

TOWNSHIP OF UPPER DUBLIN
MONTGOMERY COUNTY, PENNSYLVANIA
2015 BUDGET

BOARD OF COMMISSIONERS

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TOWNSHIP MANAGER

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ASSISTANT TOWNSHIP MANAGER

JONATHAN K. BLEEMER

**UPPER DUBLIN TOWNSHIP
2015 BUDGET
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**ALL FUNDS REVENUE SUMMARY
2015**

	GENERAL FUND	PARKS & REC	OPEN SPACE	LIBRARY	INTERNAL SERVICES	DEBT SERVICE	FIRE PROT	FIRE CAPITAL	CAPITAL PROJECTS	STORM WATER MGT	ECONOMIC DEV	COMM REINV	LIQUID FUELS	NON-EXPEN TRUSTS	TOTAL
REVENUE CATEGORY															
REAL ESTATE TAXES	5,551,221	1,564,854		1,055,726		2,234,876	1,258,495				121,221				11,786,393
LOCAL ENABLING TAXES	8,825,000														8,825,000
LICENSES AND PERMITS	1,166,500														1,166,500
FINES AND FORFEITS	83,500														83,500
INTEREST AND RENT	195,250	1,000	500	500		2,500	750	1,000	500	2,500		150,000	1,000	1,300	356,800
GRANTS AND GIFTS	919,772	55,834		82,526	23,934								635,093		1,717,159
DEPARTMENT EARNINGS	371,500	469,996	30,000	40,950	2,310,230										3,222,676
ASSESSMENTS									50,000						50,000
MISCELLANEOUS	64,000	7,750		6,750	5,250										83,750
REVENUE TOTAL	17,176,743	2,099,434	30,500	1,186,452	2,339,414	2,237,376	1,259,245	1,000	50,500	2,500	121,221	150,000	636,093	1,300	27,291,778
LESS: VEHICLE RENTAL ADJUSTMENT															(1,864,975)
INTERFUND TRANSFERS	(829,073)	(108,853)		(50,000)	(46,651)	162,000	(758,616)	216,616	726,093			(40,000)	(636,093)		(1,364,577)
NET REVENUES	16,347,670	1,990,581	30,500	1,136,452	2,292,763	2,399,376	500,629	217,616	776,593	2,500	121,221	110,000	-	1,300	24,062,226

ALL FUNDS EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 ADOPTED BUDGET
SALARIES/WAGES	10,098,483	10,741,740	10,685,440	10,894,171
FRINGE BENEFITS	3,238,252	3,489,109	3,389,853	3,556,974
MATERIALS/SUPPLIES	1,947,319	1,911,162	2,062,657	1,963,944
CONTRACTED SERVICES	3,722,517	3,944,906	3,970,607	4,191,600
EQUIPMENT PURCHASES	71,844	63,900	58,200	78,550
CAPITAL	15,432,062	3,851,362	4,643,000	3,391,173
DEBT SERVICE	2,452,238	2,683,584	2,682,000	2,540,010
TOTAL	36,962,714	26,685,763	27,491,757	26,616,422

EXPENDITURE SUMMARY BY FUND

	2013 ACTUAL TOTALS	2014 ADOPTED BUDGET	2014 PROJECTED TOTALS	2015 ADOPTED BUDGET
GENERAL FUND	16,104,689	16,967,344	16,941,475	17,477,301
PARKS AND RECREATION FUND	2,013,674	2,038,673	2,067,604	2,097,995
LIBRARY FUND	1,042,469	1,100,215	1,102,107	1,143,426
INTERNAL SERVICES FUND	1,931,772	2,047,968	2,093,899	2,274,917
DEBT SERVICE FUND	2,452,238	2,683,584	2,682,000	2,540,010
FIRE PROTECTION FUND	462,165	490,792	452,347	500,629
NON-EXPENDABLE TRUST FUND	800	1,300	300	800
CAPITAL PROJECTS FUND	1,341,268	1,464,801	1,790,000	910,346
OPEN SPACE PROJECTS FUND	67,065	94,466	100,300	74,300
FIRE CAPITAL FUND	233,463	583,000	576,700	18,000
STORM WATER MGT FUND	1,321,606	927,900	936,000	1,339,590
ECONOMIC DEVELOPMENT FUND	11,895,118	150,695	615,000	160,837
SUBTOTAL	38,866,326	28,550,737	29,357,732	28,538,152
LESS INTERNAL CHARGES	1,903,613	1,864,975	1,865,975	1,921,730
TOTAL	36,962,714	26,685,762	27,491,757	26,616,422

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 **\$17,176,743** to fund all General Fund operating costs and proposed transfers for pension obligations. This is an increase of \$69,035 above the 2014 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 **2.696 mils** for 2015, an increase of 0.034 mils, 0.63%, over the 2014 rate. At the rate of 2.696, the real estate tax is expected to generate **\$5,911,721** in property tax revenues, 35% of all General Fund revenue. The value of one mil is estimated to remain at the 2014 level of \$2,249,000.

The EIT is projected to generate **\$7,350,000** in revenue from the 1% tax, an amount equal to 42% 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 \$1.6 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 if 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 (**\$625,000**), Local Services Tax (**\$850,000**), delinquent and interim property taxes (**\$89,500**), department earnings (**\$371,500**), licenses and permits (**\$1,166,500**), intergovernmental grants (**\$919,772**), interest earnings and rents (**\$195,250**), fines and forfeits (**\$83,500**) and other revenues (**\$64,000**).

General Fund expenditures are proposed at **\$17,477,301** with details provided on the ensuing pages. This is a **\$509,957** or **3.0%** increase above the 2014 budget. Previous years increases are shown below:

- 2008 - 0.9%
- 2009 - 2.9%
- 2010 - 1.2%
- 2011 - 4.2%
- 2012 - (-1.5%)
- 2013 - 0.2%
- 2014 - 5.2%

One budgeted transfer out of the General Fund is proposed for 2015:

- **\$1,209,073** 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 \$515,066 in 2015. The difference of \$694,007 must be derived from General Fund revenues. This year's General

Fund contribution is an increase of \$242,031 above the 2014 General Fund contribution of \$451,976.

At the proposed revenue, expenditure and transfer levels, the 2015 fiscal year will end with a \$1,089,934 fund balance, an amount equal to 5.8% of total expenditures and transfers out.

	2013 ACTUAL TOTALS	2014 ADOPTED BUDGET	2014 PROJECTED TOTALS	2015 ADOPTED BUDGET
OPENING FUND BALANCE	2,218,736	2,082,617	2,524,170	2,219,565
REVENUES	18,348,482	17,107,708	17,614,413	17,176,743
EXPENDITURES	(16,104,689)	(16,967,344)	(16,941,475)	(17,477,301)
FUND TRANSFERS IN	-	-	-	380,000
FUND TRANSFERS OUT	(1,938,359)	(970,011)	(977,542)	(1,209,073)
CLOSING FUND BALANCE	2,524,170	1,252,970	2,219,565	1,089,934

GENERAL FUND

REVENUES 2015

	2013 ACTUAL <u>REVENUES</u>	2014 ADOPTED <u>REVENUES</u>	2014 PROJECTED <u>REVENUES</u>	2015 ADOPTED <u>REVENUES</u>
<u>REAL ESTATE TAXES</u>				
Real Estate Taxes – Current	5,752,634	5,837,167	5,810,000	5,911,721
Real Estate Tax Refunds - Appeals				(450,000)
Real Estate Taxes – Delinquent	55,189	60,000	67,500	62,000
Real Estate Taxes – Interim	28,529	15,000	30,000	15,000
Real Estate Taxes - Penalties	9,102	12,000	13,000	12,500
TOTAL	5,845,454	5,924,167	5,920,500	5,551,221
<u>LOCAL ENABLING TAXES</u>				
Earned Income Tax	7,245,879	6,750,000	7,275,000	7,350,000
Real Estate Transfer Tax	1,279,525	625,000	625,000	625,000
Local Services Tax	1,000,571	825,000	850,000	850,000
TOTAL	9,525,975	8,200,000	8,750,000	8,825,000
<u>FINES AND FORFEITS</u>				
Court Fines	81,575	90,000	80,000	82,000
Vehicle Code Violations	1,020	2,000	1,200	1,500
TOTAL	82,595	92,000	81,200	83,500
<u>INTEREST AND RENT</u>				
Interest Earnings	5,539	15,000	7,500	10,000
Twining Valley Lease	93,360	92,000	63,360	-
Rent from NHCC	19,948	19,000	18,250	18,250
Other Rent	171,529	165,000	165,000	167,000
TOTAL	290,377	291,000	254,110	195,250
<u>GRANTS AND GIFTS</u>				
Public Utility Realty Tax	24,563	25,000	26,931	27,000
State/Federal Grants	90,223	115,000	115,000	105,000
Beverage License Tax	4,200	4,200	4,600	4,600
Casualty Insurance Premium Tax	555,463	555,463	515,066	515,066
Fire Insurance Premium Tax	284,378	284,378	268,106	268,106
TOTAL	958,827	984,041	929,703	919,772

	2013 ACTUAL REVENUES	2014 ADOPTED REVENUES	2014 PROJECTED REVENUES	2015 ADOPTED REVENUES
<u>DEPARTMENT EARNINGS</u>				
Zoning/Development Fees	6,090	5,000	8,500	7,500
Zoning Hearing Board Fees	8,500	15,000	17,000	17,000
Sale of Maps and Documents	1,056	1,500	1,300	1,500
Fire Marshal Reports	9,609	12,000	10,500	11,000
Special Police Services	144,409	140,000	120,000	50,000
Crossing Guard Services	72,223	76,000	75,000	77,500
Finance Department Services	2,474	1,000	1,000	1,000
Police Report Fees	38,226	38,000	40,000	40,000
Contracted Snow Removal	67,174	65,000	109,000	82,000
Cart Fees	2,475	2,500	2,500	2,500
Sanitation Services	29,431	30,500	26,500	28,500
Recycling Revenue	50,356	51,000	55,000	53,000
TOTAL	432,023	437,500	466,300	371,500
<u>LICENSES AND PERMITS</u>				
Street Opening Permits	47,475	42,000	47,000	45,000
Building Permits	284,925	345,000	300,000	340,000
Electrical Permits	76,448	75,000	65,000	70,000
Plumbing Permits	51,416	60,000	65,000	65,000
Sewage Permits	500	500	1,000	500
Use & Occupancy Permits	9,708	10,000	11,000	11,000
Housing Permits	29,025	6,000	2,000	25,000
Property Transfer Fees	21,600	20,000	20,000	20,000
Cable TV Franchise Fees	565,987	560,000	585,000	590,000
TOTAL	1,087,084	1,118,500	1,096,000	1,166,500
<u>MISCELLANEOUS</u>				
Insurance Claims	66,346		55,000	
Benefit Contributions	52,907	60,000	61,500	63,500
Workers Comp Reimbursements	6,812			
Sale of Fixed Assets				
Other Sources	83	500	100	500
TOTAL	126,148	60,500	116,600	64,000
TOTAL GENERAL FUND REVENUE	18,348,482	17,107,708	17,614,413	17,176,743

GENERAL FUND

COST CENTER SUMMARY

COST CENTER	2013 ACTUAL TOTALS	2014 ADOPTED BUDGET	2014 PROJECTED TOTALS	2015 ADOPTED BUDGET
Boards and Commissions	48,885	53,480	53,537	53,630
Administration	1,400,960	1,491,007	1,579,054	1,692,250
Finance	563,421	569,236	547,272	557,156
Real Estate Tax Collector	20,547	24,482	31,220	22,895
Township Buildings	445,166	464,340	445,080	448,316
Police	6,626,930	7,009,038	6,930,879	7,109,978
Fire Marshal	114,719	117,293	117,572	121,472
Code Enforcement	577,123	648,902	653,002	711,454
Sanitation	2,227,041	2,309,686	2,244,815	2,408,097
Engineering	1,248,997	1,265,021	1,258,968	1,302,593
Street Cleaning	131,092	174,710	149,650	149,650
Snow and Ice Removal	322,314	260,680	399,713	294,660
Traffic Signal Maintenance	122,698	127,000	140,000	137,000
Street Light Maintenance	248,459	265,500	255,500	265,500
Storm Sewers	124,231	161,000	147,000	152,800
Road Maintenance	1,375,978	1,519,409	1,497,703	1,557,078
Emergency Services	301,378	301,378	285,106	285,106
Fire Hydrants	107,278	106,913	106,655	106,913
Real Estate Taxes	84,222	85,020	85,500	87,505
Community Contributions	13,250	13,250	13,250	13,250
Miscellaneous				
TOTAL	16,104,689	16,967,344	16,941,475	17,477,301

GENERAL FUND

EXPENDITURE SUMMARY

The General Fund 2015 budget has proposed expenditures totaling \$17,477,301, a 3.0% increase above the 2014 budget. Details on the proposed expenditures for each cost center are provided in the following section.

EXPENDITURE CATEGORY	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 ADOPTED BUDGET
SALARIES/WAGES	8,070,580	8,605,650	8,548,628	8,699,850
FRINGE BENEFITS	2,543,192	2,743,674	2,678,935	2,812,326
MATERIALS/SUPPLIES	687,203	668,000	684,575	704,665
CONTRACTED SERVICES	3,001,458	3,192,645	3,277,363	3,450,771
EQUIPMENT PURCHASES	65,412	56,900	51,500	58,200
VEHICLE O&M FEES	1,736,844	1,700,475	1,700,475	1,751,489
TOTAL	16,104,689	16,967,344	16,941,475	17,477,301

GENERAL FUND

BOARDS AND COMMISSIONS

The recommended budget for the Boards and Commissions in 2015 is **\$53,630**.

EXPENDITURE CATEGORY	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 ADOPTED BUDGET
SALARIES/WAGES	31,261	32,100	31,600	32,100
FRINGE BENEFITS	2,932	2,930	2,885	2,930
MATERIALS/SUPPLIES	3,927	6,150	8,125	6,100
CONTRACTED SERVICES	10,766	12,300	10,927	12,500
TOTAL	48,885	53,480	53,537	53,630

Salaries/Wages: The amount of \$32,100 covers:

- Compensation paid to seven commissioners - **\$23,100**
- Recording Secretary's attendance at, and the transcription of minutes for, public meetings - **\$9,000**

Fringe Benefits: The allocation of **\$2,930** covers employer paid taxes.

Materials/Supplies: Funds are provided for:

- Office supplies - **\$100**
- 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 2015 conference and training budget of \$2,800 includes funds for:
 - Commissioner attendance at the Pennsylvania State Association of Township Commissioners conferences - **\$1,800**
 - 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 - **\$5,700**
- Volunteer boards and commissions operations - **\$500**
- Subscriptions and dues - **\$3,500**

GENERAL FUND

ADMINISTRATION

The Administration Department is comprised of the Township Manager's office which oversees the operation of the Township plus the staff providing support services in personnel/benefits, insurance, risk management and other administrative functions for the operating departments. The recommended budget in 2015 totals **\$1,692,250**.

EXPENDITURE CATEGORY	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 ADOPTED BUDGET
SALARIES/WAGES	341,608	356,000	352,000	377,000
FRINGE BENEFITS	76,781	76,557	75,345	78,857
MATERIALS/SUPPLIES	18,349	17,000	18,400	17,500
CONTRACTED SERVICES	949,521	1,026,700	1,118,559	1,203,700
VEHICLE O&M FEES	14,700	14,750	14,750	15,193
TOTAL	1,400,960	1,491,007	1,579,054	1,692,250

Salaries/Wages: The proposed budget for 2015 provides:

- Compensation for Manager, Manager's Office Administrator, Information Specialist and part time Administrative Assistant including employer contribution to deferred compensation plan for department head - **\$325,000**
- 50% funding for Human Resource Director position - **\$40,000**
- Funding for a camera operator at public meetings -**\$2,000**
- Funding for an employee bonus program - **\$10,000**

Fringe Benefits: The cost of employee benefits, employer paid taxes and employee participation in the Township tuition reimbursement program totals **\$78,857**.

Materials/Supplies:

- Funds for general office supplies, copier paper and computer supplies. - **\$15,000**
- A budget for the replacement of minor office equipment - **\$2,500**

Contractual Services: Contractual costs are projected to total \$1,203,700 for:

- Insurance coverage for the General Fund's share of Liability, Public Officials and Property and Casualty premiums - **\$182,000**
- General legal fees for:
 - Township solicitor - **\$175,000**
 - Labor counsel - **\$12,000**
 - Civil Service counsel - **\$3,000**
- Cost associated with current litigation - **\$275,000**

- Engineering charges for provided by the Township Engineer, excluding subdivision and development fees. - **\$202,000**
- Maintenance of flood retarding structures including wetland monitoring - **\$40,000**
- Planning consultant services (MCPC) - **\$6,500**
- The telecommunication budget totals \$60,000 for:
 - Local service, long distance and line cost charges - **\$30,000**
 - Service fees and annual maintenance contract - **\$8,000**
 - Cellular and Nextel phones - **\$22,000**
- Internet connection fees - **\$17,000**
- Costs related to general consulting and contract services are budgeted at \$50,000 for:
 - Stenographer costs for conditional use and special hearings - **\$4,000**
 - Township document management system fees (govQA) - **\$6,000**
 - Updates to the Township codification - **\$5,000**
 - Property appraisal fees - **\$6,000**
 - Credit card fees - **\$6,000**
 - Traffic studies - **\$7,000**
 - 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 - **\$10,000**
- Maintenance and system administration of computer network and website - **\$60,000**
- 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 \$21,000 for:
 - Photocopier lease - **\$10,000**
 - Postage meter and mail machine - **\$5,000**
 - Document imaging and filing software - **\$6,000**
- Postage expenses for routine Township business - **\$24,000**
- Printing costs for envelopes, letterhead, business cards and note paper - **\$7,000**
- Advertising expenses for meetings, hearings, bids and job openings - **\$13,000**
- Township information to all residents in the School District calendar - **\$1,700**
- Special event expenses such as employee events, sympathy acknowledgments and meeting expenses - **\$12,500**
- Township Manager approved training expenses for all Township employees other than Police officers who have a training budget within the Police cost center - **\$28,000**
- The subscriptions and memberships budget totals \$10,000 for:
 - State and local associations - **\$3,000**
 - Greater Valley Forge Transportation Management Association - **\$5,000**
 - Miscellaneous subscriptions and dues - **\$2,000**
- Mileage reimbursement for Township business - **\$500**

Vehicle O&M Fees: Expenses for the operation and amortization of the Township Manager's vehicle total **\$14,750**

GENERAL FUND

FINANCE

The Finance department is responsible for the fiscal control of the Township assets including the management of cash receipts, accounts payable, investment of cash reserves, payroll, purchasing, budget development and control and the collection of delinquent earned income taxes (EIT) and local services taxes (LST). Recommended funding for the department is **\$557,156**.

EXPENDITURE CATEGORY	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 ADOPTED BUDGET
SALARIES/WAGES	375,633	373,500	367,000	374,000
FRINGE BENEFITS	137,404	139,736	127,672	127,956
MATERIALS/SUPPLIES	1,614	3,800	3,500	3,500
CONTRACTED SERVICES	48,770	52,200	49,100	51,700
TOTAL	563,421	569,236	547,272	557,156

Salaries/Wages:

- Funding for three full-time employees, 50% of the Human Resources Director's salary and employer contribution to deferred compensation plan for department head. – **\$264,000**
- A budget to fund the part time receptionists, office assistant, data entry clerk and purchasing agent - **\$110,000**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$127,956**.

Materials/Supplies: The cost of office supplies is budgeted at **\$3,500** for computer paper, printer ribbons, storage boxes, binders and general office supplies.

Contractual Services: Contractual services total \$51,700 for:

- Annual independent audit - **\$18,500**
- A budget for computer support, maintenance and development including:
 - Land records software license - **\$1,000**
 - Support of and updates to the Township's financial and payroll software - **\$16,500**
 - Equipment maintenance fees for system hardware - **\$4,500**
- A printing budget of \$6,000 is allocated for:
 - Payroll and accounts payable checks and direct deposit advice forms - **\$4,500**
 - Purchase orders, vouchers and receipts - **\$1,500**
- Bank services fees - **\$4,000**
- Subscriptions and dues - **\$500**
- Mileage reimbursement for personal vehicles used for Township business - **\$700**

GENERAL FUND

TAX COLLECTOR/TREASURER

The proposed 2015 budget of **\$22,895** provides funding for the collection of real estate taxes and for the duties of the appointed Township Treasurer.

EXPENDITURE CATEGORY	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 ADOPTED BUDGET
SALARIES/WAGES	10,000	13,000	13,000	13,000
FRINGE BENEFITS	765	995	995	995
MATERIALS/SUPPLIES	301	400	300	300
CONTRACTED SERVICES	9,481	10,087	16,925	8,600
TOTAL	20,547	24,482	31,220	22,895

Salaries/Wages: The \$13,000 budget funds:

- Tax Collector for services provided in billing and collecting real estate taxes for the current year. - **\$10,000**
- Appointed Treasurer - **\$3,000**

Fringe Benefits: The cost of employer paid taxes totals - **\$995**.

Materials/Supplies: **\$300** is budgeted for miscellaneous office supplies.

Contractual Services: The \$8,600 in contractual services includes:

- Postage - **\$2,400**
- Printing of real estate tax bills - **\$2,200**
- Reimbursement for office staff - **\$4,000**

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 2015 totals **\$448,316.**

EXPENDITURE CATEGORY	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 ADOPTED BUDGET
SALARIES/WAGES	16,061	16,400	16,250	16,750
FRINGE BENEFITS	2,596	2,745	2,535	2,771
MATERIALS/SUPPLIES	24,059	26,000	26,000	27,000
CONTRACTED SERVICES	402,450	419,195	400,295	401,795
TOTAL	445,166	464,340	445,080	448,316

Salaries/Wages: A budget of **\$16,750** 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 **\$2,771** covers the employer's share of taxes, unemployment insurance and workers compensation insurance for the part-time employee.

Materials/Supplies: Materials and supplies are budgeted at \$27,000 and are allocated as follows:

- Janitorial supplies for all buildings - **\$14,500**
- Interior and exterior paint supplies - **\$2,000**
- Electrical supplies primarily light bulbs and ballasts - **\$4,500**
- General building materials and supplies - **\$6,000**

Contractual Services: Utility and janitorial costs are the bulk of the \$401,795 contractual services budget that includes:

- Electricity and gas for administration building - **\$156,000**
- A \$95,000 building maintenance budget for the Township Building that includes:
 - HVAC repairs - **\$28,000**
 - Locksmith services - **\$2,000**
 - Carpet repairs and replacements - **\$6,000**
 - Plumbing services - **\$10,000**

- Electrical services - **\$10,000**
 - Fire alarm repairs - **\$4,000**
 - General building repairs - **\$35,000**
- Water service to the Township Building - **\$2,800**
- Fuel storage tank insurance - **\$495**
- Janitorial services to clean and maintain the administration building, police department and library - **\$48,000**
- A contract maintenance budget of \$37,000 for the Township Building allocated for:
 - HVAC systems service for administrative building and garage - **\$19,000**
 - Service contract for emergency generator, UPS and water pump - **\$7,000**
 - Exterminating service for administrative building and garage - **\$2,000**
 - Fire alarm system and fire extinguisher service - **\$6,000**
 - Service contract for elevator - **\$1,500**
 - Window and carpet cleaning - **\$1,500**
- Maintenance, repairs and utility costs for the North Hills Community Center total \$50,500 for:
 - Electricity and gas - **\$16,000**
 - Water - **\$2,500**
 - Electrical, plumbing, HVAC and general repairs - **\$9,000**
 - Janitorial service contract - **\$17,000**
 - Fire alarm, elevator, sprinkler and HVAC service contracts - **\$6,000**
- Minor improvement projects at the Township Building are budgeted at **\$12,000**

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 2015 totals **\$7,109,978**.

EXPENDITURE CATEGORY	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 ADOPTED BUDGET
SALARIES/WAGES	4,735,854	4,965,250	4,930,500	5,025,000
FRINGE BENEFITS	1,264,040	1,385,150	1,349,616	1,406,800
MATERIALS/SUPPLIES	57,598	60,000	58,750	60,000
CONTRACTED SERVICES	114,696	153,738	152,513	160,338
EQUIPMENT PURCHASES	65,412	56,900	51,500	58,200
VEHICLE O&M FEES	389,331	388,000	388,000	399,640
TOTAL	6,626,930	7,009,038	6,930,879	7,109,978

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 – **\$4,571,500**
 - Base pay for all 40 sworn officers and employer contribution to deferred compensation plan for department head - **\$3,884,000**
 - Shift differential pay - **\$64,000**
 - Stipend to officers who have opted out of the Township medical plan - **\$18,000**
 - Longevity pay - **\$96,500**
 - Holiday pay – **\$94,000**
 - Education incentive - **\$130,000**
 - Contractually agreed upon incentive pays - **\$83,000**
 - Clothing allowance - **\$7,000**
 - Non-reimbursable police overtime - **\$120,000**
 - Reimbursable police overtime - **\$50,000**
- Pay for civilian positions of 5 full time and two part time dispatchers/data entry clerks and 1 administrative assistant. - **\$331,000**
- Civilian employee overtime - **\$22,000**
- Crossing guards of which 50% is reimbursed to the Township from the Upper Dublin School District - **\$125,500**

- Fringe Benefits: The cost of employee benefits, employer paid taxes and tuition reimbursement is **\$1,406,800**.

Materials/Supplies: Costs for materials and supplies total \$60,000 for:

- Office, computer, bicycle repair and investigative supplies - **\$12,500**
- Ammunition for training including range supplies - **\$10,000**
- Uniforms for officers, dispatchers and crossing guards - **\$27,500**
- Photo supplies - **\$1,500**
- 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 - **\$2,500**

Contractual Services: The budget for contractual services is \$160,338 for:

- Police Professional Liability insurance - **\$39,000**
- Radio maintenance service contracts for the mobile data terminals, portables and dispatch center - **\$17,000**
- Training costs, most of which are for mandatory training - **\$26,000**
- Animal control activities - **\$300**
- Equipment rentals for photocopier and pagers - **\$9,000**
- Maintenance for speedometer, accutrax and radar - **\$2,000**
- Maintenance on Police computer hardware, voice recorder, CPIN, mobile data terminals and Livescan/Video Arraignment - **\$20,000**
- Computer support for police network, CLEAN/NCIC and laptop wireless - **\$24,000**
- 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 - **\$11,600**
- Township's MAERT assessment to cover the cost of uniforms and training needs for the Township's emergency response team - **\$8,438**

Equipment: Equipment purchases total \$58,200 for:

- Purchase of two traffic counters - **\$7,700**
- Purchase of replacement vests - **\$5,000**
- Refurbish speed trailers - **\$3,500**
- Purchase of replacement video arraignment - **\$4,000**
- Purchase of replacement tasers - **\$15,000**
- Emergency equipment such as flares, EMS supplies and first aid - **\$2,500**
- Conversion of new police vehicles - **\$10,000**
- Purchase of replacement duty weapons - **\$10,500**

Vehicle O&M Fees: Expenses for the operation and amortization of the 20 vehicles assigned to the police department total **\$399,640**

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 Service Administrator budget. Recommended funding is **\$121,472**.

EXPENDITURE CATEGORY	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 ADOPTED BUDGET
SALARIES/WAGES	71,353	72,750	73,128	75,000
FRINGE BENEFITS	28,141	29,318	29,219	30,791
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	-	-	-	-
VEHICLE O&M FEES	15,225	15,225	15,225	15,682
TOTAL	114,719	117,293	117,572	121,472

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 **\$30,791**.

Vehicle O&M Fees: Operation and amortization costs for the Fire Marshal's vehicle total **\$15,682**.

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 Township's Community Planning and Zoning staff is also funded in this cost center. The recommended budget in 2015 for Code Enforcement is \$711,454.

EXPENDITURE CATEGORY	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 ADOPTED BUDGET
SALARIES/WAGES	381,712	444,000	435,300	470,500
FRINGE BENEFITS	116,641	134,202	139,074	163,029
MATERIALS/SUPPLIES	11,382	8,300	8,100	8,500
CONTRACTED SERVICES	31,420	34,900	43,029	41,100
VEHICLE O&M FEES	35,968	27,500	27,500	28,325
TOTAL	577,123	648,902	653,002	711,454

Salaries/Wages: The \$470,500 budgeted for salaries is for:

- Funding for five full-time staff positions including employer contribution to deferred compensation plan for department head. - **\$340,000**
- Funding for two part time property maintenance inspectors. - **\$59,000**
- Funding for two part time administrative assistants each working 20 hours per week - **\$38,000**
- Funding for part time Plan reviewer - **\$29,000**
- Compensation to the members of the Zoning Hearing Board - **\$3,000**
- Office work overtime – **\$1,500**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$163,029**.

Materials/Supplies: The budget for supplies totals \$8,500 allocated for:

- General office, computer and photography supplies - **\$5,900**
- Uniforms - **\$1,600**
- Purchase of manuals - **\$1,000**

Contractual Services: Contractual services total \$41,100 for:

- Zoning Hearing Board Solicitor fee - **\$13,000**
- Advertising, in the form of zoning hearing notices, conditional use notices and amendments to Township codes - **\$4,500**

- Stenographer appearance fees at Zoning Hearing Board meetings - **\$2,000**
- Printing costs for all forms, applications, licenses and zoning and subdivision codebooks - **\$1,500**
- Lease payments and equipment maintenance on photocopier - **\$5,400**
- Property maintenance expenses - **\$7,500**
- Mosquito control - **\$2,500**
- Geo Plan software license, user fees and modifications- **\$2,500**
- Subscriptions and dues - **\$1,500**
- Mileage reimbursement for personal vehicles used for Township business - **\$700**

Vehicle O&M Fees: Expenses for the operation and amortization of the two existing Township vehicles utilized by the Code Enforcement employees total **\$28,325**.

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 2015 is **\$2,408,097**.

EXPENDITURE CATEGORY	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 ADOPTED BUDGET
SALARIES/WAGES	828,386	900,400	850,850	893,500
FRINGE BENEFITS	379,927	403,486	389,665	405,997
MATERIALS/SUPPLIES	22,997	25,500	26,300	30,000
CONTRACTED SERVICES	527,246	540,300	538,000	625,400
VEHICLE O&M FEES	468,485	440,000	440,000	453,200
TOTAL	2,227,041	2,309,686	2,244,815	2,408,097

Salaries/Wages: The proposed budget for 2015 provides **\$862,500** in wages for 15 full-time employees.

Part-time labor required to complete crews and to cover full-time employee absences totals **\$22,000**. The budgeted amount estimates the need for one part-time employee working ten months of the year. Part time labor has been reduced significantly since the onset of automated trash collection.

Overtime pay is projected at **\$5,000** 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 **\$405,997**.

Materials/Supplies: The \$30,000 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 - **\$6,500**
- 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 - **\$2,500**

- CDL license fees for all department operators - **\$800**
- First aid and safety equipment to be placed in all Township vehicles - **\$200**
- Purchase of wheels, axles, lids and other non-warranty parts required to keep the refuse carts and 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 - **\$20,000**

Contractual Services: Base on the recently completed bid for solid waste disposal services, the estimated 2015 tipping fee is budgeted at a rate of \$77 per ton which is \$12 per ton above the 2014 fee of \$65. Estimated tonnage for 2015 is 7,300 tons for an estimated cost of **\$562,100**. Waste disposal volume peaked in 2003 at 10,700 tons.

Payments to RecycleBank, based on the Township's contractual obligations, will cost **\$42,000**.

An additional **\$10,000** is budgeted for the cost of disposal of white goods and is fully reimbursed through fees for this service. **\$5,000** is budgeted to host two ewaste collection events during the year.

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 \$44,000 in 2015 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 - **\$800**
- Rental of a portable toilet at the leaf collection site - **\$1,000**
- Charges for GPS units – **\$2,300**
- Data fees for recycle trucks - **\$1,200**

Vehicle O&M Fees: Charges for the operation and amortization of sanitation vehicles total **\$453,200**.

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 **\$3,859,280**.

EXPENDITURE CATEGORY	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 ADOPTED BUDGET
SALARIES/WAGES	1,278,713	1,432,250	1,479,000	1,423,000
FRINGE BENEFITS	533,965	568,556	561,930	592,201
MATERIALS/SUPPLIES	546,976	520,850	535,100	551,765
CONTRACTED SERVICES	400,979	436,664	457,504	452,864
VEHICLE O&M FEES	813,135	815,000	815,000	839,450
TOTAL	3,573,769	3,773,320	3,848,534	3,859,280

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 **\$1,302,593**.

EXPENDITURE CATEGORY	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 ADOPTED BUDGET
SALARIES/WAGES	327,340	334,250	330,000	343,000
FRINGE BENEFITS	92,560	97,107	96,364	101,779
MATERIALS/SUPPLIES	3,341	5,500	4,600	5,500
CONTRACTED SERVICES	12,621	13,164	13,004	12,864
VEHICLE O&M FEES	813,135	815,000	815,000	839,450
TOTAL	1,248,997	1,265,021	1,258,968	1,302,593

Salaries/Wages: The budget of **\$343,000** funds:

- Salaries for the four existing full-time employees in the Administration division of the Public Works department. - **\$285,000**
- 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 - **\$55,000**
- 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 **\$101,779**.

Materials/Supplies: Expenses in this category total \$5,500 for:

- General office and computer supplies - **\$3,000**
- Engineering field supplies - **\$1,000**
- Uniforms and safety equipment for Administration staff - **\$1,500**

Contractual Services:

- Mileage reimbursement for personal vehicles used for Township business - **\$100**
- Lease payments and equipment maintenance for large document scanner/printer - **\$2,064**
- Inspection of bridges and culverts by outside Engineering firm - **\$8,000**
- Equipment maintenance - **\$700**
- Dues and subscriptions - **\$2,000**

Vehicle O&M Fees: Charges for the operation and amortization of all Administration and Highway division vehicles total **\$839,450**.

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 2015 is **\$149,650**.

EXPENDITURE CATEGORY	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 ADOPTED BUDGET
SALARIES/WAGES	105,292	162,000	115,000	115,000
FRINGE BENEFITS	7,221	10,710	7,650	7,650
MATERIALS/SUPPLIES	860	2,000	2,000	2,000
CONTRACTED SERVICES	17,720	-	25,000	25,000
TOTAL	131,092	174,710	149,650	149,650

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 one and as many as four part-time employees to assist in the leaf collection program - **\$10,000**
- Overtime for crews to work, if necessary, on weekends to complete the program - **\$15,000**

Fringe Benefits: The cost of employer paid social security taxes for the salaries and wages allocated to this cost center totals **\$7,650**.

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 - **\$2,000**

Contractual Services:

- Hiring for temporary laborers to supplement the Township employees in completing the program. - **\$25,000**

GENERAL FUND

SNOW/ICE REMOVAL

The primary function of this cost center is the elimination of hazardous conditions caused by ice or snow on Township roads. The objective is to plow all main Township roads in the twelve snow districts within four hours of the end of the snowfall. Using five year historical data, the 2015 budget of **\$294,660** provides funds to maintain this level of service.

EXPENDITURE CATEGORY	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 ADOPTED BUDGET
SALARIES/WAGES	117,184	120,000	225,000	130,000
FRINGE BENEFITS	10,053	9,180	17,213	9,945
MATERIALS/SUPPLIES	195,077	129,000	155,000	152,215
CONTRACTED SERVICES	-	2,500	2,500	2,500
TOTAL	322,314	260,680	399,713	294,660

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, Parks and Fleet personnel - **\$95,000**

Fringe Benefits: The cost of employer paid social security taxes for the salaries and wages allocated to this cost center totals **\$9,945.**

Materials/Supplies:

- A budget is provided for the purchase of rock salt for highway snow and ice removal. For 2015, 2,250 tons are estimated at a cost of \$62.54/ton. This is the same volume of salt as budgeted in 2014 but at a higher rate. The rate in 2014 was \$51.43/ton – **\$140,715**
- Reimbursement of damaged mailboxes up to a \$100 maximum – **\$4,000**
- Food reimbursements for employees working overtime - **\$2,500**
- 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 - **\$2,500**

GENERAL FUND

TRAFFIC SIGNALS, SIGNS AND MARKINGS

The 2015 allocation for traffic signal maintenance and repair, sign installation, line painting and repair of street markings totals **\$137,000**.

EXPENDITURE CATEGORY	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	34,385	37,000	35,000	37,000
CONTRACTED SERVICES	88,313	90,000	105,000	100,000
TOTAL	122,698	127,000	140,000	137,000

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. - **\$37,000**

Contractual Services: Cost associated with contractual services totals \$100,000 for:

- Electricity for traffic signals at 38 intersections, 9 school zone signal locations and 6 flashing warning devices. - **\$14,000**
- Line painting of 4” yellow center lines and 4” white edge lines on more heavily traveled collector streets including epoxy painting where necessary - **\$20,000**
- 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 - **\$40,000**
- Consultant services for the traffic signal review program - **\$15,000**
- 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— **\$11,000**

GENERAL FUND

STREET LIGHTS

The street light budget funds the operating expenses and costs to maintain the Township owned street lights. The budget for 2014 is **\$265,500**.

EXPENDITURE CATEGORY	2012 ACTUAL EXPENSES	2013 ADOPTED BUDGET	2013 PROJECTED EXPENSES	2014 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	17,000
CONTRACTED SERVICES	248,459	265,500	255,500	248,500
TOTAL	248,459	265,500	255,500	265,500

Materials/Supplies:

- Purchase of bulbs, parts and other replacement items for installation by Consortium or Highway crews. - **\$17,000**

Contractual Services:

- Electricity costs for the over 2,000 luminaries in the Township - **\$210,000**
- Street light maintenance, performed under the Montgomery County Consortium maintenance program, to replace poles, bulbs and ballasts - **\$31,000**
- 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 2015 is **\$152,800**.

EXPENDITURE CATEGORY	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
FRINGE BENEFITS	-	-	-	-
MATERIALS/SUPPLIES	98,958	108,000	103,000	103,300
CONTRACTED SERVICES	25,274	53,000	44,000	49,500
TOTAL	124,231	161,000	147,000	152,800

Materials/Supplies: \$103,300 of material needed to maintain the Township's storm sewer system including:

- **Materials for inlet repairs and reconstruction - \$94,000**
 - Hoods and grates - **\$50,000**
 - Pipe - **\$10,000**
 - Concrete - **\$15,000**
 - Modified stone - **\$10,000**
 - Redi-mix - **\$2,500**
 - Lumber - **\$4,000**
 - Bricks, cement, sand, straw, stone and grass seed - **\$2,500**
- Small tools including shovels, picks, saw blades, tape measures, wheel barrows, bits, torch gases, rebar and Locator (\$3,500) - **\$9,300**

Contractual Services: The contractual services budget totals \$49,500 for:

- Maintenance of detention basins, storm water conduits and open channels on municipal land - **\$32,500**
- 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. - **\$5,000**
- Removal of unusable storm sewer, street reconstruction and street sweeper debris from the Township facilities - **\$12,000**

GENERAL FUND

HIGHWAY AND ROAD MAINTENANCE

The 2015 budget for highway and road maintenance is **\$1,557,078**.

EXPENDITURE CATEGORY	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 ADOPTED BUDGET
SALARIES/WAGES	728,898	816,000	809,000	835,000
FRINGE BENEFITS	424,131	451,559	440,703	472,828
MATERIALS/SUPPLIES	214,356	239,350	235,500	234,750
CONTRACTED SERVICES	8,593	12,500	12,500	14,500
TOTAL	1,375,978	1,519,409	1,497,703	1,557,078

Salaries/Wages: The budget of \$835,000 funds

- Salaries for the fifteen full-time employees in the Highway division other than time allocated for leaf collection, stormwater management and snow/ice removal. Funds are budgeted separately in those cost centers. - **\$785,000**
- Part-time labor to assist with projects and cover full-time employees' vacation and personal days - **\$35,000**
- Overtime for non-snow related emergency road repairs, extended paving projects, placement of barricades and traffic signal generators - **\$15,000**

Fringe Benefits: Employee benefits and employer paid taxes for the fifteen full-time employees totals **\$472,828**.

Materials/Supplies:

- Road repair materials including asphalt base course, wearing course, cold patch, crack sealer, traffic safety cones, propane fuel for paver, silt fence and chemicals. - **\$213,000**
- Minor tools and supplies for parts for all gasoline powered equipment, hand tools, temporary signs, battery tool kit, radius forms and milling machine teeth - **\$15,000**
- Uniforms and safety equipment per contractual obligation - **\$6,000**
- Cost of CDL licenses for all equipment operators - **\$500**
- Safety equipment and first aid kits for all department vehicles - **\$250**

Contractual Services: Funding for contractual services totals \$14,500 for:

- Rental of specialty or emergency equipment, if necessary, and the rental of a milling machine and roller to perform the milling and overlay. - **\$10,000**
- Costs for the Pennsylvania One Call System, the notification system for construction near utility lines - **\$2,500**
- Charges for GPS units - **\$2,000**

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 2013 totaled \$284,378.

EXPENDITURE CATEGORY	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	301,378	301,378	285,106	285,106
TOTAL	301,378	301,378	285,106	285,106

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

- Volunteer Fireman's Relief Association - **\$268,106**
- Community Ambulance of Ambler - **\$14,000**
- Second Alarmer's Ambulance - **\$3,000**

REVENUE CATEGORY	2013 ACTUAL REVENUE	2014 ADOPTED REVENUE	2014 PROJECTED REVENUE	2015 ADOPTED REVENUE
STATE FOREIGN FIRE INSURANCE PREMIUM TAX	284,378	284,378	268,106	268,106

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	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	107,278	106,913	106,655	106,913
TOTAL	107,278	106,913	106,655	106,913

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

- Ambler Borough service to 112 hydrants - **\$15,904** (\$142.00 per hydrant)
- Aqua PA service to 203 hydrants - **\$61,509** (\$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	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	84,222	85,020	85,500	87,505
TOTAL	84,222	85,020	85,500	87,505

Contractual Services: Real estate taxes in the amount of **\$87,505** 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	7,950	76,150
Twining Road Cell Tower Site	330	3,075
TOTAL	8,280	79,225

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	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 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 2015, the Parks and Recreation Real Estate Tax rate to fund all expenditures is proposed at the rate of .71 mils, the same rate as 2014. At the proposed tax rate, the tax will generate **\$1,564,854** in revenues.

Charges to recreation program participants and park facility users generate **\$469,996**. Interest earnings on the fund are expected to add **\$1,000** and employee contributions toward the cost of health benefits are budgeted at **\$7,750**.

Expenditures total **\$2,097,995**, an increase of \$59,322 (2.9%) above the 2014 budget.

Percentage changes for prior years are shown below:

- 2007 - 7.2%
- 2008 - 5.5%
- 2009 - 6.1%
- 2010 - (-3.1%)
- 2011 - 2.2%
- 2012 - 3.1%
- 2013 - 4.2%
- 2014 - 2.7% (projected)

\$108,853 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 P&R employees. A corresponding revenue item of **\$55,834** is budgeted as a contribution from the Commonwealth's General Municipal Pension System towards the Township's pension costs. The difference of \$53,019 must be derived from other sources.

At the proposed revenue, expenditure and transfer levels, the Parks and Recreation fund is expected to end the 2015 fiscal year with a fund balance of **\$3,228**.

	2013 ACTUAL TOTALS	2014 ADOPTED BUDGET	2014 PROJECTED TOTALS	2015 ADOPTED BUDGET
OPENING FUND BALANCE	166,119	62,305	89,993	110,642
REVENUES	1,967,209	2,068,848	2,174,487	2,099,434
EXPENDITURES	2,013,674	2,038,673	2,067,604	2,097,995
FUND TRANSFERS	(29,661)	(84,156)	(86,233)	(108,853)
CLOSING FUND BALANCE	89,993	8,324	110,642	3,228

PARKS AND RECREATION FUND

REVENUES

	2013 ACTUAL REVENUES	2014 ADOPTED REVENUES	2014 PROJECTED REVENUES	2015 ADOPTED REVENUES
REAL ESTATE TAXES	1,390,219	1,564,854	1,566,500	1,564,854
INTEREST EARNINGS	1,262	1,250	1,000	1,000
STATE GRANTS	54,381	55,464	54,218	55,834
EMPLOYEE CONTRIBUTIONS	10,309	11,400	7,500	7,750
DEPARTMENT EARNINGS:				
GENERAL TRIPS	49,328	32,375	38,666	31,040
PARK RENTAL	40,560	36,750	38,000	36,750
DONATIONS	34,018	33,375	41,870	33,375
OTHER SERVICES	5,431		2,088	
NORTH HILLS SUMMER CAMP	1,690		3,480	
SUMMER PROGRAMS	248,029	227,500	284,011	253,256
OTHER PROGRAMS	88,708	68,770	98,350	80,000
SPECIAL EVENTS	14,715	8,460	13,997	10,325
POOL RENTAL	28,560	28,650	24,807	25,250
TOTAL	1,967,209	2,068,848	2,174,487	2,099,434

PARKS AND RECREATION FUND

EXPENDITURE SUMMARY

The Parks and Recreation Fund budget for 2015 totals **\$2,097,995**, an increase of \$59,322 (2.9%) above the 2014 budget. Details on the proposed expenditures for each of the cost centers are provided in the following section.

EXPENDITURE CATEGORY	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 ADOPTED BUDGET
SALARIES/WAGES	998,330	1,052,590	1,049,412	1,083,321
FRINGE BENEFITS	335,011	360,437	328,307	345,343
MATERIALS/SUPPLIES	312,364	264,257	343,222	317,501
CONTRACTED SERVICES	216,748	203,889	189,463	189,630
EQUIPMENT PURCHASES	4,911	5,000	4,700	5,350
VEHICLE O&M FEES	146,309	152,500	152,500	156,850
TOTAL	2,013,674	2,038,673	2,067,604	2,097,995

PARKS AND RECREATION FUND

COST CENTER SUMMARY

COST CENTER	2013 ACTUAL TOTALS	2014 ADOPTED BUDGET	2014 PROJECTED TOTALS	2015 ADOPTED BUDGET
ADMINISTRATION	530,634	549,248	547,154	569,014
RECREATION PROGRAMS	420,541	340,060	436,654	377,247
POOL	64,189	70,308	59,557	69,155
PARK MAINTENANCE	915,472	988,132	939,133	988,802
ROBBINS PARK	38,998	47,994	44,847	49,786
SITWATCH	43,840	42,931	40,261	43,992
TOTAL	2,013,674	2,038,673	2,067,604	2,097,995

PARKS AND RECREATION FUND

ADMINISTRATION

Recommended funding for the Administration cost center totals **\$569,014** in 2015.

EXPENDITURE CATEGORY	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 ADOPTED BUDGET
SALARIES/WAGES	362,037	372,550	377,500	391,000
FRINGE BENEFITS	130,914	135,708	131,728	133,689
MATERIALS/SUPPLIES	1,853	1,500	1,750	1,800
CONTRACTED SERVICES	35,830	39,490	36,176	42,525
TOTAL	530,634	549,248	547,154	569,014

Salaries/Wages: The budget request provides \$391,000 for:

- Six full time positions of Parks and Recreation Director, Parks Superintendent, Recreation Superintendent, Evening/Weekend Coordinator, Recreation Specialist and Administrative Assistant. Amount includes stipend to employee who has opted out of joining the Township medical plan and employer contribution to deferred compensation plan for department head – **\$354,000**
- Part time customer service representatives - **\$33,000**
- Stipend for a college intern to work approximately 400 hours. - **\$4,000**

Fringe Benefits: The budget of **\$133,689** 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 \$42,525 is requested for:

- Liability and Property Insurance premium for Parks and Recreation - **\$10,500**
- Mileage reimbursement for use of personal vehicles - **\$6,150**
- Credit card processing fees - **\$16,500**
- Lease and maintenance for copier to support P&R function - **\$5,130**
- Typewriter and RecPro software maintenance fees - **\$3,700**
- Dues and membership fees - **\$545**

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 2015 totals **\$377,247**. Direct costs to provide most programs, trips and events are covered by user fees that are budgeted to generate **\$374,621** in 2015. User fees do not cover the cost to fund North Hills recreation summer camp program budgeted at \$20,000.

EXPENDITURE CATEGORY	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 ADOPTED BUDGET
SALARIES/WAGES	111,149	107,700	103,500	99,426
FRINGE BENEFITS	13,333	13,439	12,667	12,806
MATERIALS/SUPPLIES	216,528	160,621	244,187	205,825
CONTRACTED SERVICES	79,531	58,300	76,300	59,190
TOTAL	420,541	340,060	436,654	377,247

Salaries/Wages: The \$99,426 budget in this cost center is for:

- KidZone, Small Folks, Camp BIG and X-Zone camp supervisors and staffs – **\$47,459**
- Salaries for summer theatre programs and other summer programs - **\$25,195**
- Salaries for winter, spring and fall programs - **\$11,783**
- Salaries for Mondauk Common and Robbins Park staff attendants - **\$14,989**

Fringe Benefits: The cost of employer paid taxes for the part-time staff is **\$12,806**.

Materials/Supplies: The budget of \$205,825 for recreation supplies is allocated for:

- Summer program supplies - **\$107,466**
- Summer concerts - **\$7,675**
- General recreational supplies - **\$2,350**
- Fall/winter/spring program supplies - **\$67,066**
- Uniforms and identification for park attendants, playground staff and trip staff - **\$1,268**
- Contribution towards summer camp at North Hills Community Center - **\$20,000**

Contractual Services: The budget for contractual services totals \$59,190 for:

- Cost for buses, tickets, admissions, tolls, parking and ticket only services - **\$27,265**
- Costs associated with seasonal special presentations and one time programs - **\$8,725**
- Printing and postage for leisure guides, permits, work requests and receipts - **\$23,200**

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 21st through mid August and on weekends through September 1. The recommended allocation to fund the pool is **\$69,155**. A revenue amount of **\$25,250** is budgeted for pool admission fees to offset the cost of operating the pool.

EXPENDITURE CATEGORY	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 ADOPTED BUDGET
SALARIES/WAGES	27,706	27,500	25,250	29,595
FRINGE BENEFITS	5,456	5,604	5,131	5,764
MATERIALS/SUPPLIES	8,773	13,764	12,701	15,456
CONTRACTED SERVICES	22,254	23,440	16,475	18,340
TOTAL	64,189	70,308	59,557	69,155

Salaries/Wages: Wages are budgeted at **\$29,595** and assume that the pool will be staffed from 12:30 PM to 8:00 PM on weekends and 12:00 noon to 4:00PM weekdays. The budget provides funds for a pool manager, assistant manager and lifeguards.

Fringe Benefits: The cost of employer paid taxes is **\$5,764**.

Materials/Supplies: The \$15,456 is allocated for:

- Chlorine, muriatic acid and testing chemicals in the standard quantities based on pool water volume and season length - **\$7,956**
- Office supplies for identification bands, staff uniforms and first aid supplies - **\$2,150**
- The purchase of replacement equipment necessary for safe and proper pool operation including replacement umbrellas, hose/reel holder, ORP and pH probes. – **\$2,350**
- Purchase of new pump, if necessary - **\$3,000**

Contractual Services: The budget of \$18,340 includes:

- Pool electricity - **\$3,700**
- Pool water - **\$3,400**
- Emergency plumbing and building repairs - **\$4,400**
- Safety gloves, bee spray, rain gear and landscape materials - **\$1,165**
- Replacement valves - **\$1,000**
- Painting and janitorial supplies - **\$4,675**

	2013 ACTUAL	2014 ADOPTED	2014 PROJECTED	2015 ADOPTED
POOL REVENUES	28,560	28,650	24,807	25,250

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 **\$988,802** in 2015.

EXPENDITURE CATEGORY	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 ADOPTED BUDGET
SALARIES/WAGES	443,204	489,725	489,650	506,000
FRINGE BENEFITS	169,929	187,846	161,931	174,527
MATERIALS/SUPPLIES	80,428	80,027	79,552	91,075
CONTRACTED SERVICES	77,753	80,534	58,300	62,500
EQUIPMENT PURCHASES	4,911	5,000	4,700	5,350
VEHICLE O&M FEES	139,247	145,000	145,000	149,350
TOTAL	915,472	988,132	939,133	988,802

Salaries/Wages: The budget for salaries and wages totals \$506,000 for:

- Seven current full-time staff positions including stipend to employees who have opted out of joining the Township medical plan – **\$415,750**
- Two seasonal parks maintenance employees for 39 weeks – **\$46,050**
- Four seasonal parks maintenance employees for 15 weeks - **\$31,200**
- One seasonal parks maintenance employee for 12 weeks - **\$8,000**
- Overtime for emergency call-ins and special events including Upper Dublin Community Day - **\$5,000**

Fringe Benefits: The cost of employee benefits and employer paid taxes for all Parks Maintenance employees - **\$174,527**

Materials/Supplies: The budget for materials and supplies is requested at \$91,075 for:

- The largest item in this category is for park buildings and grounds supplies - **\$75,000**.
Items included in this line item are:
 - Infield mix and turface for ball fields - **\$11,000**
 - Concrete, stone, paint and lumber for parking lots - **\$5,500**
 - Limestone screenings - **\$3,500**
 - Comfort station rentals - **\$3,600**
 - General repairs to fencing and gates - **\$2,000**
 - Athletic field lining materials - **\$6,400**
 - Janitorial supplies for all parks - **\$6,800**
 - Plant materials - **\$5,000**
 - Repairs to playground equipment - **\$5,000**
 - Repairs to Loch Alsh Reservoir - **\$1,200**
 - Playground ground cover - **\$11,000**

- CHAC and SPARK lighting repairs - **\$2,000**
- Rental fee for storage area - **\$12,000**
- Chemical, fertilizer and grass seed totaling \$10,920 for:
 - bee spray, weed and crabgrass control - **\$4,920**
 - Seed needed for proper turf maintenance and reseeding - **\$3,750**
 - Fertilizer - **\$2,250**
- Uniforms and safety gear - **\$5,155**

Contractual Services: The cost for contractual services is \$62,500 for:

- Control of Canada Geese at Mondauk Common, CHAC, Pine Run Park and SPARK - **\$12,000**
- Commercial fertilization and broadleaf weed control at Mondauk Common, CHAC, SPARK, Township Building and Firehouse - **\$13,000**
- Electricity at all parks - **\$9,000**
- Water at all parks – **\$2,000**
- Phone service at Mondauk Common and SPARK - **\$500**
- Equipment repairs for tire replacements, steiner parts, mower repairs, tune-ups, small engine repairs and repairs to the parks equipment – **\$15,000**
- Tree maintenance for the removal of trees and stumps and pruning and trimming - **\$11,000**

Equipment Purchases: Small equipment purchases total \$5,350 for:

- Purchase of rakes, shovels, shop tools and hand tools – **\$2,050**
- Replacement of two weed whackers - **\$650**
- Replacement of Dewalt drill and purchase of new Dewalt pack- **\$1,000**
- Purchase of back pack blowers - **\$1,000**
- Push mower - **\$650**

Vehicle O&M Fees: Operating and amortization expenses for the use of vehicle equipment for park maintenance total **\$149,350**.

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 2015 is **\$49,786**.

EXPENDITURE CATEGORY	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 ADOPTED BUDGET
SALARIES/WAGES	22,519	25,100	25,512	26,300
FRINGE BENEFITS	10,889	13,294	12,686	13,936
MATERIALS/SUPPLIES	4,210	7,475	4,437	7,475
CONTRACTED SERVICES	1,381	2,125	2,212	2,075
TOTAL	38,998	47,994	44,847	49,786

Salaries/Wages: Included in the \$26,300 budget is:

- 50% funding, shared equally with the Upper Dublin School District, for one full time maintenance laborer - **\$19,500**
- Summer staff including coordinator, maintenance laborers and gardener - **\$6,800**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$13,936**.

Materials/Supplies:

- Maintenance and repair for work on the grounds and various structures at Robbins Park - **\$3,000**
- Tree maintenance and tree replacement - **\$4,000**
- Supplies for special events - **\$125**
- 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 - **\$400**
- 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 **\$43,992**. Payments in the amount of \$29,375 from the Upper Dublin School District, youth sports organizations and other organizations using Township facilities offset a majority of these costs.

EXPENDITURE CATEGORY	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 ADOPTED BUDGET
SALARIES/WAGES	31,715	30,015	28,000	31,000
FRINGE BENEFITS	4,490	4,546	4,166	4,622
MATERIALS/SUPPLIES	572	870	595	870
CONTRACTED SERVICES	-	-	-	-
VEHICLE O&M FEES	7,062	7,500	7,500	7,500
TOTAL	43,840	42,931	40,261	43,992

Salaries/Wages: A budget of \$31,000 is requested to fund the cost of the part-time park Sitewatch and SPARKwatch staff

Fringe Benefits: The cost of employer paid taxes for all part-time employees totals **\$4,622**.

Materials/Supplies:

- Purchase uniforms, rain gear and badges for the park security officers - **\$520**
- 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 2015 budget. The total estimated cost for these projects is **\$74,300**.

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 2015, revenues are expected in the amount of \$30,500, \$500 from interest income and \$30,000 from open space fees

	2013 ACTUAL TOTALS	2014 ADOPTED BUDGET	2014 PROJECTED TOTALS	2015 ADOPTED BUDGET
OPENING FUND BALANCE	292,958	179,745	185,139	127,739
REVENUES	14,246	38,000	42,900	30,500
EXPENDITURES	67,065	94,466	100,300	74,300
FUND TRANSFERS	(55,000)			
CLOSING FUND BALANCE	185,139	123,279	127,739	83,938

OPEN SPACE FUND

CAPITAL PROJECTS 2015

PURCHASE OF FRONT MOUNTED SNOW THROWER **\$10,300**

A front-mount snow thrower for the John Deere Tractor is being requested. The John Deere Tractor, routinely used for day-to-day projects and snow plowing of parking lots, could be even more useful if the front-mount snow thrower is approved. With the addition of the two flood retarding structures, a machine is needed to clear the maintenance bridges spanning the structures. The Township does not currently have equipment that can move snow the length of either of the bridges. The snow cannot be thrown over the side walls of the bridges. The snow thrower will also be used in Township-owned parking lots and other areas of the Township that Parks & Recreation is responsible for clearing during a snow storm.

PURCHASE OF STEINER FRONT MOUNT SNOW THROWER **\$3,000**

Since purchasing the Steiner, it has been an effective piece of equipment for aerating and plowing snow. To use it to an even greater extent, a front-mount snow thrower is being requested. The snow thrower's capability will enable sidewalks to be quickly cleared and reduce the likelihood of staff injury while using walk-behind snow throwers. Walk-behind snow throwers will still be used in areas inaccessible to the Steiner, but the amount of time will be cut with the addition of the Steiner Snow Thrower.

PURCHASE OF STEINER ROUGH CUT MOWER DECK **\$3,000**

A rough cut mower deck for the Steiner is being requested. The rough cut mower deck will be used in the established warm season meadows and partially wooded areas that are maintained on a monthly or bi-monthly basis. By being front-mounted, the deck is able to cut the vegetation prior to it being run over by the front tires of a tractor. The Steiner, which has a smaller turning radius and is smaller in stature, will be able to access areas that are not accessible to the John Deere Tractor.

FENCING IMPROVEMENTS AT MONDAUK COMMON **\$16,000**

Full replacement of the backstop, dugout and player protection fencing at Mondauk Common Field #5 is being requested. A full replacement of the fencing at the field is recommended to remove existing hazards and prevent future maintenance from having to be completed. All existing fencing will be replaced with a heavier gauge, black vinyl fencing fabric. The player fences will be increased from 6' to 8' for the safety of the players. Additionally, fully enclosed dugouts will be included, a new standard for Township fields. The existing baseline fencing will remain as it was replaced in 2013. The work will be completed by a contracted company.

IMPROVE MONDAUK COMMON BATHROOMS **\$12,000**

An update of Mondauk Common's Main Pavilion Bathrooms is being requested. The bathrooms, which are used heavily on a daily basis, are in need of updating to create a better experience for park visitors and ease the ability to fully clean the bathrooms. The proposed updates would include tiled floors, tiled walls, new stalls, exhaust fans and new toilets/sinks as needed. The updates would occur during a slow usage month (February or March). One bathroom would be completed at a time and

portable bathrooms, equipped with sinks, would be made available. This work will be completed by a combination of in-house staff and contracted companies.

RENOVATE BASEBALL INFIELDS **\$13,000**

Renovations to Mondauk Field #3 and to the Franklin Park baseball infield are being requested. The requested work will improve playing conditions and reduce the chance for player injuries. The renovations would include the removal of the existing infield mix, which has accumulated over the years and created a lip where the infield and outfield meet; installation of new infield mix; grading of the new infield mix and re-sodding of the infield grass.

- Mondauk Field #3 - \$8,000
- Franklin Field - \$5,000

INSTALL PLAYER PROTECTION ROOF OVER FRANKLIN PARK DUGOUTS **\$5,000**

The addition of player protection fencing over the dugouts of the Franklin Park baseball field is being requested. The request is recommended to remove an existing hazard of an open dugout. 7' high fencing will be placed behind the current dugouts and heavy gauge fence fabric will be attached to the existing 8' high player protection fencing to the 7' high fencing creating a roof over each dugout. For safety purposes, the fully enclosed dugouts are the new standard for our baseball and softball fields. This work will be completed by a contracted company.

INSTALL STEPPING STONES AT HENRY LEE WILLET PARK **\$12,000**

The installation of 6 concrete stepping stones in the stream at Henry Lee Willet Park is being requested. In order to enable park and trail users to safely cross from the Clarrige Drive side of the stream to the existing soft trail in Henry Lee Willet Park, 8 stepping stones would be placed in the stream. The cost includes permitting, design and installation. This work will be completed by a contracted company.

TOTAL **\$74,300**

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 2015 is set at .479 mils, an increase of 0.024 mils over the 2014 rate. At this rate, the Library real estate tax is estimated to generate **\$1,055,726** 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 **\$48,200**.

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 completed in 2012-2013. The renovations project is funded by Library revenues over a four year period with 2015 funding being the final year.

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

	2013 ACTUAL TOTALS	2014 ADOPTED BUDGET	2014 PROJECTED TOTALS	2015 ADOPTED BUDGET
OPENING FUND BALANCE	5,848	21,225	30,769	8,438
REVENUES	1,132,390	1,136,555	1,134,776	1,186,452
EXPENDITURES	1,042,469	1,100,215	1,102,107	1,143,426
FUND TRANSFERS	(65,000)	(55,000)	(55,000)	(50,000)
CLOSING FUND BALANCE	30,769	2,565	8,438	1,464

LIBRARY FUND

REVENUES

	2013 ACTUAL REVENUES	2014 ADOPTED REVENUES	2014 PROJECTED REVENUES	2015 ADOPTED REVENUES
REAL ESTATE TAX	990,472	1,002,829	1,004,500	1,055,726
FINES	37,920	40,000	37,000	37,000
LOST BOOK CHARGES	3,265	3,200	3,200	3,200
INTEREST INCOME	709	500	500	500
EMPLOYEE CONTRIBUTIONS	6,892	7,000	6,300	6,750
STATE GRANTS	92,527	82,526	82,526	82,526
COPY MACHINE	605	500	750	750
TOTAL REVENUE	1,132,390	1,136,555	1,134,776	1,186,452
FUND TRANSFERS	(65,000)	(55,000)	(55,000)	(50,000)
TOTAL LIBRARY FUND	1,067,390	1,081,555	1,079,776	1,136,452

LIBRARY FUND

EXPENDITURES

The 2014 budget request for Library expenditures totals \$1,143,426. This year's budget proposal is \$43,211 (3.9%) above the 2014 adopted budget.

EXPENDITURE CATEGORY	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 ADOPTED BUDGET
SALARIES/WAGES	615,483	655,000	658,000	674,750
FRINGE BENEFITS	151,747	168,465	166,957	175,926
MATERIALS/SUPPLIES	213,085	220,500	220,500	221,000
CONTRACTED SERVICES	60,633	54,250	54,650	56,750
EQUIPMENT	1,521	2,000	2,000	15,000
TOTAL	1,042,469	1,100,215	1,102,107	1,143,426

Salaries/Wages: The \$674,750 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 - **\$468,750**
- Part-time salary budget of **\$206,000**

Fringe Benefits: The budget of **\$175,926** funds the benefits and employer paid taxes for the full-time and part-time staff.

Materials/Supplies: A budget of \$221,000 is requested for:

- New non- juvenile books - **\$87,000**
- New juvenile books - **\$34,500**
- Young adult books - **\$13,000**
- Periodicals - **\$6,500**
- AV materials – **\$31,000**
- Juvenile AV materials - **\$6,000**
- Young adult AV materials - **\$4,500**
- Digital media - **\$25,000**
- General office supplies, computer supplies and collection processing materials - **\$13,500**

Contractual Services: The contractual services budget totals \$56,750 for:

- MCLINC operating costs to cover administrative, maintenance, telecommunications, connection fees, internet access and hardware replacement - **\$33,600**
- Replacement of seven public computers and one laptop - **\$5,900**
- Purchase of two touchscreens and two scanners - **\$2,500**
- Website maintenance and offsite hosting fees - **\$1,300**
- Maintenance of self-check system - **\$1,500**
- Lease for copy machine - **\$2,300**
- Printing of informational pamphlets and newsletter and supplies for children's summer reading programs - **\$6,000**
- Professional fees and membership dues - **\$2,300**
- Mileage reimbursement - **\$1,350**

Equipment Purchases: A budget in the amount of \$15,000 is requested for:

- Purchase of six tablets for staff - **\$3,500**
- New furniture and upgraded technology in the Children's Library - **\$10,500**
- Furniture repairs and replacements - **\$1,000**

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 2015, user charges, which finance the operation of the Fleet, are expected to derive **\$1,386,817**. Amortization charges, which accumulate to finance future replacement of Township vehicles, are projected at **\$534,913**. Additional sources of revenue are the sale of surplus or used vehicles budgeted at **\$153,500**, anticipated grant funding at **\$235,000** and employee contributions to health insurance premiums at **\$5,250**.

\$46,651 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 **\$23,934** 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.

	2013 ACTUAL TOTALS	2014 ADOPTED BUDGET	2014 PROJECTED TOTALS	2015 ADOPTED BUDGET
OPENING FUND BALANCE	115,144	56,451	101,321	-
REVENUES	1,992,228	1,975,247	1,983,172	2,339,414
EXPENDITURES	1,931,772	2,047,968	2,093,899	2,274,917
FUND TRANSFERS IN	-	52,337	45,473	-
FUND TRANSFERS OUT	(74,280)	(36,067)	(36,067)	(46,651)
CLOSING FUND BALANCE	101,320	-	-	17,846

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 2015 is **\$1,386,817**, a decrease of \$30,651 (2.2 %) below the 2014 budget.

EXPENDITURE CATEGORY	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 ADOPTED BUDGET
SALARIES/WAGES	342,578	356,500	357,500	362,500
FRINGE BENEFITS	166,653	177,168	168,693	173,643
MATERIALS/SUPPLIES	686,348	737,405	774,860	696,778
CONTRACTED SERVICES	162,651	146,395	167,846	153,895
TOTAL	1,358,230	1,417,468	1,468,899	1,386,817

Salaries/Wages: The 2015 budget recommends **\$357,000** 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 **\$5,500**.

Fringe Benefits: Expenses for benefits and employer paid taxes total **\$173,643** for the six employees in the department.

Materials/Supplies: The budget for materials and supplies totals \$696,778 for:

- Gasoline, purchased through consortium bidding, is projected at 67,575 gallons at \$2.62 per gallon - **\$177,047**
- Diesel, also purchased through consortium bidding, is projected at 74,421 gallons at \$2.85 per gallon - **\$212,100**
- Purchase of new tires and tire repairs for all vehicles - **\$72,340**
- Automotive and truck parts for the repair of vehicles in the fleet - **\$135,000**
- Snow equipment parts - **\$35,000**
- Leaf machine parts - **\$9,837**
- Yard waste equipment parts - **\$9,500**
- Chemicals such as anti-freeze, car soap, parts cleaner solvent, service chemicals, fire extinguisher supplies and rust preventative - **\$5,500**.
- Shop supplies for welding supplies, nuts and bolts, shop towels, oil dry, general hardware and general shop supplies - **\$5,505**

- Lubricants for motor oil, transmission fluid, hydraulic oil, gear oil, grease and universal tractor fluid - **\$18,000**
- Minor shop equipment for hand tools, electronic equipment, air tools, drills and lathe tools. - **\$8,050**
- Computer equipment for truck analysis - **\$4,000**
- Uniforms, including rain gear, boots, gloves and safety equipment - **\$4,000**
- Office and computer supplies - **\$900**

Contractual Services: The \$153,895 in this category is requested for:

- Insurance coverage for Township vehicles - \$46,500
 - General and auto liability coverage is budgeted at **\$22,000.**
 - Auto physical damage is budgeted at **\$24,500.**
- Outside body repairs - **\$8,500**
 - Body, paint work and sandblasting on trucks and snow equipment- **\$5,500**
 - Insurance deductible costs - **\$3,000**
- Outside mechanical repairs - **\$85,000**
 - Trash packer repairs - **\$25,000**
 - Auto and truck repairs - **\$22,000**
 - Transmission repairs - **\$17,000**
 - 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 - **\$8,000**
- Service and repairs to mobile radios - **\$4,000**
- Dues and annual support and updates for fleet software program - **\$1,895**

INTERNAL SERVICE FUND

2015 VEHICLE REPLACEMENT PURCHASES

<u>ITEM</u>	<u>DESCRIPTION</u>	<u>COST</u>
1. Two Police Vehicles	The #9 patrol vehicle and the #H-14 traffic safety unit, will be replaced. The patrol vehicle will have well over 100,000 miles while the traffic safety unit will be approaching 100,000 by the time they are replaced. The replacement patrol unit will be police package Tahoe type vehicle identical to the current police patrol vehicles. The replacement traffic safety unit will be an unmarked police package type vehicle. 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.	55,600
2. One Staff Vehicle	The existing #D-4 detective vehicle will be replaced with a similar mid-sized sedan. The vehicle will be approaching 100,000 miles at time of replacement and is scheduled for a ten year life cycle.	24,000
3. Four Light Trucks	The #1 full-size, two wheel drive pickup, #9 mid-size pickup, #12 mid-size staff vehicle and #45 mid-size pickup are scheduled for replacement. The #1 truck is used by the Sanitation department to check on crews, move equipment and replace carts on a daily basis. This truck already has over 100,000 miles on the odometer. The #9 mid-size pickup is used by the Township Surveyor in his day to day inspection duties and to transport his survey equipment to the jobsite. #12 mid-size staff vehicle is used by the Township Manager. His existing vehicle will be filtered down through the fleet to replace an older vehicle. The #45 mid-size vehicle is used by the Parks Superintendent to shuttle men and equipment to the jobsites. It is also used by the sitewatch crew during the summer months. This vehicle also has well in excess of 100,000 existing miles. All vehicles will be purchased either through PA COSTARS or the Westmoreland COG Contract. Existing vehicles will be sold at auction.	105,500
4. Rear Load Trash Truck	This unit will replace the existing #52 rear loader truck which is a 2005 model year. This truck would normally be replaced on a 9 year rotation, however replacement of this truck was pushed back one year to allow for the purchase a fully automated recycle truck in 2014. This truck is mainly used to collect yard waste and is a critical part of the snow fighting force keeping the State and other main roads clear. The replacement unit will be purchased through the PA COSTARS contract.	220,000

5.	One 5-7 Yard Dump Truck	This unit will be replacing the existing #18 dump truck, which will be 16 years old and is primarily used by the Highway Department. This is a front line dump truck that is used on construction projects during the spring and summer and to pull a leaf collector during the fall. 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 be purchased off the PA COSTARS contract.	165,000
6.	One Front-End Loader	This unit will replace the #29 front-end loader which is used on a daily basis at the leaf site. It is also used throughout the year to load trucks with stone and construction materials. This machine is also a critical part of the snow and ice control program. It is used to load trucks with salt and to plow areas such as townhome developments where space is too tight for a normal plow truck. The new unit will be purchased off the Pa COSTARS Bid and the existing unit will be sold at auction.	190,000
7.	One Backhoe	This will replace the existing #32 machine which is a 2005 machine. This unit is used on a daily basis by the pipe crew to remove and replace existing rusted out storm pipe, demo and replace inlets, install new storm piping and to load materials. The existing unit will be sold at auction.	102,000
8.	Replacement Snow and Ice Removal Equipment	Funds are budgeted for the replacement of a salt spreader and a reversible plow. All equipment will be purchased through the PA COSTARS contract.	26,000
TOTAL			\$888,100

FIRE PROTECTION FUND SUMMARY

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

The proposed real estate tax rate for 2015 is **.571 mills**, the same as 2014's rate. At this rate, the Fire Protection Real Estate tax is estimated to generate **\$1,258,495** in revenues. Interest earnings for the fund are estimated at **\$750** bringing the total available revenue to **\$1,259,245**.

The proposed 2015 budget for the Fire Protection Fund totals **\$500,629**. Of that amount, \$392,054 is budgeted to fund the Fort Washington Fire Company and \$108,575 is budgeted to fund the Fire Services Department.

Of the total excess revenues over expenditures, an amount of **\$542,000** 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, **\$216,616**, will be transferred to the Fire Capital Fund for current and future capital expenditures and vehicle purchases.

	2013 ACTUAL TOTALS	2014 ADOPTED BUDGET	2014 PROJECTED TOTALS	2015 ADOPTED BUDGET
OPENING FUND BALANCE	-	-	-	-
REVENUES	1,263,316	1,259,495	1,261,400	1,259,245
EXPENDITURES	462,165	490,792	452,347	500,629
FUND TRANSFERS	(801,151)	(768,703)	(809,053)	(758,616)
CLOSING FUND BALANCE	-	-	-	-

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

FIRE PROTECTION FUND

FIRE SERVICES ADMINISTRATOR

The Fire Services Administrator acts as a liaison between the Township, the Fort Washington Fire Company, Civic Groups and Local, State and Federal agencies. The position provides supervision to the Fire Marshal, performs fire protection and public safety planning and is involved with Township wide fire protection issues. Recommended funding is **\$108,575**.

EXPENDITURE CATEGORY	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 ADOPTED BUDGET
SALARIES/WAGES	71,512	72,000	71,900	73,750
FRINGE BENEFITS	17,168	9,365	10,268	10,735
MATERIALS/SUPPLIES	8,452	10,000	7,500	8,000
CONTRACTED SERVICES	24,366	2,500	2,500	2,700
VEHICLE O&M FEES	20,521	12,000	13,000	13,390
TOTAL	142,019	105,865	105,168	108,575

Salaries/Wages: The budget request provides \$73,750 for:

- The Fire Services Administrator's salary and employer contribution to deferred compensation plan. For 2015, the position is budgeted at three days per week with the employee performing additional duties in the Code Enforcement Department the other two days - **\$58,250**
- Part time administrative assistant position at 20 hours per week - **\$15,500**

Fringe Benefits: The cost of benefits and employer paid taxes is **\$10,735**.

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

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

Contractual Services: The \$2,700 budget is for:

- Subscriptions and dues for the Director and Fire Marshal - **\$1,500**
- Printing of map books and pre plans - **\$1,200**

Vehicle O&M Fees: Charges for the operation and maintenance of the Township vehicle operated by the Administrator - **\$13,390**.

FIRE PROTECTION FUND

FORT WASHINGTON FIRE COMPANY

The Fort Washington Volunteer Fire Company provides fire protection services for Upper Dublin Township. Fort Washington Fire Company's proposed budget to fund its operations totals **\$406,054**. Of that total, the Township contribution to support the operations is **\$392,054**. The balance of the Fire Company's operating costs is funded from Pennsylvania Turnpike proceeds totaling **\$14,000**.

EXPENDITURE CATEGORY	2013 ACTUAL EXPENSES	2014 ADOPTED BUDGET	2014 PROJECTED EXPENSES	2015 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
FRINGE BENEFITS	24,482	30,000	36,694	39,000
MATERIALS/SUPPLIES	39,866	11,000	32,000	11,000
CONTRACTED SERVICES	255,798	343,927	278,485	342,054
TOTAL	320,145	384,927	347,179	392,054

Fringe Benefits: The cost of providing workers compensation insurance to the volunteer fire company is **\$39,000**.

Materials/Supplies: **\$11,000** is budgeted for the purchase of fuel for vehicles.

Contractual Services: The \$342,054 budget is for:

- Direct contribution to Fort Washington Fire Company to fund operations - **\$324,754**
- Fire Company portion of liability and property insurance - **\$17,300**

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

REVENUE CATEGORY	2013 ACTUAL REVENUE	2014 ADOPTED REVENUE	2014 PROJECTED REVENUE	2015 ADOPTED REVENUE
DIRECT CONTRIBUTION FROM TOWNSHIP	240,000	327,427	262,000	324,754
TOWNSHIP PAID INDIRECT COSTS	80,145	57,500	85,179	67,300
PA TURNPIKE FEES	16,975	13,500	14,750	14,000
OTHER FUNDS	78,366		4,000	
TOTAL FUNDING	415,486	398,427	365,929	406,054

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 2015, \$216,616 is budgeted as a transfer from the Fire Protection Fund. Interest earnings are budgeted at \$1,000.

Details on the proposed \$18,000 in expenditure items are provided on the following page.

	2013 ACTUAL TOTALS	2014 ADOPTED BUDGET	2014 PROJECTED TOTALS	2015 ADOPTED BUDGET
OPENING FUND BALANCE	715,282	711,491	775,254	473,431
REVENUES	4,288	1,000	7,824	1,000
EXPENDITURES	233,463	583,000	576,700	18,000
FUND TRANSFERS	289,147	226,703	267,053	216,616
CLOSING FUND BALANCE	775,254	356,194	473,431	673,047

FIRE CAPITAL FUND EXPENDITURES

2015

CAPITAL EQUIPMENT EXPENDITURES

1.	Replacement of fire hose	\$18,000
	Total Capital Equipment	\$18,000

FIRE TRAINING CENTER/BUILDING IMPROVEMENTS

1.	Improvements to Burn Brae Station and Fire Training Grounds will be studied and addressed during 2015. No funding requested.	
	Total Building Improvements	\$0

TOTAL CAPITAL EXPENDITURES

\$18,000

DEBT SERVICE FUND SUMMARY

The Debt Service Fund supports the expenditures for the long-term debt assumed by the Township. Revenues are generated for this purpose through the Debt Service real estate tax. The millage rate to support debt service payments is set at **1.014 mils** for 2015, a slight decrease from 2014, and consists of two separate rates: .922 mils for general debt and .092 mils to fund voter approved electoral debt payments. At these rates, the real estate tax will generate **\$2,234,876** in revenue. An additional **\$2,500** is budgeted as interest income for total revenues of **\$2,237,376**.

A transfer in the amount of **\$542,000** is budgeted from the Fire Protection Fund to finance the debt service on the firehouse on Fort Washington Avenue. In 2014, a refinancing of existing debt generated a savings of approximately \$458,000. **\$380,000** of that amount will be derived in 2015 and is being transferred to the General Fund to fund operations. Most of the balance of the savings will be realized in 2016.

The 2015 budgeted debt service expenditures total **\$2,540,010**. Of that amount, **\$2,532,510** is budgeted for debt service on the five outstanding General Obligation Bond issues and **\$7,500** is budgeted for paying agent fees on the outstanding bonds. Details on the 2015 debt service payments are set forth on the following page.

	2013 ACTUAL TOTALS	2014 ADOPTED BUDGET	2014 PROJECTED TOTALS	2015 ADOPTED BUDGET
OPENING FUND BALANCE	572,468	923,468	939,328	1,048,328
REVENUES	2,269,098	2,246,192	2,249,000	2,237,376
EXPENDITURES	2,452,238	2,683,584	2,682,000	2,540,010
FUND TRANSFERS	550,000	550,000	542,000	162,000
CLOSING FUND BALANCE	939,328	1,030,576	1,048,328	907,694

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

DEBT SERVICE EXPENDITURES

2015

ISSUE	BALANCE OF PRINCIPAL AT 12/31/14	PRINCIPAL PAYMENTS	INTEREST PAYMENTS	TOTAL PAYMENTS
1998 - \$5,500,000 20 Years	1,536,000	358,000	70,595	428,595
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	7,245,000	395,000	288,102	683,102
2010 - \$11,855,000 25 Years				
Use of funds: Purchase of open space, storm water management projects and construction of firehouse	2,390,000	80,000	92,100	172,100
2011 - \$5,860,000 10 Years				
Use of funds: Refinance older debt, purchase of open space	4,755,000	460,000	122,003	582,003
2013 - \$6,620,000 20 Years				
Use of funds: Storm water management projects and construction of traffic signal	6,575,000	290,000	176,906	466,906
2014 - \$8,535,000 20 Years				
Use of funds: Partial refinance of 2010 debt	8,535,000	-	199,805	199,805
PAYING AGENT FEES				7,500
TOTAL EXPENDITURES		1,583,000	949,511	2,540,010

NOTE: The total outstanding General Obligation Debt for the Township as of December 31, 2014 is \$40,914,648: \$31,036,000 in principal and \$9,878,648 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 **\$1,300** in 2015.

	2013 ACTUAL TOTALS	2014 ADOPTED BUDGET	2014 PROJECTED TOTALS	2015 ADOPTED BUDGET
OPENING FUND BALANCE				
PRINCIPAL	195,728	200,329	199,836	199,576
INTEREST	50,048	51,097	51,145	52,504
REVENUES	6,005	1,400	1,400	1,300
EXPENDITURES	800	1,300	300	800
FUND TRANSFERS	-	-	-	-
CLOSING FUND BALANCE				
PRINCIPAL	199,836	200,329	199,576	199,576
INTEREST	51,145	51,197	52,504	53,004

Trust Principal Amounts

- Dannenberg Trust - **\$100,000**
- Cheston Trust - **51,055**
- Bauman Trust - **20,000**
- North Hills Trust - **22,566**
- Kayser Trust - **5,955**
- \$199,576**

NON-EXPENDABLE TRUST FUND

2015 EXPENDITURES

1.	Kayser Trust – Annual scholarship to an Upper Dublin High School senior.	300
2.	North Hills Trust – Annual scholarship to a High School senior resident from the North Hills community.	500
	TOTAL	\$800

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 2015 allocation is **\$634,093**. Anticipated interest earnings of **\$2,000** bring the total available revenue from Liquid Fuels to **\$636,093**. This revenue will be transferred to the Capital Projects Fund for use on road, bridge and storm sewer projects.

	2013 ACTUAL TOTALS	2014 ADOPTED BUDGET	2014 PROJECTED TOTALS	2015 ADOPTED BUDGET
OPENING FUND BALANCE	-	-	-	-
REVENUES	549,585	532,335	595,000	636,093
EXPENDITURES	-	-	-	-
FUND TRANSFERS	(549,585)	(532,335)	(595,000)	(636,093)
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 2015, \$150,000 is budgeted as expected interest earnings from the fund reserves.

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

- \$40,000 of income to the Capital Projects Fund to fund general capital projects.

	2013 ACTUAL TOTALS	2014 ADOPTED BUDGET	2014 PROJECTED TOTALS	2015 ADOPTED BUDGET
OPENING FUND BALANCE				
PRINCIPAL	12,000,000	14,000,000	14,000,000	14,000,000
INCOME	196,209	152,131	198,802	253,329
REAL ESTATE TAX REVENUE	18	-	-	-
INTEREST INCOME	225,575	175,000	150,000	150,000
EXPENDITURES	-	-	-	-
FUND TRANSFERS IN	2,000,000	-	-	-
FUND TRANSFERS OUT	(223,000)	(227,337)	(95,473)	(40,000)
CLOSING FUND BALANCE				
PRINCIPAL	14,000,000	14,000,000	14,000,000	14,000,000
INCOME	198,802	99,794	253,329	363,329

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 **\$910,346**.

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. 2015 funding sources for recommendation are:

- Annual liquid fuels grant - **\$636,093**
- Interest income - **\$500**
- Curb and sidewalk concrete assessments - **\$50,000**
- Transfer from the Community Reinvestment Fund – **\$40,000**
- Transfer from the Library Fund - **\$50,000**

	2013 ACTUAL TOTALS	2014 ADOPTED BUDGET	2014 PROJECTED TOTALS	2015 ADOPTED BUDGET
OPENING FUND BALANCE	93,446	567,949	785,350	140,283
REVENUES	495,188	200,500	446,217	50,500
BOND PROCEEDS	250,000			
EXPENDITURES				
GENERAL CAPITAL	1,005,494	1,464,801	1,790,000	910,346
LAND ACQUISITIONS/TRAILS	68,188			
GRANT FUNDED PROJECTS	267,586			
FUND TRANSFERS	1,287,984	762,335	698,716	726,093
CLOSING FUND BALANCE	785,350	65,983	140,283	6,530

CAPITAL PROJECTS FUND

2015 EXPENDITURES

\$505,000

ROAD MILLING AND OVERLAY

Road milling and overlay of 3.40 miles of road.

<u>Street</u>	<u>From</u>	<u>To</u>	<u>Price</u>
Annasmead Road	Tennis Avenue	Webster Ln	\$33,224
Barton Drive	Pinetown Road	Warden Way	85,333
Clarrige Drive	Jill Road	Brentwood Drive	33,559
Crestview Drive	Dreshertown Road	Applewood Drive	37,140
Crosby Drive	Dillon Road	Pinetown Rd	26,730
Executive Drive	Tennis Avenue	Cul-de-sac	53,314
Leah Drive	Crestview Drive	Cul-de-sac	33,172
Mildred Lane	Annasmead Road	Cul-de-sac	12,510
Patricia Ave	Dale Road	Anbury Lane	20,709
School Lane	North Hills Avenue	Brentwood Drive	47,337
Stuart Creek Dev.	Ash Grove and Blackhaw	and Spicebush	15,610
Tally Ho Drive	Norristown Road	Butler Pk	43,737
Virginia Drive	Susquehanna Road	Limekiln Pike	19,326
Webster Lane	Welsh Road	Clinton Dr	43,299

MILLING COST FOR ROADS TO BE PAVED BY TOWNSHIP FORCES

\$39,631

Streets scheduled for paving in 2015 by Township forces are:

<u>Street</u>	<u>From</u>	<u>To</u>
Farmview Road	Bell Lane	Welsh Road
Honey Run Road	entire roadway	
Ludwell Drive	1643 Ludwell Drive	Blair Lane
Meadowbrook Avenue	Douglass Street	Butler Pike
Mundock Road	Limekiln Pike	Susquehanna Rd
Park Place	Garden Road	Mill Road
Spring Avenue	Summit Avenue	Cul-de-sac

ROAD SEAL COAT

\$95,715

Application of the Ralumac microsurfacing process and crack sealing on 2.57 miles of road to extend life of structurally sound street.

<u>Street</u>	<u>From</u>	<u>To</u>	<u>Price</u>
Aiman Circle	Kirks Lane	Cul-de-sac	\$2,554
Benjamin Drive	Executive Drive	Clinton Drive	14,476
Clinton Drive	Webster Lane	Norristown Road	12,899
Clover Lane	Executive Drive	Clinton Drive	5,013
Harner Drive	Webster Lane	Butler Pike	7,724
Kirks Lane	Limekiln Pike	Dreshertown Road	8,905
Pinetown Road	Wynnemoor Way	Susquehanna Road	18,048
Waldheim Avenue	Clinton Drive	Penns Lane	4,684

Woodside Circle	entire roadway		9,798
Wright Drive	Limekiln Pike	Howe Lane	11,614

\$100,000

CURB AND SIDEWALK REPLACEMENT

- Areas associated with Township improvement projects require concrete curb and sidewalk replacement. All work will be assessed to property owners. - \$50,000
- Non assessable work including ADA requirements designating handicap access ramps at intersections on all curbed streets and at the North Hills Community Center entrance. - \$50,000

UNINTERRUPTIBLE POWER SOURCE FOR TRAFFIC SIGNALS

\$10,000

Funds are requested for uninterruptible power source units, batteries and a pad mounted signal controller cabinet at two locations: Jarrettown Road/Limekiln Pike intersection and Highland Avenue/Bethlehem Pike intersection.

REPLACEMENT OF CARPETING THROUGHOUT TOWNSHIP BUILDING

\$90,000

Funds are requested to replace all carpeting in the Township Building other than the Township Library.

REPLACEMENT OF TOWNSHIP BUILDING HVAC SYSTEM

\$50,000

Funds are requested to continue a phased project of replacing the eighteen control units in the Township Building. Six of eighteen original units have been replaced.

TECHNOLOGY AND BUILDING SECURITY

\$20,000

- Purchase of replacement computers, printers and other hardware on the Township network. - **\$10,000**
- Funding for changes to the Township Building to improve workplace safety - **\$5,000**
- Purchase of replacement building security equipment - **\$5,000**

GRAND TOTAL

\$910,346

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 amounts of \$1.5 million in 2008, \$300,000 in 2010 and \$3 million in 2013 to fund storm water projects.

In addition, **\$2,500** is budgeted as expected interest earnings from the balance of the bond issue proceeds.

The following page provides a description of projects scheduled for 2015.

	2013 ACTUAL TOTALS	2014 ADOPTED BUDGET	2014 PROJECTED TOTALS	2015 ADOPTED BUDGET
OPENING FUND BALANCE	584,011	2,295,011	2,772,985	1,837,985
REVENUES	3,510,581	5,000	1,000	2,500
EXPENDITURES	1,321,607	927,900	936,000	1,339,590
FUND TRANSFERS	-	-	-	-
CLOSING FUND BALANCE	2,772,985	1,372,111	1,837,985	500,895

The balance at the end of 2015 is held in reserve to fund additional storm water projects in future years.

STORM WATER MANAGEMENT RESERVE FUND

2015 EXPENDITURES

STORM WATER MANAGEMENT PROJECTS \$1,275,000

Continuation of neighborhood storm water projects that began in 2012. These projects will help to alleviate the many flooding issues that have been identified throughout the Township. Listed below are the projects for funding consideration in 2015.

Holly Hill	\$100,000
PA Ave/Commerce Drive	\$120,000
Aidenn Lair Basin	\$90,000
Camphill Road	\$125,000
Avenue G Basin	\$55,000
Sandy Run/Vance Drive/Lulu Dam	\$50,000
Pinetown/Highland	\$200,000
Abington Sewer Plant/Sandy Run	\$200,000
Bodenstein Creek	\$5,000
Highland/Rt. 309/Van Sant	\$5,000
Virginia Drive/Delaware Ave Drainage	\$75,000
Winslow/Dawesfield/Office Center Basins	\$50,000
Ambler Highlands	\$200,000

As an efficient and least cost approach to managing the various projects, a part time in-house project engineer has been hired to design, budget, bid and oversee the projects. Projected cost for the part time engineer in 2015 totals **\$64,590**.

TOTAL STORM WATER MANAGEMENT PROJECTS **\$1,339,590**

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 include real estate taxes, real estate transfer tax revenues generated from sales of properties in the Office Park, grant funding, debt financing and transfers from the Community Reinvestment Fund. In 2015, a real estate tax rate of 0.055 mills will generate \$121,221 in revenues.

In 2012, the Township received state grant funding for the construction of two flood retarding structures, one on the Rapp Run and one on the Pine Run. The total estimated cost for the project, construction of which was substantially completed in 2014, is \$15.2 million with grant funding covering \$11.8 million of that total.

Funds are budgeted in 2015 to finance costs related to the economic redevelopment of the Fort Washington Office Park.

	2013 ACTUAL TOTALS	2014 ADOPTED BUDGET	2014 PROJECTED TOTALS	2015 ADOPTED BUDGET
OPENING FUND BALANCE	460,195	150,695	550,722	160,837
REVENUES	9,459,894	-	214,615	121,221
EXPENDITURES	11,895,118	150,695	615,000	160,837
FUND TRANSFERS	2,525,751	-	10,500	-
CLOSING FUND BALANCE	550,722	-	160,837	121,221

FUND TRANSFERS

		2014 PROJECTED	2015 ADOPTED
GENERAL FUND	From Debt Service Fund	-	380,000
	To Pension Funds	(977,542)	(1,209,073)
LIBRARY FUND	To Capital Projects Fund	(55,000)	(50,000)
PARKS & REC FUND	To Pension Fund	(86,233)	(108,853)
FIRE PROTECTION FUND	To Fire Capital Fund	(542,000)	(542,000)
	To Debt Service Fund	(267,053)	(216,616)
FIRE CAPITAL FUND	From Fire Prot Fund	267,053	216,616
INTERNAL SERVICES FUND	To Pension Fund	(36,067)	(46,651)
	From CRF	45,473	-
CAPITAL PROJECTS FUND	From Liquid Fuels Fund	595,000	636,093
	From CRF	50,000	40,000
	From Library Fund	55,000	50,000
COMMUNITY REINV. FUND	To Capital Projects Fund	(50,000)	(40,000)
	To Internal Services Fund	(45,473)	-
LIQUID FUELS FUND	To Capital Projects Fund	(595,000)	(636,093)
DEBT SERVICE FUND	From Fire Prot Fund	542,000	542,000
	To General Fund	-	(380,000)
PENSION FUND	From General Fund	977,542	1,209,073
	From P & R Fund	86,233	108,853
	From Int Services Fund	36,067	46,651

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Staffing Level
Full-Time Positions
2015

	ADMINI- STRATION/ INANCE	CODE ENFORCEM ENT	LIBRARY	FIRE SERVICES	ENGINEER ING	HIGHWAY	SANITATIO N	FLEET & FACILITY	P&R	POLICE	TOTAL
Township Manager	1										1
Chief										1	1
Department Director	1	1	1	0.5	0.5			0.5	1		5.5
Community Planner/Zoning		1									1
Coordinator/Administrator	2	2			1				3		8
Administrative Assistant	1				1				1		3
Fire Marshal				1							1
Inspector		1.5			1						2.5
Draftsman					1						1
Bookkeeper	2										2
Professional Librarian			5								5
Staff Librarian			2								2
Deputy Chief										1	1
Lieutenant										1	1
Sergeant										5	5
Corporal										6	6
Detective										4	4
Juvenile Officer										1	1
Patrol Officer										21	21
Dispatcher/Records Clerk										6	6
Superintendent						1	1		1		3
Assistant Superintendent						1	1				2
Foreman						3		1	1		5
Group Leader									1		1
Equipment Operator						10	10		2		22
Laborer							3		3		6
Mechanic								4			4
Caretaker *									1		1
TOTAL	7	5.5	8	1.5	4.5	15	15	5.5	14	46	122
* Shared position with UDSD											
Shaded cells reflect new positions in 2015 budget											