



BUDGET HEARING

UPPER DUBLIN TOWNSHIP BOARD OF COMMISSIONERS

SATURDAY, NOVEMBER 16, 2024 | 8:30 AM

520 Virginia Drive, Fort Washington, PA 19034



The agenda may be amended during the meeting to add or delete items, change the order of agenda items, or discuss any other business deemed necessary at the time of the meeting.

CALL TO ORDER AND ROLL CALL

ANNOUNCEMENTS

DISCUSSION

- A. 8:30 AM | **Hang Budget/Summary**
- B. 9:00 AM | **BOC/Admin/Finance/Treasurer/Engineering**
- C. 9:30 AM | **Sanitation/Public Works**
- D. 10:00 AM | **Fire Marshal/Fire Services/Fire Capital**
- E. 10:30 AM | **Police**
- F. 11:00 AM | **Library**
- G. 11:30 AM | **Code/Zoning/Community Planning**
- BREAK*
- H. 12:30 PM | **Township Buildings/Fleet/Capital Equipment**
- I. 1:00 PM | **Parks & Rec/Open Space Projects**

J. 2:00 PM | **Capital Projects/ARPA/Building Reserve**

K. **Debt Service/CRF and All Other Funds**

NEXT BUDGET HEARING

- **Monday, November 18, 2024 at 6:30 PM, if needed**
- **Budget Consideration: December 10, 2024 at 6:45 PM and 7:00 PM Stated Meeting**

ADJOURN

Board of Commissioners Agenda Item Report

Meeting Date: November 16, 2024

Agenda Section: DISCUSSION

Subject:

8:30 AM | **Hang Budget/Summary**

Attachments:

[2025BudgetPacket-Digital.pdf](#)

[BudgetNotes2025.pdf](#)

COMMISSIONERS OF UPPER DUBLIN TOWNSHIP

To: Board of Commissioners
From: Kurt M. Ferguson, Township Manager
Date: November 8, 2024
Subject: 2025 Draft Budget

This year's preparation of the 2025 budget revealed a need to change the framework of our budget discussions. Aside from usual topics concerning projects, personnel, and dozens of individual budgeted line-items, it's imperative that we examine our financial status. Essential discussion topics should include our millage rate, fund balance trends and trajectory – most importantly, how that trajectory should be evaluated this year and future years.

Going forward, I believe these are vital focus areas for staff to discuss with the Board more regularly.

Over the last few years, we have had numerous items impact our bottom line.

- Real estate transfer taxes have lowered and flattened. While we certainly could see that number rebound, we have to proceed cautiously with our projections. Specifically, we are seeing a lack of transfers within the commercial property market.
- We have had well over 100 property assessment reductions, lowering our overall property tax collection. It appears those assessment appeals will continue, all of which seem to be given some level of reduction.
- Between 2021 and 2025 our operating expenses, including our debt service, has increased by \$5,690,041 or 21.6%. Those annual increase averages include: salaries at 4.46%, benefits at 6.2%, materials at 6.18%, and contract services at 6.56%. Annually, the Township's debt service has *decreased* by 1.9%. This decrease is what allows us to complete the New Township/Police Building Project without increasing taxes.

These increased expenses do not represent uncontrolled spending, but rather the effect of costs increasing year over year. In large part, this is a growing imbalance that is catalyst for our progressively flattening revenue streams. Our 2025 projected revenue is estimated to be 2.4% higher than our 2023 actual collection (an average increase of 1.2% annually), but only 0.88% higher than our estimated 2024 revenue collections.

Typically, we intend to work for better performing numbers than our budgeted projections. We had budgeted to end 2024 with approximately \$2,400,000 and anticipate our year-end balance to be \$3,197,220.

This budget proposes a 10% millage increase. However, even with that 10% increase, we project a 2025 year-end fund balance of \$1,956,636. Every 1% of millage increase translates to a budget increase of approximately \$150,000.

I'd like to elucidate the implications of this drawdown on the fund balance. The year-end balance for 2024 at \$3,197,220 declines to a projected year-end balance of \$1,956,636 in 2025, even with the inclusion of the 10% millage increase. This indicates a need for about \$2,000,000 to achieve our fund balance goals and meet minimum standards. A healthy fund balance allows us the ability to account for unforeseen events big and small. It also serves as an important component of our bond rating, which was just confirmed by Moody's as Aa1.

No matter the outcome of this year's budget discussions, it is crucial to keep in mind the perpetual cost increases every year, putting continual strain on our fund balance.

Of course, we do have some positive components that will certainly help our bottom line over time.

- Interest rates are beginning to come down, which should reflect an increase in property sales and transfer tax amounts.
- Multiple projects along Virginia Drive (525, 1125, and 1250) are expected to soon reach completion and will eventually increase our assessed value.
- Completion of the Prudential Project would not only expand our assessed value but also increase, to a much lesser extent, our Local Services Tax (each worker earning in excess of \$12,000 annually pays a \$52 LST Tax).

None of these are a magic bullet. Property assessments are conducted slowly over time, but they will eventually provide assistance in coming years, and long-term relief to property owners will come with the expansion of our taxable base.

In summary, we face a common challenge experienced by many organizations, particularly local governments. Residents expect and rely upon excellent services produced by our municipal operation; but with costs rising at a predictable rate, we watch our revenue streams flatten, and with well over 100 property assessment reductions (and counting every month), we veer towards a gap between the cost of services and the revenues in place to support them. Assessing our course is paramount and monitoring our trajectory will be ongoing. I look forward to this discussion with you.

In my short time here, I have learned that our residents expect top-notch service, a safe community, a thriving business community, maintained roads, ongoing improvements to our parks, and fully staffed departments to deliver on these priorities. With that, there are upcoming items of focus that we have not yet fully invested in as we move forward. This budget does not factor in any millage increase for open space/connections. A separate discussion by the Board would be needed to determine the level of which the Board would like to consider. Any change, in terms of updating the budget document, would be simple to adjust and update.

The current full-time staffing stands at 137 and this budget contemplates a couple of adjustments.

Firstly, the addition of a full-time Assistant Zoning Officer. This addition is in conjunction with the eliminations of the part-time Zoning Assistant, the part-time Zoning Consultant, and the contractual agreement for assistance from the Montgomery County Planning Commission.

Secondly, our Sanitation Project Coordinator will be retiring at the end of this year. That full time position will not be replaced, instead part-time administrative support will be added.

Lastly, we request an additional police officer position with a hire date of October, 1, 2025. Due to the timing, this would have minimal impact on the 2025 budget.

With the staffing adjustments outlined above, we would be moving from 137 to 138 full-timers in the Township.

Cc: Finance Director

SATURDAY, NOVEMBER 16, 2024

	Approximate Starting Time	Tab Letter
Hang Budget/Summary	8:30	Powerpoint and Tab A
BOC/Admin/Finance/Treasurer/Engineering	9:00	Tab B
Sanitation/Public Works	9:30	Tab C
Fire Marshal/Fire Services/Fire Capital	10:00	Tab D
Police	10:30	Tab E
Library	11:00	Tab F
Code/Zoning/Community Planning/Zoning	11:30	Tab G
Break		
Township Buildings/Fleet/Capital Equipment	12:30	Tab H
Parks & Rec/Open Space Projects	1:00	Tab I
Capital Projects/ARPA/Building Reserve	2:00	Tab J
Debt Service/CRF and Other Funds		Tab K

MONDAY, NOVEMBER 18, 2024 @ 6:30PM follow up

TUESDAY, DECEMBER 3, 2024 @ 6:30PM (if necessary)

TUESDAY, DECEMBER 10, 2024 @ 6:45PM - budget consideration

**ALL FUNDS REVENUE SUMMARY
2025**

	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
REVENUE CATEGORY															
REAL ESTATE TAXES	7,667,582	2,529,745	1,631,176	1,456,035		2,401,717									15,686,255
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	2,580,643					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	24,559,939	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	48,967,776
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	22,369,597	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	44,116,637

2025 PROPERTY TAX REVENUE						
		1 MIL =	\$2,407,000			
FUND	2025 MILS	2024 MILS	2024 PROPERTY TAX LEVY	2024 PROJECTED COLLECTIONS	MIL CHANGE	% CHANGE
General Fund	3.46	2.924	\$8,328,220	\$8,161,656	0.536	8.60%
Parks & Rec	1.067	1.02	\$2,568,269	\$2,529,745	0.047	0.75%
Fire Protection	0.631	0.631	\$1,518,817	\$1,496,035	-	0.00%
Library	0.688	0.641	\$1,656,016	\$1,631,176	0.047	0.75%
Debt Service	0.948	0.948	\$2,281,836	\$2,247,608	-	0.00%
Voter Approved Debt	0.065	0.07	\$156,455	\$154,108	(0.005)	-0.08%
Total	6.859	6.234	\$16,509,613	\$16,220,328	0.625	10.03%
Tax on property assessed at \$204,500	\$1,402.67	\$1,274.85			\$127.81	10.18%

ALL FUNDS EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 PROPOSED 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 PROPOSED 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 **\$25,152,013** 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 **3.460 mils** for 2025. At this rate, the real estate tax is expected to generate **\$8,259,656** 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 **\$1,822,223** fund balance, an amount equal to **6.9%** of total expenditures and transfers out.

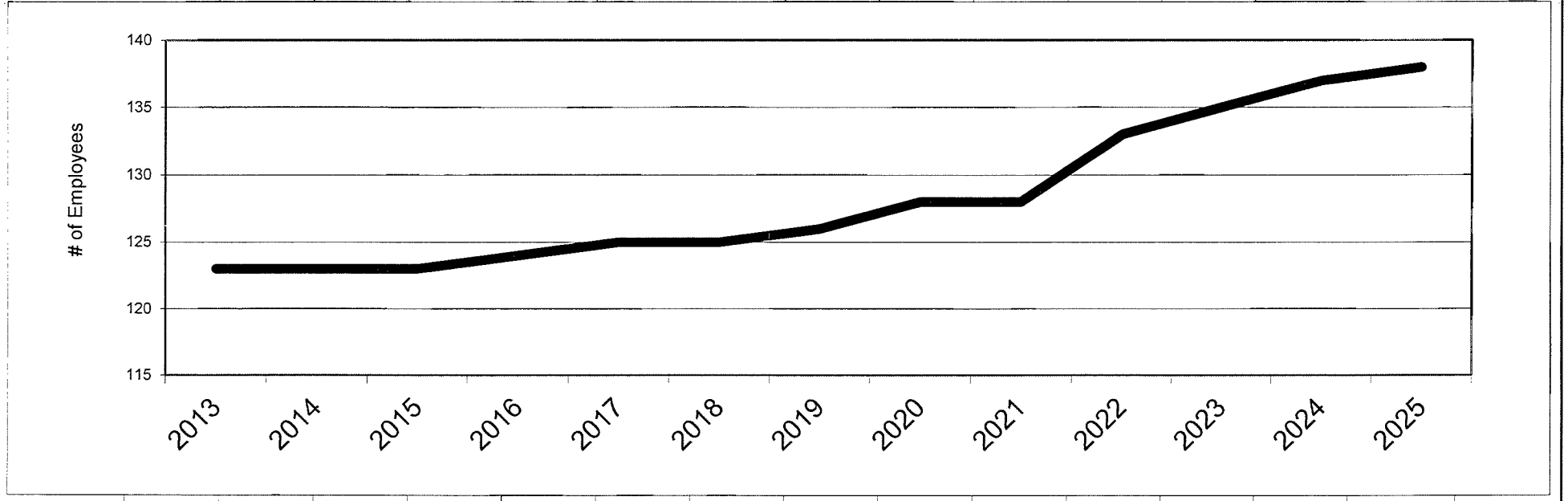
	2023 ACTUAL TOTALS	2024 ADOPTED BUDGET	2024 PROJECTED TOTALS	2025 PROPOSED BUDGET
OPENING FUND BALANCE	5,319,888	4,576,151	4,855,439	3,163,100
REVENUES	23,525,500	23,182,032	23,367,550	25,031,513
EXPENDITURES	(21,340,543)	(23,013,748)	(22,877,204)	(24,182,049)
FUND TRANSFERS IN				100,000
FUND TRANSFERS 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	1,822,223

**Staffing Level
Full-Time Positions
2025**

	ADMINI- STRATION/FI NANCE	CODE & ZONONG	LIBRARY	FIRE SERVICES	ENGINEERING/ PUBLIC WORKS	HIGHWAY	SANITATION	FLEET & FACILITY	P&R	POLICE	TOTAL
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
Administrative Assistant					2				1		3
Fire Marshal/FSA				1							1
Inspector		4		1							5
Bookkeeper/Admin Asst	3	4									7
Professional Librarian			6								6
Staff Librarian			2								2
Deputy Chief										1	1
Lieutenant										1	1
Sergeant										5	5
Corporal										6	6
Detective/Juvenile Officer										5	5
Patrol Officer										23	23
Dispatcher/Records Clerk										6	6
Superintendent						1	1	2	1		5
Assistant Superintendent						1					1
Foreman						3			2		5
Group Leader							1		1		2
Equipment Operator						10	12		2		24
Laborer						1	2		3		6
Mechanic								4			4
Caretaker *									1		1
TOTAL	9	12	9	2	4	16	16	6	15	48	137
* Shared position with UDSD											
Shaded cells reflect new positions in 2025 budget											

**UPPER DUBLIN TOWNSHIP
FULL TIME STAFFING LEVEL
2013 - 2025**

DEPARTMENT	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	CHANGE SINCE 2013	% CHANGE
FINANCE & ADMINISTRATION	9	8	7	7	7	7	7	7	7	9	9	9	9	0	0%
CODE & ZONING	4	5.5	6.5	6	7	7	7	8	8	10	10	11	12	8	160%
FIRE	2	1.5	1.5	2	2	2	1	1	1	1	1	2	2	0	0%
FLEET & FACILITIES	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5	6	6	6	6	6	0.5	9%
PUBLIC WORKS	19.5	19.5	19.5	20.5	20.5	20.5	22.5	22	21	22	22	21	21	1.5	8%
LIBRARY	8	8	8	8	8	8	8	9	9	9	9	9	9	1	13%
P&R	14	14	14	14	14	14	14	15	15	15	15	15	15	1	7%
POLICE	40	40	40	40	40	40	40	40	40	40	41	41	42	2	5%
POLICE CIVILIAN	6	6	6	6	6	6	6	6	6	6	6	6	6	0	0%
SANITATION	15	15	15	15	15	15	15	15	15	15	16	17	16	1	6%
TOTAL	123	123	123	124	125	125	126	128	128	133	135	137	138	15	12%



GENERAL FUND

REVENUES 2024

	<u>2023 ACTUAL REVENUES</u>	<u>2024 BUDGETED REVENUES</u>	<u>2024 PROJECTED REVENUES</u>	<u>2025 PROPOSED REVENUES</u>
<u>REAL ESTATE TAXES</u>				
Real Estate Taxes – Current	6,649,608	6,897,307	6,652,000	8,161,656
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	8,259,656
<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>PROPOSED</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	25,152,013

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 PROPOSED 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 PROPOSED 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 PROPOSED 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:

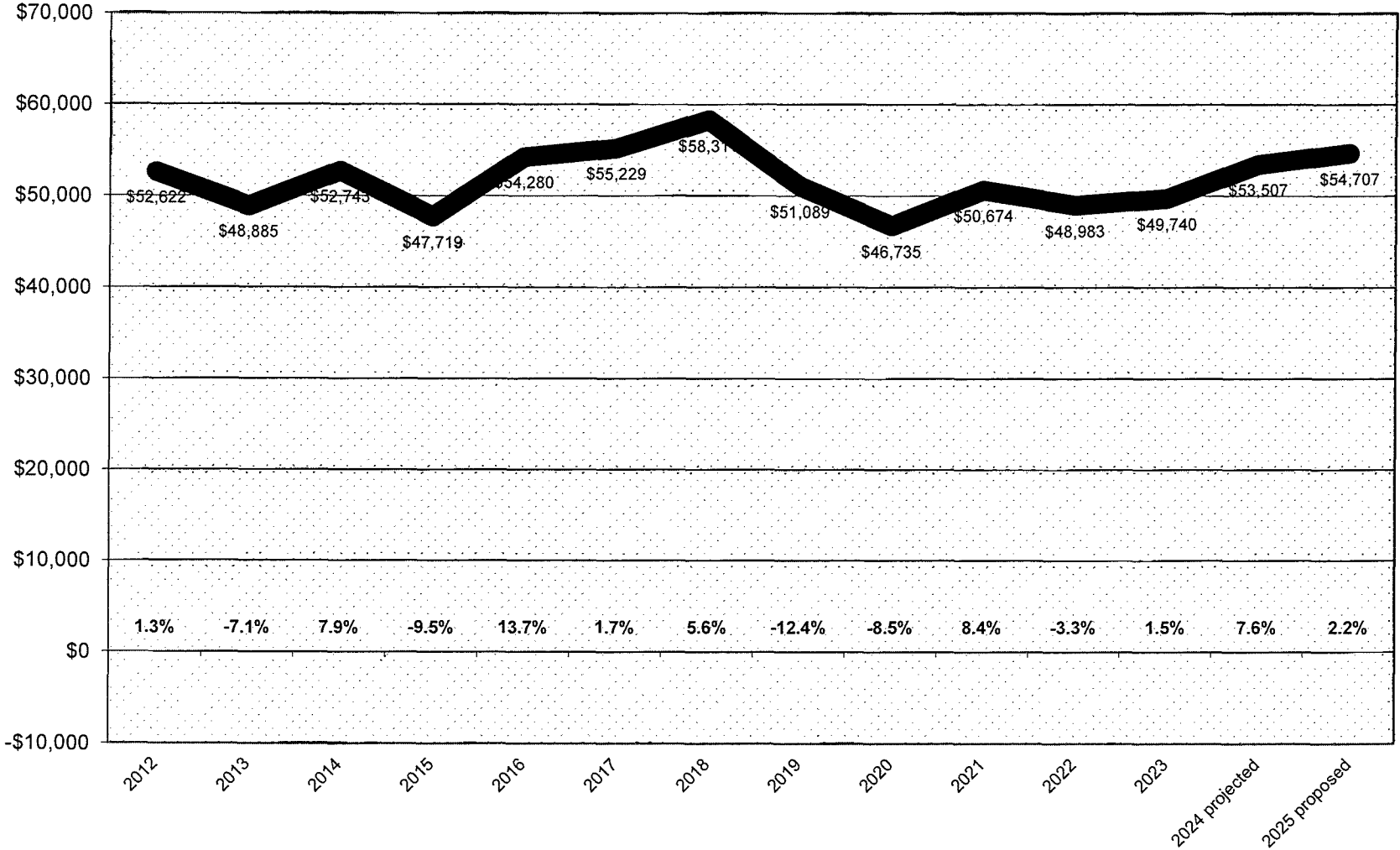
- Office supplies - **\$200**
- Employee retirement and service awards - **\$3,000**
- The Dr. William Ritter Science Award - **\$500**
- Contribution toward Upper Dublin Medal Dinner - **\$2,000**

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**

						UPPER DUBLIN TOWNSHIP 2025 BUDGET REQUEST			11/1/2024	
DEPT:	BOARDS AND COMMISSIONS									
FUND	01-400									
ACCT		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 PROJECTED	2025 PROPOSED	NET CHANGE	
NO	DESCRIPTION	EXPENSES	EXPENSES	EXPENSES	EXPENSES	BUDGET	BUDGET	BUDGET	YEAR BUDGET	FROM PRIOR
1410	PT SALARIES	4,077	2,345	2,516	1,809	3,500	3,000	3,000	(500)	-14.3%
1405	SALARIES - OFFICIALS	30,625	30,625	30,625	30,625	30,625	30,625	30,625	-	0.0%
1610	FICA	2,647	2,528	2,540	2,476	2,611	2,572	2,572	(38)	-1.5%
1620	UNEMPLOYMENT COMP	108	103	90	177	200	266	266	66	33.0%
1630	WORKERS COMP	37	31	37	42	44	44	44	-	0.0%
2100	OFFICE SUPPLIES	15	645	-	240	200	100	200	-	0.0%
3000	MISCELLANEOUS	2,557	3,799	2,510	3,578	5,000	5,800	5,500	500	10.0%
3120	SHADE TREE COMMISSION	957	5,719	5,766	5,500	5,500	5,500	5,500	-	0.0%
4200	SUBSCRIPTIONS, DUES	4,002	4,464	4,188	4,534	4,200	4,500	4,500	300	7.1%
4210	TRAINING	145	-	-	50	1,000		1,000	-	0.0%
4500	EPAB/COMMISSIONS	1,564	415	712	710	1,500	1,100	1,500	-	0.0%
	TOTAL	46,735	50,674	48,983	49,740	54,380	53,507	54,707	328	0.6%
% CHANGE FROM PRIOR YEAR PROJECTED COSTS									2.24%	
% CHANGE FROM PRIOR YEAR BUDGET									0.60%	
SALARIES/WAGES		34,702	32,970	33,141	32,434	34,125	33,625	33,625	(500)	1.0%
BENEFITS		2,792	2,662	2,667	2,694	2,855	2,882	2,882	28	19.9%
MATERIALS/SUPPLIES		2,572	4,444	2,510	3,818	5,200	5,900	5,700	500	2.8%
CONTRACTED SERVICES		6,668	10,598	10,665	10,794	12,200	11,100	12,500	300	0.6%
		46,735	50,674	48,983	49,740	54,380	53,507	54,707	328	

Boards and Commissions



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 PROPOSED 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:

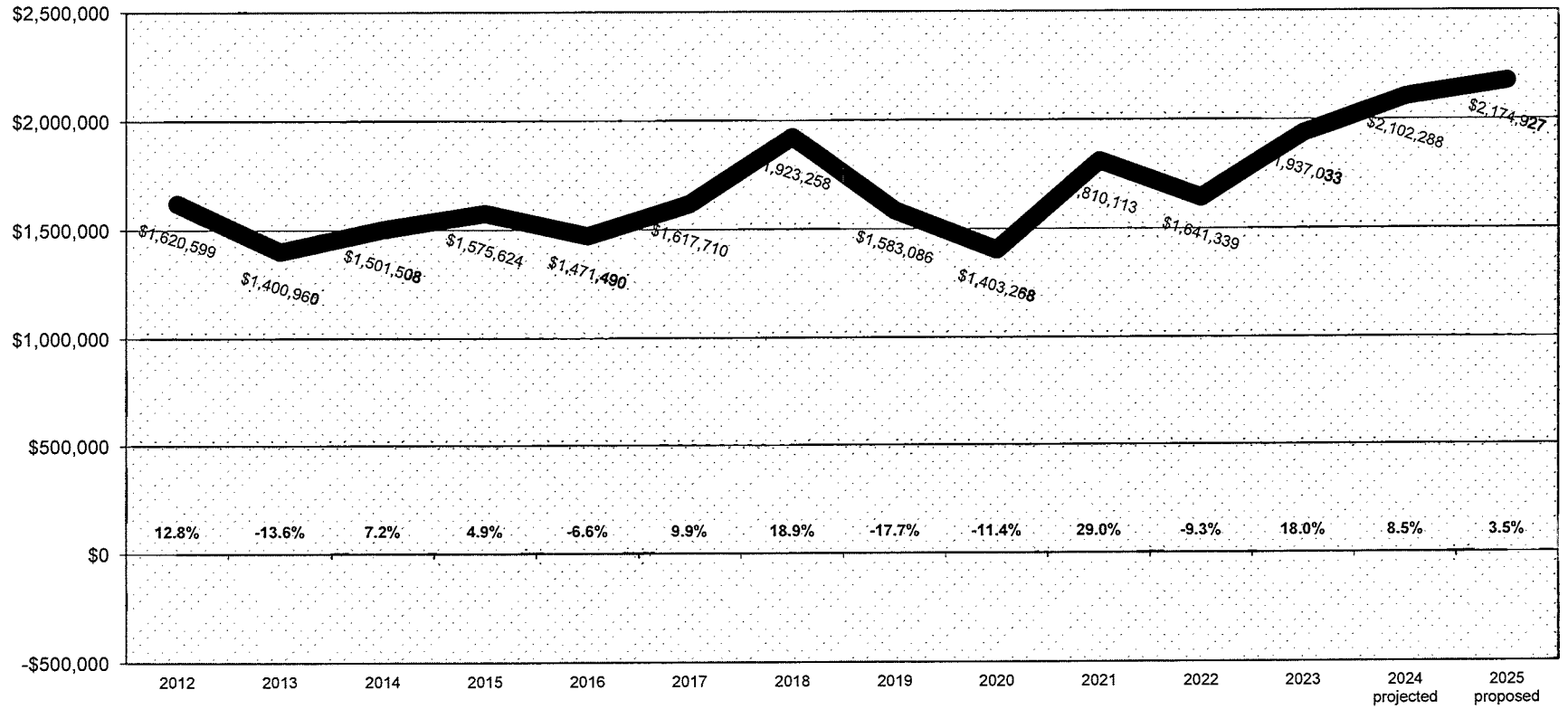
- Insurance coverage for the General Fund’s share of Liability, Public Officials and Property and Casualty premiums - **\$625,000**
- General legal fees for:
 - Township solicitor - **\$242,000**
 - Labor counsel for general labor issues - **\$33,000**
 - Civil Service counsel - **\$8,000**
- The telecommunication 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**

						UPPER DUBLIN TOWNSHIP			11/1/2024	
						2025 BUDGET REQUEST				
DEPT:	ADMINISTRATION									
FUND	01-401									
ACCT		2020	2021	2022	2023	2024	2024	2025	NET CHANGE	
NO	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	FROM PRIOR	
		EXPENSES	EXPENSES	EXPENSES	EXPENSES	BUDGET	EXPENSES	BUDGET	YEAR BUDGET	
1400	SALARIES	389,712	692,965	574,241	626,022	644,000	650,000	682,500	38,500	6.0%
1410	PART TIME SALARIES	15,567	24,988	20,516	24,152	22,000	10,000	12,000	(10,000)	-45.5%
1520	DENTAL	5,895	7,369	7,478	8,515	8,515	8,515	8,515	-	0.0%
1540	LONG TERM DISABILITY	2,097	550	400	834	1,400	1,585	1,600	200	14.3%
1550	VISION	330	386	409	489	489	489	489	(0)	0.0%
1570	HMO	67,894	82,801	108,855	123,370	130,000	133,500	140,000	10,000	7.7%
1580	LIFE INSURANCE	1,683	1,709	554	950	1,120	950	950	(170)	-15.1%
1610	FICA	26,160	32,167	56,947	45,283	48,000	48,000	50,000	2,000	4.2%
1620	UNEMPLOYMENT COMP	647	620	563	1,107	1,250	1,663	1,700	450	-36.0%
1630	WORKERS COMP	931	768	1,040	1,211	1,275	1,275	1,275	-	0.0%
1640	VANTAGECARE	6,946	7,627	9,039	11,749	11,850	14,100	14,500	2,650	-22.4%
1740	TUITION REIMBURSEMENT	-	-	-	10,223	10,000	10,000	10,000	-	0.0%
1750	COBRA EXPENSES	(190)	(451)	(1,188)	-	-	-	-	-	#DIV/0!
2100	OFFICE SUPPLIES	10,472	15,969	22,322	17,117	17,000	20,000	18,000	1,000	5.9%
2600	MINOR EQUIPMENT	350	1,557	265	-	2,500	2,000	2,500	-	0.0%
3000	SPECIAL EVENTS	15,517	20,377	25,715	17,703	18,000	18,000	18,000	-	0.0%
3120	CONSULTANT FEES	86,476	115,173	124,936	80,138	82,000	105,000	95,000	13,000	15.9%
3140	LEGAL	240,313	235,922	195,076	252,664	250,000	235,000	250,000	-	0.0%
3146	LABOR COUNSEL	51,242	59,254	10,296	84,101	45,000	33,000	33,000	(12,000)	-26.7%
3160	ENERGY CONSULTANT	-	-	2,080	15,476	20,000	2,500	10,000	(10,000)	-50.0%
3210	TELEPHONE	61,148	65,397	60,014	59,487	62,000	60,000	60,000	(2,000)	-3.2%
3230	INTERNET/WIRELESS CARDS	7,801	7,942	7,166	6,495	8,000	8,500	8,500	500	6.3%
3250	POSTAGE	12,445	11,283	14,739	12,656	15,000	13,500	14,000	(1,000)	-6.7%
3360	VEHICLE RENTAL	14,983	14,980	15,184	16,356	17,161	17,161	17,847	686	4.0%
3370	AUTO ALLOWANCE	238	112	216	21	400	250	250	(150)	-37.5%
3410	ADVERTISING	13,732	8,969	9,436	11,446	12,000	9,000	10,000	(2,000)	-16.7%
3420	PRINTING	4,088	3,109	8,305	1,959	7,000	6,000	6,000	(1,000)	-14.3%
3500	CIVIL SERVICE	13,217	9,201	7,905	16,658	7,500	6,000	7,500	-	0.0%
3510	INSURANCE	231,799	268,503	276,732	385,340	575,000	600,000	625,000	50,000	8.7%
3840	EQUIPMENT LEASE/RENTAL	17,023	15,612	6,528	17,058	11,500	18,000	19,000	7,500	65.2%
4200	SUBSCRIPTIONS, DUES	9,279	11,933	8,753	9,919	5,800	5,800	5,800	-	0.0%
4210	TRAINING	14,099	17,378	31,590	32,636	30,000	35,000	32,000	2,000	6.7%
4500	NETWORK SYSTEM ADMIN	67,874	65,102	14,386	17,972	20,000	17,500	19,000	(1,000)	-5.0%
4520	GRANT EXPENDITURES	13,500	10,843	20,843	27,926	-	10,000	-	-	#DIV/0!
TOTAL		1,403,268	1,810,113	1,641,339	1,937,033	2,091,760	2,102,288	2,174,927	83,167	4.0%
% CHANGE FROM PRIOR YEAR PROJECTED COSTS									3.46%	
% CHANGE FROM PRIOR YEAR BUDGET									3.98%	
SALARIES/WAGES		405,279	717,953	594,756	650,174	666,000	660,000	694,500	28,500	4.3%
BENEFITS		112,392	133,545	184,096	203,731	213,899	220,077	229,029	15,130	7.1%
MATERIALS/SUPPLIES		10,822	17,526	22,587	17,117	19,500	22,000	20,500	1,000	5.1%
CONTRACTED SERVICES		859,792	926,109	824,716	1,049,654	1,175,200	1,183,050	1,213,050	37,850	3.2%
VEHICLE RENTAL		14,983	14,980	15,184	16,356	17,161	17,161	17,847	686	4.0%
		1,403,268	1,810,113	1,641,339	1,937,033	2,091,760	2,102,288	2,174,927	83,167	5.7%

Administration



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 PROPOSED 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**.

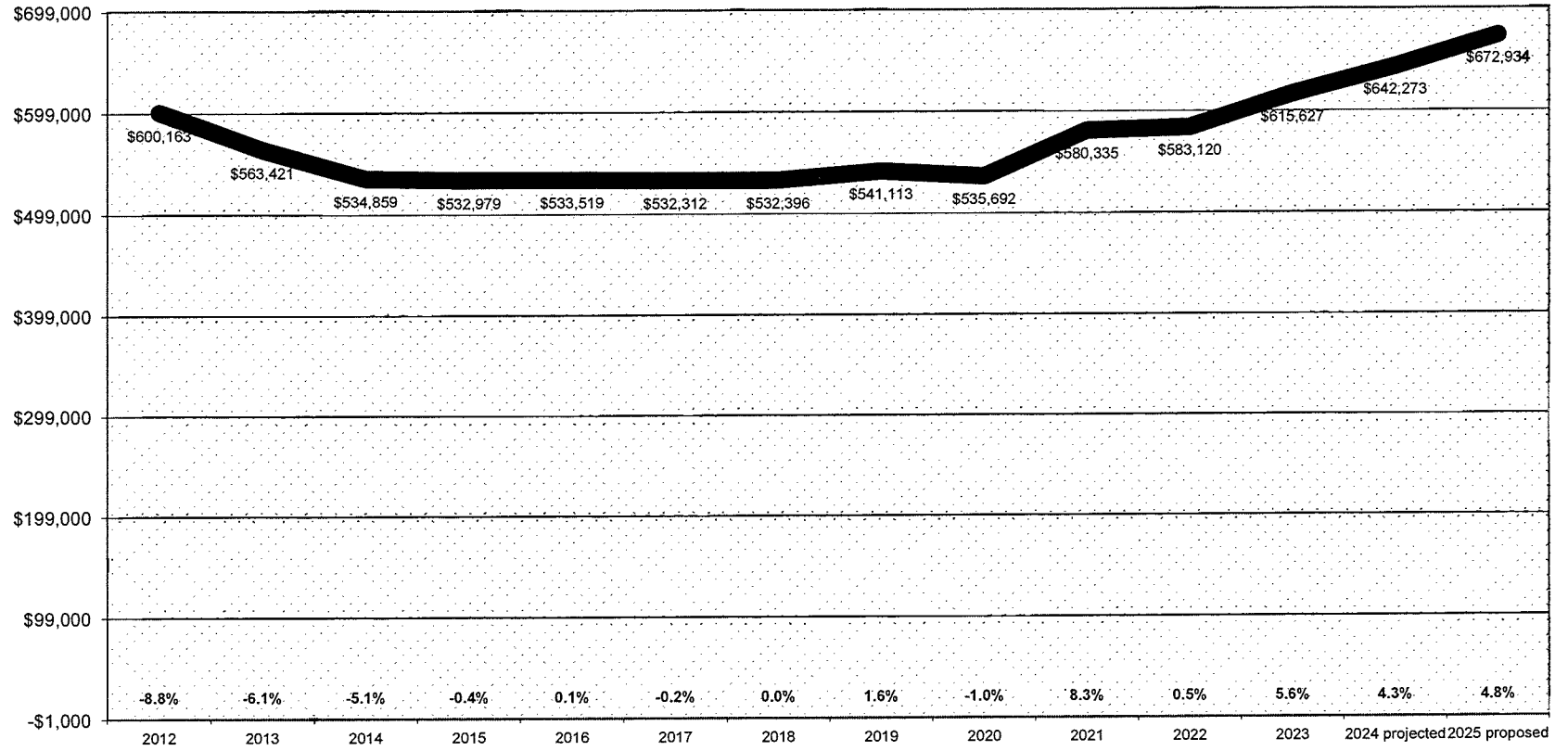
Materials/Supplies: The cost of office supplies is budgeted at **\$2,000** for computer paper, printer ribbons, storage boxes and general office supplies.

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**

						UPPER DUBLIN TOWNSHIP			11/1/2024	
						2025 BUDGET REQUEST				
DEPT:	FINANCE									
FUND	01-402									
ACCT NO	DESCRIPTION	2020 ACTUAL EXPENSES	2021 ACTUAL EXPENSES	2022 ACTUAL EXPENSES	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED BUDGET	2025 PROPOSED BUDGET	NET CHANGE FROM PRIOR YEAR BUDGET	
1400	SALARIES	307,459	339,338	332,700	359,196	373,000	373,000	385,000	12,000	3.2%
1410	PART TIME SALARIES	54,265	62,513	61,644	59,890	72,000	65,000	70,000	(2,000)	-2.8%
1520	DENTAL	7,860	7,205	7,860	7,860	7,860	7,860	7,860	-	0.0%
1540	LONG TERM DISABILITY	1,254	1,273	1,283	1,400	1,400	1,400	1,400	-	0.0%
1550	VISION	441	441	441	441	441	441	441	-	0.0%
1570	HMO	86,090	89,410	93,300	95,334	95,000	95,500	98,000	3,000	3.2%
1580	LIFE INSURANCE	950	950	871	950	1,000	950	950	(50)	-5.0%
1610	FICA	26,577	29,064	28,956	31,043	34,043	33,507	34,808	765	2.2%
1620	UNEMPLOYMENT COMP	1,186	1,033	844	1,594	1,800	2,340	2,500	700	38.9%
1630	WORKERS COMP	1,073	886	1,067	1,162	1,225	1,225	1,225	-	0.0%
1640	VANTAGECARE	7,157	7,402	8,500	8,330	8,500	10,500	11,000	2,500	29.4%
2100	OFFICE SUPPLIES	1,764	2,421	2,536	1,642	2,000	1,600	2,000	-	0.0%
3110	AUDIT	16,150	16,600	19,700	21,925	21,000	19,700	28,500	7,500	35.7%
3120	CONSULTANT FEES	21,951	20,078	20,903	21,737	22,500	27,000	27,000	4,500	20.0%
3370	AUTO ALLOWANCE	93	80	94	215	300	200	200	(100)	-33.3%
3420	PRINTING	1,047	1,342	2,120	2,608	2,000	1,750	1,750	(250)	-12.5%
4200	SUBSCRIPTIONS, DUES	375	300	300	300	300	300	300	-	0.0%
	TOTAL	535,692	580,335	583,120	615,627	644,369	642,273	672,934	28,565	4.4%
	% CHANGE FROM PRIOR YEAR PROJECTED ACTUAL COSTS								4.77%	
	% CHANGE FROM PRIOR YEAR BUDGET								4.43%	
	SALARIES/WAGES	361,724	401,851	394,344	419,086	445,000	438,000	455,000	10,000	2.3%
	BENEFITS	132,588	137,664	143,123	148,114	151,269	153,723	158,184	6,915	4.6%
	MATERIALS/SUPPLIES	1,764	2,421	2,536	1,642	2,000	1,600	2,000	-	0.0%
	CONTRACTED SERVICES	39,616	38,400	43,117	46,785	46,100	48,950	57,750	11,650	17.2%
		535,692	580,335	583,120	615,627	644,369	642,273	672,934	28,565	4.3%

Finance



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 PROPOSED 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**.

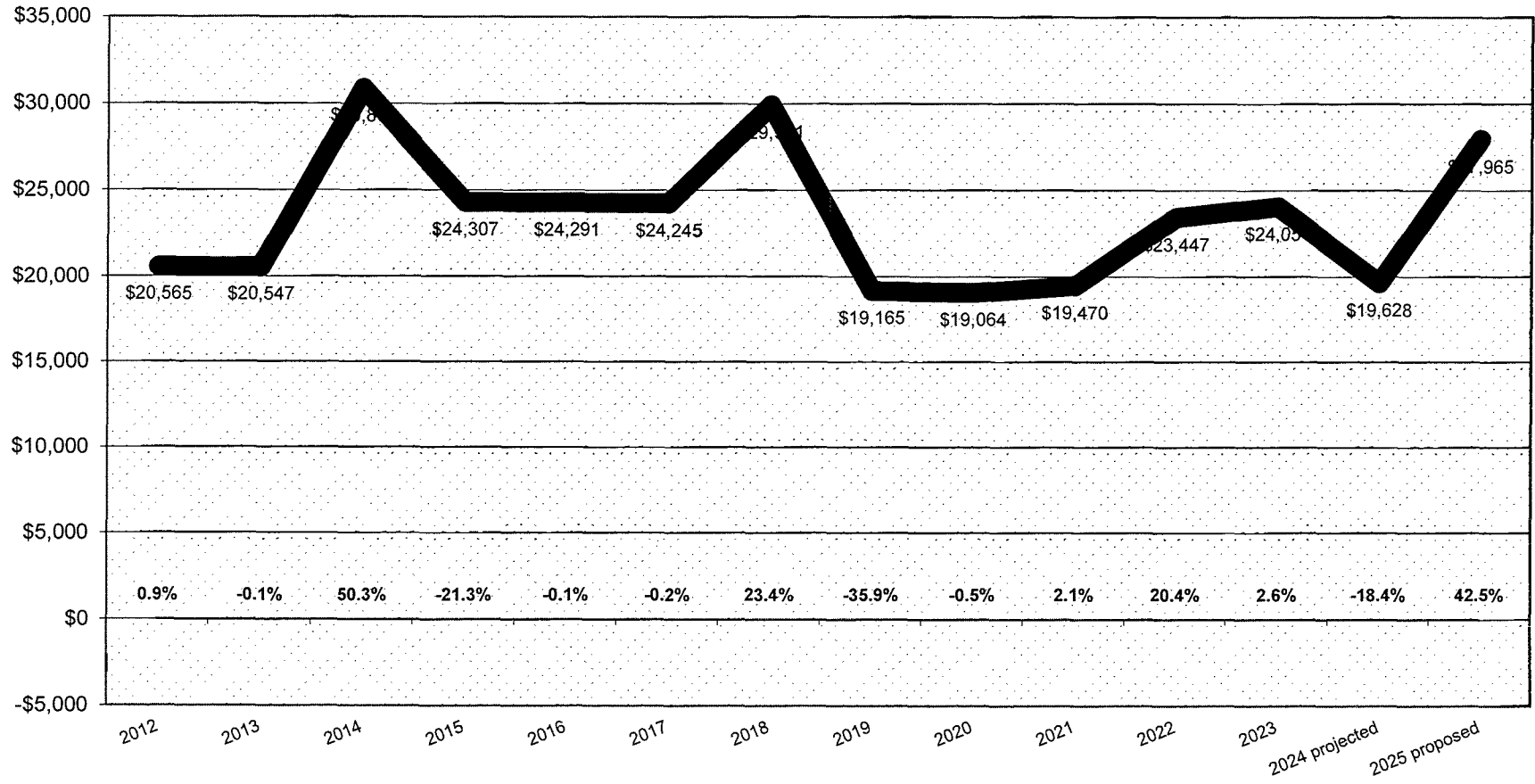
Materials/Supplies: **\$100** is budgeted for miscellaneous office supplies.

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**

						UPPER DUBLIN TOWNSHIP			11/1/2024
						2025 BUDGET REQUEST			
DEPT:	TAX COLLECTOR								
FUND	01-403								
ACCT		2020	2021	2022	2023	2024	2024	2025	NET CHANGE
NO	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	FROM PRIOR
		EXPENSES	EXPENSES	EXPENSES	EXPENSES	BUDGET	EXPENSES	BUDGET	YEAR BUDGET
1405	PART TIME SALARIES	10,000	10,000	10,000	10,000	10,000	10,000	10,000	(0)
1610	FICA	765	765	765	765	765	765	765	(0)
2100	OFFICE SUPPLIES	-	-	-	-	100	10	100	-
3250	POSTAGE	2,131	2,388	2,046	2,280	2,500	2,453	2,600	100
3420	PRINTING	6,168	6,317	2,607	11,008	6,400	6,400	6,400	-
3530	BONDING	-	-	8,029	-	-	-	8,100	8,100
	TOTAL	19,064	19,470	23,447	24,054	19,765	19,628	27,965	8,200
	% CHANGE FROM PRIOR YEAR PROJECTED COSTS								42.48%
	% CHANGE FROM PRIOR YEAR BUDGET								41.49%
	SALARIES/WAGES	10,000	10,000	10,000	10,000	10,000	10,000	10,000	(0)
	BENEFITS	765	765	765	765	765	765	765	(0)
	MATERIALS/SUPPLIES	-	-	-	-	100	10	100	-
	CONTRACTED SERVICES	8,299	8,705	12,681	13,289	8,900	8,853	17,100	8,200
		19,064	19,470	23,447	24,054	19,765	19,628	27,965	8,200

Tax Collector



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 PROPOSED 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.

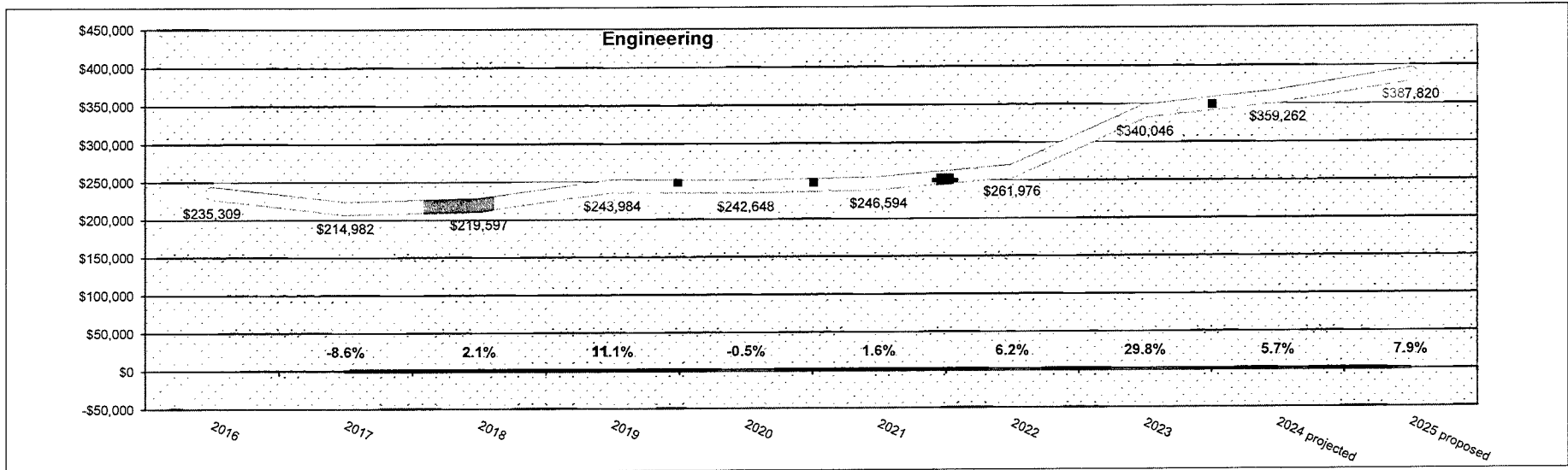
Fringe Benefits: The cost of employee benefits and employer paid taxes totals **\$82,920**.

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**

UPPER DUBLIN TOWNSHIP										11/1/2024
2025 BUDGET REQUEST										
DEPT:	ENGINEERING									
FUND	01-408									
ACCT		2020	2021	2022	2023	2024	2024	2025	NET CHANGE	
NO	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	FROM PRIOR	YEAR BUDGET
		EXPENSES	EXPENSES	EXPENSES	EXPENSES	BUDGET	EXPENSES	BUDGET		
1400	SALARIES	130,815	136,126	139,825	206,534	214,000	214,000	221,500	7,500	3.5%
1410	PART TIME SALARIES	57,193	56,296	59,294	43,139	60,000	8,500	-	(60,000)	-100.0%
1520	DENTAL	1,965	1,965	1,965	3,930	3,930	3,930	3,930	-	0.0%
1540	LONG TERM DISABILITY	400	400	367	740	700	700	700	-	0.0%
1550	VISION	110	110	110	220	220	220	220	-	0.0%
1570	HMO	15,522	17,077	16,806	46,408	48,600	50,000	53,500	4,900	10.1%
1580	LIFE INSURANCE	317	317	290	436	475	475	475	-	0.0%
1610	FICA	14,365	14,592	15,035	19,145	20,961	17,021	16,945	(4,016)	-19.2%
1620	UNEMPLOYMENT COMP	108	103	90	266	300	390	400	100	33.3%
1630	WORKERS COMP	744	614	751	1,162	1,225	1,225	1,225	-	0.0%
1640	VANTAGECARE	2,577	2,647	2,857	4,174	4,250	4,900	5,525	1,275	30.0%
2100	OFFICE SUPPLIES	-	-	161	-	500	500	500	-	0.0%
3130	ENGINEERING	12,301	9,959	16,494	6,454	20,000	50,000	75,000	55,000	275.0%
3370	AUTO ALLOWANCE	6,232	6,390	7,651	7,147	8,000	7,000	7,500	(500)	-6.3%
4200	SUBSCRIPTIONS	-	-	280	290	330	400	400	70	21.2%
	TOTAL	242,648	246,594	261,976	340,046	383,491	359,262	387,820	4,329	1.1%
% CHANGE FROM PRIOR YEAR PROJECTED COSTS									7.95%	
% CHANGE FROM PRIOR YEAR BUDGET									1.13%	
<hr/>										
SALARIES/WAGES		188,008	192,421	199,119	249,674	274,000	222,500	221,500	(52,500)	-19.2%
BENEFITS		36,107	37,825	38,271	76,481	80,661	78,862	82,920	2,259	2.8%
MATERIALS/SUPPLIES		-	-	161	-	500	500	500	-	0.0%
CONTRACTED SERVICES		18,532	16,348	24,425	13,891	28,330	57,400	82,900	54,570	192.6%
		242,648	246,594	261,976	340,046	383,491	359,262	387,820	4,329	1.1%
PASS THROUGH REVENUES		179,997	157,087	181,403	134,847	180,000	150,000	180,000		
NET EXPENSE		62,651	89,507	80,573	205,199	203,491	209,262	207,820		



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 PROPOSED 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**

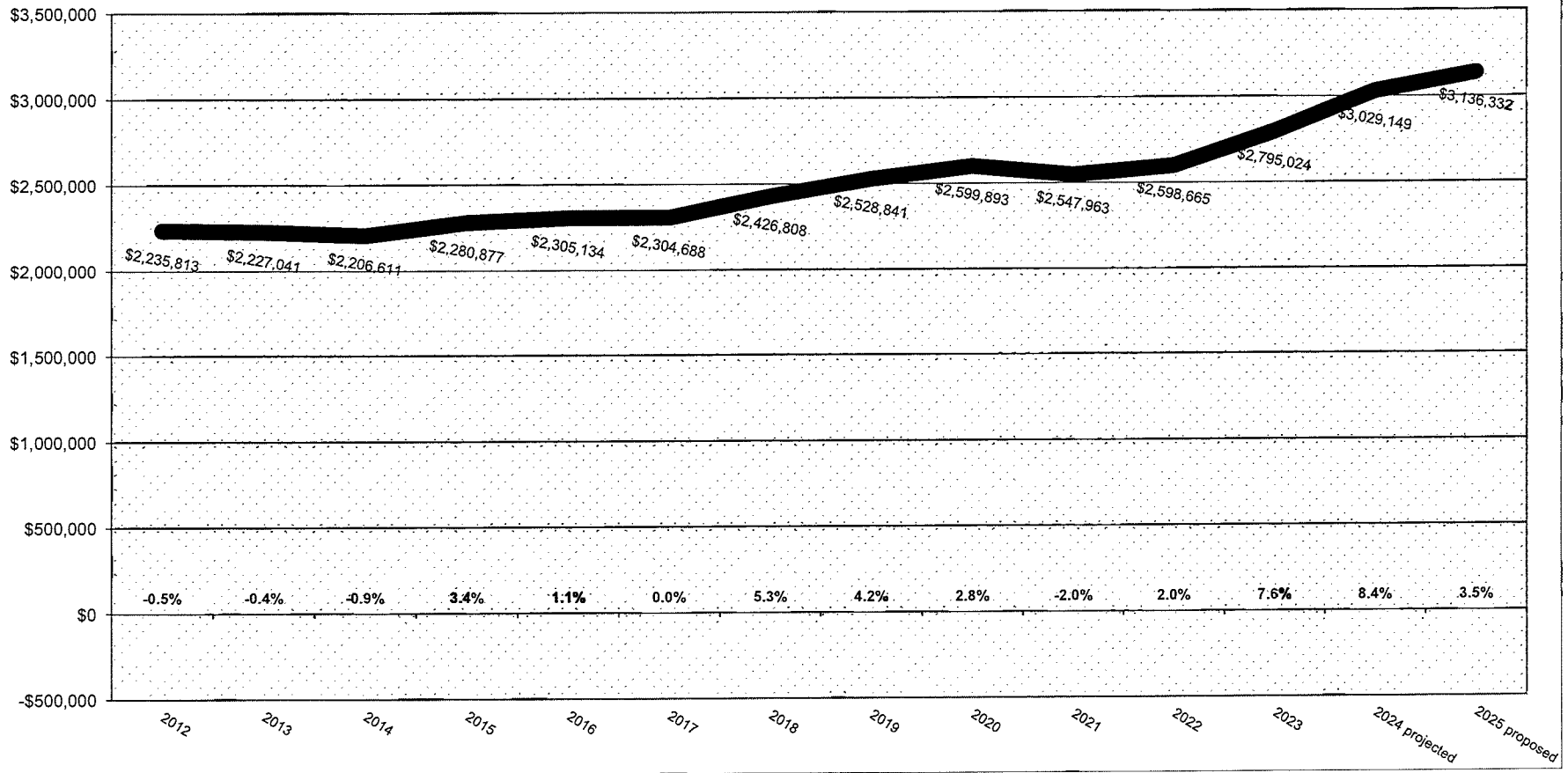
Funds are also provided for:

- 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.

						UPPER DUBLIN TOWNSHIP 2025 BUDGET REQUEST			11/1/2024	
DEPT:	SANITATION									
FUND	01-426									
ACCT NO	DESCRIPTION	2020 ACTUAL EXPENSES	2021 ACTUAL EXPENSES	2022 ACTUAL EXPENSES	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 PROPOSED BUDGET	NET CHANGE FROM PRIOR YEAR BUDGET	
1400	SALARIES	895,525	911,755	976,614	1,019,120	1,155,000	1,165,000	1,130,000	(25,000)	-2.2%
1410	PART TIME SALARIES	-						20,000	20,000	#DIV/0!
1520	DENTAL	21,780	21,943	21,562	21,726	23,500	23,000	22,500	(1,000)	-4.3%
1540	LONG TERM DISABILITY	4,179	3,592	3,454	3,840	4,200	4,200	4,200	-	0.0%
1550	VISION	1,258	1,188	1,259	1,310	1,300	1,386	1,400	100	7.7%
1570	HMO	272,862	291,796	273,457	269,117	295,000	292,000	290,000	(5,000)	-1.7%
1580	LIFE INSURANCE	2,257	2,112	2,006	2,323	2,600	2,355	2,700	100	3.8%
1610	FICA	68,550	69,481	76,085	78,620	89,505	90,653	89,352	(153)	-0.2%
1620	UNEMPLOYMENT COMP	1,617	1,550	1,689	3,100	3,750	4,875	5,000	1,250	33.3%
1630	WORKERS COMP	58,409	48,190	57,880	63,925	67,980	67,980	67,980	-	0.0%
1640	VANTAGECARE	21,867	21,718	24,598	24,005	27,000	27,000	28,500	1,500	5.6%
1830	OVERTIME	8,150	12,454	14,139	17,277	15,000	20,000	18,000	3,000	20.0%
2380	UNIFORMS	6,927	2,968	5,135	5,252	8,000	6,000	8,000	-	0.0%
2600	MINOR EQUIPMENT	854	2,333	1,199	1,988	4,400	4,400	4,400	-	0.0%
2700	CART SUPPLIES	20,031	23,842	33,146	16,966	38,000	35,000	35,000	(3,000)	-7.9%
3000	MISCELLANEOUS	99	520	12	135	500	300	300	(200)	-40.0%
3360	VEHICLE RENTAL	467,329	515,654	507,633	543,645	522,311	620,000	637,000	114,689	22.0%
3420	PRINTING	1,840	3,930	5,272	5,305	6,000	6,000	8,000	2,000	33.3%
4500	CONTRACTED SERVICES	4,028	3,655	3,154	6,764	9,000	9,000	9,000	-	0.0%
4900	DISPOSAL FEES	742,331	609,280	590,372	710,607	828,600	650,000	755,000	(73,600)	-8.9%
TOTAL		2,599,893	2,547,963	2,598,665	2,795,024	3,101,646	3,029,149	3,136,332	34,686	1.1%
% CHANGE FROM PRIOR YEAR PROJECTED COSTS									3.54%	
% CHANGE FROM PRIOR YEAR BUDGET									1.12%	
SALARIES/WAGES		903,675	924,209	990,753	1,036,397	1,170,000	1,185,000	1,168,000	(2,000)	-0.2%
BENEFITS		452,780	461,571	461,990	467,965	514,835	513,449	511,632	(3,203)	-0.6%
MATERIALS/SUPPLIES		27,910	29,664	39,492	24,341	50,900	45,700	47,700	(3,200)	-6.3%
CONTRACTED SERVICES		748,199	616,865	598,797	722,676	843,600	665,000	772,000	(71,600)	-8.5%
VEHICLE RENTAL		467,329	515,654	507,633	543,645	522,311	620,000	637,000	114,689	22.0%
TOTAL		2,599,893	2,547,963	2,598,665	2,795,024	3,101,646	3,029,149	3,136,332	34,686	1.1%

Sanitation Expenditures



GENERAL FUND

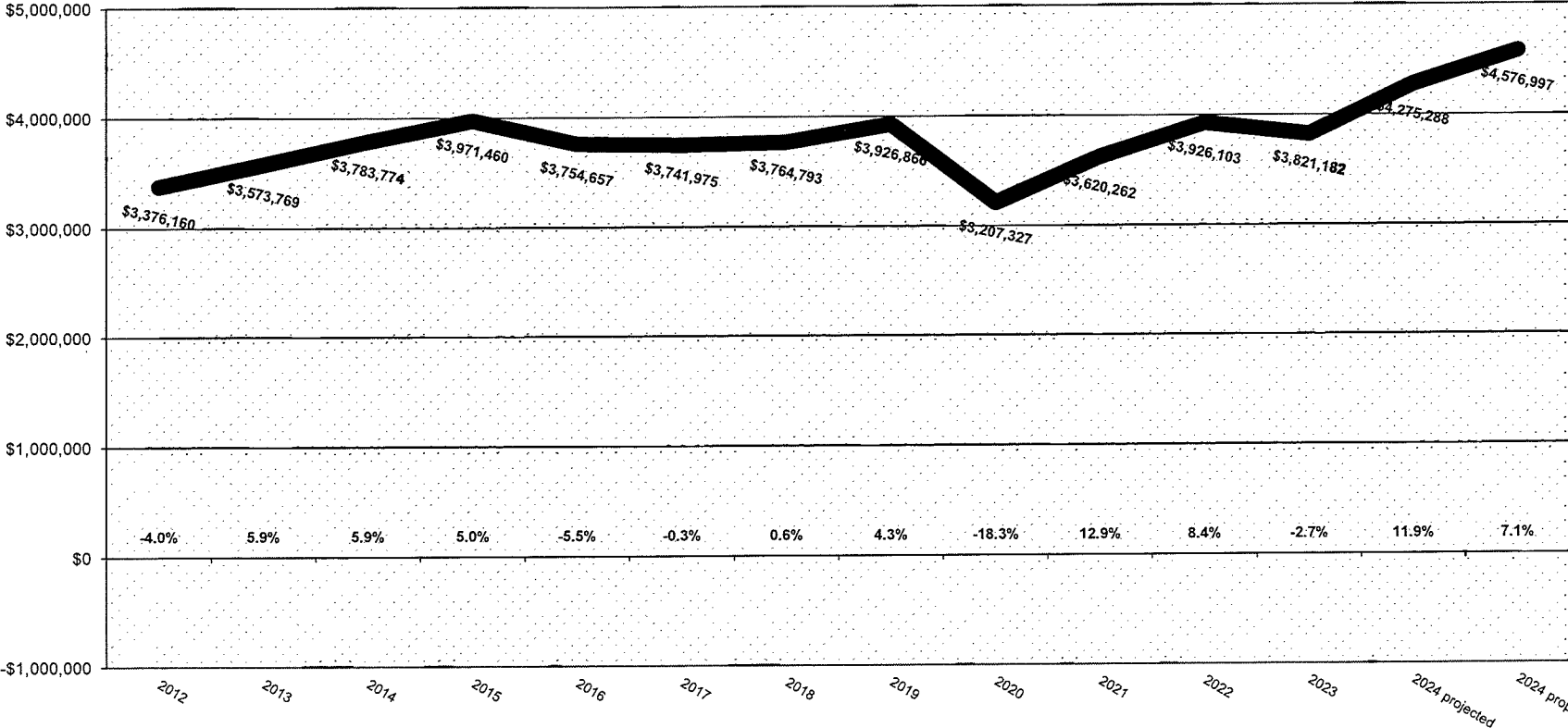
PUBLIC WORKS DEPARTMENT SUMMARY

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 PROPOSED 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.

Public Works Expenditures



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 PROPOSED 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**.

						UPPER DUBLIN TOWNSHIP 2025 BUDGET REQUEST			11/1/2024	
DEPT:	PUBLIC WORKS ADMIN									
FUND	01-430									
ACCT NO	DESCRIPTION	2020 ACTUAL EXPENSES	2021 ACTUAL EXPENSES	2022 ACTUAL EXPENSES	2023 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET	NET CHANGE FROM PRIOR YEAR BUDGET	
1400	SALARIES	348,269	270,018	271,934	205,147	174,000	175,000	182,000	8,000	4.6%
1410	PART TIME SALARIES	-	2,295	20,329	2,181	5,000	5,000	30,000	25,000	500.0%
1520	DENTAL	6,004	4,258	5,950	2,839	2,620	2,620	2,620	-	0.0%
1540	LONG TERM DISABILITY	982	822	667	479	700	700	700	-	0.0%
1550	VISION	347	285	347	165	160	160	160	-	0.0%
1570	PPO	56,714	47,923	61,754	33,783	33,000	33,800	36,000	3,000	9.1%
1580	LIFE INSURANCE	792	462	581	475	475	475	475	-	0.0%
1610	FICA	26,411	20,879	22,569	15,823	13,694	13,770	16,218	2,525	18.4%
1620	UNEMPLOYMENT COMP	467	496	450	797	500	600	650	150	30.0%
1630	WORKERS COMP	2,190	1,807	2,170	2,325	2,400	2,400	2,400	-	0.0%
1640	VANTAGECARE	6,469	5,371	5,209	4,056	4,400	4,400	4,750	350	8.0%
2100	OFFICE SUPPLIES	3,627	4,516	4,856	3,314	4,500	5,500	10,000	5,500	122.2%
2150	ENGINEER FIELD SUPPLIES	485	1,363	91	191	1,000	-	-	(1,000)	-100.0%
2380	UNIFORMS	189	250	2,027	479	1,500	1,500	1,500	-	0.0%
3000	MISCELLANEOUS	474	203	67	101	500	-	-	(500)	-100.0%
3360	VEHICLE O & M	829,256	864,139	884,780	922,067	958,576	958,576	1,000,000	41,424	4.3%
3370	AUTO ALLOWANCE	-	-	22	155	200	500	500	300	150.0%
3840	EQUIPMENT RENTAL	2,455	1,865	2,203	563	2,600	2,500	2,500	(100)	-3.8%
4200	SUBSCRIPTION/DUES	1,747	2,561	3,817	3,133	3,000	3,000	3,000	-	0.0%
4500	CONTRACTED SERVICES	2,145	-	-	15,823	75,000	120,000	128,000	53,000	70.7%
TOTAL		1,289,024	1,229,511	1,289,824	1,213,896	1,283,825	1,330,501	1,421,473	137,648	10.7%
% CHANGE FROM PRIOR YEAR PROJECTED COSTS									6.84%	
% CHANGE FROM PRIOR YEAR BUDGET									10.72%	
SALARIES/WAGES		348,269	272,313	292,264	207,328	179,000	180,000	212,000	33,000	18.4%
BENEFITS		100,376	82,301	99,697	60,743	57,949	58,925	63,973	6,025	10.4%
MATERIALS/SUPPLIES		4,776	6,333	7,042	4,085	7,500	7,000	11,500	4,000	53.3%
CONTRACTED SERVICES		6,347	4,425	6,041	19,674	80,800	126,000	134,000	53,200	65.8%
VEHICLE RENTAL		829,256	864,139	884,780	922,067	958,576	958,576	1,000,000	41,424	4.3%
TOTAL		1,289,024	1,229,511	1,289,824	1,213,896	1,283,825	1,330,501	1,421,473	137,648	10.7%

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 PROPOSED 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**

						UPPER DUBLIN TOWNSHIP			11/1/2024	
						2025 BUDGET REQUEST				
DEPT:	LEAF COLLECTION									
FUND	01-431									
ACCT		2020	2021	2022	2023	2024	2024	2025	NET CHANGE	
NO	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	FROM PRIOR	
		EXPENSES	EXPENSES	EXPENSES	EXPENSES	BUDGET	EXPENSES	BUDGET	YEAR BUDGET	
1400	SALARIES	68,515	55,613	63,125	88,081	70,000	70,000	70,000	-	0.0%
1410	PART TIME SALARIES	-	-	-	-	2,500			(2,500)	-100.0%
1610	FICA	8,417	4,320	5,834	6,600	5,546	5,355	5,355	(191)	-3.4%
1830	OVERTIME	44,581	8,615	4,305	5,867	5,000	5,000	5,000	-	0.0%
2200	SUPPLIES	1,238	2,260	1,885	1,129	2,800	2,800	2,800	-	0.0%
4500	CONTRACT SERVICES	16,295	68,086	69,603	53,982	70,000	70,000	70,000	-	0.0%
TOTAL		139,046	138,894	144,751	155,658	155,846	153,155	153,155	(2,691)	-1.7%
% CHANGE FROM PRIOR YEAR PROJECTED COSTS									0.00%	
% CHANGE FROM PRIOR YEAR BUDGET									-1.73%	
SALARIES/WAGES		113,096	64,229	67,430	93,947	77,500	75,000	75,000	(2,500)	-3.2%
BENEFITS		8,417	4,320	5,834	6,600	5,546	5,355	5,355	(191)	-3.4%
MATERIALS/SUPPLIES		1,238	2,260	1,885	1,129	2,800	2,800	2,800	-	0.0%
CONTRACTED SERVICES		16,295	68,086	69,603	53,982	70,000	70,000	70,000	-	
		139,046	138,894	144,751	155,658	155,846	153,155	153,155	(2,691)	-1.7%

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 PROPOSED 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**

						UPPER DUBLIN TOWNSHIP		11/1/2024		
						2025 BUDGET REQUEST				
DEPT:	SNOW AND ICE REMOVAL									
FUND	01-432									
ACCT		2020	2021	2022	2023	2024	2024	2025	NET CHANGE	
NO	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	FROM PRIOR	
		EXPENSES	EXPENSES	EXPENSES	EXPENSES	BUDGET	EXPENSES	BUDGET	YEAR BUDGET	
1400	SALARIES	8,490	19,596	9,080	-	30,000	25,000	30,000	-	0.0%
1610	FICA	3,643	11,478	6,099	453	10,710	5,738	9,180	(1,530)	-14.3%
1830	OVERTIME	43,582	127,282	73,831	1,982	110,000	50,000	90,000	(20,000)	-18.2%
2200	SUPPLIES	9,436	103,815	70,311	1,053	193,000	90,000	166,000	(27,000)	-14.0%
	TOTAL	65,151	262,171	159,321	3,488	343,710	170,738	295,180	(48,530)	-14.1%
% CHANGE FROM PRIOR YEAR PROJECTED COSTS									72.89%	
% CHANGE FROM PRIOR YEAR BUDGET									-14.12%	
SALARIES/WAGES		52,072	146,878	82,911	1,982	140,000	75,000	120,000	(20,000)	-14.3%
BENEFITS		3,643	11,478	6,099	453	10,710	5,738	9,180	(1,530)	-14.3%
MATERIALS/SUPPLIES		9,436	103,815	70,311	1,053	193,000	90,000	166,000	(27,000)	-14.0%
		65,151	262,171	159,321	3,488	343,710	170,738	295,180	(48,530)	-14.1%

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 PROPOSED 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**

						UPPER DUBLIN TOWNSHIP 2025 BUDGET REQUEST			11/1/2024	
DEPT:	TRAFFIC SIGNALS									
FUND	01-433									
ACCT		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 PROJECTED	2025 PROPOSED	NET CHANGE	
NO	DESCRIPTION	EXPENSES	EXPENSES	EXPENSES	EXPENSES	BUDGET	EXPENSES	BUDGET	FROM PRIOR YEAR BUDGET	
1400	SALARIES	36,208	37,850	37,442	40,167	42,250	41,500	43,750	1,500	3.6%
1830	FICA	2,752	2,865	2,860	3,069	3,232	3,175	3,347	115	3.6%
2200	MATERIALS AND SUPPLIES	55,905	48,510	57,873	61,511	67,590	55,000	69,690	2,100	3.1%
3610	ELECTRICITY	7,034	5,984	10,745	13,956	13,000	11,500	12,000	(1,000)	-7.7%
3720	ACCIDENT DAMAGE	-	-	26,841	-	-	45,085	-	-	#DIV/0!
4500	CONTRACTED SERVICES	1,928	2,342	8,787	10,995	21,000	18,000	21,000	-	0.0%
4505	LINE PAINTING	-	320	16,502	13,333	30,000	30,000	30,000	-	0.0%
4530	TRAFFIC CONSULTANT	-	47,677	68,921	67,786	52,000	52,000	52,000	-	0.0%
TOTAL		103,827	145,547	229,970	210,817	229,072	256,260	231,787	2,715	1.2%
% CHANGE FROM PRIOR YEAR PROJECTED COSTS									-9.55%	
% CHANGE FROM PRIOR YEAR BUDGET									1.19%	
SALARIES/WAGES		36,208	37,850	37,442	40,167	42,250	41,500	43,750	1,500	
BENEFITS		2,752	2,865	2,860	3,069	3,232	3,175	3,347	115	3.6%
MATERIALS/SUPPLIES		55,905	48,510	57,873	61,511	67,590	55,000	69,690	2,100	3.1%
CONTRACTED SERVICES		8,962	56,323	131,795	106,070	116,000	156,585	115,000	(1,000)	-0.9%
		103,827	145,547	229,970	210,817	229,072	256,260	231,787	2,715	

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 PROPOSED 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**

						UPPER DUBLIN TOWNSHIP			11/1/2024	
						2025 BUDGET REQUEST				
DEPT:	STREET LIGHTS									
FUND	01-434									
		2020	2021	2022	2023	2024	2024	2025	NET CHANGE	
ACCT		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	FROM PRIOR	
NO	DESCRIPTION	EXPENSES	EXPENSES	EXPENSES	EXPENSES	BUDGET	EXPENSES	BUDGET	YEAR BUDGET	
2200	MATERIALS/SUPPLIES	4,148	2,654	14,797	5,573	17,200	8,000	12,000	(5,200)	-30.2%
3610	ELECTRICITY	161,682	135,961	182,158	204,576	194,000	180,000	190,000	(4,000)	-2.1%
3740	EQUIPMENT MAINTENANCE	1,016	367	4,578	-	3,000	3,000	3,500	500	16.7%
4501	POLE PAINTING	-	-	-	5,875	6,000	6,000	7,000	1,000	16.7%
TOTAL		166,846	138,983	201,533	216,024	220,200	197,000	212,500	(7,700)	-3.5%
									7.87%	
% CHANGE FROM PRIOR YEAR PROJECTED COSTS										
% CHANGE FROM PRIOR YEAR BUDGET									-3.50%	
SALARIES/WAGES										
		-	-	-	-	-	-	-	-	-
MATERIALS/SUPPLIES		4,148	2,654	14,797	5,573	17,200	8,000	12,000	-	-
CONTRACTED SERVICES		162,698	136,329	186,736	210,451	203,000	189,000	200,500	(7,700)	-3.8%
TOTAL		166,846	138,983	201,533	216,024	220,200	197,000	212,500	(7,700)	-3.5%

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 PROPOSED 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, locator, 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**

							UPPER DUBLIN TOWNSHIP 2025 BUDGET REQUEST		11/1/2024	
DEPT:	STORM SEWERS									
FUND:	01-436									
ACCT		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 PROJECTED	2025 PROPOSED	NET CHANGE FROM PRIOR	
NO	DESCRIPTION	EXPENSES	EXPENSES	EXPENSES	EXPENSES	BUDGET	EXPENSES	BUDGET	YEAR BUDGET	
2200	MATERIALS AND SUPPLIES	68,606	113,216	141,351	116,012	161,850	155,000	161,650	(200)	-0.1%
2600	MINOR EQUIPMENT	230	4,160	3,478	4,973	6,150	6,150	6,150	-	0.0%
4500	CONTRACTED SERVICES	4,000	3,614	13,944	19,750	15,000	12,000	15,000	-	0.0%
4510	CHANNEL CLEANING	1,265	14,950	14,704	-	13,000	10,000	10,000	(3,000)	-23.1%
4900	LANDFILL FEES	8,295	840	8,100	12,610	12,000	15,000	15,000	3,000	25.0%
	TOTAL	82,396	136,780	181,577	153,344	208,000	198,150	207,800	(200)	-0.1%
% CHANGE FROM PRIOR YEAR PROJECTED COSTS									4.87%	
% CHANGE FROM PRIOR YEAR BUDGET									-0.10%	
SALARIES/WAGES										#DIV/0!
BENEFITS										#DIV/0!
	MATERIALS/SUPPLIES	68,836	117,376	144,828	120,984	168,000	161,150	167,800	(200)	-0.1%
	CONTRACTED SERVICES	13,560	19,404	36,749	32,360	40,000	37,000	40,000	-	0.0%
		82,396	136,780	181,577	153,344	208,000	198,150	207,800	(200)	-0.1%

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 PROPOSED 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**

						UPPER DUBLIN TOWNSHIP 2025 BUDGET REQUEST			11/1/2024	
DEPT:	ROAD MAINTENANCE									
FUND	01-438									
ACCT NO	DESCRIPTION	2020 ACTUAL EXPENSES	2021 ACTUAL EXPENSES	2022 ACTUAL EXPENSES	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 PROPOSED BUDGET	NET CHANGE FROM PRIOR YEAR BUDGET	
1400	SALARIES	750,721	887,155	962,177	1,072,583	1,110,000	1,098,000	1,150,000	40,000	3.6%
1410	PART TIME SALARIES	1,280	-	-	-				-	#DIV/0!
1520	DENTAL	25,874	25,328	27,020	27,511	27,511	28,250	28,250	739	2.7%
1540	LONG TERM DISABILITY	4,792	4,702	4,072	4,982	4,800	4,500	4,800	-	0.0%
1550	VISION	1,508	1,511	1,538	1,529	1,600	1,600	1,600	-	0.0%
1570	HMO	330,252	327,327	334,775	329,544	346,000	349,000	373,000	27,000	7.8%
1580	LIFE INSURANCE	2,600	2,508	2,270	2,653	2,544	2,544	2,544	-	0.0%
1610	FICA	59,537	69,605	74,222	83,303	86,598	85,680	89,658	3,060	3.5%
1620	UNEMPLOYMENT COMP	1,941	2,066	1,801	3,100	3,500	3,750	4,000	500	14.3%
1630	WORKERS COMP	68,448	56,473	67,828	75,063	80,000	80,000	80,000	-	0.0%
1640	VANTAGECARE	20,981	24,652	26,237	27,561	30,000	31,000	31,250	1,250	4.2%
1830	OVERTIME	33,041	22,798	20,449	15,765	22,000	22,000	22,000	-	0.0%
2200	MATERIALS AND SUPPLIES	39,177	114,622	166,684	182,099	230,000	230,000	230,000	-	0.0%
2380	UNIFORMS	7,172	3,672	6,577	5,094	9,000	8,000	9,000	-	0.0%
2600	MINOR EQUIPMENT	8,248	11,932	17,111	24,922	15,000	12,000	15,000	-	0.0%
3000	MISC	197	296	188	169	500	500	500	-	0.0%
3740	MAINTENANCE CONTRACTS	-	7,274	720	7,343	7,000	6,160	7,000	-	0.0%
4500	CONTRACTED SERVICES	5,272	6,454	5,458	4,733	6,500	6,500	6,500	-	0.0%
	TOTAL	1,361,039	1,568,375	1,719,127	1,867,955	1,982,553	1,969,484	2,055,102	72,549	3.7%
% CHANGE FROM PRIOR YEAR PROJECTED COSTS									4.35%	
% CHANGE FROM PRIOR YEAR BUDGET									3.66%	
	SALARIES/WAGES	785,042	909,953	982,627	1,088,348	1,132,000	1,120,000	1,172,000	40,000	3.5%
	BENEFITS	515,932	514,173	539,763	555,247	582,553	586,324	615,102	32,549	5.6%
	MATERIALS/SUPPLIES	54,794	130,521	190,559	212,285	254,500	250,500	254,500	-	0.0%
	CONTRACTED SERVICES	5,272	13,728	6,178	12,075	13,500	12,660	13,500	-	0.0%
		1,361,039	1,568,375	1,719,127	1,867,955	1,982,553	1,969,484	2,055,102	72,549	3.7%
		3,207,327	3,620,262	3,926,103	3,821,182	4,423,206	4,275,288	4,576,997	153,791	

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 PROPOSED 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.

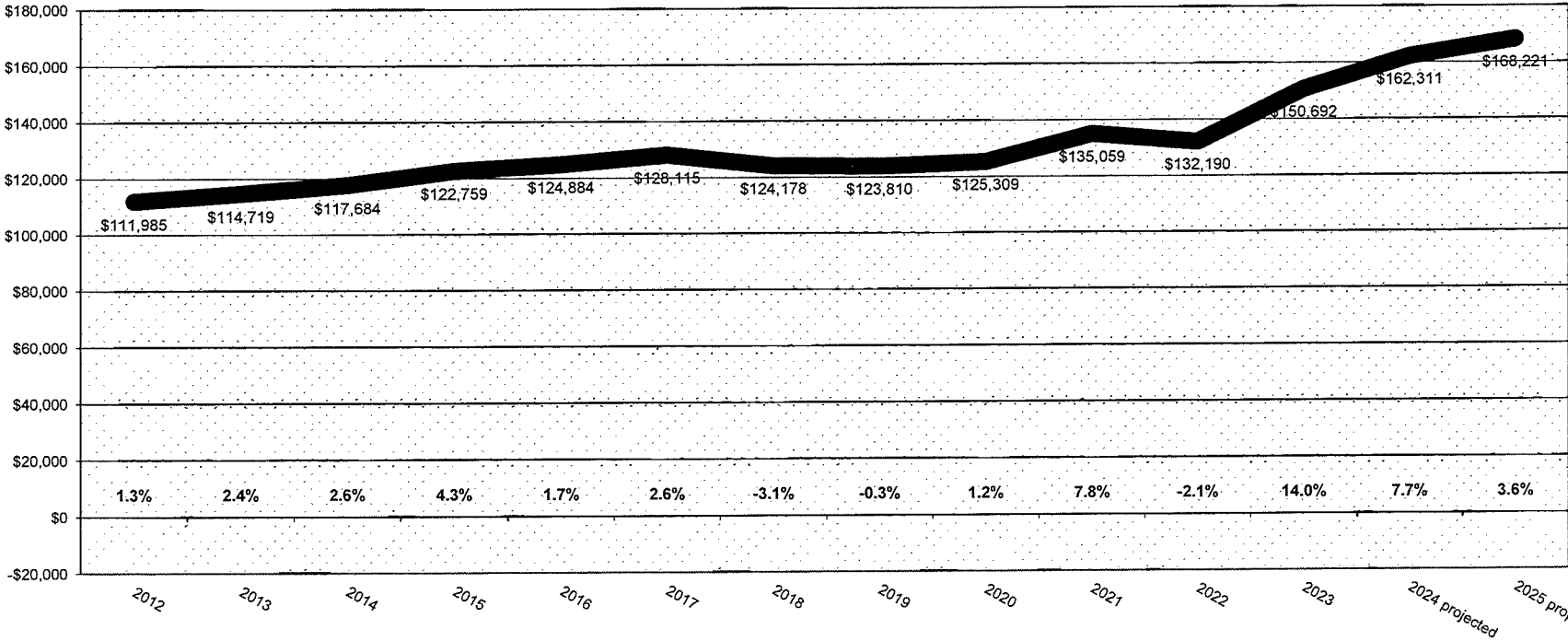
Fringe Benefits: The cost of benefits and employer paid taxes is **\$38,821**.

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**.

						UPPER DUBLIN TOWNSHIP 2025 BUDGET REQUEST		11/1/2024		
DEPT:	FIRE MARSHAL									
FUND	01-411									
ACCT		2020	2021	2022	2023	2024	2024	2025	NET CHANGE	
NO	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	FROM PRIOR	
		EXPENSES	EXPENSES	EXPENSES	EXPENSES	BUDGET	EXPENSES	BUDGET	YEAR BUDGET	
1400	SALARIES	79,591	88,310	84,273	94,787	97,300	97,500	100,700	3,400	3.49%
1520	DENTAL	1,965	1,965	1,965	1,965	1,965	1,965	1,965	-	0.00%
1540	LONG TERM DISABILITY	367	400	367	400	400	400	400	-	0.00%
1550	VISION	110	110	110	110	110	110	110	-	0.00%
1570	HMO	18,384	18,968	19,311	20,920	22,500	22,800	24,500	2,000	8.89%
1580	LIFE INSURANCE	317	317	290	317	317	317	317	-	0.00%
1610	FICA	6,074	6,714	6,439	7,290	7,443	7,459	7,704	260	3.49%
1620	UNEMPLOYMENT COMP	108	103	90	177	200	260	275	75	37.50%
1630	WORKERS COMP	486	401	488	533	750	750	750	-	0.00%
1640	VANTAGECARE	1,955	1,995	2,259	2,255	2,375	2,750	2,800	425	17.89%
3360	VEHICLE RENTAL	15,952	15,774	16,596	16,797	17,546	18,000	18,700	1,154	6.58%
4200	EMERGENCY MANAGEMENT				5,141	10,000	10,000	10,000	-	0.00%
TOTAL		125,309	135,059	132,190	150,692	160,906	162,311	168,221	7,314	4.55%
% CHANGE FROM PRIOR YEAR PROJECTED COSTS									3.64%	
% CHANGE FROM PRIOR YEAR BUDGET									4.55%	
SALARIES/WAGES		79,591	88,310	84,273	94,787	97,300	97,500	100,700	3,400	3.49%
BENEFITS		29,766	30,974	31,320	33,967	36,060	36,811	38,821	2,760	7.65%
MATERIALS/SUPPLIES		-	-	-	-	-	-	-	-	#DIV/0!
CONTRACTED SERVICES		-	-	-	5,141	10,000	10,000	10,000	-	0.00%
VEHICLE RENTAL		15,952	15,774	16,596	16,797	17,546	18,000	18,700	1,154	6.58%
TOTAL		125,309	135,059	132,190	150,692	160,906	162,311	168,221	7,314	4.55%

Fire Marshal



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 PROPOSED 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 PROPOSED 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**

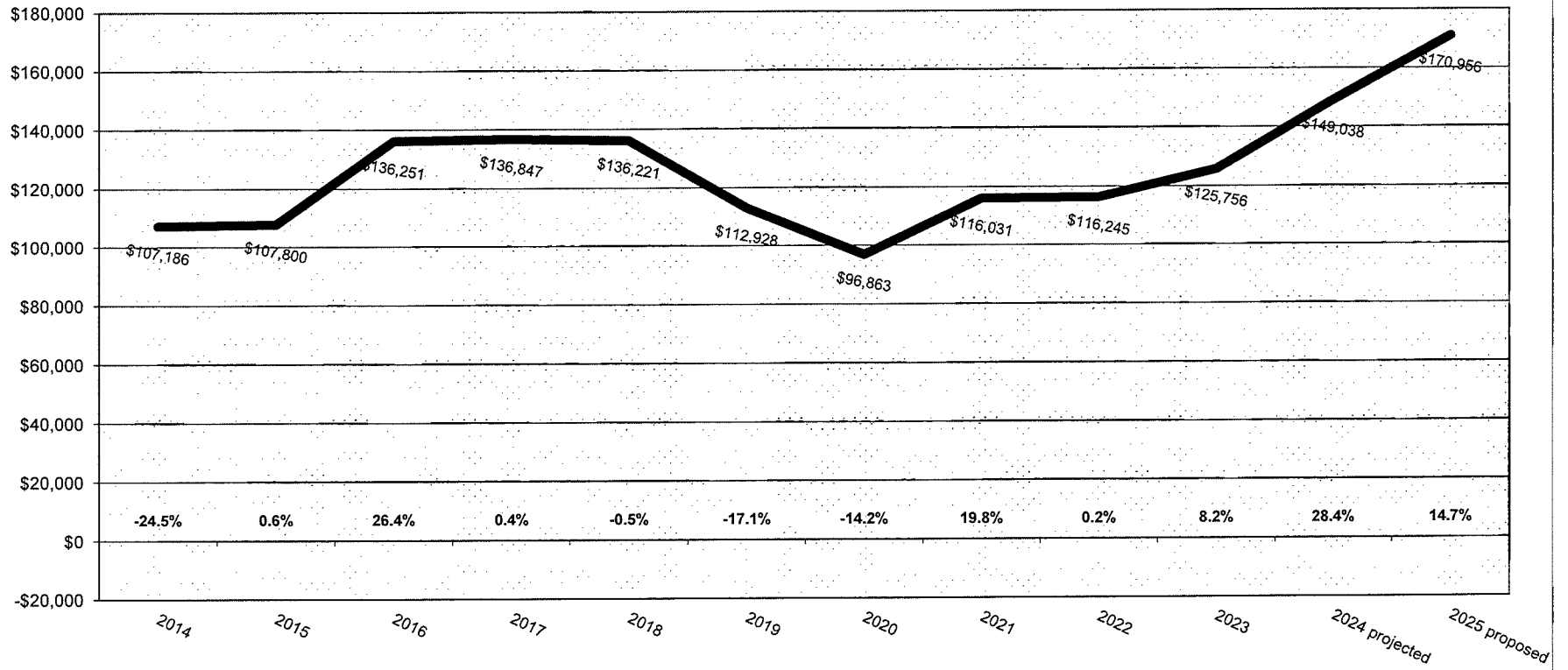
Contractual Services: The \$1,700 budget is for:

- 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**.

						UPPER DUBLIN TOWNSHIP		11/6/2024		
						2025 BUDGET REQUEST				
DEPT:	FIRE ADMINISTRATOR									
FUND	03-412									
ACCT NO	DESCRIPTION	2020 ACTUAL EXPENSES	2021 ACTUAL EXPENSES	2022 ACTUAL EXPENSES	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 PROPOSED BUDGET	NET CHANGE FROM PRIOR YEAR BUDGET	
1400	SALARIES	19,034	19,593	24,358	43,377	47,000	86,000	118,000	71,000	151.06%
1410	PART TIME SALARIES	49,188	58,161	61,786	49,956	51,000	26,000	11,000	(40,000)	-78.43%
1610	FICA	5,183	5,875	6,515	7,120	7,497	8,568	9,869	2,372	31.63%
1620	UNEMPLOYMENT COMP	252	207	180	354	500	650	700	200	40.00%
1630	WORKERS COMP	548	452	543	726	775	775	775	-	0.00%
2200	MATERIALS/SUPPLIES	1,326	10,240	1,796	1,948	2,000	2,000	2,000	-	0.00%
2380	UNIFORMS	1,843	1,756	1,848	1,542	2,500	2,500	5,200	2,700	108.00%
2600	MINOR EQUIPMENT	3,020	3,741	1,566	2,957	3,500	3,500	3,500	-	0.00%
3360	VEHICLE RENTAL	14,663	14,980	15,684	16,356	17,345	17,345	18,212	867	5.00%
3420	PRINTING	185	144	452	341	500	500	500	-	0.00%
4200	SUBSCRIPTIONS, DUES	1,622	883	1,517	1,079	1,200	1,200	1,200	-	0.00%
	TOTAL	96,863	116,031	116,245	125,756	133,817	149,038	170,956	37,139	27.75%
% CHANGE FROM PRIOR YEAR PROJECTED COSTS									14.71%	
% CHANGE FROM PRIOR YEAR BUDGET									27.75%	
	SALARIES/WAGES	68,222	77,754	86,144	93,333	98,000	112,000	129,000	31,000	31.63%
	BENEFITS	5,982	6,533	7,238	8,200	8,772	9,993	11,344	2,572	29.31%
	MATERIALS/SUPPLIES	6,189	15,737	5,210	6,447	8,000	8,000	10,700	2,700	33.75%
	CONTRACTED SERVICES	1,807	1,027	1,969	1,420	1,700	1,700	1,700	-	0.00%
	VEHICLE O&M FEES	14,663	14,980	15,684	16,356	17,345	17,345	18,212	867	5.00%
	TOTAL	96,863	116,031	116,245	125,756	133,817	149,038	170,956	37,139	27.75%

Fire Services Expenditures



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 PROPOSED 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 PROPOSED 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

2025 Fire Services Funding	2021	2022	2023	2024	2025
Fire Tax (.656 mills)	1,497,812	1,533,284	1,519,145	1,510,000	1,456,035
Rental permits	29,975	19,925	24,769	40,500	80,000
Interest	750	7,000	10,700	8,000	7,500
Less:					
Debt Service on Firehouse	(542,000)	(542,000)	(542,000)	(542,000)	(542,000)
Debt Service on Burn Brae	(119,000)	(119,000)	(119,000)	(119,000)	(119,000)
Debt Service on Ladder Truck		(13,500)	(75,000)	(75,000)	(75,000)
FWFC Funding	(383,758)	(455,381)	(455,264)	(470,312)	(481,000)
Department of Fire Services	(116,031)	(116,245)	(125,756)	(149,038)	(170,956)
Balance Transferred to Fire Capital for Future Capital Expenditures	367,748	314,083	237,594	203,150	155,579

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 PROPOSED 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

Fire Capital Reserve Program

Year	Beginning Balance	Transfer from Fire Operating Fund	Interest Income	*Sale of Excess Vehicles/Bond Proceeds	Apparatus Replacement	Other Equipment Expenses	Ending Balance	Purchases
2022	1,047,654	340,000	10,000	1,252,312	64,923	1,453	2,583,590	Command 88
2023	2,583,590	213,500	22,000		1,539,650	254,274	1,025,166	Special Service 88, Tower 88, Traffic 88, Training Ground
2024	1,025,166	228,694	14,000	64,120	84,931	110,000	1,137,049	Rescue Boats
2025	1,137,049	155,579	12,000			105,000	1,199,628	
2026	1,199,628	160,000	12,000	56,200	1,124,000	25,000	278,828	Command 88; Command
2027	278,828	160,000	12,000			162,500	288,328	Engine 88-1
2028	288,328	160,000	10,000	70,000	1,400,000	102,500	(974,172)	combined
2029	(974,172)	160,000	7,000			10,000	(817,172)	
2030	(817,172)	160,000	7,000	80,000	1,600,000	10,000	(2,180,172)	Rescue 88
2031	(2,180,172)	160,000	7,000	71,250	1,425,000	10,000	(3,376,922)	Squad 88-1
2032	(3,376,922)	160,000	7,000			10,000	(3,219,922)	
2033	(3,219,922)	160,000	7,000	16,200	324,000	10,000	(3,370,722)	2 Utility Vehicles
2034	(3,370,722)	160,000	7,000			10,000	(3,213,722)	
	* 5% residual trade in value							

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 PROPOSED 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**

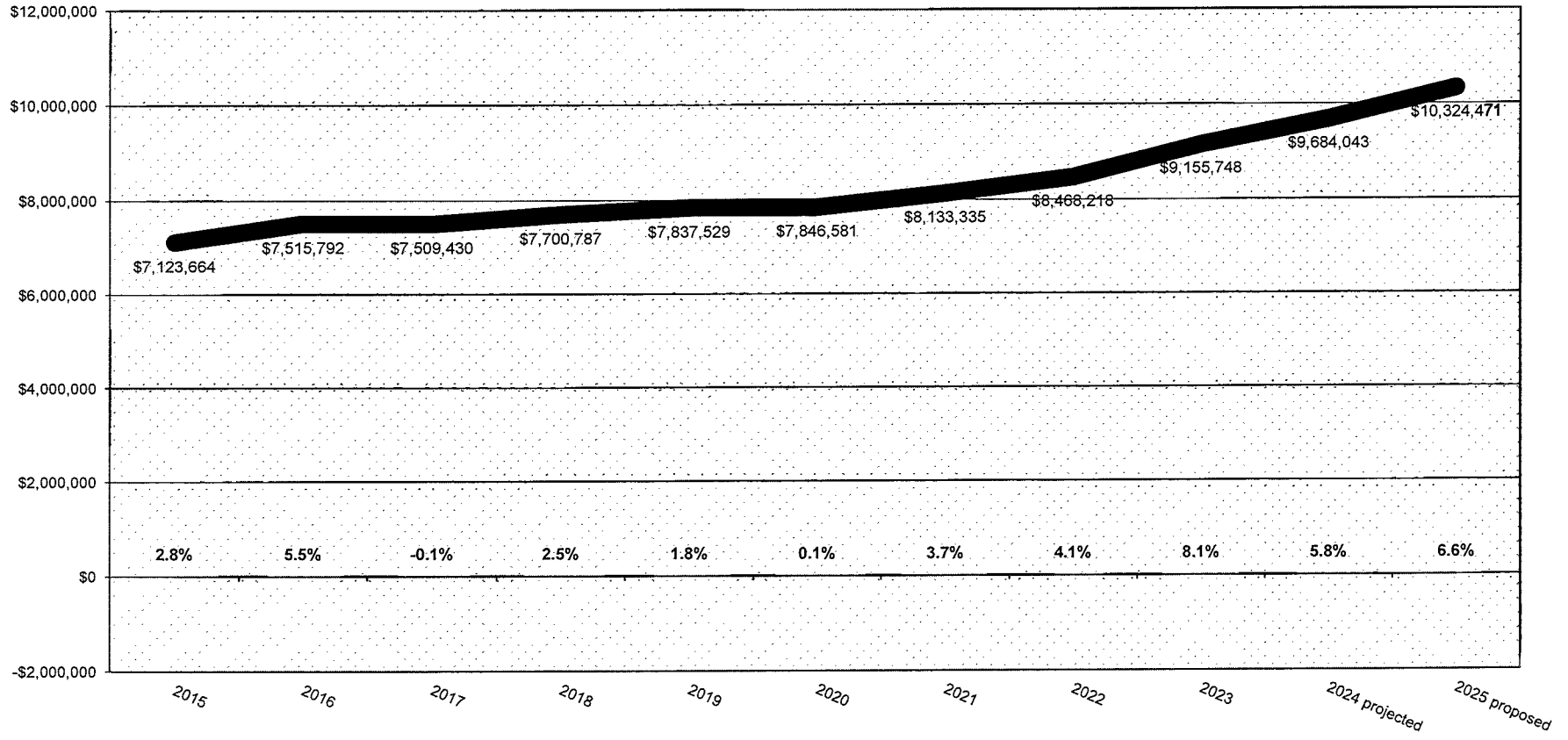
Equipment: Equipment purchases total \$178,916 for:

- 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**.

UPPER DUBLIN TOWNSHIP											11/1/2024
2025 BUDGET REQUEST											
DEPT:	POLICE										
FUND	01-410										
ACCT NO	DESCRIPTION	2019 ACTUAL EXPENSES	2020 ACTUAL EXPENSES	2021 ACTUAL EXPENSES	2022 ACTUAL EXPENSES	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 PROPOSED BUDGET	NET CHANGE FROM PRIOR YEAR BUDGET	
1400	SALARIES	4,293,875	4,321,145	4,456,309	4,671,992	5,008,863	5,290,000	5,285,000	5,701,000	411,000	7.8%
1405	CROSSING GUARDS	128,473	65,945	121,722	133,207	143,299	146,000	155,000	165,000	19,000	13.0%
1410	CIVILIAN SALARIES	419,338	431,171	485,438	467,007	471,176	500,000	492,000	520,000	20,000	4.0%
1520	DENTAL	79,359	78,440	78,172	77,129	82,483	84,000	83,500	84,000	-	0.0%
1540	LONG TERM DISABILITY	15,087	15,795	15,255	14,808	16,868	17,000	16,800	18,000	1,000	5.9%
1550	VISION	5,131	4,475	4,243	4,258	4,458	4,800	4,900	4,900	100	2.1%
1570	HMO	880,290	875,716	854,662	917,353	1,018,908	1,100,000	1,097,000	1,170,000	70,000	6.4%
1580	LIFE INSURANCE	19,485	17,793	17,799	17,049	19,140	22,000	22,000	22,000	-	0.0%
1610	FICA	368,016	379,816	397,851	422,694	459,528	462,000	500,000	530,000	68,000	14.7%
1620	UNEMPLOYMENT COMP	9,749	7,403	8,513	8,105	14,170	16,000	20,000	22,000	6,000	37.5%
1630	WORKERS COMP	184,151	187,090	154,440	185,396	215,020	226,500	226,500	226,500	-	0.0%
1640	VANTAGECARE	6,733	6,564	6,731	7,961	7,931	9,000	9,000	9,500	500	5.6%
1740	TUITION REIMBURSEMENT	6,871	11,306	3,793	-	-	10,000	-	-	(10,000)	-100.0%
1820	LONGEVITY	85,504	82,678	87,007	92,984	101,289	107,000	112,300	124,000	17,000	15.9%
1825	CIVILIAN OVERTIME	22,869	8,933	13,175	10,884	18,741	13,000	21,500	20,000	7,000	53.8%
1830	OVERTIME	182,411	237,636	205,574	219,205	248,021	175,000	240,000	200,000	25,000	14.3%
1835	REIMBURSED OVERTIME	55,315	26,111	43,468	41,974	71,871	30,000	80,000	50,000	20,000	66.7%
1840	HOLIDAY PAY	99,854	98,794	108,790	107,747	98,714	121,000	122,350	193,250	72,250	59.7%
1850	EDUCATION BONUS	122,744	130,027	141,553	146,351	150,023	175,000	150,000	200,000	25,000	14.3%
1860	INCENTIVE PAY	81,050	82,725	84,550	81,700	85,175	84,000	84,000	66,000	(18,000)	-21.4%
1870	CLOTHING ALLOWANCE	7,500	8,000	8,000	7,950	8,000	8,000	9,000	9,000	1,000	12.5%
2100	OFFICE SUPPLIES	6,594	5,364	8,066	7,452	5,629	7,250	5,000	7,250	-	0.0%
2200	MATERIAL/SUPPLIES	6,741	10,262	7,454	4,442	6,210	9,350	8,000	14,250	4,900	52.4%
2380	UNIFORMS	21,212	28,796	38,461	35,427	43,483	49,815	49,815	57,000	7,185	14.4%
2420	AMMUNITION	9,204	9,502	13,266	12,974	12,947	13,000	12,000	15,000	2,000	15.4%
2600	EQUIPMENT	91,948	49,634	101,609	67,362	92,491	87,127	76,000	96,416	9,289	10.7%
2700	COMMUNITY POLICING	4,321	4,166	1,348	9,802	7,503	14,500	12,500	14,500	-	0.0%
3000	MISCELLANEOUS	5,946	5,620	5,458	3,202	4,803	10,000	7,000	5,000	(5,000)	-50.0%
3360	VEHICLE RENTAL	362,636	370,307	401,250	397,268	414,938	428,585	440,000	455,000	26,415	6.2%
3420	PRINTING	2,688	1,293	1,767	1,929	1,849	3,000	3,000	3,000	-	0.0%
3510	INSURANCE	58,553	57,100	56,173	59,266	60,548	68,386	68,386	72,905	4,519	6.6%
3770	RADIO MAINTENANCE	688	1,590	-	1,318	630	1,500	1,492	4,000	2,500	166.7%
3840	EQUIPMENT LEASE/RENTAL	89,157	90,991	87,214	76,877	66,565	81,113	80,000	87,500	6,387	7.9%
4200	SUBSCRIPTIONS, DUES	15,430	12,656	11,156	18,372	26,067	29,386	28,000	28,000	(1,386)	-4.7%
4210	TRAINING	18,762	13,673	22,802	30,160	34,736	30,000	30,000	30,000	-	0.0%
4700	SWAT ASSESMENT	4,500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	-	0.0%
4800	UNIFORM CLEANING	8,926	9,020	8,303	9,998	12,048	10,000	13,000	12,000	2,000	20.0%
7410	WEAPONS	5,455	886	6,405	47,807	31,055	55,090	52,000	39,000	(16,090)	-29.2%
7430	EMERGENCY EQUIPMENT	50,963	93,160	59,113	43,808	85,571	63,632	62,000	43,500	(20,132)	-31.6%
	TOTAL	7,837,529	7,846,581	8,133,335	8,468,218	9,155,748	9,567,034	9,684,043	10,324,471	757,437	7.9%
	% CHANGE FROM PRIOR YEAR PROJECTED COSTS									6.61%	
	% CHANGE FROM PRIOR YEAR BUDGET									7.92%	
	SALARIES/WAGES	5,498,934	5,493,164	5,755,586	5,981,001	6,405,171	6,649,000	6,751,150	7,248,250	599,250	9.0%
	BENEFITS	1,574,873	1,584,398	1,541,458	1,654,753	1,838,506	1,951,300	1,979,700	2,086,900	135,600	6.9%
	MATERIALS/SUPPLIES	54,018	63,710	75,498	73,298	80,574	103,915	94,315	113,000	9,085	8.7%
	CONTRACTED SERVICES	198,703	191,322	192,415	202,920	207,443	228,385	228,878	242,405	12,020	5.3%
	EQUIPMENT	148,366	143,680	167,128	158,977	209,117	205,849	190,000	178,916	(26,933)	-13.1%
	VEHICLE RENTAL	362,636	370,307	401,250	397,268	414,938	428,585	440,000	455,000	26,415	6.2%
	TOTAL	7,837,529	7,846,581	8,133,335	8,468,218	9,155,748	9,567,034	9,684,043	10,324,471	755,437	7.9%

Police Expenses



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 mils. 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 PROPOSED 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 PROPOSED 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

						UPPER DUBLIN TOWNSHIP		11/6/2024		
						2024 BUDGET REQUEST				
DEPT:	LIBRARY REVENUES									
FUND	04									
ACCT		2020	2021	2022	2023	2024	2024	2025	NET CHANGE	
NO	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	FROM PRIOR	
		REVENUES	REVENUES	REVENUES	REVENUES	BUDGET	EXPENSES	BUDGET	YEAR BUDGET	
1000	Real Estate Tax	1,197,106	1,167,358	1,264,050	1,310,734	1,519,744	1,545,000	1,631,176	111,432	7.33%
2000	FINES	7,051	1,721	1,715	-				-	#DIV/0!
2100	LOST BOOK CHARGES	883	1,410	2,483	2,738	2,200	3,200	3,000	800	36.36%
0000	INTEREST INCOME	2,300	750	5,500	12,600	18,000	16,000	14,000	(4,000)	-22.22%
1300	EMPLOYEE CONTRIBUTIONS	1,655	1,959	3,501	4,849	3,300	6,480	6,800	3,500	106.06%
0700	STATE GRANTS	91,747	93,274	112,600	107,533	107,533	108,617	108,617	1,084	1.01%
6000	CONTRIBUTIONS	1,575								
6100	COPY/PRINTING	537	685	843	1,123	1,000	1,000	1,000	-	0.00%
	TOTAL	1,302,854	1,267,157	1,390,692	1,439,578	1,651,777	1,680,297	1,764,593	79,386	4.81%
	DEPARTMENT EARNINGS	105,748	99,799	126,642	128,843	132,033	135,297	133,417	1,384	
	% INCREASE OF G/F TRANSFER BUDGET TO ACTUAL									5.02%
	% INCREASE OF G/F TRANSFER BUDGET TO BUDGET									6.83%

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 PROPOSED 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:

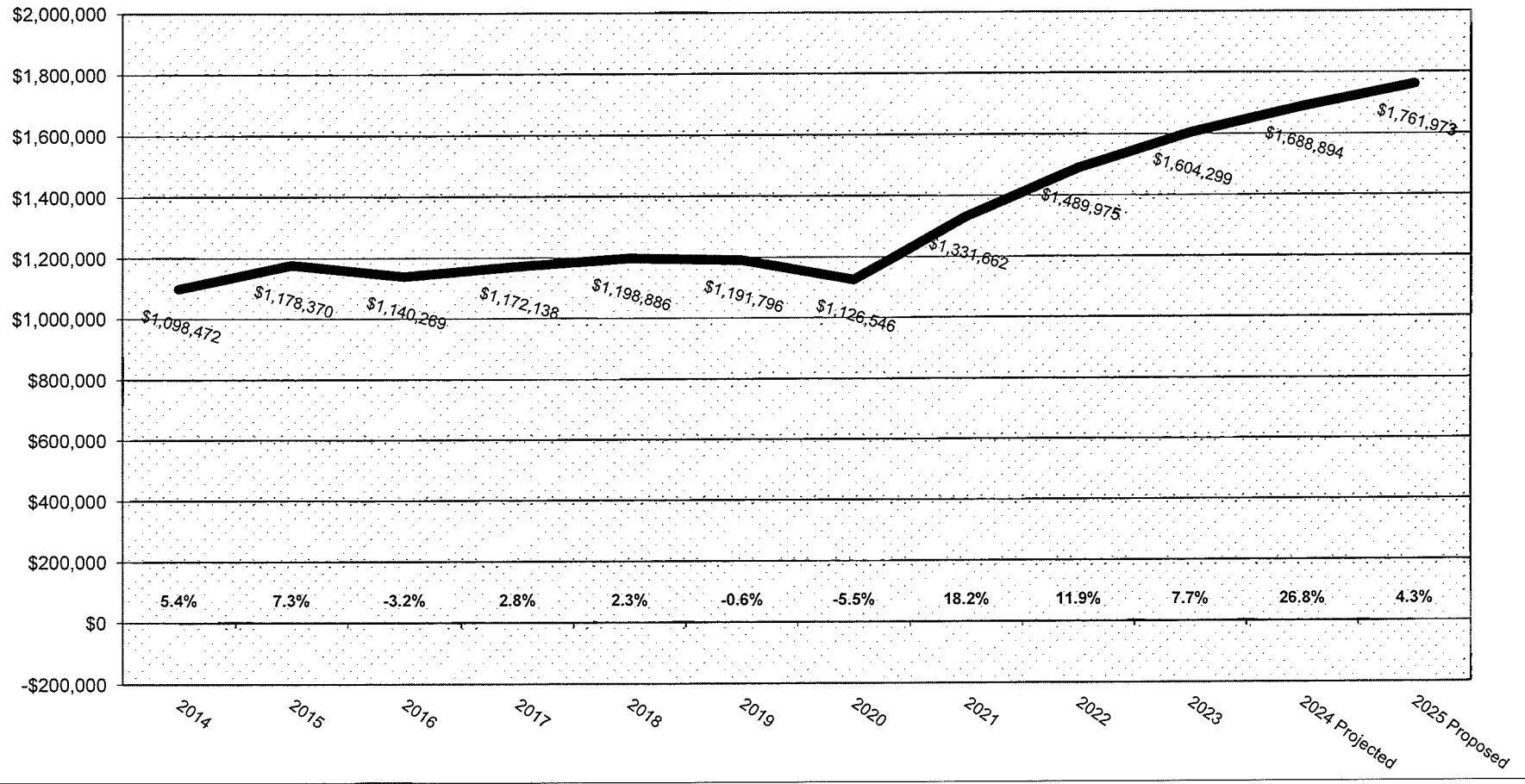
- MCLINC operating costs to cover administrative, maintenance, telecommunications, connection fees, internet access and hardware replacement - **\$40,500**
- Maintenance of self-check system and Envisionware - **\$4,500**
- Licenses and contracts for on-line services- **\$8,000**
- Lease for copy machines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

						UPPER DUBLIN TOWNSHIP 2025 BUDGET REQUEST			11/6/2024	
DEPT:	LIBRARY									
FUND	04-456									
ACCT NO	DESCRIPTION	2020 ACTUAL EXPENSES	2021 ACTUAL EXPENSES	2022 ACTUAL EXPENSES	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 PROPOSED BUDGET	NET CHANGE FROM PRIOR YEAR BUDGET	
1400	SALARIES	536,664	578,569	599,471	606,529	655,000	649,000	669,000	14,000	2.14%
1410	PART TIME SALARIES	167,873	292,013	376,728	427,265	438,000	430,000	453,330	15,330	3.50%
1520	DENTAL	12,118	12,446	13,919	15,338	15,066	16,375	15,066	0	0.00%
1540	LONG TERM DISABILITY	2,040	2,348	1,835	2,232	2,400	2,350	2,400	-	0.00%
1550	VISION	702	721	806	879	868	930	930	62	7.14%
1570	HMO	111,264	117,175	141,771	180,576	190,000	214,750	226,000	36,000	18.95%
1580	LIFE INSURANCE	1,426	1,518	1,386	1,492	1,589	1,571	1,589	-	0.00%
1610	FICA	52,651	65,550	73,940	77,931	83,615	82,544	85,858	2,244	2.68%
1620	UNEMPLOYMENT COMP	2,156	1,653	1,531	2,834	3,200	3,500	3,600	400	12.50%
1630	WORKERS COMP	3,103	2,560	3,075	3,487	3,700	3,700	3,700	-	0.00%
1640	VANTAGECARE	10,209	11,741	11,992	12,374	14,000	15,425	16,000	2,000	14.29%
2000	BOOKS	46,784	57,141	64,090	57,955	53,000	53,000	53,000	-	0.00%
2050	JUVENILE BOOKS	19,542	32,640	27,961	35,501	33,000	33,000	37,500	4,500	13.64%
2060	YA BOOKS	4,531	6,944	7,503	4,381	5,000	5,000	5,000	-	0.00%
2100	OFFICE SUPPLIES	10,382	9,359	8,438	8,878	12,000	8,000	11,000	(1,000)	-8.33%
2200	PERIODICALS	5,661	1,620	5,820	5,847	5,400	5,400	5,000	(400)	-7.41%
2300	AV MATERIALS	12,021	16,076	16,641	7,832	8,000	8,000	8,000	-	0.00%
2400	JUVENILE AV MATERIALS	2,601	5,276	5,475	5,255	6,000	6,000	9,000	3,000	50.00%
2500	YA AV MATERIALS	1,441	1,522	1,275	640	750	750	500	(250)	-33.33%
2700	DIGITAL MEDIA	69,379	63,357	58,495	79,595	87,000	87,000	90,500	3,500	4.02%
3120	GRANT EXPENSES			8,870	-				-	
3840	EQUIPMENT LEASE/RENTAL	947	561	2,181	2,181	2,000	2,000	2,000	-	0.00%
4200	MEMBERSHIPS/DUES	2,059	2,309	1,920	2,274	2,600	2,400	2,600	-	0.00%
4210	MILEAGE	113	72	206	170	400	200	400	-	0.00%
4500	CONTRACTED SERVICES	7,520	11,049	10,641	12,838	12,500	11,500	12,500	-	0.00%
4550	LIBRARY AUTOMATION	37,611	32,166	39,408	44,393	40,500	40,000	40,500	-	0.00%
5500	PUBLIC RELATIONS	4,030	2,105	2,951	4,647	5,000	4,500	5,000	-	0.00%
7400	FURNITURE/EQUIPMENT	1,718	3,171	1,646	976	2,000	2,000	2,000	-	0.00%
	TOTAL	1,126,546	1,331,662	1,489,975	1,604,299	1,682,587	1,688,894	1,761,973	79,386	4.72%
% CHANGE FROM PRIOR YEAR PROJECTED COSTS									4.33%	
% CHANGE FROM PRIOR YEAR BUDGET									4.72%	
SALARIES/WAGES										
		704,537	870,582	976,198	1,033,794	1,093,000	1,079,000	1,122,330	29,330	2.68%
BENEFITS										
		195,669	215,713	250,256	297,143	314,437	341,144	355,143	40,706	12.95%
MATERIALS/SUPPLIES										
		172,343	193,934	195,698	205,884	210,150	206,150	219,500	9,350	4.45%
CONTRACTED SERVICES										
		52,279	48,262	66,177	66,503	63,000	60,600	63,000	-	0.00%
EQUIPMENT										
		1,718	3,171	1,646	976	2,000	2,000	2,000	-	0.00%
		1,126,546	1,331,662	1,489,975	1,604,299	1,682,587	1,688,894	1,761,973	79,386	

Library Expenditures



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 PROPOSED 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**.

UPPER DUBLIN TOWNSHIP										11/1/2024
2025 BUDGET REQUEST										
DEPT:	CODE ENFORCEMENT									
FUND	01-413									
ACCT		2020	2021	2022	2023	2024	2024	2025	NET CHANGE	
NO	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	FROM PRIOR	
		EXPENSES	EXPENSES	EXPENSES	EXPENSES	BUDGET	EXPENSES	BUDGET	YEAR BUDGET	
1400	SALARIES	584,736	614,226	717,119	696,977	738,000	728,000	758,000	20,000	2.7%
1410	PART TIME SALARES	72,682	107,641	59,575	41,593	44,000	46,000	48,000	4,000	9.1%
1520	DENTAL	11,626	9,989	9,989	13,101	13,101	13,650	14,400	1,299	9.9%
1540	LONG TERM DISABILITY	2,006	2,064	2,188	2,695	2,800	2,641	2,800	-	0.0%
1550	VISION	655	553	593	767	770	711	828	58	7.5%
1570	HMO	130,254	125,603	112,121	166,816	175,000	177,000	190,000	15,000	8.6%
1580	LIFE INSURANCE	1,360	1,426	1,531	1,729	1,900	1,500	1,900	-	0.0%
1610	FICA	51,246	56,468	61,986	57,350	60,818	60,129	62,654	1,836	3.0%
1620	UNEMPLOYMENT COMP	1,294	1,033	901	1,771	3,000	3,900	4,000	1,000	33.3%
1630	WORKERS COMP	3,076	2,560	3,075	4,068	4,326	4,400	4,400	74	1.7%
1640	VANTAGECARE	11,758	11,945	15,428	14,519	16,000	16,650	17,000	1,000	6.3%
1830	OVERTIME	14,665	32,576	33,235	10,778	13,000	12,000	13,000	-	0.0%
2100	OFFICE SUPPLIES	5,216	6,942	7,518	4,097	8,000	5,500	7,500	(500)	-6.3%
2200	MATERIAL/SUPPLIES	727	519	105	953	-	-	-	-	#DIV/0!
2380	UNIFORMS	589	2,038	1,988	2,228	3,500	3,500	3,800	300	8.6%
3120	CONSULTING FEES	26,715	11,703	36,898	3,416	5,000	5,000	5,000	-	0.0%
3125	CONSULTANT PLAN REVIEW	55,792	69,519	82,477	50,880	55,000	62,000	60,000	5,000	9.1%
3140	ZONING HEARING BD LEGAL	29,835	31,892	44,131	11,297	-	-	-	-	#DIV/0!
3360	VEHICLE O & M	43,793	45,287	46,826	46,035	47,093	50,000	52,000	4,907	10.4%
3370	MILEAGE	450	122	183	907	1,500	1,500	1,500	-	0.0%
3410	ADVERTISING	6,828	13,054	10,763	-	-	-	-	-	#DIV/0!
3420	PRINTING	1,435	4,266	8,885	1,147	6,000	3,000	5,000	(1,000)	-16.7%
3840	EQUIPMENT LEASE/RENTAL	3,468	781	761	7,766	8,000	7,500	8,000	-	0.0%
4220	SUBSCRIPTIONS, DUES	1,409	471	1,483	551	2,000	1,500	2,000	-	0.0%
4500	CONTRACTED SERVICES	8,410	4,149	6,834	4,483	10,000	8,000	10,000	-	0.0%
	TOTAL	1,070,024	1,156,826	1,266,593	1,145,924	1,218,808	1,214,081	1,271,782	52,974	4.3%
% CHANGE FROM PRIOR YEAR PROJECTED COSTS										4.75%
% CHANGE FROM PRIOR YEAR BUDGET										4.35%
SALARIES/WAGES										
		672,082	754,443	809,929	749,347	795,000	786,000	819,000	24,000	3.0%
BENEFITS										
		213,274	211,642	207,813	262,816	277,715	280,581	297,982	20,267	7.3%
MATERIALS/SUPPLIES										
		6,531	9,499	9,611	7,278	11,500	9,000	11,300	(200)	-1.7%
CONTRACTED SERVICES										
		134,343	135,955	192,415	80,448	87,500	88,500	91,500	4,000	4.6%
VEHICLE RENTAL										
		43,793	45,287	46,826	46,035	47,093	50,000	52,000	4,907	10.4%
		1,070,024	1,156,826	1,266,593	1,145,924	1,218,808	1,214,081	1,271,782	52,974	4.3%

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 PROPOSED 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**

		UPPER DUBLIN TOWNSHIP 2025 BUDGET REQUEST				11/1/2024	
DEPT:	ZONING						
FUND	01-414						
ACCT NO	DESCRIPTION	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 PROPOSED BUDGET	NET CHANGE FROM PRIOR YEAR BUDGET	
1400	SALARIES	87,780	87,000	87,750	140,600	53,600	61.6%
1410	PART TIME SALARES	18,280	23,000	27,000	-	(23,000)	-100.0%
1520	DENTAL	1,965	1,965	1,965	3,767	1,802	91.7%
1540	LONG TERM DISABILITY	400	400	400	400	-	0.0%
1550	VISION	101	110	110	200	90	81.8%
1570	HMO	17,806	18,750	20,250	40,000	21,250	113.3%
1580	LIFE INSURANCE	317	159	317	450	291	183.0%
1610	FICA	7,786	8,415	8,778	10,756	2,341	27.8%
1620	UNEMPLOYMENT COMP	133	200	250	450	250	125.0%
1630	WORKERS COMP	484	500	500	500	-	0.0%
1640	VANTAGECARE	1,658	1,750	2,070	3,500	1,750	100.0%
2100	OFFICE SUPPLIES	55	1,000	500	1,000	-	0.0%
3120	CONSULTING FEES	50,741	55,600	35,000	15,000	(40,600)	-73.0%
3140	ZONING HEARING BD LEGAL	11,061	25,000	30,000	30,000	5,000	20.0%
3370	MILEAGE	172	500	500	500	-	0.0%
3410	ADVERTISING	13,550	12,000	15,500	15,000	3,000	25.0%
7200	SUBSCRIPTIONS, DUES	125	1,000	500	500	(500)	-50.0%
	TOTAL	212,415	237,349	231,390	262,623	25,274	10.6%
% CHANGE FROM PRIOR YEAR PROJECTED COSTS						13.50%	
% CHANGE FROM PRIOR YEAR BUDGET						10.65%	
SALARIES/WAGES							
		106,060	110,000	114,750	140,600	30,600	27.8%
BENEFITS							
		30,650	32,249	34,640	60,023	27,774	86.1%
MATERIALS/SUPPLIES							
		55	1,000	500	1,000	-	0.0%
CONTRACTED SERVICES							
		75,649	94,100	81,500	61,000	(33,100)	-35.2%
		212,415	237,349	231,390	262,623	25,274	10.6%

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 PROPOSED 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**

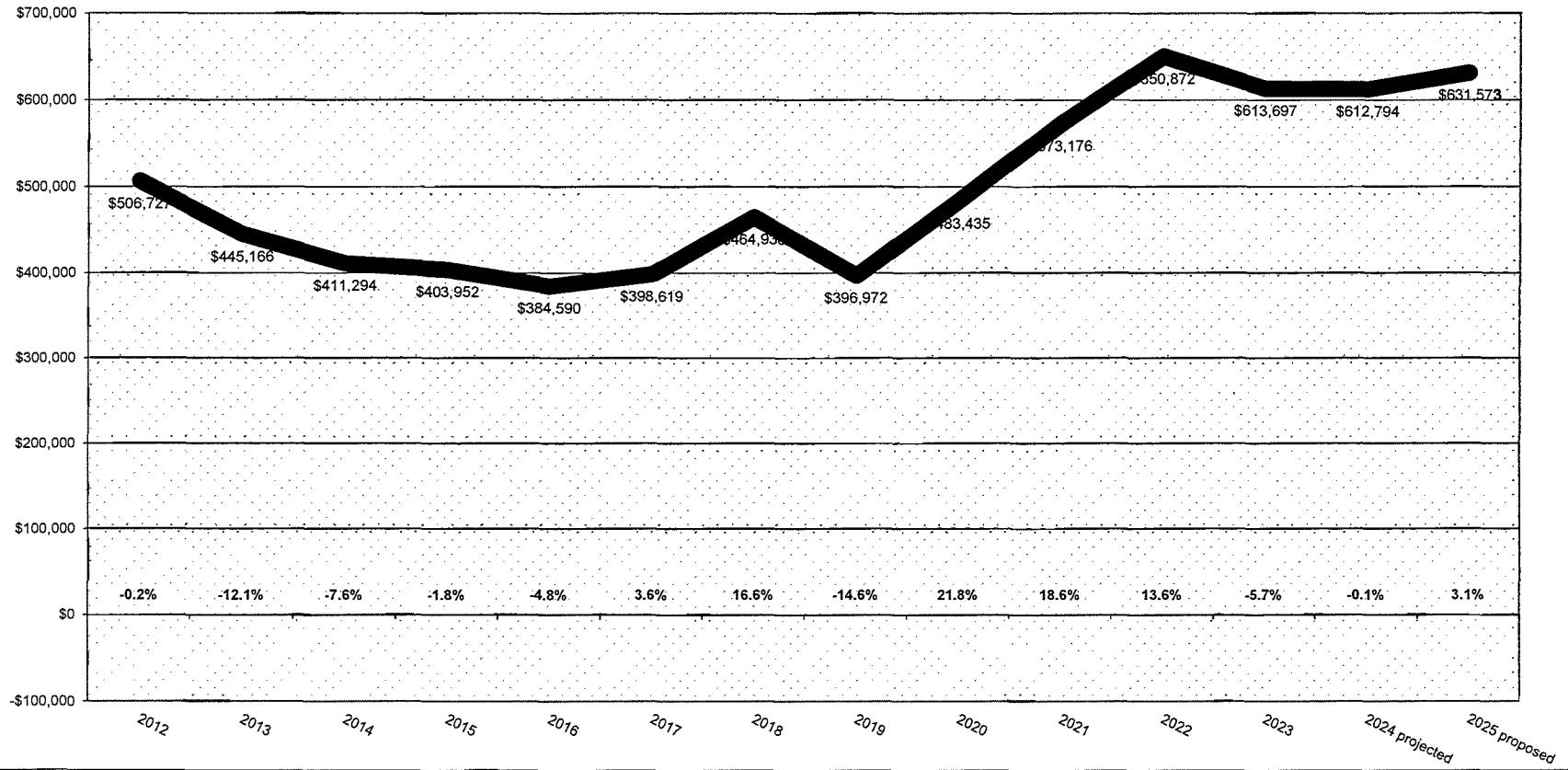
Contractual Services: Utility and janitorial costs are the bulk of the \$566,495 contractual services budget that includes:

- 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**

						UPPER DUBLIN TOWNSHIP		11/1/2024		
						2025 BUDGET REQUEST				
DEPT:	TOWNSHIP BUILDINGS									
FUND:	01-409									
ACCT NO	DESCRIPTION	2020 ACTUAL EXPENSES	2021 ACTUAL EXPENSES	2022 ACTUAL EXPENSES	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 PROPOSED BUDGET	NET CHANGE FROM PRIOR YEAR BUDGET	
1400	PART TIME SALARIES	40,631	35,643	37,511	27,048	32,000	34,300	35,000	3,000	9.4%
1610	FICA	3,065	2,725	2,854	2,180	2,448	2,624	2,678	230	9.4%
1620	UNEMPLOYMENT COMP	323	310	338	664	750	975	1,000	250	33.3%
1630	WORKERS COMP	3,012	2,485	2,984	3,293	3,400	3,400	3,400	-	0.0%
2100	MATERIALS/SUPPLIES	50,832	22,059	21,898	19,683	25,000	23,000	23,000	(2,000)	-8.0%
2200	520 VIRGINIA DRIVE MATERIALS	4,440	7,308	9,123	8,267	10,000	10,000	10,000	-	0.0%
3120	INSURANCE	-	495	495	990	495	495	495	-	0.0%
3420	ELECTRICITY	87,044	73,762	93,928	101,205	105,000	82,000	92,000	(13,000)	-12.4%
3425	520 VIRGINIA DRIVE UTILITIES	36,521	71,543	116,760	126,949	128,000	124,000	128,000	-	0.0%
4200	WATER	3,034	2,852	2,894	3,456	4,000	8,000	8,000	4,000	100.0%
4210	BUILDING MAINTENANCE	101,602	116,221	78,410	44,203	50,000	36,000	38,000	(12,000)	-24.0%
4220	NHCC EXPENSES	22,443	20,736	24,849	41,929	30,000	40,000	42,000	12,000	40.0%
4500	CONTRACTED SERVICES	61,296	75,085	82,025	104,332	80,000	108,000	108,000	28,000	35.0%
4510	520 VIRGINIA DRIVE CONTRACTS	41,317	119,587	165,911	105,633	135,000	105,000	115,000	(20,000)	-14.8%
4520	BUILDING PROJECTS	27,875	22,365	10,892	23,864	25,000	35,000	25,000	-	0.0%
	TOTAL	483,435	573,176	650,872	613,697	631,093	612,794	631,573	480	0.1%
% CHANGE FROM PRIOR YEAR PROJECTED COSTS									3.06%	
% CHANGE FROM PRIOR YEAR BUDGET									0.08%	
SALARIES/WAGES		40,631	35,643	37,511	27,048	32,000	34,300	35,000	3,000	9.4%
BENEFITS		6,400	5,520	6,176	6,137	6,598	6,999	7,078	480	7.3%
MATERIALS/SUPPLIES		50,832	22,059	21,898	19,683	25,000	23,000	23,000	(2,000)	-8.0%
CONTRACTED SERVICES		385,571	509,954	585,287	560,828	567,495	548,495	566,495	(1,000)	-0.2%
		483,435	573,176	650,872	613,697	631,093	612,794	631,573	480	0.1%

Township Buildings



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 PROPOSED 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 PROPOSED 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**

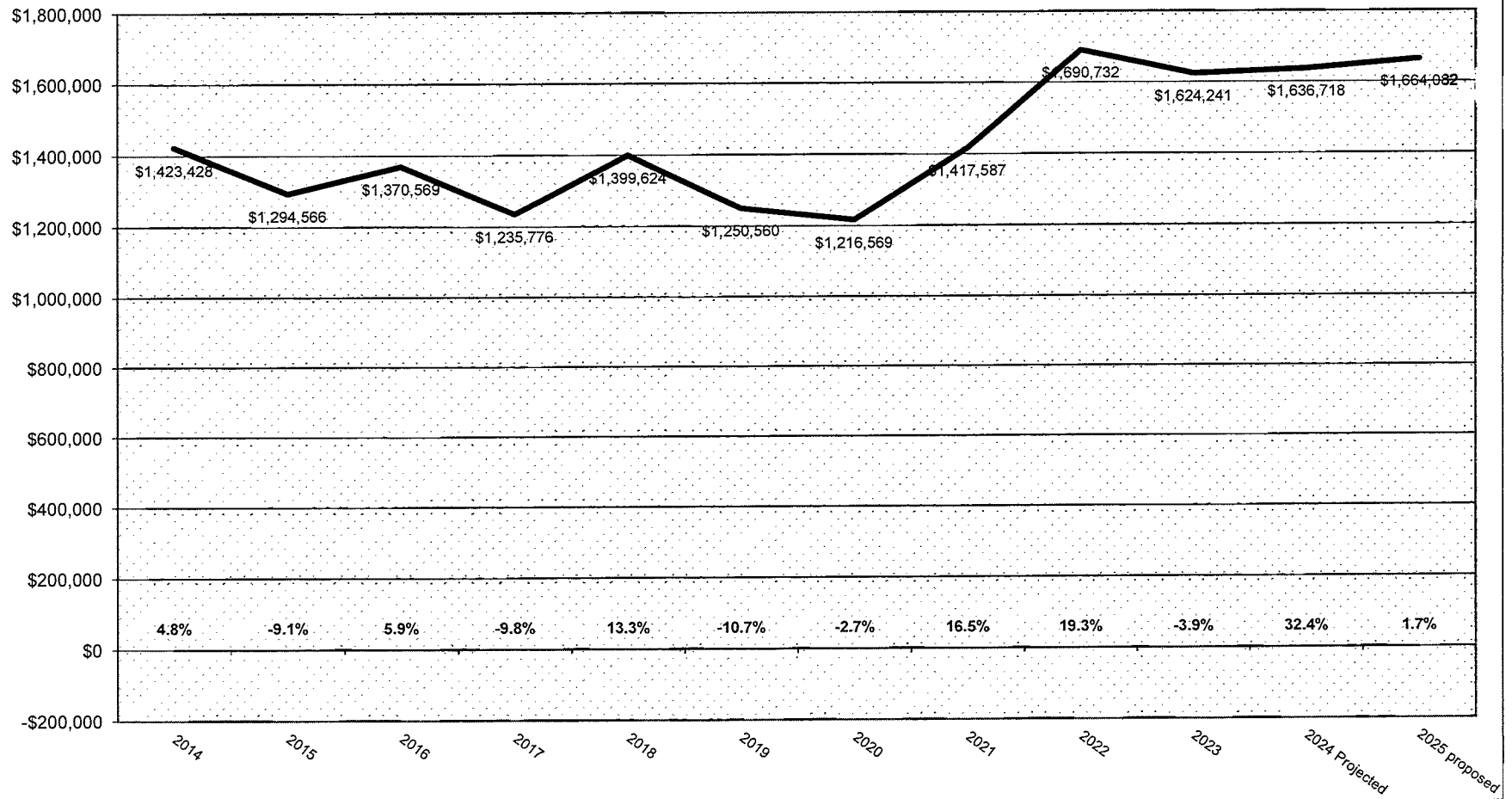
- Computer equipment for truck analysis - **\$6,000**
- Uniforms, including rain gear, boots, gloves and safety equipment - **\$5,000**
- Office and computer supplies - **\$1,500**

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**

						UPPER DUBLIN TOWNSHIP 2025 BUDGET REQUEST			11/6/2024		
DEPT:	FLEET										
FUND	06-437										
ACCT NO	DESCRIPTION	2020 ACTUAL EXPENSES	2021 ACTUAL EXPENSES	2022 ACTUAL EXPENSES	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 PROPOSED BUDGET	NET CHANGE FROM PRIOR YEAR BUDGET		
1400	SALARIES	405,848	438,765	461,652	478,406	505,000	505,000	543,500	38,500	7.6%	
1520	DENTAL	10,207	10,480	10,480	10,480	10,480	10,480	10,480	-	0.0%	
1540	LONG TERM DISABILITY	1,450	1,900	1,742	1,900	1,900	1,900	1,900	-	0.0%	
1550	VISION	579	599	599	599	600	600	600	-	0.0%	
1570	HMO	136,997	148,584	146,101	141,268	150,000	153,000	159,000	9,000	6.0%	
1580	LIFE INSURANCE	1,043	1,109	1,016	1,109	1,109	1,109	1,109	-	0.0%	
1610	FICA	31,067	33,385	35,463	36,993	39,015	39,398	42,343	3,328	8.5%	
1620	UNEMPLOYMENT COMP	647	744	630	1,063	1,200	1,400	1,500	300	25.0%	
1630	WORKERS COMP	25,462	21,008	25,232	28,088	29,750	29,750	29,750	-	0.0%	
1640	VANTAGECARE	8,792	11,212	11,365	11,122	12,500	12,725	13,000	500	4.0%	
1830	OVERTIME	4,488	7,545	9,361	8,066	5,000	10,000	10,000	5,000	100.0%	
2100	OFFICE SUPPLIES	1,839	1,521	2,873	140	1,500	500	1,500	-	0.0%	
2130	SHOP SUPPLIES	8,234	12,433	12,841	13,403	15,300	17,500	16,500	1,200	7.8%	
2310	GASOLINE	51,997	111,386	153,084	137,570	162,000	140,000	126,900	(35,100)	-21.7%	
2320	DIESEL FUEL	83,389	151,870	280,257	206,179	269,500	180,000	185,500	(84,000)	-31.2%	
2350	LUBRICANTS	21,879	21,930	19,368	16,431	22,000	14,000	20,000	(2,000)	-9.1%	
2380	UNIFORMS	4,939	3,439	4,773	5,253	4,100	4,900	5,000	900	22.0%	
2500	AUTO PARTS	198,851	197,302	193,457	256,969	210,000	240,000	220,000	10,000	4.8%	
2505	SNOW EQUIPMENT PARTS	21,989	73,214	32,661	9,233	32,000	34,000	32,000	-	0.0%	
2510	LEAF MACHINE PARTS	13,316	10,646	24,718	6,387	10,200	12,000	12,000	1,800	17.6%	
2515	YARD WASTE PARTS	7,837	5,444	31,223	8,247	11,000	20,000	15,000	4,000	36.4%	
2520	TIRES	77,057	63,978	86,092	87,786	82,000	82,000	82,000	-	0.0%	
2600	MINOR EQUIPMENT	12,788	15,232	13,490	16,366	16,000	18,000	16,000	-	0.0%	
3000	MISCELLANEOUS	166	308	154	172	500	750	-	(500)	-100.0%	
3510	INSURANCE	54,196	44,602	49,735	54,577	58,000	56,928	66,000	8,000	13.8%	
3720	ACCIDENT REPAIRS	5,705	2,858	8,818	36,927	8,000	11,510	8,000	-	0.0%	
3740	OUTSIDE BODY WORK	3,866	4,828	2,695	2,975	6,000	6,000	6,000	-	0.0%	
3750	MECHANICAL REPAIRS	17,900	16,055	69,183	39,501	30,000	22,000	30,000	-	0.0%	
3770	RADIO EQUIPMENT/REPAIR	2,684	2,704	-	3,954	4,500	7,268	4,500	-	0.0%	
4200	SUBSCRIPTION/DUES	1,358	2,506	1,668	3,078	1,900	4,000	4,000	2,100	110.5%	
	TOTAL	1,216,569	1,417,587	1,690,732	1,624,241	1,701,054	1,636,718	1,664,082	(36,972)	-2.2%	
% CHANGE FROM PRIOR YEAR PROJECTED COSTS									1.67%		
% CHANGE FROM PRIOR YEAR BUDGET									-2.17%		
SALARIES/WAGES		410,335	446,310	471,013	486,472	510,000	515,000	553,500	43,500	8.5%	
BENEFITS		216,244	229,022	232,629	232,622	246,554	250,362	259,682	13,128	5.3%	
MATERIALS/SUPPLIES		504,282	668,703	854,991	764,136	836,100	763,650	732,400	(103,700)	-12.4%	
CONTRACTED SERVICES		85,708	73,553	132,099	141,011	108,400	107,706	118,500	10,100	9.3%	
		1,216,569	1,417,587	1,690,732	1,624,241	1,701,054	1,636,718	1,664,082	(36,972)	-2.2%	
EQUIPMENT		1,445,036	593,898	718,344	1,112,957	1,271,800	1,869,795	826,000			
TOTAL		2,661,605	2,011,485	2,409,076	2,737,198	2,972,854	3,506,513	2,490,082			

Fleet Expenditures



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	\$0

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.

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

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 PROPOSED 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 PROPOSED 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

						UPPER DUBLIN TOWNSHIP		11/6/2024		
						2025 BUDGET REQUEST				
DEPT:	P & R REVENUES									
FUND	05									
ACCT		2020	2021	2022	2023	2024	2024	2025	NET CHANGE	
NO	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	FROM PRIOR	
		REVENUES	REVENUES	REVENUES	REVENUES	REVENUES	REVENUES	REVENUES	YEAR BUDGET	
1000	REAL ESTATE TAX	1,951,601	1,991,211	2,137,876	2,226,514	2,418,313	2,436,515	2,529,745	111,432	4.6%
0000	INTEREST INCOME	3,000	750	5,000	19,000	24,000	18,000	20,000	(4,000)	-16.7%
1200	STATE GRANTS	68,934	71,959	78,526	81,590	89,167	94,373	96,260	7,093	8.0%
1300	EMPLOYEE CONTRIBUTIONS	3,950	3,567	3,825	6,362	6,500	7,650	8,000	1,500	23.1%
3000	GENERAL TRIPS	13,287	27,523	10,913	52,334	41,596	100,521	46,686	5,090	12.2%
3027	PARK RENTAL	8,548	55,644	30,193	35,860	35,000	51,030	43,100	8,100	23.1%
3029	DONATIONS	22,010	30,165	29,772	36,989	30,828	31,105	35,209	4,381	14.2%
3030	OTHER SITEWATCH SERVICES	-	1,637	2,080	1,700	3,125	2,063	750	(2,375)	-76.0%
3050	NORTH HILLS CAMP	2,000	3,540	2,950	2,280	2,000	2,000	2,000	-	0.0%
3060	SUMMER PROGRAMS	80,076	242,241	281,953	347,054	288,774	422,400	309,340	20,566	7.1%
3070	FALL/WINTER/SPRING PROGRAMS	94,945	75,008	89,420	101,038	59,414	94,897	62,340	2,926	4.9%
3080	SPECIAL EVENTS	13,784	10,540	6,059	64,779	42,665	76,062	74,215	31,550	73.9%
3090	POOL RENTAL	-	30,993	45,188	40,663	32,645	45,000	38,000	5,355	16.4%
3100	ETC	1,680	5,202	980					-	#DIV/0!
	TOTAL	2,263,813	2,549,979	2,724,734	3,016,164	3,074,027	3,381,616	3,265,645	191,618	6.2%
	PROGRAMS	212,319	416,158	419,517	601,066	467,449	744,910	535,681	60,132	
	0100 TR FROM OTHER FUNDS				15,000					
6500	TRANSFER TO PENSION FUND	(158,931)	(159,442)	(141,297)	(144,843)	(125,865)	(127,248)	(128,681)	(2,816)	
		(158,931)	(159,442)	(141,297)	(129,843)	(125,865)	(127,248)	(128,681)	(2,816)	
	TOTAL	2,104,882	2,390,537	2,583,437	2,886,321	2,948,162	3,254,368	3,136,964	188,802	
	% CHANGE FROM PRIOR YEAR PROJECTED REVENUES								6.23%	
	% CHANGE FROM PRIOR YEAR BUDGET									

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.

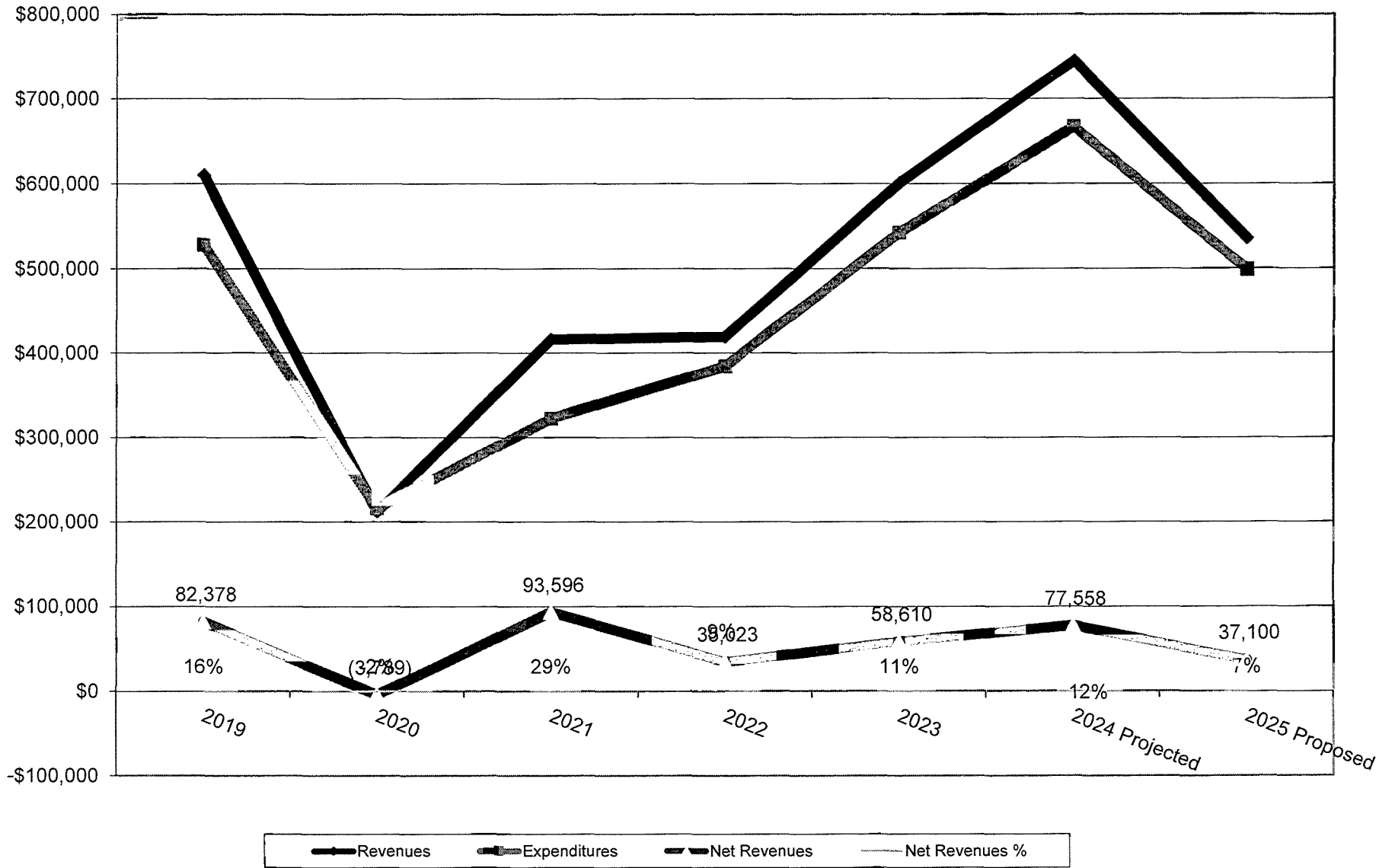
EXPENDITURE CATEGORY	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 PROPOSED BUDGET
SALARIES/WAGES	1,421,317	1,514,927	1,538,549	1,617,589
FRINGE BENEFITS	517,405	538,941	533,100	555,827
MATERIALS/SUPPLIES	493,073	389,767	551,156	409,060
CONTRACTED SERVICES	394,240	354,576	422,788	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 PROPOSED 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
SITEWATCH	39,454	47,807	46,149	47,380
TOTAL	2,985,292	2,973,368	3,220,751	3,167,716

P&R Programs Revenues & Expenditures



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 PROPOSED 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**

						UPPER DUBLIN TOWNSHIP			11/6/2024	
						2025 BUDGET REQUEST				
DEPT:	P & R ADMINISTRATION									
FUND	05-451									
ACCT NO	DESCRIPTION	2020 ACTUAL EXPENSES	2021 ACTUAL EXPENSES	2022 ACTUAL EXPENSES	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 PROPOSED BUDGET	NET CHANGE FROM PRIOR YEAR BUDGET	
1400	SALARIES	387,727	432,703	427,823	470,366	477,000	476,000	494,000	17,000	3.6%
1410	PART TIME SALARIES	16,651	20,895	27,096	27,367	33,318	31,900	34,400	1,082	3.2%
1520	DENTAL	8,952	9,225	10,371	10,917	10,481	10,480	10,480	(1)	0.0%
1540	LONG TERM DISABILITY	1,633	1,644	1,437	1,701	1,850	1,828	1,850	-	0.0%
1550	VISION	521	516	575	607	600	839	840	240	40.0%
1570	HMO	104,694	105,590	105,870	134,552	132,108	136,500	145,218	13,110	9.9%
1580	LIFE INSURANCE	1,043	1,043	924	1,109	1,120	1,109	1,120	-	0.0%
1610	FICA	30,508	33,915	34,287	33,035	39,039	38,854	40,423	1,383	3.5%
1620	UNEMPLOYMENT COMP	719	703	675	1,151	1,300	1,500	1,800	500	38.5%
1630	WORKERS COMP	4,563	3,765	4,522	5,037	5,304	5,304	5,304	-	0.0%
1640	VANTAGECARE	8,197	8,343	9,867	9,935	11,000	11,600	12,000	1,000	9.1%
1830	OVERTIME	2,950	6,496	4,272	5,856	6,500	6,450	6,900	400	6.2%
2100	OFFICE SUPPLIES	1,355	1,705	2,753	1,606	2,000	1,900	2,000	-	0.0%
3120	CREDIT CARD FEES	8,592	8,486	9,941	12,016	7,000	13,225	-	(7,000)	-100.0%
3370	AUTO ALLOWANCE	4,177	4,509	4,211	4,072	6,000	4,870	5,250	(750)	-12.5%
3510	INSURANCE	12,058	12,438	15,691	21,987	30,308	31,183	34,065	3,757	12.4%
3740	EQUIPMENT MAINTENANCE	3,875	3,875	3,905	3,905	4,255	3,905	8,000	3,745	88.0%
3840	EQUIPMENT LEASE	2,683	563	1,689	960	-	-	-	-	#DIV/0!
4200	SUBSCRIPTIONS, DUES	1,034	1,473	2,332	1,488	1,914	3,040	3,600	1,686	88.1%
	TOTAL	601,931	657,887	668,240	747,667	771,097	780,487	807,250	36,153	4.7%
% CHANGE FROM PRIOR YEAR PROJECTED COSTS									3.43%	
% CHANGE FROM PRIOR YEAR BUDGET									4.69%	
<hr/>										
SALARIES/WAGES		407,328	460,094	459,191	503,589	516,818	514,350	535,300	18,482	3.6%
BENEFITS		160,829	164,743	168,528	198,044	202,802	208,014	219,035	16,233	8.0%
MATERIALS/SUPPLIES		1,355	1,705	2,753	1,606	2,000	1,900	2,000	-	0.0%
CONTRACTED SERVICES		32,418	31,344	37,768	44,428	49,477	56,223	50,915	1,438	2.9%
		601,931	657,887	668,240	747,667	771,097	780,487	807,250	36,153	4.7%

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 PROPOSED 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**

						UPPER DUBLIN TOWNSHIP		11/6/2024		
						2025 BUDGET REQUEST				
DEPT:	RECREATION									
FUND	05-452									
ACCT		2020	2021	2022	2023	2024	2024	2025	NET CHANGE	
NO	DESCRIPTION	ACTUAL EXPENSES	ACTUAL EXPENSES	ACTUAL EXPENSES	ACTUAL EXPENSES	ADOPTED BUDGET	PROJECTED EXPENSES	PROPOSED BUDGET	FROM PRIOR YEAR BUDGET	
1410	PT SALARIES	85,310	69,429	67,481	91,978	107,122	128,000	117,400	10,278	9.6%
1610	FICA	6,632	5,319	5,136	7,063	8,195	9,792	8,981	786	9.6%
1620	UNEMPLOYMENT COMP	791	723	540	974	1,100	1,200	1,400	300	27.3%
1630	WORKERS COMP	2,418	1,995	2,397	2,615	2,800	2,800	2,800	-	0.0%
2380	UNIFORMS	392	881	1,143	1,284	3,080	2,460	2,650	(430)	-14.0%
2470	RECREATIONAL SUPPLIES	816	4,578	2,423	6,920	4,700	8,000	7,000	2,300	48.9%
3420	PRINTING	20,881	15,905	36,655	25,443	35,550	31,700	35,000	(550)	-1.5%
4500	NORTH HILLS RECREATION	2,720	20,828	18,663	14,287	20,000	20,000	20,000	-	0.0%
4600	SUMMER PROGRAMS	45,125	115,220	179,513	220,692	139,663	260,250	157,400	17,737	12.7%
4650	SUMMER CONCERTS	1,174	7,067	8,879	10,915	10,025	10,584		(10,025)	-100.0%
4700	FALL/WINTER/SPRING PROGRAM:	33,309	53,239	59,864	59,428	37,671	64,700	42,000	4,329	11.5%
	ETC	586	2,764	470	-				-	#DIV/0!
4800	SPECIAL EVENTS	13,067	8,053	7,774	82,244	38,715	73,700	79,200	40,485	104.6%
4900	GENERAL TRIPS	10,584	23,043	12,250	32,899	39,865	84,750	44,750	4,885	12.3%
	TOTAL	223,805	329,047	403,189	556,744	448,486	697,936	518,581	70,095	15.6%
% CHANGE FROM PRIOR YEAR PROJECTED COSTS									-25.70%	
% CHANGE FROM PRIOR YEAR BUDGET									15.63%	
SALARIES/WAGES										
		85,310	69,429	67,481	91,978	107,122	128,000	117,400	10,278	9.6%
BENEFITS										
		9,841	8,038	8,073	10,652	12,095	13,792	13,181	1,086	9.0%
MATERIALS/SUPPLIES										
		83,536	201,814	270,486	313,527	215,139	365,994	229,050	13,911	6.5%
CONTRACTED SERVICES										
		45,118	49,766	57,149	140,587	114,130	190,150	158,950	44,820	39.3%
		223,805	329,047	403,189	556,744	448,486	697,936	518,581	70,095	15.6%

**ANALYSIS OF RECREATION PROGRAM REVENUES AND EXPENDITURES
FOR YEAR 2025**

PROGRAM REVENUES		CORRESPONDING PROGRAM EXPENDITURES	
3027 PARK FACILITY RENTALS	\$43,100	1410 PROGRAM SALARIES	130,581
3000 GENERAL TRIPS	46,686	4900 GENERAL TRIPS	44,750
3060 SUMMER PROGRAMS	309,340	4600 SUMMER PROGRAMS	157,400
3070 FALL/WINTER/SPRING PROGRAMS	62,340	4700 FALL/WINTER/SPRING PROGRAMS	42,000
3080 SPECIAL EVENTS	74,215	4800 SPECIAL EVENTS	79,200
TOTAL PROGRAM REVENUES	\$535,681	TOTAL DIRECT PROGRAM EXPENDITURES	453,931
		OTHER PROGRAM RELATED EXPENDITURES	
		-GENERAL RECREATION SUPPLIES	7,000
		-PRINTING BROCHURES, PERMITS, FLIERS	35,000
		-PROGRAM STAFF UNIFORMS	2,650
TOTAL PROGRAM REVENUES	535,681	TOTAL PROGRAM EXPENDITURES	498,581

TOTAL: REVENUES OVER EXPENDITURES

\$37,100

PERCENTAGE: REVENUES OVER DIRECT EXPENDITURES

18.0%

PERCENTAGE: REVENUES OVER ALL EXPENDITURES

7.4%

THE BALANCE OF \$37,100 FUNDS ADMINISTRATION COSTS TO SUPPORT PROGRAMS AND THE NORTH HILLS SUMMER CAMP CONTRIBUTION

ANALYSIS OF PARKS & RECREATION PROGRAM EXPENDITURES

	2019	2020	2021	2022	2023	2024 Projected	2025 Proposed
3000 General Trips	148,133	13,287	27,523	10,913	52,334	100,521	46,686
3027 Park Facility Rentals	31,290	8,548	55,644	30,193	35,860	51,030	43,100
3060 Summer Programs	303,023	80,076	242,241	281,953	347,054	422,400	309,340
3070 Fall/Winter/Spring Programs	64,801	94,945	75,008	89,420	101,038	94,897	62,340
3080 Special Events	21,892	13,784	10,540	6,059	64,779	76,062	74,215
3100 Everybody's Theater Company	40,878	1,680	5,202	980	-		
Total	610,018	212,320	416,158	419,518	601,065	744,910	535,681

Program Salaries	103,522	85,310	69,429	67,481	91,978	128,000	117,400
Employer Taxes	11,193	9,841	8,037	8,073	10,652	13,792	13,181
2380 Uniforms	1,233	392	881	1,143	1,284	2,460	2,650
2470 Supplies	1,407	816	4,578	2,423	6,920	8,000	7,000
3420 Printing	27,827	15,905	30,251	36,655	25,443	31,700	35,000
4600 Summer Programs	134,835	45,125	115,220	179,513	220,692	260,250	157,400
4650 Summer Concerts	8,107	1,174	7,067	8,879	10,915		
4700 Fall/Winter/Spring Programs	37,875	33,309	53,239	59,834	59,428	64,700	42,000
4760 Everybody's Theater Company	38,565	586	2,764	470	-		
4800 Special Events	13,075	13,067	8,053	7,774	82,244	73,700	79,200
4900 General Trips	150,002	10,584	23,043	12,250	32,899	84,750	44,750
Total	527,640	216,109	322,562	384,495	542,455	667,352	498,581

Net Revenues	82,378	(3,789)	93,596	35,023	58,610	77,558	37,100
% of Expenditures	16%	-2%	29%	9%	11%	12%	7%

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 PROPOSED 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**

UPPER DUBLIN TOWNSHIP										11/6/2024
2025 BUDGET REQUEST										
DEPT:	POOL									
FUND	05-453									
ACCT NO	DESCRIPTION	2020 ACTUAL EXPENSES	2021 ACTUAL EXPENSES	2022 ACTUAL EXPENSES	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 PROPOSED BUDGET	NET CHANGE FROM PRIOR YEAR BUDGET	
1410	SALARIES	-	31,154	31,326	42,276	51,966	64,114	62,875	10,909	21.0%
1610	FICA	-	2,374	2,389	3,234	3,975	4,905	4,810	835	21.0%
1620	UNEMPLOYMENT COMP	467	537	450	753	850	1,000	1,100	250	29.4%
1630	WORKERS COMP	1,167	1,355	1,628	1,792	1,900	1,900	1,900	-	0.0%
2100	SUPPLIES	1,359	3,026	1,423	6,460	4,725	9,613	5,225	500	10.6%
2220	CHEMICALS	-	10,652	14,371	13,786	14,842	13,400	15,600	758	5.1%
2600	MINOR EQUIPMENT	-	1,375	1,718	3,533	5,660	1,806	5,660	-	0.0%
3610	ELECTRICITY	710	2,251	2,814	3,619	3,250	3,450	3,450	200	6.2%
3660	WATER	1,133	8,944	9,398	11,897	7,500	9,000	9,000	1,500	20.0%
3730	MAINTENANCE/REPAIRS	7,581	9,039	12,608	21,743	18,240	7,150	17,440	(800)	-4.4%
	TOTAL	12,416	70,706	78,127	109,093	112,908	116,338	127,060	14,152	12.5%
	POOL REVENUES	-	30,993	46,188	40,663	32,645	45,413	34,525		
	OPERATING LOSS	12,416	39,713	31,939	68,430	80,263	70,925	92,535		
	% CHANGE FROM PRIOR YEAR PROJECTED COSTS								9.22%	
	% CHANGE FROM PRIOR YEAR BUDGET								12.53%	
	SALARIES/WAGES	-	31,154	31,326	42,276	51,966	64,114	62,875	10,909	21.0%
	BENEFITS	1,634	4,266	4,468	5,779	6,725	7,805	7,810	1,085	16.1%
	MATERIALS/SUPPLIES	1,359	15,052	17,513	23,778	25,227	24,819	26,485	1,258	5.0%
	CONTRACTED SERVICES	9,423	20,234	24,820	37,259	28,990	19,600	29,890	900	3.1%
		12,416	70,706	78,127	109,093	112,908	116,338	127,060	14,152	12.5%

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 PROPOSED 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**.

					UPPER DUBLIN TOWNSHIP			11/6/2024		
					2025 BUDGET REQUEST					
DEPT:	PARK MAINTENANCE									
FUND	05-454									
ACCT		2020	2021	2022	2023	2024	2024	2025	NET CHANGE	
NO	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	FROM PRIOR	
		EXPENSES	EXPENSES	EXPENSES	EXPENSES	BUDGET	EXPENSES	BUDGET	YEAR BUDGET	
1400	SALARIES	432,312	599,954	577,895	592,954	627,000	598,000	666,350	39,350	6.3%
1410	PART TIME SALARIES	61,050	98,895	129,002	108,583	127,500	150,000	149,014	21,514	16.9%
1520	DENTAL	9,826	12,010	12,773	12,664	12,466	12,118	12,466	-	0.0%
1540	LONG TERM DISABILITY	2,084	2,125	2,050	1,875	2,400	2,400	2,400	-	0.0%
1550	VISION	585	720	751	779	750	735	750	-	0.0%
1570	HMO	109,224	139,735	143,565	156,138	163,500	163,000	169,500	6,000	3.7%
1580	LIFE INSURANCE	1,109	1,241	1,082	1,175	1,280	1,280	1,280	-	0.0%
1610	FICA	38,796	53,226	54,834	58,806	58,692	58,408	63,446	4,754	8.1%
1620	UNEMPLOYMENT COMP	1,402	1,653	1,441	2,657	3,000	3,400	3,500	500	16.7%
1630	WORKERS COMP	34,680	30,119	36,175	39,905	42,230	42,230	42,230	-	0.0%
1640	VANTAGECARE	10,165	13,114	13,002	12,027	14,000	-	-	(14,000)	-100.0%
1830	OVERTIME	20,276	4,178	10,550	13,519	12,714	15,500	14,000	1,286	10.1%
2210	SEEDS/FERTILIZER	8,312	15,105	9,832	6,228	12,433	3,632	12,600	167	1.3%
2380	UNIFORMS	2,696	3,095	3,313	5,480	4,665	4,375	4,800	135	2.9%
2600	TOOLS/EQUIPMENT	-	543	3,476	4,935	13,726	8,750	14,500	774	5.6%
3360	VEHICLE RENTAL	146,064	144,983	146,533	158,991	168,158	168,158	174,884	6,727	4.0%
3610	ELECTRICITY	7,618	17,345	30,748	12,465	8,000	9,000	9,000	1,000	12.5%
3660	WATER	4,683	8,327	9,819	4,864	2,000	5,000	5,000	3,000	150.0%
3730	REPAIRS TO BUILDINGS	59,525	100,112	112,609	127,479	104,217	130,125	108,000	3,783	3.6%
	FACILITY RENTAL	1,790	-	-	-	-	-	-	-	#DIV/0!
3740	MAINTENANCE EQUIPMENT	14,388	18,220	24,035	18,122	17,000	22,000	18,000	1,000	5.9%
3900	TREE MAINTENANCE	48,075	76,766	74,167	85,961	75,000	66,765	70,000	(5,000)	-6.7%
4500	CONTRACTED SERVICES	12,095	13,640	11,122	48,831	58,179	52,300	59,800	1,621	2.8%
	TOTAL	1,026,754	1,355,104	1,408,773	1,474,437	1,528,909	1,517,176	1,601,521	72,611	4.7%
% CHANGE FROM PRIOR YEAR PROJECTED COSTS									5.56%	
% CHANGE FROM PRIOR YEAR BUDGET									4.75%	
SALARIES/WAGES		513,637	703,027	717,446	715,056	767,214	763,500	829,364	62,150	8.1%
BENEFITS		207,870	253,942	265,674	286,026	298,318	283,571	295,572	(2,746)	-0.9%
MATERIALS/SUPPLIES		70,533	118,855	129,230	144,122	135,041	146,882	139,900	4,859	3.6%
CONTRACTED SERVICES		88,650	134,297	149,890	170,243	160,179	155,065	161,800	1,621	1.0%
VEHICLE RENTAL		146,064	144,983	146,533	158,991	168,158	168,158	174,884	6,727	4.0%
		1,026,754	1,355,104	1,408,773	1,474,437	1,528,909	1,517,176	1,601,521	72,611	4.7%

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 PROPOSED 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**

						UPPER DUBLIN TOWNSHIP 2025 BUDGET REQUEST			11/6/2024	
DEPT:	ROBBINS PARK									
FUND	05-455									
ACCT NO	DESCRIPTION	2020 ACTUAL EXPENSES	2021 ACTUAL EXPENSES	2022 ACTUAL EXPENSES	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 PROPOSED BUDGET	NET CHANGE FROM PRIOR YEAR BUDGET	
1400	SALARIES	(2,420)	24,215	16,462	27,202	28,000	26,478	29,000	1,000	3.6%
1410	PART TIME SALARIES	4,101	5,589	4,862	7,523	8,640	8,527	8,950	310	3.6%
1520	DENTAL	982	982	982	982	982	982	982	-	0.0%
1540	LONG TERM DISABILITY	195	190	115	153	190	190	190	-	0.0%
1550	VISION	55	55	55	55	55	55	55	-	0.0%
1570	HMO	6,331	7,295	8,367	8,781	9,300	10,155	10,764	1,464	15.7%
1580	LIFE INSURANCE	79	79	66	79	80	80	80	-	0.0%
1610	FICA	425	2,358	1,892	2,852	2,803	2,678	2,903	100	3.6%
1620	UNEMPLOYMENT COMP	(10)	(9)	(13)	(5)	100	110	125	25	25.0%
1630	WORKERS COMP	(110)	(323)	(839)	(828)	500	500	500	-	0.0%
1640	VANTAGECARE	248	272	536	503	400	650		(400)	-100.0%
2600	TOOLS/EQUIPMENT	-	326	375		450	400	450	-	0.0%
3610	ELECTRICITY	580	(147)	489	713	600	600	600	-	0.0%
3660	WATER	164	159	243	232	450	450	450	-	0.0%
3730	REPAIRS TO BUILDINGS	1,710	3,851	5,152	8,766	10,750	9,950	10,000	(750)	-7.0%
3740	EQUIPMENT REPAIRS	254	-	1,251	776	750	700	750	-	0.0%
4600	SUMMER PROGRAMS	36	43	73	113	110	161	125	15	13.6%
	TOTAL	12,620	44,936	40,068	57,897	64,160	62,666	65,924	1,765	2.8%
% CHANGE FROM PRIOR YEAR PROJECTED COSTS									5.20%	
% CHANGE FROM PRIOR YEAR BUDGET									2.75%	
SALARIES/WAGES		1,680	29,804	21,324	34,724	36,640	35,005	37,950	1,310	3.6%
BENEFITS		8,196	10,900	11,162	12,572	14,410	15,400	15,599	1,190	8.3%
MATERIALS/SUPPLIES		1,746	4,220	5,600	8,879	11,310	10,511	10,575	(735)	-6.5%
CONTRACTED SERVICES		998	12	1,983	1,721	1,800	1,750	1,800	-	0.0%
		12,620	44,936	40,068	57,897	64,160	62,666	65,924	1,765	2.8%

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 PROPOSED 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**

						UPPER DUBLIN TOWNSHIP		11/6/2024	
						2025 BUDGET REQUEST			
DEPT:	SITEWATCH								
FUND	05-461								
ACCT NO	DESCRIPTION	2020 ACTUAL EXPENSES	2021 ACTUAL EXPENSES	2022 ACTUAL EXPENSES	2023 ACTUAL EXPENSES	2024 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2025 PROPOSED BUDGET	NET CHANGE FROM PRIOR YEAR BUDGET
1410	PT SALARIES	23,057	29,243	31,083	33,695	35,167	33,580	34,700	(467) -1.3%
1610	FICA	1,764	2,237	2,378	2,578	2,690	2,569	2,655	(36) -1.3%
1620	UNEMPLOYMENT COMP	270	248	225	399	450	500	525	75 16.7%
1630	WORKERS COMP	1,255	1,035	1,244	1,356	1,450	1,450	1,450	- 0.0%
2100	MATERIALS/SUPPLIES	-	81	70	303	250	250	250	- 0.0%
2380	UNIFORMS	-	-	-	858	800	800	800	- 0.0%
3370	AUTOMOBILE ALLOWANCE	6,525	9,482	7,000	266	7,000	7,000	7,000	- 0.0%
	TOTAL	32,871	42,326	42,000	39,454	47,807	46,149	47,380	(428) -0.9%
								2.67%	
% CHANGE FROM PRIOR YEAR PROJECTED COSTS									
% CHANGE FROM PRIOR YEAR BUDGET								-0.89%	
SALARIES/WAGES		23,057	29,243	31,083	33,695	35,167	33,580	34,700	(467) -1.3%
BENEFITS		3,288	3,521	3,847	4,332	4,590	4,519	4,630	39 0.9%
MATERIALS/SUPPLIES		-	81	70	1,161	1,050	1,050	1,050	- 0.0%
CONTRACTED SERVICES		-	-	-	-	-	-	-	- #DIV/0!
VEHICLE RENTAL		6,525	9,482	7,000	266	7,000	7,000	7,000	- 0.0%
		32,871	42,326	42,000	39,454	47,807	46,149	47,380	(428) -0.9%

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 PROPOSED 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

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 PROPOSED 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 PROPOSED 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

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 PROPOSED 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

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 PROPOSED 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

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 PROPOSED 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**

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 PROPOSED 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.

DEBT SERVICE CASH FLOW 2023-2037								
	Beginning Balance	Interest Income	Transfers from Fire Fund	Tax Revenue	Principal	Interest	Total Expenses	Ending Balance
2023	165,060	23,000	736,000	2,357,191	2,199,000	592,573	2,791,573	489,678
2024	489,678	15,000	736,600	2,426,992	2,253,000	541,221	2,794,221	874,048
2025	874,048	15,000	736,600	2,401,717	2,303,000	828,770	3,131,770	895,596
2026	895,596	15,000	736,600	2,419,730	2,364,000	786,502	3,150,502	916,424
2027	916,424	20,000	736,600	2,437,878	2,428,000	729,775	3,157,775	953,126
2028	953,126	20,000	736,600	2,456,162	2,483,000	671,324	3,154,324	1,011,565
2029	1,011,565	20,000	736,600	2,474,583	2,339,000	625,242	2,964,242	1,278,506
2030	1,278,506	20,000	736,600	2,493,143	2,391,000	550,436	2,941,436	1,586,812
2031	1,586,812	20,000	736,600	2,511,841	2,442,000	500,019	2,942,019	1,913,235
2032	1,913,235	20,000	736,600	2,530,680	2,501,000	448,400	2,949,400	2,251,115
2033	2,251,115	20,000	736,600	2,549,660	2,556,000	395,431	2,951,431	2,605,944
2034	2,605,944	20,000	736,600	2,568,782	2,161,000	341,113	2,502,113	3,429,214
2035	3,429,214	20,000	736,600	2,588,048	2,213,000	66,146	2,279,146	4,494,716
2036	4,494,716	20,000	194,600	2,607,459	1,537,000	39,288	1,576,288	5,740,487
2037	5,740,487	20,000	75,600	2,627,015	1,272,000	21,693	1,293,693	7,169,409

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 PROPOSED 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 PROPOSED 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 PROPOSED 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

UPPER DUBLIN TOWNSHIP
COMMUNITY REINVESTMENT FUND

	2020	2021	2022	2023	2024	2025
BEGINNING BALANCE						
Principal	14,000,000	10,000,000	9,600,000	9,310,000	9,000,000	9,000,000
Interest - cash	592,210	721,940	474,287	557,395	656,435	221,435
	14,592,210	10,721,940	10,074,287	9,867,395	9,656,435	9,221,435
REVENUES						
Real Estate Taxes						
Interest Income	189,730	142,347	133,108	139,040	165,000	170,000
Gain On Investment						
TOTAL REVENUES	189,730	142,347	133,108	139,040	165,000	170,000
Expenditures						
TRANSFERS OF INCOME FOR:						
Open Space Projects						
Capital Equipment	60,000	90,000	50,000	40,000	400,000	100,000
Capital Projects		300,000			200,000	150,000
TOTAL Transfers from interest	60,000	390,000	50,000	40,000	600,000	250,000
TRANSFERS OF PRINCIPAL FOR:						
Open Space Fund		400,000	290,000	310,000		
Capital Projects	4,000,000					
TOTAL Transfers from principal	4,000,000	400,000	290,000	310,000	-	-
ENDING BALANCE						
PRINCIPAL	10,000,000	9,600,000	9,310,000	9,000,000	9,000,000	9,000,000
INTEREST	721,940	474,287	557,395	656,435	221,435	141,435
	10,721,940	10,074,287	9,867,395	9,656,435	9,221,435	9,141,435

COMMUNITY REINVESTMENT FUND

PRINCIPAL HISTORY

	2002-20012	2013-2014	2015-2018	2019-2020	2021	2022	2023	2024
Beginning Balance	-	12,000,000	14,000,000	14,000,000	10,000,000	9,600,000	9,310,000	9,000,000
Receipts								
Sale of Sewer System	15,000,000							
Sale of Kenyon Drive	150,000							
Reimbursement for Dillon Rd	1,500,000							
Reimbursement for Lulu	2,000,000							
Reimbursement for Bonsell	800,000							
Reimb. for 730 Susq. Rd	200,000							
Reimb. for flood ret. structures		2,000,000						
Links Management Settlement			1,250,000					
Twining Valley Park								
Total	19,650,000	2,000,000	1,250,000	-	-	-	-	-
Withdrawals								
Purchase of property at Jarrettown Road	1,150,000							
Purchase of property at Fort Washington Avenue - Bonsell	800,000							
Purchase of property on Dillon Road	1,500,000							
Purchase of development rights to Lulu	2,000,000							
Flood Retarding Structures	2,000,000							
Purchase of 730 Susquehanna Road	200,000							
Links Management Settlement			1,250,000					
520 Virginia Drive				4,000,000				
Twining Valley Park					400,000	290,000	310,000	
Total	7,650,000	-	1,250,000	4,000,000	400,000	290,000	310,000	-
Ending Balance	12,000,000	14,000,000	14,000,000	10,000,000	9,600,000	9,310,000	9,000,000	9,000,000
Bold = Withdrawals not reimbursed								

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 PROPOSED 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 PROPOSED 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.

Upper Dublin Township

2025 Proposed Budget

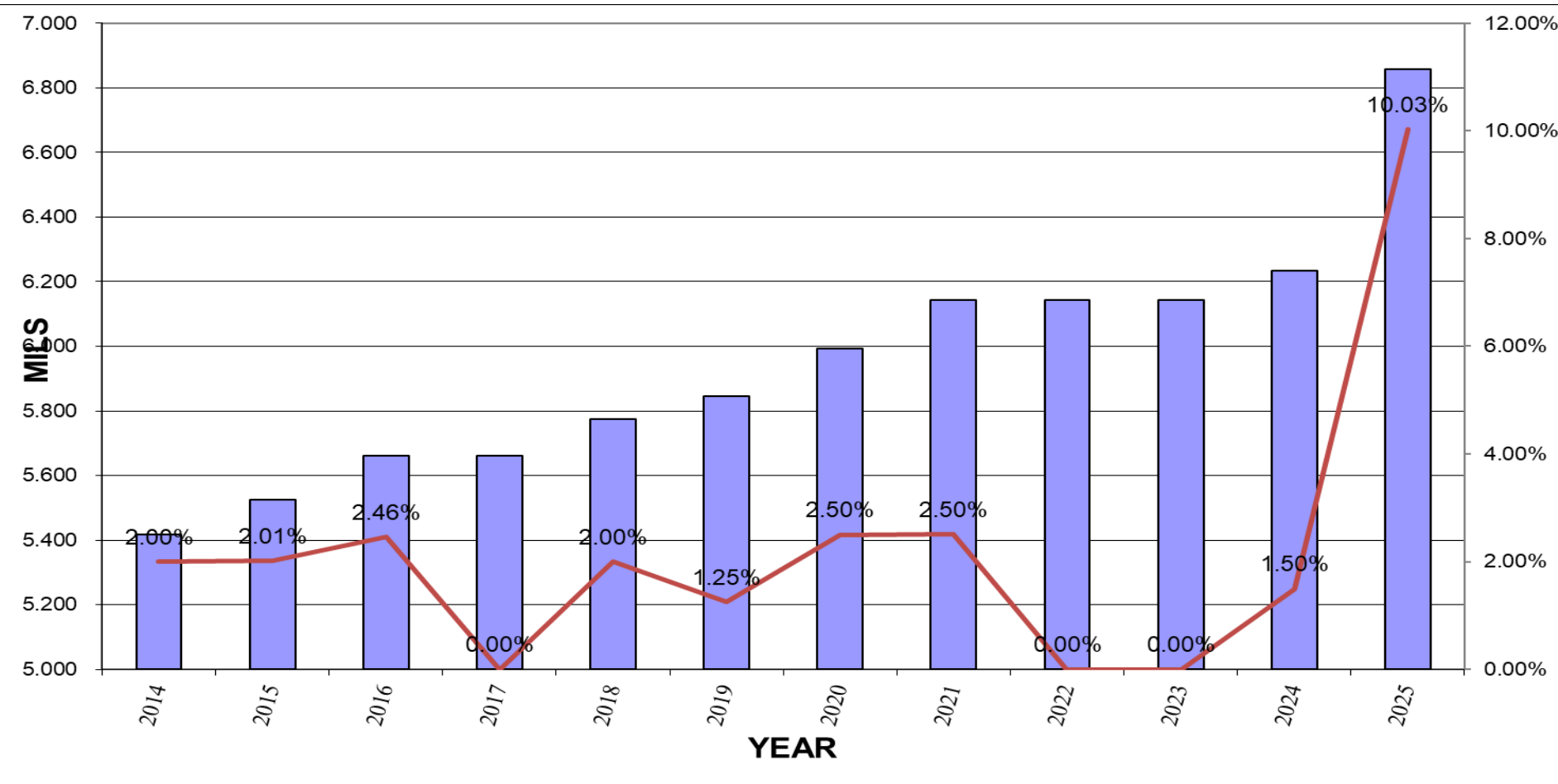
Budget Notes

Township Revenues – Real Estate Tax

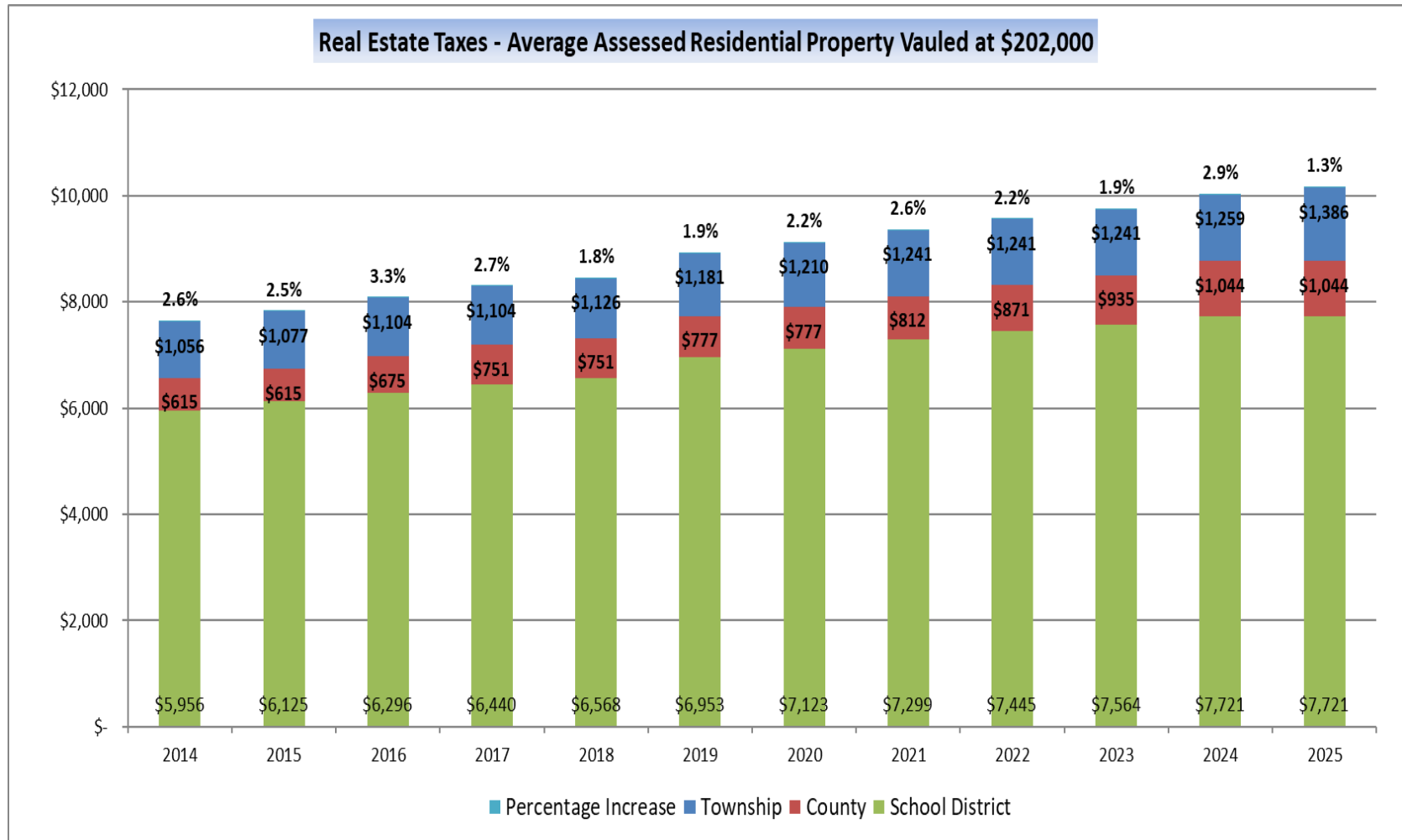
- Draft budget recommends a 10.0% increase in the real estate tax millage.
 - 8.5% increase to the General Fund millage
 - 0.75% increase to the Parks and Recreation Fund millage
 - 0.75% increase to the Library Fund millage
- Average annual residential property tax increases by \$126 to \$1,386 for an average assessment of \$202,000.

Upper Dublin Township Annual Millage Rate

Average rate increase over twelve years = 2.19%



Total Real Estate Taxes for Upper Dublin Township Resident



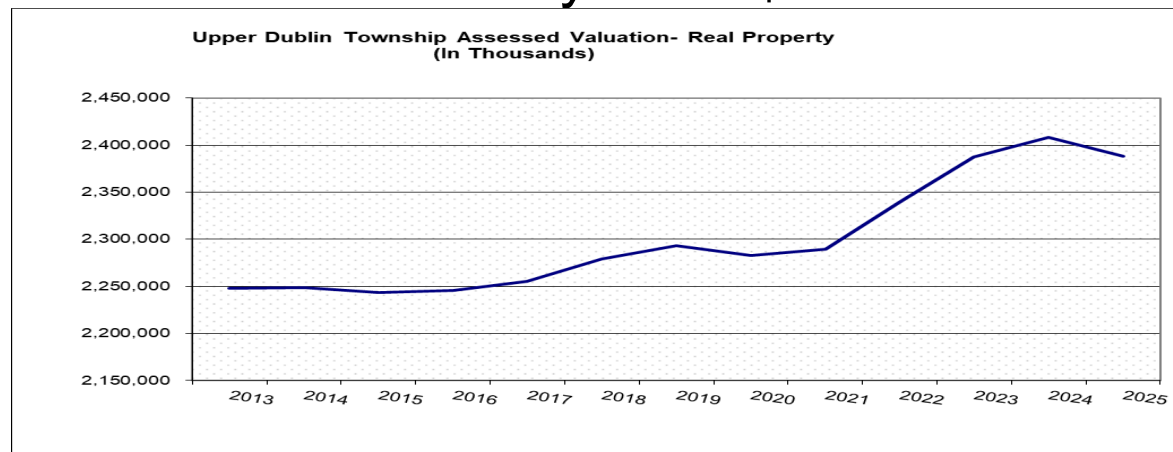
Change in Millage Rates 2014-2025

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

Township Revenues – Real Property

Assessed Valuation

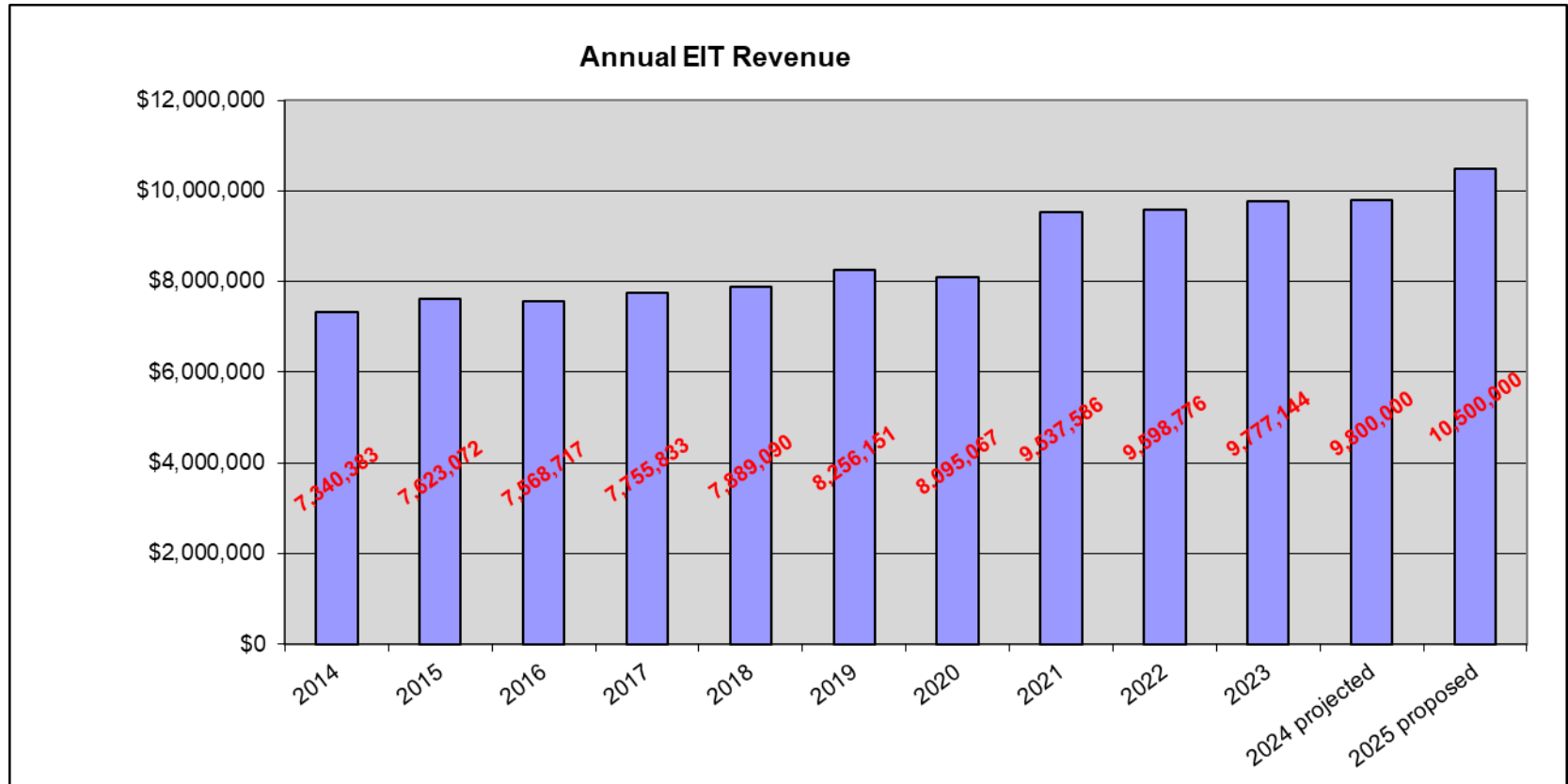
- Assessed valuation of real property is estimated to decrease from \$2.41 billion to \$2.39 billion due to a high volume of reductions in real estate assessments approved by the Montgomery County Board of Assessment Appeals
- As of the end of October 2024, approved changes have lowered total assessments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



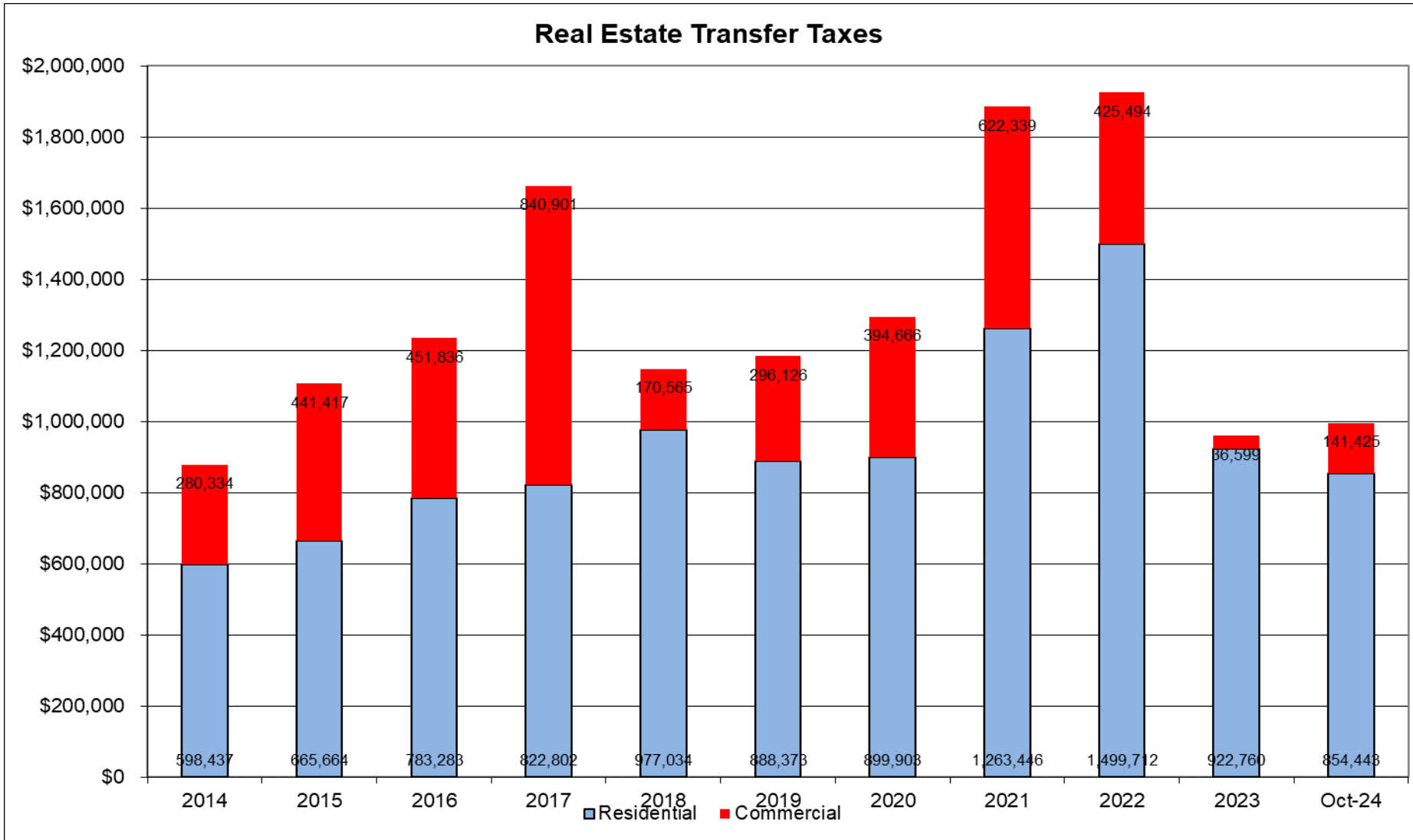
Other Township Revenues

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

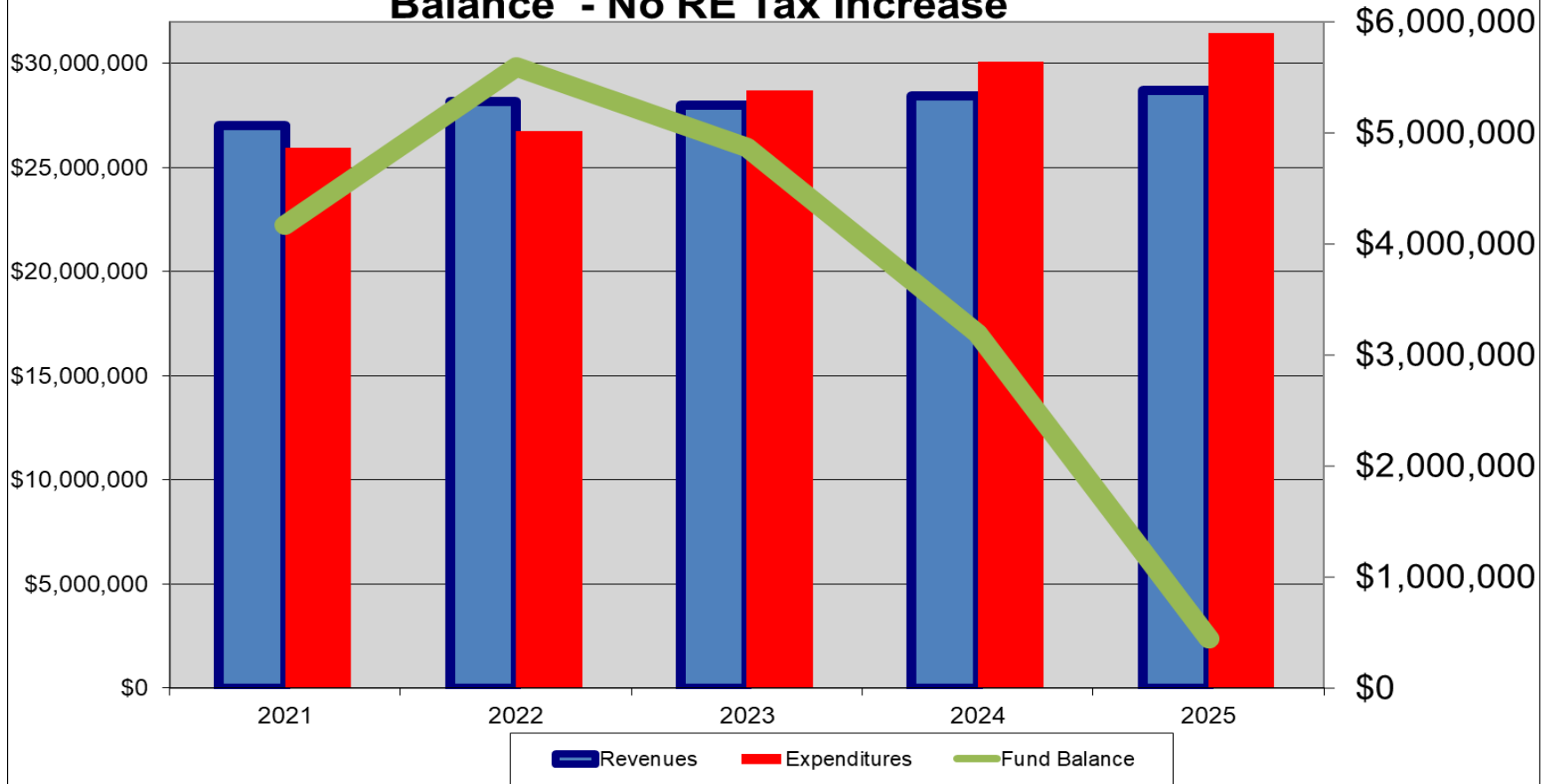
Earned Income Tax Revenue



Property Sales – Real Estate Transfer Taxes

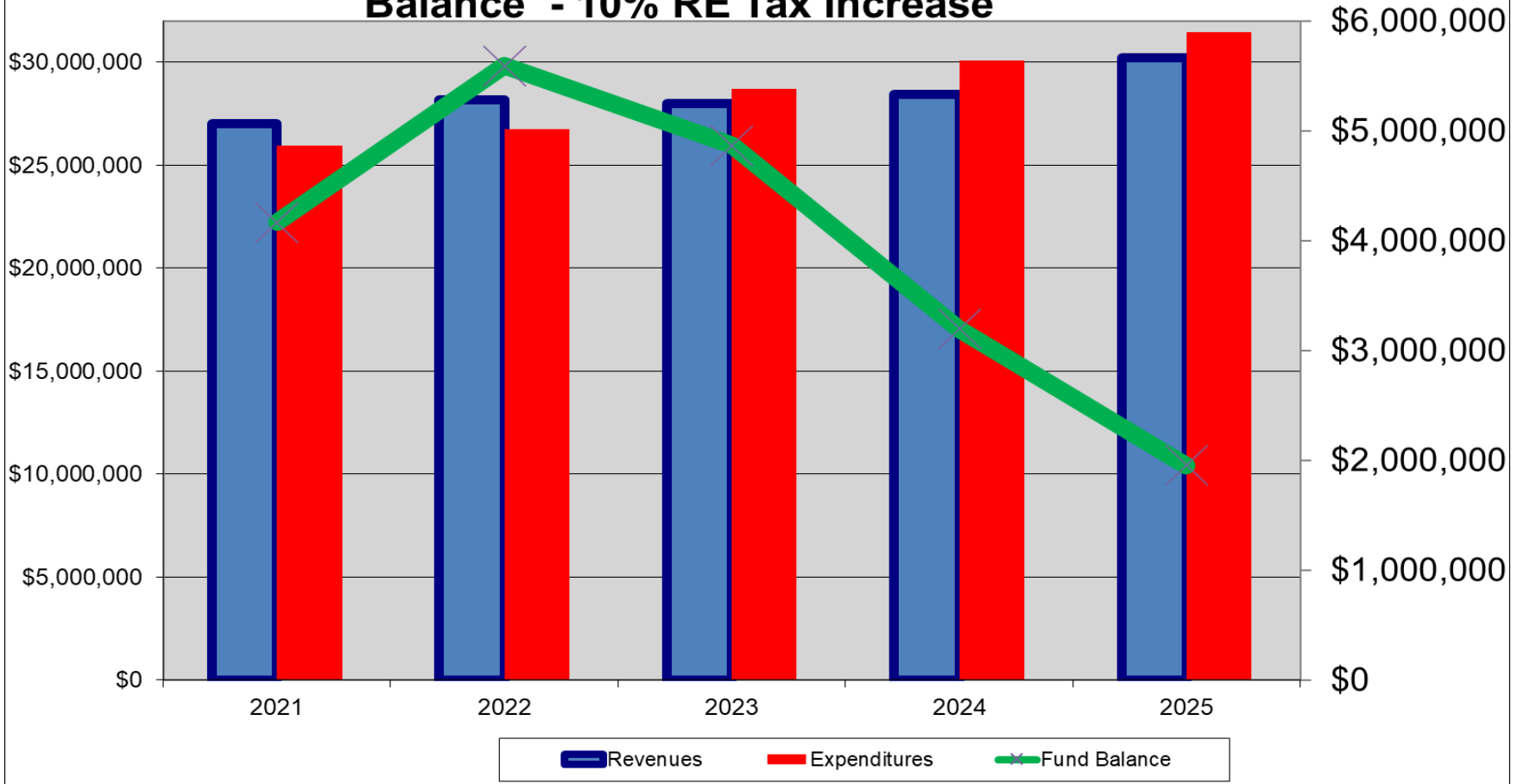


Operating Funds Revenues, Expenditures and Fund Balance - No RE Tax Increase



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

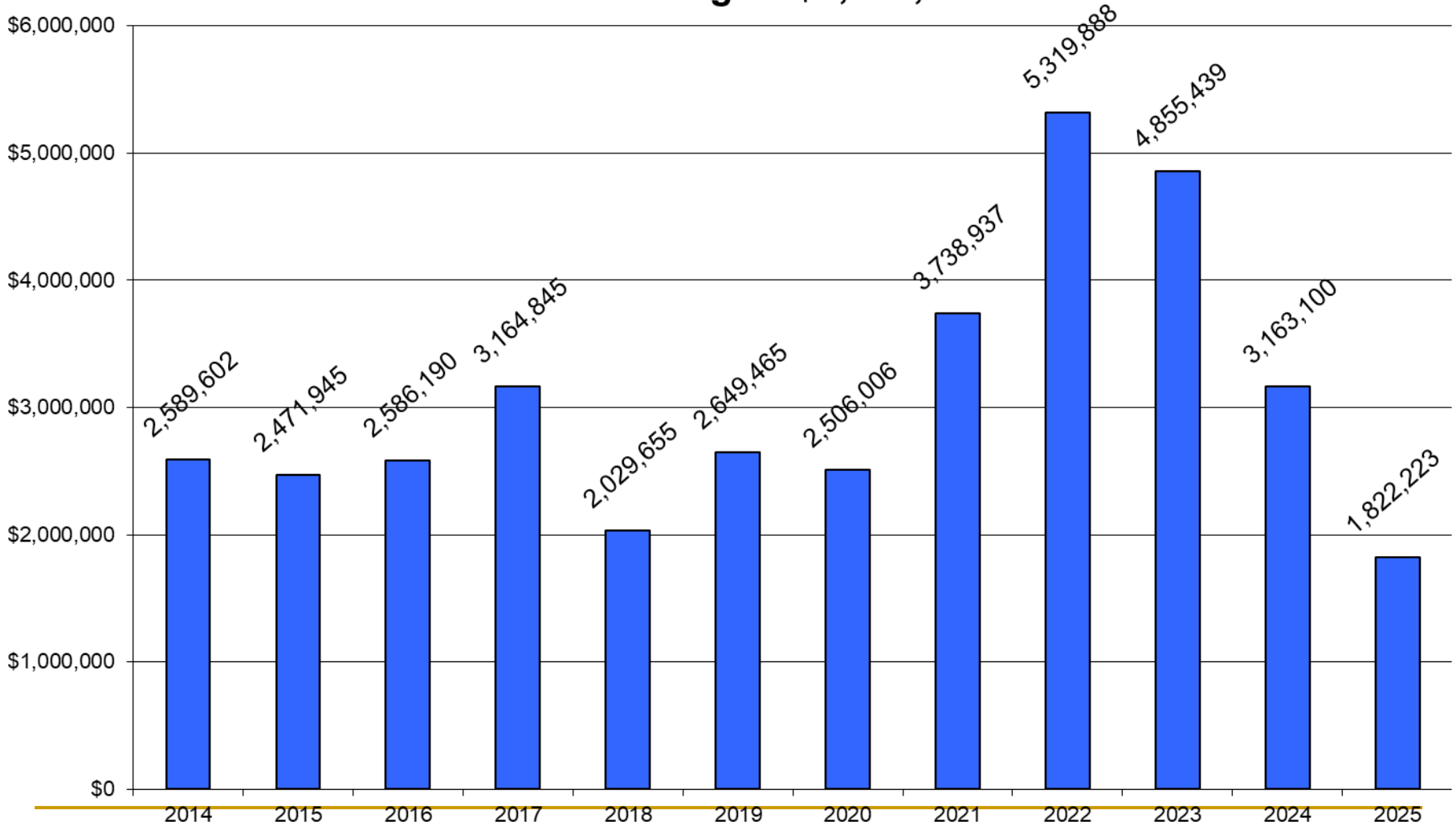
Operating Funds Revenues, Expenditures and Fund Balance - 10% RE Tax Increase



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

General Fund Year End Fund Balance

12 Year Average = \$3,074,775



Operating Funds – Major Changes to Budget

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

Change in Operating Expenses 2021-2025

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

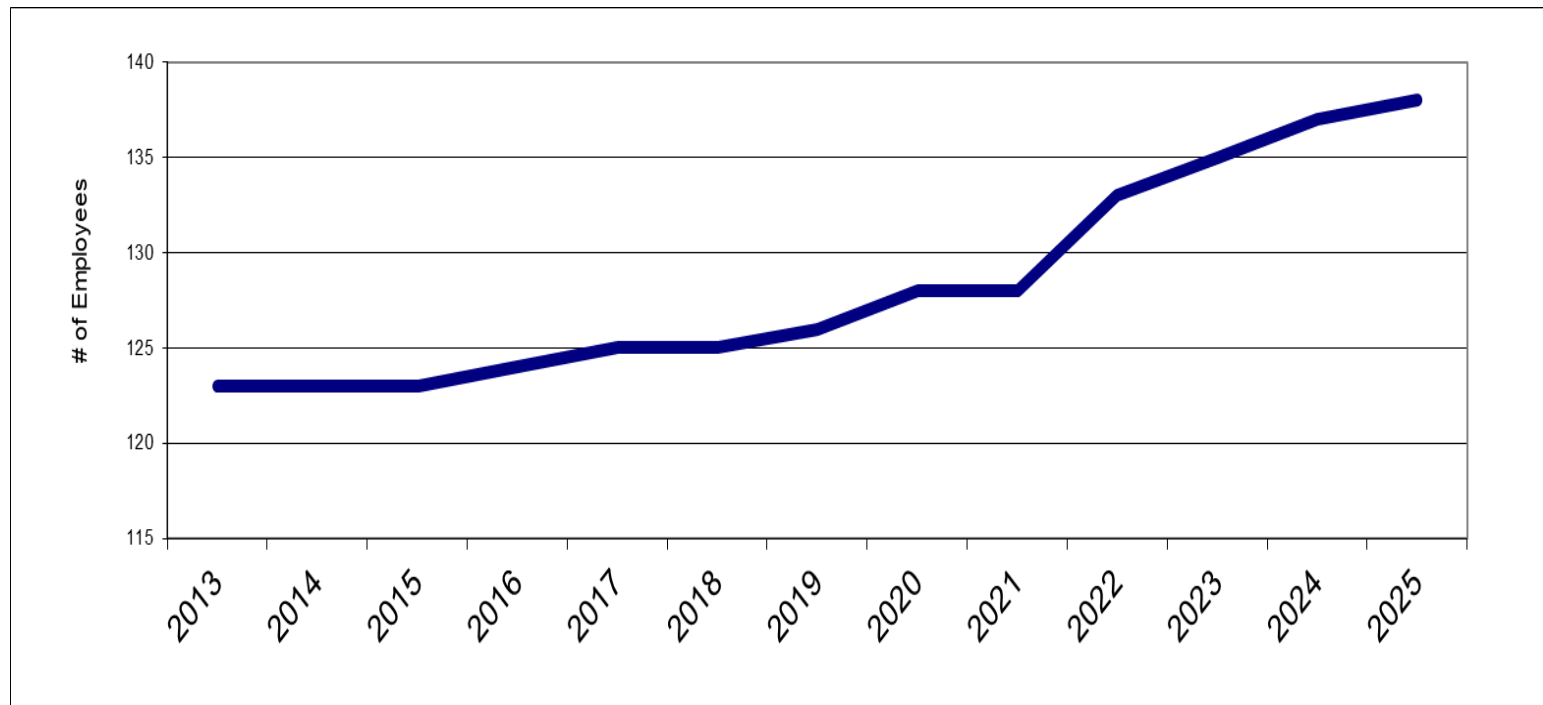
Personnel

- Staffing Level

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

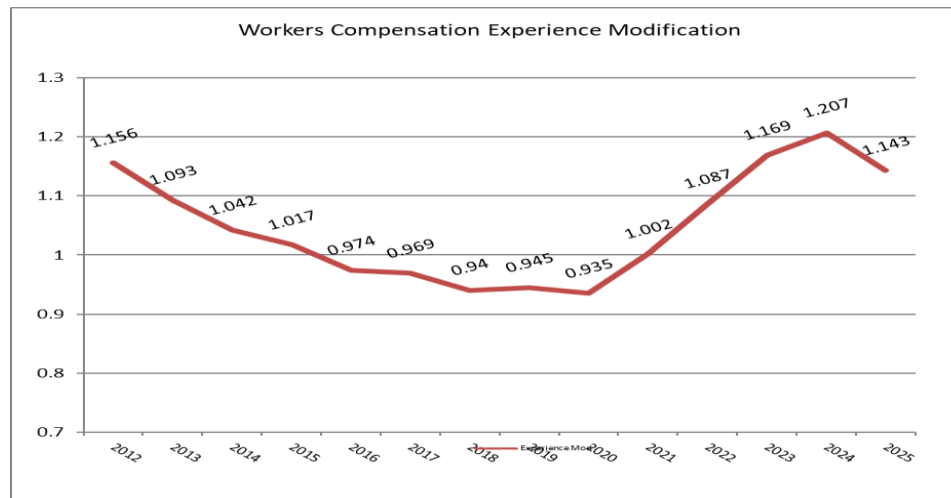
- Salary increase of 4.25% for Police sworn officers per contract
- Salary increase of 4.0% for AFSCME employees per contract
- Salary increase of 3.5% for non-union employees

Full Time Staffing Level 2013-2025



Employee Benefits

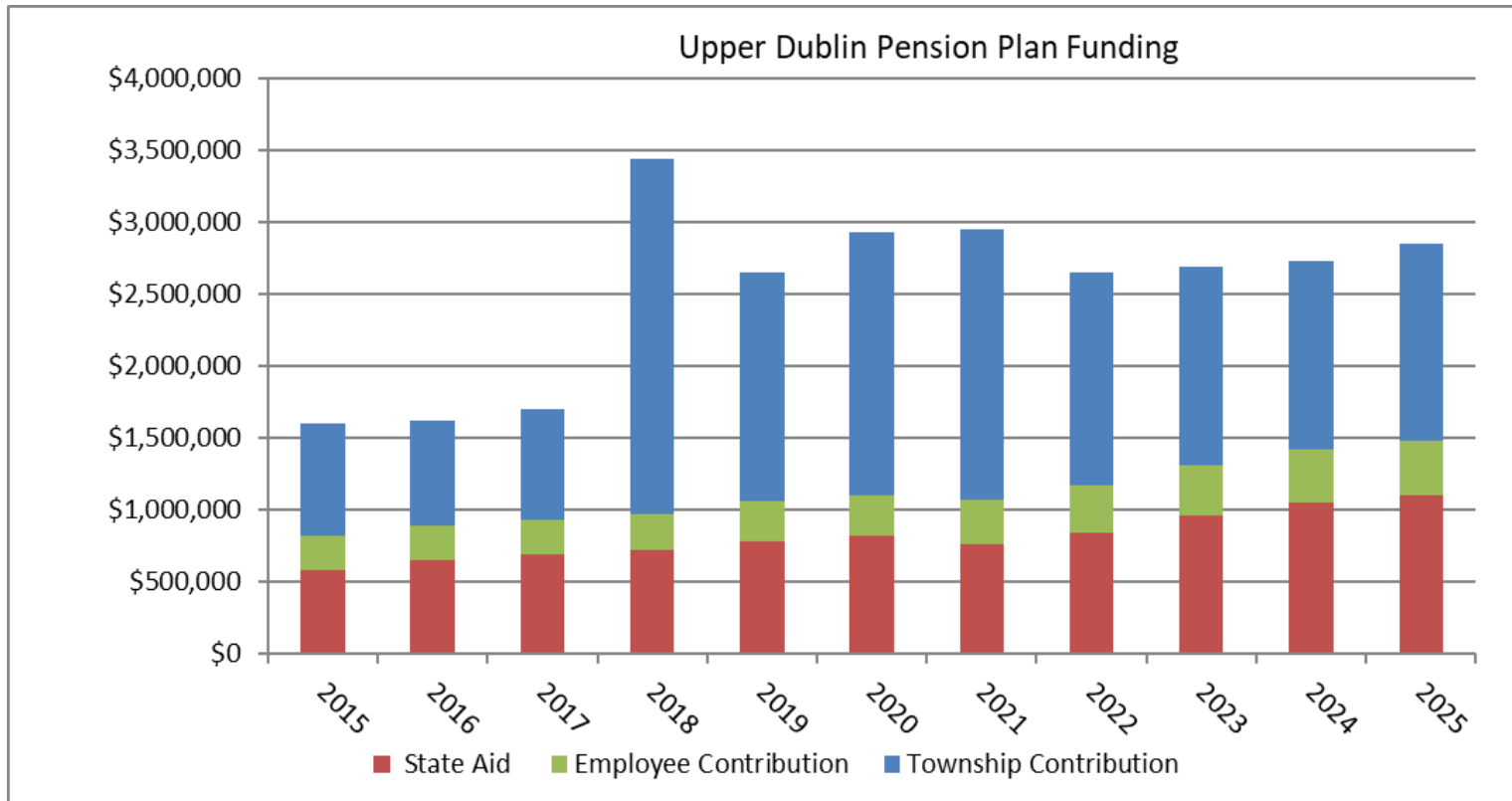
- Increase in medical and prescription rates total 9.0%. Rates continue to be at or below the DVHT and national averages.
- No change in premiums for dental, vision, LTD, life or unemployment insurance.
- Slight decrease in workers compensation net premium with the experience modification factor lowered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



Employee Benefits – Pension Contributions 2025

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

Employee Benefits - Pensions



CAPITAL PROJECTS

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

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

Board of Commissioners Agenda Item Report

Meeting Date: November 16, 2024

Agenda Section: DISCUSSION

Subject:

9:00 AM | **BOC/Admin/Finance/Treasurer/Engineering**

Board of Commissioners Agenda Item Report

Meeting Date: November 16, 2024

Agenda Section: DISCUSSION

Subject:

9:30 AM | **Sanitation/Public Works**

Board of Commissioners Agenda Item Report

Meeting Date: November 16, 2024

Agenda Section: DISCUSSION

Subject:

10:00 AM | **Fire Marshal/Fire Services/Fire Capital**

Board of Commissioners Agenda Item Report

Meeting Date: November 16, 2024

Agenda Section: DISCUSSION

Subject:

10:30 AM | **Police**

Board of Commissioners Agenda Item Report

Meeting Date: November 16, 2024

Agenda Section: DISCUSSION

Subject:

11:00 AM | **Library**

Board of Commissioners Agenda Item Report

Meeting Date: November 16, 2024

Agenda Section: DISCUSSION

Subject:

11:30 AM | **Code/Zoning/Community Planning**

Board of Commissioners Agenda Item Report

Meeting Date: November 16, 2024

Agenda Section: DISCUSSION

Subject:

BREAK

Board of Commissioners Agenda Item Report

Meeting Date: November 16, 2024

Agenda Section: DISCUSSION

Subject:

12:30 PM | **Township Buildings/Fleet/Capital Equipment**

Board of Commissioners Agenda Item Report

Meeting Date: November 16, 2024

Agenda Section: DISCUSSION

Subject:

1:00 PM | **Parks & Rec/Open Space Projects**

Board of Commissioners Agenda Item Report

Meeting Date: November 16, 2024

Agenda Section: DISCUSSION

Subject:

2:00 PM | **Capital Projects/ARPA/Building Reserve**

Board of Commissioners Agenda Item Report

Meeting Date: November 16, 2024

Agenda Section: DISCUSSION

Subject:

Debt Service/CRF and All Other Funds