807	155,992	116,165
REVENUES	2,549,979	2,691,269	2,733,496	2,845,342
EXPENDITURES	2,500,006	2,700,382	2,618,492	2,814,064
FUND TRANSFERS	(159,442)	(154,830)	(154,830)	(143,233)
CLOSING FUND BALANCE	155,992	14,864	116,165	4,210

PARKS AND RECREATION FUND

REVENUES

	2021 ACTUAL REVENUES	2022 ADOPTED REVENUES	2022 PROJECTED REVENUES	2023 ADOPTED REVENUES
REAL ESTATE TAXES	1,991,211	2,127,009	2,130,000	2,254,765
INTEREST EARNINGS	750	1,000	3,500	7,000
STATE GRANTS	71,959	74,114	78,526	73,977
EMPLOYEE CONTRIBUTIONS	3,567	4,200	4,000	4,200
DEPARTMENT EARNINGS:				
GENERAL TRIPS	27,523	83,450	9,648	48,810
PARK RENTAL	55,644	28,050	37,370	35,000
DONATIONS	30,165	31,786	26,194	32,135
OTHER SITEWATCH SERVICES	1,637		1,560	1,500
NORTH HILLS SUMMER CAMP	3,540	1,000	2,950	2,000
SUMMER PROGRAMS	242,241	244,353	288,581	261,366
OTHER PROGRAMS	75,008	48,482	93,800	60,834
SPECIAL EVENTS	10,540	12,575	7,652	32,105
POOL RENTAL	30,993	28,250	48,735	31,650
EVERYBODY'S THEATER CO.	5,202	7,000	980	
TOTAL	2,549,979	2,691,269	2,733,496	2,845,342

PARKS AND RECREATION FUND

EXPENDITURE SUMMARY

The Parks and Recreation Fund budget for 2023 totals **\$2,814,064**, an increase of \$113,682 (4.2%) over the 2022 budget. Details on the proposed expenditures for each of the cost centers are provided in the following section.

EXPENDITURE CATEGORY	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	1,322,751	1,411,698	1,306,169	1,451,046
FRINGE BENEFITS	445,410	502,306	464,964	492,606
MATERIALS/SUPPLIES	341,727	311,030	440,355	353,474
CONTRACTED SERVICES	235,653	314,359	246,014	348,249
VEHICLE O&M FEES	154,465	160,990	160,990	168,690
TOTAL	2,500,006	2,700,382	2,618,492	2,814,064

PARKS AND RECREATION FUND

COST CENTER SUMMARY

COST CENTER	2021 ACTUAL TOTALS	2022 ADOPTED BUDGET	2022 PROJECTED TOTALS	2023 ADOPTED BUDGET
ADMINISTRATION	657,887	734,287	672,792	730,107
RECREATION PROGRAMS	329,047	414,783	402,068	416,573
POOL	70,706	87,024	77,924	98,195
PARK MAINTENANCE	1,355,104	1,368,679	1,380,946	1,469,260
ROBBINS PARK	44,936	53,789	45,376	56,069
SITWATCH	42,326	41,819	39,386	43,860
TOTAL	2,500,006	2,700,382	2,618,492	2,814,064

PARKS AND RECREATION FUND
ADMINISTRATION

Recommended funding for the Administration cost center totals \$730,107.

EXPENDITURE CATEGORY	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	460,094	501,487	459,000	503,035
FRINGE BENEFITS	164,743	191,106	171,648	183,430
MATERIALS/SUPPLIES	1,705	2,000	2,376	2,000
CONTRACTED SERVICES	31,344	39,694	39,768	41,642
TOTAL	657,887	734,287	672,792	730,107

Salaries/Wages: The budget request provides \$503,035 for:

- Six full time positions of Parks and Recreation Director, Assistant Director, Parks Superintendent, Recreation Specialist, Recreation Specialist and Permit and Rental Specialist. Amount includes employer contribution to deferred compensation plan for department head – **\$462,500**
- Part time customer service representatives including meeting room preparations - **\$29,288**
- Stipend for a college intern to work approximately 400 hours. - **\$5,000**
- Overtime - **\$6,247**

Fringe Benefits: The budget of **\$183,430** provides employee benefits and employer paid taxes at the ADOPTED staffing level.

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

Contractual Services: The \$41,642 is requested for:

- Liability and Property Insurance premium for Parks and Recreation - **\$15,500**
- Mileage reimbursement for use of personal vehicles - **\$6,013**
- Credit card processing fees - **\$11,000**
- Lease and maintenance for copier to support P&R function - **\$3,221**
- RecPro software maintenance fees - **\$4,050**
- Dues and membership fees - **\$1,858**

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 **\$416,573**. Direct costs to provide most programs, trips and events are covered by user fees that are budgeted to generate \$438,115. User fees do not cover the cost to fund North Hills recreation summer camp program budgeted at \$20,000.

EXPENDITURE CATEGORY	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	69,429	80,432	65,841	85,610
FRINGE BENEFITS	8,038	10,003	8,434	10,349
MATERIALS/SUPPLIES	201,814	178,718	279,439	191,562
CONTRACTED SERVICES	49,766	145,630	48,354	129,052
TOTAL	329,047	414,783	402,068	416,573

Salaries/Wages: The \$85,610 budget in this cost center is for:

- KidZone, X-Zone and extended day camp supervisors and staffs – **\$63,720**
- Salaries for summer theatre programs and other summer programs - **\$8,190**
- Salaries for winter, spring and fall programs - **\$5,180**
- Parks attendants - **\$8,520**

Fringe Benefits: The cost of employer paid taxes for the part-time staff is **\$10,349**.

Materials/Supplies: The budget of \$191,562 for recreation supplies is allocated for:

- Summer program supplies - **\$119,692**
- Summer concerts - **\$9,025**
- General recreational supplies - **\$3,200**
- Fall/winter/spring program supplies - **\$37,671**
- Uniforms and identification for park attendants, camp staff and trip staff - **\$1,974**
- Contribution towards summer camp at North Hills Community Center - **\$20,000**

Contractual Services: The budget for contractual services totals \$129,052 for:

- Cost for buses, tickets, admissions, tolls, parking and ticket only services - **\$47,007**
- Costs associated with seasonal special presentations and one time programs including funding for a winter festival (\$25,000) - **\$47,495**
- Printing and postage for leisure guides, department forms and promotions - **\$34,550**

PARKS AND RECREATION FUND

POOL

The Upper Dublin Community pool is scheduled to be open daily from June 16th through mid August and on weekends through September 3rd. The recommended allocation to fund the pool is **\$98,195**. A revenue amount of **\$31,650** is budgeted for pool admission fees to partially offset the cost of operating the pool.

EXPENDITURE CATEGORY	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	31,154	39,750	31,326	46,177
FRINGE BENEFITS	4,266	5,841	4,774	6,233
MATERIALS/SUPPLIES	15,052	17,733	18,882	22,085
CONTRACTED SERVICES	20,234	23,700	22,942	23,700
TOTAL	70,706	87,024	77,924	98,195
POOL REVENUES	30,993	28,250	48,735	31,650

Salaries/Wages: Wages are budgeted at **\$46,177** and assume that the pool will be staffed from 12:30 PM to 8:00 PM on weekends and 12:00 noon to 6:00PM weekdays. The budget provides funds for a pool manager, assistant manager and lifeguards.

Fringe Benefits: The cost of employer paid taxes is **\$6,233**.

Materials/Supplies: The \$22,085 is allocated for:

- Chlorine, muriatic acid and testing chemicals in the standard quantities based on pool water volume and season length - **\$13,231**
- Office supplies for identification bands, staff uniforms and first aid supplies - **\$3,400**
- The purchase of replacement equipment necessary for safe and proper pool operation including replacement umbrellas, ladders, chemical monitoring, probes and pump repairs. – **\$5,454**

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 **\$1,469,260**.

EXPENDITURE CATEGORY	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	703,027	728,115	697,140	750,574
FRINGE BENEFITS	253,942	277,291	263,483	274,515
MATERIALS/SUPPLIES	118,855	105,499	132,983	130,427
CONTRACTED SERVICES	134,297	103,785	133,350	152,055
VEHICLE O&M FEES	144,983	153,990	153,990	161,690
TOTAL	1,355,104	1,368,679	1,380,946	1,469,260

Salaries/Wages: The budget for salaries and wages totals \$750,574 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 – **\$618,000**
- Six seasonal parks maintenance employees working between three and nine months – **\$122,360**
- Overtime for emergency call-ins and special - **\$10,214**

Fringe Benefits: The cost of employee benefits and employer paid taxes for all Parks Maintenance employees - **\$274,515**

Materials/Supplies: The budget for materials and supplies is requested at \$130,427 for:

- The largest item in this category is for park buildings and grounds supplies - **\$96,347**. Items included in this line item are:
 - Infield mix and turface for ball fields, concrete, stone, paint, lumber for parking lots, limestone screenings, comfort station rentals, general repairs to park facilities, athletic field lining materials, janitorial supplies for all parks, plant materials, repairs to playground equipment, repairs to Loch Alsh Reservoir, playground ground cover and eagle scout candidate project assistance
- Chemical, fertilizer and grass seed totaling - **\$16,067**
- Uniforms and safety gear - **\$4,637**
- Small equipment purchases - **\$13,376**

Contractual Services: The cost for contractual services is \$152,055 for:

- Control of Canada Geese at Mondauk Common, CHAC and Pine Run Park - **\$11,850**
- Commercial fertilization and broadleaf weed control at Mondauk Common, CHAC, Fort Washington Firehouses and 520 Virginia Drive - **\$3,905**

- Environmental restoration assistance at Mondauk Manor, Twining Valley Park and Dillon Road Woodlands - **\$20,000**
- Vegetation management assistance at Rose Valley Preserve and Twining Valley Park - **\$15,000**
- 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 – **\$16,800**
- Tree maintenance for pruning, trimming and the removal of trees and stumps and for the removal of Ash trees and Tree-of-Heaven - **\$75,000**

Vehicle O&M Fees: Operating and amortization expenses for the use of vehicle equipment for park maintenance total **\$161,690**.

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 **\$56,069**.

EXPENDITURE CATEGORY	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	29,804	32,175	24,862	34,150
FRINGE BENEFITS	10,900	13,914	12,839	13,819
MATERIALS/SUPPLIES	4,220	6,150	6,075	6,300
CONTRACTED SERVICES	12	1,550	1,600	1,800
TOTAL	44,936	53,789	45,376	56,069

Salaries/Wages: Included in the \$34,150 budget is:

- 50% funding, shared equally with the Upper Dublin School District, for one full time maintenance laborer - **\$27,000**
- Summer staff including coordinator, maintenance laborers and gardener - **\$7,150**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$13,819**.

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 - **\$450**

Contractual Services:

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

PARKS AND RECREATION FUND

SITEWATCH

This cost center funds the sitewatch program, a unit created to ensure proper and safe conduct at all park facilities in Upper Dublin Township. The proposed budget to fund these functions is **\$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	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	29,243	29,739	28,000	31,500
FRINGE BENEFITS	3,521	4,150	3,786	4,260
MATERIALS/SUPPLIES	81	930	600	1,100
VEHICLE O&M FEES	9,482	7,000	7,000	7,000
TOTAL	42,326	41,819	39,386	43,860

Salaries/Wages: A budget of **\$31,500** 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 **\$4,260**.

Materials/Supplies:

- Purchase uniforms, rain gear and badges for the park security officers - **\$850**
- Purchase of replacement car seals, batteries and CPR certifications - **\$250**

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

OPEN SPACE FUND SUMMARY

The Open Space Fund supports parks and recreation capital projects. On the following pages are descriptions of open space projects recommended for consideration for funding in the 2023 budget. The total estimated cost for these projects is **\$632,000**.

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 2023, revenues are expected in the amount of \$602,500: **\$600,000** from open space fees and **2,500** from interest income.

	2021 ACTUAL TOTALS	2022 ADOPTED BUDGET	2022 PROJECTED TOTALS	2023 ADOPTED BUDGET
OPENING FUND BALANCE	567,827	244,244	665,830	48,330
REVENUES	446,836	762,500	507,500	602,500
BOND PROCEEDS		3,000,000		
EXPENDITURES	748,833	3,602,000	1,725,000	632,000
FUND TRANSFERS	400,000	(400,000)	600,000	
CLOSING FUND BALANCE	665,830	4,744	48,330	18,830

CAPITAL PROJECTS 2023

Algeo House (Rose Valley Preserve) Plan for Future **\$10,000**
 Funds are provided for a consultant to develop cost estimates and options for the future of the property.

Twining Valley Park Paving **\$10,000**
 Purchase of materials for paving of handicap spaces in the new gravel parking lot at Twining Valley Park.

Completion of Twining Valley Park Improvements Phase 1B **\$612,000**
 Funds are reallocated from the 2022 budget to finish phase 1B projects at Twining Valley Park including a multi-purpose paved trail and a singletrack/mountain biking trail.

TOTAL **\$632,000**

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 2023 is set at a rate of 0.566 mils. At this rate, the Library real estate tax is estimated to generate **\$1,327,989** in revenues.

State aid to the Library is projected to be **\$107,532**. Department earnings, in the form of lost book charges, interest earnings, employee contributions to health insurance premiums and miscellaneous items are expecting to total **\$12,000**.

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

	2021 ACTUAL TOTALS	2022 ADOPTED BUDGET	2022 PROJECTED TOTALS	2023 ADOPTED BUDGET
OPENING FUND BALANCE	337,549	240,032	273,045	159,069
REVENUES	1,267,157	1,366,709	1,389,100	1,447,521
EXPENDITURES	1,331,662	1,527,258	1,503,076	1,595,980
CLOSING FUND BALANCE	273,045	79,483	159,069	10,610

LIBRARY FUND

REVENUES

	2021 ACTUAL REVENUES	2022 ADOPTED REVENUES	2022 PROJECTED REVENUES	2023 ADOPTED REVENUES
REAL ESTATE TAX	1,167,358	1,257,609	1,265,000	1,327,989
FINES	1,721		1,750	
LOST BOOK CHARGES	1,410	1,500	1,750	2,000
INTEREST INCOME	750	1,500	4,000	6,000
EMPLOYEE CONTRIBUTIONS	1,959	2,000	3,000	3,000
STATE GRANTS	93,274	102,600	112,600	107,532
COPY/PRINTING	685	1,500	1,000	1,000
TOTAL REVENUE	1,267,157	1,366,709	1,389,100	1,447,521

LIBRARY FUND

EXPENDITURES

The budget request for Library expenditures totals **\$1,595,980**. This year's budget proposal is \$68,722 (4.5%) above the 2022 adopted budget.

EXPENDITURE CATEGORY	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	870,582	990,000	976,000	1,040,000
FRINGE BENEFITS	215,713	268,008	256,606	279,780
MATERIALS/SUPPLIES	193,934	202,200	200,300	204,150
CONTRACTED SERVICES	48,262	65,050	68,170	70,050
EQUIPMENT	3,171	2,000	2,000	2,000
TOTAL	1,331,662	1,527,258	1,503,076	1,595,980

Salaries/Wages: The \$1,040,000 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 - **\$617,000**
- Part-time salaries including additional part-time staffing to maintain at the new facility. - **\$423,000**

Fringe Benefits: The budget of **\$279,780** funds the benefits and employer paid taxes for the full-time and part-time staff.

Materials/Supplies: A budget of \$204,150 is requested for:

- New books - **\$55,000**
- New juvenile books - **\$33,000**
- New young adult books - **\$5,000**
- Periodicals - **\$6,400**
- AV materials – **\$8,000**
- Juvenile and young adult AV materials - **\$6,750**
- Digital media - **\$80,000**
- General office and computer supplies and collection processing materials - **\$10,000**

Contractual Services: The contractual services budget totals \$70,050 for:

- MCLINC operating costs to cover administrative, maintenance, telecommunications, connection fees, internet access and hardware replacement - **\$44,500**
- Other automation expenses - **\$1,000**

- Maintenance of self-check system and Envisionware - **\$4,500**
- Licenses and contracts for on-line services- **\$9,000**
- Website maintenance - **\$1,000**
- Lease for copy machines - **\$2,000**
- 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 2023, user charges, which finance the operation of the Fleet, are expected to derive **\$1,744,292**. Amortization charges, which accumulate to finance future replacement of Township vehicles, are projected at **\$604,841**. Additional sources of revenue are the sale of surplus or used vehicles budgeted at **\$131,000** and employee contributions to health insurance premiums at **\$5,000**.

\$61,386 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 **\$31,704** 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.

	2021 ACTUAL TOTALS	2022 ADOPTED BUDGET	2022 PROJECTED TOTALS	2023 ADOPTED BUDGET
OPENING FUND BALANCE	(105,953)	125,715	71,204	52,388
REVENUES	2,162,419	2,660,962	2,617,349	2,442,337
EXPENDITURES	2,011,485	2,750,317	2,573,233	2,618,292
FUND TRANSFERS IN	90,000	100,000	-	200,000
FUND TRANSFERS OUT	(63,777)	(62,932)	(62,932)	(61,386)
CLOSING FUND BALANCE	71,204	73,429	52,388	15,048

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 **\$1,744,292**, an increase of \$277,975 (18.9%) above the 2022 budget.

EXPENDITURE CATEGORY	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	446,310	461,000	467,000	485,000
FRINGE BENEFITS	229,022	247,167	234,911	241,192
MATERIALS/SUPPLIES	668,703	652,550	848,800	912,500
CONTRACTED SERVICES	73,553	105,600	128,635	105,600
TOTAL	1,417,587	1,466,317	1,679,346	1,744,292

Salaries/Wages: The budget recommends **\$485,000** 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 **\$241,192** for the five employees in the department.

Materials/Supplies: The budget for materials and supplies totals \$912,500 for:

- Gasoline, purchased through consortium bidding, is projected at 54,000 gallons at \$3.20 per gallon - **\$172,800**
- Diesel, also purchased through consortium bidding, is projected at 69,500 gallons at \$5.00 per gallon - **\$347,500**
- Purchase of new tires and tire repairs for all vehicles - **\$81,000**
- 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 - **\$7,500**.
- Shop supplies for welding supplies, nuts and bolts, shop towels, oil dry, general hardware and general shop supplies - **\$7,500**

- Lubricants for motor oil, transmission fluid, hydraulic oil, gear oil, grease and universal tractor fluid - **\$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 - **\$2,000**

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

2023 VEHICLE REPLACEMENT PURCHASES

<u>ITEM</u>	<u>DESCRIPTION</u>	<u>COST</u>
1 Three Police Vehicles	The #5, #6 and #12 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.	\$135,000
2 One Pickup Truck	LT10 will be replaced which is a building maintenance and parts department truck. A double cab 3500hd truck will be purchased to match LT110 which serves as the fleet department truck.	\$45,000
3 One Stake Truck	This unit will be replacing two existing vehicles: DT94 dump truck and LT39. The stake body will be used by the sanitation and highway departments for bulk pickups and also snow plowing and salting events. Existing unit will be sold on Municibid	\$80,000
4 One Automated Recycle Truck	This unit will replace the existing #53 automated recycle truck which is a 2014 model year. Recycle 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.	\$330,000
5 One Leaf Collector	The new unit will be a 30 cubic yard machine and will replace the current #74, which is a 2013 model. These machines are subjected to some of the most severe service of any Township owned equipment. Downtime on a leaf machine during the leaf collection season causes the collection schedule to fall behind and may require increased overtime costs. Upgrading from 25 to 30 cubic yard capacity machines has helped to keep the leaf collection program on schedule and has reduced the amount of overtime required. The existing unit will be sold on Municibid and the new unit will be purchased through the COSTARS contract.	\$150,000

6 One Water Trailer	A 1989 Mack, an old sewer department truck, has been used as a water supply for a variety of jobs and it is a valuable asset to the township. The truck has recently broken down beyond repair. It has been determined that purchasing a tow behind unit rather than purchasing a new water truck is more economical and beneficial.	\$100,000
7 Snow and Ice Equipment	Funds are budgeted for the replacement of one vee box salt spreader and one plow which will be purchased through the PA COSTARS contract.	\$34,000
TOTAL		\$874,000

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 2023 is **.656 mils**. At this rate, the Fire Protection Real Estate tax is estimated to generate **\$1,539,153** in revenues. **\$22,000** is budgeted as revenue from housing rental permits and interest earnings for the fund are estimated at **\$5,000** bringing the total available revenue to **\$1,566,153**.

The proposed budget for the Fire Protection Fund totals **\$577,059**. Of that amount, \$448,032 is budgeted to fund the Fort Washington Fire Company and \$129,027 is budgeted to fund the Fire Services Department.

Of the total excess revenues over expenditures, an amount of **\$736,000** will be transferred to the Debt Service Reserve Fund, earmarked for debt service payments on bond proceeds issued to fund construction of the firehouses on Fort Washington Avenue and Susquehanna Road. The balance of the excess revenues over expenditures, **\$253,094**, will be transferred to the Fire Capital Fund for current and future capital expenditures and vehicle purchases.

	2021 ACTUAL TOTALS	2022 ADOPTED BUDGET	2022 PROJECTED TOTALS	2023 ADOPTED BUDGET
OPENING FUND BALANCE	12,621	-	27,369	-
REVENUES	1,528,537	1,548,938	1,551,000	1,566,153
EXPENDITURES	499,789	548,668	549,985	577,059
FUND TRANSFERS	(1,014,000)	(1,000,250)	(1,028,382)	(989,094)
CLOSING FUND BALANCE	27,369	-	-	-

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 **\$129,027**.

EXPENDITURE CATEGORY	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	77,754	87,250	87,000	94,750
FRINGE BENEFITS	6,533	7,675	7,499	8,360
MATERIALS/SUPPLIES	15,737	7,500	6,300	7,500
CONTRACTED SERVICES	1,027	1,950	2,000	1,700
VEHICLE O&M FEES	14,980	15,884	15,884	16,678
TOTAL	116,031	120,259	118,683	129,027

Salaries/Wages: The budget request provides \$94,750 for:

- 20% of the Fire Services Administrator/Fire Marshal's salary is funded in this cost center. - **\$22,250**
- Part time fire inspectors - **\$50,000**
- An administrative assistant position at 20 hours per week. - **\$22,500**

Fringe Benefits: The cost of benefits and employer paid taxes is **\$8,360**.

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 printer, 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 - **\$500**

Vehicle O&M Fees: Charges for the operation and maintenance of the Township vehicle operated by the Administrator - **\$16,678**.

FIRE PROTECTION FUND

FORT WASHINGTON FIRE COMPANY

The Fort Washington Volunteer Fire Company provides fire protection services for Upper Dublin Township. Fort Washington Fire Company's proposed budget to fund all operations totals \$463,032. Of that total, the Township contribution to support the operations is **\$448,032**. The balance of the Fire Company's operating costs is funded from Pennsylvania Turnpike proceeds and miscellaneous income totaling **\$15,000** .

EXPENDITURE CATEGORY	2021 ACTUAL EXPENSES	2022 ADOPTED BUDGET	2022 PROJECTED EXPENSES	2023 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
FRINGE BENEFITS	28,549	38,000	29,921	33,116
MATERIALS/SUPPLIES	5,018	10,000	12,000	12,000
CONTRACTED SERVICES	350,191	380,429	389,381	402,916
TOTAL	383,758	428,429	431,302	448,032

Fringe Benefits: The cost of providing workers compensation insurance to the volunteer fire company is **\$33,116**.

Materials/Supplies: **\$12,000** is budgeted for the purchase of fuel for vehicles.

Contractual Services: The \$402,916 budget is for:

- Direct contribution to Fort Washington Fire Company to fund operations - **\$304,916**
- Utility costs for fire stations - **\$72,478**
- Fire Company portion of liability and property insurance - **\$19,000**
- Independent audit - **\$6,500**

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

REVENUE CATEGORY	2021 ACTUAL REVENUE	2022 ADOPTED REVENUE	2022 PROJECTED REVENUE	2023 ADOPTED REVENUE
DIRECT CONTRIBUTION FROM TOWNSHIP	328,000	356,429	325,000	304,916
TOWNSHIP PAID INDIRECT COSTS	55,758	72,000	106,302	143,116
PA TURNPIKE FEES	15,175	12,500	21,000	15,000
OTHER REVENUES				
TOTAL FUNDING	398,933	441,079	452,302	463,032

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 2023, \$253,094 is budgeted as a transfer from the Fire Protection Fund, interest earnings are budgeted at \$10,000 and the sale of fixed assets is estimated at \$81,500.

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

Delivery of two vehicles budgeted in 2022 has been delayed to 2023. Details on the proposed \$2,049,612 in capital expenditures are provided on the following page.

	2021 ACTUAL TOTALS	2022 ADOPTED BUDGET	2022 PROJECTED TOTALS	2023 ADOPTED BUDGET
OPENING FUND BALANCE	1,419,845	1,029,603	1,047,650	2,583,257
REVENUES	24,230	45,000	13,651	91,500
BOND PROCEEDS		1,250,000	1,243,661	
EXPENDITURES	749,425	1,569,162	75,587	2,049,612
FUND TRANSFERS	353,000	339,250	353,882	253,094
CLOSING FUND BALANCE	1,047,650	1,094,691	2,583,257	878,239

FIRE CAPITAL FUND EXPENDITURES

2023

CAPITAL EQUIPMENT EXPENDITURES

1.	Purchase of a replacement Traffic 88 vehicle – Originally budgeted in 2022	90,000
2.	Purchase of replacement 95-foot aerial fire apparatus (Tower 88) – Originally budgeted in 2022	1,450,000
3.	Purchase of hydraulic rescue tools – Originally budgeted 2022	15,162
4.	Purchase of running gear	90,450
5.	Purchase of Special Service 88	90,000
6.	Improvements to and remediation of fire training grounds	297,000
7.	Paving at Burn Brae Station	17,000
8.	Authorization to place order for Squad 88 – Current lead time is over thirty months. Estimated cost of \$900,000 to be budgeted in 2024 or 2025	-
	Total Capital Equipment	2,049,612

DEBT SERVICE FUND SUMMARY

The Debt Service Fund supports the expenditures for the long-term debt assumed by the Township. Revenues are generated for this purpose through the Debt Service real estate tax. The millage rate to support debt service payments is set at **1.018 mils** for 2023 and consists of two separate rates: 0.948 mils for general debt and .070 mils to fund voter approved electoral debt payments. At these rates, the real estate tax will generate **\$2,388,503** in revenue. An additional **\$10,000** is budgeted as interest income for total revenues of **\$2,398,503**.

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

The budgeted debt service expenditures total **\$2,792,786**. Of that amount, **\$2,790,786** is budgeted for debt service on the six outstanding General Obligation Bond issues and **\$2,000** is budgeted for paying agent fees on the outstanding bonds. Details on the 2023 debt service payments are set forth on the following page.

	2021 ACTUAL TOTALS	2022 ADOPTED BUDGET	2022 PROJECTED TOTALS	2023 ADOPTED BUDGET
OPENING FUND BALANCE	(126,917)	(325,916)	(329,257)	66,765
REVENUES	2,598,507	2,477,374	2,486,573	2,398,503
EXPENDITURES	3,461,847	2,760,551	2,759,551	2,792,786
FUND TRANSFERS	661,000	661,000	661,000	736,000
CLOSING FUND BALANCE	(329,257)	51,907	66,765	408,482

**DEBT SERVICE EXPENDITURES
2023**

ISSUE	BALANCE OF PRINCIPAL AT 1/1/23	PRINCIPAL PAYMENTS	INTEREST PAYMENTS	TOTAL PAYMENTS
2008 - \$9,000,000 20 Years				
Purchase of open space and storm water management projects	3,601,000	542,000	136,130	678,130
2016 - \$4,000,000 20 Years				
Burn Brae Firehouse and Virginia Drive bridges	2,968,000	185,000	58,141	243,141
2017 - \$9,000,000 20 Years				
Purchase and repurposing of 520 Virginia Drive	7,187,000	393,000	184,508	577,508
2021 - \$9,345,000 16 Years				
Refinance of 2014 and 2015 bonds	8,394,000	579,000	135,666	714,666
2022 - \$9,845,000 15 Years				
Refinance of 2011, 2013 and 2016 debt; street light replacement	5,416,000	449,000	54,322	503,322
2022 - \$1,250,000 20 Years				
Purchase of fire equipment	1,250,000	51,000	23,019	74,019
Paying Agent Fees				2,000
TOTAL EXPENDITURES		2,199,000	591,786	2,792,786

NOTE: The total outstanding General Obligation Debt for the Township as of December 31, 2022 is \$32,826,866: \$28,816,000 in principal and \$4,010,866 in interest payments.

NON-EXPENDABLE TRUST FUND SUMMARY

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

Interest generated from the investment of the trust balances is estimated at **\$3,840** in 2023.

	2021 ACTUAL TOTALS	2022 ADOPTED BUDGET	2022 PROJECTED TOTALS	2023 ADOPTED BUDGET
OPENING FUND BALANCE				
PRINCIPAL	195,169	194,775	194,775	194,565
INTEREST	65,013	62,610	63,737	65,787
REVENUES	4,840	2,000	4,090	3,840
EXPENDITURES	6,510	1,300	2,250	1,300
CLOSING FUND BALANCE				
PRINCIPAL	194,775	194,775	194,565	194,565
INTEREST	63,737	63,310	65,787	68,327

Trust Principal Amounts

- Dannenberg Trust - **\$100,000**
- Cheston Trust - **51,055**
- Bauman Trust - **20,000**
- North Hills Trust - **19,156**
- Kayser Trust - **4,354**
- \$194,565**

NON-EXPENDABLE TRUST FUND

2023 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 2023 allocation is **\$798,402**. Anticipated interest earnings of **\$8,500** bring the total available revenue from Liquid Fuels to **\$806,902**.

	2021 ACTUAL TOTALS	2022 ADOPTED BUDGET	2022 PROJECTED TOTALS	2023 ADOPTED BUDGET
OPENING FUND BALANCE	584,413	-	-	-
REVENUES	774,873	767,331	792,347	806,902
EXPENDITURES	-	-	-	-
FUND TRANSFERS	(1,359,286)	(767,331)	(792,347)	(806,902)
CLOSING FUND BALANCE	-	-	-	-

COMMUNITY REINVESTMENT FUND SUMMARY

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

In 2023, \$175,000 is budgeted as expected interest earnings from the fund reserves.

Budget transfers out of the fund total \$200,000 to the Internal Services Fund to fund capital equipment purchases.

	2021 ACTUAL TOTALS	2022 ADOPTED BUDGET	2022 PROJECTED TOTALS	2023 ADOPTED BUDGET
OPENING FUND BALANCE				
PRINCIPAL	10,000,000	9,600,000	9,600,000	9,000,000
INCOME	721,940	406,940	474,287	609,287
INTEREST INCOME	142,347	125,000	135,000	175,000
EXPENDITURES	-	-	-	-
FUND TRANSFERS IN	-	-	-	-
FUND TRANSFERS OUT	(790,000)	(300,000)	(600,000)	(200,000)
CLOSING FUND BALANCE				
PRINCIPAL	9,600,000	10,000,000	9,000,000	9,000,000
INCOME	474,287	231,940	609,287	584,287

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 **\$1,015,577**.

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. 2023 funding sources for recommendation are:

- 2023 liquid fuels grant - **\$806,902**
- Interest income - **\$5,000**
- Contributions from other municipalities for Welsh Road project - **\$100,000**

Funds totaling **\$950,404**, designated for the reconstruction of the Upper Dublin Township building, are recommended to be transferred to the Upper Dublin Township Building Reserve Fund.

	2021 ACTUAL TOTALS	2022 ADOPTED BUDGET	2022 PROJECTED TOTALS	2023 ADOPTED BUDGET
OPENING FUND BALANCE				
Designated for 520 VA DR	(927,441)	(1,050,000)	(41,375)	383,625
Designated for 805 Loch Alsh	985,000	950,000	950,404	950,404
Undesignated	195,937	155,543	466,358	194,119
REVENUES	1,565,215	1,053,000	1,467,951	105,000
EXPENDITURES	2,352,610	1,043,103	2,107,537	1,015,577
FUND TRANSFERS IN	1,909,286	967,331	792,347	806,902
FUND TRANSFERS OUT				(950,404)
CLOSING FUND BALANCE				
Designated for 520 VA DR	(41,375)		383,625	383,625
Designated for 805 Loch Alsh	950,404	950,000	950,404	-
Undesignated	466,358	82,771	194,119	90,444

CAPITAL PROJECTS FUND

2023 EXPENDITURES

Road Milling and Overlay – 1.8 Miles

\$454,474

<u>Street</u>	<u>From</u>	<u>To</u>	<u>Price</u>
Aidenn Lair Road	Lexington Avenue	Jarrettown Road	64,859
Arrowhead Trail	Tennis Avenue	Susquehanna Road	84,987
Corsley Court	Spring Hill Drive	Cul-de-Sac	20,325
Foxbury Road	Lexington Avenue	Aidenn Lair Road	36,815
Isaac Court	Spring Hill Drive	Cul-de-Sac	27,460
Jarrettown Road	Kenmare Avenue	Dublin Rd	64,632
Saljon Court	Shalimar Lane	Cul-de-Sac	11,611
Shalimar Lane	Dillon Road	Cul-de-Sac	22,655
Woodside Circle	Fitzwatertown Road	Woodside Circle	47,130
Crack Sealing			45,000
Leveling Course			29,000
			454,474

Road Seal Coat

\$123,945

Application of the Ralumac microsurfacing process and crack sealing on 2.5 miles of road to extend life of structurally sound street.

<u>Street</u>	<u>From</u>	<u>To</u>	<u>Price</u>
Avenue J	Spear Avenue	Lincoln Avenue	7,402
Bell Lane	Ludwell Drive	N. Spring Hill Drive	20,131
Bell Lane	Dillon Road	Loop	1,740
Bannock Burn	S. Bethlehem Pike	S. Main Street	14,098
Cannon Place	Garden Road	Mill Road	7,135
Derry Drive	Kenmare Drive	Dublin Road	14,414
East Fair-Way Road	Twining Road	Garden Road	3,638
Elbow Lane	Camp Hill Road	Cul-de-Sac	6,960
Girard Avenue	Pennsylvania Avenue	Just past 345 Girard Avenue	21,036
Jackson Avenue	Chestnut Hill Avenue	Pennsylvania Avenue	6,260
Logan Avenue	Beechwood Avenue	Walnut Avenue	7,727
Logan Avenue	Walnut Avenue	Pennsylvania Ave	13,404
			123,945

Nova Chip

\$221,584

Application of Nova Chip micropaving consisting of an ultra thin layer of polymer enhanced asphalt material laid down like an asphalt overlay on process and crack sealing on 1.7 miles of road to extend life of structurally sound street.

<u>Street</u>	<u>From</u>	<u>To</u>	<u>Price</u>
Apel Avenue	Pennsylvania Avenue	Orlando Avenue	17,686
Apel Avenue	Orlando Avenue	Wischman Avenue	11,444
Broad Street	Susquehanna Road	1421 Broad Street	18,012
Oreland Place	Garden Road	Mill Road	16,935
Orlando Avenue	Twining Road	Bala Avenue	23,066
Orlando Avenue	Bala Avenue	Weldy Avenue	6,983
Orlando Avenue	Weldy Avenue	Belmont Avenue	38,193
Terrace Drive	Fort Washington Avenue	Bell Lane	29,852
Twining Road	1512 Twining Road	Dale Road	55,913
Traffic Control			3,500
			221,584

Curb and Sidewalk Replacement

\$40,000

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

Upper Dublin Township Comprehensive Plan

\$75,000

Funds are requested for the preparation of an Upper Dublin Township comprehensive plan. The request for 2023 is 50% of the estimated total cost of the project which will be completed over a two-year period.

520 Virginia Drive Site Design

\$7,500

Funds are budgeted for the preparation of a site and landscape design for the 520 Virginia Drive campus.

520 Virginia Drive Auditorium Feasibility Study

\$6,500

Funds are budgeted to continue the planning and prepare a feasibility study for further renovations to auditorium at 520 Virginia Drive.

Slip Line Pipe Repair at Friends Lane

\$41,574

Funds are budgeted for a slip line storm sewer pipe repair project at Friends Lane.

Technology and Building Security

\$45,000

- Purchase of security equipment - \$5,000
- Purchase of replacement computers, printers and other hardware. - \$20,000
- Upgrade to Township payroll/human resources application with installation of web based employee portal - \$20,000

GRAND TOTAL

\$1,015,577

TOWNSHIP BUILDING RESERVE FUND SUMMARY

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

For 2023, the Township expects receipt of an additional **\$5,000,000** in insurance proceeds. Interest earnings on the insurance reserves is estimated at **\$400,000** in 2023.

Expenditures are budgeted at **\$10,000,000** which is simply an estimate of the 2023 cost for this multi-year, approximately \$40 million project.

Two revenue transfers are proposed into the fund for 2023 to fund the reconstruction of the Township buildings:

- A transfer of **\$1.4 million** of American Rescue Plan Funds
- A transfer of **\$950,404** from the Capital Projects Fund – funds that have been held in reserve and designated for the building reconstruction.

	2021 ACTUAL TOTALS	2022 ADOPTED BUDGET	2022 PROJECTED TOTALS	2023 ADOPTED BUDGET
			1,768,253	17,768,254
OPENING FUND BALANCE				
REVENUES	4,873,190		22,000,000	5,400,000
EXPENDITURES	3,104,936		6,000,000	10,000,000
FUND TRANSFERS				2,350,404
CLOSING FUND BALANCE	1,768,253		17,768,254	15,518,658

AMERICAN RESCUE PLAN RESERVE FUND SUMMARY

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

The Township has received payment totaling \$2,788,069 under ARPA. Interest earnings on the funds is estimated at **\$60,000** in 2023.

Projects proposed with ARPA funding in 2023 totaling **\$814,000**. Also proposed is a transfer of \$1.4 million to the Upper Dublin Township Building Reserve Fund to designate those funds for future reconstruction of the Upper Dublin Township Building.

	2021 ACTUAL TOTALS	2022 ADOPTED BUDGET	2022 PROJECTED TOTALS	2023 ADOPTED BUDGET
OPENING FUND BALANCE	-	1,390,141	1,390,121	2,808,121
REVENUES	1,390,121	1,393,641	1,418,000	60,000
EXPENDITURES	-	75,000	-	814,000
FUND TRANSFERS	-	-	-	(1,400,000)
CLOSING FUND BALANCE	1,390,121	2,708,782	2,808,121	654,121

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

AMERICAN RESCUE PLAN FUND

2023 EXPENDITURES

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.

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

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

Reconstruction and Drainage Improvements to Dillon Road \$440,000

Funds are allocated for the construction of phase one of the Dillon Road project. Engineering and design work was funded in 2022 and phase two of the project will be considered in 2024.

TOTAL \$814,000

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.

	2021 ACTUAL TOTALS	2022 ADOPTED BUDGET	2022 PROJECTED TOTALS	2023 ADOPTED BUDGET
OPENING FUND BALANCE	30,281	-	(129,890)	-
REVENUES	-	-	254,025	
EXPENDITURES	160,171	-	-	-
FUND TRANSFERS OUT	-	-	(124,135)	-
CLOSING FUND BALANCE	(129,890)	-	-	-

FUND TRANSFERS

		2022 PROJECTED	2023 ADOPTED
GENERAL FUND	To Pension Funds	(2,116,093)	(2,136,705)
PARKS & REC FUND	To Pension Fund	(154,830)	(143,233)
FIRE PROTECTION FUND	To Fire Capital Fund	(339,250)	(253,094)
	To Debt Service Fund	(674,000)	(736,600)
FIRE CAPITAL FUND	From Fire Prot Fund	339,250	253,094
INTERNAL SERVICES FUND	To Pension Fund	(92,632)	(61,386)
	From CRF		200,000
CAPITAL PROJECTS FUND	From Liquid Fuels Fund	790,280	806,902
	From Econ. Dev.	124,135	
	To Building Reserve		(950,404)
ARPA	To Capital Projects		(1,400,000)
BUILDING RESERVE	From ARPA		1,400,000
	From Capital Projects		950,404
ECONOMIC DEVELOPMENT	To Capital Projects	(124,135)	
COMMUNITY REINV. FUND	To Internal Services Fund		(200,000)
	To Open Space Fund	(600,000)	
OPEN SPACE FUND	From CRF	600,000	
LIQUID FUELS FUND	To Capital Projects Fund	(790,280)	(806,902)
DEBT SERVICE FUND	From Fire Prot Fund	674,000	736,600
PENSION FUND	From General Fund	2,116,093	2,136,705
	From P & R Fund	154,830	143,233
	From Int Services Fund	92,632	61,386

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**Staffing Level
Full-Time Positions
2023**

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

* Shared position with UDSD
Shaded cells reflect new positions in 2023 budget