

TOWNSHIP OF UPPER DUBLIN
MONTGOMERY COUNTY, PENNSYLVANIA
2025 BUDGET

BOARD OF COMMISSIONERS

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TOWNSHIP MANAGER

KURT M. FERGUSON

ASSISTANT TOWNSHIP MANAGER

JONATHAN K. BLEEMER

**UPPER DUBLIN TOWNSHIP
2025 BUDGET
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**ALL FUNDS REVENUE SUMMARY
2025**

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	8,549,795	2,529,745	1,631,176	1,456,035		2,401,717									16,568,468
LOCAL ENABLING TAXES	12,365,000														12,365,000
LICENSES AND PERMITS	1,906,000														1,906,000
FINES AND FORFEITS	62,500														62,500
INTEREST AND RENT	464,000	20,000	14,000	7,500		15,000	350,000	5,000	15,000		12,000	170,000	20,000	5,000	1,097,500
GRANTS AND GIFTS	1,334,757	96,260	108,617		238,504		6,150,000	200,000		480,000					8,608,138
DEPARTMENT EARNINGS	660,000	611,640	4,000	80,000	2,560,643					186,000					4,122,283
ASSESSMENTS/CONTRIBUTIONS	100,100	8,000	6,800		5,200										120,100
CAPITAL BORROWING							5,000,000								5,000,000
REVENUE TOTAL	25,442,152	3,265,645	1,764,593	1,543,535	2,824,347	2,416,717	11,500,000	205,000	15,000	666,000	12,000	170,000	20,000	5,000	49,849,989
LESS: VEHICLE RENTAL ADJUSTMENT															(2,380,643)
INTERFUND TRANSFERS	(2,190,342)	(128,681)		(891,579)	48,527	736,000		863,462			155,579	(250,000)	(813,462)		(2,470,496)
NET REVENUES	23,251,810	3,136,964	1,764,593	651,956	2,872,874	3,152,717	11,500,000	1,068,462	15,000	666,000	167,579	(80,000)	(793,462)	5,000	44,998,850

ALL FUNDS EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	14,246,866	15,069,102	15,068,874	15,971,344
FRINGE BENEFITS	4,776,072	5,066,899	5,132,403	5,385,167
MATERIALS/SUPPLIES	2,042,986	2,436,222	2,350,931	2,352,750
CONTRACTED SERVICES	4,728,286	5,011,604	5,022,472	5,158,454
EQUIPMENT PURCHASES	210,092	207,849	192,000	180,916
CAPITAL	12,616,895	29,541,971	26,152,528	23,614,065
DEBT SERVICE	2,791,573	3,195,221	2,844,221	3,131,770
TOTAL	41,412,771	60,528,868	56,763,429	55,794,466

EXPENDITURE SUMMARY BY FUND

	2023 ACTUAL TOTALS	2024 ADOPTED BUDGET	2024 PROJECTED TOTALS	2025 ADOPTED BUDGET
GENERAL FUND	21,340,543	23,013,748	22,877,204	24,182,049
PARKS AND RECREATION FUND	2,985,292	2,973,368	3,220,751	3,167,716
LIBRARY FUND	1,604,299	1,682,587	1,688,894	1,761,973
INTERNAL SERVICES FUND	2,737,198	2,972,854	3,506,513	2,490,082
DEBT SERVICE FUND	2,791,573	3,195,221	2,844,221	3,131,770
FIRE PROTECTION FUND	581,019	603,393	619,350	651,956
NON-EXPENDABLE TRUST FUND	4,359	1,300	20,003	1,500
CAPITAL PROJECTS FUND	2,521,623	1,099,301	1,349,802	1,182,868
BUILDING RESERVE FUND	6,153,010	25,000,000	22,000,000	20,000,000
OPEN SPACE PROJECTS FUND	962,144	42,000	213,000	480,000
FIRE CAPITAL FUND	1,793,924	1,053,000	194,931	105,000
ARPA FUND	73,237	1,075,870	525,000	1,020,197
SUBTOTAL	43,548,221	62,712,643	59,059,669	58,175,111
LESS INTERNAL CHARGES	2,135,450	2,183,775	2,296,240	2,380,643
TOTAL	41,412,771	60,528,868	56,763,429	55,794,466

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 **\$25,442,152** 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 **3.583 mils** for 2025. At this rate, the real estate tax is expected to generate **\$8,451,795** in property tax revenues, including interim and delinquent taxes. That amounts to 33% of all General Fund revenue. The value of one mil is estimated at a level of \$2,407,000.

The EIT is projected to generate **\$10,050,000** in revenue from the 1% tax, an amount equal to 40% 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 \$2.1 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 (**\$915,000**), department earnings (**\$660,000**), licenses and permits (**\$1,906,000**), intergovernmental grants (**\$1,334,757**), interest earnings and rents (**\$464,000**), fines and forfeits (**\$62,500**) and other revenues (**\$100,100**).

General Fund expenditures are proposed at **\$24,182,049** 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 **\$2,290,342** in 2025. The General Fund contribution is partially offset through a grant from the Commonwealth's General Municipal Pension System state aid expected to total \$962,608.

Expenditures and transfers total **\$26,372,391**, an increase of **4.7%**. Previous years increases are shown below:

- 2020 - (6.5%)
- 2021 - 6.9%
- 2022 - 2.4%
- 2023 - 6.7%
- 2024 - 4.5% (Projected)

At the proposed revenue, expenditure and transfer levels, the 2025 fiscal year will end with a **\$2,232,862** fund balance, an amount equal to **8.4%** of total expenditures and transfers out.

	2023 ACTUAL TOTALS	2024 ADOPTED BUDGET	2024 PROJECTED TOTALS	2025 ADOPTED BUDGET
OPENING FUND BALANCE	5,319,888	4,576,151	4,855,439	3,163,100
REVENUES	23,525,500	23,182,032	23,367,550	25,442,152
EXPENDITURES	(21,340,543)	(23,013,748)	(22,877,204)	(24,182,049)
FUND TRANSFERS IN				100,000
FUND TRANSFERS OUT	(2,649,406)	(2,184,622)	(2,182,685)	(2,290,342)
CLOSING FUND BALANCE	4,855,439	2,559,813	3,163,100	2,232,862

GENERAL FUND

REVENUES 2025

	<u>2023</u> <u>ACTUAL</u> <u>REVENUES</u>	<u>2024</u> <u>BUDGETED</u> <u>REVENUES</u>	<u>2024</u> <u>PROJECTED</u> <u>REVENUES</u>	<u>2025</u> <u>ADOPTED</u> <u>REVENUES</u>
<u>REAL ESTATE TAXES</u>				
Real Estate Taxes – Current	6,649,608	6,897,307	6,652,000	8,451,795
Real Estate Tax Refunds - Appeals	31,890		(130,000)	
Real Estate Taxes – Delinquent	40,447	40,000	190,000	40,000
Real Estate Taxes – Interim	120,940	50,000	200,000	50,000
Real Estate Taxes - Penalties	4,670	8,000	7,000	8,000
TOTAL	6,847,555	6,995,307	6,919,000	8,549,795
<u>LOCAL ENABLING TAXES</u>				
Earned Income Tax	9,777,144	9,650,000	9,800,000	10,050,000
Real Estate Transfer Tax	956,719	1,200,000	1,200,000	1,400,000
Local Services Tax	908,653	900,000	900,000	915,000
TOTAL	11,642,516	11,750,000	11,900,000	12,365,000
<u>FINES AND FORFEITS</u>				
Court Fines	51,707	60,000	62,000	62,500
Vehicle Code Violations	140	1,000	500	
TOTAL	51,847	61,000	62,500	62,500
<u>INTEREST AND RENT</u>				
Interest Earnings	518,649	350,000	300,000	275,000
Rent from 520 Virginia Drive	17,430	16,000	17,000	17,000
Other Rent	125,684	172,000	170,000	172,000
TOTAL	661,762	538,000	487,000	464,000
<u>GRANTS AND GIFTS</u>				
Public Utility Realty Tax	24,031	25,000	24,666	25,000
State/Federal Grants	126,229	90,000	90,000	90,000
Beverage License Tax	4,400	4,100	4,200	4,200
Casualty Insurance Premium Tax	845,045	863,833	920,004	962,608
Fire Insurance Premium Tax	246,692	246,692	252,949	252,949
TOTAL	1,246,397	1,229,625	1,291,819	1,334,757

	2023	2024	2024	2025
	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>PROJECTED</u>	<u>ADOPTED</u>
	<u>REVENUES</u>	<u>REVENUES</u>	<u>REVENUES</u>	<u>REVENUES</u>
<u>DEPARTMENT EARNINGS</u>				
Zoning/Development Fees	18,227	14,000	23,000	22,000
Zoning Hearing Board Fees	24,500	30,000	24,000	30,000
Engineering Fees	134,487	175,000	150,000	180,000
Sale of Maps and Documents	478	2,000	500	1,000
Fire Marshal Reports	29,345	30,000	22,000	28,000
Special Police Services	46,208	30,000	80,000	50,000
Crossing Guard Services	80,120	81,000	83,500	88,000
Police Report Fees	27,730	33,000	21,000	28,000
Contracted Snow Removal	118,736	120,000	120,000	121,000
Cart Fees	13,505	18,000	14,000	16,000
Sanitation Services	78,498	83,000	81,100	85,000
Public Works Services	14,992	-	46,993	
Recycling Revenue	11,918	15,000	8,000	11,000
TOTAL	598,743	631,000	674,093	660,000
<u>LICENSES AND PERMITS</u>				
Street Opening Permits	46,160	62,000	170,000	75,000
Grading Permits	53,885	75,000	58,000	70,000
Building Permits	904,643	725,000	775,000	750,000
Electrical Permits	368,183	175,000	140,000	175,000
Plumbing Permits	128,839	95,000	46,000	95,000
HVAC Permits	275,649	175,000	150,000	175,000
Sewage Permits	5,598	5,000	4,500	5,000
Use & Occupancy Permits	18,637	18,000	16,000	20,000
Property Transfer Fees	18,855	25,000	23,000	26,000
Cable TV Franchise Fees	567,546	550,000	525,000	515,000
TOTAL	2,387,995	1,905,000	1,907,500	1,906,000
<u>MISCELLANEOUS</u>				
Insurance Claims	27,352	-	27,000	20,000
Benefit Contributions	61,232	72,000	73,000	80,000
Workers Comp Reimbursements	-	-	25,538	
Other Sources	101	100	100	100
TOTAL	88,684	72,100	125,638	100,100
<u>TOTAL GENERAL FUND</u>				
REVENUE	23,525,500	23,182,032	23,367,550	25,442,152

GENERAL FUND

EXPENDITURE SUMMARY

The General Fund 2025 budget has proposed expenditures totaling \$24,182,049 a 5.1% increase above the 2024 budget. Details on the proposed expenditures for each cost center are provided in the following section.

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	11,211,950	11,853,175	11,824,325	12,548,925
FRINGE BENEFITS	3,697,938	3,928,195	3,968,006	4,173,171
MATERIALS/SUPPLIES	561,127	930,205	776,975	909,090
CONTRACTED SERVICES	3,700,574	4,105,052	4,014,161	4,191,399
EQUIPMENT PURCHASES	209,117	205,849	190,000	178,916
VEHICLE O&M FEES	1,959,838	1,991,272	2,103,737	2,180,547
TOTAL	21,340,543	23,013,748	22,877,204	24,182,049

GENERAL FUND

COST CENTER SUMMARY

COST CENTER	2023 ACTUAL TOTALS	2024 ADOPTED BUDGET	2024 PROJECTED TOTALS	2025 ADOPTED BUDGET
Boards and Commissions	49,740	54,380	53,507	54,707
Administration	1,937,033	2,091,760	2,102,288	2,174,927
Finance	615,627	644,369	642,273	672,934
Real Estate Tax Collector	24,054	19,765	19,628	27,965
Engineering	340,046	383,491	359,262	387,820
Township Buildings	613,697	631,093	612,794	631,573
Police	9,155,748	9,567,034	9,684,043	10,324,471
Fire Marshal	150,692	160,906	162,311	168,221
Code Enforcement	1,145,924	1,218,808	1,214,081	1,271,782
Zoning/Community Planning	212,415	237,349	231,390	262,623
Sanitation	2,795,024	3,101,646	3,029,149	3,136,332
Engineering	1,213,896	1,283,825	1,330,501	1,421,473
Street Cleaning	155,658	155,846	153,155	153,155
Snow and Ice Removal	3,488	343,710	170,738	295,180
Traffic Signal Maintenance	210,817	229,072	256,260	231,787
Street Light Maintenance	216,024	220,200	197,000	212,500
Storm Sewers	153,344	208,000	198,150	207,800
Road Maintenance	1,867,955	1,982,553	1,969,484	2,055,102
Emergency Services	321,692	321,692	327,949	327,949
Fire Hydrants	128,543	128,500	134,000	134,000
Real Estate Taxes	15,879	16,500	15,991	16,500
Community Contributions	13,250	13,250	13,250	13,250
TOTAL	21,340,543	23,013,748	22,877,204	24,182,049

GENERAL FUND

BOARDS AND COMMISSIONS

The recommended budget for the Boards and Commissions is \$54,707.

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	32,434	34,125	33,625	33,625
FRINGE BENEFITS	2,694	2,855	2,882	2,882
MATERIALS/SUPPLIES	3,818	5,200	5,900	5,700
CONTRACTED SERVICES	10,794	12,200	11,100	12,500
TOTAL	49,740	54,380	53,507	54,707

Salaries/Wages: The amount of \$33,625 covers:

- Compensation paid to seven commissioners - **\$30,625**
- Recording Secretary's attendance at, and the transcription of minutes for, public meetings - **\$3,000**

Fringe Benefits: The allocation of **\$2,882** covers employer paid taxes.

Materials/Supplies: Funds are provided for:

- Office supplies - **\$200**
- Employee retirement and service awards - **\$3,000**
- The Dr. William Ritter Science Award - **\$500**
- Contribution toward Upper Dublin Medal Dinner - **\$2,000**

Contractual Services: Funds are provided to cover:

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

GENERAL FUND

ADMINISTRATION

The Administration Department is comprised of the Township Manager's office which oversees the operation of the Township plus the staff providing support services in personnel/benefits, insurance, risk management, IT and other administrative functions for the operating departments. The recommended budget totals \$2,174,927.

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	650,174	666,000	660,000	694,500
FRINGE BENEFITS	203,731	213,899	220,077	229,029
MATERIALS/SUPPLIES	17,117	19,500	22,000	20,500
CONTRACTED SERVICES	1,049,654	1,175,200	1,183,050	1,213,050
VEHICLE O&M FEES	16,356	17,161	17,161	17,847
TOTAL	1,937,033	2,091,760	2,102,288	2,174,927

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 - **\$682,500**
- Funding for part time administrative assistants and camera operators- **\$12,000**

Fringe Benefits: The cost of employee benefits, employer paid taxes and employee participation in the Township tuition reimbursement program totals **\$229,029**.

Materials/Supplies:

- Funds for general office supplies, copier paper and computer supplies. - **\$18,000**
- A budget for the replacement of minor office equipment - **\$2,500**

Contractual Services: Contractual costs are projected to total \$1,213,050 for:

- Insurance coverage for the General Fund's share of Liability, Public Officials and Property and Casualty premiums - **\$625,000**
- General legal fees for:
 - Township solicitor - **\$242,000**
 - Labor counsel for general labor issues - **\$33,000**
 - Civil Service counsel - **\$8,000**
- The telecommunication budget totals \$60,000 for:
 - Local service, long distance, line charges and maintenance contracts - **\$25,000**
 - Service calls - **\$5,000**

- Cellular phones - **\$30,000**
- Internet connection fees - **\$8,500**
- Energy consultant: The balance of the original \$30,000 contract. - **\$10,000**
- 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, 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. - **\$55,000**
- Agenda management system and website hosting fees - **\$40,000**
- Cloud hosted exchange costs and internet domain fees - **\$19,000**
- Civil service costs for the physical and psychological exams, civil service advertising and testing and miscellaneous items - **\$7,500**
- Equipment lease/rental and maintenance costs total \$19,000 for:
 - Photocopier lease - **\$5,000**
 - Postage meter and mail machine - **\$4,500**
 - Card access system - **\$2,500**
 - Maintenance of AV equipment - **\$7,000**
- Postage expenses for routine Township business - **\$14,000**
- Printing costs for envelopes, letterhead, business cards and note paper - **\$6,000**
- Advertising expenses for meetings, hearings, bids and job openings - **\$10,000**
- 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 - **\$32,000**
- The subscriptions and memberships budget totals \$5,800 for:
 - State and local associations - **\$3,000**
 - Miscellaneous subscriptions and dues - **\$2,800**
- Mileage reimbursement for Township business - **\$250**

Vehicle O&M Fees: Expenses for the operation and amortization of the Township Manager's vehicle total **\$17,847**

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 **\$672,934**.

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	419,086	445,000	438,000	455,000
FRINGE BENEFITS	148,114	151,269	153,723	158,184
MATERIALS/SUPPLIES	1,642	2,000	1,600	2,000
CONTRACTED SERVICES	46,785	46,100	48,950	57,750
TOTAL	615,627	644,369	642,273	672,934

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. – **\$385,000**
- A budget to fund the part time positions of receptionists, office assistant and purchasing agent - **\$70,000**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$158,184**.

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 \$57,750 for:

- Annual independent audit - **\$28,500**
- A budget for computer support, maintenance and development including support of and updates to the Township's financial and payroll software - **\$27,000**
- A printing budget of **\$1,750** is allocated for purchase orders, receipts and envelopes.
- Subscriptions and dues - **\$300**
- Mileage reimbursement for personal vehicles used for Township business - **\$200**

GENERAL FUND

TAX COLLECTOR/TREASURER

The proposed budget of \$27,965 provides funding for the collection of real estate taxes and for the duties of the appointed Township Treasurer.

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	10,000	10,000	10,000	10,000
FRINGE BENEFITS	765	765	765	765
MATERIALS/SUPPLIES	-	100	10	100
CONTRACTED SERVICES	13,289	8,900	8,853	17,100
TOTAL	24,054	19,765	19,628	27,965

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 \$17,100 in contractual services includes:

- Postage - \$2,600
- Printing of real estate tax bills - \$2,400
- Reimbursement for office staff - \$4,000
- Treasurer 4 year bond - \$8,100

GENERAL FUND

ENGINEERING

The Engineering cost center funds in staff and out sourced engineering services for the Township. The recommended budget totals **\$387,820**. Fees for services are anticipated at **\$180,000** resulting in a net cost for this cost center of **\$207,820**.

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	249,674	274,000	222,500	221,500
FRINGE BENEFITS	76,481	80,661	78,862	82,920
MATERIALS/SUPPLIES	-	500	500	500
CONTRACTED SERVICES	13,891	28,330	57,400	82,900
TOTAL	340,046	383,491	359,262	387,820
REVENUES FROM PASS THROUGH FEES	134,847	180,000	150,000	180,000
NET COST	205,199	203,491	209,262	207,820

Salaries/Wages: A budget of **\$221,000** funds the full-time in-house Township Engineer and Administrative Assistant.

Fringe Benefits: The cost of employee benefits and employer paid taxes totals **\$82,920**.

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

Contractual Services: The **\$82,900** 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**
 - Third part grading and development inspections - **\$55,000**
- Mileage reimbursements - **\$7,500**
- Subscriptions - **\$400**

GENERAL FUND

TOWNSHIP BUILDINGS

The Township Buildings cost center records all expenses related to the general operation, maintenance and repair of the main administration building, public works facility, 520 Virginia Drive facility and other Township owned general use facilities. Minor improvements to the Township buildings are also budgeted in this cost center. The recommended budget totals **\$631,573**.

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	27,048	32,000	34,300	35,000
FRINGE BENEFITS	6,137	6,598	6,999	7,078
MATERIALS/SUPPLIES	19,683	25,000	23,000	23,000
CONTRACTED SERVICES	560,828	567,495	548,495	566,495
TOTAL	613,697	631,093	612,794	631,573

Salaries/Wages: A budget of \$35,000 funds:

- a part-time janitor at 4 hours per day to clean and maintain the public works facility - **\$12,000**
- a part-time employee to primarily maintain the 520 Virginia Drive and Township Building facilities - **\$23,000**

Fringe Benefits: The budget of **\$7,078** 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 \$23,000 and are allocated as follows:

- Janitorial supplies - **\$10,000**
- Interior and exterior paint supplies - **\$2,000**
- Electrical supplies primarily light bulbs and ballasts - **\$4,000**
- General building materials and supplies - **\$7,000**

Contractual Services: Utility and janitorial costs are the bulk of the \$566,495 contractual services budget that includes:

- Electricity and gas for the Township Building and its temporary location at 370 Commerce Drive - **\$92,000**
- General building maintenance for the temporary Township Building - **\$38,000**
- Water service to the Township Building - **\$8,000**
- Fuel storage tank insurance - **\$495**

- Janitorial services to clean and maintain 370 Commerce Drive and police department - **\$60,000**
- Maintenance contracts for HVAC, Fire alarms and sprinkler system - **\$48,000**
- Maintenance, repairs and utility costs for 520 Virginia Drive total \$253,000:
 - Electricity and gas - **\$114,000**
 - Water - **\$4,000**
 - General supplies - **\$10,000**
 - Janitorial service contract - **\$55,000**
 - Fire alarm, elevator, sprinkler, pest control and HVAC service contracts - **\$35,000**
 - Phone and internet costs – **\$10,000**
 - General maintenance - **\$25,000**
- Maintenance, repairs and utility costs for the North Hills Community Center total \$42,000 for:
 - Electricity and gas - **\$15,000**
 - Water - **\$2,000**
 - Electrical, plumbing, HVAC and general repairs - **\$14,000**
 - Fire alarm, elevator, sprinkler and HVAC service contracts - **\$4,000**
 - Janitorial - **\$7,000**
- Minor improvement projects at the Township Building are budgeted at **\$25,000**

GENERAL FUND

POLICE

The Police department functions to protect the lives and property of the public, to enforce the State and Township laws and to provide service and assistance to the residents of the Township. This objective is met through the combined efforts of the patrol, investigation, traffic safety, detective, juvenile, bike patrol and emergency response team units of the department. To perform these functions, the recommended budget totals **\$10,324,471**.

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	6,405,171	6,649,000	6,751,150	7,248,250
FRINGE BENEFITS	1,838,506	1,951,300	1,979,700	2,086,900
MATERIALS/SUPPLIES	80,574	103,915	94,315	113,000
CONTRACTED SERVICES	207,443	228,385	228,878	242,405
EQUIPMENT PURCHASES	209,117	205,849	190,000	178,916
VEHICLE O&M FEES	414,938	428,585	440,000	455,000
TOTAL	9,155,748	9,567,034	9,684,043	10,324,471

Salaries/Wages: The budget funds 41 sworn officer positions for the full year and one position for the final quarter of 2025. Also funded are 6 full time support staff, part time support staff and part time crossing guards. Funding is recommended for:

- Salaries for the 42 sworn officers – **\$6,543,250**
 - Base pay for 41 and employer contribution to deferred compensation plan for department heads - **\$5,573,000**
 - Shift differential pay - **\$90,000**
 - Stipend to officers who have opted out of the Township medical plan - **\$38,000**
 - Longevity pay - **\$124,000**
 - Holiday pay – **\$193,250**
 - Education incentive - **\$200,000**
 - Contractually agreed upon incentive pays - **\$66,000**
 - Clothing allowance - **\$9,000**
 - Non-reimbursable police overtime - **\$200,000**
 - Reimbursable police overtime - **\$50,000**
- Pay for 6 full-time civilian positions, part time dispatchers/data entry clerks, and one part time evidence management specialist - **\$520,000**
- Civilian employee overtime - **\$20,000**
- Crossing guards - 50% is reimbursed from the Upper Dublin School District - **\$165,000**

Fringe Benefits: The cost of employee benefits, employer paid taxes and tuition reimbursement is **\$2,086,900**.

Materials/Supplies: Costs for materials and supplies total \$113,000 for:

- Office, computer, bicycle repair and investigative supplies - **\$21,500**
- Ammunition for training including range supplies - **\$15,000**
- Uniforms for officers, dispatchers and crossing guards including the phasing in of more formal dress uniforms for the department - **\$57,000**
- Miscellaneous items including commercial washing of police vehicles - **\$5,000**
- Community policing projects including the junior police academy, police field day, teen driving school, junior badges for children and supplies for National Night Out - **\$14,500**

Contractual Services: The budget for contractual services is \$242,405 for:

- Police Professional Liability insurance - **\$72,905**
- Radio maintenance service contracts for portables and dispatch center - **\$4,000**
- Training costs, most of which are for mandatory training - **\$30,000**
- Equipment rental for photocopier – **\$2,800**
- Maintenance on CPIN and Livescan booking center - **\$6,500**
- Maintenance on Davidheiser - **\$3,500**
- Email, file backup and multifactor authentication service fees - **\$18,170**
- CLEAN/NCIC circuit - **\$5,520**
- Subscription to phone tracking, records management, employee management, evidence management and scheduling management software - **\$24,360**
- Data plans and internet services - **\$12,150**
- Camera system maintenance - **\$5,500**
- Search and rescue mapping - **\$2,000**
- Crime watch website - **\$7,000**
- Printing of forms, time cards, tickets and field reports - **\$3,000**
- Professional cleaning of officers' uniforms - **\$12,000**
- Subscriptions and dues to professional organizations, Power DMS, law journals, crimes code, DNA processing fees and court access fees - **\$28,000**
- Township's SWAT assessment to cover Township's emergency response team - **\$5,000**

Equipment: Equipment purchases total \$178,916 for:

- Detective, patrol and body worn cameras – **\$14,000**
- Replacement of body armor ballistic vests, vest panels and helmets - **\$10,417**
- Traffic safety counter – **\$4,432**
- Computer and in-car monitor equipment - **\$20,590**
- Evidence processing equipment for new building - **\$19,831**
- Temporary evidence lockers for new building - **\$22,231**
- Mission blocker lockers to store digital evidence - **\$5,000**
- Electric bike, bike and motorcycle supplies - **\$4,500**
- Conversion of new police vehicle and admin vehicle upfit - **\$38,916**
- Replacement of 14 tasers (year two of three) – **\$22,237**
- Patrol rifles, duty weapons, armory equipment and suppressors - **\$16,762**

Vehicle O&M Fees: Expenses for the operation and amortization of the 20 vehicles assigned to the police department total **\$455,000**.

GENERAL FUND

FIRE MARSHAL

The Fire Marshal enforces fire code regulations in all structures and developments within the Township. Approximately 80% of the Fire Marshal's salary is funded in this cost center with the balance funded in the Fire Service Administrator budget. Emergency management costs are also funded in this cost center. Recommended funding is **\$168,221**.

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	94,787	97,300	97,500	100,700
FRINGE BENEFITS	33,967	36,060	36,811	38,821
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	5,141	10,000	10,000	10,000
VEHICLE O&M FEES	16,797	17,546	18,000	18,700
TOTAL	150,692	160,906	162,311	168,221

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

Fringe Benefits: The cost of benefits and employer paid taxes is **\$38,821**.

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 **\$18,700**.

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 **\$1,271,782**.

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	749,347	795,000	786,000	819,000
FRINGE BENEFITS	262,816	277,715	280,581	297,982
MATERIALS/SUPPLIES	7,278	11,500	9,000	11,300
CONTRACTED SERVICES	80,448	87,500	88,500	91,500
VEHICLE O&M FEES	46,035	47,093	50,000	52,000
TOTAL	1,145,924	1,218,808	1,214,081	1,271,782

Salaries/Wages: The \$819,000 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. - **\$758,000**
- Funding for part time administrative assistants for permitting, property transfers and property maintenance assistance. Hours fluctuate based on need - **\$48,000**
- Office work overtime – **\$13,000**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$297,982**.

Materials/Supplies: The budget for supplies totals \$11,300 allocated for:

- General office, computer and photography supplies - **\$7,500**
- Uniforms - **\$3,800**

Contractual Services: Contractual services total \$91,500 for:

- Third party plan reviews and inspections - **\$60,000**
- Printing of all forms, applications, licenses and codebooks - **\$5,000**
- Lease payments and equipment maintenance on photocopier - **\$6,000**
- Internet connection fees - **\$2,000**
- Property maintenance expenses - **\$10,000**
- Software license, user fees and modifications- **\$5,000**
- Subscriptions and dues - **\$2,000**
- Mileage reimbursement for personal vehicles used for Township business - **\$1,500**

Vehicle O&M Fees: Expenses for the operation and amortization of the three existing Township vehicles utilized by the Code Enforcement employees total **\$52,000**.

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 \$262,623.

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	106,060	110,000	114,750	140,600
FRINGE BENEFITS	30,650	32,249	34,640	60,023
MATERIALS/SUPPLIES	55	1,000	500	1,000
CONTRACTED SERVICES	75,649	94,100	81,500	61,000
TOTAL	212,415	237,349	231,390	262,623

Salaries/Wages: The \$140,600 budgeted for salaries covers one Community Planning/Zoning officer, one full time zoning assistant (new full-time position to begin in February 2025) and compensation to the members of the Zoning Hearing Board (\$3,000)

Fringe Benefits: The cost of employee benefits and employer paid taxes is \$60,023.

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

Contractual Services: Contractual services total \$61,000 for:

- Zoning Hearing Board Solicitor fee - \$30,000
- Advertising, in the form of zoning hearing notices, conditional use notices and amendments to Township codes - \$15,000
- Stenographer appearance fees at Zoning Hearing Board meetings - \$15,000
- Subscriptions and dues - \$500
- Mileage reimbursement for personal vehicles used for Township business - \$500

GENERAL FUND

SANITATION

The Sanitation Division provides curbside residential trash, recycled materials collection service and yard waste materials collection service. In addition, special bulk collections are scheduled as needed. The division also provides maintenance of streambeds, watercourses and edges of roadways. The recommended budget is **\$3,136,332**.

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	1,036,397	1,170,000	1,185,000	1,168,000
FRINGE BENEFITS	467,965	514,835	513,449	511,632
MATERIALS/SUPPLIES	24,341	50,900	45,700	47,700
CONTRACTED SERVICES	722,676	843,600	665,000	772,000
VEHICLE O&M FEES	543,645	522,311	620,000	637,000
TOTAL	2,795,024	3,101,646	3,029,149	3,136,332

Salaries/Wages: The proposed budget provides **\$1,168,000**, in wages for:

- 16 full-time employees including stipend to employees who have opted out of joining the Township medical plan. - **\$1,130,000**
- Part-time clerical staff - **\$20,000**
- Overtime pay 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. - **\$18,000**

Fringe Benefits: Employee benefits and employer paid taxes total **\$511,632**.

Materials/Supplies: The \$47,700 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 - **\$300**
- 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 - **\$35,000**

Contractual Services: Disposal fees are budgeted at:

- The 2025 tipping fee is budgeted at \$82.75 per ton for disposal at the Plymouth facility. At an estimated tonnage of 7,700 tons, trash disposal will cost **\$637,000**.
- Cost of highway tolls to travel to Plymouth. - **\$7,200**
- Hosting of two paper shredding events during the year. - **\$2,800**
- The Township's contract for the processing of single stream recyclables through the Montgomery County Recycling Consortium is estimated at \$40/ton for 2700 tons. - **\$108,000**

Funds are also provided for:

- Printing of brochures for yard waste carts and recycling information- **\$4,000**
- Printing of DEP stickers for trucks hauling trash - **\$4,000**
- Rental of a portable toilet at the leaf collection site - **\$1,500**
- Charges for 10 GPS units and data – **\$7,500**

Vehicle O&M Fees: Charges for the operation and amortization of sanitation vehicles total **\$637,000**, a significant increase due to the considerably higher cost for new trash and recycling trucks.

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 **\$4,576,997**.

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED BUDGET	2025 ADOPTED BUDGET
SALARIES/WAGES	1,431,772	1,570,750	1,491,500	1,622,750
FRINGE BENEFITS	626,111	659,990	659,517	696,957
MATERIALS/SUPPLIES	406,619	710,590	574,450	684,290
CONTRACTED SERVICES	434,613	523,300	591,245	573,000
VEHICLE O&M FEES	922,067	958,576	958,576	1,000,000
TOTAL	3,821,182	4,423,206	4,275,288	4,576,997

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 **\$1,421,473**

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	207,328	179,000	180,000	212,000
FRINGE BENEFITS	60,743	57,949	58,925	63,973
MATERIALS/SUPPLIES	4,085	7,500	7,000	11,500
CONTRACTED SERVICES	19,674	80,800	126,000	134,000
VEHICLE O&M FEES	922,067	958,576	958,576	1,000,000
TOTAL	1,213,896	1,283,825	1,330,501	1,421,473

Salaries/Wages: The budget of **\$212,000** funds:

- Salaries for the two full-time employees in the Administration division of the Public Works department and employer contribution to the deferred compensation plan for department head. - **\$182,000**
- Funding for a part time administrative assistant position - **\$30,000**

Fringe Benefits: Benefit costs and employer taxes are budgeted at **\$63,973**.

Materials/Supplies: Expenses in this category total \$11,500 for:

- General office supplies, computer supplies and mailings - **\$10,000**
- Uniforms and safety equipment for Administration staff - **\$1,500**

Contractual Services:

- Third-party consultant for inspection services, previously a FT position now being outsourced - **\$128,000**
- Mileage reimbursement for personal vehicles used for Township business - **\$500**
- Lease payments and equipment maintenance for scanner/printer - **\$2,500**
- Dues and subscriptions - **\$3,000**

Vehicle O&M Fees: Charges for the operation and amortization of all Engineering and Highway division vehicles total **\$1,000,000**.

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 **\$153,155**.

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	93,947	77,500	75,000	75,000
FRINGE BENEFITS	6,600	5,546	5,355	5,355
MATERIALS/SUPPLIES	1,129	2,800	2,800	2,800
CONTRACTED SERVICES	53,982	70,000	70,000	70,000
TOTAL	155,658	155,846	153,155	153,155

Salaries/Wages:

- Allocation of salaries for Public Works personnel to fund the Fall leaf collection program and year round street sweeping program - **\$70,000**
- 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 **\$5,355**.

Materials/Supplies:

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

Contractual Services:

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

GENERAL FUND
SNOW/ICE REMOVAL

The primary function of this cost center is the elimination of hazardous conditions caused by ice or snow on Township roads. The objective is to plow all main Township roads in the twelve snow districts within four hours of the end of the snowfall. Using historical data, the 2025 budget of **\$295,180** provides funds to maintain this level of service.

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	1,982	140,000	75,000	120,000
FRINGE BENEFITS	453	10,710	5,738	9,180
MATERIALS/SUPPLIES	1,053	193,000	90,000	166,000
CONTRACTED SERVICES	-	-	-	-
TOTAL	3,488	343,710	170,738	295,180

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 - **\$90,000**

Fringe Benefits: The cost of employer paid social security taxes for the salaries and wages allocated to this cost center totals **\$9,180**.

Materials/Supplies:

- A budget is provided for the purchase of rock salt for highway snow and ice removal. For 2025, 2,500 tons are estimated at a cost of \$62.60/ton. – **\$156,500**
- Reimbursement of damaged mailboxes up to a \$100 maximum – **\$4,000**
- Food reimbursements for employees working overtime - **\$2,500**
- Fencing - **\$3,000**

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 **\$231,787**.

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	40,167	42,250	41,500	43,750
FRINGE BENEFITS	3,069	3,232	3,175	3,347
MATERIALS/SUPPLIES	61,511	67,590	55,000	69,690
CONTRACTED SERVICES	106,070	116,000	156,585	115,000
TOTAL	210,817	229,072	256,260	231,787

Salaries/Wages:

- One half of the Traffic and Street Light Technician's salary is allocated to this cost center - **\$43,750**

Fringe Benefits: The cost of employer paid payroll taxes - **\$3,347**.

Materials/Supplies:

- Sign faces, blanks, posts, line paint, LED signal bulbs, signal controller parts, specialty signs, air roller, spare controller, sheeting, cutting blades and film for the sign plotter and temporary "No Parking" signs. - **\$69,690**

Contractual Services: Cost associated with contractual services totals \$115,000 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 - **\$52,000**
- Emergency knockdown repairs, electrical repairs, tree trimming, pole replacement and inspection - **\$15,000**
- Traffic signal maintenance contracts and internet connections - **\$6,000**

GENERAL FUND

STREET LIGHTS

The street light budget funds the operating expenses and costs to maintain the Township owned street lights. The budget is **\$212,500**.

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	5,573	17,200	8,000	12,000
CONTRACTED SERVICES	210,451	203,000	189,000	200,500
TOTAL	216,024	220,200	197,000	212,500

Materials/Supplies:

- Purchase of poles, LED inventory and other replacement items - **\$12,000**

Contractual Services:

- Electricity costs for the over 2,100 luminaries in the Township.- **\$190,000**
- Repainting of rusted or damaged street light poles - **\$7,000**
- Miscellaneous repairs including the replacement of knocked down poles and broken fixtures. – **\$3,500**

GENERAL FUND

STORM SEWER

The recommended budget for storm sewer repair projects and maintenance is **\$207,800**.

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	120,984	168,000	161,150	167,800
CONTRACTED SERVICES	32,360	40,000	37,000	40,000
TOTAL	153,344	208,000	198,150	207,800

Materials/Supplies: \$167,800 of material needed to maintain the Township's storm sewer system including:

- Materials for inlet repairs and reconstruction including hoods and grates, pipe, concrete, clean and modified stone, lumber, metal and blacktop for pipe and inlet paving - **\$161,650**
- Small tools including shovels, picks, saw blades, tape measures, wheel barrows, bits, locater, torch gases and rebar - **\$6,150**

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

- Maintenance of detention basins, storm water conduits and open channels on municipal land - **\$10,000**
- 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 - **\$15,000**

GENERAL FUND

HIGHWAY AND ROAD MAINTENANCE

The budget for highway and road maintenance is \$2,055,102.

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	1,088,348	1,132,000	1,120,000	1,172,000
FRINGE BENEFITS	555,247	582,553	586,324	615,102
MATERIALS/SUPPLIES	212,285	254,500	250,500	254,500
CONTRACTED SERVICES	12,075	13,500	12,660	13,500
TOTAL	1,867,955	1,982,553	1,969,484	2,055,102

Salaries/Wages: The budget of \$1,172,000 funds:

- Salaries for the sixteen full-time employees in the Highway division other than time allocated for leaf collection, sign shop and snow/ice removal. Funds are budgeted separately in those cost centers. - **\$1,150,000**
- 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 **\$615,102**.

Materials/Supplies:

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

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

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

GENERAL FUND

EMERGENCY SERVICES ORGANIZATIONS

This line item records the payments to Emergency Services Organizations providing services to the residents of Upper Dublin Township. The payment to the Upper Dublin Township Volunteer Fireman's Relief Association Fund is funded from the proceeds received from the State Foreign Fire Insurance Premium Taxes. A corresponding amount is budgeted as revenue to the General Fund. Actual proceeds received from the State in 2024 totaled \$252,949.

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	321,692	321,692	327,949	327,949
TOTAL	321,692	321,692	327,949	327,949
REVENUE - STATE FOREIGN FIRE INSURANCE PREMIUM TAX	246,692	246,692	252,949	252,949

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

- Volunteer Fireman's Relief Association - **\$252,949**
- 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	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	128,543	128,500	134,000	134,000
TOTAL	128,543	128,500	134,000	134,000

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

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

GENERAL FUND

REAL ESTATE TAXES/ASSESSMENTS

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

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	15,879	16,500	15,991	16,500
TOTAL	15,879	16,500	15,991	16,500

Contractual Services:

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

GENERAL FUND

COMMUNITY CONTRIBUTIONS

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

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 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 2025, the Parks and Recreation Real Estate Tax rate is proposed at the rate of 1.067 mils. At the proposed tax rate, the tax will generate **\$2,529,745** in revenues.

Charges to recreation program participants and park facility users generate **\$611,640**. Interest earnings on the fund are expected to add **\$20,000** and employee contributions toward the cost of health benefits are budgeted at **\$8,000**.

Expenditures total **\$3,167,716**, an increase of 6.5% above the 2024 budget. Percentage changes for the past five years are shown below:

- 2020 - (22.0)
- 2021 - 30.9%
- 2022 - 5.6%
- 2023 - 13.1%
- 2024 - 7.9%

\$128,681 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 **\$96,260** is budgeted as a contribution from the Commonwealth's General Municipal Pension System towards the Township's pension costs. The difference of \$32,421 must be derived from other sources.

At the revenue, expenditure and transfer levels, the Parks and Recreation fund is expected to end the 2024 fiscal year with a fund balance of **\$3,762**.

	2023 ACTUAL TOTALS	2024 ADOPTED BUDGET	2024 PROJECTED TOTALS	2025 ADOPTED BUDGET
OPENING FUND BALANCE	99,868	116,165	897	34,514
REVENUES	3,016,164	3,074,027	3,381,616	3,265,645
EXPENDITURES	2,985,292	2,973,368	3,220,751	3,167,716
FUND TRANSFERS	(129,843)	(125,865)	(127,248)	(128,681)
CLOSING FUND BALANCE	897	90,959	34,514	3,762

PARKS AND RECREATION FUND

REVENUES

	2023 ACTUAL REVENUES	2024 ADOPTED REVENUES	2024 PROJECTED REVENUES	2025 ADOPTED REVENUES
REAL ESTATE TAXES	2,226,514	2,418,313	2,436,515	2,529,745
INTEREST EARNINGS	19,000	24,000	18,000	20,000
STATE GRANTS	81,590	89,167	94,373	96,260
EMPLOYEE CONTRIBUTIONS	6,362	6,500	7,650	8,000
DEPARTMENT EARNINGS:				
GENERAL TRIPS	52,334	41,596	100,521	46,686
PARK RENTAL	35,860	35,000	51,030	43,100
DONATIONS	36,989	30,828	31,105	35,209
OTHER SITEWATCH SERVICES	1,700	3,125	2,063	750
NORTH HILLS SUMMER CAMP	2,280	2,000	2,000	2,000
SUMMER PROGRAMS	347,054	288,774	422,400	309,340
OTHER PROGRAMS	101,038	59,414	94,897	62,340
SPECIAL EVENTS	64,779	42,665	76,062	74,215
POOL RENTAL	40,663	32,645	45,000	38,000
TOTAL	3,016,164	3,074,027	3,381,616	3,265,645

PARKS AND RECREATION FUND

EXPENDITURE SUMMARY

The Parks and Recreation Fund budget for 2025 totals **\$3,167,716**, an increase of \$194,347 (6.5%) over the 2024 budget. Details on the proposed expenditures for each of the cost centers are provided in the following section.

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	1,421,317	1,514,927	1,538,549	1,617,589
FRINGE BENEFITS	517,405	538,941	533,100	555,827
MATERIALS/SUPPLIES	493,073	389,767	551,156	409,060
CONTRACTED SERVICES	394,240	354,576	422,788	403,355
VEHICLE O&M FEES	159,257	175,158	175,158	181,884
TOTAL	2,985,292	2,973,368	3,220,751	3,167,716

PARKS AND RECREATION FUND

COST CENTER SUMMARY

COST CENTER	2023 ACTUAL TOTALS	2024 ADOPTED BUDGET	2024 PROJECTED TOTALS	2025 ADOPTED BUDGET
ADMINISTRATION	747,667	771,097	780,487	807,250
RECREATION PROGRAMS	556,744	448,486	697,936	518,581
POOL	109,093	112,908	116,338	127,060
PARK MAINTENANCE	1,474,437	1,528,909	1,517,176	1,601,521
ROBBINS PARK	57,897	64,160	62,666	65,924
SITWATCH	39,454	47,807	46,149	47,380
TOTAL	2,985,292	2,973,368	3,220,751	3,167,716

PARKS AND RECREATION FUND
ADMINISTRATION

Recommended funding for the Administration cost center totals **\$807,250**.

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	503,589	516,818	514,350	535,300
FRINGE BENEFITS	198,044	202,802	208,014	219,035
MATERIALS/SUPPLIES	1,606	2,000	1,900	2,000
CONTRACTED SERVICES	44,428	49,477	56,223	50,915
TOTAL	747,667	771,097	780,487	807,250

Salaries/Wages: The budget request provides \$535,300 for:

- Six full time positions of Parks and Recreation Director, Assistant Director, Parks Superintendent, Recreation Specialist, Field Specialist and Permit and Rental Specialist. Amount includes employer contribution to deferred compensation plan for department head – **\$494,000**
- Part time customer service representatives including meeting room preparations - **\$29,400**
- Stipend for a college intern to work approximately 400 hours. - **\$5,000**
- Overtime - **\$6,900**

Fringe Benefits: The budget of **\$219,035** 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 \$50,915 is requested for:

- Liability and Property Insurance premium for Parks and Recreation - **\$34,065**
- Mileage reimbursement for use of personal vehicles - **\$5,250**
- RecPro software maintenance fees - **\$8,000**
- Dues and membership fees - **\$3,600**

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 **\$518,581**. Direct costs to provide most programs, trips and events are covered by user fees that are budgeted to generate **\$535,681**. User fees do not cover the cost to fund North Hills recreation summer camp program budgeted at \$20,000.

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	91,978	107,122	128,000	117,400
FRINGE BENEFITS	10,652	12,095	13,792	13,181
MATERIALS/SUPPLIES	313,527	215,139	365,994	229,050
CONTRACTED SERVICES	140,587	114,130	190,150	158,950
TOTAL	556,744	448,486	697,936	518,581

Salaries/Wages: The \$117,400 budget in this cost center is for:

- KidZone, X-Zone and extended day camp supervisors and staffs – **\$84,400**
- Salaries for summer theatre programs and other summer programs - **\$11,000**
- Salaries for winter, spring and fall programs - **\$7,000**
- Parks attendants - **\$15,000**

Fringe Benefits: The cost of employer paid taxes for the part-time staff is **\$13,181**.

Materials/Supplies: The budget of \$229,050 for recreation supplies is allocated for:

- Summer program supplies - **\$157,400**
- General recreational supplies - **\$7,000**
- Fall/winter/spring program supplies - **\$42,000**
- Uniforms and identification for park attendants, camp staff and trip staff - **\$2,650**
- Contribution towards summer camp at North Hills Community Center - **\$20,000**

Contractual Services: The budget for contractual services totals \$158,950 for:

- Cost for buses, tickets, admissions, tolls, parking and ticket only services - **\$44,750**
- Costs associated with seasonal special presentations and one time programs - **\$79,200**
- Printing and postage for leisure guides, department forms and promotions - **\$35,000**

PARKS AND RECREATION FUND

POOL

The Upper Dublin Community pool is scheduled to be open daily from June 17th through mid August and on weekends through September 4th. The recommended allocation to fund the pool is **\$127,060**. A revenue amount of **\$38,000** is budgeted for pool admission fees to partially offset the cost of operating the pool.

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	42,276	51,966	64,114	62,875
FRINGE BENEFITS	5,779	6,725	7,805	7,810
MATERIALS/SUPPLIES	23,778	25,227	24,819	26,485
CONTRACTED SERVICES	37,259	28,990	19,600	29,890
TOTAL	109,093	112,908	116,338	127,060
POOL REVENUES	40,663	32,645	45,000	38,000

Salaries/Wages: Wages are budgeted at **\$62,875** 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 **\$7,810**.

Materials/Supplies: The \$26,485 is allocated for:

- Chlorine, muriatic acid and testing chemicals in the standard quantities based on pool water volume and season length - **\$15,600**
- Office supplies for identification bands, staff uniforms and first aid supplies - **\$5,225**
- The purchase of replacement equipment necessary for safe and proper pool operation including replacement umbrellas, ladders, chemical monitoring, probes and pump repairs. – **\$5,660**

Contractual Services: The budget of \$29,890 includes:

- Pool electricity - **\$3,450**
- Pool water - **\$7,000**
- Sanitary sewer fees - **\$2,000**
- 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 - **\$17,440**

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	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	715,056	767,214	763,500	829,364
FRINGE BENEFITS	286,026	298,318	283,571	295,572
MATERIALS/SUPPLIES	144,122	135,041	146,882	139,900
CONTRACTED SERVICES	170,243	160,179	155,065	161,800
VEHICLE O&M FEES	158,991	168,158	168,158	174,884
TOTAL	1,474,437	1,528,909	1,517,176	1,601,521

Salaries/Wages: The budget for salaries and wages totals \$829,364 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 – **\$666,350**
- Six seasonal parks maintenance employees working between three and nine months – **\$149,014**
- Overtime for emergency call-ins and special - **\$14,000**

Fringe Benefits: The cost of employee benefits and employer paid taxes for all Parks Maintenance employees - **\$295,572**

Materials/Supplies: The budget for materials and supplies is requested at \$139,900 for:

- The largest item in this category is for park buildings and grounds supplies. Items included in this line item are infield mix and turface for ball fields, concrete, stone, paint, lumber for parking lots, limestone screenings, comfort station rentals, general repairs to park facilities, athletic field lining materials, janitorial supplies for all parks, plant materials, repairs to playground equipment, repairs to Loch Alsh Reservoir, playground ground cover and eagle scout candidate project assistance - **\$108,000**
- Chemical, fertilizer and grass seed totaling - **\$12,600**
- Uniforms and safety gear - **\$4,800**
- Small equipment purchases - **\$14,500**

Contractual Services: The cost for contractual services is \$161,800 for:

- Control of Canada Geese at Mondauk Common, CHAC and Pine Run Park - **\$12,600**
- Commercial fertilization and broadleaf weed control at Mondauk Common, CHAC, Fort Washington Firehouses and 520 Virginia Drive - **\$5,700**
- Environmental restoration assistance at Mondauk Manor, Twining Valley Park and Dillon Road Woodlands - **\$21,500**

- Vegetation management assistance at Rose Valley Preserve, Tannerie Run and Twining Valley Park - **\$20,000**
- Electricity at all parks - **\$9,000**
- Water at all parks – **\$5,000**
- Equipment repairs for tire replacements, steiner parts, mower repairs, tune-ups, small engine repairs and repairs to the parks equipment – **\$18,000**
- Tree maintenance for pruning, trimming and the removal of trees and stumps and for the removal of Ash trees and Tree-of-Heaven - **\$70,000**

Vehicle O&M Fees: Operating and amortization expenses for the use of vehicle equipment for park maintenance total **\$174,884**.

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 **\$65,924**.

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	34,724	36,640	35,005	37,950
FRINGE BENEFITS	12,572	14,410	15,400	15,599
MATERIALS/SUPPLIES	8,879	11,310	10,511	10,575
CONTRACTED SERVICES	1,721	1,800	1,750	1,800
TOTAL	57,897	64,160	62,666	65,924

Salaries/Wages: Included in the \$37,950 budget is:

- 50% funding, shared equally with the Upper Dublin School District, for one full time maintenance laborer - **\$29,000**
- Summer staff including coordinator, maintenance laborers and gardener - **\$8,950**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$15,599**.

Materials/Supplies:

- Maintenance and repair for work on the grounds and various structures at Robbins Park - **\$8,000**
- Tree maintenance - **\$2,000**
- Supplies for special events - **\$125**
- Small hand tools needed for park maintenance - **\$450**

Contractual Services:

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

PARKS AND RECREATION FUND

SITEWATCH

This cost center funds the sitewatch program, a unit created to ensure proper and safe conduct at all park facilities in Upper Dublin Township. The proposed budget to fund these functions is **\$47,380**. Payments in the amount of **\$35,209** from the Upper Dublin School District, youth sports organizations and other organizations using Township facilities offset a majority of these costs.

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	33,695	35,167	33,580	34,700
FRINGE BENEFITS	4,332	4,590	4,519	4,630
MATERIALS/SUPPLIES	1,161	1,050	1,050	1,050
VEHICLE O&M FEES	266	7,000	7,000	7,000
TOTAL	39,454	47,807	46,149	47,380

Salaries/Wages: A budget of **\$34,700** 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 **\$4,630**.

Materials/Supplies:

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

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

OPEN SPACE FUND SUMMARY

The Open Space Fund supports parks and recreation capital projects. The total estimated cost for recommended projects is **\$480,000**.

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 2025, revenues are expected in the amount of **\$186,000** from open space fees and **\$480,000** from grant funding.

	2023 ACTUAL TOTALS	2024 ADOPTED BUDGET	2024 PROJECTED TOTALS	2025 ADOPTED BUDGET
OPENING FUND BALANCE	(261,081)	(776,081)	(870,367)	(626,997)
REVENUES	42,858	525,000	456,000	666,000
EXPENDITURES	962,144	42,000	213,000	480,000
FUND TRANSFERS	310,000			
CLOSING FUND BALANCE	(870,367)	(293,081)	(626,997)	(440,997)

The year end deficit will be made up through future open space fees from approved projects.

CAPITAL PROJECTS 2025

<u>Phase 2A of Twining Valley Park Multi-Year Project</u>	\$480,000
The construction of a bike playground at TVP is proposed for 2025. The project is fully-funded through grant funding.	
TOTAL	\$480,000

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 2025 is set at a rate of 0.688 mills. At this rate, the Library real estate tax is estimated to generate **\$1,631,176** in revenues.

State aid to the Library is projected to be **\$108,617**. Department earnings, in the form of lost book charges, interest earnings, employee contributions to health insurance premiums and miscellaneous items are expecting to total **\$24,800**.

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

	2023 ACTUAL TOTALS	2024 ADOPTED BUDGET	2024 PROJECTED TOTALS	2025 ADOPTED BUDGET
OPENING FUND BALANCE	173,762	32,310	9,040	443
REVENUES	1,439,578	1,651,777	1,680,297	1,764,593
EXPENDITURES	1,604,299	1,682,587	1,688,894	1,761,973
CLOSING FUND BALANCE	9,040	1,500	443	3,062

LIBRARY FUND

REVENUES

	2023 ACTUAL REVENUES	2024 ADOPTED REVENUES	2024 PROJECTED REVENUES	2025 ADOPTED REVENUES
REAL ESTATE TAX	1,310,734	1,519,744	1,545,000	1,631,176
LOST BOOK CHARGES	2,738	2,200	3,200	3,000
INTEREST INCOME	12,600	18,000	16,000	14,000
EMPLOYEE CONTRIBUTIONS	4,849	3,300	6,480	6,800
STATE GRANTS	107,533	107,533	108,617	108,617
COPY/PRINTING	1,123	1,000	1,000	1,000
TOTAL REVENUE	1,439,578	1,651,777	1,680,297	1,764,593

LIBRARY FUND

EXPENDITURES

The budget request for Library expenditures totals **\$1,761,973**. This year's budget proposal is \$79,386 (4.7%) above the 2024 adopted budget.

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	1,033,794	1,093,000	1,079,000	1,122,330
FRINGE BENEFITS	297,143	314,437	341,144	355,143
MATERIALS/SUPPLIES	205,884	210,150	206,150	219,500
CONTRACTED SERVICES	66,503	63,000	60,600	63,000
EQUIPMENT	976	2,000	2,000	2,000
TOTAL	1,604,299	1,682,587	1,688,894	1,761,973

Salaries/Wages: The \$1,122,330 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 - **\$669,000**
- Part-time salaries - **\$453,330**

Fringe Benefits: The budget of **\$355,143** funds the benefits and employer paid taxes for the full-time and part-time staff.

Materials/Supplies: A budget of \$219,500 is requested for:

- New books - **\$53,000**
- New juvenile books - **\$37,500**
- New young adult books - **\$5,000**
- Periodicals - **\$5,000**
- AV materials – **\$8,000**
- Juvenile and young adult AV materials - **\$9,500**
- Digital media - **\$90,500**
- General office and computer supplies and collection processing materials - **\$11,000**

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

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

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

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

INTERNAL SERVICES FUND SUMMARY

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

The two cost centers are funded through charges to all operating departments using Township vehicles and from a transfer of funds from the Community Reinvestment Fund. There are two components to the charge to departments: the actual use charges and the replacement or amortization charge. In 2025, user charges, which finance the operation of the Fleet, are expected to derive **\$1,664,082**. Amortization charges, which accumulate to finance future replacement of Township vehicles, are projected at **\$716,561**. Additional sources of revenue are the sale of surplus or used vehicles budgeted at **\$200,000**, an anticipated grant to purchase recycling equipment in the amount of **\$200,000** and employee contributions to health insurance premiums at **\$5,200**.

\$50,346 is budgeted as a transfer out of the Internal Services Fund to cover the Township's minimum municipal obligation to the Non-Uniform Pension Fund for the six full-time employees in the department. A corresponding revenue item of **\$38,504** 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.

	2023 ACTUAL TOTALS	2024 ADOPTED BUDGET	2024 PROJECTED TOTALS	2025 ADOPTED BUDGET
OPENING FUND BALANCE	191,585	8,654	(255,794)	(610,834)
REVENUES	2,311,894	3,033,765	2,802,372	2,824,347
EXPENDITURES	2,737,198	2,972,854	3,506,513	2,490,082
FUND TRANSFERS IN	40,000	-	400,000	100,000
FUND TRANSFERS OUT	(62,075)	(50,346)	(50,899)	(51,473)
CLOSING FUND BALANCE	(255,794)	19,220	(610,834)	(228,042)

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 **\$1,664,082**, a decrease of \$36,972 (2.2%) below the 2024 budget.

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	486,472	510,000	515,000	553,500
FRINGE BENEFITS	232,622	246,554	250,362	259,682
MATERIALS/SUPPLIES	764,136	836,100	763,650	732,400
CONTRACTED SERVICES	141,011	108,400	107,706	118,500
TOTAL	1,624,241	1,701,054	1,636,718	1,664,082

Salaries/Wages: The budget recommends **\$543,500** for salaries for six full-time employees, one part time administrative assistant and employer contribution to deferred compensation plan of the department head. Overtime is budgeted at **\$10,000**.

Fringe Benefits: Expenses for benefits and employer paid taxes total **\$259,682** for the six employees in the department.

Materials/Supplies: The budget for materials and supplies totals \$732,400 for:

- Gasoline, purchased through consortium bidding, is projected at 54,000 gallons at \$2.35 per gallon - **\$126,900**
- Diesel, also purchased through consortium bidding, is projected at 70,000 gallons at \$2.65 per gallon - **\$185,500**
- Purchase of new tires and tire repairs for all vehicles - **\$82,000**
- Automotive and truck parts for the repair of vehicles in the fleet - **\$220,000**
- Snow equipment parts - **\$32,000**
- Leaf machine parts - **\$12,000**
- Yard waste equipment parts - **\$15,000**
- Chemicals such as anti-freeze, car soap, parts cleaner solvent, service chemicals, fire extinguisher supplies and rust preventative - **\$8,250**.
- Shop supplies for welding supplies, nuts and bolts, shop towels, oil dry, general hardware and general shop supplies - **\$8,250**
- Lubricants for motor oil, transmission fluid, hydraulic oil, gear oil, grease and universal tractor fluid - **\$20,000**

- Minor shop equipment for hand tools, electronic equipment, air tools, drills and lathe tools. - **\$10,000**
- Computer equipment for truck analysis - **\$6,000**
- Uniforms, including rain gear, boots, gloves and safety equipment - **\$5,000**
- Office and computer supplies - **\$1,500**

Contractual Services: The \$118,500 in this category is requested for:

- Insurance coverage for Township vehicles - \$66,000
 - General and auto liability coverage is budgeted at **\$36,000.**
 - Auto physical damage is budgeted at **\$30,000.**
- Outside body, paint work and sandblasting on trucks and snow equipment- **\$6,000**
- Outside mechanical repairs - \$30,000
 - Trash packer repairs - **\$5,000**
 - Auto and truck repairs - **\$7,000**
 - Transmission repairs - **\$6,000**
 - Recycle equipment repairs - **\$3,000**
 - Emissions testing - **\$2,000**
 - Dealer repairs - **\$3,000**
 - Computer diagnostics – **\$4,000**
- Repairs caused by minor accidents non-reported to insurance company and insurance deductible costs - **\$8,000**
- Service and repairs to mobile radios - **\$4,500**
- Dues and annual support and updates for fleet software program - **\$4,000**

INTERNAL SERVICE FUND

2025 VEHICLE REPLACEMENT PURCHASES

<u>ITEM</u>	<u>DESCRIPTION</u>	<u>COST</u>
1 Police Vehicle	The #10 patrol vehicle will be replaced which will have over 15,000 hours of operations. The replacement patrol unit will be a police package Tahoe type vehicle identical to the current police patrol vehicles. The vehicle will be purchased through the State COSTARS contract. The existing cars will be sold at on Municibid where sales revenues have been approximately 20% of the original investment.	\$54,000
2 Three Staff Vehicles	<ul style="list-style-type: none"> • Detective vehicle SCD4 will be replaced. This vehicle will be over ten years old and will be approaching 100,000 miles by the time it is replaced. • LT15 will also be replaced. This vehicle is driven by the Public Works Director on a daily basis and will be over ten years old when replaced. • The third vehicle is an addition to the fleet and will be assigned to the Code Enforcement Department. The need has arisen due to department expansion. <p>Existing units will be sold on Municibid.</p>	\$117,000
3 One Dump Truck	This unit will replace the existing #65 dump truck which is a 2015 model year. This is a front line dump truck used by the Highway department for construction projects throughout the year. It is also a critical part of the snow and ice control program. The replacement unit will be purchased through the PA COSTARS contract and the existing truck will be sold on Municibid.	\$250,000
4 One Backhoe	The current #32, a 2005 machine, will be replaced. This unit is used on a daily basis by the pipe crew of the Highway department to remove and replace rusted out storm pipe, demo and replace inlets, install new storm piping and to load materials. The existing unit will be sold on Municibid and the new unit will be purchased through the COSTARS contract.	\$160,000
5 One Leaf Collector	The new unit will be a 30 cubic yard machine and will replace the existing #72 which is a 2014 machine. These machines are subjected to some of the most severe service of any Township owned equipment. Downtime on a leaf machine during the leaf collection season causes the collection schedule to fall behind and may require increased overtime costs. Upgrading from 25 to 30 cubic yard capacity machines has helped to keep the collection program on schedule and has reduced the amount of required overtime. The existing unit will be sold on Municibid and the new unit will be purchased through the COSTARS contract.	\$172,000

6	One Front Loader Trash Truck	This unit will replace the existing #52 rear loader truck which is a 2015 model year. The replacement truck will be a new style dumpster/one arm truck that will be purchased through the PA COSTARS contract. The new truck will be able to collect recycling but its main focus will be to handle the cardboard pickup program. Because this truck has an over 18-month lead time, an authorization to order the vehicle in 2025 is requested. Funding and delivery will occur in 2026. The estimated cost for the truck is \$430,000 and will be budgeted in the 2026 budget.	\$0
7	Snow and Ice Equipment	Funds are budgeted for the replacement of two salt box spreaders and one plow which will be purchased through the PA COSTARS contract.	\$73,000
	TOTAL		\$826,000

FIRE PROTECTION FUND SUMMARY

The Fire Protection Fund finances services provided by the Fort Washington Volunteer Fire Company (FWFC) 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 2025 is **.631 mils**. At this rate, the Fire Protection Real Estate tax is estimated to generate **\$1,496,035** in revenues. **\$80,000** is budgeted as revenue from housing rental permits and interest earnings for the fund are estimated at **\$7,500**. A Real Estate tax rebate program is being implemented in 2025 to FWFC volunteers who meet certain criteria. The cost of the program is estimated at **\$40,000** bringing the total available revenue to **\$1,543,535**.

The proposed budget for the Fire Protection Fund totals **\$651,956**. Of that amount, \$481,000 is budgeted to fund the Fort Washington Fire Company and \$170,956 is budgeted to fund the Fire Services Department.

Of the total excess revenues over expenditures, an amount of **\$736,000** will be transferred to the Debt Service Reserve Fund, earmarked for debt service payments on bond proceeds issued to fund construction of the firehouses on Fort Washington Avenue and Susquehanna Road and the purchase of the ladder truck. The balance of the excess revenues over expenditures, **\$155,579**, will be transferred to the Fire Capital Fund for current and future capital expenditures and vehicle purchases.

	2023 ACTUAL TOTALS	2024 ADOPTED BUDGET	2024 PROJECTED TOTALS	2025 ADOPTED BUDGET
OPENING FUND BALANCE	1,450	-	25,544	-
REVENUES	1,554,614	1,594,035	1,558,500	1,543,535
EXPENDITURES	581,020	603,393	619,350	651,956
FUND TRANSFERS	(949,500)	(990,642)	(964,694)	(891,579)
CLOSING FUND BALANCE	25,544	-	-	-

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 **\$170,956**.

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	93,333	98,000	112,000	129,000
FRINGE BENEFITS	8,200	8,772	9,993	11,344
MATERIALS/SUPPLIES	6,447	8,000	8,000	10,700
CONTRACTED SERVICES	1,420	1,700	1,700	1,700
VEHICLE O&M FEES	16,356	17,345	17,345	18,212
TOTAL	125,756	133,817	149,038	170,956

Salaries/Wages: The budget request provides \$129,000 for:

- 20% of the Fire Services Administrator/Fire Marshal's salary is funded in this cost center. - **\$23,000**
- One full time and one part time fire inspector - **\$80,000**
- An administrative assistant position at 20 hours per week. - **\$26,000**

Fringe Benefits: The cost of benefits and employer paid taxes is **\$11,344**.

Materials/Supplies: The \$10,700 budget is for:

- General office, computer supplies and Fire Prevention Week supplies - **\$2,000**
- Uniforms and fire fighting equipment - **\$5,200**
- Purchase of minor equipment such as printer, fire extinguisher brackets and hand tools - **\$3,500**

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

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

Vehicle O&M Fees: Charges for the operation and maintenance of the Township vehicle operated by the Administrator - **\$18,212**.

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 \$496,000. Of that total, the Township contribution to support the operations is **\$481,000**. The balance of the Fire Company's operating costs is funded from Pennsylvania Turnpike proceeds and miscellaneous income totaling **\$15,000**.

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
FRINGE BENEFITS	22,763	30,000	29,798	30,000
MATERIALS/SUPPLIES	12,321	62,000	45,000	72,000
CONTRACTED SERVICES	420,180	378,114	395,514	379,000
TOTAL	455,381	455,264	470,312	481,000

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

Materials/Supplies: The \$72,000 budget is for:

- Fuel for vehicles - **\$10,000**
- Building maintenance costs paid directly by Township - **\$62,000**

Contractual Services: The \$379,000 budget is for:

- Direct contribution to Fort Washington Fire Company to fund operations - **\$262,000**
- Utility costs for fire stations - **\$80,500**
- Fire Company portion of liability and property insurance - **\$26,500**
- Independent audit - **\$10,000**

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

REVENUE CATEGORY	2023 ACTUAL REVENUE	2024 ADOPTED REVENUE	2024 PROJECTED REVENUE	2025 ADOPTED REVENUE
CONTRIBUTION FROM TOWNSHIP	262,000	261,000	261,000	262,000
TOWNSHIP PAID INDIRECT COSTS	193,265	209,114	209,312	219,000
PA TURNPIKE FEES	19,675	15,000	19,675	15,000
TOTAL FUNDING	474,940	485,114	489,987	496,000

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 2025, \$155,579 is budgeted as a transfer from the Fire Protection Fund and interest earnings are budgeted at \$12,000.

Details on the proposed \$105,000 in capital expenditures are provided below.

	2023 ACTUAL TOTALS	2024 ADOPTED BUDGET	2024 PROJECTED TOTALS	2025 ADOPTED BUDGET
OPENING FUND BALANCE	2,583,590	1,010,099	1,025,166	1,137,049
REVENUES	22,000	101,500	78,120	12,000
EXPENDITURES	1,793,924	1,053,000	194,931	105,000
FUND TRANSFERS	213,500	257,914	228,694	155,579
CLOSING FUND BALANCE	1,025,166	313,241	1,137,049	1,199,628

CAPITAL EQUIPMENT EXPENDITURES

1.	Local share of the FEMA Grant for purchase of turnout gear	15,000
2.	Replacement of Bunk Room HVAC	80,000
3.	Purchase of upgraded CCT camera and recorders	10,000
	Total Capital Equipment	105,000

DEBT SERVICE FUND SUMMARY

The Debt Service Fund supports the expenditures for the long-term debt assumed by the Township. Revenues are generated for this purpose through the Debt Service real estate tax. The millage rate to support debt service payments is set at **1.013 mils** for 2025 and consists of two separate rates: 0.948 mils for general debt and .065 mils to fund voter approved electoral debt payments. At these rates, the real estate tax will generate **\$2,401,717** in revenue. An additional **\$15,000** is budgeted as interest income for total revenues of **\$2,416,717**.

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

The budgeted debt service expenditures total **\$3,131,770** on the seven outstanding General Obligation Bond issues. Details on the 2025 debt service payments are set forth on the following page.

	2023 ACTUAL TOTALS	2024 ADOPTED BUDGET	2024 PROJECTED TOTALS	2025 ADOPTED BUDGET
OPENING FUND BALANCE	165,060	515,274	489,678	824,048
REVENUES	2,380,191	2,435,471	2,441,992	2,416,717
EXPENDITURES	2,791,573	3,195,221	2,844,221	3,131,770
FUND TRANSFERS	736,000	736,600	736,000	736,600
CLOSING FUND BALANCE	489,678	492,224	824,048	845,596

**DEBT SERVICE EXPENDITURES
2025**

ISSUE	BALANCE OF PRINCIPAL AT 1/1/25	PRINCIPAL PAYMENTS	INTEREST PAYMENTS	TOTAL PAYMENTS
2008 - \$9,000,000 20 Years				
Purchase of open space and storm water management projects	2,495,000	587,000	89,998	676,998
2016 - \$4,000,000 20 Years				
Burn Brae Firehouse and Virginia Drive bridges	2,594,000	193,000	50,332	243,332
2017 - \$9,000,000 20 Years				
Purchase and repurposing of 520 Virginia Drive	6,390,000	415,000	163,906	578,906
2021 - \$9,345,000 16 Years				
Refinance of 2014 and 2015 bonds	7,226,000	599,000	115,947	714,947
2022 - \$9,845,000 15 Years				
Refinance of 2011, 2013 and 2016 debt; street light replacement	4,512,000	455,000	46,022	501,022
2022 - \$1,250,000 20 Years				
Purchase of fire equipment	1,147,000	53,000	21,541	74,541
2024 - \$10,000,000 20 Years				
Construction of Township Building	10,000,000	1,000	341,024	342,024
TOTAL EXPENDITURES		2,303,000	828,770	3,131,770

NOTE: The total outstanding General Obligation Debt for the Township as of December 31, 2024 \$34,364,000 in principal.

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 \$5,000 in 2025.

	2023 ACTUAL TOTALS	2024 ADOPTED BUDGET	2024 PROJECTED TOTALS	2025 ADOPTED BUDGET
OPENING FUND BALANCE				
PRINCIPAL	194,573	194,146	194,146	193,181
INTEREST	66,099	69,316	66,258	51,719
REVENUES	4,090	7,500	4,750	5,000
EXPENDITURES	4,358	1,300	20,003	1,500
CLOSING FUND BALANCE				
PRINCIPAL	194,146	194,146	193,181	193,181
INTEREST	66,258	75,516	51,719	55,219

Trust Principal Amounts

- Dannenberg Trust - **\$100,000**
- Cheston Trust - **51,055**
- Bauman Trust - **20,000**
- North Hills Trust - **18,383**
- Kayser Trust - **3,743**
- \$193,181**

NON-EXPENDABLE TRUST FUND

2025 EXPENDITURES

1.	Kayser Trust – Annual scholarship to an Upper Dublin High School senior.	500
2.	North Hills Trust – Annual scholarship to a High School senior resident from the North Hills community.	1,000
	TOTAL	\$1,500

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 2025 allocation is \$793,462. Anticipated interest earnings of \$20,000 bring the total available revenue from Liquid Fuels to \$813,462.

	2023 ACTUAL TOTALS	2024 ADOPTED BUDGET	2024 PROJECTED TOTALS	2025 ADOPTED BUDGET
OPENING FUND BALANCE	534	-	10,968	-
REVENUES	838,660	826,380	1,048,000	813,462
EXPENDITURES	-	-	-	-
FUND TRANSFERS	(828,226)	(826,380)	(1,058,968)	(813,462)
CLOSING FUND BALANCE	10,968	-	-	-

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 2025, \$170,000 is budgeted as expected interest earnings from the fund reserves.

Budget transfers out of the fund total \$150,000 to the Capital Projects Fund and \$100,000 to the Internal Services Fund.

	2023 ACTUAL TOTALS	2024 ADOPTED BUDGET	2024 PROJECTED TOTALS	2025 ADOPTED BUDGET
OPENING FUND BALANCE				
PRINCIPAL	9,310,000	9,500,000	9,000,000	9,000,000
INCOME	557,395	707,395	656,435	221,435
INTEREST INCOME	139,040	150,000	165,000	170,000
EXPENDITURES	-	-	-	-
FUND TRANSFERS IN	-	-	-	-
FUND TRANSFERS OUT	(350,000)	(100,000)	(600,000)	(250,000)
CLOSING FUND BALANCE				
PRINCIPAL	9,000,000	9,500,000	9,000,000	9,000,000
INCOME	656,435	757,395	221,435	141,435

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 2025, the Township expects to raise up to **\$5,000,000** in capital borrowing and receive **\$6,150,000** in grant funding. Interest earnings on the insurance and capital reserves is estimated at **\$350,000** in 2024.

Expenditures are budgeted at **\$20,000,000** with substantial completion of this approximately \$52 million project scheduled for December 2025.

	2023 ACTUAL TOTALS	2024 ADOPTED BUDGET	2024 PROJECTED TOTALS	2025 ADOPTED BUDGET
OPENING FUND BALANCE	17,261,400	25,161,063	18,333,336	8,533,336
REVENUES	6,406,014	12,600,000	12,200,000	11,500,000
EXPENDITURES	8,184,451	25,000,000	22,000,000	20,000,000
FUND TRANSFERS	2,850,404			
CLOSING FUND BALANCE	18,333,336	12,761,063	8,533,336	33,336

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 **\$1,182,868**.

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. 2025 funding sources for recommendation are:

- 2025 liquid fuels grant - **\$713,462**
- Interest income - **\$5,000**
- Transfer of interest from the CRF - **\$150,000**
- Montgomery County Grant: Welsh Road - **\$200,000**

	2023 ACTUAL TOTALS	2024 ADOPTED BUDGET	2024 PROJECTED TOTALS	2025 ADOPTED BUDGET
OPENING FUND BALANCE				
Designated for 801 Loch Alsh	950,404	-	-	-
Undesignated	473,591	198,551	179,256	171,309
REVENUES	1,399,063	15,000	92,803	205,000
EXPENDITURES	2,521,624	1,099,301	1,349,802	1,182,868
FUND TRANSFERS IN	828,226	926,380	1,249,052	863,462
FUND TRANSFERS OUT	(950,404)			
CLOSING FUND BALANCE				
Designated for 801 Loch Alsh	-	-	-	-
Undesignated	179,256	40,360	171,309	56,903

CAPITAL PROJECTS FUND

2025 EXPENDITURES

Road Milling and Overlay

\$471,025

<u>Street</u>	<u>From</u>	<u>To</u>	
Clinton Drive	Harner Drive	Norristown Rd	73,611
Donna Drive	Hawthorne Drive	Cul-de-sec	12,565
Holly Hill Lane	Waterford Way	Jarrettown Rd	58,830
Ludwell Drive	1643 Ludwell Dr	Bell Lane	50,169
Russell Place	Tannerie Run Rd	Cul-de-sec	24,823
Stevens Drive	Highland Ave	Victor Drive	45,024
Wischmen Ave	Twining Rd	Lafayette Ave	68,554
Wright Drive	Limekiln Pike	Howe Lane	67,448
			401,025
Crack Sealing			35,000
Leveling Course			35,000

Road Seal Coat

\$97,261

<u>Street</u>	<u>From</u>	<u>To</u>	
Chase Circle	Barton Rd	Cul-de-sec	5,720
Church St	Trinity Place	Highland Ave	5,280
Crosby Drive	Pinetown Rd	Dillon	12,749
Herold Court	Thornbury Lane	Cul-de-sec	9,093
Holmes Rd	Purdie Lane	Bell Lane	17,452
Hutchins Drive	Butler Pike	Cul-de-sec	11,562
Manor Place	Garden Road	Mill Road	10,223
Patricia Ave	Brentwood Dr	Anbury Ln	14,554
Scott Lane	Camphill Rd	Dead-end	7,283
Trinity Place	Bannockburn Ave	Dead-end	3,343
			97,261

Nova Chip **\$120,582**

<u>Street</u>	<u>From</u>	<u>To</u>	
Benjamin Drive	Executive Drive	Clinton Drive	59,136
Berrywood Drive	Castlewood Drive	Cul-de-sac	8,640
Dawn Drive	Holmes Rd	Springhill Drive	19,497
Morningside Drive	Beacon Hill Drive	Cul-de-sec	1,632
Wright Drive	Howe	Bell Lane	28,177
			117,082
Traffic Control			3,500

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

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

Equipment for Operational Needs at the New Township Public Works Building **\$130,000**

Funds are requested for the purchase of equipment for the Township Public Works facility including, storage sheds, shelving, forklift and work benches

Missing Connections Design and Construction **\$50,000**

- Design and construct trail from Arrowhead to Robbins Park entrance on Tennis Avenue - \$30,000
- Susquehanna Road & Dillon Road design and submit PennDOT permit - \$10,000
- Pennsylvania Avenue/Garden Road/Twining Road design - \$5,000
- Green Ribbon Trail-Study and design for 6 pedestrian crossings. Township match to DCNR grant - \$5,000

Design of Dreshertown Road Improvements **\$75,000**

Complete preliminary engineering for the improvement of Dreshertown Road from Beacon Hill to Promenade

Final Exam and Inspection of Open Space Projects **\$50,000**

Close out open space projects through a final exam and inspection of the projects

Community Pool Improvements **\$61,000**

Funds are budgeted to replace concrete decking and to repair baby pool leaking.

Tennis Court Repairs **\$20,000**

Funds are budgeted to repair Three Tuns Park tennis courts

Twining Valley Park Improvements **\$18,000**

Funds are budgeted to install shade structures at the large dog park.

Purchase of Zero Turn Mower **\$20,000**

Funds are budgeted to replace the zero turn mower in the Parks department.

Technology and Building Security

\$25,000

Purchase of replacement computers, printers, security cameras and other hardware.

Total

\$1,182,868

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 payments totaling \$2,788,069 under ARPA. Interest earnings on the funds is estimated at **\$15,000** in 2025.

Projects proposed with ARPA funding in 2025 total **\$1,020,197**.

	2023 ACTUAL TOTALS	2024 ADOPTED BUDGET	2024 PROJECTED TOTALS	2025 ADOPTED BUDGET
OPENING FUND BALANCE	2,824,008	1,050,870	1,475,197	1,005,197
REVENUES	124,425	25,000	55,000	15,000
EXPENDITURES	73,236	1,075,870	525,000	1,020,197
FUND TRANSFERS	(1,400,000)	-	-	-
CLOSING FUND BALANCE	2,820,870	-	1,005,197	-

All funds must be obligated by April 2025 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

2025 EXPENDITURES

ROLLOVER PROJECTS

Township Contribution to the Delaware Drive Bridge Reconstruction Project \$263,000

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 funded \$131,000 of the local match. The Township agreed to fund the balance of the local match of \$324,000 of which \$265,000 remains unspent.

Cost of Planning and Design for the Craig-Y-Nos Sanitary Sewer Project \$120,000

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

NEW PROJECTS

Purchase and Maintenance of New Permits/Asset Management Application Software \$220,000

The Township plans to purchase new software for permit processing and to administer assets.

Township Match to TASA Grant for Sidewalk Installation \$82,000

Installation of sidewalk on Farm Lane and on Fulton Drive

North Hills Community Center \$65,197

Prepare a site assessment and analysis of the North Hills facility

Cooper Drive Storm Sewer Repair \$50,000

Forest Creek Storm Sewer Repair \$50,000

Design of Willow Lane Stormwater Project \$90,000

Sunny Willow Swim Club Connection \$80,000

TOTAL \$1,020,197

FUND TRANSFERS

		2024 Projected	2025 Adopted
GENERAL FUND	To Pension Funds	(2,182,685)	(2,290,342)
	From Liquid Fuels Fund		100,000
PARKS & REC FUND	To Pension Fund	(127,248)	(128,681)
FIRE PROTECTION FUND	To Fire Capital Fund	(228,694)	(155,579)
	To Debt Service Fund	(736,000)	(736,000)
FIRE CAPITAL FUND	From Fire Prot Fund	228,694	155,579
INTERNAL SERVICES FUND	To Pension Fund	(50,899)	(51,473)
	From CRF	400,000	100,000
CAPITAL PROJECTS FUND	From Liquid Fuels Fund	826,380	713,462
	From CRF	200,000	150,000
COMMUNITY REINV. FUND	To Capital Project Funds	(200,000)	(150,000)
	To Internal Services Fund	(400,000)	(100,000)
LIQUID FUELS FUND	To Capital Projects Fund	(826,380)	(713,462)
	To General Fund		(100,000)
DEBT SERVICE FUND	From Fire Prot Fund	736,000	736,000
PENSION FUND	From General Fund	2,182,685	2,290,342
	From P & R Fund	127,248	128,681
	From Int Services Fund	50,899	51,473

**Staffing Level
Full-Time Positions
2025**

	ADMINI- STRATION/FI NANCE	CODE & ZONING	LIBRARY	FIRE SERVICES	ENGINEERING/ PUBLIC WORKS				FLEET & FACILITY	P&R	POLICE	TOTAL
					HIGHWAY	SANITATION						
Township Manager	1										1	
Chief										1	1	
Department Director	2	2	1		1				1		7	
Staff Engineer					1						1	
Coordinator/Administrator	2	2							3		7	
IT Administrator	1										1	
Fire Marshal/FSA				1							1	
Inspector		4		1							5	
Bookkeeper/Admin Asst	3	4	1		2				1		11	
Professional Librarian			7								7	
Deputy Chief										1	1	
Lieutenant										2	2	
Sergeant										5	5	
Corporal										6	6	
Detective/Juvenile Officer										5	5	
Patrol Officer										22	22	
Police Civilian										6	6	
Superintendent					1	1		2	1		5	
Assistant Superintendent					1						1	
Foreman					3	1			2		6	
Group Leader									1		1	
Equipment Operator					10	13			2		25	
Laborer					1	2			3		6	
Mechanic								4			4	
Caretaker *									1		1	
TOTAL	9	12	9	2	4	16	17	6	15	48	138	

* Shared position with UDSD
Shaded cells reflect new positions in 2025 budget