



**BUDGET HEARING**  
**UPPER DUBLIN TOWNSHIP BOARD OF COMMISSIONERS**  
**SATURDAY, NOVEMBER 18, 2023 | 8:30 AM**

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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.

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**CALL TO ORDER AND ROLL CALL**

**ANNOUNCEMENTS**

**DISCUSSION**

- A. Hang Budget/Summary
- B. BOC/Admin/Finance/Treasurer/Engineering
- C. Code/Zoning/Community Planning
- D. Sanitation/Public Works
- E. Capital Projects/ARPA/Building Reserve
- F. Police
- G. Library
- H. Fire Marshal/Fire Services/Fire Capital
- I. Township Buildings/Fleet/Capital Equipment
- J. Parks & Rec/Open Space Projects
- K. Debt Service/CRF and All Other Funds

**NEXT BUDGET HEARING: NOVEMBER 23 6:30PM IF NEEDED, BUDGET  
CONSIDERATION DECEMBER 12, 2023 6:45PM**

**ADJOURN**

## Board of Commissioners Agenda Item Report

Meeting Date: November 18, 2023

Submitted by: Katie Stein

Submitting Department:

Item Type: Discussion

Agenda Section:

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**Subject:**

Hang Budget/Summary

**Suggested Action:**

**Attachments:**

[2024DraftBudget-Memo.pdf](#)

[2024-ProposedBudget-Notes.pdf](#)

[A.pdf](#)

## COMMISSIONERS OF UPPER DUBLIN TOWNSHIP

**To:** Board of Commissioners  
**From:** Jonathan Bleemer, Assistant Township Manager/Finance Director  
**Date:** November 6, 2023  
**Subject** 2024 Draft Budget

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Enclosed for your review is the 2024 proposed budget for Upper Dublin Township. In this initial draft, expenditures total \$60,566,868 for all operating, capital and debt service funds. The proposed budget maintains all levels of service to the community we serve.

The draft includes a recommendation for a 2% rate increase in the real estate tax millage. The proposed increase is specific to the millage dedicated to the operations of the Library and the Parks and Recreation. For the average residential property, assessed at \$202,000, the annual real estate Township tax will increase by \$25.00 to \$1,265.

General Fund revenues are proposed at \$23,222,132 while General Fund expenditures and net transfers are budgeted at \$25,216,370. The budgetary gap between revenues and expenditures will be funded by drawing down on the \$4.5 million 2023 General Fund year-end balance resulting in an anticipated 2024 year-end balance of \$2.6 million. That balance equates to 10.2% of annual expenditures placing the ending fund balance above the 5% - 10% range as stated in the board approved Township fund balance policy.

Other highlighted items in the 2024 draft include:

- All operating fund expenditures (General Fund, Parks and Recreation Fund, Library Fund and Fire Protection Fund) increase by 5.8% to \$28,296,097.
- The draft budget proposes capital spending in the amount of \$29,556,971 of which \$25 million are estimated 2024 expenses to rebuild the Township Building and Public Works Building. Other projects include:
  - Investment in a new Township comprehensive plan.
  - Investment in over 5 miles of road improvements.
  - Renovations to the Twining Valley Park building
  - Design of the Craig-Y-Nos area sanitary sewer project.
  - Analysis of storm water improvements needed throughout the Township
- Full time staffing level is recommended to remain at 134 employees.
- Per labor their labor agreement, AFSCME employees will receive a 4.5% salary increase, police officers will receive a 3.75% increase and a salary increase of 3.5% for non-union employees is incorporated into the draft budget.
- The rate increases for the Township's medical and prescription drug plan will approximate 6.0%. Since 2010, Upper Dublin's premium increases have averaged 5.0% per year while the national

average for medical insurance premium increases during that same time period is in the range of 10%.

- Assessed valuation of real property in the Township, projected at \$2.41 billion for 2024 has continued to increase over the past few years due to the new development in the Township. This upward trend should continue for a few more years.
- The Township's financial health remains strong with a recent, 2019 bond rating upgrade to AA1 from Moodys'.
- Debt financing in the amount of \$12 million is considered in the draft budget to partially fund the Township Building construction project. If authorized, outstanding Township principal debt obligations will total \$36 million, well below the state regulated Township debt limit.
- The investment return of the Upper Dublin Pension Funds has averaged 6.01% annually over the five-year period ending June 31, 2023 underperforming the actuarial assumption of 7.0%. Pension investment consultants have recommended measures to lessen the risk moving forward.

Further information on these and all other items is provided in the enclosed budget document. The Township Manager and I will address any questions that the Board has on this draft budget. A copy of the draft budget can be found on the Township website at [www.upperdublin.net](http://www.upperdublin.net) and a hard copy of the budget document is available for review at the Township Building located at 370 Commerce Drive, Fort Washington, PA

cc: Township Manager

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# Upper Dublin Township

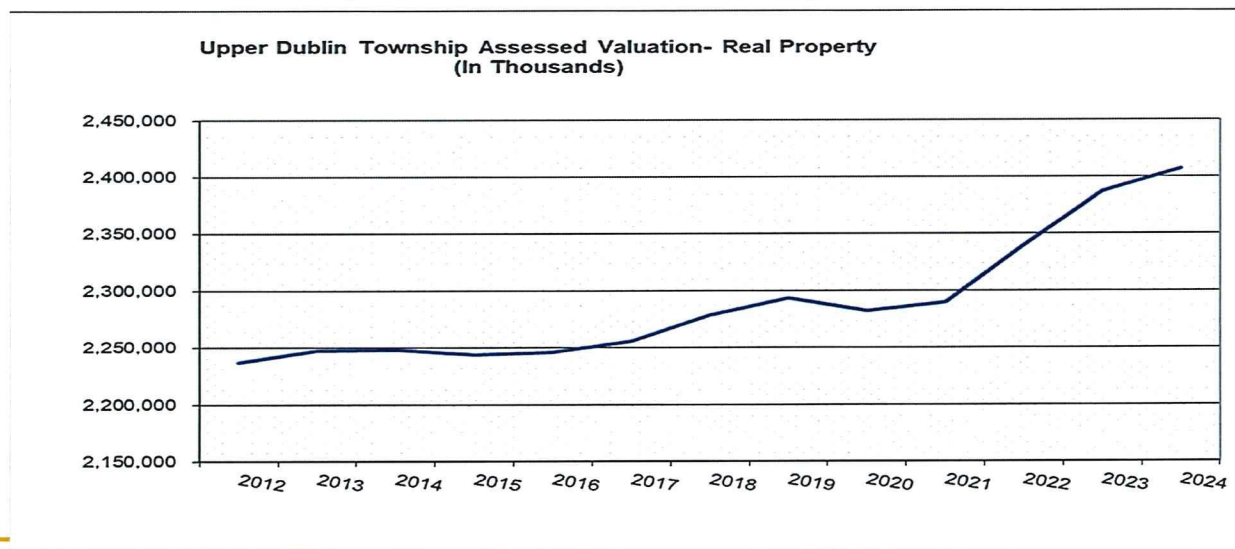
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2024 Proposed Budget

Budget Notes

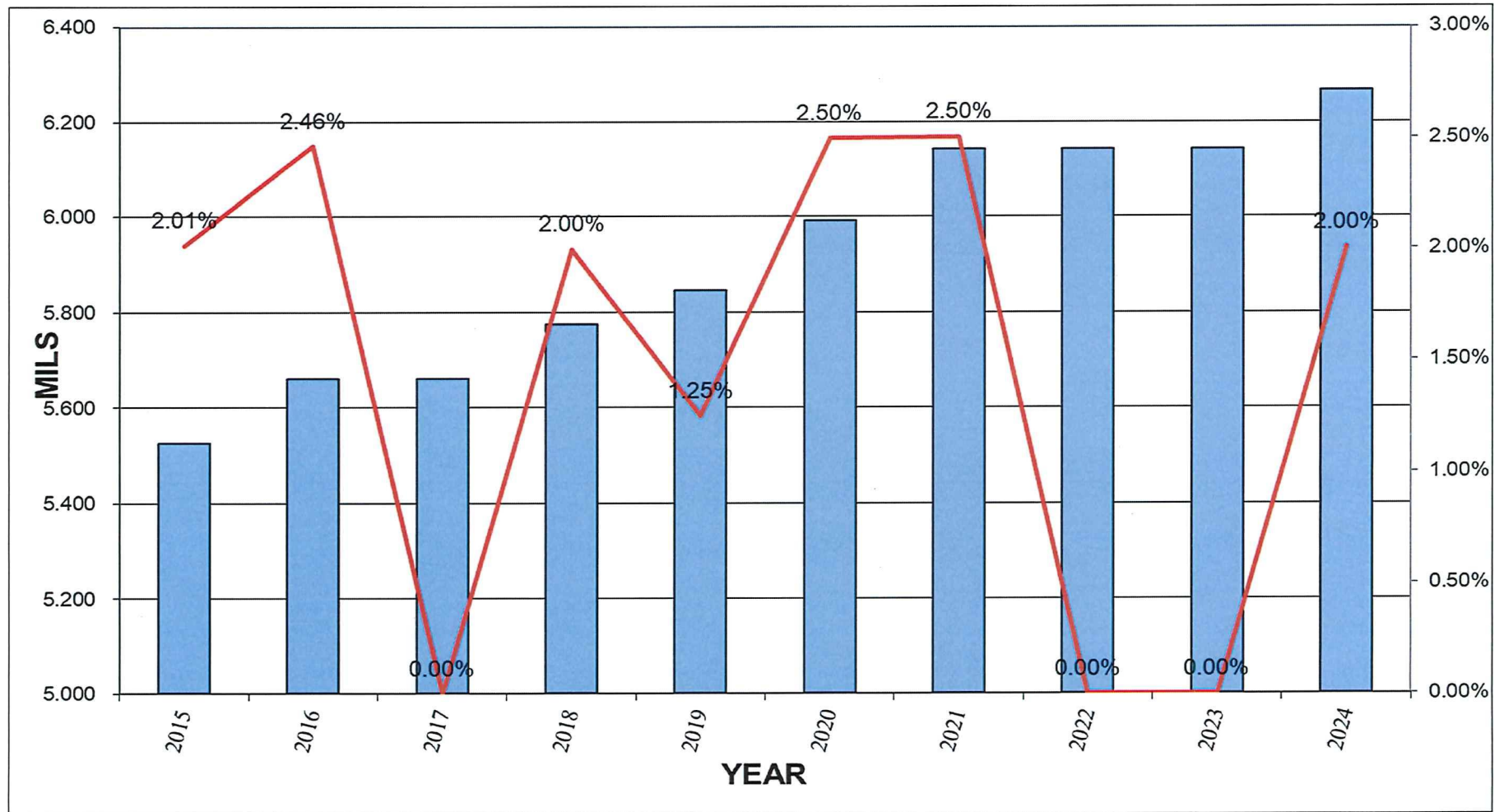
# Township Revenues – Real Estate Tax

- Draft budget recommends a 2.0% increase in the real estate tax millage specific to the millage dedicated to the Library and Parks and Recreation operations.
- Average annual residential property tax increases by \$25 to \$1,265 for an average of \$202,000.
- Assessed valuation of real property estimated to increase from \$2.39 billion to \$2.41 billion.



# Upper Dublin Township Annual Millage Rate

Average rate increase over ten years = 1.47%



# Real Estate Tax Revenues from New Development

## New Township Real Estate Tax Revenues Since 1-1-2017

Development	Units Assessed	Units Assessed Type	Estimated Assessed Value at Build Out	Assessed Value at 9-30-23	Annual Real Estate Taxes at 1-1-23	Annual Real Estate Tax When Built Out
Regency	104	Age Restricted Single Family	34,227,080	34,227,080	210,223	210,223
Washington Manor	43	43 Single Family Homes	14,254,550	14,254,550	87,551	87,551
Promenade	402	402 Apartments/Commercial	69,243,919	59,338,670	364,458	425,296
Enclave	114	Age Restricted Single Family	33,525,410	33,525,410	205,913	205,913
Ruddy Tract	14	6 Stacked Townhomes	2,800,000	1,274,190	7,826	17,198
Mattison Estates	104	73 Twin Homes/Townhomes	34,525,000	23,870,910	146,615	212,053
Mattison Estates	250	125 Age Restricted Apartments	28,100,000	14,481,600	88,946	172,590
1125 Virginia Drive	310	Residential Apartments	42,800,000			262,878
	1,341	867	259,475,959	180,972,410	1,111,533	1,593,701

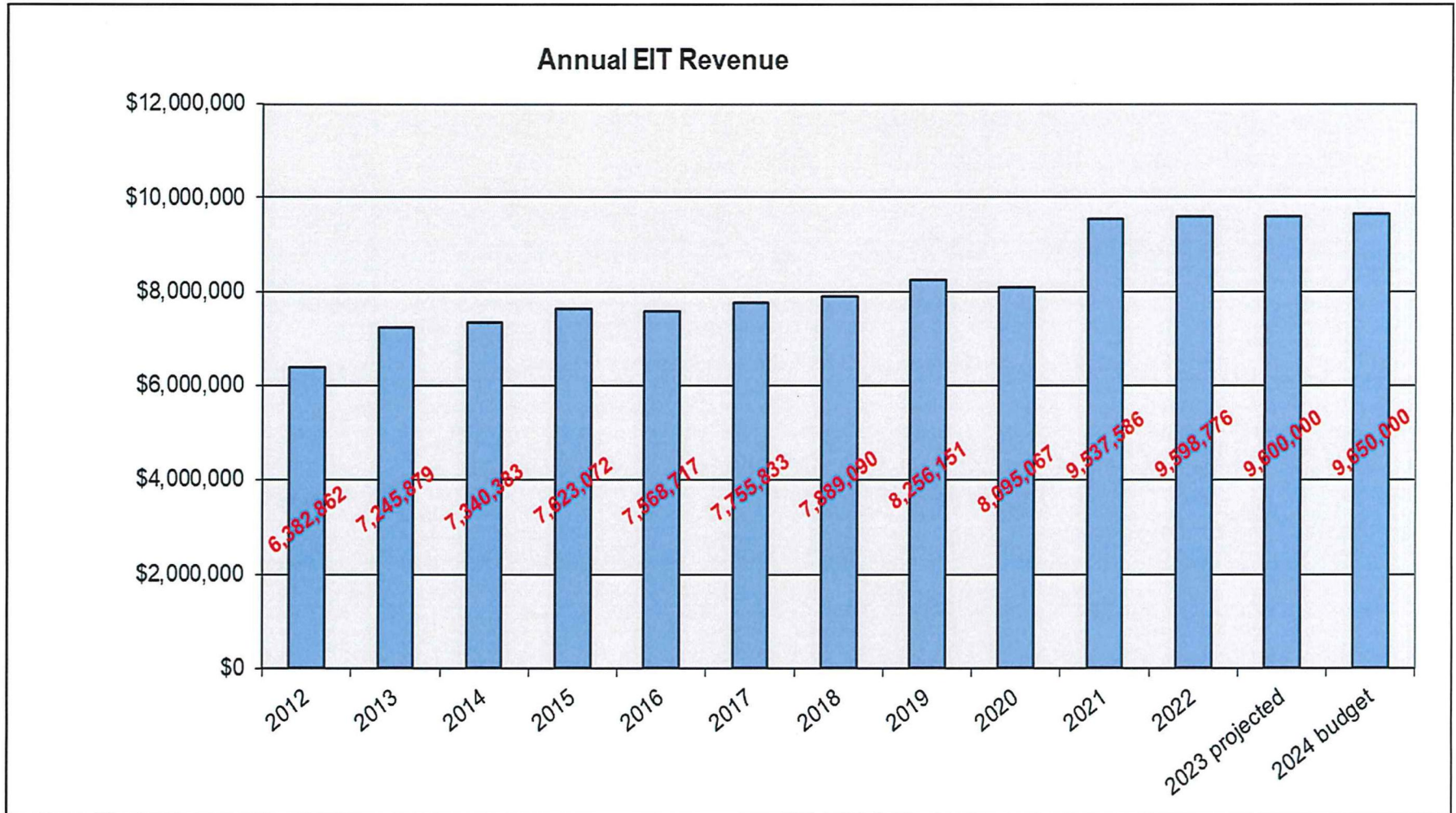
\* Assessment of commercial property at Promenade is at approximately 85% of expected total.

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# Township Revenues

- Earned Income Tax revenues remain strong with expected revenues of \$9.6 million in 2023 and \$9.65 million in 2024.
- Real Estate Transfer Taxes have slowed - 2024 revenues budgeted at \$1.2 million.
- Local Services Tax are estimated at \$900,000 in 2024.
- Building permit revenues continue to be robust but a slight downturn is expected in 2024 due to less commercial and residential new development than in the prior few years.
- Debt financing totaling \$12 million is considered in this budget to partially fund the township building construction project

# Earned Income Tax Revenue

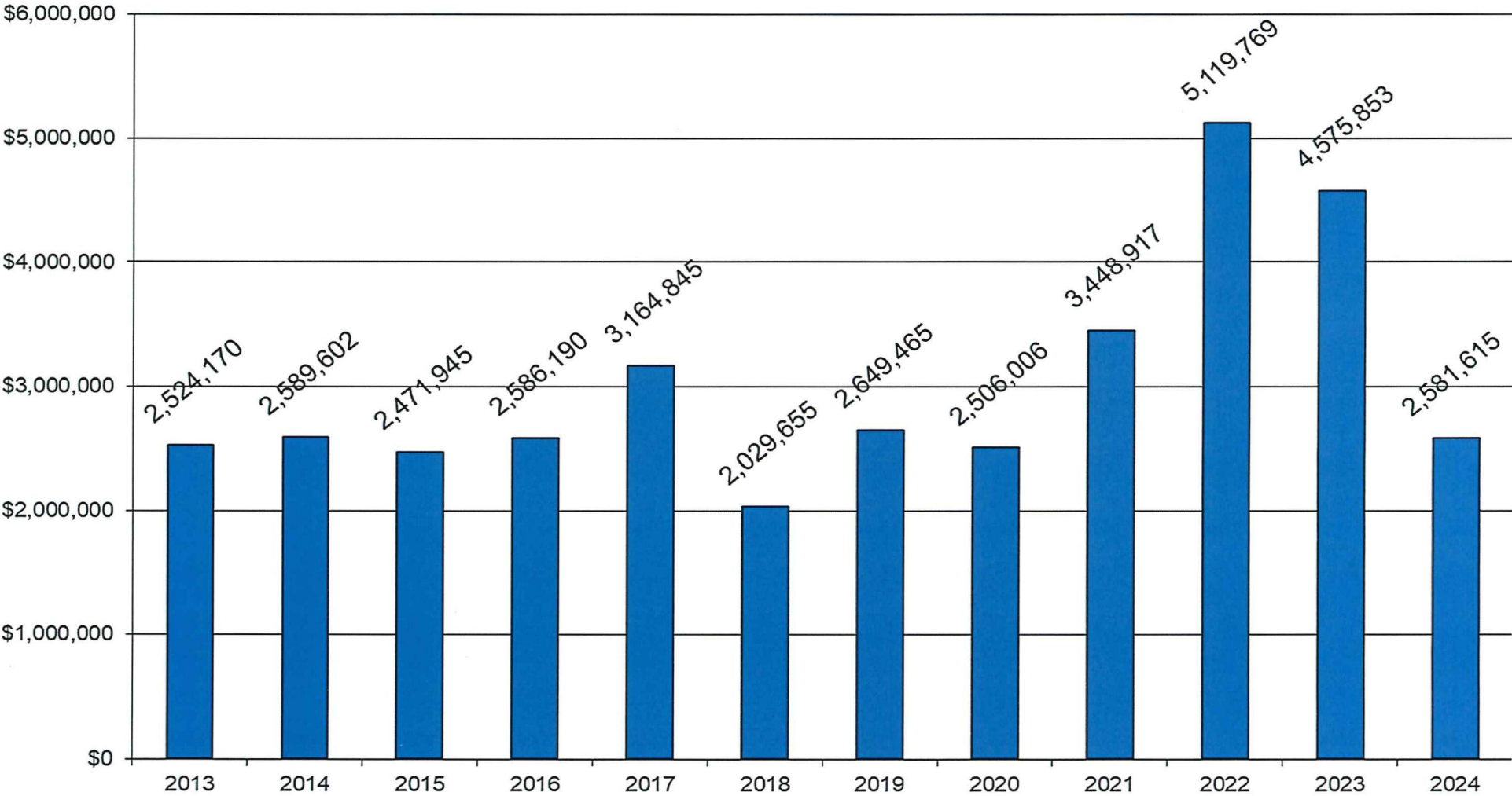


# Property Sales – Real Estate Transfer Taxes



# General Fund Year End Fund Balance

12 Year Average = \$3,020,669



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# Operating Funds – Major Changes to Budget

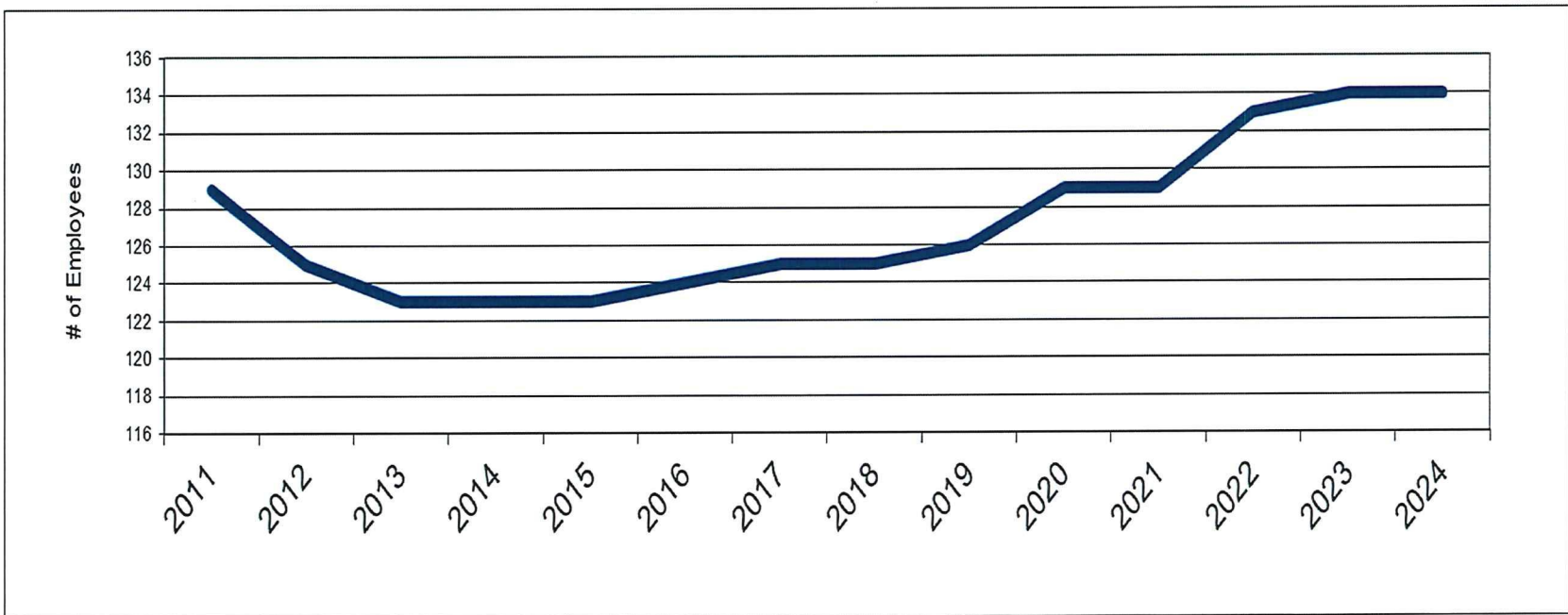
- The proposed 2024 budget maintains all levels of service to the community. Other than inflation driven increases in certain materials, supplies and services, significant changes to the budget are:
  - Property and liability insurance premium increases by \$215,000 – 41% increase over last year
  - Medical insurance premium increases by \$265,000 – 9% increase
  - Increase in funding for recycling services
  - Increase in funding for general legal and labor counsel services

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# Personnel

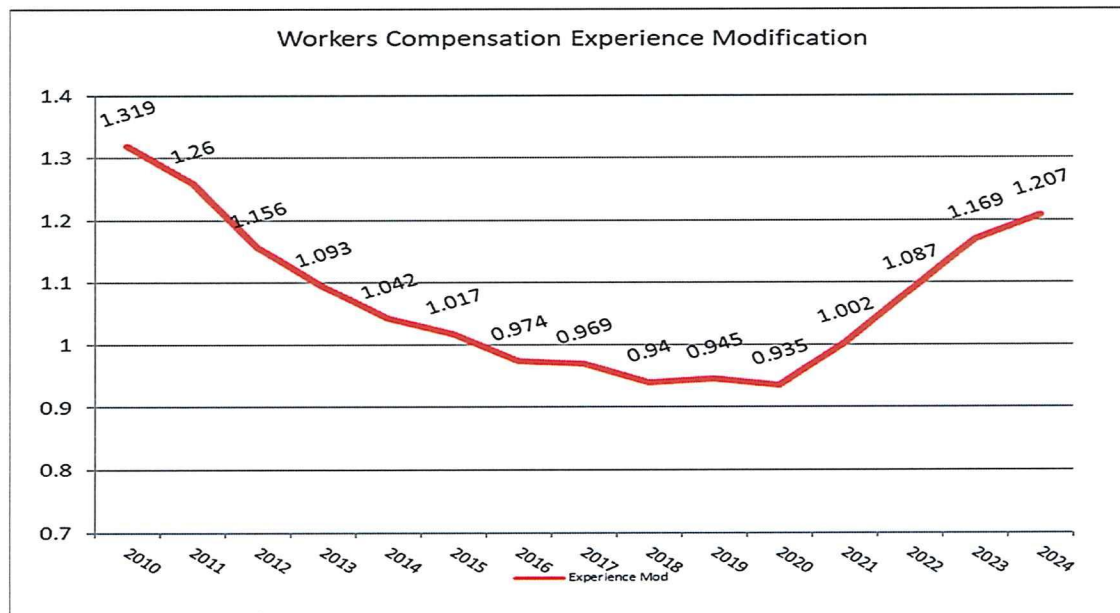
- Staffing Level
  - The proposed 2024 budget recommends 134 full time employees, no change in total from 2023. One additional Sanitation operator and one less inspector are funded for no net change.
- Salary increase of 3.75% for Police sworn officers per contract
- Salary increase of 4.5% for AFSCME employees per contract
- Salary increase of 3.5% for non-union employees

# Full Time Staffing Level 2011-2024



# Employee Benefits

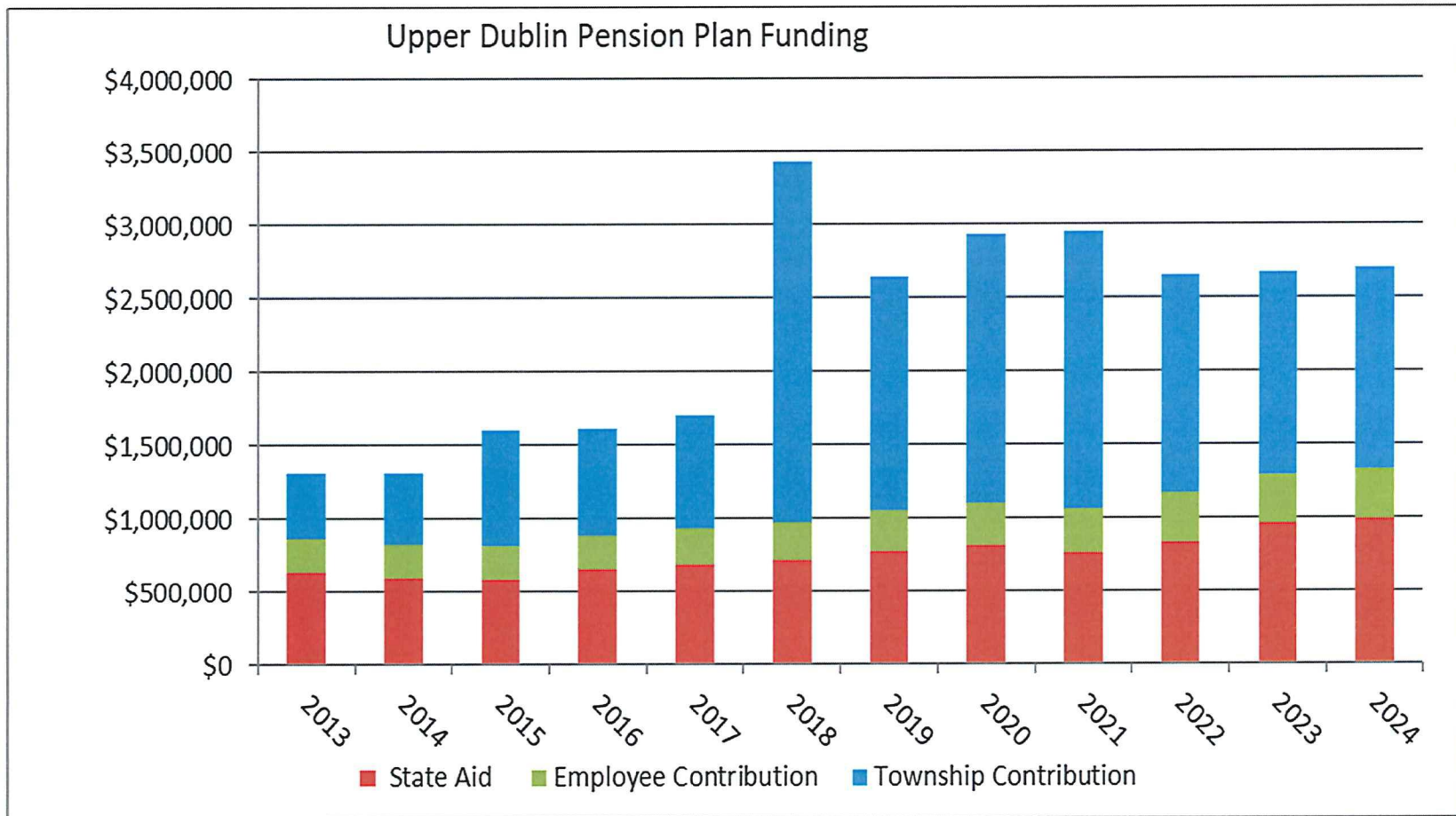
- ❑ Increase in medical and prescription rates total 6.4%. However total premium increase by 9% due to changes in coverage types (single, couple, family). Rates continue to be at or below the DVHT and national averages.
- ❑ No change in premiums for dental, vision, LTD, life or unemployment insurance.
- ❑ Slight increase in workers compensation net premium for 2024. Workers compensation insurance experience modification factor is based on previous loss experience and is multiplied by the premium to calculate annual cost. A goal is to reverse recent trend of increasing experience modifications



# Employee Benefits – Pension Contributions 2024

	2024			
	Police Plan	Non-uniformed Plan	Total	% of Total
Employee Contribution	270,000	70,000	340,000	12.6%
State Aid	451,778	546,889	998,667	37.0%
Township Contribution	1,137,082	225,084	1,362,166	50.4%
	<u>1,858,860</u>	<u>841,973</u>	<u>2,700,833</u>	

# Employee Benefits - Pensions



# CAPITAL PROJECTS

The foremost project to be undertaken in 2024 is the reconstruction of the Township and Public Works buildings. Other projects/purchases include:

<b>Project</b>	<b>Cost</b>	<b>Funding</b>
Rebuild of Township Building and Public Works Facility - Year 2 of multiyear project	\$25,000,000	Building Reserve
Investment in road improvements of over 5 miles of Township roads	\$793,051	Liquid Fuels
Investment in a new Township comprehensive plan - Year 2 of 2	\$142,000	Capital Projects
Renovations to Twining Valley Park Building	\$24,450	Capital Projects
Twining Road/Susquehanna Road Intersection Repair	\$14,800	Capital Projects
Craig-Y-Nos Sanitary Sewer Project Design	\$160,000	ARPA
Storm water analysis	\$55,000	ARPA
Toro zero turn mowers (2) - replacements	\$45,000	Open Space
Purchase of rolling stock	\$1,271,800	Fleet

**ALL FUNDS REVENUE SUMMARY  
2024**

	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
<b>REVENUE CATEGORY</b>															
REAL ESTATE TAXES	7,035,407	2,430,167	1,524,485	1,555,307		2,370,895									14,916,261
LOCAL ENABLING TAXES	11,750,000														11,750,000
LICENSES AND PERMITS	1,905,000														1,905,000
FINES AND FORFEITS	61,000														61,000
INTEREST AND RENT	538,000	24,000	18,000	12,000		22,000	600,000	15,000	25,000		20,000	175,000	25,000	7,500	1,481,500
GRANTS AND GIFTS	1,229,625	89,167	107,533		385,667								801,380		2,613,372
DEPARTMENT EARNINGS	631,000	506,047	3,300	30,000	2,643,098		12,000,000			525,000	81,500				16,419,945
ASSESSMENTS/CONTRIBUTIONS	72,100	6,500	3,200		5,000										86,800
INSURANCE PROCEEDS															-
REVENUE TOTAL	23,222,132	3,055,881	1,656,518	1,597,307	3,033,765	2,392,895	12,600,000	15,000	25,000	525,000	101,500	150,000	826,380	7,500	49,208,878
LESS: VEHICLE RENTAL ADJUSTMENT															(2,183,775)
INTERFUND TRANSFERS	(2,184,622)	(125,865)		(993,914)	(50,346)	736,000		926,380			257,914	(100,000)	(826,380)		(2,360,833)
NET REVENUES	21,037,510	2,930,016	1,656,518	603,393	2,983,419	3,128,895	12,600,000	941,380	25,000	525,000	359,414	50,000	-	7,500	44,664,270

**2024 PROPERTY TAX REVENUE**

1 MIL = \$2,407,000

<u>FUND</u>	<u>2024 MILS</u>	<u>2023 MILS</u>	<u>2024 PROPERTY TAX LEVY</u>	<u>2024 PROJECTED COLLECTIONS</u>	<u>MIL CHANGE</u>	<u>% CHANGE</u>	
General Fund	2.941	2.941	\$7,078,987	\$6,937,407	-	0.00%	\$594.08
Parks & Rec	1.025	0.961	\$2,467,175	\$2,430,167	0.064	1.04%	\$194.12
Fire Protection	0.656	0.656	\$1,578,992	\$1,555,307	-	0.00%	\$132.51
Library	0.643	0.566	\$1,547,701	\$1,524,485	0.077	1.25%	\$114.33
Debt Service	0.93	0.948	\$2,238,510	\$2,204,932	(0.018)	-0.29%	\$191.50
Voter Approved Debt	0.07	0.07	\$168,490	\$165,963	-	0.00%	\$14.14
<b>Total</b>	<b>6.265</b>	<b>6.142</b>	<b>\$15,079,855</b>	<b>\$14,818,262</b>	<b>0.123</b>	<b>2.00%</b>	<b>\$1,240.68</b>
<hr/>							
Tax on property assessed at \$202,000	\$1,265.53	\$1,240.68			24.85	2.00%	

## ALL FUNDS EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
<b>SALARIES/WAGES</b>	13,458,707	14,441,021	14,189,443	15,069,102
<b>FRINGE BENEFITS</b>	4,374,276	4,727,889	4,779,349	5,066,899
<b>MATERIALS/SUPPLIES</b>	2,157,961	2,398,424	2,144,677	2,436,222
<b>CONTRACTED SERVICES</b>	4,275,066	4,601,333	4,744,549	5,029,604
<b>EQUIPMENT PURCHASES</b>	160,623	205,600	205,600	212,849
<b>CAPITAL</b>	10,944,652	15,385,169	14,166,523	29,556,971
<b>DEBT SERVICE</b>	2,688,443	2,792,786	2,790,786	3,195,221
<b>TOTAL</b>	38,059,728	44,552,222	43,020,927	60,566,868

## EXPENDITURE SUMMARY BY FUND

	<b>2022 ACTUAL TOTALS</b>	<b>2023 ADOPTED BUDGET</b>	<b>2023 PROJECTED TOTALS</b>	<b>2024 PROPOSED BUDGET</b>
<b>GENERAL FUND</b>	20,064,897	21,742,225	21,466,635	23,031,748
<b>PARKS AND RECREATION FUND</b>	2,640,397	2,814,064	2,935,355	2,978,368
<b>LIBRARY FUND</b>	1,489,975	1,595,380	1,598,185	1,682,587
<b>INTERNAL SERVICES FUND</b>	2,409,076	2,618,292	2,647,255	2,972,854
<b>DEBT SERVICE FUND</b>	2,688,443	2,792,786	2,790,786	3,195,221
<b>FIRE PROTECTION FUND</b>	571,626	577,059	564,941	603,393
<b>NON-EXPENDABLE TRUST FUND</b>	6,510	1,300	1,300	1,300
<b>CAPITAL PROJECTS FUND</b>	2,157,870	1,015,557	2,351,523	1,099,301
<b>BUILDING RESERVE FUND</b>	5,689,692	10,000,000	7,500,000	25,000,000
<b>OPEN SPACE PROJECTS FUND</b>	2,312,370	632,000	900,000	42,000
<b>FIRE CAPITAL FUND</b>	66,376	2,049,612	1,875,000	1,068,000
<b>ARPA FUND</b>		814,000	490,000	1,075,870
<b>SUBTOTAL</b>	40,097,232	46,652,276	45,120,980	62,750,643
<b>LESS INTERNAL CHARGES</b>	2,037,504	2,100,053	2,100,053	2,183,775
<b>TOTAL</b>	38,059,728	44,552,223	43,020,927	60,566,868

**FUND TRANSFERS**

		<b>2023 Projected</b>	<b>2024 Proposed</b>
<b>GENERAL FUND</b>	To Pension Funds	(2,101,197)	(2,184,622)
	To Building Reserve	(500,000)	
<b>PARKS &amp; REC FUND</b>	To Pension Fund	(144,843)	(125,865)
<b>FIRE PROTECTION FUND</b>	To Fire Capital Fund	(276,509)	(257,914)
	To Debt Service Fund	(736,600)	(736,000)
<b>FIRE CAPITAL FUND</b>	From Fire Prot Fund	276,509	257,914
<b>INTERNAL SERVICES FUND</b>	To Pension Fund	(62,075)	(50,346)
<b>CAPITAL PROJECTS FUND</b>	From Liquid Fuels Fund	1,058,000	826,380
	To CRF	(500,000)	100,000
	To Building Reserve	(950,404)	
<b>ARPA</b>	To Capital Projects	(1,400,000)	
<b>BUILDING RESERVE</b>	From ARPA	1,400,000	
	From Capital Projects	950,404	
	From General Fund	500,000	
<b>COMMUNITY REINV. FUND</b>	To Open Space Fund	(310,000)	
	From Capital Projects	500,000	(100,000)
<b>OPEN SPACE FUND</b>	From CRF	310,000	
<b>LIQUID FUELS FUND</b>	To Capital Projects Fund	(1,058,000)	(826,380)
<b>DEBT SERVICE FUND</b>	From Fire Prot Fund	736,600	736,000
<b>PENSION FUND</b>	From General Fund	2,101,197	2,184,622
	From P & R Fund	144,843	125,865
	From Int Services Fund	62,075	50,346

**Staffing Level  
Full-Time Positions  
2024**

	ADMINI- STRATION/FI NANCE	CODE ENFORCEME NT	LIBRARY	FIRE SERVICES	ENGINEERING/ PUBLIC WORKS	HIGHWAY	SANITATION	FLEET & FACILITY	P&R	POLICE	TOTAL
Township Manager	1										1
Chief										1	1
Department Director	2	1	1		1			1	1		7
Staff Engineer					1						1
Community Planner/Zoning		1									1
Coordinator/Administrator	2	2							3		7
IT Administrator	1										1
Administrative Assistant					2				1		3
Fire Marshal/FSA				1							1
Inspector		4									4
Bookkeeper/Admin Asst	3	2									5
Professional Librarian			6								6
Staff Librarian			2								2
Deputy Chief										1	1
Lieutenant										1	1
Sergeant										5	5
Corporal										6	6
Detective/Juvenile Officer										5	5
Patrol Officer										22	22
Dispatcher/Records Clerk										6	6
Superintendent						1	1		1		3
Assistant Superintendent						2	1				3
Foreman						2		1	2		5
Group Leader							1		1		2
Equipment Operator						9	12		2		23
Laborer						2	2		3		7
Mechanic								4			4
Caretaker *									1		1
<b>TOTAL</b>	<b>9</b>	<b>10</b>	<b>9</b>	<b>1</b>	<b>4</b>	<b>16</b>	<b>17</b>	<b>6</b>	<b>15</b>	<b>47</b>	<b>134</b>
* Shared position with UDSD											
Shaded cells reflect new positions in 2024 budget											

## **Board of Commissioners Agenda Item Report**

Meeting Date: November 18, 2023

Submitted by: Katie Stein

Submitting Department:

Item Type: Discussion

Agenda Section:

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**Subject:**

BOC/Admin/Finance/Treasurer/Engineering

**Suggested Action:**

**Attachments:**

[B.pdf](#)

## 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 **\$23,031,748** to fund all General Fund operating costs and proposed transfers for pension obligations. There are two primary sources of General Fund revenue: the Earned Income Tax (EIT) and the Real Estate Property Tax.

The General Fund Real Estate Property tax rate is proposed at **2.941 mils** for 2023. At the rate of 2.941 mils, the real estate tax is expected to generate **\$7,035,407** in property tax revenues, including interim and delinquent taxes. That amounts to 30% 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 **\$9,600,000** in revenue from the 1% tax, an amount equal to 41% of the total General Fund revenues. The tax is levied against all Township residents and non-residents employed in the Township with the tax on residents being shared equally between the Township and the Upper Dublin School District. About \$2.2 million of the EIT revenue is projected to be received from non-residents working in Upper Dublin who reside in municipalities that do not impose the EIT.

The remaining general fund revenue is derived from the Real Estate Transfer Tax (**\$1,200,000**), Local Services Tax (**\$900,000**), department earnings (**\$610,000**), licenses and permits (**\$1,888,000**), intergovernmental grants (**\$1,229,625**), interest earnings and rents (**\$538,000**), fines and forfeits (**\$61,000**) and other revenues (**\$72,100**).

General Fund expenditures are proposed at **\$22,031,748** 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 **\$2,184,622** in 2024. The General Fund contribution is partially offset through a grant from the Commonwealth's General Municipal Pension System state aid expected to total \$863,833.

Expenditures and transfers total **\$25,216,370**, an increase of **5.6%**. Previous years increases are shown below:

- 2019 - 1.2%
- 2020 - (6.5%)
- 2021 - 6.9%
- 2022 - 2.4%
- 2023 - 7.1% (Projected)

At the proposed revenue, expenditure and transfer levels, the 2024 fiscal year will end with a **\$2,581,913** fund balance, an amount equal to **10.2%** of total expenditures and transfers out.

	<b>2022 ACTUAL TOTALS</b>	<b>2023 ADOPTED BUDGET</b>	<b>2023 PROJECTED TOTALS</b>	<b>2024 PROPOSED BUDGET</b>
<b>OPENING FUND BALANCE</b>	3,449,216	4,488,041	5,120,068	4,576,151
<b>REVENUES</b>	24,151,882	22,511,743	23,523,916	23,222,132
<b>EXPENDITURES</b>	(20,064,897)	(21,742,225)	(21,466,635)	(23,031,748)
<b>FUND TRANSFERS IN</b>	-	-	-	-
<b>FUND TRANSFERS OUT</b>	(2,416,133)	(2,136,705)	(2,601,197)	(2,184,622)
<b>CLOSING FUND BALANCE</b>	5,120,068	3,120,854	4,576,151	2,581,913

## GENERAL FUND

### REVENUES 2024

	<u>2022 ACTUAL REVENUES</u>	<u>2023 BUDGETED REVENUES</u>	<u>2023 PROJECTED REVENUES</u>	<u>2024 PROPOSED REVENUES</u>
<b><u>REAL ESTATE TAXES</u></b>				
Real Estate Taxes – Current	6,720,377	6,865,353	6,780,000	6,937,407
Real Estate Tax Refunds - Appeals	73,939	-	31,890	
Real Estate Taxes – Delinquent	40,986	40,000	44,000	40,000
Real Estate Taxes – Interim	170,471	50,000	120,000	50,000
Real Estate Taxes - Penalties	7,741	8,000	7,000	8,000
<b>TOTAL</b>	<b>7,013,515</b>	<b>6,963,353</b>	<b>6,982,890</b>	<b>7,035,407</b>
<b><u>LOCAL ENABLING TAXES</u></b>				
Earned Income Tax	9,598,777	9,200,000	9,600,000	9,650,000
Real Estate Transfer Tax	1,925,206	1,400,000	1,000,000	1,200,000
Local Services Tax	911,604	900,000	880,000	900,000
<b>TOTAL</b>	<b>12,435,587</b>	<b>11,500,000</b>	<b>11,480,000</b>	<b>11,750,000</b>
<b><u>FINES AND FORFEITS</u></b>				
Court Fines	44,195	60,000	55,000	60,000
Vehicle Code Violations	140	1,000	500	1,000
<b>TOTAL</b>	<b>44,335</b>	<b>61,000</b>	<b>55,500</b>	<b>61,000</b>
<b><u>INTEREST AND RENT</u></b>				
Interest Earnings	(57,823)	100,000	400,000	350,000
Rent from 520 Virginia Drive	9,492	16,000	16,000	16,000
Other Rent	151,129	172,000	172,000	172,000
<b>TOTAL</b>	<b>102,798</b>	<b>288,000</b>	<b>588,000</b>	<b>538,000</b>
<b><u>GRANTS AND GIFTS</u></b>				
Public Utility Realty Tax	25,388	25,000	24,031	25,000
State/Federal Grants	102,526	90,000	125,000	90,000
Beverage License Tax	4,100	4,100	4,100	4,100
Casualty Insurance Premium Tax	730,444	771,473	845,045	863,833
Fire Insurance Premium Tax	245,717	245,717	246,692	246,692
<b>TOTAL</b>	<b>1,108,175</b>	<b>1,136,290</b>	<b>1,244,868</b>	<b>1,229,625</b>

	<u>2022</u> <u>ACTUAL</u> <u>REVENUES</u>	<u>2023</u> <u>ADOPTED</u> <u>REVENUES</u>	<u>2023</u> <u>PROJECTED</u> <u>REVENUES</u>	<u>2024</u> <u>PROPOSED</u> <u>REVENUES</u>
<b><u>DEPARTMENT EARNINGS</u></b>				
Zoning/Development Fees	16,648	11,000	16,000	14,000
Zoning Hearing Board Fees	35,000	32,000	24,000	30,000
Engineering Fees	181,403	180,000	130,000	175,000
Sale of Maps and Documents	1,750	2,000	1,000	2,000
Fire Marshal Reports	29,017	29,000	32,000	30,000
Special Police Services	27,475	25,000	45,000	30,000
Crossing Guard Services	76,100	78,000	80,000	81,000
Finance Department Services	-	-	831	-
Police Report Fees	27,073	35,000	28,000	33,000
Contracted Snow Removal	103,036	105,000	118,000	120,000
Cart Fees	24,465	20,000	14,000	18,000
Sanitation Services	76,894	78,000	82,000	83,000
Public Works Services	9,123	-	12,791	-
Recycling Revenue	17,948	15,000	13,000	15,000
<b>TOTAL</b>	<b>625,931</b>	<b>610,000</b>	<b>596,622</b>	<b>631,000</b>
<b><u>LICENSES AND PERMITS</u></b>				
Street Opening Permits	140,293	62,000	60,000	62,000
Grading Permits	83,475	80,000	62,000	75,000
Building Permits	1,249,811	775,000	980,000	725,000
Electrical Permits	299,556	150,000	370,000	175,000
Plumbing Permits	106,782	75,000	130,000	95,000
HVAC Permits	227,803	140,000	280,000	175,000
Sewage Permits	9,630	8,000	7,000	5,000
Use & Occupancy Permits	34,479	27,000	18,000	18,000
Property Transfer Fees	26,301	26,000	20,000	25,000
Cable TV Franchise Fees	556,525	545,000	552,000	550,000
<b>TOTAL</b>	<b>2,734,655</b>	<b>1,888,000</b>	<b>2,479,000</b>	<b>1,905,000</b>
<b><u>MISCELLANEOUS</u></b>				
Insurance Claims	25,931	-	26,936	-
Benefit Contributions	51,637	65,000	70,000	72,000
Workers Comp Reimbursements	5,772	-	-	-
Other Sources	3,544	100	100	100
<b>TOTAL</b>	<b>86,885</b>	<b>65,100</b>	<b>97,036</b>	<b>72,100</b>
<b><u>TOTAL GENERAL FUND</u></b>				
<b>REVENUE</b>	<b>24,151,882</b>	<b>22,511,743</b>	<b>23,523,916</b>	<b>23,222,132</b>

**GENERAL FUND**

**COST CENTER SUMMARY**

<b>COST CENTER</b>	<b>2021 ACTUAL TOTALS</b>	<b>2022 ADOPTED BUDGET</b>	<b>2022 PROJECTED TOTALS</b>	<b>2023 ADOPTED BUDGET</b>
<b>Boards and Commissions</b>	48,983	55,867	52,429	54,380
<b>Administration</b>	1,641,340	1,792,575	1,948,774	2,104,760
<b>Finance</b>	583,120	623,664	618,687	644,369
<b>Real Estate Tax Collector</b>	23,447	19,765	24,153	19,765
<b>Engineering</b>	261,976	370,804	356,897	383,491
<b>Township Buildings</b>	650,872	607,976	618,187	631,093
<b>Police</b>	8,468,218	9,091,551	9,092,344	9,572,034
<b>Fire Marshal</b>	132,190	155,154	154,629	160,906
<b>Code Enforcement</b>	1,266,593	1,114,131	1,137,872	1,218,808
<b>Zoning/Community Planning</b>		251,349	227,594	237,349
<b>Sanitation</b>	2,598,665	2,872,272	2,819,294	3,101,646
<b>Engineering</b>	1,289,824	1,275,017	1,228,730	1,283,825
<b>Street Cleaning</b>	144,751	153,238	150,546	155,846
<b>Snow and Ice Removal</b>	159,321	352,610	54,604	343,710
<b>Traffic Signal Maintenance</b>	229,970	217,506	216,461	229,072
<b>Street Light Maintenance</b>	201,533	205,000	206,500	220,200
<b>Storm Sewers</b>	181,577	207,900	168,060	208,000
<b>Road Maintenance</b>	1,719,127	1,909,033	1,911,554	1,982,553
<b>Emergency Services</b>	320,717	320,717	321,692	321,692
<b>Fire Hydrants</b>	113,796	115,348	128,500	128,500
<b>Real Estate Taxes</b>	15,628	17,500	15,879	16,500
<b>Community Contributions</b>	13,250	13,250	13,250	13,250
<b>TOTAL</b>	20,064,897	21,742,225	21,466,635	23,031,748

## GENERAL FUND

### EXPENDITURE SUMMARY

The General Fund 2024 budget has proposed expenditures totaling \$23,031,748 a 5.9% increase above the 2023 budget. Details on the proposed expenditures for each cost center are provided in the following section.

<b>EXPENDITURE CATEGORY</b>	<b>2022 ACTUAL EXPENSES</b>	<b>2023 ADOPTED BUDGET</b>	<b>2023 PROJECTED EXPENSES</b>	<b>2024 ADOPTED BUDGET</b>
<b>SALARIES/WAGES</b>	10,597,500	11,370,225	11,179,125	11,853,175
<b>FRINGE BENEFITS</b>	3,385,228	3,672,775	3,699,902	3,928,195
<b>MATERIALS/SUPPLIES</b>	659,389	909,400	637,490	930,205
<b>CONTRACTED SERVICES</b>	3,395,515	3,671,540	3,831,834	4,118,052
<b>EQUIPMENT PURCHASES</b>	158,977	203,600	203,600	210,849
<b>VEHICLE O&amp;M FEES</b>	1,868,287	1,914,686	1,914,685	1,991,272
<b>TOTAL</b>	20,064,897	21,742,225	21,466,635	23,031,748

## GENERAL FUND

### BOARDS AND COMMISSIONS

The recommended budget for the Boards and Commissions is **\$54,380**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
<b>SALARIES/WAGES</b>	33,141	34,625	33,625	34,125
<b>FRINGE BENEFITS</b>	2,667	2,892	2,814	2,855
<b>MATERIALS/SUPPLIES</b>	2,510	5,150	4,740	5,200
<b>CONTRACTED SERVICES</b>	10,665	13,200	11,250	12,200
<b>TOTAL</b>	48,983	55,867	52,429	54,380

Salaries/Wages: The amount of \$34,125 covers:

- Compensation paid to seven commissioners - **\$30,625**
- Recording Secretary's attendance at, and the transcription of minutes for, public meetings - **\$3,500**

Fringe Benefits: The allocation of **\$2,855** covers employer paid taxes.

Materials/Supplies: Funds are provided for:

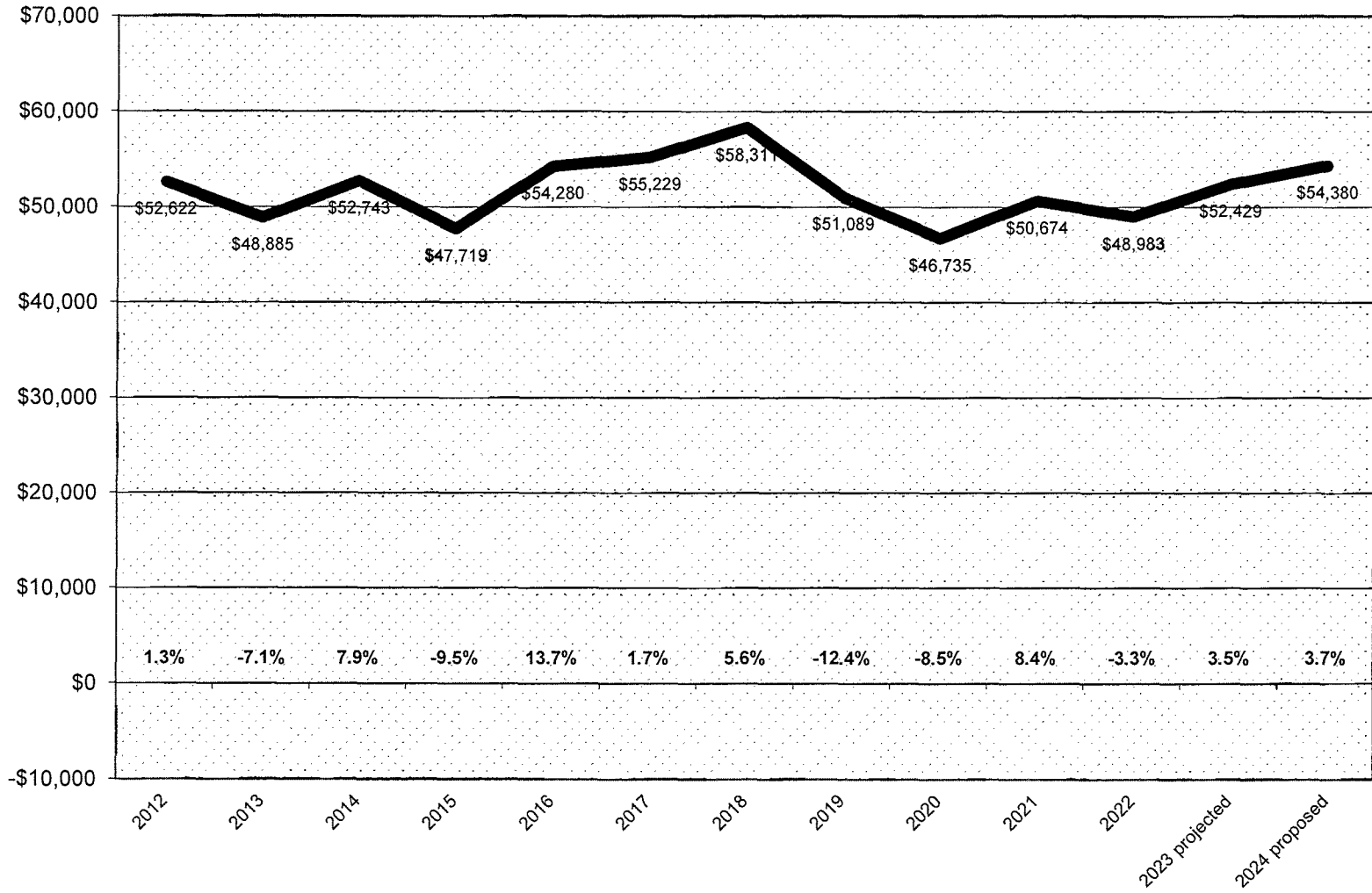
- Office supplies - **\$200**
- Employee retirement and service awards - **\$2,500**
- The Dr. William Ritter Science Award - **\$500**
- Contribution toward Upper Dublin Medal Dinner - **\$2,000**

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 - **\$4,200**

						UPPER DUBLIN TOWNSHIP			10/26/2023	
						2024 BUDGET REQUEST				
DEPT:	BOARDS AND COMMISSIONS									
FUND	01-400									
ACCT		2019	2020	2021	2022	2023	2023	2024	NET CHANGE	
NO	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	FROM PRIOR	
		EXPENSES	EXPENSES	EXPENSES	EXPENSES	BUDGET	BUDGET	BUDGET	YEAR BUDGET	
1410	PT SALARIES	4,669	4,077	2,345	2,516	4,000	3,000	3,500	(500)	-12.5%
1405	SALARIES - OFFICIALS	30,625	30,625	30,625	30,625	30,625	30,625	30,625	-	0.0%
1610	FICA	2,705	2,647	2,528	2,540	2,649	2,572	2,611	(38)	-1.4%
1620	UNEMPLOYMENT COMP	150	108	103	90	200	200	200	-	0.0%
1630	WORKERS COMP	37	37	31	37	43	42	44	1	2.3%
2100	OFFICE SUPPLIES	175	15	645	-	150	240	200	50	33.3%
3000	MISCELLANEOUS	3,628	2,557	3,799	2,510	5,000	4,500	5,000	-	0.0%
3120	SHADE TREE COMMISSION	3,304	957	5,719	5,766	5,500	5,500	5,500	-	0.0%
4200	SUBSCRIPTIONS, DUES	3,985	4,002	4,464	4,188	4,200	4,200	4,200	-	0.0%
4210	TRAINING	1,394	145	-	-	2,000	50	1,000	(1,000)	-50.0%
4500	EPAB/COMMISSIONS	417	1,564	415	712	1,500	1,500	1,500	-	0.0%
	TOTAL	51,089	46,735	50,674	48,983	55,867	52,429	54,380	(1,487)	-2.7%
% CHANGE FROM PRIOR YEAR PROJECTED COSTS									3.72%	
% CHANGE FROM PRIOR YEAR BUDGET									-2.66%	
SALARIES/WAGES		35,294	34,702	32,970	33,141	34,625	33,625	34,125	(500)	-1.4%
BENEFITS		2,892	2,792	2,662	2,667	2,892	2,814	2,855	(37)	2.0%
MATERIALS/SUPPLIES		3,803	2,572	4,444	2,510	5,150	4,740	5,200	50	-9.4%
CONTRACTED SERVICES		9,100	6,668	10,598	10,665	13,200	11,250	12,200	(1,000)	-2.9%
		51,089	46,735	50,674	48,983	55,867	52,429	54,380	(1,487)	

### Boards and Commissions





## UPPER DUBLIN SHADE TREE COMMISSION

370 Commerce Drive  
Fort Washington PA 19034

[shadetree.commission@upperdublin.net](mailto:shadetree.commission@upperdublin.net)

October 21, 2023

To: Jonathan Bleemer

Re: Budget Proposal 2024

At our meeting on September 21, 2023, the Shade Tree Commission unanimously approved our submitting this Budget Proposal for 2024. Our request is for \$5,500.00, the same appropriation as in 2021, 2022 and 2023.

We recognize that UDT's projected revenues and expenses will continue to be impacted by the damage caused by the 9/1/21 tornado and the impact of constructing a new Township Building. We also recognize that with the unprecedented loss of trees in the tornado, UD residents will continue to look to the STC to help with replacement or new trees in 2024 and beyond. Reflecting our sensitivity to the BOC's appropriate desire to control expenses, our proposed 2024 Budget request is unchanged from the \$5,500.00 appropriation we requested, and the BOC approved, for 2021—2023.

In support of our request, we note the following:

--We anticipate the continuing popularity of our Adopt-a-Tree Programs. As we generate much publicity from various sources, including notably from members of the BOC via their communications with constituents and Township eblasts, knowledge, interest and enthusiasm for these Programs is strong. As I previously reported to the BOC, in 2023 we held 2 very successful Adopt-a-Tree Programs. Taken together, we placed 305 trees for adoption in these programs. Some trees we purchased for the Spring 2023 Program were supported by a donation from the UD Tree Tenders with funds it received from the Arbor Day Foundation. The remainder were covered by the STC, partially offset by donations from residents. We anticipate continuing our Adopt-a-Tree Program with budgeted funds and donations. In 2023, we received donations totaling \$2,025, roughly 48% of the cost of the trees adopted.

--Tree costs are increasing. Because of increased demand owing to tornado tree loss in this area, we need to anticipate somewhat above normal increases in tree costs.

--We expect that the Library facility, 520 Virginia Drive, will be a significant focus of our Annual Planting Program.

--We plan to resume participation with the Parks & Recreation Department in sponsoring an annual Eagle Scout program involving tree planting.

At the 2012 Budget Hearing, members of the BOC suggested that the STC seek donations as part of our Adopt-a-Tree Spring and Fall Programs. Starting in 2013, we obtained donations as follows:

2013--\$672.00  
2014--\$471.00  
2015--\$353.00  
2016--\$723.00  
2017--\$849.00  
2018--\$682.00  
2019--\$914.00  
2020--\$0.00 (Covid – no Program)  
2021--\$3850.00  
2022--\$5015.00  
2023--\$2025.00

We are gratified by the donations we received from residents adopting trees. As noted in previous budget proposals, this source of offsetting revenue is neither predictable nor reliable. The drop-off from 2022 to 2023 suggests a certain level of donor fatigue. Our Budget proposal includes a conservative amount from donations.

Please share this entire e-mail with the BOC. As we discussed, I plan to attend the BOC's Budget hearing when it considers this request, either in person or by Zoom. I am happy to address any questions you, Kurt or the BOC may have, then or in advance.

Thanks!

*Steve*

Steven Stone  
Chairman  
Upper Dublin Shade Tree Commission

c: Kurt Ferguson, Derek Dureka, STC Members

1. Annual Planting Tree Program-----	\$1,500
2. Adopt-a-Tree Day Programs-----	4,500
3. Arbor Day Program-----	500
4. Consultant Fees on Tree Issues-----	250
5. Training Programs for STC Members-----	100
6. Memberships (Arbor Day Foundation)-----	50
7. Tree Planting Tools and Supplies-----	500
8. Miscellaneous-----	100
9. LESS: Anticipated Donations-----	<2000>
<b>Total-----</b>	<b>\$ 5,500</b>

Notes (referring to item #s above):

1. Program in which STC identifies prime, visible locations in UD, usually on public property, sometimes in response to resident requests, often for replacement trees. We would fund our co-sponsorship of an Eagle Scout program, and plantings at 520 Virginia Drive, in this line item. We generally source trees for this program from the Pennsylvania Horticultural Society with favorable pricing.

2. Highly successful program begun in 2007 in which we give residents small container trees for them to plant. This Proposal estimates 300 trees adopted at a cost of \$15 per tree. This is a very popular program with UD residents. With outstanding help from Tammy Echevarria and Derek Dureka, we transitioned this Program to on-line preregistration. Our Programs in 2021--2023 were over-subscribed. Residents appreciate the variety of trees offered, the ease of registration, and the on-line links to help with species selection and planting tips. A great many residents have expressed gratitude to the STC for sponsoring and the BOC for supporting this program. We anticipate 2 programs each year, Spring & Fall.

3. Program held with UD School District generating support from the District, enthusiasm for trees among students, significant publicity for our work, and significant publicity for the Township's support of the environment. Each year we plant several good size trees at 1-3 locations. An Arbor Day Program is a requirement for approval of our annual "Tree City USA" status renewal.

4. This item relates expenses that may be incurred when the STC determines it needs professional help to properly adjudicate an application for tree removal, and for special projects.

5, 6, 8. Self-explanatory.

7. We have found that with the delightfully increased participation of volunteers in tree planting and tree care, we may need additional small tools for the volunteers to use. Also, it essential for new trees to survive that we install deer guards or fencing. These items would be covered by this Line Item.

9. See cover memo to Jonathan Bleemer.

## 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 **\$2,104,760**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
<b>SALARIES/WAGES</b>	594,756	653,000	656,000	666,000
<b>FRINGE BENEFITS</b>	184,096	195,274	202,323	213,899
<b>MATERIALS/SUPPLIES</b>	22,587	19,500	19,500	19,500
<b>CONTRACTED SERVICES</b>	824,716	908,300	1,054,450	1,188,200
<b>VEHICLE O&amp;M FEES</b>	15,184	16,501	16,501	17,161
<b>TOTAL</b>	1,641,340	1,792,575	1,948,774	2,104,760

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 - **\$644,000**
- Funding for part time administrative assistants and camera operators- **\$22,000**

Fringe Benefits: The cost of employee benefits, employer paid taxes and employee participation in the Township tuition reimbursement program totals **\$213,899**.

Materials/Supplies:

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

Contractual Services: Contractual costs are projected to total \$1,188,200 for:

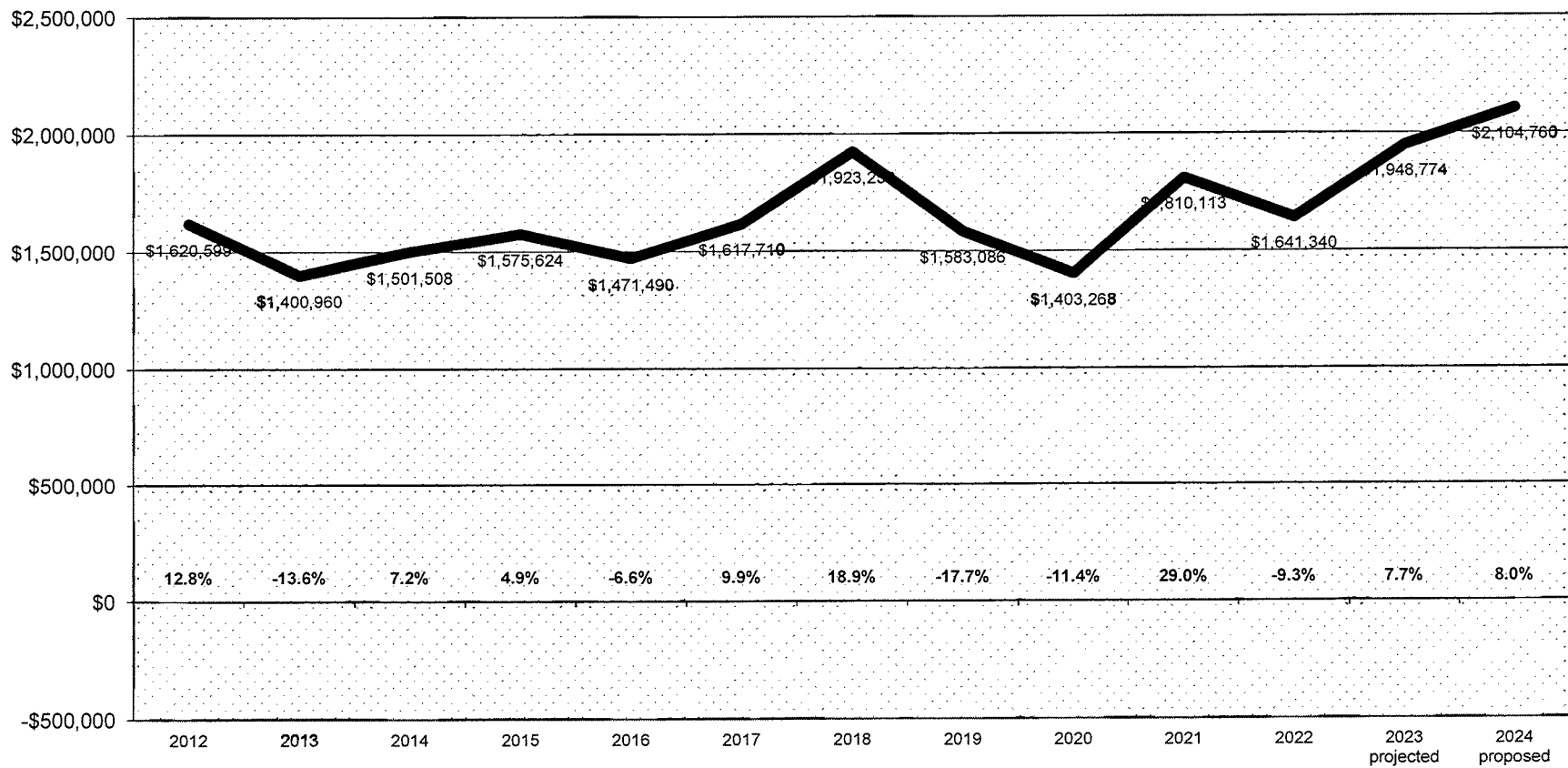
- Insurance coverage for the General Fund’s share of Liability, Public Officials and Property and Casualty premiums - **\$575,000**
- General legal fees for:
  - Township solicitor - **\$242,000**
  - Labor counsel for general labor issues - **\$45,000**
  - Civil Service counsel - **\$8,000**
- The telecommunication budget totals \$62,000 for:
  - Local service, long distance, line charges and maintenance contracts - **\$26,000**
  - Service calls - **\$5,000**

- Cellular phones - **\$31,000**
- Internet connection fees - **\$8,000**
- Energy consultant - **\$20,000**
- Costs related to general consulting and contract services including stenographer costs for conditional use and special hearings, updates to the Township codification, property appraisal fees, credit card processing fees, cost of administration of Township's Retirement Health Savings Plan and Flexible Spending Account Plan, special zoning district reports, economic analysis, and community dispute resolutions. - **\$50,000**
- Agenda management system and website hosting fees - **\$40,000**
- Cloud hosted exchange costs and internet domain fees - **\$20,000**
- 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 \$17,500 for:
  - Photocopier lease - **\$4,500**
  - Postage meter and mail machine - **\$4,000**
  - Card access system - **\$1,500**
  - Maintenance of AV equipment - **\$6,000**
- Postage expenses for routine Township business - **\$15,000**
- Printing costs for envelopes, letterhead, business cards and note paper - **\$7,000**
- Advertising expenses for meetings, hearings, bids and job openings - **\$12,000**
- Special event expenses such as employee events, sympathy acknowledgments and meeting expenses - **\$18,000**
- Township Manager approved training expenses for all Township employees other than Police officers who have a training budget within the Police cost center - **\$30,000**
- The subscriptions and memberships budget totals \$10,800 for:
  - State and local associations - **\$3,000**
  - Greater Valley Forge Transportation Management Association - **\$5,000**
  - Miscellaneous subscriptions and dues - **\$2,800**
- Mileage reimbursement for Township business - **\$400**

Vehicle O&M Fees: Expenses for the operation and amortization of the Township Manager's vehicle total **\$17,161**

UPPER DUBLIN TOWNSHIP										10/26/2023
2024 BUDGET REQUEST										
DEPT:	ADMINISTRATION									
FUND	01-401									
ACCT		2019	2020	2021	2022	2023	2023	2024	NET CHANGE	
NO	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	FROM PRIOR	
		EXPENSES	EXPENSES	EXPENSES	EXPENSES	BUDGET	EXPENSES	BUDGET	YEAR BUDGET	
1400	SALARIES	379,296	389,712	692,965	574,241	625,000	638,000	644,000	19,000	3.0%
1410	PART TIME SALARIES	81,143	15,567	24,988	20,516	28,000	18,000	22,000	(6,000)	-21.4%
1520	DENTAL	5,895	5,895	7,369	7,478	8,515	8,515	8,515	-	0.0%
1540	LONG TERM DISABILITY	2,092	2,097	550	400	1,400	1,200	1,400	-	0.0%
1550	VISION	330	330	386	409	489	489	489	-	0.0%
1570	HMO	69,196	67,894	82,801	108,855	120,000	124,000	130,000	10,000	8.3%
1580	LIFE INSURANCE	1,683	1,683	1,709	554	1,120	950	1,120	-	0.0%
1610	FICA	30,470	26,160	32,167	56,947	45,000	47,000	48,000	3,000	6.7%
1620	UNEMPLOYMENT COMP	844	647	620	563	1,250	1,250	1,250	-	0.0%
1630	WORKERS COMP	916	931	768	1,040	1,250	1,215	1,275	25	2.0%
1640	VANTAGECARE	6,856	6,946	7,627	9,039	11,250	11,750	11,850	600	5.3%
1740	TUITION REIMBURSEMENT	-	-	-	-	5,000	5,953	10,000	5,000	100.0%
1750	COBRA EXPENSES	2,573	(190)	(451)	(1,188)	-	-	-	-	#DIV/0!
2100	OFFICE SUPPLIES	16,909	10,472	15,969	22,322	17,000	17,000	17,000	-	0.0%
2600	MINOR EQUIPMENT	2,543	350	1,557	265	2,500	2,500	2,500	-	0.0%
3000	SPECIAL EVENTS	18,391	15,517	20,377	25,715	18,000	16,000	18,000	-	0.0%
3120	CONSULTANT FEES	122,908	86,476	115,173	116,128	80,000	85,000	90,000	10,000	12.5%
3140	LEGAL	265,389	240,313	235,922	195,076	220,000	255,000	250,000	30,000	13.6%
3146	LABOR COUNSEL	45,939	51,242	59,254	10,296	30,000	85,000	45,000	15,000	50.0%
3160	ENERGY CONSULTANT	-	-	-	2,080	25,000	20,000	20,000	(5,000)	-20.0%
3170	RECRUITMENT CONSULTANT	-	-	-	8,808	-	-	-	-	#DIV/0!
3210	TELEPHONE	58,353	61,148	65,397	60,014	62,000	62,000	62,000	-	0.0%
3230	INTERNET/WIRELESS CARDS	8,064	7,801	7,942	7,166	8,000	7,500	8,000	-	0.0%
3250	POSTAGE	17,335	12,445	11,283	14,739	17,000	14,500	15,000	(2,000)	-11.8%
3360	VEHICLE RENTAL	15,180	14,983	14,980	15,184	16,501	16,501	17,161	660	4.0%
3370	AUTO ALLOWANCE	439	238	112	216	500	400	400	(100)	-20.0%
3410	ADVERTISING	12,590	13,732	8,969	9,436	13,000	10,000	12,000	(1,000)	-7.7%
3420	PRINTING	8,083	4,088	3,109	8,305	7,000	5,000	7,000	-	0.0%
3500	CIVIL SERVICE	3,752	13,217	9,201	7,905	6,000	15,750	7,500	1,500	25.0%
3510	INSURANCE	242,318	231,799	268,503	276,732	350,000	385,000	575,000	225,000	64.3%
3740	EQUIPMENT MAINTENANCE	-	-	-	-	-	-	6,000	6,000	#DIV/0!
3840	EQUIPMENT LEASE/RENTAL	19,779	17,023	15,612	6,528	16,000	17,500	11,500	(4,500)	-28.1%
4200	SUBSCRIPTIONS, DUES	10,223	9,279	11,933	8,753	10,800	10,800	10,800	-	0.0%
4210	TRAINING	30,314	14,099	17,378	31,590	30,000	30,000	30,000	-	0.0%
4500	NETWORK SYSTEM ADMIN	62,243	67,874	65,102	14,386	15,000	20,000	20,000	5,000	33.3%
4510	DEER MANAGEMENT	16,661	-	-	-	-	-	-	-	#DIV/0!
4520	GRANT EXPENDITURES	24,377	13,500	10,843	20,843	-	15,000	-	-	#DIV/0!
	TOTAL	1,583,086	1,403,268	1,810,113	1,641,340	1,792,575	1,948,774	2,104,760	312,185	17.4%
% CHANGE FROM PRIOR YEAR PROJECTED COSTS									8.00%	
% CHANGE FROM PRIOR YEAR BUDGET									17.42%	
SALARIES/WAGES		480,439	405,279	717,953	594,756	653,000	656,000	666,000	13,000	2.0%
BENEFITS		120,856	112,392	133,545	184,096	195,274	202,323	213,899	18,625	9.5%
MATERIALS/SUPPLIES		19,452	10,822	17,526	22,587	19,500	19,500	19,500	-	0.0%
CONTRACTED SERVICES		967,159	859,792	926,109	824,716	908,300	1,054,450	1,188,200	279,900	30.8%
VEHICLE RENTAL		15,180	14,983	14,980	15,184	16,501	16,501	17,161	660	4.0%
		1,583,086	1,403,268	1,810,113	1,641,340	1,792,575	1,948,774	2,104,760	312,185	21.2%

### 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 **\$644,369**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
<b>SALARIES/WAGES</b>	394,344	425,000	421,000	445,000
<b>FRINGE BENEFITS</b>	143,123	153,064	148,712	151,269
<b>MATERIALS/SUPPLIES</b>	2,536	2,000	1,750	2,000
<b>CONTRACTED SERVICES</b>	43,117	43,600	47,225	46,100
<b>TOTAL</b>	583,120	623,664	618,687	644,369

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. – **\$373,000**
- A budget to fund the part time positions of receptionists, office assistant and purchasing agent - **\$72,000**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$151,269**.

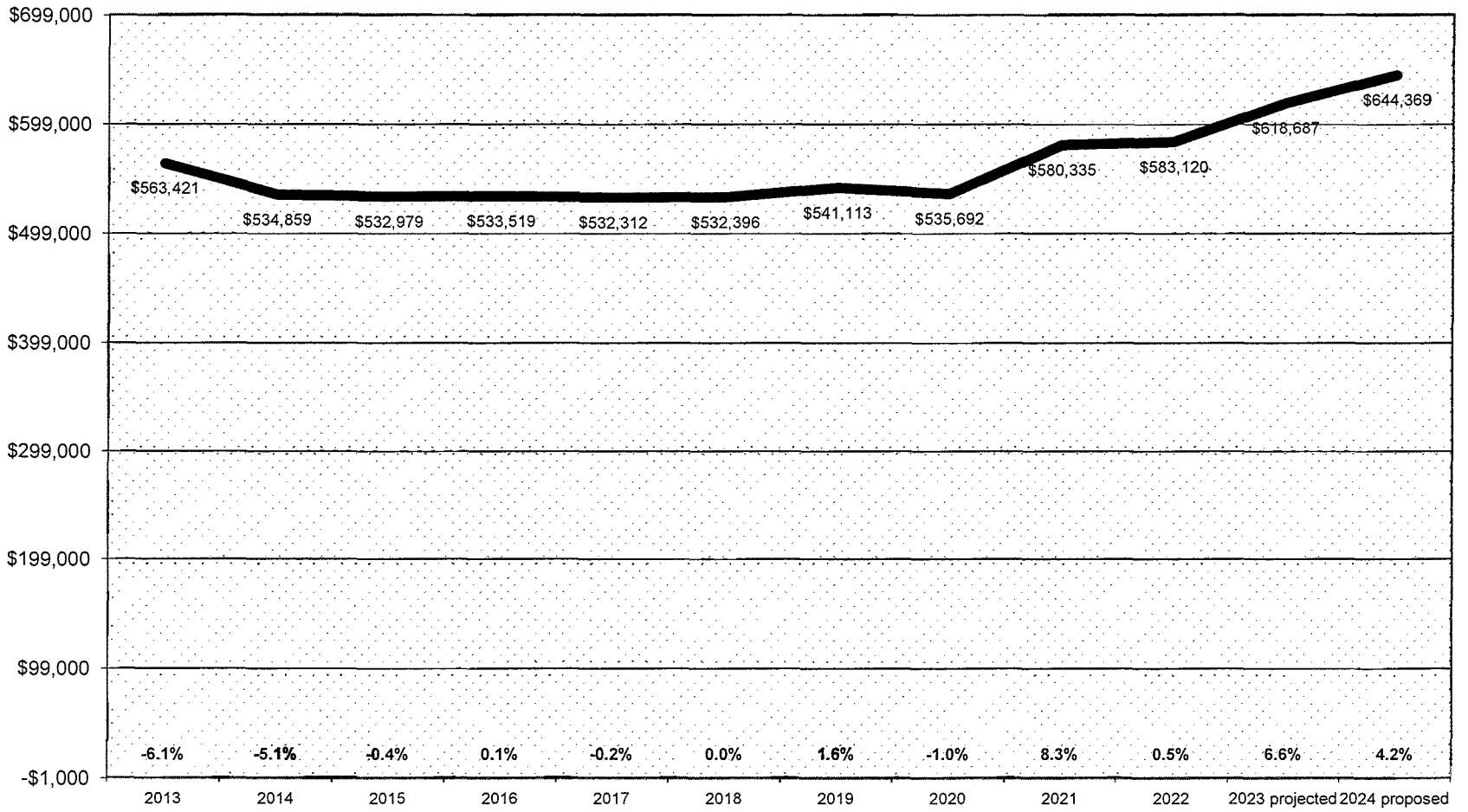
Materials/Supplies: The cost of office supplies is budgeted at **\$2,000** for computer paper, printer ribbons, storage boxes and general office supplies.

Contractual Services: Contractual services total \$46,100 for:

- Annual independent audit - **\$21,000**
- A budget for computer support, maintenance and development including support of and updates to the Township’s financial and payroll software - **\$22,500**
- A printing budget of **\$2,000** is allocated for purchase orders, receipts and envelopes.
- Subscriptions and dues - **\$300**
- Mileage reimbursement for personal vehicles used for Township business - **\$300**

						UPPER DUBLIN TOWNSHIP			10/26/2023	
						2024 BUDGET REQUEST				
DEPT:	FINANCE									
FUND	01-402									
ACCT		2019	2020	2021	2022	2023	2023	2024	NET CHANGE	
NO	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	FROM PRIOR	
		EXPENSES	EXPENSES	EXPENSES	EXPENSES	BUDGET	BUDGET	BUDGET	YEAR BUDGET	
1400	SALARIES	297,013	307,459	339,338	332,700	350,000	356,000	373,000	23,000	6.6%
1410	PART TIME SALARIES	72,606	54,265	62,513	61,644	75,000	65,000	72,000	(3,000)	-4.0%
1520	DENTAL	7,860	7,860	7,205	7,860	7,860	7,860	7,860	-	0.0%
1540	LONG TERM DISABILITY	1,240	1,254	1,273	1,283	1,400	1,400	1,400	-	0.0%
1550	VISION	441	441	441	441	441	441	441	-	0.0%
1570	HMO	87,376	86,090	89,410	93,300	98,700	95,500	96,000	(2,700)	-2.7%
1610	FICA	26,978	26,577	29,064	28,956	32,513	32,207	34,043	1,530	4.7%
1620	UNEMPLOYMENT COMP	1,687	1,186	1,033	844	1,800	1,800	1,800	-	0.0%
1630	WORKERS COMP	1,061	1,073	886	1,067	1,200	1,175	1,225	25	2.1%
1640	VANTAGECARE	6,898	7,157	7,402	8,500	8,200	8,330	8,500	300	3.7%
2100	OFFICE SUPPLIES	1,604	1,764	2,421	2,536	2,000	1,750	2,000	-	0.0%
3110	AUDIT	15,700	16,150	16,600	19,700	19,000	21,925	21,000	2,000	10.5%
3120	CONSULTANT FEES	18,634	21,951	20,078	20,903	22,500	22,500	22,500	-	0.0%
3370	AUTO ALLOWANCE	310	93	80	94	300	300	300	-	0.0%
3420	PRINTING	455	1,047	1,342	2,120	1,500	2,200	2,000	500	33.3%
4200	SUBSCRIPTIONS, DUES	300	375	300	300	300	300	300	-	0.0%
TOTAL		541,113	535,692	580,335	583,120	623,664	618,687	644,369	20,705	3.3%
% CHANGE FROM PRIOR YEAR PROJECTED ACTUAL COSTS									4.15%	
% CHANGE FROM PRIOR YEAR BUDGET									3.32%	
SALARIES/WAGES		369,619	361,724	401,851	394,344	425,000	421,000	445,000	20,000	4.6%
BENEFITS		134,492	132,588	137,664	143,123	153,064	148,712	151,269	(1,795)	-1.2%
MATERIALS/SUPPLIES		1,604	1,764	2,421	2,536	2,000	1,750	2,000	-	0.0%
CONTRACTED SERVICES		35,398	39,616	38,400	43,117	43,600	47,225	46,100	2,500	3.7%
		541,113	535,692	580,335	583,120	623,664	618,687	644,369	20,705	3.1%

### Finance



## GENERAL FUND

### TAX COLLECTOR/TREASURER

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

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
<b>SALARIES/WAGES</b>	10,000	10,000	10,000	10,000
<b>FRINGE BENEFITS</b>	765	765	765	765
<b>MATERIALS/SUPPLIES</b>	-	100	100	100
<b>CONTRACTED SERVICES</b>	12,681	8,900	13,288	8,900
<b>TOTAL</b>	23,447	19,765	24,153	19,765

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

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

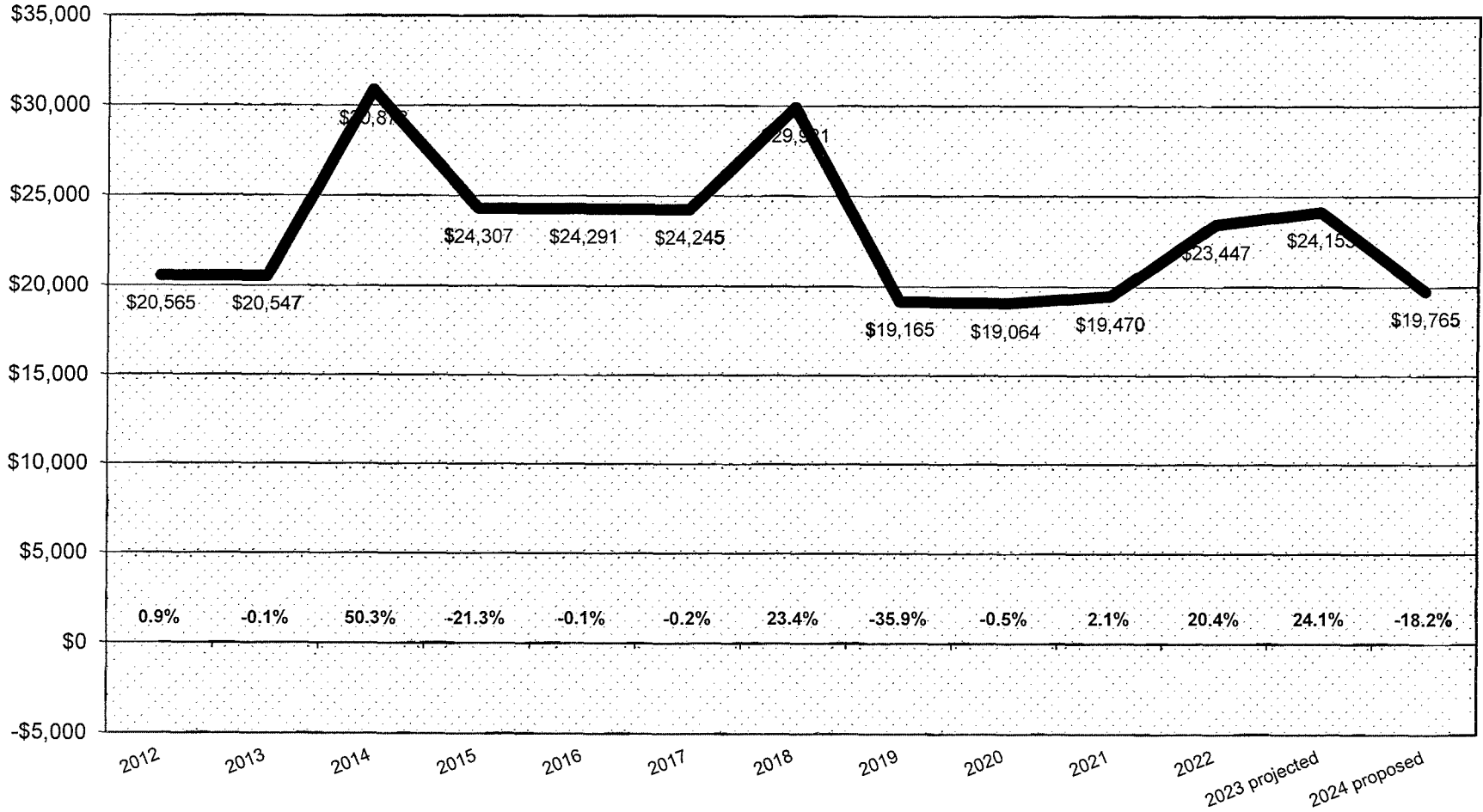
Materials/Supplies: **\$100** is budgeted for miscellaneous office supplies.

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

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

						UPPER DUBLIN TOWNSHIP		10/26/2023	
						2024 BUDGET REQUEST			
DEPT:	TAX COLLECTOR								
FUND	01-403								
ACCT		2019	2020	2021	2022	2023	2023	2024	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	30	-	-	-	100	100	100	-
3250	POSTAGE	2,180	2,131	2,388	2,046	2,500	2,280	2,400	(100)
3420	PRINTING	6,190	6,168	6,317	2,607	6,400	11,008	6,500	100
3530	BONDING	-	-	-	8,029	-	-	-	-
	TOTAL	19,165	19,064	19,470	23,447	19,765	24,153	19,765	(0)
	% CHANGE FROM PRIOR YEAR PROJECTED COSTS								-18.17%
	% CHANGE FROM PRIOR YEAR BUDGET								0.00%
	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	30	-	-	-	100	100	100	-
	CONTRACTED SERVICES	8,370	8,299	8,705	12,681	8,900	13,288	8,900	-
		19,165	19,064	19,470	23,447	19,765	24,153	19,765	(0)

### Tax Collector



## GENERAL FUND

### ENGINEERING

The Engineering cost center funds in staff and out sourced engineering services for the Township. The recommended budget totals **\$383,491**. Fees for services are anticipated at **\$185,000** resulting in a net cost for this cost center of **\$198,491**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
<b>SALARIES/WAGES</b>	199,119	266,000	252,500	274,000
<b>FRINGE BENEFITS</b>	38,271	75,774	76,317	80,661
<b>MATERIALS/SUPPLIES</b>	161	700	250	500
<b>CONTRACTED SERVICES</b>	24,425	28,330	27,830	28,330
<b>TOTAL</b>	261,976	370,804	356,897	383,491
<b>REVENUES FROM PASS THROUGH FEES</b>	181,403	180,000	130,000	185,000
<b>NET COST</b>	80,573	190,804	226,897	198,491

Salaries/Wages: A budget of **\$274,000** funds the full-time in-house Township Engineer, an Administrative Assistant and part-time in house inspectors.

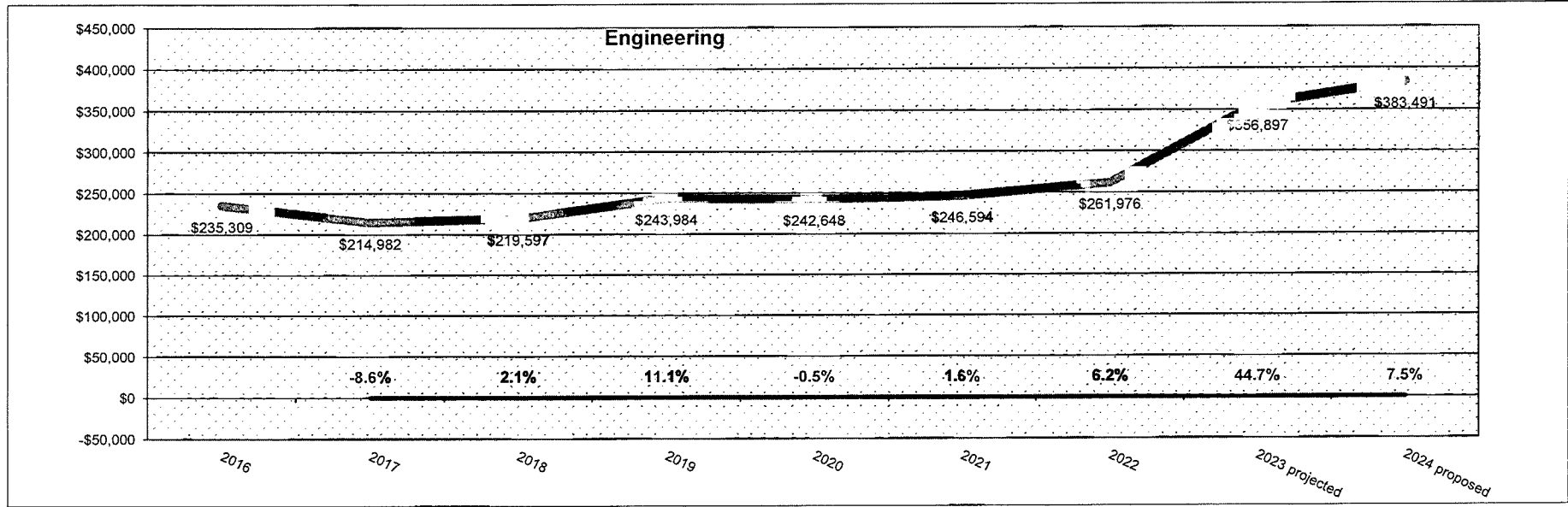
Fringe Benefits: The cost of employee benefits and employer paid taxes totals **\$80,661**.

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

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

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

UPPER DUBLIN TOWNSHIP										10/26/2023
2024 BUDGET REQUEST										
DEPT:	ENGINEERING									
FUND	01-408									
ACCT		2019	2020	2021	2022	2023	2023	2024	NET CHANGE	
NO	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	FROM PRIOR	
		EXPENSES	EXPENSES	EXPENSES	EXPENSES	BUDGET	EXPENSES	BUDGET	YEAR BUDGET	
1400	SALARIES	127,590	130,815	136,126	139,825	206,000	206,500	214,000	8,000	3.9%
1410	PART TIME SALARIES	71,671	57,193	56,296	59,294	60,000	46,000	60,000	-	0.0%
1520	DENTAL	1,965	1,965	1,965	1,965	3,930	3,930	3,930	-	0.0%
1540	LONG TERM DISABILITY	400	400	400	367	700	700	700	-	0.0%
1550	VISION	110	110	110	110	220	220	220	-	0.0%
1570	HMO	16,301	15,522	17,077	16,806	44,500	46,000	48,600	4,100	9.2%
1580	LIFE INSURANCE	317	317	317	290	475	475	475	-	0.0%
1610	FICA	15,167	14,365	14,592	15,035	20,349	19,316	20,961	612	3.0%
1620	UNEMPLOYMENT COMP	150	108	103	90	300	300	300	-	0.0%
1630	WORKERS COMP	735	744	614	751	1,200	1,175	1,225	25	2.1%
1640	VANTAGECARE	2,517	2,577	2,647	2,857	4,100	4,200	4,250	150	3.7%
2100	OFFICE SUPPLIES	11	-	-	161	700	250	500	(200)	-28.6%
3130	ENGINEERING	784	12,301	9,959	16,494	20,000	20,000	20,000	-	0.0%
3370	AUTO ALLOWANCE	5,886	6,232	6,390	7,651	8,000	7,500	8,000	-	0.0%
4200	SUBSCRIPTIONS	380	-	-	280	330	330	330	-	0.0%
	<b>TOTAL</b>	<b>243,984</b>	<b>242,648</b>	<b>246,594</b>	<b>261,976</b>	<b>370,804</b>	<b>356,897</b>	<b>383,491</b>	<b>12,687</b>	<b>3.4%</b>
<b>% CHANGE FROM PRIOR YEAR PROJECTED COSTS</b>									<b>7.45%</b>	
<b>% CHANGE FROM PRIOR YEAR BUDGET</b>									<b>3.42%</b>	
	<b>SALARIES/WAGES</b>	<b>199,262</b>	<b>188,008</b>	<b>192,421</b>	<b>199,119</b>	<b>266,000</b>	<b>252,500</b>	<b>274,000</b>	<b>8,000</b>	<b>3.0%</b>
	<b>BENEFITS</b>	<b>37,662</b>	<b>36,107</b>	<b>37,825</b>	<b>38,271</b>	<b>75,774</b>	<b>76,317</b>	<b>80,661</b>	<b>4,887</b>	<b>6.4%</b>
	<b>MATERIALS/SUPPLIES</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>161</b>	<b>700</b>	<b>250</b>	<b>500</b>	<b>(200)</b>	<b>-28.6%</b>
	<b>CONTRACTED SERVICES</b>	<b>7,049</b>	<b>18,532</b>	<b>16,348</b>	<b>24,425</b>	<b>28,330</b>	<b>27,830</b>	<b>28,330</b>	<b>-</b>	<b>0.0%</b>
		<b>243,984</b>	<b>242,648</b>	<b>246,594</b>	<b>261,976</b>	<b>370,804</b>	<b>356,897</b>	<b>383,491</b>	<b>12,687</b>	<b>3.4%</b>
	<b>PASS THROUGH REVENUES</b>	<b>212,804</b>	<b>179,997</b>	<b>157,087</b>	<b>181,403</b>	<b>180,000</b>	<b>130,000</b>	<b>185,000</b>		
	<b>NET EXPENSE</b>	<b>31,180</b>	<b>62,651</b>	<b>89,507</b>	<b>80,573</b>	<b>190,804</b>	<b>226,897</b>	<b>198,491</b>		



## **Board of Commissioners Agenda Item Report**

Meeting Date: November 18, 2023

Submitted by: Katie Stein

Submitting Department:

Item Type: Discussion

Agenda Section:

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**Subject:**

Code/Zoning/Community Planning

**Suggested Action:**

**Attachments:**

[C.pdf](#)

## 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 **\$1,218,808**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
<b>SALARIES/WAGES</b>	809,929	744,000	748,000	795,000
<b>FRINGE BENEFITS</b>	207,813	213,349	263,090	277,715
<b>MATERIALS/SUPPLIES</b>	9,611	12,000	9,000	11,500
<b>CONTRACTED SERVICES</b>	192,415	99,500	72,500	87,500
<b>VEHICLE O&amp;M FEES</b>	46,826	45,282	45,282	47,093
<b>TOTAL</b>	1,266,593	1,114,131	1,137,872	1,218,808

Salaries/Wages: The \$795,000 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. - **\$738,000**
- Funding for part time administrative assistants for permitting, property transfers and property maintenance assistance. Hours fluctuate based on need - **\$44,000**
- Office work overtime – **\$13,000**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$277,715**.

Materials/Supplies: The budget for supplies totals \$11,500 allocated for:

- General office, computer and photography supplies - **\$8,000**
- Uniforms - **\$3,500**

Contractual Services: Contractual services total \$87,500 for:

- Third party plan reviews and inspections - **\$55,000**
- Printing of all forms, applications, licenses and codebooks - **\$6,000**
- 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**

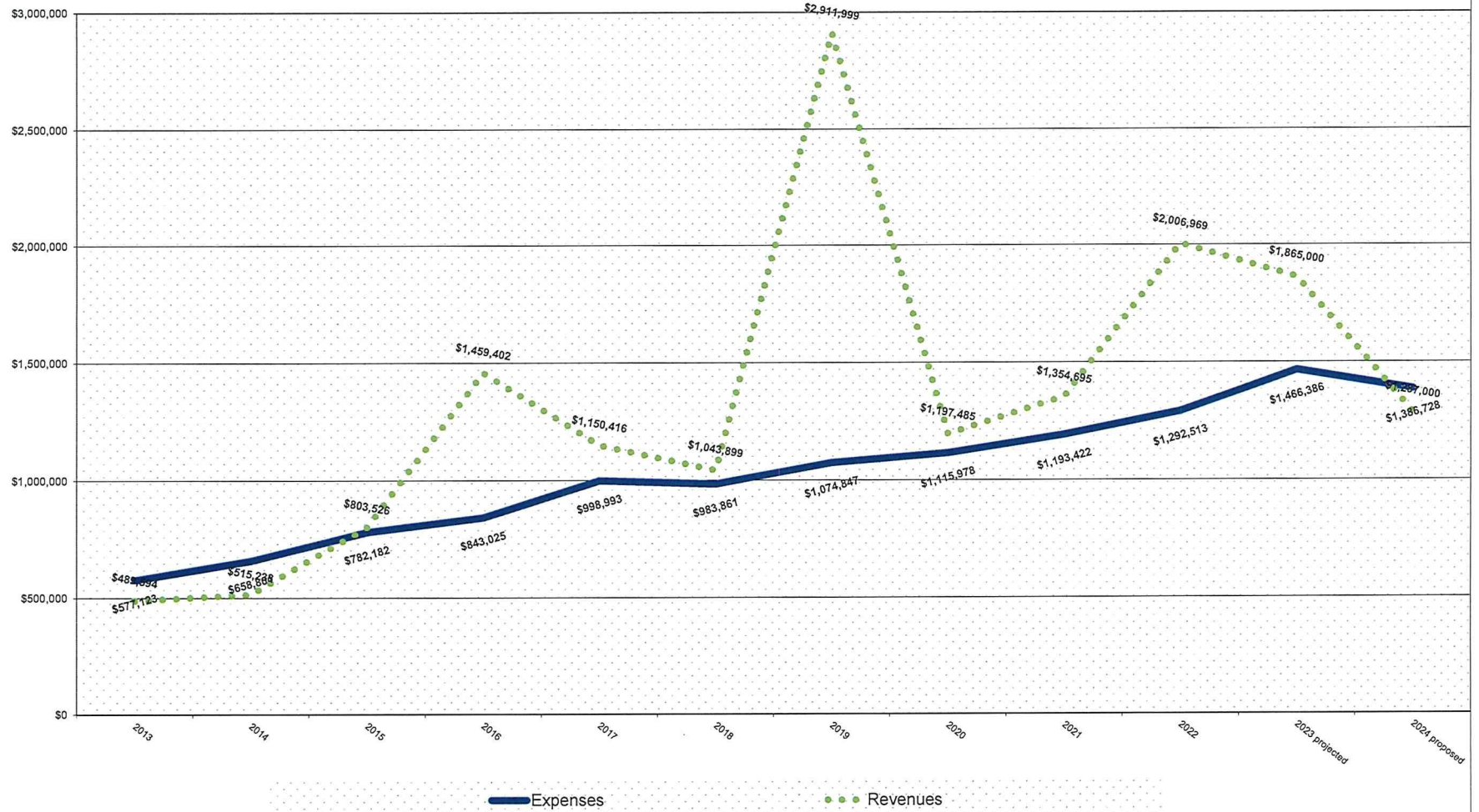
Vehicle O&M Fees: Expenses for the operation and amortization of the three existing Township vehicles utilized by the Code Enforcement employees total **\$47,093**.

UPPER DUBLIN TOWNSHIP										10/26/2023
2024 BUDGET REQUEST										
DEPT:	CODE ENFORCEMENT									
FUND	01-413									
ACCT NO	DESCRIPTION	2019 ACTUAL EXPENSES	2020 ACTUAL EXPENSES	2021 ACTUAL EXPENSES	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET	NET CHANGE FROM PRIOR YEAR BUDGET	
1400	SALARIES	554,259	584,736	614,226	717,119	690,000	692,000	738,000	48,000	7.0%
1410	PART TIME SALARES	89,398	72,682	107,641	59,575	39,000	43,000	44,000	5,000	12.8%
1520	DENTAL	11,463	11,626	9,989	9,989	-11,136	13,101	13,101	1,965	17.6%
1540	LONG TERM DISABILITY	2,157	2,006	2,064	2,188	2,700	2,675	2,800	100	3.7%
1550	VISION	643	655	553	593	647	770	770	123	19.0%
1570	HMO	135,527	130,254	125,603	112,121	120,000	167,000	175,000	55,000	45.8%
1580	LIFE INSURANCE	1,346	1,360	1,426	1,531	1,750	1,735	1,900	150	8.6%
1610	FICA	49,597	51,246	56,468	61,986	56,916	57,222	60,818	3,902	6.9%
1620	UNEMPLOYMENT COMP	1,687	1,294	1,033	901	2,000	2,000	3,000	1,000	50.0%
1630	WORKERS COMP	3,039	3,076	2,560	3,075	4,200	4,068	4,326	126	3.0%
1640	VANTAGECARE	10,757	11,758	11,945	15,428	14,000	14,519	16,000	2,000	14.3%
1830	OVERTIME	9,608	14,665	32,576	33,235	15,000	13,000	13,000	(2,000)	-13.3%
2100	OFFICE SUPPLIES	7,384	5,216	6,942	7,518	7,000	4,500	8,000	1,000	14.3%
2200	MATERIAL/SUPPLIES	1,577	727	519	105	2,000	1,500	-	(2,000)	-100.0%
2380	UNIFORMS	1,171	589	2,038	1,988	3,000	3,000	3,500	500	16.7%
3120	CONSULTING FEES	10,297	26,715	11,703	36,898	5,000	5,000	5,000	-	0.0%
3125	CONSULTANT PLAN REVIEW	12,462	55,792	69,519	82,477	70,000	50,000	55,000	(15,000)	-21.4%
3140	ZONING HEARING BD LEGAL	55,969	29,835	31,892	44,131	-	-	-	-	#DIV/0!
3360	VEHICLE O & M	42,484	43,793	45,287	46,826	45,282	45,282	47,093	1,811	4.0%
3370	MILEAGE	125	450	122	183	1,500	1,000	1,500	-	0.0%
3410	ADVERTISING	9,634	6,828	13,054	10,763	-	-	-	-	#DIV/0!
3420	PRINTING	1,022	1,435	4,266	8,885	4,000	2,000	6,000	2,000	50.0%
3840	EQUIPMENT LEASE/RENTAL	3,718	3,468	781	761	7,000	8,000	8,000	1,000	14.3%
4220	SUBSCRIPTIONS, DUES	6,385	1,409	471	1,483	2,000	1,500	2,000	-	0.0%
4500	CONTRACTED SERVICES	19,631	8,410	4,149	6,834	10,000	5,000	10,000	-	0.0%
	<b>TOTAL</b>	<b>1,041,340</b>	<b>1,070,024</b>	<b>1,156,826</b>	<b>1,266,593</b>	<b>1,114,131</b>	<b>1,137,872</b>	<b>1,218,808</b>	<b>104,676</b>	<b>9.4%</b>
<b>% CHANGE FROM PRIOR YEAR PROJECTED COSTS</b>									<b>7.11%</b>	
<b>% CHANGE FROM PRIOR YEAR BUDGET</b>									<b>9.40%</b>	
	<b>SALARIES/WAGES</b>	<b>653,265</b>	<b>672,082</b>	<b>754,443</b>	<b>809,929</b>	<b>744,000</b>	<b>748,000</b>	<b>795,000</b>	<b>51,000</b>	<b>6.9%</b>
	<b>BENEFITS</b>	<b>216,216</b>	<b>213,274</b>	<b>211,642</b>	<b>207,813</b>	<b>213,349</b>	<b>263,090</b>	<b>277,715</b>	<b>64,366</b>	<b>30.2%</b>
	<b>MATERIALS/SUPPLIES</b>	<b>10,132</b>	<b>6,531</b>	<b>9,499</b>	<b>9,611</b>	<b>12,000</b>	<b>9,000</b>	<b>11,500</b>	<b>(500)</b>	<b>-4.2%</b>
	<b>CONTRACTED SERVICES</b>	<b>119,242</b>	<b>134,343</b>	<b>135,955</b>	<b>192,415</b>	<b>99,500</b>	<b>72,500</b>	<b>87,500</b>	<b>(12,000)</b>	<b>-12.1%</b>
	<b>VEHICLE RENTAL</b>	<b>42,484</b>	<b>43,793</b>	<b>45,287</b>	<b>46,826</b>	<b>45,282</b>	<b>45,282</b>	<b>47,093</b>	<b>1,811</b>	<b>4.0%</b>
	<b>TOTAL</b>	<b>1,041,340</b>	<b>1,070,024</b>	<b>1,156,826</b>	<b>1,266,593</b>	<b>1,114,131</b>	<b>1,137,872</b>	<b>1,218,808</b>	<b>104,676</b>	<b>9.4%</b>

**CODE ENFORCEMENT DEPARTMENT REVENUES & EXPENDITURES**

	2018	2019	2020	2021	2022	2023 Projected	2024 Proposed
Revenues							
Land Development Fees	5,862	4,757	4,744	20,760	16,648	16,000	14,000
ZHB Fees	24,965	24,400	28,450	32,500	35,000	24,000	30,000
Building Permits	695,575	1,441,065	668,193	868,642	1,250,772	980,000	725,000
Electrical Permits	116,173	649,943	223,853	162,723	299,556	370,000	175,000
Plumbing Permits	65,590	204,417	59,027	76,282	106,782	130,000	95,000
HVAC Permits	83,828	534,571	155,690	131,216	227,803	280,000	175,000
Sewage Permits	6,088	6,923	8,225	10,665	9,630	7,000	5,000
U&O Permits	17,829	17,484	18,554	23,647	34,479	18,000	18,000
Property Transfer Fees	27,990	28,440	30,750	28,260	26,300	20,000	25,000
<b>Total Revenues</b>	<b>1,043,899</b>	<b>2,911,999</b>	<b>1,197,485</b>	<b>1,354,695</b>	<b>2,006,969</b>	<b>1,865,000</b>	<b>1,287,000</b>
Expenditures							
Salaries	599,787	653,265	672,082	754,443	809,929	851,500	795,000
Benefits	201,910	216,216	213,274	211,642	207,813	293,934	277,715
Materials	9,633	10,132	6,531	9,499	9,611	9,750	11,500
Contract Services	67,027	138,900	134,343	135,955	192,415	165,000	87,500
Vehicle O&M Costs	39,061	42,484	43,793	45,287	46,826	45,282	47,093
Zoning/Comp Plan	25,412	1,500				75,000	142,000
Traiser Software	41,030	12,350	32,551	25,920	25,920	25,920	25,920
Office Renovations			13,403	10,676			
Data Conversion							
<b>Total Expenditures</b>	<b>983,861</b>	<b>1,074,847</b>	<b>1,115,978</b>	<b>1,193,422</b>	<b>1,292,513</b>	<b>1,466,386</b>	<b>1,386,728</b>
<b>Net Income</b>	<b>60,038</b>	<b>1,837,152</b>	<b>81,507</b>	<b>161,273</b>	<b>714,456</b>	<b>398,614</b>	<b>(99,728)</b>

Code Enforcement Revenues/Expenditures Excluding Overhead and Indirect Costs



## 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 **\$237,349**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
<b>SALARIES/WAGES</b>	-	101,500	103,500	110,000
<b>FRINGE BENEFITS</b>	-	29,349	30,844	32,249
<b>MATERIALS/SUPPLIES</b>	-	1,000	750	1,000
<b>CONTRACTED SERVICES</b>	-	119,500	92,500	94,100
<b>TOTAL</b>	-	251,349	227,594	237,349

Salaries/Wages: The **\$110,000** budgeted for salaries covers one Community Planning/Zoning officer, one part time administrative assistant and compensation to the members of the Zoning Hearing Board (\$3,000)

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$32,249**.

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

Contractual Services: Contractual services total \$94,100 for:

- Zoning Hearing Board Solicitor fee - **\$25,000**
- Advertising, in the form of zoning hearing notices, conditional use notices and amendments to Township codes - **\$12,000**
- Stenographer appearance fees at Zoning Hearing Board meetings - **\$20,000**
- Third party consultant zoning administration services - **\$27,000**
- Montgomery County Planning Commission services - **\$8,600**
- Subscriptions and dues - **\$1,000**
- Mileage reimbursement for personal vehicles used for Township business - **\$500**

UPPER DUBLIN TOWNSHIP  
2024 BUDGET REQUEST

10/26/2023

DEPT: ZONING  
FUND 01-414

ACCT NO	DESCRIPTION	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET	NET CHANGE FROM PRIOR YEAR BUDGET	
1400	SALARIES		80,500	84,500	87,000	6,500	8.1%
1410	PART TIME SALARES		21,000	19,000	23,000	2,000	9.5%
1520	DENTAL		1,965	1,965	1,965	-	0.0%
1540	LONG TERM DISABILITY		300	400	400	100	33.3%
1550	VISION		110	110	110	-	0.0%
1570	HMO		16,750	18,000	18,750	2,000	11.9%
1580	LIFE INSURANCE		159	159	159	-	0.0%
1610	FICA		7,765	7,918	8,415	650	8.4%
1620	UNEMPLOYMENT COMP		150	150	200	50	33.3%
1630	WORKERS COMP		500	484	500	-	0.0%
1640	VANTAGECARE		1,650	1,658	1,750	100	6.1%
2100	OFFICE SUPPLIES		1,000	750	1,000	-	0.0%
3120	CONSULTING FEES		74,000	60,000	55,600	(18,400)	-24.9%
3140	ZONING HEARING BD LEGAL		32,000	20,000	25,000	(7,000)	-21.9%
3370	MILEAGE		500	500	500	-	0.0%
3410	ADVERTISING		12,000	11,000	12,000	-	0.0%
4220	SUBSCRIPTIONS, DUES		1,000	1,000	1,000	-	0.0%
	TOTAL	-	251,349	227,594	237,349	(14,000)	-5.6%
% CHANGE FROM PRIOR YEAR PROJECTED COSTS						4.29%	
% CHANGE FROM PRIOR YEAR BUDGET						-5.57%	
<b>SALARIES/WAGES</b>							
		-	101,500	103,500	110,000	8,500	8.4%
<b>BENEFITS</b>							
		-	29,349	30,844	32,249	2,900	9.9%
<b>MATERIALS/SUPPLIES</b>							
		-	1,000	750	1,000	-	0.0%
<b>CONTRACTED SERVICES</b>							
		-	119,500	92,500	94,100	(25,400)	-21.3%
		-	251,349	227,594	237,349	(14,000)	-5.6%

## **Board of Commissioners Agenda Item Report**

Meeting Date: November 18, 2023

Submitted by: Katie Stein

Submitting Department:

Item Type: Discussion

Agenda Section:

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**Subject:**

Sanitation/Public Works

**Suggested Action:**

**Attachments:**

[D.pdf](#)

## 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 **\$3,101,646**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
<b>SALARIES/WAGES</b>	990,753	1,068,500	1,041,000	1,170,000
<b>FRINGE BENEFITS</b>	461,990	455,649	470,172	514,835
<b>MATERIALS/SUPPLIES</b>	39,492	50,900	22,900	50,900
<b>CONTRACTED SERVICES</b>	598,797	795,000	783,000	843,600
<b>VEHICLE O&amp;M FEES</b>	507,633	502,222	502,222	522,311
<b>TOTAL</b>	2,598,665	2,872,272	2,819,294	3,101,646

Salaries/Wages: The proposed budget provides **\$1,170,000** in wages for 17 full-time employees (an increase of one FTE) including stipend to employees who have opted out of joining the Township medical plan.

Overtime pay is projected at **\$15,000** for delays at the Plymouth facility, to complete daily routes, especially on heavy collection days after holidays and may be required for a Saturday pick-up during the winter months due to weather conditions.

Fringe Benefits: Employee benefits and employer paid taxes total **\$514,835**.

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

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

Contractual Services: Disposal fees are budgeted at:

- The 2024 tipping fee is budgeted at \$79.00 per ton for disposal at the Plymouth facility. At an estimated tonnage of 7,900 tons, trash disposal will cost **\$624,100**.
- Cost of highway tolls to travel to Plymouth. - **\$9,000**
- Hosting of one ewaste collection event and two paper shredding events during the year. - **\$6,500**
- The Township's contract for the processing of single stream recyclables through the Montgomery County Recycling Consortium is estimated at \$70/ton for 2700 tons. - **\$189,000**

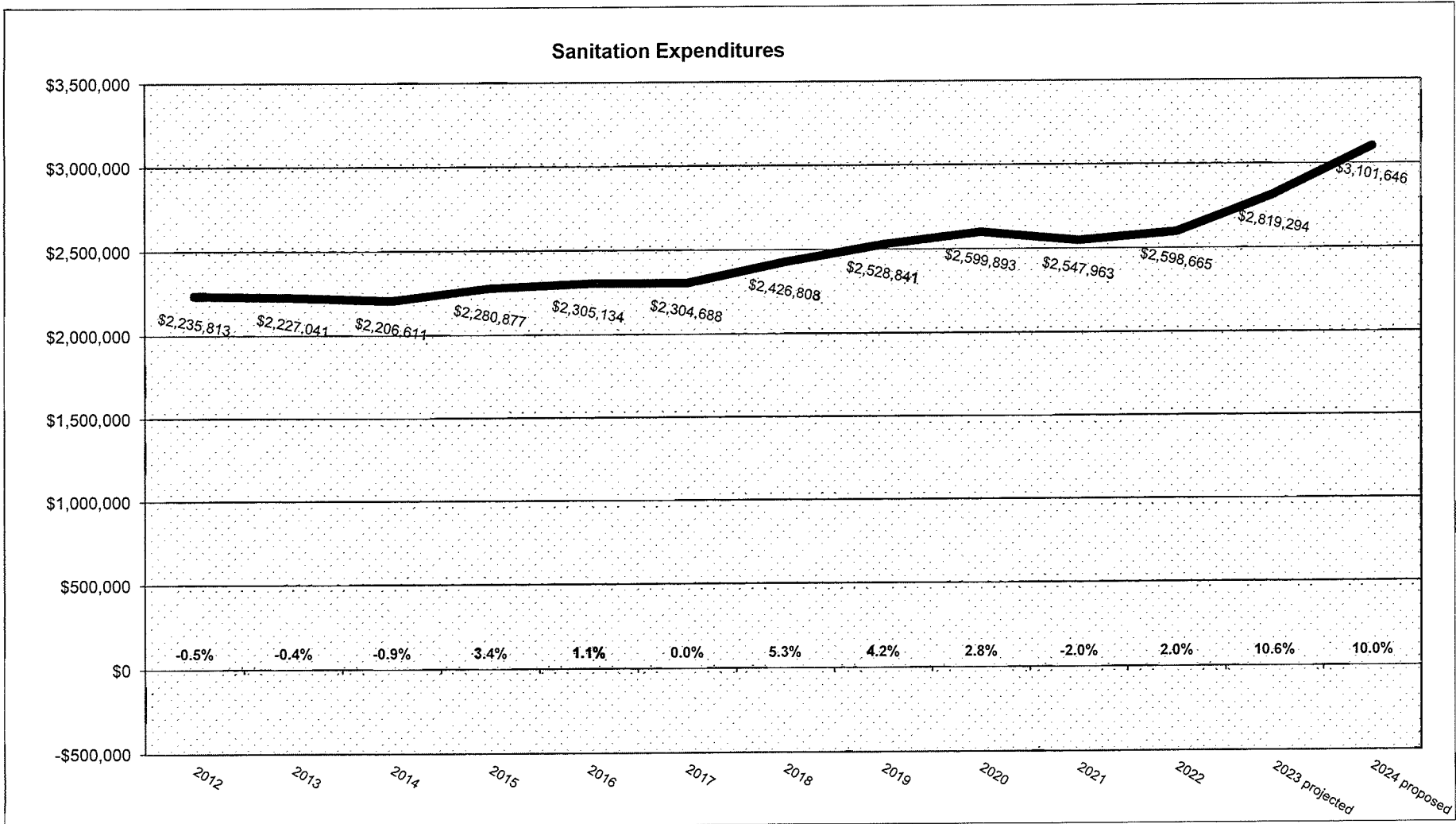
Funds are also provided for:

- Printing of brochures for yard waste carts and recycling information- **\$2,000**
- Printing of DEP stickers for trucks hauling trash - **\$3,000**
- 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 **\$502,222**.

						UPPER DUBLIN TOWNSHIP			10/26/2023	
						2024 BUDGET REQUEST				
DEPT:	SANITATION									
FUND	01-426									
ACCT NO	DESCRIPTION	2019 ACTUAL EXPENSES	2020 ACTUAL EXPENSES	2021 ACTUAL EXPENSES	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET	NET CHANGE FROM PRIOR YEAR BUDGET	
1400	SALARIES	914,199	895,525	911,755	976,614	1,060,000	1,025,000	1,155,000	95,000	9.0%
1520	DENTAL	22,271	21,780	21,943	21,562	22,500	22,500	23,500	1,000	4.4%
1540	LONG TERM DISABILITY	4,027	4,179	3,592	3,454	3,900	3,900	4,200	300	7.7%
1550	VISION	1,295	1,258	1,188	1,259	1,300	1,410	1,300	-	0.0%
1570	HMO	266,612	272,862	291,796	273,457	248,850	269,000	295,000	46,150	18.5%
1580	LIFE INSURANCE	2,336	2,257	2,112	2,006	2,359	2,300	2,600	241	10.2%
1610	FICA	69,617	68,550	69,481	76,085	81,740	79,637	89,505	7,765	9.5%
1620	UNEMPLOYMENT COMP	2,700	1,617	1,550	1,689	3,500	3,500	3,750	250	7.1%
1630	WORKERS COMP	57,604	58,409	48,190	57,880	66,000	63,925	67,980	1,980	3.0%
1640	VANTAGECARE	21,424	21,867	21,718	24,598	25,500	24,000	27,000	1,500	5.9%
1830	OVERTIME	6,165	8,150	12,454	14,139	8,500	16,000	15,000	6,500	76.5%
2380	UNIFORMS	6,810	6,927	2,968	5,135	8,000	8,000	8,000	-	0.0%
2600	MINOR EQUIPMENT	3,349	854	2,333	1,199	4,400	4,400	4,400	-	0.0%
2700	CART SUPPLIES	20,167	20,031	23,842	33,146	38,000	10,000	38,000	-	0.0%
3000	MISCELLANEOUS	244	99	520	12	500	500	500	-	0.0%
3360	VEHICLE RENTAL	465,343	467,329	515,654	507,633	502,222	502,222	522,311	20,089	4.0%
3420	PRINTING	1,355	1,840	3,930	5,272	6,000	6,000	6,000	-	0.0%
4500	CONTRACTED SERVICES	4,045	4,028	3,655	3,154	4,000	6,000	9,000	5,000	125.0%
4900	DISPOSAL FEES	659,278	742,331	609,280	590,372	785,000	771,000	828,600	43,600	5.6%
	<b>TOTAL</b>	<b>2,528,841</b>	<b>2,599,893</b>	<b>2,547,963</b>	<b>2,598,665</b>	<b>2,872,272</b>	<b>2,819,294</b>	<b>3,101,646</b>	<b>229,374</b>	<b>8.0%</b>
<b>% CHANGE FROM PRIOR YEAR PROJECTED COSTS</b>									<b>10.02%</b>	
<b>% CHANGE FROM PRIOR YEAR BUDGET</b>									<b>7.99%</b>	
	<b>SALARIES/WAGES</b>	<b>920,364</b>	<b>903,675</b>	<b>924,209</b>	<b>990,753</b>	<b>1,068,500</b>	<b>1,041,000</b>	<b>1,170,000</b>	<b>101,500</b>	<b>9.5%</b>
	<b>BENEFITS</b>	<b>447,886</b>	<b>452,780</b>	<b>461,571</b>	<b>461,990</b>	<b>455,649</b>	<b>470,172</b>	<b>514,835</b>	<b>59,186</b>	<b>13.0%</b>
	<b>MATERIALS/SUPPLIES</b>	<b>30,570</b>	<b>27,910</b>	<b>29,664</b>	<b>39,492</b>	<b>50,900</b>	<b>22,900</b>	<b>50,900</b>	<b>48,600</b>	<b>6.1%</b>
	<b>CONTRACTED SERVICES</b>	<b>664,678</b>	<b>748,199</b>	<b>616,865</b>	<b>598,797</b>	<b>795,000</b>	<b>783,000</b>	<b>843,600</b>	<b>20,089</b>	<b>4.0%</b>
	<b>VEHICLE RENTAL</b>	<b>465,343</b>	<b>467,329</b>	<b>515,654</b>	<b>507,633</b>	<b>502,222</b>	<b>502,222</b>	<b>522,311</b>	<b>20,089</b>	<b>4.0%</b>
		<b>2,528,841</b>	<b>2,599,893</b>	<b>2,547,963</b>	<b>2,598,665</b>	<b>2,872,272</b>	<b>2,819,294</b>	<b>3,101,646</b>	<b>229,374</b>	<b>8.0%</b>

### Sanitation Expenditures



## GENERAL FUND

### PUBLIC WORKS DEPARTMENT SUMMARY

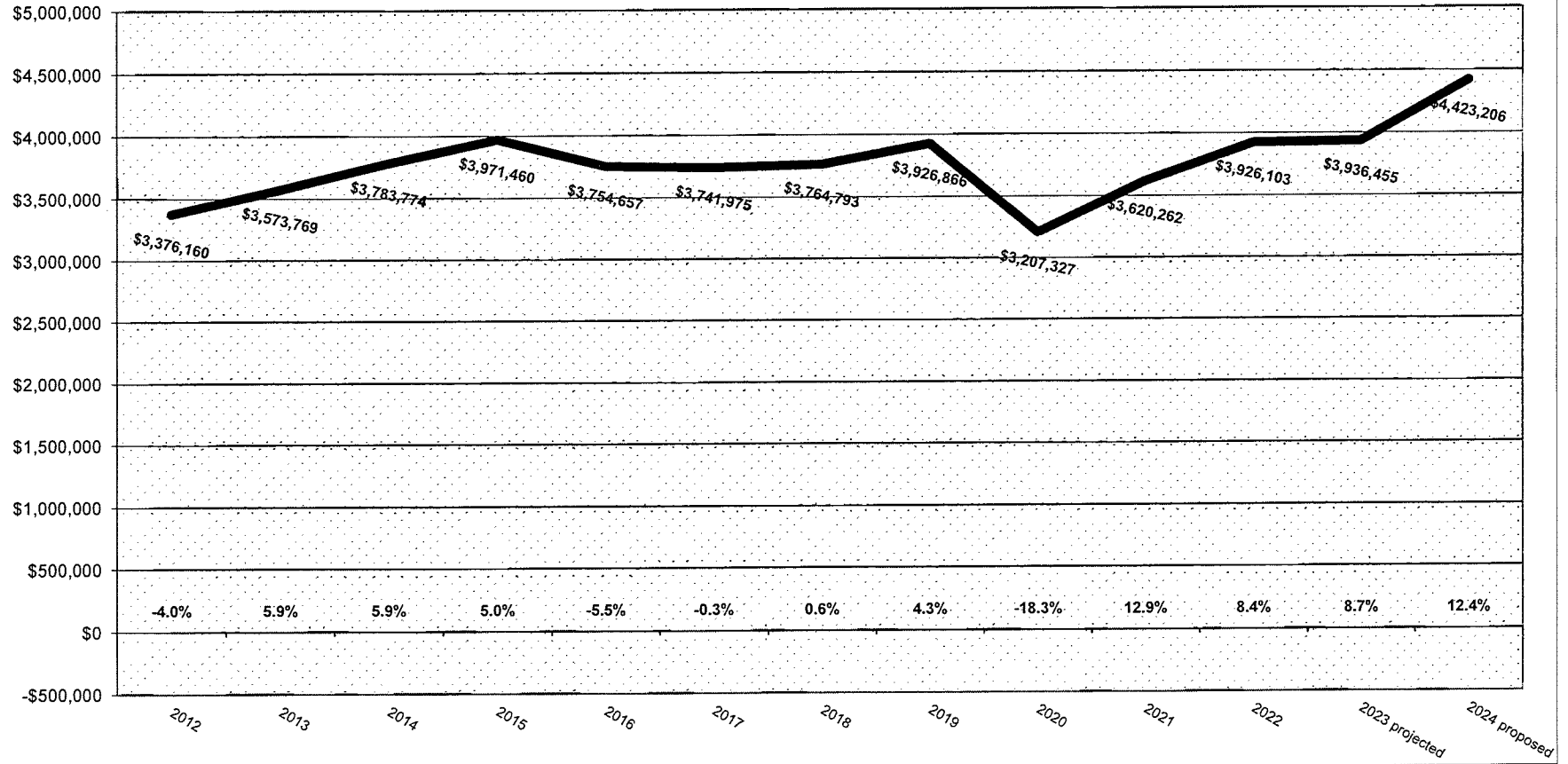
The Public Works department is responsible for the engineering, grading permit inspection, surveying, street cleaning, snow/ice removal, traffic signal maintenance, street signs, street lights, storm sewer maintenance and road maintenance functions. The recommended budget for the total Public Works department is **\$4,423,206**.

<b>EXPENDITURE CATEGORY</b>	<b>2022 ACTUAL EXPENSES</b>	<b>2023 ADOPTED BUDGET</b>	<b>2023 PROJECTED BUDGET</b>	<b>2024 PROPOSED BUDGET</b>
<b>SALARIES/WAGES</b>	1,462,673	1,568,600	1,448,500	1,570,750
<b>FRINGE BENEFITS</b>	654,253	681,595	631,620	659,990
<b>MATERIALS/SUPPLIES</b>	487,295	711,100	464,800	710,590
<b>CONTRACTED SERVICES</b>	437,101	437,300	469,827	523,300
<b>VEHICLE O&amp;M FEES</b>	884,780	921,708	921,708	958,576
<b>TOTAL</b>	<b>3,926,103</b>	<b>4,320,303</b>	<b>3,936,455</b>	<b>4,423,206</b>

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

	2019 ACTUAL EXPENSES	2020 ACTUAL EXPENSES	2021 ACTUAL EXPENSES	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED BUDGET	2024 PROPOSED BUDGET	NET CHANGE FROM PRIOR YEAR BUDGET	
<b>SALARIES/WAGES</b>	1,526,539	1,334,687	1,431,222	1,462,673	1,568,600	1,448,500	1,570,750	2,150	0.2%
<b>BENEFITS</b>	663,186	631,120	615,137	654,253	681,595	631,620	659,990	(21,606)	-4.6%
<b>MATERIALS/SUPPLIES</b>	513,942	199,130	411,469	487,295	711,100	464,800	710,590	(10,710)	-2.4%
<b>CONTRACTED SERVICES</b>	370,999	213,134	298,296	437,101	437,300	469,827	523,300	96,200	23.9%
<b>VEHICLE RENTAL</b>	852,201	829,256	864,139	884,780	921,708	921,708	958,576	36,868	5.1%
	<b>3,926,866</b>	<b>3,207,327</b>	<b>3,620,262</b>	<b>3,926,103</b>	<b>4,320,303</b>	<b>3,936,455</b>	<b>4,423,206</b>	<b>102,903</b>	<b>3.1%</b>

### 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 **\$1,275,017**

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
<b>SALARIES/WAGES</b>	292,264	253,000	207,000	179,000
<b>FRINGE BENEFITS</b>	99,697	87,010	62,122	57,949
<b>MATERIALS/SUPPLIES</b>	7,042	7,500	5,900	7,500
<b>CONTRACTED SERVICES</b>	6,041	5,800	32,000	80,800
<b>VEHICLE O&amp;M FEES</b>	884,780	921,708	921,708	958,576
<b>TOTAL</b>	1,289,824	1,275,017	1,228,730	1,283,825

Salaries/Wages: The budget of **\$179,000** 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. - **\$174,000**
- Funding for a part time administrative assistant position - **\$5,000**

Fringe Benefits: Benefit costs and employer taxes are budgeted at **\$57,949**.

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

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

Contractual Services:

- Cost of third-party consultant for inspection services, previously a FT position that is now outsourced - **\$75,000**
- Mileage reimbursement for personal vehicles used for Township business - **\$200**
- Lease payments and equipment maintenance for large document scanner/printer - **\$2,600**
- Dues and subscriptions - **\$3,000**

Vehicle O&M Fees: Charges for the operation and amortization of all Engineering and Highway division vehicles total **\$958,576**.

						UPPER DUBLIN TOWNSHIP			10/26/2023		
						2024 BUDGET REQUEST					
DEPT:	PUBLIC WORKS ADMIN										
FUND	01-430										
ACCT NO	DESCRIPTION	2019 ACTUAL EXPENSES	2020 ACTUAL EXPENSES	2021 ACTUAL EXPENSES	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET	NET CHANGE FROM PRIOR YEAR BUDGET		
1400	SALARIES	391,537	348,269	270,018	271,934	248,000	207,000	174,000	(74,000)	-29.8%	
1410	PART TIME SALARIES	518	-	2,295	20,329	5,000	-	5,000	-	0.0%	
1520	DENTAL	6,550	6,004	4,258	5,950	4,600	2,850	2,620	(1,980)	-43.0%	
1540	LONG TERM DISABILITY	959	982	822	667	850	500	700	(150)	-17.6%	
1550	VISION	370	347	285	347	270	180	160	(110)	-40.7%	
1570	HMO	72,401	56,714	47,923	61,754	52,000	35,000	33,000	(19,000)	-36.5%	
1580	LIFE INSURANCE	739	792	462	581	635	475	475	(160)	-25.2%	
1610	FICA	29,780	26,411	20,879	22,569	19,355	15,836	13,694	(5,661)	-29.2%	
1620	UNEMPLOYMENT COMP	641	497	496	450	900	900	500	(400)	-44.4%	
1630	WORKERS COMP	2,177	2,190	1,807	2,170	2,400	2,325	2,400	-	0.0%	
1640	VANTAGECARE	6,752	6,469	5,371	5,209	6,000	4,056	4,400	(1,600)	-26.7%	
2100	OFFICE SUPPLIES	2,484	3,627	4,516	4,856	4,500	3,500	4,500	-	0.0%	
2150	ENGINEER FIELD SUPPLIES	611	485	1,363	91	1,000	500	1,000	-	0.0%	
2380	UNIFORMS	-	189	250	2,027	1,500	1,500	1,500	-	0.0%	
3000	MISCELLANEOUS	666	474	203	67	500	400	500	-	0.0%	
3360	VEHICLE O & M	852,201	829,256	864,139	884,780	921,708	921,708	958,576	36,868	4.0%	
3370	AUTO ALLOWANCE	136	-	-	22	200	250	200	-	0.0%	
3840	EQUIPMENT RENTAL	2,506	2,455	1,865	2,203	2,600	750	2,600	-	0.0%	
4200	SUBSCRIPTION/DUES	2,757	1,747	2,561	3,817	3,000	3,000	3,000	-	0.0%	
4500	CONTRACTED SERVICES	11,699	2,145	-	-	-	28,000	75,000	75,000	#DIV/0!	
	<b>TOTAL</b>	<b>1,385,485</b>	<b>1,289,024</b>	<b>1,229,511</b>	<b>1,289,824</b>	<b>1,275,017</b>	<b>1,228,730</b>	<b>1,283,825</b>	<b>8,807</b>	<b>0.7%</b>	
<b>% CHANGE FROM PRIOR YEAR PROJECTED COSTS</b>									<b>4.48%</b>		
<b>% CHANGE FROM PRIOR YEAR BUDGET</b>									<b>0.69%</b>		
<hr/>											
	SALARIES/WAGES	392,055	348,269	272,313	292,264	253,000	207,000	179,000	(74,000)	-29.2%	
	BENEFITS	120,370	100,376	82,301	99,697	87,010	62,122	57,949	(29,061)	-33.4%	
	MATERIALS/SUPPLIES	3,760	4,776	6,333	7,042	7,500	5,900	7,500	-	0.0%	
	CONTRACTED SERVICES	17,099	6,347	4,425	6,041	5,800	32,000	80,800	75,000	1293.1%	
	VEHICLE RENTAL	852,201	829,256	864,139	884,780	921,708	921,708	958,576	36,868	4.0%	
	<b>TOTAL</b>	<b>1,385,485</b>	<b>1,289,024</b>	<b>1,229,511</b>	<b>1,289,824</b>	<b>1,275,017</b>	<b>1,228,730</b>	<b>1,283,825</b>	<b>8,807</b>	<b>0.7%</b>	

## 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 **\$155,846**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
<b>SALARIES/WAGES</b>	67,430	80,000	77,500	77,500
<b>FRINGE BENEFITS</b>	5,834	5,738	5,546	5,546
<b>MATERIALS/SUPPLIES</b>	1,885	2,500	2,500	2,800
<b>CONTRACTED SERVICES</b>	69,603	65,000	65,000	70,000
<b>TOTAL</b>	144,751	153,238	150,546	155,846

Salaries/Wages:

- Allocation of salaries for full-time Public Works personnel to fund the Fall leaf collection program and year round street sweeping program - **\$70,000**
- Part-time employees to assist in the leaf collection program - **\$2,500**
- 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 **\$5,546**.

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										10/26/2023
2024 BUDGET REQUEST										
DEPT:	LEAF COLLECTION									
FUND	01-431									
ACCT		2019	2020	2021	2022	2023	2023	2024	NET CHANGE	
NO	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	FROM PRIOR	
		EXPENSES	EXPENSES	EXPENSES	EXPENSES	BUDGET	EXPENSES	BUDGET	YEAR BUDGET	
1400	SALARIES	67,311	68,515	55,613	63,125	70,000	70,000	70,000	-	0.0%
1410	PART TIME SALARIES	-	-	-	-	5,000	2,500	2,500	(2,500)	-50.0%
1610	FICA	5,067	8,417	4,320	5,834	5,738	5,546	5,546	(191)	-3.3%
1830	OVERTIME	57	44,581	8,615	4,305	5,000	5,000	5,000	-	0.0%
2200	SUPPLIES	1,032	1,238	2,260	1,885	2,500	2,500	2,800	300	12.0%
4500	CONTRACT SERVICES	49,274	16,295	68,086	69,603	65,000	65,000	70,000	5,000	7.7%
	<b>TOTAL</b>	<b>122,741</b>	<b>139,046</b>	<b>138,894</b>	<b>144,751</b>	<b>153,238</b>	<b>150,546</b>	<b>155,846</b>	<b>2,609</b>	<b>1.7%</b>
<b>% CHANGE FROM PRIOR YEAR PROJECTED COSTS</b>										<b>3.52%</b>
<b>% CHANGE FROM PRIOR YEAR BUDGET</b>										<b>1.70%</b>
	SALARIES/WAGES	67,368	113,096	64,229	67,430	80,000	77,500	77,500	(2,500)	-3.1%
	BENEFITS	5,067	8,417	4,320	5,834	5,738	5,546	5,546	(191)	-3.3%
	MATERIALS/SUPPLIES	1,032	1,238	2,260	1,885	2,500	2,500	2,800	300	12.0%
	CONTRACTED SERVICES	49,274	16,295	68,086	69,603	65,000	65,000	70,000	5,000	
		<b>122,741</b>	<b>139,046</b>	<b>138,894</b>	<b>144,751</b>	<b>153,238</b>	<b>150,546</b>	<b>155,846</b>	<b>2,609</b>	<b>1.7%</b>

## GENERAL FUND

### SNOW/ICE REMOVAL

The primary function of this cost center is the elimination of hazardous conditions caused by ice or snow on Township roads. The objective is to plow all main Township roads in the twelve snow districts within four hours of the end of the snowfall. Using five year historical data, the 2024 budget of **\$343,710** provides funds to maintain this level of service.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
<b>SALARIES/WAGES</b>	82,911	140,000	27,500	140,000
<b>FRINGE BENEFITS</b>	6,099	10,710	2,104	10,710
<b>MATERIALS/SUPPLIES</b>	70,311	201,900	25,000	193,000
<b>CONTRACTED SERVICES</b>	-	-	-	-
<b>TOTAL</b>	159,321	352,610	54,604	343,710

Salaries/Wages:

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

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

Materials/Supplies:

- A budget is provided for the purchase of rock salt for highway snow and ice removal. For 2024, 2,800 tons are estimated at a cost of \$64.84/ton. – **\$181,500**
- Reimbursement of damaged mailboxes up to a \$100 maximum – **\$5,000**
- Food reimbursements for employees working overtime - **\$2,500**
- Fencing - **\$4,000**

UPPER DUBLIN TOWNSHIP										10/26/2023
2024 BUDGET REQUEST										
DEPT:	SNOW AND ICE REMOVAL									
FUND	01-432									
ACCT		2019	2020	2021	2022	2023	2023	2024	NET CHANGE	
NO	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	FROM PRIOR	
		EXPENSES	EXPENSES	EXPENSES	EXPENSES	BUDGET	EXPENSES	BUDGET	YEAR BUDGET	
1400	SALARIES	16,892	8,490	19,596	9,080	30,000	7,500	30,000	-	0.0%
1610	FICA	7,931	3,643	11,478	6,099	10,710	2,104	10,710	-	0.0%
1830	OVERTIME	86,859	43,582	127,282	73,831	110,000	20,000	110,000	-	0.0%
2200	SUPPLIES	125,300	9,436	103,815	70,311	201,900	25,000	193,000	(8,900)	-4.4%
	<b>TOTAL</b>	<b>236,982</b>	<b>65,151</b>	<b>262,171</b>	<b>159,321</b>	<b>352,610</b>	<b>54,604</b>	<b>343,710</b>	<b>(8,900)</b>	<b>-2.5%</b>
<b>% CHANGE FROM PRIOR YEAR PROJECTED COSTS</b>										<b>529.46%</b>
<b>% CHANGE FROM PRIOR YEAR BUDGET</b>										<b>-2.52%</b>
	SALARIES/WAGES	103,751	52,072	146,878	82,911	140,000	27,500	140,000	-	0.0%
	BENEFITS	7,931	3,643	11,478	6,099	10,710	2,104	10,710	-	0.0%
	MATERIALS/SUPPLIES	125,300	9,436	103,815	70,311	201,900	25,000	193,000	(8,900)	-4.4%
	<b>TOTAL</b>	<b>236,982</b>	<b>65,151</b>	<b>262,171</b>	<b>159,321</b>	<b>352,610</b>	<b>54,604</b>	<b>343,710</b>	<b>(8,900)</b>	<b>-2.5%</b>

## 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 **\$229,072**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
<b>SALARIES/WAGES</b>	37,442	40,600	41,000	42,250
<b>FRINGE BENEFITS</b>	2,860	3,106	3,137	3,232
<b>MATERIALS/SUPPLIES</b>	57,873	60,800	60,000	67,590
<b>CONTRACTED SERVICES</b>	131,795	113,000	112,325	116,000
<b>TOTAL</b>	229,970	217,506	216,461	229,072

Salaries/Wages:

- One half of the Traffic and Street Light Technician’s salary is allocated to this cost center - **\$42,250**

Fringe Benefits: The cost of employer paid payroll taxes - **\$3,232**.

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. - **\$67,590**

Contractual Services: Cost associated with contractual services totals \$116,000 for:

- Electricity for traffic signals at 42 intersections, 9 school zone signal locations and 6 flashing warning devices. - **\$13,000**
- 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		10/26/2023		
						2024 BUDGET REQUEST				
DEPT:	TRAFFIC SIGNALS									
FUND	01-433									
ACCT NO	DESCRIPTION	2019 ACTUAL EXPENSES	2020 ACTUAL EXPENSES	2021 ACTUAL EXPENSES	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET	NET CHANGE FROM PRIOR YEAR BUDGET	
1400	SALARIES	35,937	36,208	37,850	37,442	40,600	41,000	42,250	1,650	4.1%
1830	FICA	2,698	2,752	2,865	2,860	3,106	3,137	3,232	126	4.1%
2200	MATERIALS AND SUPPLIES	56,131	55,905	48,510	57,873	60,800	60,000	67,590	6,790	11.2%
3610	ELECTRICITY	7,040	7,034	5,984	10,745	12,000	13,325	13,000	1,000	8.3%
3720	ACCIDENT DAMAGE	-	-	-	26,841				-	#DIV/0!
4500	CONTRACTED SERVICES	6,616	1,928	2,342	8,787	21,000	21,000	21,000	-	0.0%
4505	LINE PAINTING	40,427	-	320	16,502	30,000	20,000	30,000	-	0.0%
4530	TRAFFIC CONSULTANT	-	-	47,677	68,921	50,000	58,000	52,000	2,000	4.0%
<b>TOTAL</b>		<b>148,848</b>	<b>103,827</b>	<b>145,547</b>	<b>229,970</b>	<b>217,506</b>	<b>216,461</b>	<b>229,072</b>	<b>11,566</b>	<b>5.3%</b>
<b>% CHANGE FROM PRIOR YEAR PROJECTED COSTS</b>									<b>5.83%</b>	
<b>% CHANGE FROM PRIOR YEAR BUDGET</b>									<b>5.32%</b>	
SALARIES/WAGES		35,937	36,208	37,850	37,442	40,600	41,000	42,250	1,650	
BENEFITS		2,698	2,752	2,865	2,860	3,106	3,137	3,232	126	4.1%
MATERIALS/SUPPLIES		56,131	55,905	48,510	57,873	60,800	60,000	67,590	6,790	11.2%
CONTRACTED SERVICES		54,083	8,962	56,323	131,795	113,000	112,325	116,000	3,000	2.7%
		<b>148,848</b>	<b>103,827</b>	<b>145,547</b>	<b>229,970</b>	<b>217,506</b>	<b>216,461</b>	<b>229,072</b>	<b>11,566</b>	

## GENERAL FUND

### STREET LIGHTS

The street light budget funds the operating expenses and costs to maintain the Township owned street lights. The budget is **\$220,200**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	14,797	7,000	7,000	17,200
CONTRACTED SERVICES	186,736	198,000	199,500	203,000
<b>TOTAL</b>	<b>201,533</b>	<b>205,000</b>	<b>206,500</b>	<b>220,200</b>

#### Materials/Supplies:

- Purchase of poles, LED inventory and other replacement items - **\$17,200**

#### Contractual Services:

- Electricity costs for the over 2,100 luminaries in the Township.- **\$194,000**
- Reintroducing the Township program of repainting rusted or damaged street light poles - **\$6,000**
- Miscellaneous repairs including the replacement of knocked down poles and broken fixtures. – **\$3,000**

							UPPER DUBLIN TOWNSHIP		10/26/2023	
							2024 BUDGET REQUEST			
DEPT:	STREET LIGHTS									
FUND	01-434									
		2019	2020	2021	2022	2023	2023	2024	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	2,807	4,148	2,654	14,797	7,000	7,000	17,200	10,200	145.7%
3610	ELECTRICITY	162,880	161,682	135,961	182,158	190,000	192,000	194,000	4,000	2.1%
3740	EQUIPMENT MAINTENANCE	1,765	1,016	367	4,578	3,000	1,500	3,000	-	0.0%
4501	POLE PAINTING	6,907	-	-	-	5,000	6,000	6,000	1,000	20.0%
	<b>TOTAL</b>	<b>174,359</b>	<b>166,846</b>	<b>138,983</b>	<b>201,533</b>	<b>205,000</b>	<b>206,500</b>	<b>220,200</b>	<b>15,200</b>	<b>7.4%</b>
% CHANGE FROM PRIOR YEAR PROJECTED COSTS									6.63%	
% CHANGE FROM PRIOR YEAR BUDGET									7.41%	
SALARIES/WAGES		-	-	-	-	-	-	-	-	-
MATERIALS/SUPPLIES		2,807	4,148	2,654	14,797	7,000	7,000	17,200	-	-
CONTRACTED SERVICES		171,552	162,698	136,329	186,736	198,000	199,500	203,000	15,200	7.7%
		<b>174,359</b>	<b>166,846</b>	<b>138,983</b>	<b>201,533</b>	<b>205,000</b>	<b>206,500</b>	<b>220,200</b>	<b>15,200</b>	<b>7.4%</b>

## GENERAL FUND

### STORM SEWER

The recommended budget for storm sewer repair projects and maintenance is **\$208,000**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	144,828	165,900	120,900	168,000
CONTRACTED SERVICES	36,749	42,000	47,160	40,000
<b>TOTAL</b>	<b>181,577</b>	<b>207,900</b>	<b>168,060</b>	<b>208,000</b>

Materials/Supplies: \$168,000 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 - **\$161,850**
- Small tools including shovels, picks, saw blades, tape measures, wheel barrows, bits, locater, torch gases and rebar - **\$6,150**

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

- Maintenance of detention basins, storm water conduits and open channels on municipal land - **\$13,000**
- Installation of storm sewer extensions or repair of existing system may require the use of a contractor due to time constraints or uniqueness of equipment required. - **\$15,000**
- Removal of unusable storm sewer, street reconstruction and street sweeper debris from the Township facilities - **\$12,000**

						UPPER DUBLIN TOWNSHIP		10/26/2023		
						2024 BUDGET REQUEST				
DEPT:	STORM SEWERS									
FUND	01-436									
ACCT		2019	2020	2021	2022	2023	2023	2024	NET CHANGE	
NO	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	FROM PRIOR	
		EXPENSES	EXPENSES	EXPENSES	EXPENSES	BUDGET	EXPENSES	BUDGET	YEAR BUDGET	
2200	MATERIALS AND SUPPLIES	124,736	68,606	113,216	141,351	160,000	115,000	161,850	1,850	1.2%
2600	MINOR EQUIPMENT	5,042	230	4,160	3,478	5,900	5,900	6,150	250	4.2%
4500	CONTRACTED SERVICES	21,587	4,000	3,614	13,944	15,000	19,750	15,000	-	0.0%
4510	CHANNEL CLEANING	20,750	1,265	14,950	14,704	15,000	15,000	13,000	(2,000)	-13.3%
4900	LANDFILL FEES	30,870	8,295	840	8,100	12,000	12,410	12,000	-	0.0%
	<b>TOTAL</b>	<b>202,985</b>	<b>82,396</b>	<b>136,780</b>	<b>181,577</b>	<b>207,900</b>	<b>168,060</b>	<b>208,000</b>	<b>100</b>	<b>0.0%</b>
									23.77%	
									0.05%	
<b>SALARIES/WAGES</b>										
		-	-	-	-	-	-	-	-	#DIV/0!
<b>BENEFITS</b>										
		-	-	-	-	-	-	-	-	#DIV/0!
	MATERIALS/SUPPLIES	129,778	68,836	117,376	144,828	165,900	120,900	168,000	2,100	1.3%
	CONTRACTED SERVICES	73,206	13,560	19,404	36,749	42,000	47,160	40,000	(2,000)	-4.8%
		<b>202,985</b>	<b>82,396</b>	<b>136,780</b>	<b>181,577</b>	<b>207,900</b>	<b>168,060</b>	<b>208,000</b>	<b>100</b>	<b>0.0%</b>

## GENERAL FUND

### HIGHWAY AND ROAD MAINTENANCE

The budget for highway and road maintenance is **\$1,982,553**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
<b>SALARIES/WAGES</b>	982,627	1,055,000	1,095,500	1,132,000
<b>FRINGE BENEFITS</b>	539,763	575,033	558,712	582,553
<b>MATERIALS/SUPPLIES</b>	190,559	265,500	243,500	254,500
<b>CONTRACTED SERVICES</b>	6,178	13,500	13,842	13,500
<b>TOTAL</b>	1,719,127	1,909,033	1,911,554	1,982,553

Salaries/Wages: The budget of \$1,132,000 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. - **\$1,110,000**
- 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 **\$582,553**.

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										
2024 BUDGET REQUEST										
10/31/2023										
DEPT:	ROAD MAINTENANCE									
FUND	01-438									
ACCT		2019	2020	2021	2022	2023	2023	2024	NET CHANGE	
NO	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	FROM PRIOR	
		EXPENSES	EXPENSES	EXPENSES	EXPENSES	BUDGET	EXPENSES	BUDGET	YEAR BUDGET	
1400	SALARIES	899,790	750,721	887,155	962,177	1,033,000	1,077,500	1,110,000	77,000	7.5%
1410	PART TIME SALARIES	536	1,280	-	-				-	#DIV/0!
1520	DENTAL	26,529	25,874	25,328	27,020	29,500	27,511	27,511	(1,989)	-6.7%
1540	LONG TERM DISABILITY	4,446	4,792	4,702	4,072	4,950	5,050	4,800	(150)	-3.0%
1550	VISION	1,539	1,508	1,511	1,538	1,675	1,529	1,600	(75)	-4.5%
1570	HMO	327,764	330,252	327,327	334,775	346,500	332,000	346,000	(500)	-0.1%
1580	LIFE INSURANCE	2,614	2,600	2,508	2,270	2,700	2,693	2,544	(156)	-5.8%
1610	FICA	70,625	59,537	69,605	74,222	80,708	83,806	86,598	5,891	7.3%
1620	UNEMPLOYMENT COMP	2,953	1,941	2,066	1,801	3,500	3,500	3,500	-	0.0%
1630	WORKERS COMP	65,542	68,448	56,473	67,828	77,500	75,063	80,000	2,500	3.2%
1640	VANTAGECARE	25,109	20,981	24,652	26,237	28,000	27,561	30,000	2,000	7.1%
1830	OVERTIME	27,103	33,041	22,798	20,449	22,000	18,000	22,000	-	0.0%
2200	MATERIALS AND SUPPLIES	176,886	39,177	114,622	166,684	230,000	210,000	230,000	-	0.0%
2380	UNIFORMS	7,895	7,172	3,672	6,577	9,000	9,000	9,000	-	0.0%
2600	MINOR EQUIPMENT	9,989	8,248	11,932	17,111	26,000	24,000	15,000	(11,000)	-42.3%
3000	MISC	364	197	296	188	500	500	500	-	0.0%
3740	MAINTENANCE CONTRACTS	-	-	7,274	720	7,000	7,342	7,000	-	0.0%
4500	CONTRACTED SERVICES	5,784	5,272	6,454	5,458	6,500	6,500	6,500	-	0.0%
	<b>TOTAL</b>	<b>1,655,467</b>	<b>1,361,039</b>	<b>1,568,375</b>	<b>1,719,127</b>	<b>1,909,033</b>	<b>1,911,554</b>	<b>1,982,553</b>	<b>73,520</b>	<b>3.9%</b>
	% CHANGE FROM PRIOR YEAR PROJECTED COSTS									3.71%
	% CHANGE FROM PRIOR YEAR BUDGET									3.85%
	SALARIES/WAGES	927,429	785,042	909,953	982,627	1,055,000	1,095,500	1,132,000	77,000	7.3%
	BENEFITS	527,120	515,932	514,173	539,763	575,033	558,712	582,553	7,520	1.3%
	MATERIALS/SUPPLIES	195,134	54,794	130,521	190,559	265,500	243,500	254,500	(11,000)	-4.1%
	CONTRACTED SERVICES	5,784	5,272	13,728	6,178	13,500	13,842	13,500	-	0.0%
		1,655,467	1,361,039	1,568,375	1,719,127	1,909,033	1,911,554	1,982,553	73,520	3.9%
		3,926,866	3,207,327	3,620,262	3,926,103	4,320,303	3,936,455	4,423,206	102,903	

## **Board of Commissioners Agenda Item Report**

Meeting Date: November 18, 2023

Submitted by: Katie Stein

Submitting Department:

Item Type: Discussion

Agenda Section:

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### **Subject:**

Capital Projects/ARPA/Building Reserve

### **Suggested Action:**

### **Attachments:**

[E.pdf](#)

## 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 **\$1,099,301**.

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. 2024 funding sources for recommendation are:

- 2024 liquid fuels grant - **\$826,380**
- Interest income - **\$15,000**
- Transfer of interest from the CRF - **\$100,000**

	<b>2022 ACTUAL TOTALS</b>	<b>2023 ADOPTED BUDGET</b>	<b>2023 PROJECTED TOTALS</b>	<b>2024 PROPOSED BUDGET</b>
<b>OPENING FUND BALANCE</b>				
<b>Designated for 801 Loch Alsh</b>	950,404	950,404	950,404	-
<b>Undesignated</b>	(17,432)	194,119	531,175	198,551
<b>REVENUES</b>	1,486,523	105,000	1,460,899	15,000
<b>EXPENDITURES</b>	2,157,870	1,015,577	2,351,523	1,099,301
<b>FUND TRANSFERS IN</b>	1,219,954	806,902	1,058,000	926,380
<b>FUND TRANSFERS OUT</b>		(950,404)	(1,450,404)	
<b>CLOSING FUND BALANCE</b>				
<b>Designated for 801 Loch Alsh</b>	950,404	-	-	-
<b>Undesignated</b>	531,175	90,444	198,551	40,360

## CAPITAL PROJECTS FUND

### 2023 EXPENDITURES

#### Road Milling and Overlay – 1.41 Miles

**\$433,571**

<u>Street</u>	<u>From</u>	<u>To</u>	<u>Price</u>
Golden Drive	Ringneck Loop	Ringneck Loop	39,298
Maryland Drive	New Jersey Drive	Cul-de-sac	64,084
New Jersey Drive	New York Drive	Cul-de-sac	37,579
New York Drive	New Jersey Drive	Cul-de-sac	47,549
Ring Neck Loop	Golden Drive	Golden Dr	50,088
Sherwood Lane	Twining Road	Cul-de-Sac	30,535
Twining Road	1512 Twining	Dale Rd	94,438
Crack Sealing			35,000
Leveling Course			35,000

#### Road Seal Coat

**\$124,135**

Application of the Ralumac microsurfacing process and crack sealing on 2.35 miles of road to extend life of structurally sound street.

<u>Street</u>	<u>From</u>	<u>To</u>	<u>Price</u>
Bell Lane	Fort Washington Avenue	Dillon Road	8,636
Glenecho Lane	Kirks Lane	Cul-de-Sac	11,514
Lafayette Avenue	Wishcman Avenue	Pennsylvania Avenue	10,010
Lincoln Avenue	Avenue H	Penn Avenue	4,644
Madison Avenue	Montgomery Avenue	Boden Place	5,493
Madison Avenue	Boden Place	Spring Avenue	1,573
Madison Avenue	Boden Place	Spring Avenue	3,585
Manor Place	Garden Road	Mill Road	1,663
Manor Place			6,193
Mundock Road	Susquehanna Road	Limekiln Pike	21,593
Penns Lane	Norristown Road	Harner Drive	12,430
Temple Drive	Meetinghouse Road	Bell Lane	29,688
Waldheim	Clinton Drive	Penns Lane	7,113

**Nova Chip** **\$235,345**

Application of Nova Chip micropaving consisting of an ultra thin layer of polymer enhanced asphalt material laid down like an asphalt overlay on process and crack sealing on 1.68 miles of road to extend life of structurally sound street.

<u>Street</u>	<u>From</u>	<u>To</u>	<u>Price</u>
Booth Lane	Cedar Road	Heather Road	10,574
Broad Street	1421 Gentlemen Way	Limekiln Pike	49,645
Chandler Court	Aidenn Lair Road	Cul-de-Sac	12,741
Fort Washinton Avenue	Limekiln Pike	Eddison Avenue	49,957
Heather Road	Hoffman Drive	Hoffman Drive	29,698
Holly Hill Lane	Waterford Way	Jarrettown Road	34,371
Kirks Lane	Aiman Circle	Dreshertown Road	18,517
Kirks Lane	Aiman Circle	Dreshertown Road	14,336
Kirks Lane	Limekiln Pike	Aiman Circle	12,005
Traffic Control & Mobilization			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.

**Upper Dublin Township Comprehensive Plan** **\$142,000**

Funds are requested for the preparation of an Upper Dublin Township comprehensive plan. The request for 2024 is for the cost to complete the project which began in 2023.

**Twining Road/Susquehanna Road Intersection Repair** **\$14,800**

Funds are budgeted to improve the intersection

**Purchase of Tac Coat Trailer Replacement** **\$30,000**

The current tac coat trailer is a 2044 and is in need of replacement. The trailer is used for road paving and road patch repair work.

**Repairs to the Twining Valley Park Building** **\$24,450**

Funds are requested to replace the carpet and prepare electrical upgrades on the upper level of the building and to rewire the lower level.

**520 Virginia Drive Site Design and Feasibility Study** **\$14,000**

Funds are budgeted for the preparation of site and landscape design for the 520 Virginia Drive campus and to continue to prepare a feasibility study for further renovations to auditorium at 520 Virginia Drive.

**Technology and Building Security** **\$36,000**

- Purchase of park security cameras at North Hills Community Center - \$16,000
- Purchase of replacement computers, printers and other hardware. - \$20,000

**GRAND TOTAL** **\$1,099,301**

## AMERICAN RESCUE PLAN RESERVE FUND SUMMARY

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

The Township has received payment totaling \$2,788,069 under ARPA. Interest earnings on the funds is estimated at **\$25,000** in 2024.

Projects proposed with ARPA funding in 2024 total **\$1,075,870**.

	<b>2022 ACTUAL TOTALS</b>	<b>2023 ADOPTED BUDGET</b>	<b>2023 PROJECTED TOTALS</b>	<b>2024 PROPOSED BUDGET</b>
<b>OPENING FUND BALANCE</b>	1,390,121	2,808,121	2,820,870	1,050,870
<b>REVENUES</b>	1,430,749	60,000	120,000	25,000
<b>EXPENDITURES</b>	-	814,000	490,000	1,075,870
<b>FUND TRANSFERS</b>	-	(1,400,000)	(1,400,000)	-
<b>CLOSING FUND BALANCE</b>	2,820,870	654,121	1,050,870	-

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

## AMERICAN RESCUE PLAN FUND

### 2024 EXPENDITURES

**Township-Wide Storm Water Analysis** **\$55,000**

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

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

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

**Cost of Planning and Design for the Craig-Y-Nos Sanitary Sewer Project** **\$160,000**

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

**Reconstruction and Drainage Improvements to Dillon Road** **\$536,870**

Funds are allocated for the construction of phase two of the Dillon Road project. Engineering and design work was funded in 2022, phase one was completed in 2023 and phase two (final) of the project is funded for construction in 2024 or 2025.

**TOTAL** **\$1,075,870**

## 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 2024, the Township expects to raise up to **\$12,000,000** in capital borrowing. Interest earnings on the insurance and capital reserves is estimated at **\$600,000** in 2024.

Expenditures are budgeted at **\$25,000,000** which is an estimate of the 2024 costs for this multi-year, approximately \$50 million project.

	<b>2022 ACTUAL TOTALS</b>	<b>2023 ADOPTED BUDGET</b>	<b>2023 PROJECTED TOTALS</b>	<b>2024 PROPOSED BUDGET</b>
<b>OPENING FUND BALANCE</b>	1,768,253	17,768,254	17,260,659	25,161,063
<b>REVENUES</b>	21,182,098	5,400,000	5,800,000	12,600,000
<b>EXPENDITURES</b>	5,689,692	10,000,000	7,500,000	25,000,000
<b>FUND TRANSFERS</b>		2,350,404	2,850,404	
<b>CLOSING FUND BALANCE</b>	17,260,659	15,518,658	25,161,063	12,761,063

## ECONOMIC DEVELOPMENT FUND SUMMARY

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

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

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

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

	<b>2022 ACTUAL TOTALS</b>	<b>2023 ADOPTED BUDGET</b>	<b>2023 PROJECTED TOTALS</b>	<b>2024 PROPOSED BUDGET</b>
<b>OPENING FUND BALANCE</b>	(129,755)	-	-	-
<b>REVENUES</b>	253,998	-	-	
<b>EXPENDITURES</b>	-	-	-	-
<b>FUND TRANSFERS OUT</b>	(124,135)	-	-	-
<b>CLOSING FUND BALANCE</b>	-	-	-	-

## **Board of Commissioners Agenda Item Report**

Meeting Date: November 18, 2023

Submitted by: Katie Stein

Submitting Department:

Item Type: Discussion

Agenda Section:

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**Subject:**

Police

**Suggested Action:**

**Attachments:**

[F.pdf](#)

## GENERAL FUND

### POLICE

The Police department functions to protect the lives and property of the public, to enforce the State and Township laws and to provide service and assistance to the residents of the Township. This objective is met through the combined efforts of the patrol, investigation, traffic safety, detective, juvenile, bike patrol and emergency response team units of the department. To perform these functions, the recommended budget totals **\$9,572,034**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
<b>SALARIES/WAGES</b>	5,981,001	6,366,000	6,342,500	6,649,000
<b>FRINGE BENEFITS</b>	1,654,753	1,823,800	1,832,795	1,951,300
<b>MATERIALS/SUPPLIES</b>	73,298	79,450	91,200	103,915
<b>CONTRACTED SERVICES</b>	202,920	206,600	210,148	228,385
<b>EQUIPMENT PURCHASES</b>	158,977	203,600	203,600	210,849
<b>VEHICLE O&amp;M FEES</b>	397,268	412,101	412,101	428,585
<b>TOTAL</b>	<b>8,468,218</b>	<b>9,091,551</b>	<b>9,092,344</b>	<b>9,572,034</b>

Salaries/Wages: The budget funds 41 sworn officer positions which is the same level as 2022 budgeted staffing. Also funded are 6 full time support staff, part time support staff and part time crossing guards. Funding is recommended for:

- Salaries for the 41 sworn officers – **\$5,990,000**
  - Base pay for 41 sworn officers for the full year and employer contribution to deferred compensation plan for department heads - **\$5,181,000**
  - Shift differential pay - **\$79,000**
  - Stipend to officers who have opted out of the Township medical plan - **\$30,000**
  - Longevity pay - **\$107,000**
  - Holiday pay – **\$121,000**
  - Education incentive - **\$175,000**
  - Contractually agreed upon incentive pays - **\$84,000**
  - Clothing allowance - **\$8,000**
  - Non-reimbursable police overtime - **\$175,000**
  - Reimbursable police overtime - **\$30,000**
- Pay for 6 full-time civilian positions, part time dispatchers/data entry clerks, and one part time evidence management specialist - **\$500,000**
- Civilian employee overtime - **\$13,000**
- Crossing guards - 50% is reimbursed from the Upper Dublin School District - **\$146,000**

Fringe Benefits: The cost of employee benefits, employer paid taxes and tuition reimbursement is **\$1,951,300**.

Materials/Supplies: Costs for materials and supplies total \$103,915 for:

- Office, computer, bicycle repair and investigative supplies - **\$16,600**
- Ammunition for training including range supplies - **\$13,000**
- Uniforms for officers, dispatchers and crossing guards including the phasing in of more formal dress uniforms for the department - **\$49,815**
- Funding to commemorate the 20<sup>th</sup> anniversary of the line-of-duty death of Upper Dublin officer Sergeant Miller - **\$5,000**
- 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 \$228,385 for:

- Police Professional Liability insurance - **\$68,386**
- Radio maintenance service contracts for portables and dispatch center - **\$1,500**
- Training costs, most of which are for mandatory training - **\$30,000**
- Leasing and training for the Faro Laser Scanner crash team - **\$15,000**
- Equipment rental for photocopier – **\$2,800**
- Maintenance on CPIN and Livescan booking center - **\$6,800**
- Maintenance on Davidheiser - **\$7,000**
- email service fees - **\$8,000**
- CLEAN/NCIC circuit - **\$5,412**
- Subscription to phone tracking, records management, employee management, evidence management and scheduling management software - **\$23,309**
- Data plans and internet services - **\$12,792**
- Printing of forms, time cards, tickets and field reports - **\$3,000**
- Professional cleaning of officers' uniforms - **\$10,000**
- Subscriptions and dues to professional organizations, Power DMS, law journals, crimes code and court access fees - **\$29,386**
- Township's SWAT assessment to cover Township's emergency response team - **\$5,000**

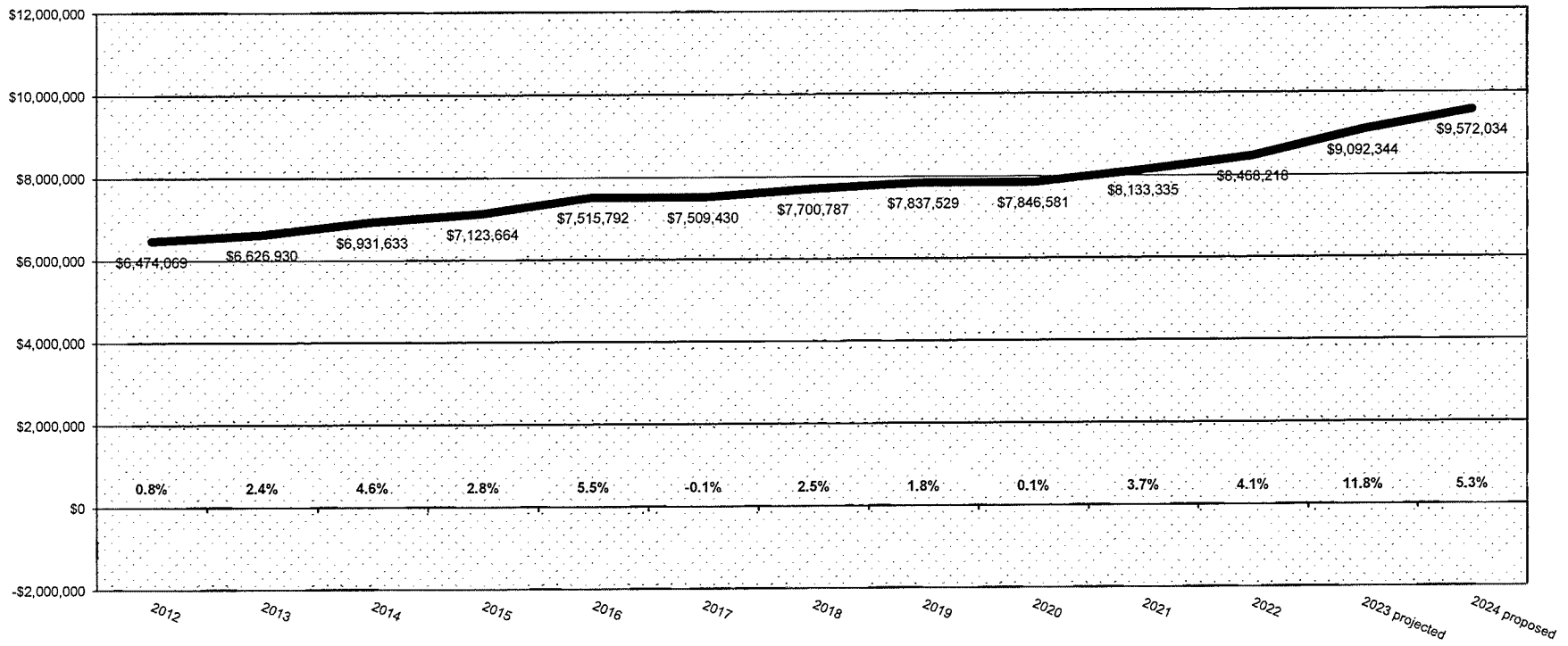
Equipment: Equipment purchases total \$210,849 for:

- One regular camera drone and one thermal camera drone – **\$9,884**
- Replacement of body armor ballistic vests and helmets - **\$10,200**
- Portable breath test instruments - **\$5,000**
- Four replacement AEDs - **\$8,200**
- Electric bike, bike rack and bike helmets - **\$5,575**
- Water rescue equipment - **\$4,000**
- Monitors, laptops MDCs and tablets - **\$22,645**
- Mobile and portable radios and microphones - **\$27,416**
- Thermal and night vision monoculars - **\$6,099**
- Emergency equipment - **\$12,240**
- Conversion of new police vehicle and motorcycle and admin vehicle upfit - **\$43,800**
- Replacement of 14 tasers (year two of three) – **\$22,237**
- Patrol rifles, duty weapons, armory equipment and level IV plates/carriers - **\$33,553**

Vehicle O&M Fees: Expenses for the operation and amortization of the 20 vehicles assigned to the police department total **\$428,585**

UPPER DUBLIN TOWNSHIP										10/26/2023
2024 BUDGET REQUEST										
DEPT:	POLICE									
FUND:	01-410									
ACCT		2019	2020	2021	2022	2023	2023	2024	NET CHANGE	
NO	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	FROM PRIOR	
		EXPENSES	EXPENSES	EXPENSES	EXPENSES	BUDGET	EXPENSES	BUDGET	YEAR BUDGET	
1400	SALARIES	4,293,875	4,321,145	4,456,309	4,671,992	5,060,000	4,980,000	5,290,000	230,000	4.5%
1405	CROSSING GUARDS	128,473	65,945	121,722	133,207	142,000	145,000	146,000	4,000	2.8%
1410	CIVILIAN SALARIES	419,338	431,171	485,438	467,007	480,000	477,000	500,000	20,000	4.2%
1520	DENTAL	79,359	78,440	78,172	77,129	84,000	83,000	84,000	-	0.0%
1540	LONG TERM DISABILITY	15,087	15,795	15,255	14,808	17,000	16,000	17,000	-	0.0%
1550	VISION	5,131	4,475	4,243	4,258	4,500	4,775	4,800	300	6.7%
1570	HMO	880,290	875,716	854,662	917,353	1,000,000	1,020,000	1,100,000	100,000	10.0%
1580	LIFE INSURANCE	19,485	17,793	17,799	17,049	22,000	20,000	22,000	-	0.0%
1610	FICA	368,016	379,816	397,851	422,694	440,000	450,000	462,000	22,000	5.0%
1620	UNEMPLOYMENT COMP	9,749	7,403	8,513	8,105	16,000	16,000	16,000	-	0.0%
1630	WORKERS COMP	184,151	187,090	154,440	185,396	222,000	215,020	226,500	4,500	2.0%
1640	VANTAGECARE	6,733	6,564	6,731	7,961	8,300	8,000	9,000	700	8.4%
1740	TUITION REIMBURSEMENT	6,871	11,306	3,793	-	10,000	-	10,000	-	0.0%
1820	LONGEVITY	85,504	82,678	87,007	92,984	100,000	101,500	107,000	7,000	7.0%
1825	CIVILIAN OVERTIME	22,869	8,933	13,175	10,884	11,000	14,000	13,000	2,000	18.2%
1830	OVERTIME	182,411	237,636	205,574	219,205	160,000	220,000	175,000	15,000	9.4%
1835	REIMBURSED OVERTIME	55,315	26,111	43,468	41,974	30,000	40,000	30,000	-	0.0%
1840	HOLIDAY PAY	99,854	98,794	108,790	107,747	123,000	118,000	121,000	(2,000)	-1.6%
1850	EDUCATION BONUS	122,744	130,027	141,553	146,351	168,000	155,000	175,000	7,000	4.2%
1860	INCENTIVE PAY	81,050	82,725	84,550	81,700	84,000	84,000	84,000	-	0.0%
1870	CLOTHING ALLOWANCE	7,500	8,000	8,000	7,950	8,000	8,000	8,000	-	0.0%
2100	OFFICE SUPPLIES	6,594	5,364	8,066	7,452	7,250	8,000	7,250	-	0.0%
2200	MATERIAL/SUPPLIES	6,741	10,262	7,454	4,442	9,350	9,350	9,350	-	0.0%
2380	UNIFORMS	21,212	28,796	38,461	35,427	31,000	42,000	49,815	18,815	60.7%
2420	AMMUNITION	9,204	9,502	13,266	12,974	13,000	13,000	13,000	-	0.0%
2600	EQUIPMENT	91,948	49,634	101,609	67,362	95,500	95,500	87,127	(8,373)	-8.8%
2700	COMMUNITY POLICING	4,321	4,166	1,348	9,802	13,850	13,850	14,500	650	4.7%
3000	MISCELLANEOUS	5,946	5,620	5,458	3,202	5,000	5,000	10,000	5,000	100.0%
3360	VEHICLE RENTAL	362,636	370,307	401,250	397,268	412,101	412,101	428,585	16,484	4.0%
3420	PRINTING	2,688	1,293	1,767	1,929	3,000	3,000	3,000	-	0.0%
3510	INSURANCE	58,553	57,100	56,173	59,266	64,000	60,548	68,386	4,386	6.9%
3770	RADIO MAINTENANCE	688	1,590	-	1,318	1,500	1,500	1,500	-	0.0%
3840	EQUIPMENT LEASE/RENTAL	89,157	90,991	87,214	76,877	68,000	74,000	81,113	13,113	19.3%
4200	SUBSCRIPTIONS, DUES	15,430	12,656	11,156	18,372	25,100	25,100	29,386	4,286	17.1%
4210	TRAINING	18,762	13,673	22,802	30,160	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	-	0.0%
4800	UNIFORM CLEANING	8,926	9,020	8,303	9,998	10,000	11,000	10,000	-	0.0%
7410	WEAPONS	5,455	886	6,405	47,807	31,400	31,400	55,090	23,690	75.4%
7430	EMERGENCY EQUIPMENT	50,963	93,160	59,113	43,808	76,700	76,700	68,632	(8,068)	-10.5%
	<b>TOTAL</b>	<b>7,837,529</b>	<b>7,846,581</b>	<b>8,133,335</b>	<b>8,468,218</b>	<b>9,091,551</b>	<b>9,092,344</b>	<b>9,572,034</b>	<b>480,483</b>	<b>5.3%</b>
	% CHANGE FROM PRIOR YEAR PROJECTED COSTS									5.28%
	% CHANGE FROM PRIOR YEAR BUDGET									5.28%
	SALARIES/WAGES	5,498,934	5,493,164	5,755,586	5,981,001	6,366,000	6,342,500	6,649,000	283,000	4.4%
	BENEFITS	1,574,873	1,584,398	1,541,458	1,654,753	1,823,800	1,832,795	1,951,300	127,500	7.0%
	MATERIALS/SUPPLIES	54,018	63,710	75,498	73,298	79,450	91,200	103,915	24,465	30.8%
	CONTRACTED SERVICES	198,703	191,322	192,415	202,920	206,600	210,148	228,385	21,785	10.5%
	EQUIPMENT	148,366	143,680	167,128	158,977	203,600	203,600	210,849	7,249	3.6%
	VEHICLE RENTAL	362,636	370,307	401,250	397,268	412,101	412,101	428,585	16,484	4.0%
	<b>TOTAL</b>	<b>7,837,529</b>	<b>7,846,581</b>	<b>8,133,335</b>	<b>8,468,218</b>	<b>9,091,551</b>	<b>9,092,344</b>	<b>9,572,034</b>	<b>480,483</b>	<b>5.3%</b>

### Police Expenses



## Board of Commissioners Agenda Item Report

Meeting Date: November 18, 2023

Submitted by: Katie Stein

Submitting Department:

Item Type: Discussion

Agenda Section:

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**Subject:**

Library

**Suggested Action:**

**Attachments:**

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## 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 2024 is set at a rate of 0.643 mils. At this rate, the Library real estate tax is estimated to generate **\$1,524,485** in revenues.

State aid to the Library is projected to be **\$107,533**. Department earnings, in the form of lost book charges, interest earnings, employee contributions to health insurance premiums and miscellaneous items are expecting to total **\$24,500**.

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

	<b>2022 ACTUAL TOTALS</b>	<b>2023 ADOPTED BUDGET</b>	<b>2023 PROJECTED TOTALS</b>	<b>2024 PROPOSED BUDGET</b>
<b>OPENING FUND BALANCE</b>	273,045	159,069	173,762	32,310
<b>REVENUES</b>	1,390,692	1,447,521	1,456,733	1,656,518
<b>EXPENDITURES</b>	1,489,975	1,595,980	1,598,185	1,682,587
<b>CLOSING FUND BALANCE</b>	173,762	10,610	32,310	6,241

## LIBRARY FUND

### REVENUES

	<b>2022 ACTUAL REVENUES</b>	<b>2023 ADOPTED REVENUES</b>	<b>2023 PROJECTED REVENUES</b>	<b>2024 PROPOSED REVENUES</b>
<b>REAL ESTATE TAX</b>	1,264,050	1,327,989	1,325,000	1,524,485
<b>FINES</b>	1,715			
<b>LOST BOOK CHARGES</b>	2,483	2,000	2,200	2,200
<b>INTEREST INCOME</b>	5,500	6,000	18,000	18,000
<b>EMPLOYEE CONTRIBUTIONS</b>	3,501	3,000	3,200	3,300
<b>STATE GRANTS</b>	112,600	107,532	107,533	107,533
<b>COPY/PRINTING</b>	843	1,000	800	1,000
<b>TOTAL REVENUE</b>	1,390,692	1,447,521	1,456,733	1,656,518

## LIBRARY FUND

### EXPENDITURES

The budget request for Library expenditures totals **\$1,682,587**. This year's budget proposal is \$87,207 (5.5%) above the 2023 adopted budget.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
<b>SALARIES/WAGES</b>	976,198	1,040,000	1,028,000	1,093,000
<b>FRINGE BENEFITS</b>	250,256	279,780	297,535	314,437
<b>MATERIALS/SUPPLIES</b>	195,698	203,550	203,550	210,150
<b>CONTRACTED SERVICES</b>	66,177	70,050	67,100	63,000
<b>EQUIPMENT</b>	1,646	2,000	2,000	2,000
<b>TOTAL</b>	1,489,975	1,595,380	1,598,185	1,682,587

Salaries/Wages: The \$1,093,000 budget to fund salaries is for:

- Funding for the nine existing full-time library staff members including stipend to employees who have opted out of joining the Township medical plan and employer contribution to deferred compensation plan for department head - **\$655,000**
- Part-time salaries - **\$438,000**

Fringe Benefits: The budget of **\$314,437** funds the benefits and employer paid taxes for the full-time and part-time staff.

Materials/Supplies: A budget of \$210,150 is requested for:

- New books - **\$53,000**
- New juvenile books - **\$33,000**
- New young adult books - **\$5,000**
- Periodicals - **\$5,400**
- AV materials – **\$8,000**
- Juvenile and young adult AV materials - **\$6,750**
- Digital media - **\$87,000**
- General office and computer supplies and collection processing materials - **\$12,000**

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

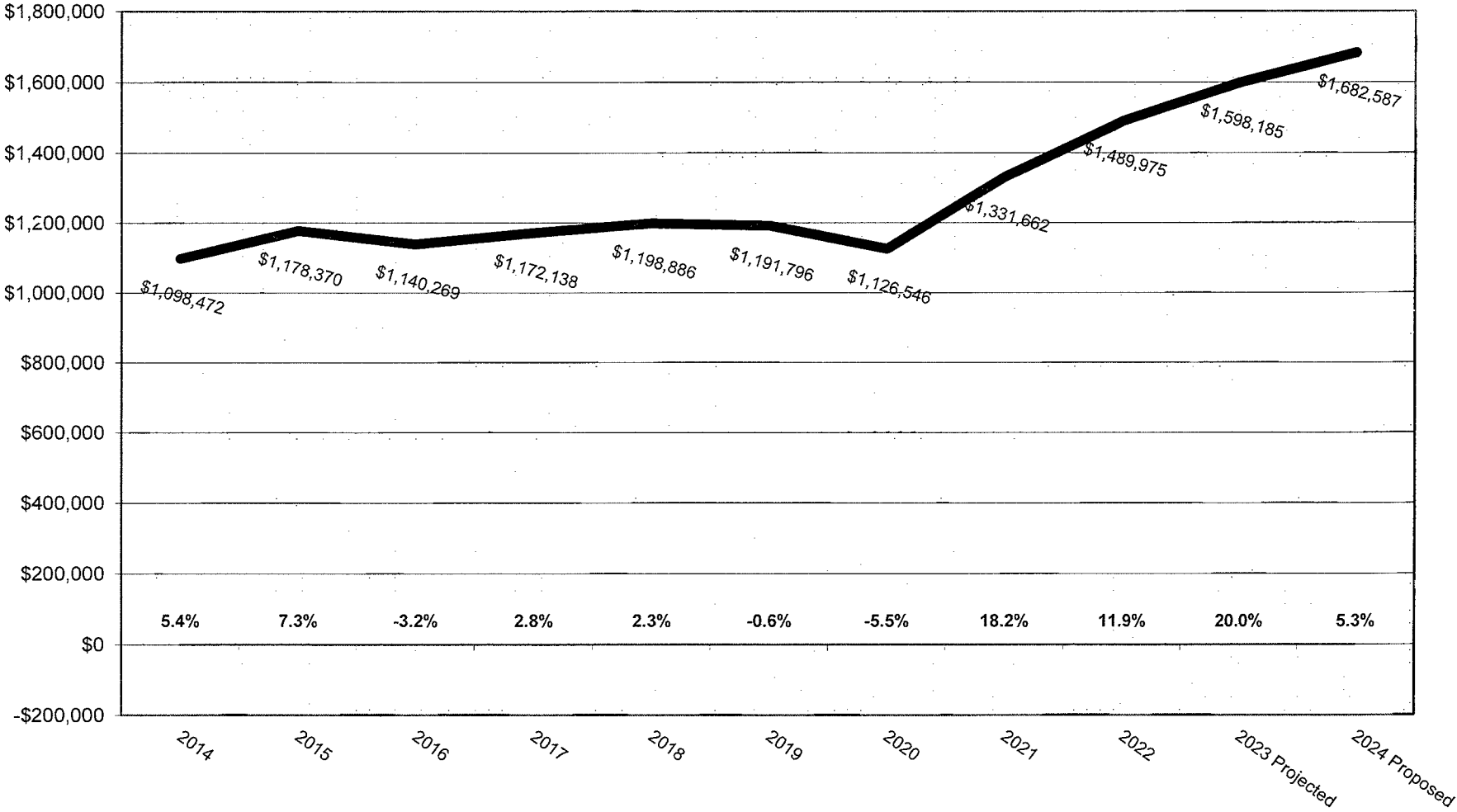
- MCLINC operating costs to cover administrative, maintenance, telecommunications, connection fees, internet access and hardware replacement - **\$40,500**
- Maintenance of self-check system and Envisionware - **\$4,500**
- Licenses and contracts for on-line services- **\$8,000**
- Lease for copy machines - **\$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										10/31/2023
2024 BUDGET REQUEST										
DEPT:	LIBRARY									
FUND	04-456									
ACCT NO	DESCRIPTION	2019 ACTUAL EXPENSES	2020 ACTUAL EXPENSES	2021 ACTUAL EXPENSES	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET	NET CHANGE FROM PRIOR YEAR BUDGET	
1400	SALARIES	516,106	536,664	578,569	599,471	617,000	596,000	655,000	38,000	6.16%
1410	PART TIME SALARIES	231,295	167,873	292,013	376,728	423,000	432,000	438,000	15,000	3.55%
1520	DENTAL	13,101	12,118	12,446	13,919	15,066	15,066	15,066	(0)	0.00%
1540	LONG TERM DISABILITY	2,300	2,040	2,348	1,835	2,700	2,400	2,400	(300)	-11.11%
1550	VISION	757	702	721	806	868	868	868	-	0.00%
1570	HMO	88,369	111,264	117,175	141,771	160,797	180,000	190,000	29,203	18.16%
1580	LIFE INSURANCE	1,426	1,426	1,518	1,386	1,589	1,500	1,589	-	0.00%
1610	FICA	56,018	52,651	65,550	73,940	79,560	78,642	83,615	4,055	5.10%
1620	UNEMPLOYMENT COMP	3,187	2,156	1,653	1,531	3,200	3,200	3,200	-	0.00%
1630	WORKERS COMP	2,676	3,103	2,560	3,075	3,600	3,486	3,700	100	2.78%
1640	VANTAGECARE	10,172	10,209	11,741	11,992	12,400	12,373	14,000	1,600	12.90%
2000	BOOKS	67,497	46,784	57,141	64,090	55,000	55,000	53,000	(2,000)	-3.64%
2050	JUVENILE BOOKS	34,420	19,542	32,640	27,961	33,000	33,000	33,000	-	0.00%
2060	YA BOOKS	12,402	4,531	6,944	7,503	5,000	5,000	5,000	-	0.00%
2100	OFFICE SUPPLIES	11,735	10,382	9,359	8,438	10,000	10,000	12,000	2,000	20.00%
2200	PERIODICALS	6,178	5,661	1,620	5,820	5,800	5,800	5,400	(400)	-6.90%
2300	AV MATERIALS	26,925	12,021	16,076	16,641	8,000	8,000	8,000	-	0.00%
2400	JUVENILE AV MATERIALS	4,765	2,601	5,276	5,475	6,000	6,000	6,000	-	0.00%
2500	YA AV MATERIALS	1,454	1,441	1,522	1,275	750	750	750	-	0.00%
2700	DIGITAL MEDIA	52,925	69,379	63,357	58,495	80,000	80,000	87,000	7,000	8.75%
3120	GRANT EXPENSES				8,870					
3840	EQUIPMENT LEASE/RENTAL	958	947	561	2,181	2,000	2,000	2,000	-	0.00%
4200	MEMBERSHIPS/DUES	2,139	2,059	2,309	1,920	2,600	2,350	2,600	-	0.00%
4210	MILEAGE	450	113	72	206	450	250	400	(50)	-11.11%
4500	CONTRACTED SERVICES	4,256	7,520	11,049	10,641	14,500	13,000	12,500	(2,000)	-13.79%
4550	LIBRARY AUTOMATION	34,825	37,611	32,166	39,408	45,500	44,500	40,500	(5,000)	-10.99%
5500	PUBLIC RELATIONS	2,068	4,030	2,105	2,951	5,000	5,000	5,000	-	0.00%
7400	FURNITURE/EQUIPMENT	3,392	1,718	3,171	1,646	2,000	2,000	2,000	-	0.00%
	TOTAL	1,191,796	1,126,546	1,331,662	1,489,975	1,595,380	1,598,185	1,682,587	87,207	5.47%
% CHANGE FROM PRIOR YEAR PROJECTED COSTS									5.28%	
% CHANGE FROM PRIOR YEAR BUDGET									5.47%	
<b>SALARIES/WAGES</b>										
		747,402	704,537	870,582	976,198	1,040,000	1,028,000	1,093,000	53,000	5.10%
<b>BENEFITS</b>										
		178,006	195,669	215,713	250,256	279,780	297,535	314,437	34,657	12.39%
<b>MATERIALS/SUPPLIES</b>										
		218,301	172,343	193,934	195,698	203,550	203,550	210,150	6,600	3.24%
<b>CONTRACTED SERVICES</b>										
		44,696	52,279	48,262	66,177	70,050	67,100	63,000	(7,050)	-10.06%
<b>EQUIPMENT</b>										
		3,392	1,718	3,171	1,646	2,000	2,000	2,000	-	0.00%
		1,191,796	1,126,546	1,331,662	1,489,975	1,595,380	1,598,185	1,682,587	87,207	

### Library Expenditures



## **Board of Commissioners Agenda Item Report**

Meeting Date: November 18, 2023

Submitted by: Katie Stein

Submitting Department:

Item Type: Discussion

Agenda Section:

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### **Subject:**

Fire Marshal/Fire Services/Fire Capital

### **Suggested Action:**

### **Attachments:**

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## 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 **\$160,906**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
<b>SALARIES/WAGES</b>	84,273	94,000	94,500	97,300
<b>FRINGE BENEFITS</b>	31,320	34,283	34,258	36,060
<b>MATERIALS/SUPPLIES</b>	-	-	-	-
<b>CONTRACTED SERVICES</b>	-	10,000	9,000	10,000
<b>VEHICLE O&amp;M FEES</b>	16,596	16,871	16,871	17,546
<b>TOTAL</b>	132,190	155,154	154,629	160,906

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.

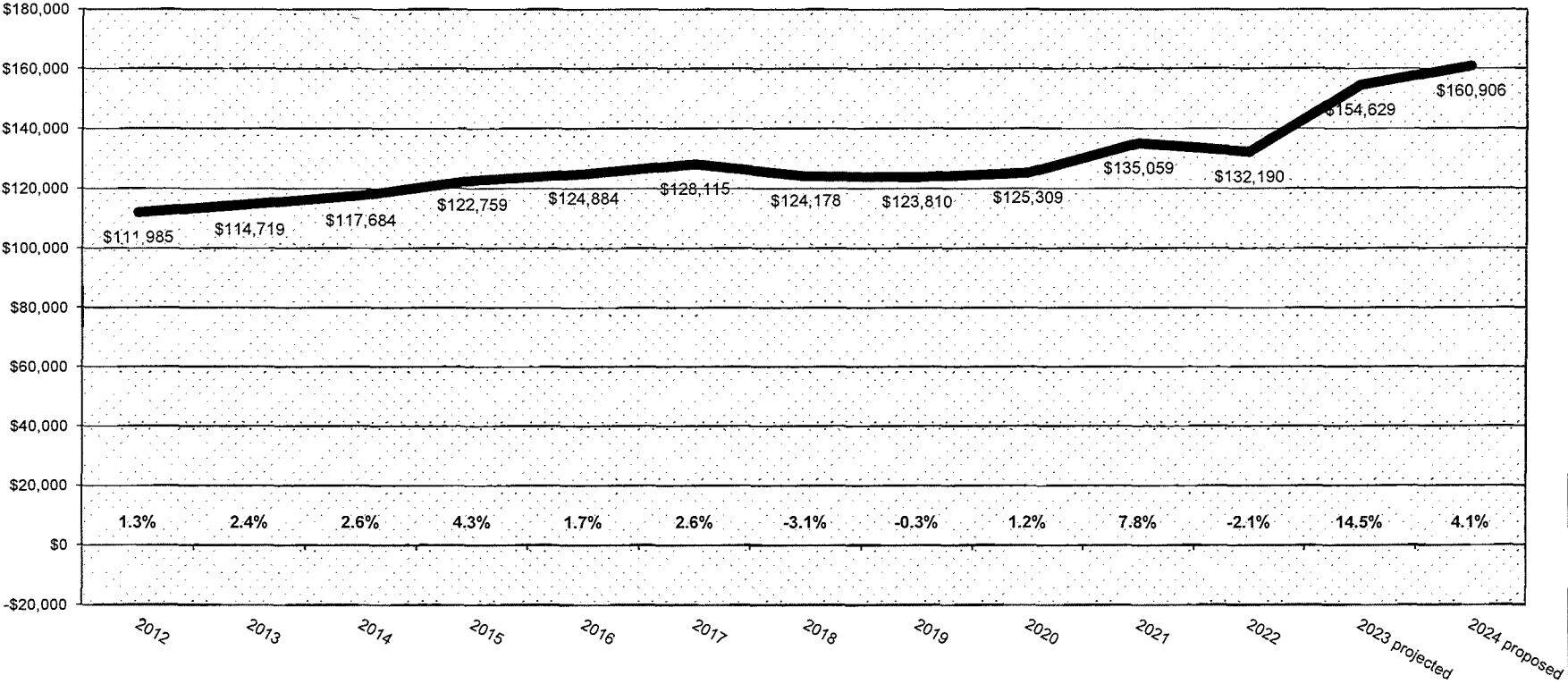
Fringe Benefits: The cost of benefits and employer paid taxes is **\$36,060**.

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 **\$17,546**.

						UPPER DUBLIN TOWNSHIP			10/26/2023	
						2024 BUDGET REQUEST				
DEPT:	FIRE MARSHAL									
FUND	01-411									
ACCT NO	DESCRIPTION	2019 ACTUAL EXPENSES	2020 ACTUAL EXPENSES	2021 ACTUAL EXPENSES	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET	NET CHANGE FROM PRIOR YEAR BUDGET	
1400	SALARIES	78,201	79,591	88,310	84,273	94,000	94,500	97,300	3,300	3.51%
1520	DENTAL	1,965	1,965	1,965	1,965	1,965	1,965	1,965	-	0.00%
1540	LONG TERM DISABILITY	400	367	400	367	400	400	400	-	0.00%
1550	VISION	110	110	110	110	110	110	110	-	0.00%
1570	HMO	19,071	18,384	18,968	19,311	21,250	21,250	22,500	1,250	5.88%
1580	LIFE INSURANCE	317	317	317	290	317	317	317	-	0.00%
1610	FICA	5,958	6,074	6,714	6,439	7,191	7,229	7,443	252	3.51%
1620	UNEMPLOYMENT COMP	150	108	103	90	200	200	200	-	0.00%
1630	WORKERS COMP	481	486	401	488	550	532	750	200	36.36%
1640	VANTAGECARE	1,908	1,955	1,995	2,259	2,300	2,255	2,375	75	3.26%
3360	VEHICLE RENTAL	15,250	15,952	15,774	16,596	16,871	16,871	17,546	674	4.00%
4200	EMERGENCY MANAGEMENT					10,000	9,000	10,000	-	0.00%
	<b>TOTAL</b>	<b>123,810</b>	<b>125,309</b>	<b>135,059</b>	<b>132,190</b>	<b>155,154</b>	<b>154,629</b>	<b>160,906</b>	<b>5,752</b>	<b>3.71%</b>
<b>% CHANGE FROM PRIOR YEAR PROJECTED COSTS</b>									<b>4.06%</b>	
<b>% CHANGE FROM PRIOR YEAR BUDGET</b>									<b>3.71%</b>	
<hr/>										
	<b>SALARIES/WAGES</b>	<b>78,201</b>	<b>79,591</b>	<b>88,310</b>	<b>84,273</b>	<b>94,000</b>	<b>94,500</b>	<b>97,300</b>	<b>3,300</b>	<b>3.51%</b>
	<b>BENEFITS</b>	<b>30,360</b>	<b>29,766</b>	<b>30,974</b>	<b>31,320</b>	<b>34,283</b>	<b>34,258</b>	<b>36,060</b>	<b>1,777</b>	<b>5.18%</b>
	<b>MATERIALS/SUPPLIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
	<b>CONTRACTED SERVICES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>9,000</b>	<b>10,000</b>	<b>-</b>	<b>0.00%</b>
	<b>VEHICLE RENTAL</b>	<b>15,250</b>	<b>15,952</b>	<b>15,774</b>	<b>16,596</b>	<b>16,871</b>	<b>16,871</b>	<b>17,546</b>	<b>674</b>	<b>4.00%</b>
	<b>TOTAL</b>	<b>123,810</b>	<b>125,309</b>	<b>135,059</b>	<b>132,190</b>	<b>155,154</b>	<b>154,629</b>	<b>160,906</b>	<b>5,752</b>	<b>3.71%</b>

### Fire Marshal



## FIRE PROTECTION FUND SUMMARY

The Fire Protection Fund finances services provided by the Fort Washington Volunteer Fire Company and the Township Office of the Fire Services Administrator. Revenues, generated through the real estate property tax, are used to fund the annual operating expenditures for the Fire Company and the Fire Services Department. Revenues generated in excess of the annual operating needs are transferred to the Fire Capital Fund to finance future equipment replacement and building improvement costs.

The proposed real estate tax rate for 2024 is **.656 mils**. At this rate, the Fire Protection Real Estate tax is estimated to generate **\$1,555,307** in revenues. **\$30,000** is budgeted as revenue from housing rental permits and interest earnings for the fund are estimated at **\$12,000** bringing the total available revenue to **\$1,597,307**.

The proposed budget for the Fire Protection Fund totals **\$603,393**. Of that amount, \$470,114 is budgeted to fund the Fort Washington Fire Company and \$133,279 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, **\$257,914**, will be transferred to the Fire Capital Fund for current and future capital expenditures and vehicle purchases.

	<b>2022 ACTUAL TOTALS</b>	<b>2023 ADOPTED BUDGET</b>	<b>2023 PROJECTED TOTALS</b>	<b>2024 PROPOSED BUDGET</b>
<b>OPENING FUND BALANCE</b>	27,367	-	27,369	-
<b>REVENUES</b>	1,560,209	1,566,153	1,576,000	1,597,307
<b>EXPENDITURES</b>	571,626	577,059	564,941	603,393
<b>FUND TRANSFERS</b>	(1,014,500)	(989,094)	(1,012,509)	(993,914)
<b>CLOSING FUND BALANCE</b>	1,450	-	-	-

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

<b>2024 Fire Services Funding</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Fire Tax (.656 mils)	1,383,991	1,451,724	1,497,812	1,533,284	1,536,000	1,555,307
Rental permits	16,500	10,300	29,975	19,925	25,000	30,000
Interest	5,470	2,300	750	7,000	15,000	12,000
<b>Less:</b>						
Debt Service on Firehouse	(542,000)	(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)	(119,000)
Debt Service on Ladder Truck				(13,500)	(75,000)	(75,000)
FWFC Funding	(396,181)	(412,250)	(383,758)	(455,381)	(435,600)	(470,114)
Department of Fire Services	(112,928)	(98,863)	(116,031)	(116,245)	(129,341)	(133,279)
<b>Balance Transferred to Fire Capital for Future Capital Expenditures</b>	235,852	292,211	367,748	314,083	275,059	257,914

## 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 **\$133,817**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
<b>SALARIES/WAGES</b>	86,144	94,750	95,250	98,000
<b>FRINGE BENEFITS</b>	7,238	8,421	8,413	8,772
<b>MATERIALS/SUPPLIES</b>	5,210	7,500	7,300	8,000
<b>CONTRACTED SERVICES</b>	1,969	1,700	1,700	1,700
<b>VEHICLE O&amp;M FEES</b>	15,684	16,678	16,678	17,345
<b>TOTAL</b>	116,245	129,049	129,341	133,817

Salaries/Wages: The budget request provides \$97,500 for:

- 20% of the Fire Services Administrator/Fire Marshal's salary is funded in this cost center. - **\$22,000**
- Part time fire inspectors - **\$51,000**
- An administrative assistant position at 20 hours per week. - **\$25,000**

Fringe Benefits: The cost of benefits and employer paid taxes is **\$8,772**.

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

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

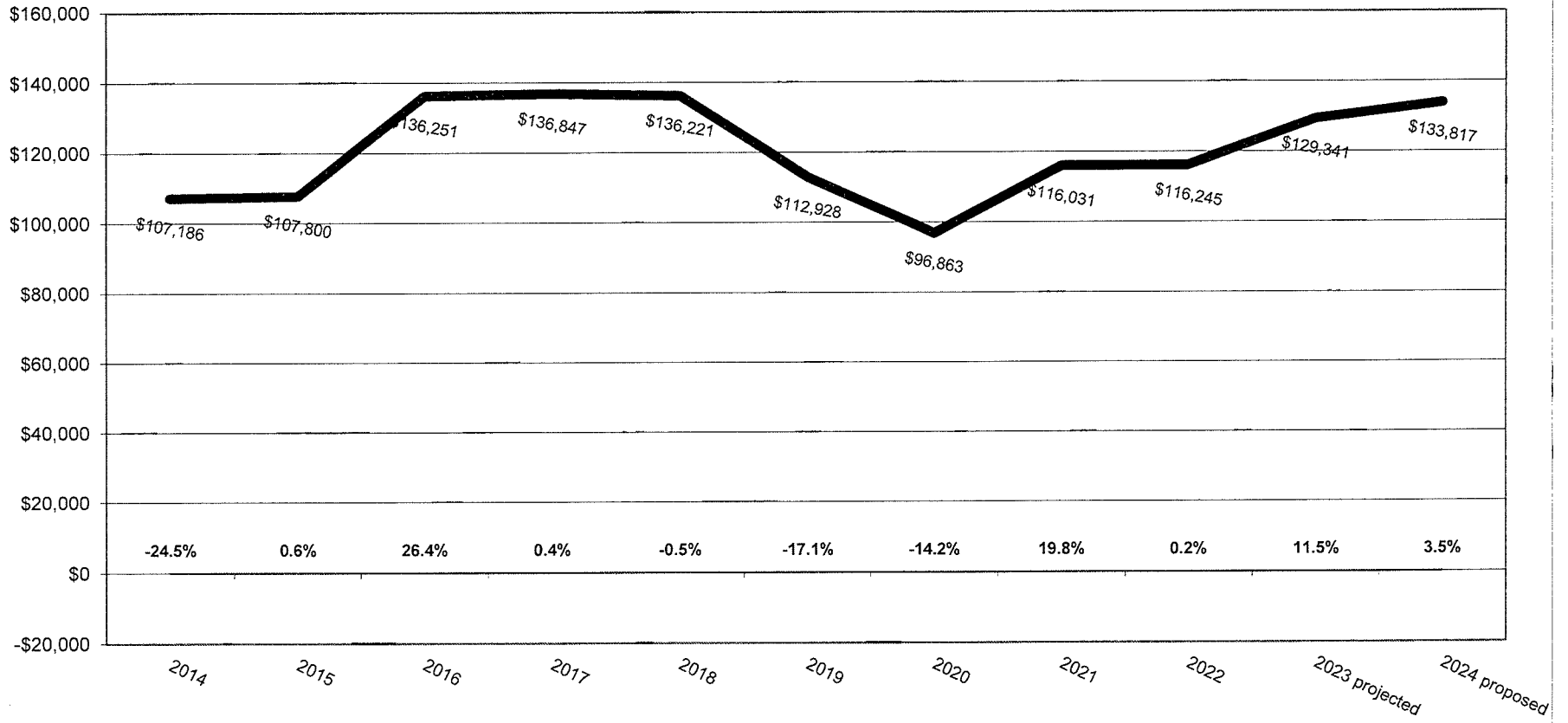
Contractual Services: The \$1,700 budget is for:

- 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 - **\$17,345**.

						UPPER DUBLIN TOWNSHIP		10/29/2023		
						2024 BUDGET REQUEST				
DEPT:	FIRE ADMINISTRATOR									
FUND	03-412									
ACCT NO	DESCRIPTION	2019 ACTUAL EXPENSES	2020 ACTUAL EXPENSES	2021 ACTUAL EXPENSES	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET	NET CHANGE FROM PRIOR YEAR BUDGET	
1400	SALARIES	18,603	19,034	19,593	24,358	22,250	45,250	47,000	24,750	111.24%
1410	PART TIME SALARIES	62,602	49,188	58,161	61,786	72,500	50,000	51,000	(21,500)	-29.66%
1610	FICA	6,230	5,183	5,875	6,515	7,271	7,287	7,497	226	3.11%
1620	UNEMPLOYMENT COMP	300	252	207	180	400	400	500	100	25.00%
1630	WORKERS COMP	544	548	452	543	750	726	775	25	3.33%
2200	MATERIALS/SUPPLIES	2,724	1,326	10,240	1,796	2,000	2,300	2,000	-	0.00%
2380	UNIFORMS	2,090	1,843	1,756	1,848	2,000	1,500	2,500	500	25.00%
2600	MINOR EQUIPMENT	2,741	3,020	3,741	1,566	3,500	3,500	3,500	-	0.00%
3360	VEHICLE RENTAL	14,705	14,663	14,980	15,684	16,678	16,678	17,345	667	4.00%
3420	PRINTING	453	185	144	452	500	500	500	-	0.00%
4200	SUBSCRIPTIONS, DUES	1,936	1,622	883	1,517	1,200	1,200	1,200	-	0.00%
	<b>TOTAL</b>	<b>112,928</b>	<b>96,863</b>	<b>116,031</b>	<b>116,245</b>	<b>129,049</b>	<b>129,341</b>	<b>133,817</b>	<b>4,768</b>	<b>3.69%</b>
<b>% CHANGE FROM PRIOR YEAR PROJECTED COSTS</b>									<b>3.46%</b>	
<b>% CHANGE FROM PRIOR YEAR BUDGET</b>									<b>3.69%</b>	
	<b>SALARIES/WAGES</b>	<b>81,205</b>	<b>68,222</b>	<b>77,754</b>	<b>86,144</b>	<b>94,750</b>	<b>95,250</b>	<b>98,000</b>	<b>3,250</b>	<b>3.43%</b>
	<b>BENEFITS</b>	<b>7,074</b>	<b>5,982</b>	<b>6,533</b>	<b>7,238</b>	<b>8,421</b>	<b>8,413</b>	<b>8,772</b>	<b>351</b>	<b>4.17%</b>
	<b>MATERIALS/SUPPLIES</b>	<b>7,555</b>	<b>6,189</b>	<b>15,737</b>	<b>5,210</b>	<b>7,500</b>	<b>7,300</b>	<b>8,000</b>	<b>500</b>	<b>6.67%</b>
	<b>CONTRACTED SERVICES</b>	<b>2,389</b>	<b>1,807</b>	<b>1,027</b>	<b>1,969</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>	<b>-</b>	<b>0.00%</b>
	<b>VEHICLE O&amp;M FEES</b>	<b>14,705</b>	<b>14,663</b>	<b>14,980</b>	<b>15,684</b>	<b>16,678</b>	<b>16,678</b>	<b>17,345</b>	<b>667</b>	<b>4.00%</b>
	<b>TOTAL</b>	<b>112,928</b>	<b>96,863</b>	<b>116,031</b>	<b>116,245</b>	<b>129,049</b>	<b>129,341</b>	<b>133,817</b>	<b>4,768</b>	<b>3.69%</b>

### 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 \$485,114. Of that total, the Township contribution to support the operations is **\$470,114**. The balance of the Fire Company's operating costs is funded from Pennsylvania Turnpike proceeds and miscellaneous income totaling **\$15,000**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
<b>SALARIES/WAGES</b>	-	-	-	-
<b>FRINGE BENEFITS</b>	37,175	33,116	27,100	30,000
<b>MATERIALS/SUPPLIES</b>	17,021	12,000	72,000	62,000
<b>CONTRACTED SERVICES</b>	401,185	402,916	336,500	378,114
<b>TOTAL</b>	455,381	448,032	435,600	470,114

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

Materials/Supplies: The \$62,000 budget is for:

- Fuel for vehicles - **\$12,000**
- Building maintenance costs paid directly by Township - **\$50,000**

Contractual Services: The \$378,114 budget is for:

- Direct contribution to Fort Washington Fire Company to fund operations - **\$261,000**
- Utility costs for fire stations - **\$85,000**
- Fire Company portion of liability and property insurance - **\$25,514**
- Independent audit - **\$6,600**

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

REVENUE CATEGORY	2022 ACTUAL REVENUE	2023 ADOPTED REVENUE	2023 PROJECTED REVENUE	2024 PROPOSED REVENUE
<b>CONTRIBUTION FROM TOWNSHIP</b>	330,000	304,916	235,000	261,000
<b>TOWNSHIP PAID INDIRECT COSTS</b>	125,381	143,116	200,600	209,114
<b>PA TURNPIKE FEES</b>	15,175	15,000	18,000	15,000
<b>TOTAL FUNDING</b>	470,556	463,032	453,600	485,114

## 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 2024, **\$257,914** is budgeted as a transfer from the Fire Protection Fund, interest earnings are budgeted at **\$20,000** and the sale of fixed assets is estimated at **\$81,500**.

Details on the proposed **\$1,068,000** in capital expenditures are provided below.

	<b>2022 ACTUAL TOTALS</b>	<b>2023 ADOPTED BUDGET</b>	<b>2023 PROJECTED TOTALS</b>	<b>2024 PROPOSED BUDGET</b>
<b>OPENING FUND BALANCE</b>	1,047,654	2,583,257	2,583,590	1,010,099
<b>REVENUES</b>	18,651	91,500	25,000	101,500
<b>BOND PROCEEDS</b>	1,243,661			
<b>EXPENDITURES</b>	66,376	2,049,612	1,875,000	1,068,000
<b>FUND TRANSFERS</b>	340,000	253,094	276,509	257,914
<b>CLOSING FUND BALANCE</b>	2,583,590	878,239	1,010,099	301,513

### CAPITAL EQUIPMENT EXPENDITURES

1.	Replacement of rescue boats and water rescue equipment	70,000
2.	Replacement of gear extractor	12,000
3.	Replacement of exterior cameras at fire stations	4,000
4.	Paving at 1245 Fort Washington Avenue	20,000
5.	Preparation of an apparatus assessment	15,000
6.	Squad 88 – Vehicle ordered in 2023. Current lead time is over thirty months. Estimated cost of \$947,000 to be delivered in 2024 or 2025	947,000
	<b>Total Capital Equipment</b>	<b>1,068,000</b>

**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
2021	1,419,845	353,000	1,000	23,230	730,602	18,819	1,047,654	Engine 88
2022	1,047,654	340,000	10,000	1,252,312	64,923	1,453	2,583,590	Command 88
2023	2,583,590	276,509	25,000		1,550,000	325,000	1,010,099	Special Service 88, Tower 88, Traffic 88, Training Ground
2024	1,010,099	257,914	20,000	81,500	947,000	121,000	301,513	Squad 88, Rescue Boats
2025	301,513	250,000	15,000	45,000		50,000	561,513	
2026	561,513	250,000	10,000	60,650	1,030,000	10,000	(157,837)	Engine 88
2027	(157,837)	250,000	10,000			50,000	52,163	Boiler Replacement
2028	52,163	250,000	7,000			20,000	289,163	
2029	289,163	250,000	7,000			20,000	526,163	
2030	526,163	250,000	7,000	65,000	1,310,000	10,000	(471,837)	Rescue 88
2031	(471,837)	250,000	7,000	75,377	1,425,000	10,000	(1,574,461)	Squad 88-1
	* 5% residual trade in value							

## **Board of Commissioners Agenda Item Report**

Meeting Date: November 18, 2023

Submitted by: Katie Stein

Submitting Department:

Item Type: Discussion

Agenda Section:

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**Subject:**

Township Buildings/Fleet/Capital Equipment

**Suggested Action:**

**Attachments:**

[1.pdf](#)

## 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 **\$631,093**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
<b>SALARIES/WAGES</b>	37,511	39,000	28,000	32,000
<b>FRINGE BENEFITS</b>	6,176	7,134	6,192	6,598
<b>MATERIALS/SUPPLIES</b>	21,898	27,500	22,500	25,000
<b>CONTRACTED SERVICES</b>	585,287	534,495	561,495	567,495
<b>TOTAL</b>	650,872	608,129	618,187	631,093

Salaries/Wages: A budget of \$32,000 funds:

- a part-time janitor at 4 hours per day to clean and maintain the public works facility - **\$10,000**
- a part-time employee to primarily maintain the 520 Virginia Drive and Township Building facilities - **\$22,000**

Fringe Benefits: The budget of **\$6,598** 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 \$25,000 and are allocated as follows:

- Janitorial supplies for all buildings - **\$11,000**
- Interior and exterior paint supplies - **\$2,000**
- Electrical supplies primarily light bulbs and ballasts - **\$5,000**
- General building materials and supplies - **\$7,500**

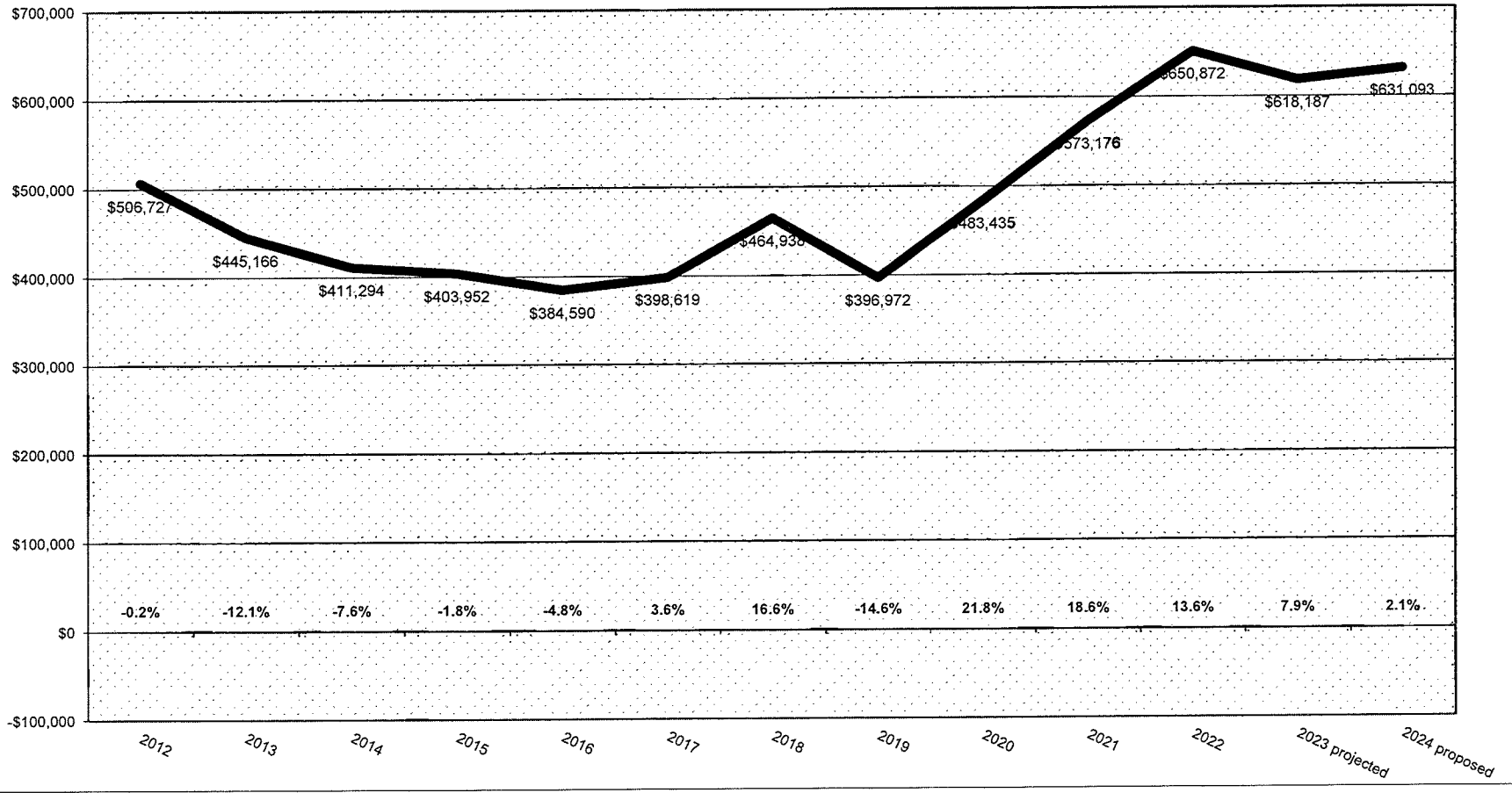
Contractual Services: Utility and janitorial costs are the bulk of the \$567,495 contractual services budget that includes:

- Electricity and gas for the Township Building and its temporary location at 370 Commerce Drive - **\$105,000**
- Building maintenance, fire alarm contract and sprinkler system contract for the temporary Township Building - **\$50,000**
- Water service to the Township Building - **\$4,000**
- Fuel storage tank insurance - **\$495**

- Janitorial services to clean and maintain 370 Commerce Drive and police department - **\$80,000**
- Maintenance, repairs and utility costs for 520 Virginia Drive total \$273,000:
  - Electricity and gas - **\$114,000**
  - Water - **\$4,000**
  - General supplies - **\$10,000**
  - Janitorial service contract - **\$81,000**
  - Fire alarm, elevator, sprinkler, pest control and HVAC service contracts - **\$34,000**
  - Phone and internet costs – **\$10,000**
  - General maintenance - **\$20,000**
- Maintenance, repairs and utility costs for the North Hills Community Center total \$30,000 for:
  - Electricity and gas - **\$14,000**
  - Water - **\$2,000**
  - Electrical, plumbing, HVAC and general repairs - **\$10,000**
  - Fire alarm, elevator, sprinkler and HVAC service contracts - **\$4,000**
- Minor improvement projects at the Township Building are budgeted at **\$25,000**

						UPPER DUBLIN TOWNSHIP			10/26/2023	
						2024 BUDGET REQUEST				
DEPT:	TOWNSHIP BUILDINGS									
FUND:	01-409									
ACCT NO	DESCRIPTION	2019 ACTUAL EXPENSES	2020 ACTUAL EXPENSES	2021 ACTUAL EXPENSES	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET	NET CHANGE FROM PRIOR YEAR BUDGET	
1400	PART TIME SALARIES	40,312	40,631	35,643	37,511	39,000	28,000	32,000	(7,000)	-17.9%
1610	FICA	3,079	3,065	2,725	2,854	2,831	2,142	2,448	(383)	-13.5%
1620	UNEMPLOYMENT COMP	150	323	310	338	750	750	750	-	0.0%
1630	WORKERS COMP	1,996	3,012	2,485	2,984	3,400	3,300	3,400	-	0.0%
2100	MATERIALS/SUPPLIES	21,958	50,832	22,059	21,898	27,500	22,500	25,000	(2,500)	-9.1%
2200	520 VIRGINIA DRIVE MATERIALS	-	4,440	7,308	9,123	10,000	10,000	10,000	-	0.0%
3120	INSURANCE	990	-	495	495	495	495	495	-	0.0%
3420	ELECTRICITY	96,003	87,044	73,762	93,928	105,000	115,000	105,000	-	0.0%
3425	520 VIRGINIA DRIVE UTILITIES	-	36,521	71,543	116,760	115,000	125,000	128,000	13,000	11.3%
4200	WATER	3,413	3,034	2,852	2,894	4,000	4,000	4,000	-	0.0%
4210	BUILDING MAINTENANCE	90,748	101,602	116,221	78,410	50,000	50,000	50,000	-	0.0%
4220	NHCC EXPENSES	37,358	22,443	20,736	24,849	25,000	27,000	30,000	5,000	20.0%
4500	CONTRACTED SERVICES	83,538	61,296	75,085	82,025	70,000	80,000	80,000	10,000	14.3%
4510	520 VIRGINIA DRIVE CONTRACTS	-	41,317	119,587	165,911	135,000	130,000	135,000	-	0.0%
4520	BUILDING PROJECTS	17,429	27,875	22,365	10,892	20,000	20,000	25,000	5,000	25.0%
	<b>TOTAL</b>	<b>396,972</b>	<b>483,435</b>	<b>573,176</b>	<b>650,872</b>	<b>607,976</b>	<b>618,187</b>	<b>631,093</b>	<b>23,117</b>	<b>3.8%</b>
% CHANGE FROM PRIOR YEAR PROJECTED COSTS									2.09%	
% CHANGE FROM PRIOR YEAR BUDGET									3.80%	
<b>SALARIES/WAGES</b>		<b>40,312</b>	<b>40,631</b>	<b>35,643</b>	<b>37,511</b>	<b>39,000</b>	<b>28,000</b>	<b>32,000</b>	<b>(7,000)</b>	<b>-17.9%</b>
<b>BENEFITS</b>		<b>5,225</b>	<b>6,400</b>	<b>5,520</b>	<b>6,176</b>	<b>6,981</b>	<b>6,192</b>	<b>6,598</b>	<b>(383)</b>	<b>-5.5%</b>
<b>MATERIALS/SUPPLIES</b>		<b>21,958</b>	<b>50,832</b>	<b>22,059</b>	<b>21,898</b>	<b>27,500</b>	<b>22,500</b>	<b>25,000</b>	<b>(2,500)</b>	<b>-9.1%</b>
<b>CONTRACTED SERVICES</b>		<b>329,478</b>	<b>385,571</b>	<b>509,954</b>	<b>585,287</b>	<b>534,495</b>	<b>561,495</b>	<b>567,495</b>	<b>33,000</b>	<b>6.2%</b>
		<b>396,972</b>	<b>483,435</b>	<b>573,176</b>	<b>650,872</b>	<b>607,976</b>	<b>618,187</b>	<b>631,093</b>	<b>23,117</b>	<b>3.8%</b>

### 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 2024, user charges, which finance the operation of the Fleet, are expected to derive **\$1,701,054**. Amortization charges, which accumulate to finance future replacement of Township vehicles, are projected at **\$742,044**. Additional sources of revenue are the sale of surplus or used vehicles budgeted at **\$200,000**, employee contributions to health insurance premiums at **\$5,000** and an anticipated grant to purchase recycling equipment in the amount of **\$350,000**.

**\$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 **\$35,667** 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.

	<b>2022 ACTUAL TOTALS</b>	<b>2023 ADOPTED BUDGET</b>	<b>2023 PROJECTED TOTALS</b>	<b>2024 PROPOSED BUDGET</b>
<b>OPENING FUND BALANCE</b>	71,204	52,388	191,584	8,654
<b>REVENUES</b>	2,540,013	2,442,337	2,526,400	3,033,765
<b>EXPENDITURES</b>	2,409,076	2,618,292	2,647,255	2,972,854
<b>FUND TRANSFERS IN</b>	50,000	200,000	-	-
<b>FUND TRANSFERS OUT</b>	(60,556)	(61,386)	(62,075)	(50,346)
<b>CLOSING FUND BALANCE</b>	191,584	15,048	8,654	19,220

## 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 **\$1,701,054**, a decrease of \$43,238 (2.5%) below the 2023 budget.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
<b>SALARIES/WAGES</b>	471,013	485,000	486,000	510,000
<b>FRINGE BENEFITS</b>	232,629	241,192	235,678	246,554
<b>MATERIALS/SUPPLIES</b>	854,991	912,500	745,100	836,100
<b>CONTRACTED SERVICES</b>	132,099	105,600	130,477	108,400
<b>TOTAL</b>	1,690,732	1,744,292	1,597,255	1,701,054

Salaries/Wages: The budget recommends **\$505,000** for salaries for six full-time employees and employer contribution to deferred compensation plan of the department head. Overtime is budgeted at **\$5,000**.

Fringe Benefits: Expenses for benefits and employer paid taxes total **\$246,554** for the six employees in the department.

Materials/Supplies: The budget for materials and supplies totals \$836,100 for:

- Gasoline, purchased through consortium bidding, is projected at 54,000 gallons at \$3.00 per gallon - **\$162,000**
- Diesel, also purchased through consortium bidding, is projected at 70,000 gallons at \$3.85 per gallon - **\$269,500**
- Purchase of new tires and tire repairs for all vehicles - **\$82,000**
- Automotive and truck parts for the repair of vehicles in the fleet - **\$210,000**
- Snow equipment parts - **\$32,000**
- Leaf machine parts - **\$10,200**
- Yard waste equipment parts - **\$11,000**
- Chemicals such as anti-freeze, car soap, parts cleaner solvent, service chemicals, fire extinguisher supplies and rust preventative - **\$7,800**.
- Shop supplies for welding supplies, nuts and bolts, shop towels, oil dry, general hardware and general shop supplies - **\$7,500**
- Lubricants for motor oil, transmission fluid, hydraulic oil, gear oil, grease and universal tractor fluid - **\$22,000**

- 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 - **\$4,100**
- Office and computer supplies - **\$2,000**

Contractual Services: The \$108,400 in this category is requested for:

- Insurance coverage for Township vehicles - \$58,000
  - General and auto liability coverage is budgeted at **\$30,000.**
  - Auto physical damage is budgeted at **\$28,000.**
- 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 - **\$1,900**

## INTERNAL SERVICE FUND

### 2024 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.	\$53,800
2 Two Pickup Trucks	LT14 will be replaced. The new vehicle will be used by the Fire Marshal with his vehicle moved to the fire inspectors for daily use. LT41 will also be replaced used by the Parks Department on a daily basis to pull landscape trailers with all the necessary equipment to maintain the parks. Existing unit will be sold on Minicibid.	\$91,000
3 One Automated Trash Truck	This unit will replace the existing #5 automated trash truck which is a 2016 model year. Trash trucks see some of the most severe service in the Township fleet operation and the current unit has served its useful lifespan. This truck is also a critical part of the snow fighting force operating on State & main roads. The replacement unit will be purchased through the PA COSTARS contract and the existing truck will be sold on Municibid. A state recycling grant will be applied for to offset the cost of this vehicle.	\$390,000
4 One Swap Loader	DT19 will be replaced. The new Swap loader serves many different functions beneficial to the day-to-day operations including as a trash truck, stake truck, dumpster, salt body and brine body truck. The existing unit will be sold on Municibid and the new unit will be purchased through the COSTARS contract.	\$180,000
5 One Front End Loader	The new unit will replace the existing #28 front end loader which is used on a daily basis at the leaf site moving and loading leaves and yard waste. It is also used throughout the year to load trucks with stone and construction materials. This machine is also a critical part of our snow and ice control program. It is used to load trucks with salt and to plow areas such as townhome developments where space is too tight for a normal plow truck. The new unit will be purchased off the Pa COSTARS Bid and the existing unit will be sold at auction.	\$256,000
6 One Tractor	This unit will replace the existing #47 tractor which is used by the Parks Department to care for the athletic fields and park areas. It is also used for loading materials and for plowing park areas in the winter.	\$80,000

7	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.	\$167,000
8	One Police Motorcycle	In 2013, the Police department took delivery of a used motorcycle, the first in the fleet. For 2014, the Police are requesting an additional unit with the proposal to add a new Harley Davidson Electra glide to the fleet.	\$20,000
9	One Front Loader Trash Truck	This unit will replace the existing #52 rear loader truck which is a 2015 model year. The replacement truck will be a new style dumpster/one arm truck that will be purchased through the PA COSTARS contract. The new truck will be able to collect recycling but its main focus will be to handle the cardboard pickup program. Because this truck has an over 18-month lead time, an authorization to order the vehicle in 2024 is requested. Funding and delivery will occur in 2025. The estimated cost for the truck is \$430,000 and will be budgeted in the 2025 budget.	\$0
10	Snow and Ice Equipment	Funds are budgeted for the replacement of one vee box salt spreader and one plow which will be purchased through the PA COSTARS contract.	\$34,000
<b>TOTAL</b>			<b>\$1,271,800</b>

# 2024 Capital Budget

10/20/2023

<u>VEH#</u>	<u>DESCRIPTION</u>	<u>INTL. COST.</u>	<u>YEAR PURC</u>	<u>LIFE EXP</u>	<u>REPL COST</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
<b>CAT A</b>		<b>POLICE PATROL</b>								
PP 05	CHEV TAHOE	47.2	2023	5	54.7					54.7
PP 06	CHEV TAHOE	47.2	2023	5	54.7					54.7
PP 07	CHEV TAHOE	38.5	2021	5	54.2			54.2		
PP 08	CHEV TAHOE	47.2	2022	5	54.5				54.5	
PP 09	CHEV TAHOE	36.5	2020	5	54		54			
PP 10	CHEV TAHOE	36.5	2020	5	53.8		54			
PP 11	CHEV TAHOE	38.5	2021	5	54.2			54.2		
PP 12	CHEV PICKUP	50.8	2023	8	55					
PP 13	CHEV TAHOE	36.5	2020	5	54		54			
PP 14	CHEV TAHOE	38.5	2021	5	54.2			54.2		
PP 15	CHEV TAHOE	47.2	2022	5	54.5				54.5	
PP 16	CHEV TAHOE	35	2019	5	53.8	53.8				
UTV01	POLARIS RANGER	32.7	2023	10	39					
MC01	MOTORCYCLE	11	2015	12	23				23	
MC02	MOTORCYCLE	0	2024	10		20				
<b>TOTALS</b>						<b>73.8</b>	<b>162</b>	<b>163</b>	<b>132</b>	<b>109.4</b>
<b>CAT B</b>		<b>STAFF CARS</b>								
SC 01	GMC ARCADIA	34.7	2017	10	36				36	
SC 02	CHEV TRAVERSE	30	2019	10	37					
SC 03	CHEV TAHOE	36.5	2020	10	51.5					
SCD 1	CHEV MALIBU	22.3	2016	10	30			30		
SCD 2	CHEV MALIBU	22	2020	10	31					
SCD 3	CHEV MALIBU	22.3	2016	10	30			30		
SCD 4	CHEV MALIBU	23.6	2015	10	29		29			
SCD 5	CHEV TRAVERSE	31	2022	10	38					
<b>TOTALS</b>						<b>0</b>	<b>29</b>	<b>60</b>	<b>36</b>	<b>0</b>
<b>CAT C</b>		<b>LIGHT TRKS.</b>								
LT 01	CHEV PICK UP L/D	35	2021	8	44					
LT 09	CHEV COLORADO	24.8	2015	10	32		32			
LT 10	CHEV PICK UP M/D	51	2023	10	55					
LT 11	CHEV COLORADO	29.5	2018	10	34					34
LT 12	CHEV BOLT	35	2020	10	40					
LT 13	CHEV COLORADO	29	2019	10	34.5					
LT 14	CHEV TAHOE	29	2012	12	39	39				
LT 15	CHEV COLORADO	29.3	2015	10	38		38			
LT 16	CHEV COLORADO	26.4	2017	10	33				33	
LT 20	CHEV COLORADO	29	2019	10	34.5					
LT 21	CHEV UTILITY M/D	54	2021	10	58					
LT 22	CHEV COLORADO	29.2	2016	10	32.5			32.5		
LT 27	CHEV UTILITY M/D	46.8	2017	10	55				55	
LT 36	BUCKET TRK	112	2021	13	120					
LT 39	CHEV UTILITY		2011							
LT 40	CHEV PICK UP	28	2016	10	53			53		
LT 41	CHEV PICK UP L/D	23.5	2014	10	52	52				
LT 42	CHEV PICKUP L/D	30	2018	10	54					54
LT 45	CHEV COLORADO	26.9	2016	10	32.5			32.5		
LT 99	CHEV PICKUP S/D	33	2020	12	40					
LT110	CHEV PICKUP M/D	37.8	2021	10	55					
<b>TOTALS</b>						<b>91</b>	<b>70</b>	<b>118</b>	<b>88</b>	<b>88</b>

# 2024 Capital Budget

10/20/2023

<u>VEH#</u>	<u>DESCRIPTION</u>	<u>INTL. COST.</u>	<u>YEAR PURC</u>	<u>LIFE EXP</u>	<u>REPL COST</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	
<b><u>CAT D</u></b>		<b>TRASH TRUCKS</b>									
TT 02	MACK 25 YD.	225	2018	9	350					350	
TT 03	MACK 25 YD.	223	2017	9	340			340			
TT 04	MACK 32 YD.	290	2020	8	395					395	
TT 05	MACK 32 YD.	265	2016	8	390	390					
TT 06	MACK 32 YD.	290	2019	8	395				395		
TT 52	MACK 25YD.	208	2015	9	390	0	430				
TT 53	MACK RECYCLE	385	2023	9	405						
TT 54	MACK RECYCLE	366	2022	9	405						
<b>TOTALS</b>						<b>390</b>	<b>430</b>	<b>340</b>	<b>395</b>	<b>745</b>	
<b><u>CAT E</u></b>		<b>DUMP TRUCKS</b>									
DT 07	MACK 15 YD.	203	2018	14	320						
DT 08	MACK 12 YD.	300	2022	14	350						
DT 18	MACK 7 YD.	168	2015	15	200						
DT 19	HOOK LIFT	115	2012	12	180	180					
DT 23	MACK 7 YD.	165	2014	15	195						
DT 24	MACK 7 YD.	180	2021	15	215						
DT 25	MACK 7 YD.	175	2020	15	210						
DT 26	MACK 7 YD.	155	2013	15	190					190	
DT 43	CHEV 2 YD.	75	2021	10	175						
DT 44	CHEV 4 YD.	95	2020	10	120						
DT65	MACK 7 YD.	143	2010	15	180		180				
DT55	MACK TRACTOR	60	2017	10	75				75		
DT94	CHEVY STKE	108	2023	10	130						
<b>TOTALS</b>						<b>180</b>	<b>180</b>	<b>0</b>	<b>75</b>	<b>190</b>	
<b><u>CAT F</u></b>		<b>SPECIAL EQUIP.</b>									
SX 17	SWER JET TRLR	84.5	2023	20	100						
SX 28	CASE LOADER	176	2016	10	269			269			
SX29	CASE LOADER	176	2015	9	256	256					
SX 30	SWEEPER	302	2019	10	325						
SX31	PAVING MACHINE	189.7	2017	10	220				220		
SX 32	JCB BACK-HOE	98.2	2015	10	120		120				
SX33	DYNAPAC ROLLER	70.4	2011	15	95			95			
SX 34	ROLLER	50	2016	15	60						
SX 35	JCB BACK-HOE	115	2020	10	130						
SX 38	SKID STEER LOADER	92	2019	10	110						
SX 46	KOBOTA TRACTOR	44.2	2017	15	52						
SX 47	JD. TRACTOR	40	2009	15	80	80					
SX48	KOBOTA TRACTOR	140	2021	15	160						
SX 49	TURF MOWER	136.7	2022	10	150						
SX 50	AIR COMPR.	14.5	2013	15	18					18	
SX 51	AIR COMPR.	10	1999		15						
SX 56	LOW BOY TRAILER	43.7	2011	20	45						
SX57	TILT DECK TRAILER	17.5	2014	12	22			22			
SX62	SCARAB	500	2022	16	600						
SX63	TUB GRNDR	525	2019	12	625						
SX64	TRACK SCREENER	18.6	2000								
SX69	SWAP LOADER	515	2022	16	600						
<b>TOTALS</b>						<b>336</b>	<b>120</b>	<b>386</b>	<b>220</b>	<b>18</b>	

# 2024 Capital Budget

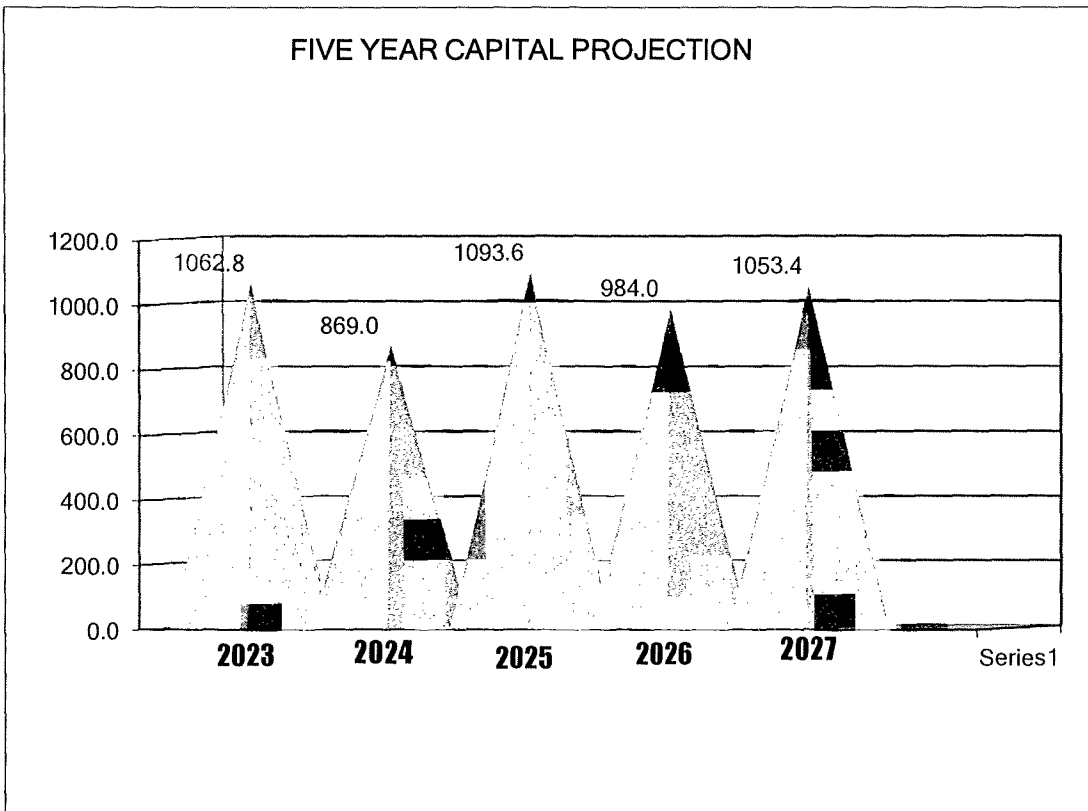
10/20/2023

<u>VEH#</u>	<u>DESCRIPTION</u>	<u>INTL. COST.</u>	<u>YEAR PURC</u>	<u>LIFE EXP</u>	<u>REPL COST</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
<u>CAT G</u>	<u>LEAF MACHINES</u>									
LM 72	ODB 30 YD.	41	2014	10	167	167				
LM 73	ODB 25 YD. AUTO	151	2022	10	210					
LM74	ODB 30 YD. AUTO	148	2023	10	215					
LM 75	ODB 30 YD.	60	2019	10	200					
LM 76	ODB 35 YD	44.6	2016	10	180			180		
LM 77	ODB 30 YD	53.3	2017	10	190				190	
<b>TOTALS</b>						<b>167</b>	<b>0</b>	<b>180</b>	<b>190</b>	<b>0</b>

**CAT I**      **ADDITIONAL EQUIP**

	<u>CATAGORY</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
A.	POLICE PATROL	73.8	162	162.6	132	109.4
B.	STAFF CARS	0	29	60	36	0
C.	LIGHT TRUCKS	91	70	118	88	88
D.	TRASH TRUCKS	390	430	340	395	745
E.	DUMP TRUCKS	180	180	0	75	190
F.	SPECIAL EQUIP.	336	120	386	220	18
G.	LEAF MACHINES	167	0	180	190	0
H.	SNOW EQUIP.	34	33	34	35	36
I.	ADDITIONAL EQUIP.	0	0	0	0	0
<b>SUB TOTAL</b>		<b>1271.8</b>	<b>1024.0</b>	<b>1280.6</b>	<b>1171.0</b>	<b>1186.4</b>
ANTICIPATED GRANT FUNDING		0	0	0	0	0
LESS AUCTION PROCEEDS		209	155	187	187	133
<b>GRAND TOTALS</b>		<b>1062.8</b>	<b>869.0</b>	<b>1093.6</b>	<b>984.0</b>	<b>1053.4</b>

**Projected Total Fleet Replacement Cost      \$12,756,100**



## Board of Commissioners Agenda Item Report

Meeting Date: November 18, 2023

Submitted by: Katie Stein

Submitting Department:

Item Type: Discussion

Agenda Section:

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**Subject:**

Parks & Rec/Open Space Projects

**Suggested Action:**

**Attachments:**

[J.pdf](#)

## 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 2024, the Parks and Recreation Real Estate Tax rate is proposed at the rate of 1.025 mils. At the proposed tax rate, the tax will generate **\$2,430,167** in revenues.

Charges to recreation program participants and park facility users generate **\$536,047**. Interest earnings on the fund are expected to add **\$24,000** and employee contributions toward the cost of health benefits are budgeted at **\$6,500**.

Expenditures total **\$2,978,368**, an increase of 5.8% above the 2023 budget. Percentage changes for the past five years are shown below:

- 2019 - 4.6%
- 2020 - (22.0)
- 2021 - 30.9%
- 2022 - 5.6%
- 2023 - 11.2%

**\$125,865** 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 **\$89,167** is budgeted as a contribution from the Commonwealth’s General Municipal Pension System towards the Township’s pension costs. The difference of \$36,698 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 **\$9,680**.

	<b>2022 ACTUAL TOTALS</b>	<b>2023 ADOPTED BUDGET</b>	<b>2023 PROJECTED TOTALS</b>	<b>2024 PROPOSED BUDGET</b>
<b>OPENING FUND BALANCE</b>	155,992	116,165	99,032	28,032
<b>REVENUES</b>	2,724,734	2,845,342	3,009,198	3,085,881
<b>EXPENDITURES</b>	2,640,397	2,814,064	2,935,355	2,978,368
<b>FUND TRANSFERS</b>	(141,297)	(143,233)	(144,843)	(125,865)
<b>CLOSING FUND BALANCE</b>	99,032	4,210	28,032	9,680

**PARKS AND RECREATION FUND**

**REVENUES**

	<b>2022 ACTUAL REVENUES</b>	<b>2023 ADOPTED REVENUES</b>	<b>2023 PROJECTED REVENUES</b>	<b>2024 PROPOSED REVENUES</b>
<b>REAL ESTATE TAXES</b>	2,137,876	2,254,765	2,245,000	2,430,167
<b>INTEREST EARNINGS</b>	5,000	7,000	24,000	24,000
<b>STATE GRANTS</b>	78,526	73,977	81,590	89,167
<b>EMPLOYEE CONTRIBUTIONS</b>	3,825	4,200	6,400	6,500
<b>DEPARTMENT EARNINGS:</b>				
<b>GENERAL TRIPS</b>	10,913	48,810	32,000	41,596
<b>PARK RENTAL</b>	30,193	35,000	37,360	35,000
<b>DONATIONS</b>	29,772	32,135	32,969	30,828
<b>OTHER SITEWATCH SERVICES</b>	2,080	1,500	1,000	3,125
<b>NORTH HILLS SUMMER CAMP</b>	2,950	2,000	2,280	2,000
<b>SUMMER PROGRAMS</b>	281,953	261,366	347,054	288,774
<b>OTHER PROGRAMS</b>	89,420	60,834	100,332	59,414
<b>SPECIAL EVENTS</b>	6,059	32,105	59,213	42,665
<b>POOL RENTAL</b>	45,188	31,650	40,000	32,645
<b>EVERYBODY'S THEATER CO.</b>	980			
<b>TOTAL</b>	2,724,734	2,845,342	3,009,198	3,085,881

						UPPER DUBLIN TOWNSHIP		10/27/2023		
						2024 BUDGET REQUEST				
DEPT:	P & R REVENUES									
FUND	05									
ACCT		2019	2020	2021	2022	2023	2023	2024	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	1,882,935	1,951,601	1,991,211	2,137,876	2,254,765	2,245,000	2,430,167	175,402	7.8%
0000	INTEREST INCOME	8,959	3,000	750	5,000	7,000	24,000	24,000	17,000	242.9%
1200	STATE GRANTS	71,687	68,934	71,959	78,526	73,977	81,590	89,167	15,190	20.5%
1300	EMPLOYEE CONTRIBUTIONS	5,563	3,950	3,567	3,825	4,200	6,400	6,500	2,300	54.8%
3000	GENERAL TRIPS	148,133	13,287	27,523	10,913	48,810	32,000	41,596	(7,214)	-14.8%
3027	PARK RENTAL	31,290	8,548	55,644	30,193	35,000	37,360	35,000	-	0.0%
3029	DONATIONS	23,962	22,010	30,165	29,772	32,135	32,969	30,828	(1,307)	-4.1%
3030	OTHER SITEWATCH SERVICES	2,430	-	1,637	2,080	1,500	1,000	3,125	1,625	108.3%
3050	NORTH HILLS CAMP	1,600	2,000	3,540	2,950	2,000	2,280	2,000	-	0.0%
3060	SUMMER PROGRAMS	302,563	80,076	242,241	281,953	261,366	347,054	288,774	27,408	10.5%
3070	FALL/WINTER/SPRING PROGRAMS	64,801	94,945	75,008	89,420	60,834	100,332	59,414	(1,420)	-2.3%
3080	SPECIAL EVENTS	21,892	13,784	10,540	6,059	32,105	59,213	42,665	10,560	32.9%
3090	POOL RENTAL	35,422	-	30,993	45,188	31,650	40,000	32,645	995	3.1%
3100	ETC	40,878	1,680	5,202	980				-	#DIV/0!
	<b>TOTAL</b>	<b>2,642,115</b>	<b>2,263,813</b>	<b>2,549,979</b>	<b>2,724,734</b>	<b>2,845,342</b>	<b>3,009,198</b>	<b>3,085,881</b>	<b>240,539</b>	<b>8.5%</b>
	<b>PROGRAMS</b>	<b>645,089</b>	<b>212,319</b>	<b>416,158</b>	<b>419,517</b>	<b>438,115</b>	<b>575,959</b>	<b>467,449</b>	<b>29,334</b>	
6500	TRANSFER TO PENSION FUND	(165,047)	(158,931)	(159,442)	(141,297)	(143,233)	(144,843)	(125,865)	17,368	
		(165,047)	(158,931)	(159,442)	(141,297)	(143,233)	(144,843)	(125,865)	17,368	
	<b>TOTAL</b>	<b>2,477,068</b>	<b>2,104,882</b>	<b>2,390,537</b>	<b>2,583,437</b>	<b>2,702,109</b>	<b>2,864,355</b>	<b>2,960,016</b>	<b>257,907</b>	
	<b>% CHANGE FROM PRIOR YEAR PROJECTED REVENUES</b>								<b>8.45%</b>	
	<b>% CHANGE FROM PRIOR YEAR BUDGET</b>									

## PARKS AND RECREATION FUND

### EXPENDITURE SUMMARY

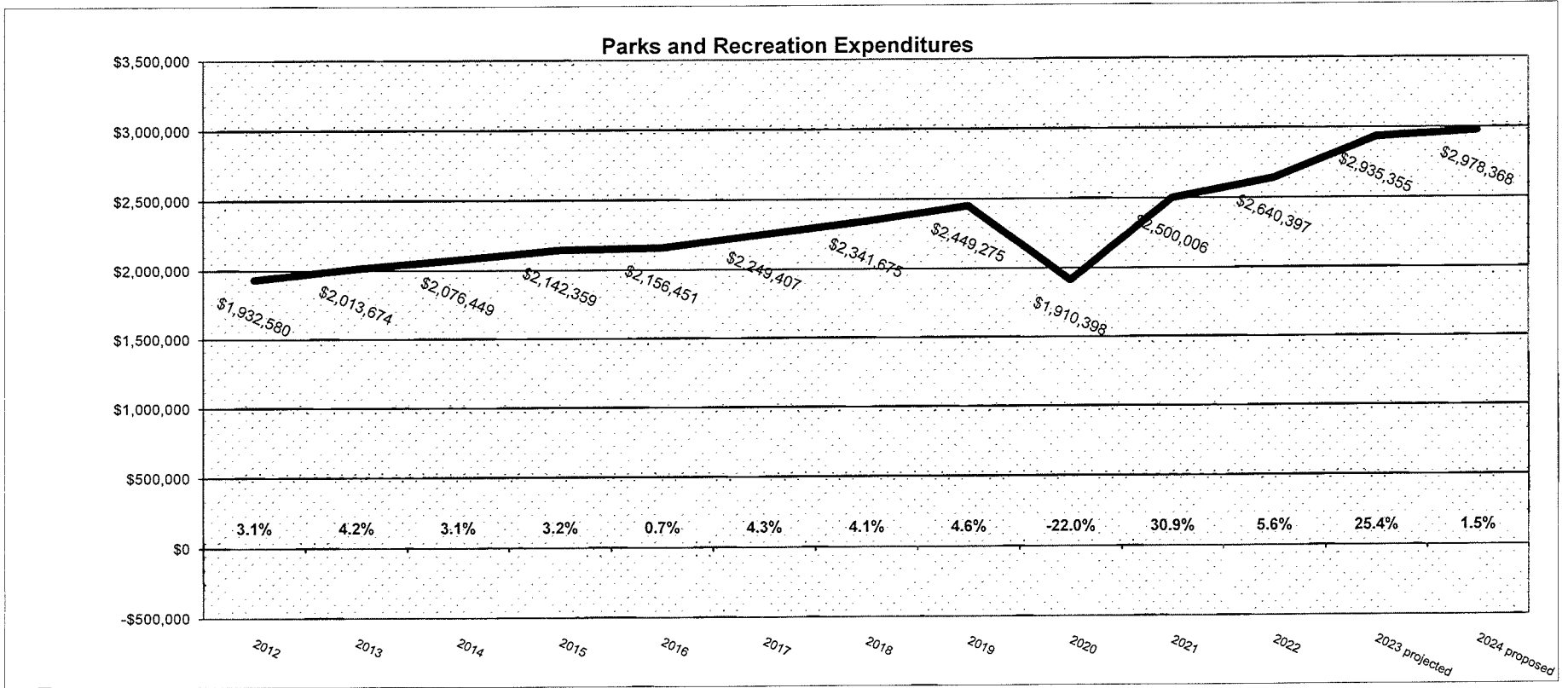
The Parks and Recreation Fund budget for 2024 totals **\$2,978,368**, an increase of \$164,304 (5.8%) over the 2023 budget. Details on the proposed expenditures for each of the cost centers are provided in the following section.

<b>EXPENDITURE CATEGORY</b>	<b>2022 ACTUAL EXPENSES</b>	<b>2023 ADOPTED BUDGET</b>	<b>2023 PROJECTED EXPENSES</b>	<b>2024 PROPOSED BUDGET</b>
<b>SALARIES/WAGES</b>	1,327,851	1,451,046	1,401,068	1,514,927
<b>FRINGE BENEFITS</b>	461,750	492,606	510,722	538,941
<b>MATERIALS/SUPPLIES</b>	425,651	353,474	479,237	389,767
<b>CONTRACTED SERVICES</b>	271,611	348,249	375,638	359,576
<b>VEHICLE O&amp;M FEES</b>	153,533	168,690	168,690	175,158
<b>TOTAL</b>	<b>2,640,397</b>	<b>2,814,064</b>	<b>2,935,355</b>	<b>2,978,368</b>

**PARKS AND RECREATION FUND**

**COST CENTER SUMMARY**

<b>COST CENTER</b>	<b>2022 ACTUAL TOTALS</b>	<b>2023 ADOPTED BUDGET</b>	<b>2023 PROJECTED TOTALS</b>	<b>2024 PROPOSED BUDGET</b>
<b>ADMINISTRATION</b>	668,240	730,107	740,472	776,097
<b>RECREATION PROGRAMS</b>	403,189	416,573	536,263	448,486
<b>POOL</b>	78,127	98,195	109,421	112,908
<b>PARK MAINTENANCE</b>	1,408,773	1,469,260	1,444,913	1,528,909
<b>ROBBINS PARK</b>	40,068	56,069	59,818	64,160
<b>SITWATCH</b>	42,000	43,860	44,467	47,807
<b>TOTAL</b>	2,640,397	2,814,064	2,935,355	2,978,368



## PARKS AND RECREATION FUND

### ADMINISTRATION

Recommended funding for the Administration cost center totals **\$776,097**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
<b>SALARIES/WAGES</b>	459,191	503,035	498,500	516,818
<b>FRINGE BENEFITS</b>	168,528	183,430	193,292	202,802
<b>MATERIALS/SUPPLIES</b>	2,753	2,000	2,000	2,000
<b>CONTRACTED SERVICES</b>	37,768	41,642	46,680	54,477
<b>TOTAL</b>	668,240	730,107	740,472	776,097

Salaries/Wages: The budget request provides \$516,818 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 – **\$477,000**
- Part time customer service representatives including meeting room preparations - **\$28,318**
- Stipend for a college intern to work approximately 400 hours. - **\$5,000**
- Overtime - **\$6,500**

Fringe Benefits: The budget of **\$202,802** 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 \$54,477 is requested for:

- Liability and Property Insurance premium for Parks and Recreation - **\$30,308**
- Mileage reimbursement for use of personal vehicles - **\$6,000**
- Credit card processing fees - **\$12,000**
- RecPro software maintenance fees - **\$4,255**
- Dues and membership fees - **\$1,914**

UPPER DUBLIN TOWNSHIP										10/27/2023
2024 BUDGET REQUEST										
DEPT:	P & R ADMINISTRATION									
FUND	05-451									
ACCT NO	DESCRIPTION	2019 ACTUAL EXPENSES	2020 ACTUAL EXPENSES	2021 ACTUAL EXPENSES	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET	NET CHANGE FROM PRIOR YEAR BUDGET	
1400	SALARIES	406,903	387,727	432,703	427,823	462,500	465,000	477,000	14,500	3.1%
1410	PART TIME SALARIES	36,184	16,651	20,895	27,096	34,288	27,500	33,318	(970)	-2.8%
1520	DENTAL	9,171	8,952	9,225	10,371	10,481	10,917	10,481	-	0.0%
1540	LONG TERM DISABILITY	1,747	1,633	1,644	1,437	1,750	1,700	1,850	100	5.7%
1550	VISION	537	521	516	575	600	607	600	-	0.0%
1570	HMO	114,298	104,694	105,590	105,870	115,725	125,000	132,108	16,383	14.2%
1580	LIFE INSURANCE	1,109	1,043	1,043	924	1,120	1,120	1,120	-	0.0%
1610	FICA	33,195	30,508	33,915	34,287	38,004	37,676	39,039	1,035	2.7%
1620	UNEMPLOYMENT COMP	1,537	719	703	675	1,300	1,300	1,300	-	0.0%
1630	WORKERS COMP	4,831	4,563	3,765	4,522	5,200	5,037	5,304	104	2.0%
1640	VANTAGECARE	8,212	8,197	8,343	9,867	9,250	9,935	11,000	1,750	18.9%
1830	OVERTIME	4,000	2,950	6,496	4,272	6,247	6,000	6,500	253	4.0%
2100	OFFICE SUPPLIES	2,218	1,355	1,705	2,753	2,000	2,000	2,000	-	0.0%
3120	CREDIT CARD FEES	11,001	8,592	8,486	9,941	11,000	12,000	12,000	1,000	9.1%
3370	AUTO ALLOWANCE	5,214	4,177	4,509	4,211	6,013	6,000	6,000	(13)	-0.2%
3510	INSURANCE	12,058	12,058	12,438	15,691	15,500	21,987	30,308	14,808	95.5%
3740	EQUIPMENT MAINTENANCE	3,875	3,875	3,875	3,905	4,050	3,900	4,255	205	5.1%
3840	EQUIPMENT LEASE	2,696	2,683	563	1,689	3,221	960	-	(3,221)	-100.0%
4200	SUBSCRIPTIONS, DUES	1,281	1,034	1,473	2,332	1,858	1,833	1,914	56	3.0%
	<b>TOTAL</b>	<b>660,066</b>	<b>601,931</b>	<b>657,887</b>	<b>668,240</b>	<b>730,107</b>	<b>740,472</b>	<b>776,097</b>	<b>45,990</b>	<b>6.3%</b>
<b>% CHANGE FROM PRIOR YEAR PROJECTED COSTS</b>									<b>4.81%</b>	
<b>% CHANGE FROM PRIOR YEAR BUDGET</b>									<b>6.30%</b>	
<b>SALARIES/WAGES</b>										
		447,087	407,328	460,094	459,191	503,035	498,500	516,818	13,783	2.7%
<b>BENEFITS</b>										
		174,636	160,829	164,743	168,528	183,430	193,292	202,802	19,372	10.6%
<b>MATERIALS/SUPPLIES</b>										
		2,218	1,355	1,705	2,753	2,000	2,000	2,000	-	0.0%
<b>CONTRACTED SERVICES</b>										
		36,126	32,418	31,344	37,768	41,642	46,680	54,477	12,835	30.8%
	<b>TOTAL</b>	<b>660,066</b>	<b>601,931</b>	<b>657,887</b>	<b>668,240</b>	<b>730,107</b>	<b>740,472</b>	<b>776,097</b>	<b>45,990</b>	<b>6.3%</b>

## 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 **\$448,486**. Direct costs to provide most programs, trips and events are covered by user fees that are budgeted to generate **\$467,449**. User fees do not cover the cost to fund North Hills recreation summer camp program budgeted at \$20,000.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
<b>SALARIES/WAGES</b>	67,481	85,610	88,000	107,122
<b>FRINGE BENEFITS</b>	8,073	10,349	10,447	12,095
<b>MATERIALS/SUPPLIES</b>	270,486	191,562	302,753	215,139
<b>CONTRACTED SERVICES</b>	57,149	129,052	135,063	114,130
<b>TOTAL</b>	403,189	416,573	536,263	448,486

Salaries/Wages: The \$107,122 budget in this cost center is for:

- KidZone, X-Zone and extended day camp supervisors and staffs – **\$76,530**
- Salaries for summer theatre programs and other summer programs - **\$9,240**
- Salaries for winter, spring and fall programs - **\$6,760**
- Parks attendants - **\$14,592**

Fringe Benefits: The cost of employer paid taxes for the part-time staff is **\$12,095**.

Materials/Supplies: The budget of \$215,139 for recreation supplies is allocated for:

- Summer program supplies - **\$139,663**
- Summer concerts - **\$10,025**
- General recreational supplies - **\$4,700**
- Fall/winter/spring program supplies - **\$37,671**
- Uniforms and identification for park attendants, camp staff and trip staff - **\$3,080**
- Contribution towards summer camp at North Hills Community Center - **\$20,000**

Contractual Services: The budget for contractual services totals \$114,130 for:

- Cost for buses, tickets, admissions, tolls, parking and ticket only services - **\$39,865**
- Costs associated with seasonal special presentations and one time programs including funding for a winter festival (\$25,000) - **\$38,715**
- Printing and postage for leisure guides, department forms and promotions - **\$35,550**

UPPER DUBLIN TOWNSHIP										10/27/2023
2024 BUDGET REQUEST										
DEPT:	RECREATION									
FUND	05-452									
		2019	2020	2021	2022	2023	2023	2024	NET CHANGE	
ACCT NO	DESCRIPTION	ACTUAL EXPENSES	ACTUAL EXPENSES	ACTUAL EXPENSES	ACTUAL EXPENSES	ADOPTED BUDGET	PROJECTED EXPENSES	PROPOSED BUDGET	FROM PRIOR YEAR BUDGET	
1410	PT SALARIES	103,522	85,310	69,429	67,481	85,610	88,000	107,122	21,512	25.1%
1610	FICA	7,837	6,632	5,319	5,136	6,549	6,732	8,195	1,646	25.1%
1620	UNEMPLOYMENT COMP	975	791	723	540	1,100	1,100	1,100	-	0.0%
1630	WORKERS COMP	2,381	2,418	1,995	2,397	2,700	2,615	2,800	100	3.7%
2380	UNIFORMS	1,233	392	881	1,143	1,974	1,974	3,080	1,106	56.0%
2470	RECREATIONAL SUPPLIES	1,407	816	4,578	2,423	3,200	8,172	4,700	1,500	46.9%
3420	PRINTING	27,827	20,881	15,905	36,655	34,550	32,375	35,550	1,000	2.9%
4500	NORTH HILLS RECREATION	18,719	2,720	20,828	18,663	20,000	20,000	20,000	-	0.0%
4600	SUMMER PROGRAMS	134,835	45,125	115,220	179,513	119,692	218,317	139,663	19,971	16.7%
4650	SUMMER CONCERTS	8,107	1,174	7,067	8,879	9,025	9,315	10,025	1,000	11.1%
4700	FALL/WINTER/SPRING PROGRAM:	37,875	33,309	53,239	59,864	37,671	44,975	37,671	-	0.0%
	ETC	38,565	586	2,764	470	-	-	-	-	#DIV/0!
4800	SPECIAL EVENTS	13,072	13,067	8,053	7,774	47,495	72,238	38,715	(8,780)	-18.5%
4900	GENERAL TRIPS	150,002	10,584	23,043	12,250	47,007	30,450	39,865	(7,142)	-15.2%
	<b>TOTAL</b>	<b>546,355</b>	<b>223,805</b>	<b>329,047</b>	<b>403,189</b>	<b>416,573</b>	<b>536,263</b>	<b>448,486</b>	<b>31,913</b>	<b>7.7%</b>
<b>% CHANGE FROM PRIOR YEAR PROJECTED COSTS</b>									<b>-16.37%</b>	
<b>% CHANGE FROM PRIOR YEAR BUDGET</b>									<b>7.66%</b>	
<b>SALARIES/WAGES</b>										
		103,522	85,310	69,429	67,481	85,610	88,000	107,122	21,512	25.1%
<b>BENEFITS</b>										
		11,193	9,841	8,038	8,073	10,349	10,447	12,095	1,746	16.9%
<b>MATERIALS/SUPPLIES</b>										
		202,175	83,536	201,814	270,486	191,562	302,753	215,139	23,577	12.3%
<b>CONTRACTED SERVICES</b>										
		229,466	45,118	49,766	57,149	129,052	135,063	114,130	(14,922)	-11.6%
		546,355	223,805	329,047	403,189	416,573	536,263	448,486	31,913	7.7%

**ANALYSIS OF RECREATION PROGRAM REVENUES AND EXPENDITURES  
FOR YEAR 2024**

PROGRAM REVENUES		CORRESPONDING PROGRAM EXPENDITURES	
3027 PARK FACILITY RENTALS	\$35,000	1410 PROGRAM SALARIES	119,217
3029 CONCERT/EVENT SPONSORS		4650 SUMMER CONCERTS	10,025
3000 GENERAL TRIPS	41,596	4900 GENERAL TRIPS	39,865
3060 SUMMER PROGRAMS	288,774	4600 SUMMER PROGRAMS	139,663
3070 FALL/WINTER/SPRING PROGRAMS	59,414	4700 FALL/WINTER/SPRING PROGRAMS	37,671
3080 SPECIAL EVENTS	42,665	4800 SPECIAL EVENTS	38,715
<b>TOTAL PROGRAM REVENUES</b>	<b>\$467,449</b>	<b>TOTAL DIRECT PROGRAM EXPENDITURES</b>	<b>385,156</b>
		<b>OTHER PROGRAM RELATED EXPENDITURES</b>	
		-GENERAL RECREATION SUPPLIES	4,700
		-PRINTING BROCHURES, PERMITS, FLIERS	35,550
		-PROGRAM STAFF UNIFORMS	3,080
<b>TOTAL PROGRAM REVENUES</b>	<b>467,449</b>	<b>TOTAL PROGRAM EXPENDITURES</b>	<b>428,486</b>

**TOTAL: REVENUES OVER EXPENDITURES** **\$38,963**

**PERCENTAGE: REVENUES OVER DIRECT EXPENDITURES** **21.4%**

**PERCENTAGE: REVENUES OVER ALL EXPENDITURES** **9.1%**

**THE BALANCE OF \$38,963 FUNDS ADMINISTRATION COSTS TO SUPPORT PROGRAMS AND THE NORTH HILLS SUMMER CAMP CONTRIBUTION**

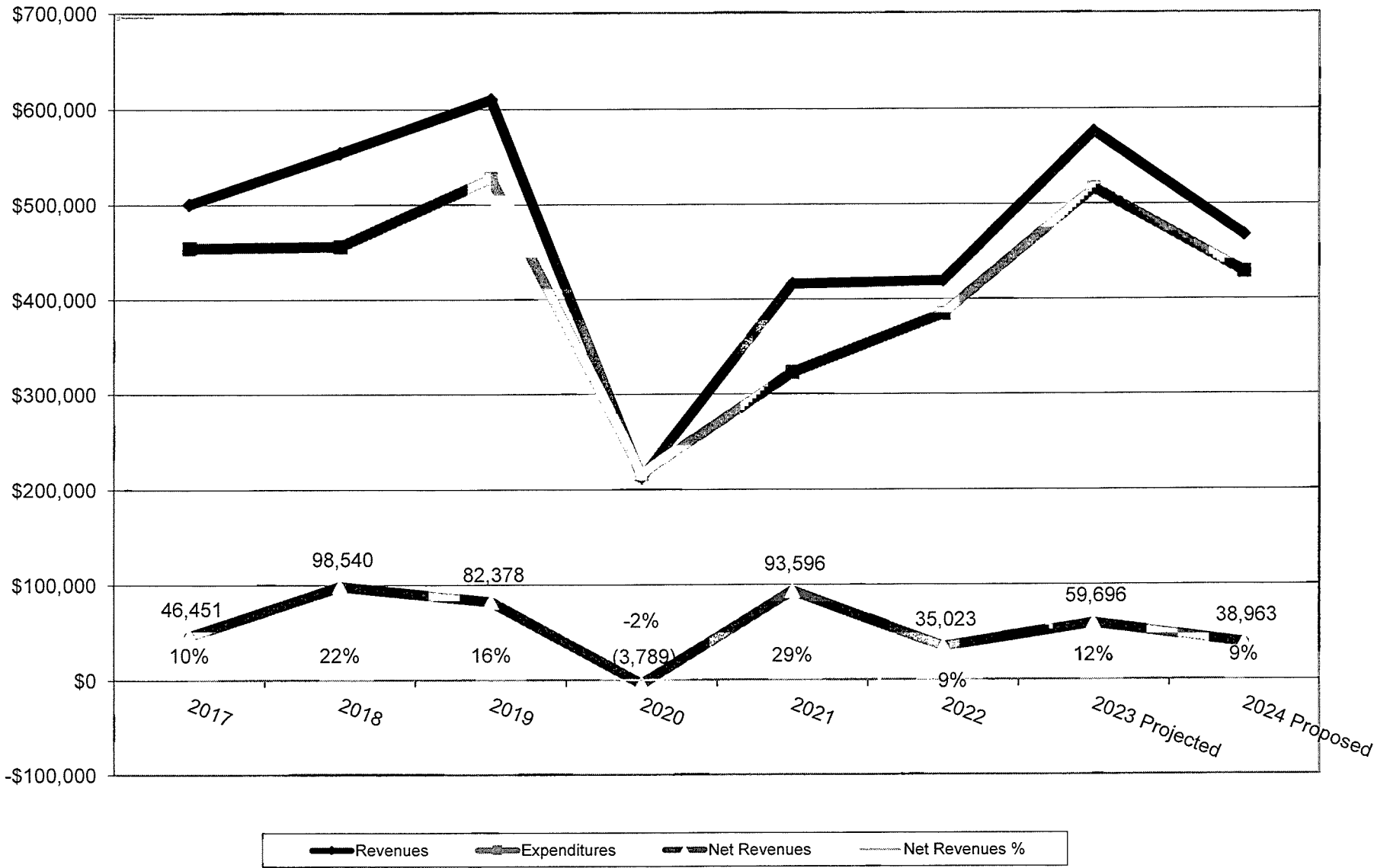
**ANALYSIS OF PARKS & RECREATION PROGRAM EXPENDITURES**

	2018	2019	2020	2021	2022	2023 Projected	2024 Proposed
3000 General Trips	127,709	148,133	13,287	27,523	10,913	32,000	41,596
3027 Park Facility Rentals	49,167	31,290	8,548	55,644	30,193	37,360	35,000
3060 Summer Programs	276,978	303,023	80,076	242,241	281,953	347,054	288,774
3070 Fall/Winter/Spring Programs	82,862	64,801	94,945	75,008	89,420	100,332	59,414
3080 Special Events	17,536	21,892	13,784	10,540	6,059	59,213	42,665
3100 Everybody's Theater Company		40,878	1,680	5,202	980	-	-
<b>Total</b>	<b>554,252</b>	<b>610,018</b>	<b>212,320</b>	<b>416,158</b>	<b>419,518</b>	<b>575,959</b>	<b>467,449</b>

Program Salaries	95,645	103,522	85,310	69,429	67,481	88,000	107,122
Employer Taxes	11,300	11,193	9,841	8,037	8,073	10,447	12,095
2380 Uniforms	1,348	1,233	392	881	1,143	1,974	3,080
2470 Supplies	2,181	1,407	816	4,578	2,423	8,172	4,700
3420 Printing	26,682	27,827	15,905	30,251	36,655	32,375	35,550
4600 Summer Programs	120,634	134,835	45,125	115,220	179,513	218,317	139,663
4650 Summer Concerts	8,206	8,107	1,174	7,067	8,879	9,315	10,025
4700 Fall/Winter/Spring Programs	50,822	37,875	33,309	53,239	59,834	44,975	37,671
4760 Everybody's Theater Company		38,565	586	2,764	470	-	-
4800 Special Events	17,326	13,075	13,067	8,053	7,774	72,238	38,715
4900 General Trips	121,568	150,002	10,584	23,043	12,250	30,450	39,865
<b>Total</b>	<b>455,712</b>	<b>527,640</b>	<b>216,109</b>	<b>322,562</b>	<b>384,495</b>	<b>516,263</b>	<b>428,486</b>

<b>Net Revenues</b>	<b>98,540</b>	<b>82,378</b>	<b>(3,789)</b>	<b>93,596</b>	<b>35,023</b>	<b>59,696</b>	<b>38,963</b>
<b>% of Expenditures</b>	<b>22%</b>	<b>16%</b>	<b>-2%</b>	<b>29%</b>	<b>9%</b>	<b>12%</b>	<b>9%</b>

### P&R Programs Revenues & Expenditures



## 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 **\$112,908**. A revenue amount of **\$32,645** is budgeted for pool admission fees to partially offset the cost of operating the pool.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
<b>SALARIES/WAGES</b>	31,326	46,177	42,276	51,966
<b>FRINGE BENEFITS</b>	4,468	6,233	5,875	6,725
<b>MATERIALS/SUPPLIES</b>	17,513	22,085	25,406	25,227
<b>CONTRACTED SERVICES</b>	24,820	23,700	35,864	28,990
<b>TOTAL</b>	78,127	98,195	109,421	112,908
<b>POOL REVENUES</b>	46,188	31,650	43,351	32,645

Salaries/Wages: Wages are budgeted at **\$51,966** and assume that the pool will be staffed from 12:30 PM to 8:00 PM on weekends and 12:00 noon to 6:00PM weekdays. The budget provides funds for a pool manager, assistant manager and lifeguards.

Fringe Benefits: The cost of employer paid taxes is **\$6,725**.

Materials/Supplies: The \$25,227 is allocated for:

- Chlorine, muriatic acid and testing chemicals in the standard quantities based on pool water volume and season length - **\$14,842**
- Office supplies for identification bands, staff uniforms and first aid supplies - **\$4,725**
- 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 \$28,990 includes:

- Pool electricity - **\$3,250**
- Pool water - **\$5,300**
- Sanitary sewer fees - **\$2,200**
- Maintenance and repairs of the pool, building and grounds including janitorial supplies, landscaping, valves, emergency plumbing, filter cleaning, safety gloves, rain gear and concrete decking work - **\$18,240**

						UPPER DUBLIN TOWNSHIP 2024 BUDGET REQUEST			10/27/2023	
DEPT:	POOL									
FUND	05-453									
ACCT NO	DESCRIPTION	2019 ACTUAL EXPENSES	2020 ACTUAL EXPENSES	2021 ACTUAL EXPENSES	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET	NET CHANGE FROM PRIOR YEAR BUDGET	
1410	SALARIES	23,157	-	31,154	31,326	46,177	42,276	51,966	5,789	12.5%
1610	FICA	1,771	-	2,374	2,389	3,533	3,234	3,975	443	12.5%
1620	UNEMPLOYMENT COMP	637	467	537	450	850	850	850	-	0.0%
1630	WORKERS COMP	1,610	1,167	1,355	1,628	1,850	1,791	1,900	50	2.7%
2100	SUPPLIES	2,635	1,359	3,026	1,423	3,400	5,960	4,725	1,325	39.0%
2220	CHEMICALS	11,124	-	10,652	14,371	13,231	13,786	14,842	1,611	12.2%
2600	MINOR EQUIPMENT	646	-	1,375	1,718	5,454	5,660	5,660	206	3.8%
3610	ELECTRICITY	2,552	710	2,251	2,814	3,250	3,346	3,250	-	0.0%
3660	WATER	8,827	1,133	8,944	9,398	6,500	11,140	7,500	1,000	15.4%
3730	MAINTENANCE/REPAIRS	16,574	7,581	9,039	12,608	13,950	21,378	18,240	4,290	30.8%
	<b>TOTAL</b>	<b>69,535</b>	<b>12,416</b>	<b>70,706</b>	<b>78,127</b>	<b>98,195</b>	<b>109,421</b>	<b>112,908</b>	<b>14,714</b>	<b>15.0%</b>
	<b>POOL REVENUES</b>	<b>35,422</b>	<b>-</b>	<b>30,993</b>	<b>46,188</b>	<b>31,650</b>	<b>43,351</b>	<b>32,645</b>		
	<b>OPERATING LOSS</b>	<b>34,113</b>	<b>12,416</b>	<b>39,713</b>	<b>31,939</b>	<b>66,545</b>	<b>66,070</b>	<b>80,263</b>		
	<b>% CHANGE FROM PRIOR YEAR PROJECTED COSTS</b>								<b>3.19%</b>	
	<b>% CHANGE FROM PRIOR YEAR BUDGET</b>								<b>14.98%</b>	
	<b>SALARIES/WAGES</b>	<b>23,157</b>	<b>-</b>	<b>31,154</b>	<b>31,326</b>	<b>46,177</b>	<b>42,276</b>	<b>51,966</b>	<b>5,789</b>	<b>12.5%</b>
	<b>BENEFITS</b>	<b>4,019</b>	<b>1,634</b>	<b>4,266</b>	<b>4,468</b>	<b>6,233</b>	<b>5,875</b>	<b>6,725</b>	<b>493</b>	<b>7.9%</b>
	<b>MATERIALS/SUPPLIES</b>	<b>14,405</b>	<b>1,359</b>	<b>15,052</b>	<b>17,513</b>	<b>22,085</b>	<b>25,406</b>	<b>25,227</b>	<b>3,142</b>	<b>14.2%</b>
	<b>CONTRACTED SERVICES</b>	<b>27,954</b>	<b>9,423</b>	<b>20,234</b>	<b>24,820</b>	<b>23,700</b>	<b>35,864</b>	<b>28,990</b>	<b>5,290</b>	<b>22.3%</b>
		<b>69,535</b>	<b>12,416</b>	<b>70,706</b>	<b>78,127</b>	<b>98,195</b>	<b>109,421</b>	<b>112,908</b>	<b>14,714</b>	<b>15.0%</b>

## 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	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
<b>SALARIES/WAGES</b>	717,446	750,574	705,222	767,214
<b>FRINGE BENEFITS</b>	265,674	274,515	283,563	298,318
<b>MATERIALS/SUPPLIES</b>	129,230	130,427	138,083	135,041
<b>CONTRACTED SERVICES</b>	149,890	152,055	156,355	160,179
<b>VEHICLE O&amp;M FEES</b>	146,533	161,690	161,690	168,158
<b>TOTAL</b>	1,408,773	1,469,260	1,444,913	1,528,909

Salaries/Wages: The budget for salaries and wages totals \$767,214 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 – **\$627,000**
- Six seasonal parks maintenance employees working between three and nine months – **\$127,500**
- Overtime for emergency call-ins and special - **\$12,714**

Fringe Benefits: The cost of employee benefits and employer paid taxes for all Parks Maintenance employees - **\$298,318**

Materials/Supplies: The budget for materials and supplies is requested at \$135,041 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 - **\$104,217**
- Chemical, fertilizer and grass seed totaling - **\$12,433**
- Uniforms and safety gear - **\$4,665**
- Small equipment purchases - **\$13,726**

Contractual Services: The cost for contractual services is \$160,179 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 - **\$5,579**
- Environmental restoration assistance at Mondauk Manor, Twining Valley Park and Dillon Road Woodlands - **\$21,000**
- Vegetation management assistance at Rose Valley Preserve, Tannerie Run and Twining Valley Park - **\$19,000**

- Electricity at all parks - **\$8,000**
- Water at all parks – **\$2,000**
- Equipment repairs for tire replacements, steiner parts, mower repairs, tune-ups, small engine repairs and repairs to the parks equipment – **\$17,000**
- Tree maintenance for pruning, trimming and the removal of trees and stumps and for the removal of Ash trees and Tree-of-Heaven - **\$75,000**

Vehicle O&M Fees: Operating and amortization expenses for the use of vehicle equipment for park maintenance total **\$168,158**.

UPPER DUBLIN TOWNSHIP										10/27/2023		
2024 BUDGET REQUEST												
DEPT:	PARK MAINTENANCE											
FUND	05-454											
ACCT NO	DESCRIPTION	2019 ACTUAL EXPENSES	2020 ACTUAL EXPENSES	2021 ACTUAL EXPENSES	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET	NET CHANGE FROM PRIOR YEAR BUDGET			
1400	SALARIES	428,654	432,312	599,954	577,895	618,000	592,000	627,000	9,000	1.5%		
1410	PART TIME SALARIES	84,886	61,050	98,895	129,002	122,360	100,000	127,500	5,140	4.2%		
1520	DENTAL	9,826	9,826	12,010	12,773	12,466	12,665	12,466	-	0.0%		
1540	LONG TERM DISABILITY	2,012	2,084	2,125	2,050	2,400	2,000	2,400	-	0.0%		
1550	VISION	642	585	720	751	750	841	750	-	0.0%		
1570	HMO	104,239	109,224	139,735	143,565	142,500	158,000	163,500	21,000	14.7%		
1580	LIFE INSURANCE	1,109	1,109	1,241	1,082	1,280	1,176	1,280	-	0.0%		
1610	FICA	40,107	38,796	53,226	54,834	57,419	53,949	58,692	1,273	2.2%		
1620	UNEMPLOYMENT COMP	1,800	1,402	1,653	1,441	3,000	3,000	3,000	-	0.0%		
1630	WORKERS COMP	31,977	34,680	30,119	36,175	41,200	39,905	42,230	1,030	2.5%		
1640	VANTAGECARE	10,909	10,165	13,114	13,002	13,500	12,027	14,000	500	3.7%		
1830	OVERTIME	14,066	20,276	4,178	10,550	10,214	13,222	12,714	2,500	24.5%		
2210	SEEDS/FERTILIZER	5,458	8,312	15,105	9,832	16,067	7,817	12,433	(3,634)	-22.6%		
2380	UNIFORMS	4,158	2,696	3,095	3,313	4,637	3,943	4,665	28	0.6%		
2600	TOOLS/EQUIPMENT	1,050	-	543	3,476	13,376	6,323	13,726	350	2.6%		
3360	VEHICLE RENTAL	144,588	146,064	144,983	146,533	161,690	161,690	168,158	6,468	4.0%		
3610	ELECTRICITY	10,845	7,618	17,345	30,748	7,500	10,000	8,000	500	6.7%		
3660	WATER	2,108	4,683	8,327	9,819	2,000	3,555	2,000	-	0.0%		
3730	REPAIRS TO BUILDINGS	85,010	59,525	100,112	112,609	96,347	120,000	104,217	7,870	8.2%		
	FACILITY RENTAL	23,270	1,790	-	-	-	-	-	-	#DIV/0!		
3740	MAINTENANCE EQUIPMENT	16,720	14,388	18,220	24,035	16,800	17,800	17,000	200	1.2%		
3900	TREE MAINTENANCE	52,180	48,075	76,766	74,167	75,000	75,000	75,000	-	0.0%		
4500	CONTRACTED SERVICES	8,975	12,095	13,640	11,122	50,755	50,000	58,179	7,424	14.6%		
	<b>TOTAL</b>	<b>1,084,590</b>	<b>1,026,754</b>	<b>1,355,104</b>	<b>1,408,773</b>	<b>1,469,260</b>	<b>1,444,913</b>	<b>1,528,909</b>	<b>59,649</b>	<b>4.1%</b>		
<b>% CHANGE FROM PRIOR YEAR PROJECTED COSTS</b>										<b>5.81%</b>		
<b>% CHANGE FROM PRIOR YEAR BUDGET</b>										<b>4.06%</b>		
<b>SALARIES/WAGES</b>												
		<b>527,606</b>	<b>513,637</b>	<b>703,027</b>	<b>717,446</b>	<b>750,574</b>	<b>705,222</b>	<b>767,214</b>	<b>16,640</b>	<b>2.2%</b>		
<b>BENEFITS</b>												
		<b>202,621</b>	<b>207,870</b>	<b>253,942</b>	<b>265,674</b>	<b>274,515</b>	<b>283,563</b>	<b>298,318</b>	<b>23,803</b>	<b>8.7%</b>		
<b>MATERIALS/SUPPLIES</b>												
		<b>95,676</b>	<b>70,533</b>	<b>118,855</b>	<b>129,230</b>	<b>130,427</b>	<b>138,083</b>	<b>135,041</b>	<b>4,614</b>	<b>3.5%</b>		
<b>CONTRACTED SERVICES</b>												
		<b>114,099</b>	<b>88,650</b>	<b>134,297</b>	<b>149,890</b>	<b>152,055</b>	<b>156,355</b>	<b>160,179</b>	<b>8,124</b>	<b>5.3%</b>		
<b>EQUIPMENT</b>												
		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>		
<b>VEHICLE RENTAL</b>												
		<b>144,588</b>	<b>146,064</b>	<b>144,983</b>	<b>146,533</b>	<b>161,690</b>	<b>161,690</b>	<b>168,158</b>	<b>6,468</b>	<b>4.0%</b>		
	<b>TOTAL</b>	<b>1,084,590</b>	<b>1,026,754</b>	<b>1,355,104</b>	<b>1,408,773</b>	<b>1,469,260</b>	<b>1,444,913</b>	<b>1,528,909</b>	<b>59,649</b>	<b>4.1%</b>		

## 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 **\$64,160**.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
<b>SALARIES/WAGES</b>	21,324	34,150	35,022	36,640
<b>FRINGE BENEFITS</b>	11,162	13,819	13,286	14,410
<b>MATERIALS/SUPPLIES</b>	5,600	6,300	9,834	11,310
<b>CONTRACTED SERVICES</b>	1,983	1,800	1,676	1,800
<b>TOTAL</b>	40,068	56,069	59,818	64,160

Salaries/Wages: Included in the \$36,640 budget is:

- 50% funding, shared equally with the Upper Dublin School District, for one full time maintenance laborer - **\$28,000**
- Summer staff including coordinator, maintenance laborers and gardener - **\$8,640**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$14,410**.

Materials/Supplies:

- Maintenance and repair for work on the grounds and various structures at Robbins Park - **\$8,750**
- Tree maintenance - **\$2,000**
- Supplies for special events - **\$110**
- 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 2024 BUDGET REQUEST			10/27/2023	
DEPT:	ROBBINS PARK									
FUND	05-455									
ACCT NO	DESCRIPTION	2019 ACTUAL EXPENSES	2020 ACTUAL EXPENSES	2021 ACTUAL EXPENSES	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET	NET CHANGE FROM PRIOR YEAR BUDGET	
1400	SALARIES	24,788	(2,420)	24,215	16,462	27,000	27,500	28,000	1,000	3.7%
1410	PART TIME SALARIES	6,253	4,101	5,589	4,862	7,150	7,522	8,640	1,490	20.8%
1520	DENTAL	982	982	982	982	982	982	982	-	0.0%
1540	LONG TERM DISABILITY	125	195	190	115	190	190	190	-	0.0%
1550	VISION	55	55	55	55	55	55	55	-	0.0%
1570	HMO	7,334	6,331	7,295	8,367	9,000	8,800	9,300	300	3.3%
1580	LIFE INSURANCE	79	79	79	66	80	80	80	-	0.0%
1610	FICA	2,469	425	2,358	1,892	2,612	2,679	2,803	190	7.3%
1620	UNEMPLOYMENT COMP	(24)	(10)	(9)	(13)	100	100	100	-	0.0%
1630	WORKERS COMP	(873)	(110)	(323)	(839)	500	-	500	-	0.0%
1640	VANTAGECARE	503	248	272	536	300	400	400	100	33.3%
2600	TOOLS/EQUIPMENT	203	-	326	375	450	100	450	-	0.0%
3610	ELECTRICITY	249	580	(147)	489	600	600	600	-	0.0%
3660	WATER	205	164	159	243	450	450	450	-	0.0%
3730	REPAIRS TO BUILDINGS	6,851	1,710	3,851	5,152	5,750	9,621	10,750	5,000	87.0%
3740	EQUIPMENT REPAIRS	173	254	-	1,251	750	626	750	-	0.0%
4600	SUMMER PROGRAMS	121	36	43	73	100	113	110	10	10.0%
	<b>TOTAL</b>	<b>49,495</b>	<b>12,620</b>	<b>44,936</b>	<b>40,068</b>	<b>56,069</b>	<b>59,818</b>	<b>64,160</b>	<b>8,090</b>	<b>14.4%</b>
<b>% CHANGE FROM PRIOR YEAR PROJECTED COSTS</b>									<b>7.26%</b>	
<b>% CHANGE FROM PRIOR YEAR BUDGET</b>									<b>14.43%</b>	
	<b>SALARIES/WAGES</b>	<b>31,041</b>	<b>1,680</b>	<b>29,804</b>	<b>21,324</b>	<b>34,150</b>	<b>35,022</b>	<b>36,640</b>	<b>2,490</b>	<b>7.3%</b>
	<b>BENEFITS</b>	<b>10,652</b>	<b>8,196</b>	<b>10,900</b>	<b>11,162</b>	<b>13,819</b>	<b>13,286</b>	<b>14,410</b>	<b>590</b>	<b>4.3%</b>
	<b>MATERIALS/SUPPLIES</b>	<b>7,176</b>	<b>1,746</b>	<b>4,220</b>	<b>5,600</b>	<b>6,300</b>	<b>9,834</b>	<b>11,310</b>	<b>5,010</b>	<b>79.5%</b>
	<b>CONTRACTED SERVICES</b>	<b>627</b>	<b>998</b>	<b>12</b>	<b>1,983</b>	<b>1,800</b>	<b>1,676</b>	<b>1,800</b>	<b>-</b>	<b>0.0%</b>
		<b>49,495</b>	<b>12,620</b>	<b>44,936</b>	<b>40,068</b>	<b>56,069</b>	<b>59,818</b>	<b>64,160</b>	<b>8,090</b>	<b>14.4%</b>

## 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 **\$47,807**. Payments in the amount of **\$30,828** from the Upper Dublin School District, youth sports organizations and other organizations using Township facilities offset a majority of these costs.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
<b>SALARIES/WAGES</b>	31,083	31,500	32,048	35,167
<b>FRINGE BENEFITS</b>	3,847	4,260	4,258	4,590
<b>MATERIALS/SUPPLIES</b>	70	1,100	1,161	1,050
<b>VEHICLE O&amp;M FEES</b>	7,000	7,000	7,000	7,000
<b>TOTAL</b>	42,000	43,860	44,467	47,807

Salaries/Wages: A budget of **\$35,167** 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 **\$4,590**.

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										10/27/2023
2024 BUDGET REQUEST										
DEPT:	SITEWATCH									
FUND	05-461									
ACCT NO	DESCRIPTION	2019 ACTUAL EXPENSES	2020 ACTUAL EXPENSES	2021 ACTUAL EXPENSES	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2024 PROJECTED EXPENSES	2023 PROPOSED BUDGET	NET CHANGE FROM PRIOR YEAR BUDGET	
1410	PT SALARIES	28,011	23,057	29,243	31,083	31,500	32,048	35,167	3,667	11.6%
1610	FICA	2,143	1,764	2,237	2,378	2,410	2,452	2,690	281	11.6%
1620	UNEMPLOYMENT COMP	356	270	248	225	450	450	450	-	0.0%
1630	WORKERS COMP	1,225	1,255	1,035	1,244	1,400	1,356	1,450	50	3.6%
2100	MATERIALS/SUPPLIES	-	-	81	70	250	303	250	-	0.0%
2380	UNIFORMS	499	-	-	-	850	858	800	(50)	-5.9%
3370	AUTOMOBILE ALLOWANCE	7,000	6,525	9,482	7,000	7,000	7,000	7,000	-	0.0%
	<b>TOTAL</b>	<b>39,234</b>	<b>32,871</b>	<b>42,326</b>	<b>42,000</b>	<b>43,860</b>	<b>44,467</b>	<b>47,807</b>	<b>3,948</b>	<b>8.9%</b>
<b>% CHANGE FROM PRIOR YEAR PROJECTED COSTS</b>										<b>7.51%</b>
<b>% CHANGE FROM PRIOR YEAR BUDGET</b>										<b>9.00%</b>
	<b>SALARIES/WAGES</b>	<b>28,011</b>	<b>23,057</b>	<b>29,243</b>	<b>31,083</b>	<b>31,500</b>	<b>32,048</b>	<b>35,167</b>	<b>3,667</b>	<b>11.6%</b>
	<b>BENEFITS</b>	<b>3,724</b>	<b>3,288</b>	<b>3,521</b>	<b>3,847</b>	<b>4,260</b>	<b>4,258</b>	<b>4,590</b>	<b>331</b>	<b>7.8%</b>
	<b>MATERIALS/SUPPLIES</b>	<b>499</b>	<b>-</b>	<b>81</b>	<b>70</b>	<b>1,100</b>	<b>1,161</b>	<b>1,050</b>	<b>(50)</b>	<b>-4.5%</b>
	<b>CONTRACTED SERVICES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
	<b>VEHICLE RENTAL</b>	<b>7,000</b>	<b>6,525</b>	<b>9,482</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>-</b>	<b>0.0%</b>
	<b>TOTAL</b>	<b>39,234</b>	<b>32,871</b>	<b>42,326</b>	<b>42,000</b>	<b>43,860</b>	<b>44,467</b>	<b>47,807</b>	<b>3,948</b>	<b>9.0%</b>

## OPEN SPACE FUND SUMMARY

The Open Space Fund supports parks and recreation capital projects. The total estimated cost for recommended projects is **\$42,000**.

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 2024, revenues are expected in the amount of **\$525,000** from open space fees.

	<b>2022 ACTUAL TOTALS</b>	<b>2023 ADOPTED BUDGET</b>	<b>2023 PROJECTED TOTALS</b>	<b>2024 PROPOSED BUDGET</b>
<b>OPENING FUND BALANCE</b>	665,416	48,330	(261,081)	(776,081)
<b>REVENUES</b>	1,095,873	602,500	75,000	525,000
<b>EXPENDITURES</b>	2,312,370	632,000	900,000	42,000
<b>FUND TRANSFERS</b>	290,000		310,000	
<b>CLOSING FUND BALANCE</b>	(261,081)	18,830	(776,081)	(293,081)

## CAPITAL PROJECTS 2024

**Purchase of Two (2) Zero Turn Mowers** **\$42,000**

The replacement of two existing mowers that each have over 2,100 hours of use and were purchased in 2018.

**TOTAL** **\$42,000**

## Board of Commissioners Agenda Item Report

Meeting Date: November 18, 2023

Submitted by: Katie Stein

Submitting Department:

Item Type: Discussion

Agenda Section:

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**Subject:**

Debt Service/CRF and All Other Funds

**Suggested Action:**

**Attachments:**

[K.pdf](#)

## 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 **1.0 mils** for 2024 and consists of two separate rates: 0.93 mils for general debt and .07 mils to fund voter approved electoral debt payments. At these rates, the real estate tax will generate **\$2,370,895** in revenue. An additional **\$22,000** is budgeted as interest income for total revenues of **\$2,392,895**.

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 **\$3,195,221**. Of that amount, **\$2,794,221** is budgeted for debt service on the six outstanding General Obligation Bond issues and **\$401,000** is estimated for debt service on a 2024 issuance to fund the Township Building construction project. Details on the 2024 debt service payments are set forth on the following page.

	<b>2022 ACTUAL TOTALS</b>	<b>2023 ADOPTED BUDGET</b>	<b>2023 PROJECTED TOTALS</b>	<b>2024 PROPOSED BUDGET</b>
<b>OPENING FUND BALANCE</b>	(329,257)	66,765	165,060	515,274
<b>REVENUES</b>	2,508,260	2,398,503	2,405,000	2,392,895
<b>EXPENDITURES</b>	2,688,443	2,792,786	2,790,786	3,195,221
<b>FUND TRANSFERS</b>	674,500	736,000	736,000	736,600
<b>CLOSING FUND BALANCE</b>	165,060	408,482	515,274	449,548

**DEBT SERVICE EXPENDITURES  
2024**

ISSUE	BALANCE OF PRINCIPAL AT 1/1/24	PRINCIPAL PAYMENTS	INTEREST PAYMENTS	TOTAL PAYMENTS
<b>2008 - \$9,000,000 20 Years</b>				
Purchase of open space and storm water management projects	3,059,000	564,000	113,524	677,524
<b>2016 - \$4,000,000 20 Years</b>				
Burn Brae Firehouse and Virginia Drive bridges	2,783,000	189,000	54,278	243,278
<b>2017 - \$9,000,000 20 Years</b>				
Purchase and repurposing of 520 Virginia Drive	6,794,000	404,000	174,349	578,349
<b>2021 - \$9,345,000 16 Years</b>				
Refinance of 2014 and 2015 bonds	7,815,000	589,000	125,890	714,890
<b>2022 - \$9,845,000 15 Years</b>				
Refinance of 2011, 2013 and 2016 debt; street light replacement	4,967,000	455,000	50,663	505,663
<b>2022 - \$1,250,000 20 Years</b>				
Purchase of fire equipment	1,199,000	52,000	22,517	74,517
<b>2024 - \$12,000,000 20 Years</b>				
Township Building	-	1,000	400,000	401,000
<b>TOTAL EXPENDITURES</b>		2,254,000	941,221	3,195,221

NOTE: The total outstanding General Obligation Debt for the Township as of December 31, 2023 is \$30,036,080: \$26,617,000 in principal and \$3,419,080 in interest payments.

<b>DEBT SERVICE CASH FLOW 2021-2037</b>									
					<b>Debt Service Payments</b>				
	<b>Beginning Balance</b>	<b>Interest Income</b>	<b>Transfers from Fire Fund</b>	<b>Tax Revenue</b>	<b>Principal</b>	<b>Interest</b>	<b>Potential 2024 Borrowing</b>	<b>Total Expenses</b>	<b>Ending Balance</b>
2022	(329,257)	20,000	674,500	2,488,260	2,005,580	682,863		2,688,443	165,060
2023	165,060	25,000	736,000	2,380,000	2,199,000	591,786		2,790,786	515,274
2024	515,274	22,000	736,600	2,370,895	2,253,000	541,221	401,000	3,195,221	449,548
2025	449,548	22,000	736,600	2,388,677	2,302,000	487,746	488,000	3,277,746	319,079
2026	319,079	22,000	736,600	2,406,592	2,363,000	432,737	488,000	3,283,737	200,534
2027	200,534	22,000	736,600	2,424,641	2,427,000	376,046	488,000	3,291,046	92,729
2028	92,729	20,000	736,600	2,442,826	2,482,000	317,630	488,000	3,287,630	4,525
2029	4,525	20,000	736,600	2,461,147	1,854,000	271,583	1,030,000	3,155,583	66,689
2030	66,689	20,000	736,600	2,479,606	1,890,000	238,393	1,030,000	3,158,393	144,502
2031	144,502	20,000	736,600	2,498,203	1,925,000	204,487	1,030,000	3,159,487	239,818
2032	239,818	20,000	736,600	2,516,939	1,967,000	169,898	1,030,000	3,166,898	346,460
2033	346,460	20,000	736,600	2,535,816	2,004,000	134,519	1,030,000	3,168,519	470,357
2034	470,357	20,000	736,600	2,554,835	1,591,000	98,408	1,030,000	2,719,408	1,062,385
2035	1,062,385	20,000	736,600	2,573,996	1,624,000	66,146	1,030,000	2,720,146	1,672,835
2036	1,672,835	20,000	194,600	2,593,301	929,000	39,288	1,030,000	1,998,288	2,482,449
2037	2,482,449	20,000	75,600	2,612,751	644,000	21,693	1,030,000	1,695,693	3,495,107

## 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 2024, \$150,000 is budgeted as expected interest earnings from the fund reserves.

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

	<b>2022 ACTUAL TOTALS</b>	<b>2023 ADOPTED BUDGET</b>	<b>2023 PROJECTED TOTALS</b>	<b>2024 PROPOSED BUDGET</b>
<b>OPENING FUND BALANCE</b>				
<b>PRINCIPAL</b>	9,600,000	9,000,000	9,310,000	9,500,000
<b>INCOME</b>	474,287	609,287	557,395	707,395
<b>INTEREST INCOME</b>	133,108	175,000	150,000	150,000
<b>EXPENDITURES</b>	-	-	-	-
<b>FUND TRANSFERS IN</b>	-	-	500,000	-
<b>FUND TRANSFERS OUT</b>	(340,000)	(200,000)	(310,000)	(100,000)
<b>CLOSING FUND BALANCE</b>				
<b>PRINCIPAL</b>	9,310,000	9,000,000	9,500,000	9,500,000
<b>INCOME</b>	557,395	584,287	707,395	757,395

UPPER DUBLIN TOWNSHIP  
COMMUNITY REINVESTMENT FUND

	2016	2017	2018	2019	2020	2021	2022	2023 Projected	2024 Proposed
<b>BEGINNING BALANCE</b>									
Principal	13,000,000	13,250,000	13,500,000	14,000,000	14,000,000	10,000,000	9,600,000	9,310,000	9,500,000
Interest - cash	495,038	359,312	206,445	389,522	592,210	721,940	474,287	557,395	707,395
	13,495,038	13,609,312	13,706,445	14,389,522	14,592,210	10,721,940	10,074,287	9,867,395	10,207,395
<b>REVENUES</b>									
Interest Income	189,274	197,133	218,077	262,688	189,730	142,347	133,108	150,000	150,000
Gain On Investment									
<b>TOTAL REVENUES</b>	189,274	197,133	218,077	262,688	189,730	142,347	133,108	150,000	150,000
Expenditures									
<b>TRANSFERS OF INCOME FOR:</b>									
Open Space Projects									
Capital Equipment				60,000	60,000	90,000	50,000		
Capital Projects	325,000	350,000	35,000			300,000			100,000
<b>TOTAL Transfers from interest</b>	325,000	350,000	35,000	60,000	60,000	390,000	50,000	-	100,000
<b>TRANSFERS OF PRINCIPAL FOR:</b>									
Open Space Fund						400,000	290,000	310,000	
Capital Projects	(250,000)	(250,000)	(500,000)		4,000,000			(500,000)	
<b>TOTAL Transfers from principal</b>	(250,000)	(250,000)	(500,000)	-	4,000,000	400,000	290,000	(190,000)	-
<b>ENDING BALANCE</b>									
PRINCIPAL	13,250,000	13,500,000	14,000,000	14,000,000	10,000,000	9,600,000	9,310,000	9,500,000	9,500,000
INTEREST	359,312	206,445	389,522	592,210	721,940	474,287	557,395	707,395	757,395
	13,609,312	13,706,445	14,389,522	14,592,210	10,721,940	10,074,287	9,867,395	10,207,395	10,257,395

**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
<b>Receipts</b>								
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					
<b>Total</b>	<b>19,650,000</b>	<b>2,000,000</b>	<b>1,250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Withdrawals</b>								
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				(500,000)
Twining Valley Park					400,000	290,000	310,000	
<b>Total</b>	<b>7,650,000</b>	<b>-</b>	<b>1,250,000</b>	<b>4,000,000</b>	<b>400,000</b>	<b>290,000</b>	<b>310,000</b>	<b>(500,000)</b>
<b>Ending Balance</b>	<b>12,000,000</b>	<b>14,000,000</b>	<b>14,000,000</b>	<b>10,000,000</b>	<b>9,600,000</b>	<b>9,310,000</b>	<b>9,000,000</b>	<b>9,500,000</b>

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## 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	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
<b>SALARIES/WAGES</b>	-	-	-	-
<b>MATERIALS/SUPPLIES</b>	-	-	-	-
<b>CONTRACTED SERVICES</b>	13,250	13,250	13,250	13,250
<b>TOTAL</b>	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
	<b>TOTAL</b>	<b>\$ 13,250</b>

## GENERAL FUND

### EMERGENCY SERVICES ORGANIZATIONS

This line item records the payments to Emergency Services Organizations providing services to the residents of Upper Dublin Township. The payment to the Upper Dublin Township Volunteer Fireman’s Relief Association Fund is funded from the proceeds received from the State Foreign Fire Insurance Premium Taxes. A corresponding amount is budgeted as revenue to the General Fund. Actual proceeds received from the State in 2023 totaled \$246,692.

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
<b>SALARIES/WAGES</b>	-	-	-	-
<b>MATERIALS/SUPPLIES</b>	-	-	-	-
<b>CONTRACTED SERVICES</b>	320,717	320,717	321,692	321,692
<b>TOTAL</b>	320,717	320,717	321,692	321,692
<b>REVENUE - STATE FOREIGN FIRE INSURANCE PREMIUM TAX</b>	245,717	245,717	246,692	246,692

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

- Volunteer Fireman's Relief Association - **\$246,692**
- Community Ambulance of Ambler - **\$50,000**
- Second Alarmer’s Ambulance - **\$25,000**

## GENERAL FUND

### FIRE HYDRANT

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

EXPENDITURE CATEGORY	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	113,796	115,348	128,500	128,500
<b>TOTAL</b>	<b>113,796</b>	<b>115,348</b>	<b>128,500</b>	<b>128,500</b>

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	2022 ACTUAL EXPENSES	2023 ADOPTED BUDGET	2023 PROJECTED EXPENSES	2024 PROPOSED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	15,628	17,500	15,879	16,500
TOTAL	15,628	17,500	15,879	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.

## 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 **\$7,500** in 2024.

	<b>2022 ACTUAL TOTALS</b>	<b>2023 ADOPTED BUDGET</b>	<b>2023 PROJECTED TOTALS</b>	<b>2024 PROPOSED BUDGET</b>
<b>OPENING FUND BALANCE</b>				
<b>PRINCIPAL</b>	194,775	194,565	194,573	194,146
<b>INTEREST</b>	63,737	65,787	66,099	69,316
<b>REVENUES</b>	4,410	3,840	4,090	7,500
<b>EXPENDITURES</b>	6,510	1,300	1,300	1,300
<b>CLOSING FUND BALANCE</b>				
<b>PRINCIPAL</b>	194,573	194,565	194,146	194,146
<b>INTEREST</b>	66,099	68,327	69,316	75,516

### Trust Principal Amounts

- Dannenberg Trust - **\$100,000**
- Cheston Trust - **51,055**
- Bauman Trust - **20,000**
- North Hills Trust - **18,944**
- Kayser Trust - **4,147**
- \$194,146**

## NON-EXPENDABLE TRUST FUND

### 2024 EXPENDITURES

1.	Kayser Trust – Annual scholarship to an Upper Dublin High School senior.	300
2.	North Hills Trust – Annual scholarship to a High School senior resident from the North Hills community.	1,000
	<b>TOTAL</b>	<b>\$1,300</b>

## 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 2024 allocation is **\$801,380**. Anticipated interest earnings of **\$25,000** bring the total available revenue from Liquid Fuels to **\$826,380**.

	<b>2022 ACTUAL TOTALS</b>	<b>2023 ADOPTED BUDGET</b>	<b>2023 PROJECTED TOTALS</b>	<b>2024 PROPOSED BUDGET</b>
<b>OPENING FUND BALANCE</b>	6	-	534	-
<b>REVENUES</b>	796,347	806,902	1,058,000	826,380
<b>EXPENDITURES</b>	-	-	-	-
<b>FUND TRANSFERS</b>	(795,819)	(806,902)	(1,058,000)	(826,380)
<b>CLOSING FUND BALANCE</b>	534	-	-	-