

TOWNSHIP OF UPPER DUBLIN
MONTGOMERY COUNTY, PENNSYLVANIA
2012 BUDGET

BOARD OF COMMISSIONERS

ROBERT J. PESAVENTO – PRESIDENT

IRA S. TACKEL – VICE PRESIDENT

CHESTER H. DERR III

RONALD P. FELDMAN

STANLEY J. ROPSKI

SHARON L. DAMSKER

REBECCA A. GUSHUE

TOWNSHIP MANAGER

PAUL A. LEONARD

ASSISTANT TOWNSHIP MANAGER

JONATHAN K. BLEEMER

**UPPER DUBLIN TOWNSHIP
2012 BUDGET
TABLE OF CONTENTS**

I	INTRODUCTION	PAGE
	All Funds Revenue Summary	1
	All Funds Expenditure Summary	2
	Expenditure Summary by Fund	3
II	GENERAL FUND	
	Fund Summary	4
	Revenue Details.	6
	Cost Center Summary.	8
	Expenditure Summary.	9
	Board of Commissioners	10
	Administration	11
	Finance	13
	Tax Collector	15
	Township Buildings	16
	Police	18
	Fire Marshal	20
	Code Enforcement.	21
	Sanitation	23
	Public Works	25
	Emergency Services	34
	Fire Hydrant	35
	Real Estate Taxes	36
	Community Contributions.	37
III	OTHER FUNDS	
	Parks and Recreation Fund	38
	Open Space Fund	49
	Library Fund	51
	Internal Services Fund	55
	Fire Protection Fund	60
	Fire Capital Fund	63
	Debt Service Fund	65
	Non-Expendable Trust Fund	67
	Liquid Fuels Fund	69
	Community Reinvestment Fund	70
	Capital Projects Fund	71
	Storm Water Management Fund	74
	Economic Development Fund	76
IV	Fund Transfers	77
	Staffing Chart	78

**ALL FUNDS REVENUE SUMMARY
2012**

	GENERAL FUND	PARKS & REC	OPEN SPACE	LIBRARY	DEBT SERVICE	FIRE PROT	FIRE CAPITAL	INTERNAL SERVICES	CAPITAL PROJECTS	COMM REINV	LIQUID FUELS	NON-EXPEN TRUSTS	STORM WATER MGT	ECONOMIC DEV	TOTAL
REVENUE CATEGORY															
REAL ESTATE TAXES	5,685,560	1,395,221		959,351	2,245,058	1,250,661									11,535,851
LOCAL ENABLING TAXES	7,625,000														7,625,000
LICENSES AND PERMITS	981,000														981,000
FINES AND FORFEITS	102,000														102,000
INTEREST AND RENT	304,000	2,000	500	400	5,000	1,000	3,000		500	150,000	1,500	2,000	7,500		477,400
GRANTS AND GIFTS	923,303	47,480		82,526				20,500			577,628				1,651,417
DEPARTMENT EARNINGS	491,000	455,432	2,000	45,600				1,781,659					3,000,000		5,775,691
ASSESSMENTS									60,000						60,000
MISCELLANEOUS	48,500	8,000		4,600				3,000							64,100
REVENUE TOTAL	16,160,363	1,908,113	2,500	1,092,477	2,250,058	1,251,661	3,000	1,805,159	60,500	150,000	579,128	2,000	3,007,500	-	28,272,459
LESS: VEHICLE RENTAL ADJUSTMENT															(1,701,659)
INTERFUND TRANSFERS	(563,157)	(62,857)	-	(50,000)	350,000	(821,982)	271,982	(26,939)	819,128	(190,000)	(579,128)				(852,953)
NET REVENUES	15,597,206	1,845,256	2,500	1,042,477	2,600,058	429,679	274,982	1,778,220	879,628	(40,000)	-	2,000	3,007,500	-	25,717,847

ALL FUNDS EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	9,753,818	10,042,059	9,968,902	10,247,926
FRINGE BENEFITS	3,023,011	3,296,514	3,206,141	3,366,824
MATERIALS/SUPPLIES	1,576,168	1,678,394	1,856,689	1,842,669
CONTRACTED SERVICES	3,873,031	4,072,932	4,345,622	4,174,142
EQUIPMENT PURCHASES	92,926	61,575	71,700	60,575
CAPITAL	5,848,807	9,672,026	11,313,154	5,629,500
DEBT SERVICE	1,673,424	2,442,958	1,897,860	2,319,411
TOTAL	25,841,185	31,266,458	32,660,069	27,641,047

EXPENDITURE SUMMARY BY FUND

	2010 ACTUAL TOTALS	2011 ADOPTED BUDGET	2011 PROJECTED TOTALS	2012 ADOPTED BUDGET
GENERAL FUND	15,671,026	16,186,146	16,331,270	16,408,875
PARKS AND RECREATION FUND	1,834,485	1,902,893	1,877,556	1,959,977
LIBRARY FUND	982,779	1,012,394	1,018,038	1,025,699
INTERNAL SERVICES FUND	1,646,529	1,810,351	1,861,729	1,941,852
DEBT SERVICE FUND	1,673,424	1,900,360	1,897,860	2,319,411
FIRE PROTECTION FUND	408,304	385,641	386,109	429,679
NON-EXPENDABLE TRUST FUND	1,900	1,900	2,150	1,900
CAPITAL PROJECTS FUND	2,081,165	906,501	1,848,548	888,000
OPEN SPACE PROJECTS FUND	99,482	66,300	67,000	44,000
FIRE CAPITAL FUND	1,122,459	8,123,698	8,745,606	100,500
STORM WATER MGT FUND	649,758	527,125	85,000	4,000,000
ECONOMIC DEVELOPMENT FUND	1,461,335	85,000	220,000	222,813
SUBTOTAL	27,632,648	32,908,308	34,340,866	29,342,706
LESS INTERNAL CHARGES	1,791,462	1,641,850	1,680,797	1,701,659
TOTAL	25,841,186	31,266,458	32,660,069	27,641,047

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 **\$16,160,363** to fund all General Fund operating costs and proposed transfers for library expenditures and pension obligations. This is an increase of \$95,885 above the 2011 budget. 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 **2.56 mils** for 2012; no change from the 2011 rate. At this rate, the property tax is expected to generate **\$5,578,560** which is 35% of all General Fund revenue. The estimated 2012 real estate revenue is slightly less than budgeted in 2011 because the value of one mil is estimated to reduce from \$2,240,000 in 2011 to \$2,235,000 in 2012. Due to assessment reductions of certain commercial properties within the Township, the value of one mil has been decreasing in recent years after totaling as high as \$2,267,000 in 2007.

The EIT is projected to generate **\$6,225,000** in revenue from the 1% tax, an amount equal to 39% 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 \$1.5 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. This is down from a high of \$2.7 million in 2000 and is subject to diminish further over future years as other taxing districts enact the EIT requiring Upper Dublin to remit receipts from the tax to the non-residents' home community.

The remaining general fund revenue is derived from the Real Estate Transfer Tax (**\$600,000**), Local Services Tax (**\$800,000**), delinquent and interim property taxes (**\$107,000**), department earnings (**\$491,000**), licenses and permits (**\$981,000**), intergovernmental grants (**\$923,303**), interest earnings and rents (**\$304,000**), fines and forfeits (**\$102,000**) and other revenues (**\$48,500**).

General Fund expenditures are proposed at **\$16,408,875** with details provided on the ensuing pages. This is a **\$222,729** or 1.38% increase over the 2011 budget compared to previous years increases as shown below:

- 2005 - 2.9%
- 2006 - 5.9%
- 2007 - 6.8%
- 2008 - 0.9%
- 2009 - 2.9%
- 2010 - 1.2%
- 2011 - 4.1% (Projected)

One budgeted transfer into the General Fund and one budgeted transfer out of the General Fund are proposed for 2012:

- In 2011, a refinancing of existing Township debt generated a savings of approximately \$300,000. **\$200,000** of that savings is budgeted as a transfer to the General Fund. The balance is being held in the Debt Service Reserve to fund future debt service payments.
- **\$763,157** is budgeted as a transfer out of the General Fund to fund the Township's actuarially determined minimum municipal obligation (MMO) to each of its two pension funds. The MMO is offset through a contribution from the Commonwealth's General Municipal Pension System state aid. That amount is expected to total \$481,380 in 2012. The difference of \$281,777 must be derived from General Fund revenues. In 2011, due to a one time jump in the amount received in state aid, a contribution from the General Fund to fund the MMO was not necessary.

At the proposed revenue, expenditure and transfer levels, the 2012 fiscal year will end with a **\$1,014,873** fund balance, an amount equal to **6%** of total expenditures and transfers out.

	2010 ACTUAL TOTALS	2011 ADOPTED BUDGET	2011 PROJECTED TOTALS	2012 ADOPTED BUDGET
OPENING FUND BALANCE	1,969,456	1,886,939	2,362,136	1,826,542
REVENUES	17,473,138	16,064,478	16,628,395	16,160,363
EXPENDITURES	(15,671,027)	(16,186,146)	(16,331,270)	(16,408,875)
FUND TRANSFERS IN	-			200,000
FUND TRANSFERS OUT	(1,409,432)	(735,563)	(832,719)	(763,157)
CLOSING FUND BALANCE	2,362,136	1,029,708	1,826,542	1,014,873

GENERAL FUND

REVENUES 2012

	<u>2010</u> <u>ACTUAL</u> <u>REVENUES</u>	<u>2011</u> <u>ADOPTED</u> <u>REVENUES</u>	<u>2011</u> <u>PROJECTED</u> <u>REVENUES</u>	<u>2012</u> <u>ADOPTED</u> <u>REVENUES</u>
<u>REAL ESTATE TAXES</u>				
Real Estate Taxes – Current	6,129,129	5,591,040	5,525,000	5,578,560
Real Estate Taxes – Delinquent	71,808	75,000	86,000	80,000
Real Estate Taxes – Interim	7,489	15,000	10,000	15,000
Real Estate Taxes - Penalties	10,663	9,000	11,000	12,000
TOTAL	6,219,088	5,690,040	5,632,000	5,685,560
<u>LOCAL ENABLING TAXES</u>				
Earned Income Tax	6,373,778	6,100,000	6,125,000	6,225,000
Real Estate Transfer Tax	640,670	550,000	550,000	600,000
Local Services Tax	760,644	800,000	800,000	800,000
TOTAL	7,775,092	7,450,000	7,475,000	7,625,000
<u>FINES AND FORFEITS</u>				
Court Fines	98,868	105,000	98,000	100,000
Vehicle Code Violations	970	2,000	1,700	2,000
TOTAL	99,838	107,000	99,700	102,000
<u>INTEREST AND RENT</u>				
Interest Earnings	26,060	50,000	20,000	30,000
Twining Valley Lease	97,132	100,000	100,749	100,000
Rent from NHCC	19,092	19,000	19,000	19,000
Other Rent	164,154	155,000	152,000	155,000
TOTAL	306,438	324,000	291,749	304,000
<u>GRANTS AND GIFTS</u>				
Public Utility Realty Tax	25,369	25,500	25,282	25,500
State/Federal Grants	303,473	120,000	149,000	120,000
Beverage License Tax	3,950	4,550	3,950	4,550
Casualty Insurance Premium Tax	478,515	478,515	832,720	481,380
Fire Insurance Premium Tax	291,873	291,873	455,070	291,873
TOTAL	1,103,180	920,438	1,466,022	923,303

	2010 ACTUAL REVENUES	2011 ADOPTED REVENUES	2011 PROJECTED REVENUES	2012 ADOPTED REVENUES
<u>DEPARTMENT EARNINGS</u>				
Zoning/Development Fees	2,070	3,500	1,500	2,500
Zoning Hearing Board Fees	18,700	22,000	13,500	20,000
Sale of Maps and Documents	1,063	2,000	1,200	2,000
Fire Marshal Reports	10,060	15,000	17,500	18,000
Special Police Services	188,011	150,000	165,000	160,000
Crossing Guard Services	71,330	72,000	77,000	78,000
Finance Department Services	85,356	102,000	70,000	25,000
Police Report Fees	33,291	31,000	37,000	38,000
Contracted Snow Removal	196,595	56,000	85,000	60,000
Cart Fees	3,550	1,000	250	1,000
Sanitation Services	38,150	38,500	35,400	38,500
Recycling Revenue	52,355	48,000	48,000	48,000
TOTAL	700,530	541,000	551,350	491,000
<u>LICENSES AND PERMITS</u>				
Street Opening Permits	31,589	25,000	40,000	30,000
Building Permits	306,134	320,000	220,000	270,000
Electrical Permits	88,897	70,000	66,000	70,000
Plumbing Permits	139,963	70,000	70,000	70,000
Sewage Permits	930	500	800	500
Use & Occupancy Permits	9,336	12,000	10,000	12,000
Housing Permits	980	21,000	28,500	5,000
Property Transfer Fees	12,736	12,000	13,000	13,500
Cable TV Franchise Fees	472,303	465,000	490,000	510,000
TOTAL	1,062,867	995,500	938,300	981,000
<u>MISCELLANEOUS</u>				
Insurance Claims	119,480	-	75,951	-
Benefit Contributions	38,569	36,000	45,000	48,000
Workers Comp Reimbursements	48,013	-	50,000	-
Sale of Fixed Assets	-	-	1,533	-
Other Sources	44	500	1,790	500
TOTAL	206,106	36,500	174,274	48,500
TOTAL GENERAL FUND REVENUE	17,473,138	16,064,478	16,628,395	16,160,363

GENERAL FUND

COST CENTER SUMMARY

COST CENTER	2010 ACTUAL TOTALS	2011 ADOPTED BUDGET	2011 PROJECTED TOTALS	2012 ADOPTED BUDGET
Boards and Commissions	54,593	55,389	53,762	56,553
Administration	1,454,489	1,470,728	1,458,052	1,488,976
Finance	656,250	678,879	670,794	611,933
Real Estate Tax Collector	21,420	21,652	20,752	21,352
Township Buildings	493,509	520,812	526,832	509,660
Police	6,275,156	6,462,547	6,407,999	6,604,632
Fire Marshal	107,204	110,720	111,629	113,851
Code Enforcement	496,070	536,716	527,130	558,104
Sanitation	2,233,248	2,298,300	2,259,553	2,314,200
Engineering	1,176,221	1,112,606	1,133,816	1,155,402
Street Cleaning	149,140	191,806	191,306	191,806
Snow and Ice Removal	287,253	257,180	347,858	271,063
Traffic Signal Maintenance	117,571	128,000	110,000	116,000
Street Light Maintenance	266,561	275,500	268,600	270,500
Storm Sewers	95,992	122,300	142,500	152,000
Road Maintenance	1,278,842	1,431,883	1,405,677	1,459,700
Emergency Services	308,873	308,873	472,070	308,873
Fire Hydrants	105,523	106,939	106,500	106,939
Real Estate Taxes	79,861	82,066	83,191	84,082
Community Contributions	13,250	13,250	13,250	13,250
Miscellaneous			20,000	
TOTAL	15,671,026	16,186,146	16,331,270	16,408,875

GENERAL FUND

EXPENDITURE SUMMARY

The General Fund 2012 budget has proposed expenditures totaling \$16,408,875 a 1.4% increase over the 2011 budget. Details on the proposed expenditures for each cost center are provided in the following section.

EXPENDITURE CATEGORY	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	7,823,521	8,030,930	7,995,002	8,205,152
FRINGE BENEFITS	2,410,806	2,636,695	2,552,733	2,661,489
MATERIALS/SUPPLIES	500,871	626,850	709,600	659,550
CONTRACTED SERVICES	3,206,194	3,345,821	3,482,748	3,275,880
EQUIPMENT PURCHASES	85,674	52,000	63,600	53,200
VEHICLE O&M FEES	1,643,962	1,493,850	1,527,587	1,553,604
TOTAL	15,671,027	16,186,146	16,331,270	16,408,875

GENERAL FUND

BOARDS AND COMMISSIONS

The recommended budget for the Boards and Commissions in 2012 is \$56,553.

EXPENDITURE CATEGORY	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	33,894	35,600	34,100	34,600
FRINGE BENEFITS	2,807	2,939	2,962	3,003
MATERIALS/SUPPLIES	8,183	5,150	7,200	6,150
CONTRACTED SERVICES	9,709	11,700	9,500	12,800
TOTAL	54,593	55,389	53,762	56,553

Salaries/Wages: The amount of \$34,600 covers:

- Compensation paid to seven commissioners - **\$23,100**
- Recording Secretary's attendance at, and the transcription of minutes for, public meetings - **\$11,500**

Fringe Benefits: The allocation of **\$3,003** covers employer paid taxes.

Materials/Supplies: Funds are provided for:

- Office supplies - **\$150**
- Employee retirement and service awards - **\$3,500**
- The Dr. William Ritter Science Award - **\$500**
- Contribution toward Upper Dublin Medal Dinner - **\$2,000**

Contractual Services: Funds are provided to cover:

- The 2012 conference and training budget of \$3,500 includes funds for:
 - Commissioner attendance at the Pennsylvania State Association of Township Commissioners conferences - **\$2,500**
 - The PSATC yearbook ad - **\$250**
 - Attendance at the Upper Dublin Medal Dinner - **\$250**
 - The MCATC Spouse Appreciation event - **\$500**
- Shade Tree Commission to fund general operations - **\$5,600**
- Environmental Protection Advisory Board operations - **\$700**
- Subscriptions and dues - **\$3,000**

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 and other administrative functions for the operating departments. The recommended budget in 2012 totals **\$1,488,976**.

EXPENDITURE CATEGORY	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	309,435	314,000	304,500	316,000
FRINGE BENEFITS	76,271	89,178	80,400	88,808
MATERIALS/SUPPLIES	14,067	20,500	15,000	17,000
CONTRACTED SERVICES	1,040,429	1,034,100	1,044,943	1,053,700
VEHICLE O&M FEES	14,287	12,950	13,209	13,468
TOTAL	1,454,489	1,470,728	1,458,052	1,488,976

Salaries/Wages: The proposed budget for 2012 provides:

- Compensation for Manager, Administrative Assistants and Technology Administrator including employer contribution to deferred compensation plan for department head - **\$280,000**
- 50% funding for human resource director position - **\$17,500**
- Funding for a camera operator at public meetings - **\$2,000**

Fringe Benefits: The cost of employee benefits, employer paid taxes and employee participation in the Township tuition reimbursement program totals **\$88,808**.

Materials/Supplies:

- Funds for general office supplies, copier paper and computer supplies. - **\$14,000**
- A budget for the replacement of minor office equipment - **\$3,000**

Contractual Services: Contractual costs are projected to total \$1,053,700 for:

- Insurance coverage for the General Fund's share of Liability, Public Officials and Property and Casualty premiums - **\$170,000**
- General legal fees for:
 - Township solicitor - **\$212,000**
 - Labor counsel - **\$15,000**
 - Civil Service counsel - **\$3,000**
 - Special counsel for building litigation - **\$30,000**
 - Special counsel for other litigation - **\$25,000**

- Engineering charges for general services provided by the Township Engineer, excluding subdivision and development fees. - **\$200,000**
- Planning consultant services - **\$10,000**
- Economic Development consultant - **\$60,000**
- Community Affairs consultant - **\$25,300**
- The telecommunication budget totals \$61,000 for:
 - Long distance - **\$3,500**
 - Local service and line cost charges - **\$26,500**
 - Service fees and annual maintenance contract - **\$10,000**
 - Cellular and Nextel phones - **\$21,000**
- Internet connection fees total \$11,500 for:
 - Fiber connection - **\$9,500**
 - Cable connection fee - **\$2,000**
- Costs related to general consulting and contract services are budgeted at \$52,000 for:
 - Stenographer costs for conditional use and special hearings - **\$5,000**
 - Township document management system fees - **\$6,000**
 - Updates to the Township codification - **\$6,000**
 - Property appraisal fees - **\$6,000**
 - Credit card fees - **\$6,000**
 - Traffic studies - **\$4,000**
 - Cost of administration of Township's Retirement Health Savings Plan and Flexible Spending Account Plan - **\$6,000**
 - Special projects including special zoning district reports, economic analysis, inter-municipal task forces and community dispute resolutions - **\$13,000**
- Maintenance and system administration of computer network and website - **\$55,000**
- Civil service costs for the physical and psychological exams, civil service advertising and testing and miscellaneous items - **\$3,500**
- Equipment lease/rental and maintenance costs total \$15,000 for:
 - Photocopier lease - **\$9,500**
 - Postage meter and mail machine - **\$5,000**
- Postage expenses for routine Township business - **\$31,000**
- Printing costs for envelopes, letterhead, business cards and note paper - **\$9,000**
- Advertising expenses for meetings, hearings, bids and job openings - **\$14,000**
- Township information to all residents in the School District calendar - **\$1,500**
- Special event expenses such as employee events, sympathy acknowledgments and meeting expenses - **\$10,000**
- 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 \$10,000 for:
 - State and local associations - **\$3,500**
 - Greater Valley Forge Transportation Management Association - **\$4,000**
 - Miscellaneous subscriptions and dues - **\$2,500**
- Mileage reimbursement for Township business - **\$400**

Vehicle O&M Fees: Expenses for the operation and amortization of the Township Manager's vehicle total **\$13,468**.

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, budget development and control and, through the end of the 2011 tax year, the collection of earned income tax (EIT) and the local services tax (LST). The Finance department also functions, through the end of the 2011 tax year, as the collection agent for the earned income tax levied by the Upper Dublin School District. Recommended funding for the department is **\$611,933**.

EXPENDITURE CATEGORY	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	443,465	445,750	438,000	401,500
FRINGE BENEFITS	149,757	164,429	161,823	145,333
MATERIALS/SUPPLIES	4,884	5,300	4,300	4,800
CONTRACTED SERVICES	58,143	63,400	66,671	60,300
TOTAL	656,250	678,879	670,794	611,933

Salaries/Wages:

- Funding for six full-time employees including stipend to employees who have opted out of joining the Township medical plan and employer contribution to deferred compensation plan for department head. – **\$351,500**
- Funding for part time employee assigned to the collection of delinquent EIT. - **\$20,000**
- A budget for the Township receptionist position, a shared position between three part time employees. - **\$30,000**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$145,333**.

Materials/Supplies: The cost of office supplies is budgeted at **\$4,800** for computer paper, printer ribbons, storage boxes, binders and general office supplies.

Contractual Services: Contractual services total \$60,300 for:

- Annual independent audit - **\$17,000**
- Postage for mailing EIT and LST forms, delinquent notices and state audit notices - **\$8,000**
- A budget for computer support, maintenance and development including:
 - Conversion of EIT software and for EIT state audit fees - **\$2,000**
 - Land records software license - **\$1,000**
 - Support of and updates to the Township's financial and payroll software - **\$13,500**

- Equipment maintenance fees for system hardware - **\$4,500**
- A printing budget of \$9,000 is allocated for:
 - EIT and LST envelopes, forms and instructions - **\$3,000**
 - Payroll and accounts payable checks and direct deposit advice forms - **\$3,500**
 - 1099 and W-2 forms - **\$1,000**
 - Purchase orders, vouchers and receipts - **\$1,500**
- The filing of civil complaints for the collection of delinquent EIT - **\$2,500**
- Bank services fees - **\$2,000**
- Subscriptions and dues - **\$400**
- Mileage reimbursement for personal vehicles used for Township business - **\$500**

GENERAL FUND
TAX COLLECTOR

The proposed 2012 budget of **\$21,352** for the Tax Collector provides funding for the collection of real estate taxes.

EXPENDITURE CATEGORY	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	10,000	10,000	10,000	10,000
FRINGE BENEFITS	765	765	765	765
MATERIALS/SUPPLIES	385	400	300	400
CONTRACTED SERVICES	10,270	10,487	9,687	10,187
TOTAL	21,420	21,652	20,752	21,352

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

Fringe Benefits: The Township is required to pay employer paid taxes for the Tax Collector. A budget of **\$765** is provided to fund these taxes.

Materials/Supplies: **\$400** is budgeted for miscellaneous office supplies.

Contractual Services: The **\$10,187** in contractual services includes:

- Postage - **\$2,300**
- Printing of real estate tax bills - **\$2,500**
- Reimbursement for office staff - **\$4,000**
- Public official bonding - **\$1,387**

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, Township library and other Township owned general use facilities. Minor improvements to the Township buildings are also budgeted in this cost center. The recommended budget for 2012 totals **\$509,660.**

EXPENDITURE CATEGORY	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	14,644	15,250	15,250	15,555
FRINGE BENEFITS	2,488	2,567	2,587	2,610
MATERIALS/SUPPLIES	24,603	27,000	23,500	26,000
CONTRACTED SERVICES	451,773	475,995	485,495	465,495
TOTAL	493,509	520,812	526,832	509,660

Salaries/Wages: A budget of **\$15,550** is funded for a part-time janitor at 4 hours per day to clean and maintain the public works facility.

Fringe Benefits: The budget of **\$2,610** 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 \$26,000 and are allocated as follows:

- Janitorial supplies for all buildings - **\$16,500**
- Interior and exterior paint supplies - **\$1,200**
- Electrical supplies primarily light bulbs and ballasts - **\$3,000**
- General building materials and supplies - **\$5,300**

Contractual Services: Utility and janitorial costs are the bulk of the \$465,495 contractual services budget that includes:

- Electricity and gas for administration building and the well at Camphill Road - **\$177,000**
- Additional funds towards the purchase of renewable sources of energy for the Township energy needs - **\$3,000**
- A \$80,000 building maintenance budget for the Township Building that includes:
 - HVAC repairs - **\$22,000**
 - Locksmith services - **\$2,500**
 - Carpet repairs and replacements - **\$4,500**

- Plumbing services - **\$8,000**
- Electrical services - **\$10,000**
- Fire alarm repairs - **\$3,000**
- General building repairs - **\$30,000**
- Water service to the Township Building - **\$3,000**
- Fuel storage tank insurance - **\$495**
- Janitorial services to clean and maintain the administration building, police department and library - **\$42,000**
- A contract maintenance budget of \$43,000 for the Township Building allocated for:
 - HVAC systems service for administrative building and garage - **\$20,000**
 - Service contract for emergency generator, UPS and water pump - **\$8,000**
 - Exterminating service for administrative building and garage - **\$2,500**
 - Fire alarm system and fire extinguisher service - **\$6,000**
 - Service contract for elevator - **\$1,500**
 - Window and carpet cleaning - **\$5,000**
- Maintenance, repairs and utility costs for the North Hills Community Center total \$52,000 for:
 - Electricity and gas - **\$18,000**
 - Water - **\$2,000**
 - Telephone - **\$1,500**
 - Electrical, plumbing, HVAC and general repairs - **\$6,000**
 - Janitorial service contract - **\$20,000**
 - Fire alarm, elevator, sprinkler and HVAC service contracts - **\$4,500**
- Maintenance and repairs at the Twining Valley Golf Clubhouse - **\$5,000**
- Maintenance, repairs and utility costs for the EPI-Center total \$32,000 for:
 - Heating oil - **\$21,000**
 - Electric, water, pest control and internet costs - **\$8,000**
 - General maintenance and repairs - **\$3,000**
- Utility costs for the Madison Avenue building including electric, phone, water and alarm service - **\$18,000**
- Minor improvements to buildings are budgeted at **\$10,000**

GENERAL FUND

POLICE

The Police department functions to protect the lives and property of the public, to enforce the State and Township laws and to provide service and assistance to the residents of the Township. This objective is met through the combined efforts of the patrol, investigation, traffic safety, detective, juvenile, bike patrol and emergency response team units of the department. To perform these functions, the recommended budget for 2012 totals **\$6,604,632**.

EXPENDITURE CATEGORY	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	4,411,979	4,506,750	4,496,500	4,656,902
FRINGE BENEFITS	1,187,267	1,309,350	1,258,102	1,324,900
MATERIALS/SUPPLIES	65,866	62,500	63,000	62,500
CONTRACTED SERVICES	149,238	190,947	178,977	152,490
EQUIPMENT PURCHASES	85,674	52,000	63,600	53,200
VEHICLE O&M FEES	375,132	341,000	347,820	354,640
TOTAL	6,275,156	6,462,547	6,407,999	6,604,632

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

- Salaries for the 40 sworn officers – **\$4,227,302**
 - Base pay for all 40 sworn officers and employer contribution to deferred compensation plan for department head - **\$3,491,686**
 - Shift differential pay - **\$60,501**
 - Stipend to officers who have opted out of the Township medical plan - **\$15,000**
 - Longevity pay - **\$78,115**
 - Holiday pay – **\$87,500**
 - Education incentive - **\$101,000**
 - Contractually agreed upon incentive pays - **\$85,000**
 - Clothing allowance - **\$8,500**
 - Non-reimbursable police overtime - **\$140,000**
 - Reimbursable police overtime - **\$160,000**
- Pay for civilian positions of 5 full time dispatchers/data entry clerks, one part time data entry clerk and 1 administrative assistant. - **\$292,000**
- Civilian employee overtime - **\$5,000**
- Crossing guards of which 50% is reimbursed to the Township from the Upper Dublin School District - **\$132,600**

- Fringe Benefits: The cost of employee benefits, employer paid taxes and tuition reimbursement is **\$1,324,900.**

Materials/Supplies: Costs for materials and supplies total \$62,500 for:

- Office, computer, bicycle repair and investigative supplies - **\$12,500**
- Ammunition for training including range supplies - **\$11,000**
- Uniforms for officers, dispatchers and crossing guards - **\$27,500**
- Photo supplies - **\$1,000**
- Miscellaneous items including commercial washing of police vehicles - **\$6,000**
- Community policing projects including the junior police academy, police field day, teen driving school, junior badges for school children visits and supplies for National Night Out - **\$4,500**

Contractual Services: The budget for contractual services is \$152,490 for:

- Police Professional Liability insurance - **\$46,000**
- Radio maintenance service contracts for the mobile data terminals, portables and dispatch center - **\$16,000**
- Training costs, most of which are for mandatory training - **\$23,000**
- Animal control activities - **\$500**
- Equipment rentals for photocopier, pagers and wireless connections - **\$15,000**
- Maintenance for speedometer, accutrax and radar - **\$2,000**
- Maintenance on Police computer hardware, voice recorder, CPIN, mobile data terminals and Livescan/Video Arraignment - **\$19,000**
- Computer support for police network, CLEAN/NCIC and laptop wireless - **\$20,000**
- Printing of forms, time cards, tickets and field reports - **\$3,000**
- Subscriptions and dues to professional organizations, law journals, crimes code and court access fees - **\$2,800**
- Township's MAERT assessment to cover the cost of uniforms and training needs for the Township's emergency response team - **\$5,190**

Equipment: Equipment purchases total \$53,200 for:

- Purchase of scheduling and leave tracking system - **\$7,000**
- Purchase of replacement vests - **\$5,000**
- Purchase of replacement domain server and work stations - **\$23,200**
- Emergency equipment such as flares, EMS supplies and first aid - **\$3,000**
- Conversion of new police vehicles - **\$10,000**
- Purchase of replacement duty weapons - **\$5,000**

Vehicle O&M Fees: Expenses for the operation and amortization of the 20 vehicles assigned to the police department total **\$354,640**

GENERAL FUND

FIRE MARSHAL

The Fire Marshal enforces fire code regulations in all structures and developments within the Township. Some costs previously funded in this cost center have been moved to the Fire Services Administrator budget. Recommended funding is **\$113,851**.

EXPENDITURE CATEGORY	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	65,332	66,830	67,552	68,320
FRINGE BENEFITS	25,024	26,490	26,309	27,595
MATERIALS/SUPPLIES	2,117	4,000	4,100	4,000
CONTRACTED SERVICES	-	-	-	-
VEHICLE O&M FEES	14,732	13,400	13,668	13,936
TOTAL	107,204	110,720	111,629	113,851

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

Fringe Benefits: The cost of benefits and employer paid taxes is **\$27,595**.

Materials/Supplies: The \$4,000 budget is for:

- Supplies for Fire Prevention Week - **\$1,000**
- Uniforms and fire safety gear - **\$1,000**
- Purchase of hand tools, testing equipment and first aid kits - **\$2,000**

Vehicle O&M Fees: Operation and amortization costs for the Fire Marshal's vehicle total **\$13,936**.

GENERAL FUND

CODE ENFORCEMENT

The Code Enforcement department is responsible for enforcing compliance with all plumbing, building, zoning and health ordinances, codes and standards and inspecting all new construction and renovations of existing facilities. The recommended budget in 2012 for Code Enforcement is \$558,104.

EXPENDITURE CATEGORY	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	329,471	356,000	350,000	374,275
FRINGE BENEFITS	88,106	111,216	108,450	115,769
MATERIALS/SUPPLIES	7,798	7,900	7,300	6,900
CONTRACTED SERVICES	44,288	37,600	36,900	36,200
VEHICLE O&M FEES	26,406	24,000	24,480	24,960
TOTAL	496,070	536,716	527,130	558,104

Salaries/Wages: The \$374,275 budgeted for salaries is for:

- Funding for the five full-time staff positions including stipend for employees who have opted out of joining the Township medical plan and employer contribution to deferred compensation plan for department head. - **\$318,275**
- Funding for two part time property maintenance inspectors each working 20 hours per week. - **\$52,000**
- Compensation to the members of the Zoning Hearing Board - **\$3,000**
- Office work overtime – **\$1,000**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$115,769**.

Materials/Supplies: The budget for supplies totals \$6,900 allocated for:

- General office, computer and photography supplies - **\$5,000**
- Uniforms - **\$900**
- Purchase of manuals - **\$1,000**

Contractual Services: Contractual services total \$36,200 for:

- Zoning Hearing Board Solicitor fee - **\$9,000**
- Advertising, in the form of zoning hearing notices, conditional use notices and amendments to Township codes - **\$4,000**
- Stenographer appearance fees at Zoning Hearing Board meetings - **\$4,000**

- Archiving of building plans submitted to the department - **\$3,500**
- Printing costs for all forms, applications, licenses and zoning and subdivision codebooks - **\$1,000**
- Lease payments and equipment maintenance on photocopier - **\$5,400**
- Rodent, grass, weed and mosquito control - **\$4,500**
- Geo Plan software license, user fees and modifications- **\$2,700**
- Subscriptions and dues - **\$1,500**
- Mileage reimbursement for personal vehicles used for Township business - **\$600**

Vehicle O&M Fees: Expenses for the operation and amortization of the two existing Township vehicles utilized by the Code Enforcement employees total **\$24,960**.

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 for 2012 is **\$2,314,200**.

EXPENDITURE CATEGORY	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	891,625	926,750	894,100	931,000
FRINGE BENEFITS	391,287	410,350	399,373	420,260
MATERIALS/SUPPLIES	19,910	22,700	40,500	23,500
CONTRACTED SERVICES	505,594	552,500	528,000	538,000
VEHICLE O&M FEES	424,832	386,000	405,300	401,440
TOTAL	2,233,248	2,298,300	2,267,273	2,314,200

Salaries/Wages: The proposed budget for 2012 provides **\$865,000** in wages for 16 full-time employees.

Part-time labor required to complete crews and to cover full-time employee absences totals **\$58,000**. The budgeted amount estimates the need for two to three part-time employees working nine months of the year.

Overtime pay is projected at **\$4,500** for delays at the Abington Transfer Station, 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 **\$420,260**.

Materials/Supplies: The \$23,500 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 - **\$7,000**
- Purchases of shovels, brooms, rakes, chain saws and weed trimmers to be carried on trucks to clean debris resulting from the collection of materials and to maintain stream beds and water courses - **\$2,800**
- CDL license fees for all department operators - **\$1,000**

- First aid and safety equipment to be placed in all Township vehicles - **\$700**
- Purchase of wheels, axles, lids and other non-warranty parts required to keep the 8,200 refuse carts and 6,200 yard waste 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 - **\$12,000**

Contractual Services: The budget for waste disposal fees totals \$534,000 for the cost of tipping fees, RecycleBank fees, and white goods disposal pickups.

The 2012 per ton tipping fee charged by the Waste System Authority of Eastern Montgomery County to all waste generators remains at the 2011 rate of \$65.00 per ton. Due to increased recycling volume, estimated tonnage decreases from 7,700 to 7,400 for an estimated cost of **\$481,000**. Waste disposal volume peaked in 2003 at 10,700 tons.

50% of the Townships savings generated by increased recycling volume is contractually due to RecycleBank. It is estimated that in 2012, payments to RecycleBank will cost **\$40,000**.

An additional **\$13,000** is budgeted for the cost of disposal of white goods and is fully reimbursed through fees for this service.

The Township's contract for the processing of single stream and commingled recyclables through the Montgomery County Recycling Consortium results in net revenue to the Township estimated at \$45,000 in 2012 and appears as a revenue line item.

Funds are also provided for:

- Printing of brochures for yard waste carts and recycling information- **\$1,000**
- Printing of various service stickers - **\$1,000**
- Rental of a portable toilet at the leaf collection site - **\$1,100**
- Rental of dumpster, truck or roll off for specific work - **\$900**

Vehicle O&M Fees: Charges for the operation and amortization of sanitation vehicles total **\$401,440**.

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 **\$3,616,470**.

EXPENDITURE CATEGORY	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	1,313,675	1,354,000	1,385,000	1,397,000
FRINGE BENEFITS	487,032	519,411	511,962	532,446
MATERIALS/SUPPLIES	353,058	471,400	544,400	508,300
CONTRACTED SERVICES	429,244	457,964	427,564	433,564
VEHICLE O&M FEES	788,573	716,500	730,830	745,160
TOTAL	3,371,581	3,519,275	3,599,757	3,616,470

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

GENERAL FUND

PUBLIC WORKS ADMINISTRATION

The Administrative division functions as the administrative unit coordinating and managing services provided by the other Public Works divisions. In addition, Engineering 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 **\$1,155,402**.

EXPENDITURE CATEGORY	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	303,911	301,000	310,000	317,000
FRINGE BENEFITS	72,907	74,842	75,121	78,378
MATERIALS/SUPPLIES	3,533	5,800	5,900	5,800
CONTRACTED SERVICES	7,298	14,464	11,964	9,064
VEHICLE O&M FEES	788,573	716,500	730,830	745,160
TOTAL	1,176,221	1,112,606	1,133,816	1,155,402

Salaries/Wages: The budget of **\$317,000** funds:

- Salaries for the four existing full-time employees in the Administration division of the Public Works department. Funding for Highway division staff has been transferred to the Highway cost center. Also included is stipend to employee who has opted out of joining the Township medical plan - **\$263,000**
- 50% of the salary of the Public Works/Fleet and Facilities Director. The balance of this employee's salary is budgeted in the Fleet department - **\$51,000**
- Funding for a summer part time employee through an internship program - **\$3,000**

Fringe Benefits: Benefit costs and employer taxes for the four full-time employees are budgeted at **\$78,378**.

Materials/Supplies: Expenses in this category total \$5,800 for:

- General office and computer supplies - **\$3,000**
- Engineering field supplies - **\$1,000**
- Uniforms and safety equipment for Administration staff - **\$1,800**

Contractual Services:

- Mileage reimbursement for personal vehicles used for Township business - **\$500**
- Lease payments and equipment maintenance for large document scanner/printer - **\$2,064**

- Inspection of bridges and culverts by outside Engineering firm – **\$5,000**
- Dues and subscriptions - **\$1,500**

Vehicle O&M Fees: Charges for the operation and amortization of all Administration and Highway division vehicles total **\$745,160**.

GENERAL FUND

LEAF COLLECTION

The cost of the Township leaf collection program and street sweeping program are budgeted in this cost center. Recommended funding for 2012 is **\$191,806**.

EXPENDITURE CATEGORY	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	138,129	175,000	175,000	175,000
FRINGE BENEFITS	10,328	14,306	14,306	14,306
MATERIALS/SUPPLIES	683	2,500	2,000	2,500
CONTRACTED SERVICES	-	-	-	-
TOTAL	149,140	191,806	191,306	191,806

Salaries/Wages:

- Allocation of salaries for full-time Public Works personnel to fund the Fall leaf collection program and year round street sweeping program - **\$90,000**
- At least five and as many as nine part-time employees to assist in the leaf collection program - **\$55,000**
- Overtime for crews to work, if necessary, on weekends to complete the program - **\$30,000**

Fringe Benefits: The cost of employer paid social security taxes for the salaries and wages allocated to this cost center totals **\$14,306**.

Materials/Supplies:

- The budget request for rakes, pitchforks, dust masks, weed eaters, rain gear and safety equipment necessary to perform the leaf collection program and the trimming of trees - **\$2,500**

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 2012 budget of **\$271,063** provides funds to maintain this level of service.

EXPENDITURE CATEGORY	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	169,919	120,000	155,000	125,000
FRINGE BENEFITS	10,887	9,180	11,858	9,563
MATERIALS/SUPPLIES	104,303	125,000	180,000	133,500
CONTRACTED SERVICES	2,145	3,000	1,000	3,000
TOTAL	287,253	257,180	347,858	271,063

Salaries/Wages:

- Full-time salaries allocated for snow and ice removal during regular working hours - **\$35,000**
- Funds are budgeted to remove snow and salt roads during nighttime and weekend hours by Highway, Sanitation and Fleet personnel - **\$90,000**

Fringe Benefits: The cost of employer paid social security taxes for the salaries and wages allocated to this cost center totals **\$9,563**.

Materials/Supplies:

- A budget is provided primarily for the purchase of rock salt for highway snow and ice removal. For 2012, 2,250 tons are estimated at a cost of \$54.06/ton. This is a slightly higher volume of rock salt at a slightly lower rate than in 2011. – **\$122,000**
- Reimbursement of damaged mailboxes up to a \$100 maximum – **\$4,500**
- Food reimbursements for employees working overtime - **\$2,000**
- Snow fencing and deicer used on Township owned sidewalks. - **\$5,000**

Contractual Services: A budget is provided for the cost of contract work primarily to clean cul-de-sac streets if the need arises due to extremely severe weather conditions - **\$3,000**

GENERAL FUND

TRAFFIC SIGNALS, SIGNS AND MARKINGS

The 2011 allocation for traffic signal maintenance and repair, sign installation, line painting and repair of street markings totals **\$116,000**.

EXPENDITURE CATEGORY	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	27,147	37,000	35,000	35,000
CONTRACTED SERVICES	90,424	91,000	75,000	81,000
TOTAL	117,571	128,000	110,000	116,000

Materials/Supplies:

- Sign faces, blanks, posts, line paint, LED signal bulbs, signal controller parts, specialty signs, graffiti remover, tools for the installation of signs and posts, sheeting, cutting blades and film for the sign plotter and temporary "No Parking" signs. Affecting this budget amount is a Federal requirement for all street faces to be upgraded over time from Type I reflective sheeting to a high intensity grade Type III. - **\$35,000**

Contractual Services: Cost associated with contractual services totals \$81,000 for:

- Electricity for traffic signals at 38 intersections, 9 school zone signal locations and 6 flashing warning devices. - **\$16,000**
- Line painting of 4" yellow center lines and 4" white edge lines on more heavily traveled collector streets at signalized intersections - **\$15,000**
- Work performed by the Montgomery County Consortium joint traffic technicians for the maintenance of traffic signals and installation of preemption devices and uninterrupted power sources - **\$30,000**
- Consultant services for the traffic signal review program - **\$10,000**
- The cost of work not performed by the Consortium crew such as emergency knockdown repairs, electrical repairs, tree trimming, pole replacement and inspection and routine maintenance- **\$10,000**

GENERAL FUND

STREET LIGHTS

The street light budget funds the operating expenses and costs to maintain the Township owned street lights. The budget for 2012 is **\$270,500**.

EXPENDITURE CATEGORY	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	266,561	275,500	268,600	270,500
TOTAL	266,561	275,500	268,600	270,500

Contractual Services:

- Electricity costs for the over 2,000 luminaries in the Township - **\$235,000**
- Street light maintenance, performed under the Montgomery County Consortium maintenance program, to replace poles, bulbs and ballasts - **\$28,000**
- Repainting of high reach/cobra fixture street light poles to continue the Township program of painting poles in neighborhoods where the poles have rusted or the paint is coming off. - **\$5,000**
- Miscellaneous repairs not performed under the Consortium maintenance program including the replacement of knocked down poles and broken fixtures. - **\$2,500**

GENERAL FUND

STORM SEWER

The recommended budget for storm sewer repair projects and maintenance in 2012 is **\$152,000**.

EXPENDITURE CATEGORY	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
FRINGE BENEFITS	-	-	-	-
MATERIALS/SUPPLIES	46,180	69,300	92,500	99,000
CONTRACTED SERVICES	49,813	53,000	50,000	53,000
TOTAL	95,992	122,300	142,500	152,000

Materials/Supplies: \$99,000 of material needed to maintain the Township's storm sewer system including:

- Materials for inlet repairs and reconstruction - **\$90,000**
 - Inlet boxes - **\$45,000**
 - Pipe - **\$8,000**
 - Concrete - **\$14,000**
 - Modified stone - **\$12,000**
 - Plyform - **\$2,500**
 - Barricades - **\$2,600**
 - Redi-mix - **\$2,500**
 - Bricks, cement, sand, straw, stone, grass seed, and lumber - **\$3,400**
- Small tools including shovels, picks, saw blades, tape measures, wheel barrows, bits, torch gases, Rebar and Locator (\$3,500) - **\$9,000**

Contractual Services: The contractual services budget totals \$53,000 for:

- Maintenance of detention basins, storm water conduits and open channels on municipal land - **\$35,000**
- 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. - **\$3,000**
- Removal of unusable storm sewer, street reconstruction and street sweeper debris from the Township facilities - **\$15,000**

GENERAL FUND

HIGHWAY AND ROAD MAINTENANCE

The 2012 budget for highway and road maintenance is **\$1,459,700**.

EXPENDITURE CATEGORY	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	701,716	758,000	745,000	780,000
FRINGE BENEFITS	392,910	421,083	410,677	430,200
MATERIALS/SUPPLIES	171,212	231,800	229,000	232,500
CONTRACTED SERVICES	13,004	21,000	21,000	17,000
TOTAL	1,278,842	1,431,883	1,405,677	1,459,700

Salaries/Wages: The budget of \$780,000 funds

- Salaries for the fifteen full-time employees in the Highway division other than time allocated for leaf collection and snow/ice removal. Funds are budgeted separately in those cost centers. - **\$717,000**
- Part-time labor to assist with projects and cover full-time employees' vacation and personal days - **\$45,000**
- Overtime for non-snow related emergency road repairs, extended paving projects, placement of barricades and traffic signal generators - **\$18,000**

Fringe Benefits: Employee benefits and employer paid taxes for the fifteen full-time employees totals **\$430,200**.

Materials/Supplies:

- Road repair materials includes funds for asphalt base course, wearing course, cold patch, crack sealer, traffic safety cones, propane fuel for paver, silt fence and chemicals. - **\$208,000**
- Minor tools and supplies for parts for all gasoline powered equipment, hand tools, temporary signs, fencing, radius forms, box trailer (\$3,500) and milling machine teeth (\$4,000) - **\$16,000**
- Uniforms and safety equipment per contractual obligation - **\$7,000**
- Cost of CDL licenses for all equipment operators - **\$800**
- Safety equipment and first aid kits for all department vehicles - **\$700**

Contractual Services: Funding for contractual services totals \$17,000 for:

- Rental of specialty or emergency equipment, if necessary, and the rental of a milling machine and roller to perform the milling and overlay. - **\$14,000**
- Costs for the Pennsylvania One Call System, the notification system for construction near utility lines - **\$3,000**

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 2011 totaled \$455,070.

EXPENDITURE CATEGORY	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	308,873	308,873	472,070	308,873
TOTAL	308,873	308,873	472,070	308,873

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

- Volunteer Fireman's Relief Association - **\$291,873**
- Community Ambulance of Ambler - **\$14,000**
- Second Alarmer's Ambulance - **\$3,000**

REVENUE CATEGORY	2010 ACTUAL REVENUE	2011 ADOPTED REVENUE	2011 PROJECTED REVENUE	2012 ADOPTED REVENUE
STATE FOREIGN FIRE INSURANCE PREMIUM TAX	291,873	291,873	455,070	291,873

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	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	105,523	106,939	106,500	106,939
TOTAL	105,523	106,939	106,500	106,939

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

- Ambler Borough service to 110 hydrants - **\$15,627** (\$142.07 per hydrant)
- Aqua PA service to 204 hydrants - **\$61,812** (\$303.00 per hydrant)
- North Wales Water service to 295 hydrants - **\$29,500** (\$100.00 per hydrant)

GENERAL FUND

REAL ESTATE TAXES

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

EXPENDITURE CATEGORY	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	79,861	82,066	83,191	84,082
TOTAL	79,861	82,066	83,191	84,082

Contractual Services: Real estate taxes in the amount of **\$82,066** are budgeted to pay the Montgomery County and Upper Dublin School District real estate tax assessed against the following properties:

PROPERTY	COUNTY TAX	SCHOOL TAX
1500 Twining Road	6,800	68,829
Twining Road Cell Tower Site	300	2,787
1255 Fort Washington Avenue	500	4,866
TOTAL	7,600	76,482

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	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
	-	-	-	-
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	13,250	13,250	13,250	13,250
TOTAL	13,250	13,250	13,250	13,250

Contractual Services: Contributions to fund operating expenses are provided to the following community organizations:

a.	VNA Community Services	9,000
b.	Victim Services Center of Montgomery County	1,500
c.	Montgomery County Emergency Services	1,000
d.	Senior Adult Activities Center	1,000
e.	Oreland Lion's Club (Fourth of July Parade)	750
	TOTAL	\$ 13,250

PARKS AND RECREATION FUND SUMMARY

The Parks and Recreation Fund supports the administration, operation and maintenance of Upper Dublin Township's active parks and recreation facilities, open space areas and recreation programs. Revenue for the fund is generated primarily from two sources: the Parks and Recreation Real Estate Tax and user fees. For 2012, the Parks and Recreation Real Estate Tax rate to fund all expenditures is proposed at the rate of .637 mils, the same rate as in 2011. At the proposed tax rate, the tax will generate **\$1,395,221** in revenues.

Charges to recreation program participants and park facility users generate **\$455,432** in 2012, an increase of \$5,380 above the 2011 budget. Interest earnings on the fund are expected to add **\$2,000** and employee contributions toward the cost of health benefits are budgeted at **\$8,000**.

Expenditures total **\$1,959,977** in 2012, an increase of \$57,084 (3.0%) above the 2011 budget. Percentage changes for prior years are shown below:

- 2004 - (-0.7%)
- 2005 - 5.0%
- 2006 - 7.5%
- 2007 - 7.2%
- 2008 - 5.5%
- 2009 - 6.1%
- 2010 - (-3.1%)
- 2011 - 2.3% Projected

\$62,857 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 14 full-time parks and recreation employees. A corresponding revenue item of **\$47,460** is budgeted as a contribution from the Commonwealth's General Municipal Pension System state aid towards the Township's pension costs. The difference of \$15,397 must be derived from other sources.

At the proposed revenue, expenditure and transfer levels, the Parks and Recreation fund is expected to end the 2012 fiscal year with a fund balance of **\$31,237**.

	2010 ACTUAL TOTALS	2011 ADOPTED BUDGET	2011 PROJECTED TOTALS	2012 ADOPTED BUDGET
OPENING FUND BALANCE	58,478	60,298	100,489	145,959
REVENUES	1,860,821	1,905,884	1,982,593	1,908,113
EXPENDITURES	1,834,485	1,902,893	1,877,556	1,959,977
FUND TRANSFERS	15,675	(55,963)	(59,567)	(62,857)
CLOSING FUND BALANCE	100,489	7,326	145,959	31,237

PARKS AND RECREATION FUND

REVENUES

	2010 ACTUAL REVENUES	2011 ADOPTED REVENUES	2011 PROJECTED REVENUES	2012 ADOPTED REVENUES
REAL ESTATE TAXES	1,327,953	1,405,477	1,393,096	1,395,221
INTEREST EARNINGS	2,379	3,500	2,000	2,000
STATE GRANTS	46,749	42,055	59,567	47,460
EMPLOYEE CONTRIBUTIONS	4,737	4,800	7,950	8,000
DEPARTMENT EARNINGS:				
GENERAL TRIPS	49,244	54,160	42,875	45,730
PARK RENTAL	44,629	40,000	42,185	40,000
DONATIONS	38,098	32,120	51,027	33,220
SUMMER PROGRAMS	226,031	212,084	273,007	230,217
OTHER PROGRAMS	80,554	71,338	70,229	66,775
SPECIAL EVENTS	7,596	13,950	11,810	10,840
POOL RENTAL	32,854	26,400	28,847	28,650
TOTAL	1,860,821	1,905,884	1,982,593	1,908,113

PARKS AND RECREATION FUND

EXPENDITURE SUMMARY

The Parks and Recreation Fund budget for 2012 totals **\$1,959,977**, an increase of \$57,084 (3.0%) above the 2011 budget. Details on the proposed expenditures for each of the cost centers are provided in the following section.

EXPENDITURE CATEGORY	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	948,111	994,254	961,700	1,016,174
FRINGE BENEFITS	301,121	321,288	316,382	337,983
MATERIALS/SUPPLIES	243,261	247,370	264,641	264,502
CONTRACTED SERVICES	199,905	194,906	186,233	193,243
EQUIPMENT PURCHASES	5,379	7,575	6,100	5,375
VEHICLE O&M FEES	136,709	137,500	142,500	142,700
TOTAL	1,834,485	1,902,893	1,877,556	1,959,977

PARKS AND RECREATION FUND

COST CENTER SUMMARY

COST CENTER	2010 ACTUAL TOTALS	2011 ADOPTED BUDGET	2011 PROJECTED TOTALS	2012 ADOPTED BUDGET
ADMINISTRATION	468,805	491,597	501,057	517,258
RECREATION PROGRAMS	360,569	342,078	363,739	352,048
POOL	79,604	76,843	68,371	71,323
PARK MAINTENANCE	842,655	903,870	861,079	928,040
ROBBINS PARK	41,410	47,052	42,476	48,465
SITWATCH	41,442	41,453	40,834	42,843
TOTAL	1,834,485	1,902,893	1,877,556	1,959,977

PARKS AND RECREATION FUND

ADMINISTRATION

Recommended funding for the Administration cost center totals **\$517,258** in 2012.

EXPENDITURE CATEGORY	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	324,292	336,758	343,250	349,600
FRINGE BENEFITS	111,884	119,358	121,324	128,748
MATERIALS/SUPPLIES	1,309	2,000	1,800	1,800
CONTRACTED SERVICES	31,319	33,481	34,683	37,110
TOTAL	468,805	491,597	501,057	517,258

Salaries/Wages: The budget request provides \$349,600 for:

- Six full time positions of Parks and Recreation Director, Parks Superintendent, Recreation Superintendent, Evening/Weekend Coordinator, Recreation Specialist and Administrative Assistant. Amount includes employer contribution to deferred compensation plan for department head – **\$315,375**
- Part time customer service representatives - **\$32,225**
- Stipend for a college intern to work approximately 400 hours. - **\$2,000**

Fringe Benefits: The budget of **\$128,748** provides employee benefits and employer paid taxes at the proposed staffing level.

Materials/Supplies: An allocation of **\$1,800** is provided for general office and computer supplies.

Contractual Services: The \$37,110 is requested for:

- Liability and Property Insurance premium for Parks and Recreation - **\$10,000**
- Mileage reimbursement for use of personal vehicles - **\$6,450**
- Credit card processing fees - **\$12,000**
- Lease and maintenance for copier to support P&R function - **\$5,130**
- Typewriter and Safari software maintenance fees - **\$3,000**
- Dues and membership fees - **\$530**

PARKS AND RECREATION FUND

RECREATION PROGRAMS

The Recreation Program budget funds the operation of programs, trips, camps and special events offered on a year round basis. Recommended funding for 2012 totals **\$352,048**. Direct costs to provide most programs, trips and events are covered by user fees that are budgeted to generate **\$393,562** in 2012. User fees do not cover the cost to fund North Hills recreation programs budgeted at \$20,000.

EXPENDITURE CATEGORY	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	104,598	113,965	110,000	107,811
FRINGE BENEFITS	11,664	12,318	12,414	12,448
MATERIALS/SUPPLIES	163,353	140,949	171,342	162,300
CONTRACTED SERVICES	80,954	74,846	69,983	69,489
TOTAL	360,569	342,078	363,739	352,048

Salaries/Wages: The \$107,811 budget in this cost center is for:

- KidZone, Small Folks, Camp BIG and X-Zone camp supervisors and staffs – **\$60,480**
- Salaries for summer theatre programs and other summer programs - **\$21,205**
- Salaries for winter, spring and fall programs - **\$16,338**
- Salaries for Mondauk Common staff attendants - **\$9,788**

Fringe Benefits: The cost of employer paid taxes for the part-time staff is **\$12,448**.

Materials/Supplies: The budget of \$162,300 for recreation supplies is allocated for:

- Summer program supplies - **\$79,631**
- Summer concerts - **\$7,250**
- General recreational supplies - **\$2,000**
- Fall/winter/spring program supplies - **\$51,907**
- Uniforms and identification for park attendants, playground staff and trip staff - **\$1,512**
- Contribution towards summer camp at North Hills Community Center - **\$20,000**

Contractual Services: The budget for contractual services totals \$69,489 for:

- Cost for buses, tickets, admissions, tolls, parking and ticket only services - **\$41,398**
- Costs associated with seasonal special presentations and one time programs - **\$7,820**
- Printing and postage for leisure guides, permits, work requests and receipts - **\$20,271**

PARKS AND RECREATION FUND

POOL

This cost center reflects activity related to the Upper Dublin Community Pool. The Upper Dublin Community pool is scheduled to be open daily from June 16th through mid August and on weekends through the end of August. The recommended allocation to fund the pool is **\$71,323**. A revenue amount of **\$28,650** is budgeted for pool admission fees to offset the cost of operating the pool.

EXPENDITURE CATEGORY	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	37,086	37,846	31,100	34,655
FRINGE BENEFITS	5,263	5,320	5,214	5,551
MATERIALS/SUPPLIES	7,039	14,367	13,740	11,667
CONTRACTED SERVICES	30,217	19,310	18,317	19,450
TOTAL	79,604	76,843	68,371	71,323

Salaries/Wages: Wages are budgeted at **\$34,655** and assume that the pool will be staffed from 12:30 PM to 8:00 PM daily. The budget provides funds for a pool manager, assistant manager, head lifeguards and lifeguards.

Fringe Benefits: The cost of employer paid taxes is **\$5,551**.

Materials/Supplies: The \$11,667 is allocated for:

- Chlorine, muriatic acid and testing chemicals in the standard quantities based on pool water volume and season length - **\$6,017**
- Office supplies for identification bands, staff uniforms and first aid supplies - **\$2,250**
- The purchase of replacement equipment necessary for safe and proper pool operation including replacement umbrellas, hose/reel holder, ORP and pH probes, chemical feed pump, footboard and tool box. - **\$3,400**

Contractual Services: The budget of \$19,450 includes:

- Pool electricity - **\$3,700**
- Pool water - **\$3,410**
- Emergency plumbing and building repairs - **\$4,000**
- Safety gloves, bee spray, rain gear and landscape materials - **\$1,665**
- Rebuild motor for main pool - **\$3,000**
- Painting and janitorial supplies - **\$3,675**

REVENUE	2010 ACTUAL	2011 ADOPTED	2011 PROJECTED	2012 ADOPTED
POOL FEES	32,854	26,400	28,847	28,650

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 **\$928,040** in 2012.

EXPENDITURE CATEGORY	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	429,320	452,127	424,500	468,763
FRINGE BENEFITS	157,058	167,775	161,429	173,813
MATERIALS/SUPPLIES	65,812	81,349	73,000	79,920
CONTRACTED SERVICES	55,438	65,044	61,050	64,969
EQUIPMENT PURCHASES	5,379	7,575	6,100	5,375
VEHICLE O&M FEES	129,649	130,000	135,000	135,200
TOTAL	842,655	903,870	861,079	928,040

Salaries/Wages: The budget for salaries and wages totals \$468,763 for:

- Seven full-time staff positions including stipend to employees who have opted out of joining the Township medical plan – **\$378,000**
- Two seasonal parks maintenance employees for 39 weeks – **\$42,000**
- Four seasonal parks maintenance employees for 17 weeks - **\$37,388**
- Overtime for emergency call-ins and special events including Upper Dublin Community Day - **\$11,375**

Fringe Benefits: The cost of employee benefits and employer paid taxes for all Parks Maintenance employees - **\$173,813**

Materials/Supplies: The budget for materials and supplies is requested at \$79,920 for:

- The largest item in this category is for park buildings and grounds supplies - \$61,100.
Items included in this line item are:
 - Infield mix and turface for ball fields - **\$10,000**
 - Concrete, stone, paint and lumber for parking lots - **\$4,000**
 - Limestone screenings - **\$4,000**
 - Comfort station rentals - **\$3,600**
 - General repairs to fencing and gates - **\$2,000**
 - Athletic field lining materials - **\$5,000**
 - Janitorial supplies for all parks - **\$5,500**
 - Plant materials - **\$2,000**
 - Repairs to playground equipment - **\$4,000**
 - Repairs to Loch Alsh Reservoir - **\$1,200**
 - Playground ground cover - **\$10,000**
 - CHAC and SPARK lighting repairs - **\$2,000**
 - Rental fee for storage area - **\$7,800**

- Chemical expenses for bee spray, weed and crabgrass control - **\$7,060**
- Fertilizer and grass seed - \$6,550 for:
 - Seed needed for proper turf maintenance and reseeding - **\$3,750**
 - Fertilizer - **\$2,800**
- Uniforms and safety gear - **\$5,210**

Contractual Services: The cost for contractual services is \$64,969 for:

- Control of Canada Geese at Mondauk Common, CHAC, Pine Run Park and SPARK - **\$15,600**
- Commercial fertilization and broadleaf weed control at Mondauk Common, CHAC, SPARK and Township Building - **\$11,084**
- Electricity at all parks - **\$8,425**
- Water at all parks – **\$2,000**
- Phone service at Mondauk Common and SPARK - **\$960**
- Equipment repairs for tire replacements, steiner parts, mower repairs, tune-ups, small engine repairs and repairs to the parks equipment – **\$14,900**
- Tree maintenance for the removal of trees and stumps and pruning and trimming - **\$12,000**

Equipment Purchases: Small equipment purchases total \$5,375 for:

- Purchase of rakes, shovels, shop tools, chain saws and hand tools – **\$2,875**
- Replacement of two weed whackers - **\$600**
- Replacement of Dewalt drill and purchase of new Dewalt pack- **\$900**
- Purchase of two back pack blowers - **\$1,000**

Vehicle O&M Fees: Operating and amortization expenses for the use of vehicle equipment for park maintenance total **\$135,200**.

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 for 2012 is **\$48,465**.

EXPENDITURE CATEGORY	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	23,016	24,150	24,150	25,050
FRINGE BENEFITS	11,410	12,742	11,787	13,255
MATERIALS/SUPPLIES	5,006	7,935	4,339	7,935
CONTRACTED SERVICES	1,977	2,225	2,200	2,225
TOTAL	41,410	47,052	42,476	48,465

Salaries/Wages: Included in the \$25,050 budget is:

- 50% funding, shared equally with the Upper Dublin School District, for one full time maintenance laborer - **\$19,150**
- Summer staff including coordinator, maintenance laborers and gardener - **\$5,900**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$13,255**.

Materials/Supplies:

- Maintenance and repair for work on the grounds and various structures at the Robbins Park - **\$2,500**
- Tree maintenance and tree replacement - **\$5,000**
- Supplies for special events - **\$85**
- Small hand tools needed for park maintenance - **\$350**

Contractual Services:

- The Township is responsible for electricity expenses for the summer months only with the School District assuming responsibility for the other months - **\$675**
- Water - **\$550**
- Repair of maintenance equipment, such as the chipper/shredder, rototiller and leaf blower - **\$1,000**

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 **\$42,843**. Payments in the amount of \$27,920 from the Upper Dublin School District, youth sports organizations and other organizations using Township facilities offset a majority of these costs.

EXPENDITURE CATEGORY	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	29,799	29,408	28,700	30,295
FRINGE BENEFITS	3,842	3,775	4,214	4,168
MATERIALS/SUPPLIES	742	770	420	880
CONTRACTED SERVICES	-	-	-	-
VEHICLE O&M FEES	7,060	7,500	7,500	7,500
TOTAL	41,442	41,453	40,834	42,843

Salaries/Wages: A budget of \$30,295 is requested to fund:

- The cost of the part-time park sitewatch and SPARKwatch staff – **\$29,271**
- Part time labor to set up and maintain Township community meeting rooms - **\$1,557**

Fringe Benefits: The cost of employer paid taxes for all part-time employees totals **\$4,168**.

Materials/Supplies:

- Purchase uniforms, rain gear and badges for the park security officers - **\$530**
- Purchase of replacement car seals and batteries - **\$150**
- First aid and CPR certifications - **\$200**

Vehicle O&M Fees: Operating and amortization expenses for the use of Township vehicles for Sitewatch total **\$7,500**

OPEN SPACE FUND SUMMARY

The Open Space Fund supports parks and recreation capital projects. On the following pages are descriptions of open space projects recommended for consideration for funding in the 2012 budget. The total estimated cost for these projects is **\$44,000**.

Revenues to fund the projects are generated through an open space assessment to all new homes constructed in the Township 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 2012, revenues are expected in the amount of \$2,500, \$500 from interest income and \$2,000 from open space fees.

	2010 ACTUAL TOTALS	2011 ADOPTED BUDGET	2011 PROJECTED TOTALS	2012 ADOPTED BUDGET
OPENING FUND BALANCE	207,875	99,360	131,003	66,903
REVENUES	23,229	19,000	2,900	2,500
EXPENDITURES	100,102	66,300	67,000	44,000
FUND TRANSFERS	-	-		-
CLOSING FUND BALANCE	131,003	52,060	66,903	25,403

OPEN SPACE FUND

CAPITAL PROJECTS 2012

PURCHASE OF SMITHCO THREE WHEELER

\$17,000

An existing three-wheeler will be replaced. The current three-wheeler was purchased in 2001, with a life expectancy of 5 years, and was used through the Fall 2011 season. The primary use of the three-wheeler is for grooming softball and baseball fields. This piece of equipment will improve the ability to remove snow from sidewalks and lots on Township owned properties and to maintain narrower pathways constructed at SPARK.

CHAC TRACK PAVING

\$10,000

This project will convert the CHAC walking track from limestone screenings to a macadam surface and will connect the end of Trail 3B, Phase 3 with the test sample of macadam paved in 2010. The test sample held up well, even with the multiple 2011 flooding incidents. This proposed section of trail will also be extended in the direction of Rush Gear. Completion of the remaining conversion to macadam will be proposed for 2013.

The conversion from macadam to limestone has reduced the number of maintenance hours needed after storms and reduced the amount of limestone used. All work would be completed by the Public Works and Parks & Recreation Departments.

REPAIRS AT ROBBINS PARK

\$17,000

- Complete the repair of a failing retaining wall at the park by replacing the remaining railroad ties with concrete. - **\$12,000**
- Repair or replace existing bridges in the park and reinforce eroding stream banks. This is the second of a three year project to repair and/or replace the three bridges in the park that are failing. - **\$5,000**

TOTAL

\$44,000

LIBRARY FUND SUMMARY

Revenues for the Library Fund are generated through the real estate property tax, department earnings and intergovernmental aid. The real estate tax rate for 2012 is set at .438 mils. At this rate, the Library real estate tax is estimated to generate **\$959,351** in revenues.

State aid to the Library is projected to be **\$82,526**. Department earnings, in the form of fines, lost book charges, interest earnings employee contributions to health insurance premiums and miscellaneous items are expecting to total **\$50,600**.

An amount of **\$50,000** is budgeted as a transfer out of the Library Fund to the Capital Projects Fund to finance a Library renovations project. The project is estimated to cost \$200,000 and will be funded through the Library tax millage over a four year period. Funding and details on the project can be found in the Capital Projects Budget.

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

	2010 ACTUAL TOTALS	2011 ADOPTED BUDGET	2011 PROJECTED TOTALS	2012 ADOPTED BUDGET
OPENING FUND BALANCE	-	-	7,435	2,333
REVENUES	138,214	1,013,902	1,012,936	1,092,477
EXPENDITURES	982,779	1,012,394	1,018,038	1,025,699
FUND TRANSFERS	852,000	-	-	(50,000)
CLOSING FUND BALANCE	7,435	1,509	2,333	19,111

LIBRARY FUND

REVENUES

	2010 ACTUAL REVENUES	2011 ADOPTED REVENUES	2011 PROJECTED REVENUES	2012 ADOPTED REVENUES
REAL ESTATE TAX	-	884,766	880,000	959,351
FINES	40,049	41,000	42,000	42,000
LOST BOOK CHARGES	2,971	2,900	3,000	3,200
INTEREST INCOME	317	400	600	400
EMPLOYEE CONTRIBUTIONS	1,959	1,900	4,500	4,600
STATE GRANTS	92,541	82,536	82,536	82,526
COPY MACHINE	377	400	300	400
TOTAL REVENUE	138,214	1,013,902	1,012,936	1,092,477
FUND TRANSFERS	852,000	-	-	(50,000)
TOTAL LIBRARY FUND	990,214	1,013,902	1,012,936	1,042,477

LIBRARY FUND

EXPENDITURES

The 2012 budget request for Library expenditures totals **\$1,025,699**. This year's budget proposal is \$13,305 (1.3%) above the 2011 adopted budget.

EXPENDITURE CATEGORY	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	593,137	611,000	609,000	613,250
FRINGE BENEFITS	116,521	127,224	135,959	146,299
MATERIALS/SUPPLIES	212,850	212,000	211,500	211,300
CONTRACTED SERVICES	58,398	60,170	59,579	52,850
EQUIPMENT	1,873	2,000	2,000	2,000
TOTAL	982,779	1,012,394	1,018,038	1,025,699

Salaries/Wages: The \$613,250 budget to fund salaries is for:

- Funding for the eight 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 - **\$428,750**
- Part-time salary budget of **\$184,500**

Fringe Benefits: The budget of **\$146,299** funds the benefits and employer paid taxes for the full-time and part-time staff.

Materials/Supplies: A budget of \$211,300 is requested for:

- New non- juvenile books - **\$85,000**
- New juvenile books - **\$50,000**
- Periodicals - **\$5,800**
- AV materials – **\$31,500**
- Juvenile AV materials - **\$20,000**
- General office supplies, computer supplies and collection processing materials - **\$19,000**

Contractual Services: The contractual services budget totals \$52,850 for:

- MCLINC operating costs to cover administrative, maintenance, telecommunications, connection fees and internet access - **\$35,000**
- Technology upgrades and expenses - **\$3,000**
- Website maintenance and offsite hosting fees - **\$1,500**

- Contract maintenance, license and renewal fees - **\$1,000**
- Lease for the current copy machine - **\$2,300**
- Printing of informational pamphlets and newsletter and supplies for children's summer reading programs - **\$6,000**
- Postage - **\$300**
- Professional fees and membership dues - **\$2,450**
- Mileage reimbursement - **\$1,300**

Equipment Purchases: A budget in the amount of **\$2,000** is requested for the continued purchase of new and replacement furniture and equipment including additional CD shelving.

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 2012, user charges, which finance the operation of the Motor Pool, are expected to derive **\$1,344,852**. Amortization charges, which accumulate to finance future replacement of Township vehicles, are projected at **\$356,807**. Additional sources of revenue are the sale of surplus or used vehicles budgeted at **\$80,000** and employee contributions to health insurance premiums at **\$3,000**.

\$26,939 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 **\$20,500** 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.

	2010 ACTUAL TOTALS	2011 ADOPTED BUDGET	2011 PROJECTED TOTALS	2012 ADOPTED BUDGET
OPENING FUND BALANCE	15,072	116,618	258,595	164,105
REVENUES	1,910,509	1,738,554	1,793,068	1,805,159
EXPENDITURES	1,646,529	1,810,351	1,861,729	1,941,852
FUND TRANSFERS IN	-	-	-	-
FUND TRANSFERS OUT	(20,458)	(25,829)	(25,829)	(26,939)
CLOSING FUND BALANCE	258,595	18,992	164,105	473

INTERNAL SERVICES FUND

FLEET

The Fleet and Facilities department maintains the motor pool fleet and the 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 for 2012 is **\$1,344,852**, an increase of \$125,501 (10.3%) above the 2011 budget.

EXPENDITURE CATEGORY	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	321,258	337,000	334,200	342,350
FRINGE BENEFITS	151,377	165,977	157,549	165,985
MATERIALS/SUPPLIES	610,646	587,174	658,948	702,317
CONTRACTED SERVICES	128,641	129,200	144,032	134,200
TOTAL	1,211,922	1,219,351	1,294,729	1,344,852

Salaries/Wages: The 2012 budget recommends **\$336,350** for salaries for five full-time employees and 50% of the salary and employer contribution to deferred compensation plan of the Public Works/Fleet and Facilities Director. Overtime is budgeted at **\$6,000**.

Fringe Benefits: Expenses for benefits and employer paid taxes total **\$165,985** for the six employees in the department.

Materials/Supplies: The budget for materials and supplies totals \$702,317 for:

- Gasoline, purchased through consortium bidding, is projected at 58,686 gallons at \$3.02 per gallon - **\$177,231**
- Diesel, also purchased through consortium bidding, is projected at 81,761 gallons at \$3.00 per gallon - **\$245,283**
- Purchase of new tires and tire repairs for all vehicles - **\$64,000**
- Automotive and truck parts for the repair of vehicles in the fleet - **\$125,000**
- Snow equipment parts - **\$30,000**
- Leaf machine parts - **\$9,837**
- Yard waste equipment parts - **\$7,500**
- Chemicals such as anti-freeze, car soap, parts cleaner solvent, service chemicals, fire extinguisher supplies and rust preventative - **\$4,640**.

- Shop supplies for welding supplies, nuts and bolts, shop towels, oil dry, general hardware and general shop supplies - **\$5,000**
- Lubricants for motor oil, transmission fluid, hydraulic oil, gear oil, grease and universal tractor fluid - **\$16,646**
- Minor shop equipment for hand tools, electronic equipment, air tools, drills and lathe tools. - **\$7,830**
- Computer equipment for truck analysis - **\$3,500**
- Uniforms, including rain gear, boots, gloves and safety equipment - **\$4,000**
- Office and computer supplies - **\$1,850**

Contractual Services: The \$134,200 in this category is requested for:

- Insurance coverage for Township vehicles - \$40,000
 - General and auto liability coverage is budgeted at **\$19,000.**
 - Auto physical damage is budgeted at **\$21,000.**
- Outside body repairs - \$7,500
 - Body, paint work and sandblasting on trucks and snow equipment- **\$5,500**
 - Insurance deductible costs - **\$2,000**
- Outside mechanical repairs - \$75,000
 - Trash packer repairs - **\$21,000**
 - Auto and truck repairs - **\$19,000**
 - Transmission repairs - **\$14,000**
 - Radiator repairs - **\$2,000**
 - Front end alignments - **\$1,000**
 - Recycle equipment repairs - **\$8,000**
 - Emissions testing - **\$2,000**
 - Dealer repairs - **\$5,000**
 - Computer diagnostics – **\$1,000**
 - Spring repairs - **\$2,000**
- Repairs caused by minor accidents non-reported to insurance company - **\$6,500**
- Service and repairs to mobile radios - **\$3,700**
- Dues and annual support and updates for fleet software program - **\$1,500**

INTERNAL SERVICE FUND

2012 VEHICLE REPLACEMENT PURCHASES

<u>ITEM</u>	<u>DESCRIPTION</u>	<u>COST</u>
1. Two Police Vehicles	The #10 and #12 patrol vehicles, both of which will have in excess of 110,000 miles, will be replaced. The patrol units will be police package Tahoe type vehicles identical to the current police patrol vehicles. The vehicles will be purchased through the State COSTARS contract or the Westmoreland COG whichever price is lowest. The existing cars will be sent to the consortium auction. The change to the Tahoe type vehicles has increased the usable lifespan for patrol use which results in a lower amortization cost per vehicle. A four-year lifespan is anticipated for the #10 vehicle and a six-year lifespan is expected for patrol vehicles #12.	56,000
2. One Police Detective Vehicle	The existing #4 Police staff car, which is used by the Juvenile Officer on a daily basis and by the detectives as needed, will be replaced. The current vehicle is ten years old and will be sent to auction.	24,000
3. One Automated Trash Truck	This unit will replace the existing #4 automated truck which is a 2003 model year. Trash trucks see some of the most severe service encountered in the fleet operation and the current unit has begun to show its age with ever increasing downtime. These trucks are also a critical part of the township's snow fighting force. They are heavily used to keep state and main township roads clear. The current truck will be replaced with a similar automated truck that will be purchased through the PA COSTARS contract.	265,000
4. One Hook Lift Truck	This unit will be replacing the existing #19 hook lift truck, which will be 10 years old and is primarily used by the Highway, Sanitation and Parks Departments. It is used by the Parks Department as a semi-automated trash truck for trash collection in the parks. It is used by the Highway Department for moving large bulky items such as storm inlets and pipe. It is used by the Sanitation Department as a back-up trash truck and for bulk pick-up with the stake body. It is also a critical part of the snow and ice control program and covers a specific route. The old unit will be replaced with a similar unit which will interface with all existing bodies. It will be purchased off the PA COSTARS contract.	122,000
5. Turf Mower	This unit will replace the #49 turf mower which is used by the Parks Department on a daily basis to mow sports fields and maintain park areas. The existing mower unit will be ten years old and it has been suffering from an increasing amount of maintenance issues.	75,000

6.	Leaf Collector	The new unit will be a 30 cubic yard machine and will replace the current #73 2002 machine which has a 25 cubic yard capacity. These machines are subject 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 requires increased overtime costs. The existing unit will be sold at auction.	32,000
7.	Replacement Snow and Ice Removal Equipment	Funds are budgeted for the replacement of a reversible plow, a replacement salt spreader and a new plow hitch and hydraulic assembly for the new trash truck. All equipment will be purchased through the PA COSTARS contract.	23,000
TOTAL			\$597,000

FIRE PROTECTION FUND SUMMARY

The Fire Protection Fund finances services provided by the Fort Washington Volunteer Fire Company and the Township employed Director of Fire Services. Revenues, generated through the real estate property tax, are used to fund the annual operating expenditures for the Fire Company and the Director of Fire Services. 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 2012 is **.571 mills**, an increase of .063 mills over the 2011 rate. At this rate, the Fire Protection Real Estate tax is estimated to generate **\$1,250,661** in revenues. Interest earnings for the fund are estimated at **\$1,000** bringing the total available revenue to **\$1,251,661**.

The proposed 2012 budget for the Fire Protection Fund totals **\$429,679**. Of that amount, \$318,803 is budgeted to fund the Fort Washington Fire Company and \$110,876 is budgeted to fund the Township position of Director of Fire Services.

Of the total excess revenues over expenditures, an amount of **\$550,000** will be transferred to the Debt Service Reserve Fund, earmarked for debt service payments on bond proceeds issued to fund construction of a new fire station. The balance of the excess revenues over expenditures, **\$271,982**, will be transferred to the Fire Capital Fund for current and future capital expenditures and vehicle purchases.

	2010 ACTUAL TOTALS	2011 ADOPTED BUDGET	2011 PROJECTED TOTALS	2012 ADOPTED BUDGET
OPENING FUND BALANCE	-	-	-	-
REVENUES	945,371	1,122,351	1,110,811	1,251,661
EXPENDITURES	408,304	385,641	386,109	429,679
FUND TRANSFERS	(537,067)	(736,710)	(724,702)	(821,982)
CLOSING FUND BALANCE	-	-	-	-

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

FIRE PROTECTION FUND

DIRECTOR OF FIRE SERVICES

The Director of Fire Services acts as a liaison between the Township, Fort Washington Fire Company, Civic Groups and Local, State and Federal agencies. The position provides supervision of the Fire Marshal, performs fire protection and public safety planning and is involved with Township wide fire protection issues. Recommended funding is **\$110,876**.

EXPENDITURE CATEGORY	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	67,792	68,875	69,000	71,000
FRINGE BENEFITS	25,373	26,831	26,568	28,021
MATERIALS/SUPPLIES	8,541	5,000	4,000	5,000
CONTRACTED SERVICES	984	1,600	1,600	1,500
VEHICLE O&M FEES	10,792	10,500	10,710	5,355
TOTAL	113,481	112,806	111,878	110,876

Salaries/Wages: Funds are provided to cover the Director of Fire Services salary and employer contribution to deferred compensation plan.

Fringe Benefits: The cost of benefits and employer paid taxes is **\$28,021**.

Materials/Supplies: The \$5,000 budget is for:

- General office and computer supplies for the Fire Services Administrator and Fire Marshal - **\$2,000**
- Uniforms and fire fighting equipment - **\$1,000**
- Purchase of minor equipment such as radio charger, fire extinguisher brackets and hand tools - **\$2,000**

Contractual Services: The **\$1,500** budget is for subscriptions and dues for the Fire Services Administrator and Fire Marshal

Vehicle O&M Fees: Charges for the operation and amortization of the Township vehicle operated by the Fire Services Administrator total **\$5,355**.

FIRE PROTECTION FUND

FORT WASHINGTON FIRE COMPANY

The Fort Washington Volunteer Fire Company provides fire protection services for Upper Dublin Township. Recommended Township funding to support the operations of the Fort Washington Fire Company is **\$318,803**, a 16.8% increase above the 2011 funding.

EXPENDITURE CATEGORY	2010 ACTUAL EXPENSES	2011 ADOPTED BUDGET	2011 PROJECTED EXPENSES	2012 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
FRINGE BENEFITS	17,813	18,500	16,951	27,048
MATERIALS/SUPPLIES	8,312		8,000	
CONTRACTED SERVICES	268,697	254,335	249,280	291,755
TOTAL	294,822	272,835	274,231	318,803

Fringe Benefits: The cost of providing workers compensation insurance to the volunteer fire company is **\$27,048**.

Contractual Services: The \$291,755 budget is for:

- Township operating contribution to Fort Washington Fire Company - **\$275,755**
- Fire Company portion of liability and property insurance - **\$16,000**

The Fort Washington Fire Company's operating budget totals \$339,728 in 2012, 15.4% above the 2011 budget, and is funded as follows:

FORT WASHINGTON FIRE COMPANY FUNDING

REVENUE CATEGORY	2010 ACTUAL REVENUE	2011 ADOPTED REVENUE	2011 PROJECTED REVENUE	2012 ADOPTED REVENUE
TOWNSHIP ALLOCATION	253,000	238,335	233,000	275,755
TOWNSHIP PAID INSURANCE PREMIUMS	33,510	34,500	33,231	43,048
PA TURNPIKE FEES	20,925	21,500	20,925	20,925
TOTAL	307,435	294,335	287,731	339,728

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, interest earnings on fund reserves and sales of used vehicles. In 2012, **\$271,982** is budgeted as a transfer from the Fire Protection Fund. Interest earnings are budgeted at **\$3,000**.

Details on the proposed **\$100,500** in expenditure items are provided on the following page.

	2010 ACTUAL TOTALS	2011 ADOPTED BUDGET	2011 PROJECTED TOTALS	2012 ADOPTED BUDGET
OPENING FUND BALANCE	1,068,116	7,610,725	8,185,772	264,618
REVENUES	7,544,164	9,000	99,750	3,000
EXPENDITURES	963,575	8,123,698	8,745,606	100,500
FUND TRANSFERS	537,067	736,710	724,702	271,982
CLOSING FUND BALANCE	8,185,772	363,240	264,618	439,100

FIRE CAPITAL FUND EXPENDITURES

2012

CAPITAL EQUIPMENT EXPENDITURES

1.	Purchase of support vehicle for use by the Director of Fire Services	\$42,000
2.	Purchase of mobile data terminal for Rescue 88	6,000
3.	Purchase of computer hardware	5,000
	Total Capital Equipment	\$53,000

BUILDING IMPROVEMENTS

1.	Continued development of Pre-Incident Plan Surveys. This is the third of a three year plan to complete the Pre-Planning program	15,000
2.	Funding for the preparation of a Strategic Plan	25,000
3.	Fencing repair and replacement at Fire Training Center	5,000
4.	One year extension costs for accreditation	2,500
	Total Building Improvements	\$47,500

TOTAL CAPITAL EXPENDITURES

\$100,500

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 **1.025 mils** for 2012 and consists of two separate rates: .929 mils for general debt and .096 mils to fund voter approved electoral debt payments. At these rates, the real estate tax will generate **\$2,245,058** in revenue. An additional **\$5,000** is budgeted as interest income for total revenues of **\$2,250,058**.

A transfer in the amount of **\$550,000** is budgeted from the Fire Protection Fund to finance the debt service on the newly constructed firehouse. In 2011, a refinancing of existing debt generated a savings of approximately \$300,000. **\$200,000** of that savings is budgeted as a transfer to the General Fund. The balance is being held in the Debt Service Reserve to fund future debt service.

The 2012 budgeted debt service expenditures total **\$2,319,411**. Of that amount, **\$2,169,411** is budgeted for debt service on the four outstanding General Obligation Bond issues, **\$140,000** is budgeted to fund the first year interest payment on a proposed 2012 \$3 million issue and **\$10,000** is budgeted for paying agent fees on the outstanding bonds. Details on the 2012 debt service payments are set forth on the following page.

	2010 ACTUAL TOTALS	2011 ADOPTED BUDGET	2011 PROJECTED TOTALS	2012 ADOPTED BUDGET
OPENING FUND BALANCE	52,741	166,657	177,528	107,668
REVENUES	1,798,211	1,845,982	1,828,000	2,250,058
EXPENDITURES	1,673,424	1,900,360	1,897,860	2,319,411
FUND TRANSFERS	-	-	-	350,000
CLOSING FUND BALANCE	177,528	112,279	107,668	388,315

The closing fund balance is held in reserve for future scheduled debt service payments.

DEBT SERVICE EXPENDITURES

2012

ISSUE	BALANCE OF PRINCIPAL AT 12/31/11	PRINCIPAL PAYMENTS	INTEREST PAYMENTS	TOTAL PAYMENTS
1998 - \$5,500,000 20 Years	2,516,000	312,000	115,635	427,635
Use of funds: Construction of Township Building				
2008 - \$9,000,000 20 Years				
Use of funds: Purchase of open space and storm water management projects	8,339,000	350,000	333,744	683,744
2010 - \$11,855,000 25 Years				
Use of funds: Purchase of open space, storm water management projects and construction of firehouse	11,550,000	320,000	436,890	756,890
2011 - \$5,860,000 10 Years				
Use of funds: Refinance older debt, purchase of open space	5,860,000	210,000	91,142	301,142
Estimated cost for 2012 Issues			140,000	
PAYING AGENT FEES				10,000
TOTAL EXPENDITURES		1,192,000	1,117,411	2,319,411

NOTE: The total outstanding General Obligation Debt for the Township as of December 31, 2011 is \$39,573,641: \$28,265,000 in principal and \$11,308,641 in interest payments.

NON-EXPENDABLE TRUST FUND SUMMARY

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

Interest generated from the investment of the trust balances is estimated to total **\$2,000** in 2012.

	2010 ACTUAL TOTALS	2011 ADOPTED BUDGET	2011 PROJECTED TOTALS	2012 ADOPTED BUDGET
OPENING FUND BALANCE				
PRINCIPAL	194,821	194,602	194,602	194,274
INTEREST	45,583	48,752	48,752	48,930
REVENUES	4,850	4,000	2,000	2,000
EXPENDITURES	1,900	1,900	2,150	1,900
FUND TRANSFERS	-	-	-	-
CLOSING FUND BALANCE				
PRINCIPAL	194,602	194,602	194,274	194,274
INTEREST	48,752	50,852	48,930	49,030

Trust Principal Amounts

- Dannenberg Trust - **\$100,000**
- Cheston Trust - **51,055**
- Bauman Trust - **20,000**
- North Hills Trust - **16,500**
- Kayser Trust - **6,719**
- \$194,274**

NON-EXPENDABLE TRUST FUND

2012 EXPENDITURES

1.	Bauman Trust – Install plantings at Township owned properties	750
2.	Kayser Trust – Annual scholarship to an Upper Dublin High School senior.	400
3.	North Hills Trust – Annual scholarship to a High School senior resident from the North Hills community.	750
	TOTAL	\$1,900

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 2012 allocation is **\$577,628**. Anticipated interest earnings of **\$1,500** bring the total available revenue from Liquid Fuels to **\$579,128**. This revenue will be transferred to the Capital Projects Fund for use on road, bridge and storm sewer projects.

	2010 ACTUAL TOTALS	2011 ADOPTED BUDGET	2011 PROJECTED TOTALS	2012 ADOPTED BUDGET
OPENING FUND BALANCE	-	-	-	-
REVENUES	542,376	542,951	556,700	579,128
EXPENDITURES	-	-	-	-
FUND TRANSFERS	(542,376)	(542,951)	(556,700)	(579,128)
CLOSING FUND BALANCE	-	-	-	-

COMMUNITY REINVESTMENT FUND SUMMARY

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

In 2012, \$150,000 is budgeted as expected interest earnings from the fund reserves.

Funds are budgeted to be transferred out of the fund as follows:

- \$140,000 of income to the Capital Projects Fund to fund general capital projects.
- \$50,000 of income to the Capital Projects Fund to fund the Library renovations project.

	2010 ACTUAL TOTALS	2011 ADOPTED BUDGET	2011 PROJECTED TOTALS	2012 ADOPTED BUDGET
OPENING FUND BALANCE				
PRINCIPAL	11,200,000	12,300,000	12,300,000	12,000,000
INCOME	100,014	154,014	201,900	76,900
REAL ESTATE TAX REVENUE	5,360	-	2,000	-
INTEREST INCOME	307,526	250,000	175,000	150,000
EXPENDITURES	-	-	-	-
FUND TRANSFERS IN	2,800,000	-	-	-
FUND TRANSFERS OUT	(1,911,000)	(355,964)	(600,000)	(190,000)
CLOSING FUND BALANCE				
PRINCIPAL	12,300,000	12,300,000	12,000,000	12,000,000
INCOME	201,900	48,050	78,900	38,900

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 **\$888,000**.

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. 2012 funding sources for recommendation are:

- Annual liquid fuels grant - **\$579,128**
- Interest income - **\$500**
- Curb and sidewalk concrete assessments - **\$60,000**
- Transfer from the Community Reinvestment Fund – **\$190,000**
- Transfer from the Library Fund - **\$50,000**

	2010 ACTUAL TOTALS	2011 ADOPTED BUDGET	2011 PROJECTED TOTALS	2012 ADOPTED BUDGET
OPENING FUND BALANCE	129,226	10,777	157,488	12,293
REVENUES	291,051	51,000	637,250	60,500
BOND PROCEEDS	1,065,000		260,000	
EXPENDITURES				
GENERAL CAPITAL	1,398,005	906,501	1,248,548	888,000
LAND ACQUISITIONS/TRAILS	422,084		250,000	
GRANT FUNDED PROJECTS	261,076		350,000	
FUND TRANSFERS	753,376	844,724	806,103	819,128
CLOSING FUND BALANCE	157,488	-	12,293	3,921

CAPITAL PROJECTS FUND

2012 EXPENDITURES

ROAD MILLING AND OVERLAY

\$479,716

Road milling and overlay of 3.38 miles of road.

<u>Street</u>	<u>From</u>	<u>To</u>	<u>Price</u>	
Avenue J	Quarry Avenue	Spear Avenue	-	Funded in Ardsley Project
Chaucer Drive	Thornbury Drive	Norristown Road	32,515	
Duncan Drive	Alpin Drive	Burn Brae Drive	35,072	
East Bruce Drive	Ayr Lane	Dundee Drive	29,758	
Garden Road	Park Place	Twining Road	56,583	
Glenn Drive	Dublin Road	Pembrook Road	32,284	
Ironwood Way	Westwind Way	Westwind Way	25,428	
Jarrettown Road	Limekiln Pike	Dublin Road	84,503	
North Hills Avenue	Fitzwatertown Road	Quarry Avenue	-	Funded in Ardsley Project
Quarry Avenue	North Hills Avenue	Avenue G	11,490	50% Funded in Ardsley Proj
Thornbury Drive	Limekiln Pike	Cul-de-sac	57,184	
Twining Road	Limekiln Pike	Valley Road	63,441	
Twining Road	Tennis Courts	Cemetery	51,458	

BASE REPAIR OF ROADS TO BE MILLED/OVERLAYED

\$24,000

ROAD SEAL COAT

\$76,284

Application of the Ralumac microsurfacing process and crack sealing on 2.05 miles of road to extend life of structurally sound street.

<u>Street</u>	<u>From</u>	<u>To</u>	<u>Price</u>
Joel Drive	Susquehanna Road	Tannerie Run Road	6,602
Temple Drive	Meetinghouse Road	Bell Lane	21,192
Friends Lane	Meetinghouse Road	cul-de-sac	7,178
Meadowbrook	Butler Pike	Douglass Street	6,589
Green Valley Circle	Entire roadway		8,210
Fort Washington Avenue	Limekiln Pike	Edison Drive	13,554
Bell Lane	Terrace Drive	Limekiln Pike	6,825
Kenmare Drive	Jarrettown Road	Tralea Drive	6,134

CURB AND SIDEWALK REPLACEMENT

\$100,000

- Areas associated with Township improvement projects require concrete curb and sidewalk replacement. All work will be assessed to property owners. - \$60,000
- Non assessable work including ADA requirements designating handicap access ramps at intersections on all curbed streets. - \$40,000

REPLACEMENT OF TOWNSHIP BUILDING HVAC SYSTEM

\$19,000

Funds are requested for the second year of a phased project to replace the Township building HVAC system. In the first year, two of eighteen control units were replaced. Funds are requested for the replacement of two more control units.

UNINTERRUPTIBLE POWER SOURCE FOR TRAFFIC SIGNAL **\$9,000**

Funds are requested to purchase two uninterruptible power source units and batteries in an existing pad mounted signal controller cabinet at Norristown Road/Limekiln Pike and Norristown Road/Butler Pike signals. The units will provide backup power during outages and serve as filters to smooth out electrical service before reaching the critical controller components. LEDs will also be purchased to complete installation at the signal.

TWINING VALLEY GOLF CLUB IMPROVEMENTS **\$65,000**

Funds are requested to replace the roof at the Twining Valley Golf Clubhouse. The requested amount includes funds for the preparation of specs to bid the project.

RENOVATIONS TO TOWNSHIP LIBRARY **\$100,000**

Funds are requested for renovations to and a reconfiguration of the Township Library to be financed over a two year period. Enhancements that the project will achieve include expanded teen space, a dedicated quiet reading lounge, a more modern single service desk, improve staff workspace and increase the number of computer workstations. Total cost of the project is estimated at \$200,000 to be funded over a two year period through the dedicated Library tax millage.

COMPUTERS AND TECHNOLOGY **\$15,000**

- Purchase of replacement computers, printers and other hardware on the Township network. - **\$10,000**
- Purchase of replacement building security equipment - **\$5,000**

GRAND TOTAL **\$888,000**

STORM WATER MANAGEMENT RESERVE FUND SUMMARY

The Storm Water Management Fund was created to fund storm water management projects throughout the Township.

The storm water management projects are primarily funded through debt financing. The Township issued general obligation debt in the amount of \$1.5 million in 2008 and \$300,000 in 2010 to fund storm water projects. Approximately, \$1 million remains from the proceeds of the prior two bond issues. Those funds are held in reserve to fund the balance of the Ardsley Drainage project which should be completed in 2012.

General obligation debt in the amount of **\$3 million** is proposed for 2012 to fund a variety of storm water projects throughout the Township over a two to three year period.

In addition, **\$7,500** is budgeted as expected interest earnings from the balance of the bond issue proceeds.

The following page provides a description of projects scheduled for 2012.

	2010 ACTUAL TOTALS	2011 ADOPTED BUDGET	2011 PROJECTED TOTALS	2012 ADOPTED BUDGET
OPENING FUND BALANCE	1,462,351	1,074,351	1,114,558	1,030,558
REVENUES	301,965	2,000	1,000	3,007,500
EXPENDITURES	649,758	527,125	85,000	4,000,000
FUND TRANSFERS	-	-	-	-
CLOSING FUND BALANCE	1,114,558	549,226	1,030,558	38,058

The balance at the end of 2012 is held in reserve to fund additional storm water projects in future years.

STORM WATER MANAGEMENT RESERVE FUND

2012 EXPENDITURES

ARDSLEY DRAINAGE

\$1,000,000

Funds are budgeted to cover the cost of the Township's local share for this Pennsylvania Department of Environmental Protection Ardsley drainage flood control project. Project is expected to be completed in 2012. To date, the Township has spent approximately \$360,000 on this project.

STORM WATER MANAGEMENT PROJECTS

\$3,000,000

Bond issue proceeds are proposed to fund projects that will begin to alleviate the many flooding issues that have been identified throughout the Township. Although details on specific projects have not yet been designed, some of the areas in the Township that need to be addressed include Willow Manor, Rose Valley, Wentz Pond, Dillon Road, Dresherbrooke, Loch Alsh Avenue and the Fort Washington Office Park. The purchase of additional flood gates is also proposed.

As an efficient and least cost approach to managing the various projects, included in this request is a part time in-house project engineer to design, budget, bid and oversee the projects.

Township staff will receive initial approval from the Board of Commissioners prior to commencing with any single project that will exceed \$10,000.

TOTAL STORM WATER MANAGEMENT PROJECTS

\$4,000,000

ECONOMIC DEVELOPMENT FUND SUMMARY

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

Initial funding was generated through a transfer from a reserved fund balance in the Township's General Fund. Subsequent funding sources will include grant funding, debt financing and transfers from the Community Reinvestment Fund.

Funds are budgeted in 2012 in the amount of \$222,813 to complete the design for the potential construction of two flood retarding structures on the Pine Run Creek and Rapp Run Creek.

	2010 ACTUAL TOTALS	2011 ADOPTED BUDGET	2011 PROJECTED TOTALS	2012 ADOPTED BUDGET
OPENING FUND BALANCE	(221,191)	30,809	49,736	222,813
REVENUES	32,282	-	43,077	-
EXPENDITURES	1,461,355	85,000	220,000	222,813
FUND TRANSFERS	1,700,000	54,191	350,000	-
CLOSING FUND BALANCE	49,736	-	222,813	-

FUND TRANSFERS

		2011 PROJECTED	2012 PROPOSED
GENERAL FUND	From Debt Service Fund		200,000
	To Pension Funds	(832,719)	(763,157)
LIBRARY FUND	To Capital Projects Fund		(50,000)
PARKS & REC FUND	To Pension Fund	(59,567)	(62,857)
FIRE PROTECTION FUND	To Fire Capital Fund	(724,702)	(271,982)
	To Debt Service Fund		(550,000)
FIRE CAPITAL FUND	From Fire Prot Fund	724,702	271,982
INTERNAL SERVICES FUND	To Pension Fund	(25,529)	(26,939)
CAPITAL PROJECTS FUND	From Liquid Fuels Fund	566,700	579,128
	From CRF	250,000	190,000
	From Library Fund		50,000
COMMUNITY REINV. FUND	To Capital Projects Fund	(250,000)	(190,000)
	To Economic Dev Fund	(350,000)	-
LIQUID FUELS FUND	To Capital Projects Fund	(566,700)	(579,128)
DEBT SERVICE FUND	From Fire Prot Fund		550,000
	To General Fund		(200,000)
ECONOMIC DEVELOPMENT FUND	From CRF	350,000	-
PENSION FUND	From General Fund	832,719	763,157
	From P & R Fund	59,567	62,857
	From Int Services Fund	25,529	26,939

**Staffing Level
Full-Time Positions
2012**

	ADMINI- STRATION	FINANCE	CODE ENFORCE- MENT	LIBRARY	FIRE SERVICES	ENGIN- EERING	HIGH- WAY	SANITA- TION	FLEET & FACILITY	P&R	POLICE	TOTAL
TOWNSHIP MANAGER	1											1
CHIEF											2	2
DEPARTMENT DIRECTOR		1	1	1	1	0.5			0.5	1		6
COORDINATOR/ADMINISTRATOR	1	1	1			1				3		7
ADMINISTRATIVE ASS'T/SECRETARY	1	1	1			1				1	1	6
FIRE MARSHAL					1							1
INSPECTOR			2			1						3
DRAFTSMAN						1						1
BOOKKEEPER		3										3
PROFESSIONAL LIBRARIAN				5								5
STAFF LIBRARIAN				2								2
SERGEANT											6	6
CORPORAL											6	6
DETECTIVE											4	4
JUVENILE OFFICER											1	1
PATROL OFFICER											21	21
DISPATCHER/RECORDS CLERK											5	5
SUPERINTENDENT							1	1		1		3
ASSISTANT SUPERINTENDENT							1	1				2
FOREMAN							2		1	1		4
GROUP LEADER							1	1		1		3
EQUIPMENT OPERATOR							10	10		2		22
MAINTENANCE LABORER								3		3		6
MECHANIC									4			4
CARETAKER *										1		1
TOTAL	3	6	5	8	2	4.5	15	16	5.5	14	46	125
* Shared position with UDSD												
Shaded cells reflect new positions in 2012 budget												