

TOWNSHIP OF UPPER DUBLIN
MONTGOMERY COUNTY, PENNSYLVANIA
2013 BUDGET

BOARD OF COMMISSIONERS

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ASSISTANT TOWNSHIP MANAGER

JONATHAN K. BLEEMER

**UPPER DUBLIN TOWNSHIP
2013 BUDGET
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**ALL FUNDS REVENUE SUMMARY
2013**

	GENERAL FUND	PARKS & REC	OPEN SPACE	LIBRARY	DEBT SERVICE	FIRE PROT	FIRE CAPITAL	INTERNAL SERVICES	CAPITAL PROJECTS	COMM REINV	LIQUID FUELS	NON-EXPEN TRUSTS	STORM WATER MGT	ECONOMIC DEV	TOTAL
REVENUE CATEGORY															
REAL ESTATE TAXES	5,866,108	1,380,432		984,767	2,253,093	1,255,138									11,739,538
LOCAL ENABLING TAXES	7,800,000														7,800,000
LICENSES AND PERMITS	1,026,500														1,026,500
FINES AND FORFEITS	102,000														102,000
INTEREST AND RENT	296,000	1,500	500	500	3,000	1,000	500		500	180,000	1,000	1,400	7,000		492,900
GRANTS AND GIFTS	909,116	51,067		82,526				21,886			535,503				1,600,098
DEPARTMENT EARNINGS	445,000	462,930	3,000	43,600				1,847,925					3,000,000	3,500,000	9,302,455
ASSESSMENTS									50,000						50,000
MISCELLANEOUS	50,500	10,000		5,600				2,800							68,900
REVENUE TOTAL	16,495,224	1,905,929	3,500	1,116,993	2,256,093	1,256,138	500	1,872,611	50,500	180,000	536,503	1,400	3,007,000	3,500,000	32,182,391
LESS: VEHICLE RENTAL ADJUSTMENT															(1,701,659)
INTERFUND TRANSFERS	(966,827)	(26,708)	(55,000)	(65,000)	550,000	(732,546)	182,546	(5,872)	987,046	(414,689)	(536,503)				(1,083,553)
NET REVENUES	15,528,397	1,879,221	(51,500)	1,051,993	2,806,093	523,592	183,046	1,866,739	1,037,546	(234,689)	-	1,400	3,007,000	3,500,000	29,397,179

ALL FUNDS EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	9,906,921	10,247,926	10,063,750	10,309,843
FRINGE BENEFITS	3,164,105	3,366,824	3,275,608	3,417,185
MATERIALS/SUPPLIES	1,896,104	1,842,669	1,829,945	1,908,131
CONTRACTED SERVICES	4,480,638	4,174,142	4,038,761	3,932,645
EQUIPMENT PURCHASES	67,543	60,575	76,800	47,059
CAPITAL	16,315,093	5,629,500	5,078,666	7,850,892
DEBT SERVICE	1,892,103	2,319,411	2,179,411	2,833,168
TOTAL	37,722,507	27,641,047	26,542,941	30,298,923

EXPENDITURE SUMMARY BY FUND

	2011 ACTUAL TOTALS	2012 ADOPTED BUDGET	2012 PROJECTED TOTALS	2013 ADOPTED BUDGET
GENERAL FUND	16,331,065	16,408,875	16,234,920	16,403,533
PARKS AND RECREATION FUND	1,875,091	1,959,977	1,961,913	2,005,203
LIBRARY FUND	1,019,632	1,025,699	1,021,591	1,050,431
INTERNAL SERVICES FUND	1,919,163	1,941,852	1,888,570	1,977,970
DEBT SERVICE FUND	1,892,103	2,319,411	2,179,411	2,833,168
FIRE PROTECTION FUND	393,566	429,679	459,415	523,592
NON-EXPENDABLE TRUST FUND	1,400	1,900	1,755	1,300
CAPITAL PROJECTS FUND	7,525,287	888,000	1,125,000	1,124,892
OPEN SPACE PROJECTS FUND	64,689	44,000	66,000	51,500
FIRE CAPITAL FUND	8,123,698	100,500	1,025,000	97,500
STORM WATER MGT FUND	37,512	4,000,000	1,000,000	2,500,000
ECONOMIC DEVELOPMENT FUND	337,679	222,813	1,282,666	3,500,000
SUBTOTAL	39,520,884	29,342,706	28,246,241	32,069,088
LESS INTERNAL CHARGES	1,798,378	1,701,659	1,703,300	1,770,165
TOTAL	37,722,506	27,641,047	26,542,941	30,298,923

GENERAL FUND SUMMARY

The General Fund finances basic services including Police, Sanitation, Highway, Code Enforcement, Zoning, Fire Marshal and the General Administration of the Township.

The proposed budget recommends revenues totaling **\$16,495,224** to fund all General Fund operating costs and proposed transfers for pension obligations. This is an increase of \$334,861 above the 2012 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 **2.638 mils** for 2013, an increase of 0.078 mils over the 2012 rate. The rate increase will generate an additional \$170,580 for a total of expected property tax revenue of **\$5,769,108**, 35% of all General Fund revenue. The value of one mil is estimated to increase from \$2,235,000 in 2012 to \$2,243,000 in 2013 due to an uptick in the Township's total assessed value of property. This is the first assessed value increase since 2009.

The EIT is projected to generate **\$6,400,000** in revenue from the 1% tax, an amount equal to 39% of the total General Fund revenues. The tax is levied against all Township residents and non-residents employed in the Township with the tax on residents being shared equally between the Township and the Upper Dublin School District. About \$1.5 million of the EIT revenue is projected to be received from non-residents working in Upper Dublin who reside in municipalities that do not impose the EIT. This is down from a high of \$2.7 million in 2000 and is subject to diminish further over future years as other taxing districts enact the EIT requiring Upper Dublin to remit receipts from the tax to the non-residents' home community.

The remaining general fund revenue is derived from the Real Estate Transfer Tax (**\$575,000**), Local Services Tax (**\$825,000**), delinquent and interim property taxes (**\$97,000**), department earnings (**\$445,000**), licenses and permits (**\$1,026,500**), intergovernmental grants (**\$909,116**), interest earnings and rents (**\$296,000**), fines and forfeits (**\$102,000**) and other revenues (**\$50,500**).

General Fund expenditures are proposed at **\$16,403,533** with details provided on the ensuing pages. This is a **\$5,342** or **0.03%** decrease below the 2012 budget compared to previous years increases as shown below:

- 2006 - 5.9%
- 2007 - 6.8%
- 2008 - 0.9%
- 2009 - 2.9%
- 2010 - 1.2%
- 2011 - 4.2%
- 2012 - (-0.6%) projected

One budgeted transfer out of the General Fund is proposed for 2013:

- **\$966,827** 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 \$523,328 in 2013. The difference of \$443,499 must be derived from General Fund revenues. This is an increase of \$208,053 over the 2012 General Fund contribution of \$235,446.

At the proposed revenue, expenditure and transfer levels, the 2013 fiscal year will end with a **\$1,070,990** fund balance, an amount equal to **6%** of total expenditures and transfers out.

	2011 ACTUAL TOTALS	2012 ADOPTED BUDGET	2012 PROJECTED TOTALS	2013 ADOPTED BUDGET
OPENING FUND BALANCE	2,362,136	1,826,542	2,186,990	1,946,126
REVENUES	17,096,608	16,160,363	16,548,038	16,495,224
EXPENDITURES	(16,331,065)	(16,408,875)	(16,234,920)	(16,403,533)
FUND TRANSFERS IN		200,000	200,000	-
FUND TRANSFERS OUT	(940,689)	(763,157)	(753,982)	(966,827)
CLOSING FUND BALANCE	2,186,990	1,014,873	1,946,126	1,070,990

GENERAL FUND

REVENUES 2013

	2011 ACTUAL REVENUES	2012 ADOPTED REVENUES	2012 PROJECTED REVENUES	2013 ADOPTED REVENUES
<u>REAL ESTATE TAXES</u>				
Real Estate Taxes – Current	5,547,426	5,578,560	5,540,000	5,769,108
Real Estate Taxes – Delinquent	81,909	80,000	85,000	65,000
Real Estate Taxes – Interim	7,474	15,000	18,000	20,000
Real Estate Taxes - Penalties	11,321	12,000	14,000	12,000
TOTAL	5,648,129	5,685,560	5,657,000	5,866,108
<u>LOCAL ENABLING TAXES</u>				
Earned Income Tax	6,442,311	6,225,000	6,350,000	6,400,000
Real Estate Transfer Tax	536,653	600,000	510,000	575,000
Local Services Tax	809,772	800,000	825,000	825,000
TOTAL	7,788,735	7,625,000	7,685,000	7,800,000
<u>FINES AND FORFEITS</u>				
Court Fines	93,053	100,000	90,000	100,000
Vehicle Code Violations	1,525	2,000	1,500	2,000
TOTAL	94,578	102,000	91,500	102,000
<u>INTEREST AND RENT</u>				
Interest Earnings	14,219	30,000	10,000	12,000
Twining Valley Lease	100,750	100,000	96,895	100,000
Rent from NHCC	18,236	19,000	19,000	19,000
Other Rent	171,871	155,000	165,000	165,000
TOTAL	305,076	304,000	290,895	296,000
<u>GRANTS AND GIFTS</u>				
Public Utility Realty Tax	25,282	25,500	25,512	25,500
State/Federal Grants	152,996	120,000	245,610	100,000
Beverage License Tax	3,950	4,550	3,350	4,000
Casualty Insurance Premium Tax	832,720	481,380	518,536	523,328
Fire Insurance Premium Tax	455,070	291,873	256,288	256,288
TOTAL	1,470,017	923,303	1,049,296	909,116

	2011 ACTUAL REVENUES	2012 ADOPTED REVENUES	2012 PROJECTED REVENUES	2013 ADOPTED REVENUES
<u>DEPARTMENT EARNINGS</u>				
Zoning/Development Fees	2,580	2,500	5,000	3,000
Zoning Hearing Board Fees	11,350	20,000	17,000	20,000
Sale of Maps and Documents	1,078	2,000	1,800	2,000
Fire Marshal Reports	17,650	18,000	11,000	16,000
Special Police Services	179,794	160,000	135,000	140,000
Crossing Guard Services	78,320	78,000	73,000	75,000
Finance Department Services	73,605	25,000	20,000	5,000
Police Report Fees	35,933	38,000	38,000	38,000
Contracted Snow Removal	91,565	60,000	62,023	62,000
Cart Fees	785	1,000	4,000	2,500
Sanitation Services	33,800	38,500	28,300	33,500
Recycling Revenue	52,591	48,000	48,500	48,000
TOTAL	579,050	491,000	443,623	445,000
<u>LICENSES AND PERMITS</u>				
Street Opening Permits	42,068	30,000	45,000	38,000
Building Permits	254,533	270,000	300,000	300,000
Electrical Permits	81,011	70,000	40,000	50,000
Plumbing Permits	77,619	70,000	50,000	60,000
Sewage Permits	945	500	600	500
Use & Occupancy Permits	9,724	12,000	10,500	11,000
Housing Permits	28,640	5,000	1,600	26,000
Property Transfer Fees	12,825	13,500	16,000	16,000
Cable TV Franchise Fees	517,700	510,000	520,000	525,000
TOTAL	1,025,065	981,000	983,700	1,026,500
<u>MISCELLANEOUS</u>				
Insurance Claims	77,411	-	90,511	-
Benefit Contributions	44,962	48,000	48,000	50,000
Workers Comp Reimbursements	61,979	-	25,332	-
Sale of Fixed Assets	1,533	-	183,151	-
Other Sources	72	500	30	500
TOTAL	185,957	48,500	347,024	50,500
TOTAL GENERAL FUND REVENUE	17,096,608	16,160,363	16,548,038	16,495,224

GENERAL FUND

COST CENTER SUMMARY

COST CENTER	2011 ACTUAL TOTALS	2012 ADOPTED BUDGET	2012 PROJECTED TOTALS	2013 ADOPTED BUDGET
Boards and Commissions	51,943	56,553	53,564	50,625
Administration	1,436,922	1,488,976	1,602,091	1,494,808
Finance	657,713	611,933	615,533	584,687
Real Estate Tax Collector	20,384	21,352	20,662	21,202
Township Buildings	507,618	509,660	523,302	474,961
Police	6,422,453	6,604,632	6,520,095	6,696,799
Fire Marshal	110,553	113,851	114,385	112,413
Code Enforcement	531,816	558,104	567,798	563,231
Sanitation	2,247,804	2,314,200	2,257,170	2,287,870
Engineering	1,193,984	1,155,402	1,156,804	1,200,271
Street Cleaning	145,680	191,806	179,863	180,940
Snow and Ice Removal	334,760	271,063	119,973	262,180
Traffic Signal Maintenance	82,197	116,000	114,600	121,000
Street Light Maintenance	270,045	270,500	264,500	269,500
Storm Sewers	148,698	152,000	159,500	163,500
Road Maintenance	1,340,816	1,459,700	1,473,210	1,437,935
Emergency Services	472,070	308,873	273,288	273,288
Fire Hydrants	106,132	106,939	106,500	106,939
Real Estate Taxes	82,843	84,082	87,656	88,134
Community Contributions	13,250	13,250	13,250	13,250
Miscellaneous	153,383		11,177	
TOTAL	16,331,065	16,408,875	16,234,920	16,403,533

GENERAL FUND

EXPENDITURE SUMMARY

The General Fund 2013 budget has proposed expenditures totaling \$16,403,533, essentially no change from the 2012 budget. Details on the proposed expenditures for each cost center are provided in the following section.

EXPENDITURE CATEGORY	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	7,938,355	8,205,152	8,063,050	8,217,850
FRINGE BENEFITS	2,509,030	2,661,489	2,577,079	2,681,927
MATERIALS/SUPPLIES	681,016	659,550	605,900	674,250
CONTRACTED SERVICES	3,498,999	3,275,880	3,364,291	3,173,197
EQUIPMENT PURCHASES	58,693	53,200	70,000	40,484
VEHICLE O&M FEES	1,644,971	1,553,604	1,554,600	1,615,825
TOTAL	16,331,065	16,408,875	16,234,920	16,403,533

GENERAL FUND

BOARDS AND COMMISSIONS

The recommended budget for the Boards and Commissions in 2013 is **\$50,625**.

EXPENDITURE CATEGORY	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	33,141	34,600	33,100	31,100
FRINGE BENEFITS	2,903	3,003	3,014	2,875
MATERIALS/SUPPLIES	6,527	6,150	6,150	6,150
CONTRACTED SERVICES	9,372	12,800	11,300	10,500
TOTAL	51,943	56,553	53,564	50,625

Salaries/Wages: The amount of \$31,100 covers:

- Compensation paid to seven commissioners - **\$23,100**
- Recording Secretary's attendance at, and the transcription of minutes for, public meetings - **\$8,000**

Fringe Benefits: The allocation of **\$2,875** covers employer paid taxes.

Materials/Supplies: Funds are provided for:

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

Contractual Services: Funds are provided to cover:

- The 2013 conference and training budget of \$2,000 includes funds for:
 - Commissioner attendance at the Pennsylvania State Association of Township Commissioners conferences - **\$1,000**
 - 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 - **\$5,000**
- Volunteer boards and commissions operations - **\$500**
- Subscriptions and dues - **\$3,000**

GENERAL FUND

ADMINISTRATION

The Administration Department is comprised of the Township Manager's office which oversees the operation of the Township plus the staff providing support services in personnel/benefits, insurance, risk management and other administrative functions for the operating departments. The recommended budget in 2013 totals **\$1,494,808**.

EXPENDITURE CATEGORY	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	307,805	316,000	333,500	358,000
FRINGE BENEFITS	92,114	88,808	83,740	95,408
MATERIALS/SUPPLIES	18,142	17,000	16,000	16,000
CONTRACTED SERVICES	1,004,992	1,053,700	1,155,351	1,011,400
VEHICLE O&M FEES	13,869	13,468	13,500	14,000
TOTAL	1,436,922	1,488,976	1,602,091	1,494,808

Salaries/Wages: The proposed budget for 2013 provides:

- Compensation for Manager, Administrative Assistants and Technology Administrator including employer contribution to deferred compensation plan for department head - **\$306,000**
- 50% funding for human resource director position - **\$35,000**
- Funding for the Township bonus program - **\$15,000**
- Funding for a camera operator at public meetings - **\$2,000**

Fringe Benefits: The cost of employee benefits, employer paid taxes and employee participation in the Township tuition reimbursement program totals **\$95,408**.

Materials/Supplies:

- Funds for general office supplies, copier paper and computer supplies. - **\$14,000**
- A budget for the replacement of minor office equipment - **\$2,000**

Contractual Services: Contractual costs are projected to total \$1,011,400 for:

- Insurance coverage for the General Fund's share of Liability, Public Officials and Property and Casualty premiums - **\$170,000**
- General legal fees for:
 - Township solicitor - **\$207,000**
 - Labor counsel - **\$15,000**
 - Civil Service counsel - **\$3,000**
 - Special counsel for litigation - **\$40,000**
- Engineering charges for general services provided by the Township Engineer, excluding subdivision and development fees. - **\$175,000**

- Engineering charges associated with an evaluation and construction estimates for the dedication of Township private streets - **\$5,000**
- Planning consultant services - **\$8,500**
- Economic Development consultant - **\$60,000**
- Community Affairs consultant - **\$22,000**
- The telecommunication budget totals \$60,000 for:
 - Long distance - **\$3,500**
 - Local service and line cost charges - **\$26,500**
 - Service fees and annual maintenance contract - **\$10,000**
 - Cellular and Nextel phones - **\$20,000**
- Internet connection fees - **\$11,500**
- Costs related to general consulting and contract services are budgeted at \$55,000 for:
 - Stenographer costs for conditional use and special hearings - **\$4,000**
 - Township document management system fees - **\$5,000**
 - Updates to the Township codification - **\$6,000**
 - 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 - **\$15,000**
- 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 - **\$4,000**
- Equipment lease/rental and maintenance costs total \$15,000 for:
 - Photocopier lease - **\$10,000**
 - Postage meter and mail machine - **\$5,000**
- Postage expenses for routine Township business - **\$31,000**
- Printing costs for envelopes, letterhead, business cards and note paper - **\$8,000**
- Advertising expenses for meetings, hearings, bids and job openings - **\$12,000**
- Township information to all residents in the School District calendar - **\$2,000**
- Special event expenses such as employee events, sympathy acknowledgments and meeting expenses - **\$12,000**
- Township Manager approved training expenses for all Township employees other than Police officers who have a training budget within the Police cost center - **\$25,000**
- The subscriptions and memberships budget totals \$10,000 for:
 - State and local associations - **\$3,500**
 - Greater Valley Forge Transportation Management Association - **\$4,000**
 - Miscellaneous subscriptions and dues - **\$2,500**
- Mileage reimbursement for Township business - **\$400**

Vehicle O&M Fees: Expenses for the operation and amortization of the Township Manager's vehicle total **\$14,000**.

GENERAL FUND

FINANCE

The Finance department is responsible for the fiscal control of the Township assets including the management of cash receipts, accounts payable, investment of cash reserves, payroll, budget development and control and the collection of delinquent earned income taxes (EIT) and local services taxes (LST). Recommended funding for the department is **\$584,687**.

EXPENDITURE CATEGORY	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	436,875	401,500	401,000	381,500
FRINGE BENEFITS	151,312	145,333	147,533	144,687
MATERIALS/SUPPLIES	1,839	4,800	4,300	4,300
CONTRACTED SERVICES	67,688	60,300	62,700	54,200
TOTAL	657,713	611,933	615,533	584,687

Salaries/Wages:

- Funding for five full-time employees, 50% of the Human Resources Director's salary and employer contribution to deferred compensation plan for department head. – **\$339,500**
- A budget for the Township receptionist position, a shared position between three part time employees and for a part time clerk position. - **\$42,000**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$144,687**.

Materials/Supplies: The cost of office supplies is budgeted at **\$4,300** for computer paper, printer ribbons, storage boxes, binders and general office supplies.

Contractual Services: Contractual services total \$54,200 for:

- Annual independent audit - **\$18,000**
- Postage for mailing of EIT and LST delinquent notices and state audit notices - **\$2,000**
- A budget for computer support, maintenance and development including:
 - EIT state audit fees - **\$500**
 - Land records software license - **\$1,000**
 - Support of and updates to the Township's financial and payroll software - **\$15,000**
 - Equipment maintenance fees for system hardware - **\$4,400**
- A printing budget of \$6,500 is allocated for:
 - Payroll and accounts payable checks and direct deposit advice forms - **\$3,500**
 - 1099 and W-2 forms - **\$1,500**
 - Purchase orders, vouchers and receipts - **\$1,500**

- The filing of civil complaints for the collection of delinquent EIT - **\$2,500**
- Bank services fees - **\$3,000**
- Subscriptions and dues - **\$500**
- Mileage reimbursement for personal vehicles used for Township business - **\$800**

GENERAL FUND

TAX COLLECTOR

The proposed 2013 budget of **\$21,202** for the Tax Collector provides funding for the collection of real estate taxes.

EXPENDITURE CATEGORY	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	10,000	10,000	10,000	10,000
FRINGE BENEFITS	765	765	765	765
MATERIALS/SUPPLIES	217	400	400	400
CONTRACTED SERVICES	9,402	10,187	9,497	10,037
TOTAL	20,384	21,352	20,662	21,202

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

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

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

Contractual Services: The **\$10,037** in contractual services includes:

- Postage - **\$2,350**
- Printing of real estate tax bills - **\$2,300**
- Reimbursement for office staff - **\$4,000**
- Public official bonding - **\$1,387**

GENERAL FUND

TOWNSHIP BUILDINGS

The Township Buildings cost center records all expenses related to the general operation, maintenance and repair of the main administration building, public works facility, Township library and other Township owned general use facilities. Minor improvements to the Township buildings are also budgeted in this cost center. The recommended budget for 2013 totals **\$474,961**.

EXPENDITURE CATEGORY	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	15,130	15,555	15,400	15,900
FRINGE BENEFITS	2,623	2,610	2,607	2,766
MATERIALS/SUPPLIES	23,473	26,000	25,000	26,000
CONTRACTED SERVICES	466,393	465,495	480,295	430,295
TOTAL	507,618	509,660	523,302	474,961

Salaries/Wages: A budget of **\$15,900** 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 **\$2,766** covers the employer's share of taxes, unemployment insurance and workers compensation insurance for the part-time employee.

Materials/Supplies: Materials and supplies are budgeted at \$26,000 and are allocated as follows:

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

Contractual Services: Utility and janitorial costs are the bulk of the \$430,295 contractual services budget that includes:

- Electricity and gas for administration building - **\$165,000**
- 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 - **\$42,000**
- A contract maintenance budget of \$43,000 for the Township Building allocated for:
 - HVAC systems service for administrative building and garage - **\$20,000**
 - Service contract for emergency generator, UPS and water pump - **\$8,000**
 - Exterminating service for administrative building and garage - **\$2,500**
 - Fire alarm system and fire extinguisher service - **\$6,000**
 - Service contract for elevator - **\$1,500**
 - Window and carpet cleaning - **\$5,000**
- Maintenance, repairs and utility costs for the North Hills Community Center total \$48,000 for:
 - Electricity and gas - **\$16,000**
 - Water - **\$2,000**
 - Telephone - **\$1,500**
 - Electrical, plumbing, HVAC and general repairs - **\$6,000**
 - Janitorial service contract - **\$18,000**
 - Fire alarm, elevator, sprinkler and HVAC service contracts - **\$4,500**
- Maintenance and repairs at the Twining Valley Golf Clubhouse - **\$4,000**
- Maintenance, repairs and utility costs for the EPI-Center total \$20,000 for:
 - Heating oil - **\$17,000**
 - Electric, water and pest control - **\$3,000**
- Minor improvement projects at the Township Building are budgeted at **\$10,000**

GENERAL FUND

POLICE

The Police department functions to protect the lives and property of the public, to enforce the State and Township laws and to provide service and assistance to the residents of the Township. This objective is met through the combined efforts of the patrol, investigation, traffic safety, detective, juvenile, bike patrol and emergency response team units of the department. To perform these functions, the recommended budget for 2013 totals **\$6,696,799**.

EXPENDITURE CATEGORY	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	4,526,313	4,656,902	4,607,000	4,725,500
FRINGE BENEFITS	1,222,089	1,324,900	1,277,816	1,350,000
MATERIALS/SUPPLIES	64,006	62,500	62,000	61,500
CONTRACTED SERVICES	176,029	152,490	148,279	150,490
EQUIPMENT PURCHASES	58,692	53,200	70,000	40,484
VEHICLE O&M FEES	375,324	354,640	355,000	368,825
TOTAL	6,422,453	6,604,632	6,520,095	6,696,799

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 – **\$4,269,000**
 - Base pay for all 40 sworn officers and employer contribution to deferred compensation plan for department head - **\$3,544,200**
 - Shift differential pay - **\$60,800**
 - Stipend to officers who have opted out of the Township medical plan - **\$15,000**
 - Longevity pay - **\$82,750**
 - Holiday pay – **\$89,400**
 - Education incentive - **\$104,850**
 - Contractually agreed upon incentive pays - **\$85,000**
 - Clothing allowance - **\$7,000**
 - Non-reimbursable police overtime - **\$145,000**
 - Reimbursable police overtime - **\$135,000**
- Pay for civilian positions of 5 full time and one part time dispatchers/data entry clerks and 1 administrative assistant. - **\$315,000**
- Civilian employee overtime - **\$15,000**
- Crossing guards of which 50% is reimbursed to the Township from the Upper Dublin School District - **\$126,500**

- Fringe Benefits: The cost of employee benefits, employer paid taxes and tuition reimbursement is **\$1,350,000**.

Materials/Supplies: Costs for materials and supplies total \$61,500 for:

- Office, computer, bicycle repair and investigative supplies - **\$12,500**
- Ammunition for training including range supplies - **\$11,000**
- Uniforms for officers, dispatchers and crossing guards - **\$27,500**
- Photo supplies - **\$1,000**
- Miscellaneous items including commercial washing of police vehicles - **\$6,000**
- Community policing projects including the junior police academy, police field day, teen driving school, junior badges for school children visits and supplies for National Night Out - **\$3,500**

Contractual Services: The budget for contractual services is \$150,490 for:

- Police Professional Liability insurance - **\$40,000**
- Radio maintenance service contracts for the mobile data terminals, portables and dispatch center - **\$15,000**
- Training costs, most of which are for mandatory training - **\$26,000**
- Animal control activities - **\$300**
- Equipment rentals for photocopier, pagers and wireless connections– **\$15,000**
- Maintenance for speedometer, accutrax and radar – **\$2,000**
- Maintenance on Police computer hardware, voice recorder, CPIN, mobile data terminals and Livescan/Video Arraignment - **\$22,000**
- Computer support for police network, CLEAN/NCIC and laptop wireless - **\$19,000**
- 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 - **\$3,000**
- Township's MAERT assessment to cover the cost of uniforms and training needs for the Township's emergency response team - **\$5,190**

Equipment: Equipment purchases total \$40,484 for:

- Purchase of scheduling and leave tracking system - **\$14,484**
- Purchase of replacement vests - **\$5,000**
- Emergency equipment such as flares, EMS supplies and first aid - **\$4,000**
- Conversion of new police vehicles - **\$12,000**
- Purchase of replacement duty weapons - **\$5,000**

Vehicle O&M Fees: Expenses for the operation and amortization of the 20 vehicles assigned to the police department total **\$368,825**

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 \$112,413.

EXPENDITURE CATEGORY	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	67,779	68,320	69,000	70,050
FRINGE BENEFITS	26,284	27,595	27,235	27,863
MATERIALS/SUPPLIES	1,729	4,000	4,100	-
CONTRACTED SERVICES	75	-	50	-
VEHICLE O&M FEES	14,686	13,936	14,000	14,500
TOTAL	110,553	113,851	114,385	112,413

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

Fringe Benefits: The cost of benefits and employer paid taxes is \$27,863.

Vehicle O&M Fees: Operation and amortization costs for the Fire Marshal's vehicle total \$14,500.

GENERAL FUND

CODE ENFORCEMENT

The Code Enforcement department is responsible for enforcing compliance with all plumbing, building, zoning and health ordinances, codes and standards and inspecting all new construction and renovations of existing facilities. The recommended budget in 2013 for Code Enforcement is **\$563,231**.

EXPENDITURE CATEGORY	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	350,218	374,275	374,300	370,500
FRINGE BENEFITS	109,087	115,769	112,719	116,631
MATERIALS/SUPPLIES	6,808	6,900	8,800	7,600
CONTRACTED SERVICES	34,529	36,200	46,479	42,500
VEHICLE O&M FEES	31,175	24,960	25,500	26,000
TOTAL	531,816	558,104	567,798	563,231

Salaries/Wages: The \$370,500 budgeted for salaries is for:

- Funding for the four full-time staff positions including employer contribution to deferred compensation plan for department head. - **\$280,500**
- Funding for two part time property maintenance inspectors each working 20 hours per week. - **\$53,500**
- Funding for two part time administrative assistants each working 20 hours per week - **\$31,500**
- Compensation to the members of the Zoning Hearing Board - **\$3,000**
- Office work overtime – **\$2,000**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$116,631**.

Materials/Supplies: The budget for supplies totals \$7,600 allocated for:

- General office, computer and photography supplies - **\$5,400**
- Uniforms - **\$1,200**
- Purchase of manuals - **\$1,000**

Contractual Services: Contractual services total \$42,500 for:

- Zoning Hearing Board Solicitor fee - **\$10,000**
- Advertising, in the form of zoning hearing notices, conditional use notices and amendments to Township codes - **\$4,800**
- Stenographer appearance fees at Zoning Hearing Board meetings - **\$4,000**
- Archiving of building plans submitted to the department - **\$3,500**

- Printing costs for all forms, applications, licenses and zoning and subdivision codebooks - **\$1,000**
- Lease payments and equipment maintenance on photocopier - **\$5,400**
- Property maintenance expenses - **\$6,500**
- 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 - **\$800**

Vehicle O&M Fees: Expenses for the operation and amortization of the two existing Township vehicles utilized by the Code Enforcement employees total **\$26,000**.

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 2013 is **\$2,287,870**.

EXPENDITURE CATEGORY	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	878,526	931,000	891,750	891,800
FRINGE BENEFITS	396,198	420,260	408,080	405,670
MATERIALS/SUPPLIES	34,113	23,500	22,800	28,800
CONTRACTED SERVICES	514,209	538,000	533,100	544,100
VEHICLE O&M FEES	424,758	401,440	401,440	417,500
TOTAL	2,247,804	2,314,200	2,257,170	2,287,870

Salaries/Wages: The proposed budget for 2013 provides **\$843,000** in wages for 15 full-time employees. This is one less full time employee than budgeted for in 2012.

Part-time labor required to complete crews and to cover full-time employee absences totals **\$42,000**. The budgeted amount estimates the need for two to three part-time employees working nine months of the year.

Overtime pay is projected at **\$3,500** for delays at the Abington Transfer Station, to complete daily routes, especially on heavy collection days after holidays and may be required for a Saturday pick-up during the winter months due to weather conditions.

Fringe Benefits: Employee benefits and employer paid taxes total **\$405,670**.

Materials/Supplies: The \$28,800 is budgeted for:

- Uniforms and safety equipment including the purchase of pants, shirts, work gloves, rain gear, sweatshirts, jackets, safety shoes, back supports and miscellaneous safety items - **\$7,000**
- Purchases of shovels, brooms, rakes, chain saws and weed trimmers to be carried on trucks to clean debris resulting from the collection of materials and to maintain stream beds and water courses - **\$2,800**
- CDL license fees for all department operators - **\$700**

- First aid and safety equipment to be placed in all Township vehicles - **\$300**
- 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 - **\$18,000**

Contractual Services: The budget for waste disposal fees totals \$541,000 for the cost of tipping fees, RecycleBank fees, and white goods disposal pickups.

The 2013 per ton tipping fee charged by the Waste System Authority of Eastern Montgomery County to all waste generators remains at the 2012 rate of \$65.00 per ton. Estimated tonnage increases from 7,400 to 7,500 for an estimated cost of **\$487,500**. Waste disposal volume peaked in 2003 at 10,700 tons.

Payments to RecycleBank, based on the Township's contractual obligations, will cost **\$40,000**.

An additional **\$13,500** is budgeted for the cost of disposal of white goods and is fully reimbursed through fees for this service.

The Township's contract for the processing of single stream and commingled recyclables through the Montgomery County Recycling Consortium results in net revenue to the Township estimated at \$43,000 in 2013 and appears as a revenue line item.

Funds are also provided for:

- Printing of brochures for yard waste carts and recycling information- **\$1,000**
- Printing of various service stickers - **\$1,000**
- Rental of a portable toilet at the leaf collection site - **\$1,100**

Vehicle O&M Fees: Charges for the operation and amortization of sanitation vehicles total **\$417,500**.

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 \$3,705,836.

EXPENDITURE CATEGORY	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	1,312,568	1,397,000	1,328,000	1,429,000
FRINGE BENEFITS	505,654	532,446	513,570	538,742
MATERIALS/SUPPLIES	524,163	508,300	456,350	525,030
CONTRACTED SERVICES	388,633	433,564	425,369	438,064
VEHICLE O&M FEES	785,160	745,160	745,160	775,000
TOTAL	3,516,179	3,616,470	3,468,449	3,705,836

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 **\$1,200,271**.

EXPENDITURE CATEGORY	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	313,537	317,000	318,000	326,500
FRINGE BENEFITS	75,170	78,378	77,675	80,207
MATERIALS/SUPPLIES	4,951	5,800	5,500	5,500
CONTRACTED SERVICES	15,166	9,064	10,469	13,064
VEHICLE O&M FEES	785,160	745,160	745,160	775,000
TOTAL	1,193,984	1,155,402	1,156,804	1,200,271

Salaries/Wages: The budget of **\$326,500** funds:

- Salaries for the four existing full-time employees in the Administration division of the Public Works department. Funding for Highway division staff has been transferred to the Highway cost center. Also included is stipend to employee who has opted out of joining the Township medical plan - **\$271,500**
- 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 - **\$52,000**
- 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 **\$80,207**.

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 - **\$300**
- Lease payments and equipment maintenance for large document scanner/printer - **\$2,064**
- Inspection of bridges and culverts by outside Engineering firm - **\$8,200**

- Equipment maintenance - **\$700**
- Dues and subscriptions - **\$1,800**

Vehicle O&M Fees: Charges for the operation and amortization of all Administration and Highway division vehicles total **\$775,000**.

GENERAL FUND

LEAF COLLECTION

The cost of the Township leaf collection program and street sweeping program are budgeted in this cost center. Recommended funding for 2013 is **\$180,940**.

EXPENDITURE CATEGORY	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	134,386	175,000	167,000	168,000
FRINGE BENEFITS	9,836	14,306	10,863	10,940
MATERIALS/SUPPLIES	1,457	2,500	2,000	2,000
CONTRACTED SERVICES	-	-	-	-
TOTAL	145,680	191,806	179,863	180,940

Salaries/Wages:

- Allocation of salaries for full-time Public Works personnel to fund the Fall leaf collection program and year round street sweeping program - **\$90,000**
- At least five and as many as nine part-time employees to assist in the leaf collection program - **\$53,000**
- Overtime for crews to work, if necessary, on weekends to complete the program - **\$25,000**

Fringe Benefits: The cost of employer paid social security taxes for the salaries and wages allocated to this cost center totals **\$10,940**.

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**

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 2013 budget of **\$262,180** provides funds to maintain this level of service.

EXPENDITURE CATEGORY	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	144,907	125,000	65,000	120,000
FRINGE BENEFITS	13,446	9,563	4,973	9,180
MATERIALS/SUPPLIES	176,123	133,500	50,000	130,000
CONTRACTED SERVICES	285	3,000	-	3,000
TOTAL	334,760	271,063	119,973	262,180

Salaries/Wages:

- Full-time salaries allocated for snow and ice removal during regular working hours - **\$35,000**
- Funds are budgeted to remove snow and salt roads during nighttime and weekend hours by Highway, Sanitation and Fleet personnel - **\$85,000**

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

Materials/Supplies:

- A budget is provided primarily for the purchase of rock salt for highway snow and ice removal. For 2013, 2,250 tons are estimated at a cost of \$52.75/ton. This is the same volume of salt as budgeted in 2012 but at a slightly lower rate. – **\$119,000**
- Reimbursement of damaged mailboxes up to a \$100 maximum – **\$4,000**
- Food reimbursements for employees working overtime - **\$2,000**
- Snow fencing and deicer used on Township owned sidewalks. - **\$5,000**

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

GENERAL FUND

TRAFFIC SIGNALS, SIGNS AND MARKINGS

The 2013 allocation for traffic signal maintenance and repair, sign installation, line painting and repair of street markings totals **\$121,000**.

EXPENDITURE CATEGORY	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	30,355	35,000	35,000	40,000
CONTRACTED SERVICES	51,842	81,000	79,600	81,000
TOTAL	82,197	116,000	114,600	121,000

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. - **\$40,000**

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

- Electricity for traffic signals at 38 intersections, 9 school zone signal locations and 6 flashing warning devices. - **\$15,000**
- Line painting of 4” yellow center lines and 4” white edge lines on more heavily traveled collector streets at signalized intersections - **\$15,000**
- Work performed by the Montgomery County Consortium joint traffic technicians for the maintenance of traffic signals and installation of preemption devices and uninterrupted power sources - **\$31,000**
- Consultant services for the traffic signal review program - **\$10,000**
- The cost of work not performed by the Consortium crew such as emergency knockdown repairs, electrical repairs, tree trimming, pole replacement and inspection and routine maintenance— **\$10,000**

GENERAL FUND

STREET LIGHTS

The street light budget funds the operating expenses and costs to maintain the Township owned street lights. The budget for 2013 is **\$269,500**.

EXPENDITURE CATEGORY	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	270,045	270,500	264,500	269,500
TOTAL	270,045	270,500	264,500	269,500

Contractual Services:

- Electricity costs for the over 2,000 luminaries in the Township - **\$230,000**
- Street light maintenance, performed under the Montgomery County Consortium maintenance program, to replace poles, bulbs and ballasts - **\$32,000**
- 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 2013 is **\$163,500**.

EXPENDITURE CATEGORY	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
FRINGE BENEFITS	-	-	-	-
MATERIALS/SUPPLIES	100,287	99,000	105,000	108,500
CONTRACTED SERVICES	48,410	53,000	54,500	55,000
TOTAL	148,698	152,000	159,500	163,500

Materials/Supplies: \$108,500 of material needed to maintain the Township's storm sewer system including:

- Materials for inlet repairs and reconstruction - **\$98,000**
 - Hoods and grates - **\$52,000**
 - Pipe - **\$10,000**
 - Concrete - **\$12,000**
 - Modified stone - **\$12,000**
 - Plyform - **\$2,500**
 - Barricades - **\$2,500**
 - Redi-mix - **\$3,200**
 - Bricks, cement, sand, straw, stone, grass seed, and lumber - **\$3,800**
- Small tools including shovels, picks, saw blades, tape measures, wheel barrows, bits, torch gases, Rebar and Locator (\$3,500) - **\$10,500**

Contractual Services: The contractual services budget totals \$55,000 for:

- Maintenance of detention basins, storm water conduits and open channels on municipal land - **\$35,000**
- Installation of storm sewer extensions or repair of existing system may require the use of a contractor due to time constraints or uniqueness of equipment required. - **\$5,000**
- Removal of unusable storm sewer, street reconstruction and street sweeper debris from the Township facilities - **\$15,000**

GENERAL FUND

HIGHWAY AND ROAD MAINTENANCE

The 2013 budget for highway and road maintenance is **\$1,437,935**.

EXPENDITURE CATEGORY	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	719,738	780,000	778,000	749,000
FRINGE BENEFITS	407,202	430,200	420,060	434,935
MATERIALS/SUPPLIES	210,990	232,500	258,850	237,500
CONTRACTED SERVICES	2,885	17,000	16,300	16,500
TOTAL	1,340,816	1,459,700	1,473,210	1,437,935

Salaries/Wages: The budget of \$749,000 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. - **\$689,000**
- Part-time labor to assist with projects and cover full-time employees' vacation and personal days - **\$45,000**
- Overtime for non-snow related emergency road repairs, extended paving projects, placement of barricades and traffic signal generators - **\$15,000**

Fringe Benefits: Employee benefits and employer paid taxes for the fifteen full-time employees totals **\$434,935**.

Materials/Supplies:

- Road repair materials includes funds for asphalt base course, wearing course, cold patch, crack sealer, traffic safety cones, propane fuel for paver, silt fence and chemicals. - **\$216,000**
- Minor tools and supplies for parts for all gasoline powered equipment, hand tools, temporary signs, fencing, radius forms and milling machine teeth (\$4,000) - **\$14,500**
- Uniforms and safety equipment per contractual obligation - **\$6,000**
- Cost of CDL licenses for all equipment operators - **\$750**
- Safety equipment and first aid kits for all department vehicles - **\$250**

Contractual Services: Funding for contractual services totals \$16,500 for:

- Rental of specialty or emergency equipment, if necessary, and the rental of a milling machine and roller to perform the milling and overlay. - **\$14,000**
- Costs for the Pennsylvania One Call System, the notification system for construction near utility lines - **\$2,500**

GENERAL FUND

EMERGENCY SERVICES ORGANIZATIONS

This line item records the payments to Emergency Services Organizations providing services to the residents of Upper Dublin Township. The payment to the Upper Dublin Township Volunteer Fireman's Relief Association Fund is funded from the proceeds received from the State Foreign Fire Insurance Premium Taxes. A corresponding amount is budgeted as revenue to the General Fund. Actual proceeds received from the State in 2012 totaled \$256,288.

EXPENDITURE CATEGORY	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	472,070	308,873	273,288	273,288
TOTAL	472,070	308,873	273,288	273,288

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

- Volunteer Fireman's Relief Association - **\$256,288**
- Community Ambulance of Ambler - **\$14,000**
- Second Alarmer's Ambulance - **\$3,000**

REVENUE CATEGORY	2011 ACTUAL REVENUE	2012 ADOPTED REVENUE	2012 PROJECTED REVENUE	2013 ADOPTED REVENUE
STATE FOREIGN FIRE INSURANCE PREMIUM TAX	455,070	291,873	256,288	256,288

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	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	106,132	106,939	106,500	106,939
TOTAL	106,132	106,939	106,500	106,939

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

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

GENERAL FUND

REAL ESTATE TAXES

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

EXPENDITURE CATEGORY	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	82,843	84,082	87,656	88,134
TOTAL	82,843	84,082	87,656	88,134

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

PROPERTY	COUNTY TAX	SCHOOL TAX
1500 Twining Road	7,650	71,754
Twining Road Cell Tower Site	325	2,905
1255 Fort Washington Avenue	500	5,000
TOTAL	8,475	79,659

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	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 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 2013, the Parks and Recreation Real Estate Tax rate to fund all expenditures is proposed at the rate of .628 mils, a decrease of .009 mils below the 2012 rate. At the proposed tax rate, the tax will generate **\$1,380,432** in revenues.

Charges to recreation program participants and park facility users generate **\$472,930** in 2013, an increase of \$17,498 over the 2012 budget. Interest earnings on the fund are expected to add **\$1,500** and employee contributions toward the cost of health benefits are budgeted at **\$10,000**.

Expenditures total **\$2,005,203** in 2013, an increase of \$45,226 (2.3%) above the 2012 budget. Percentage changes for prior years are shown below:

- 2005 - 5.0%
- 2006 - 7.5%
- 2007 - 7.2%
- 2008 - 5.5%
- 2009 - 6.1%
- 2010 - (-3.1%)
- 2011 - 2.2%
- 2012 - 4.6% (projected)

\$81,708 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 **\$51,067** is budgeted as a contribution from the Commonwealth's General Municipal Pension System towards the Township's pension costs. The difference of \$30,641 must be derived from other sources. **\$55,000** is budgeted as a transfer into the fund from the Open Space Fund to fund parks maintenance.

At the proposed revenue, expenditure and transfer levels, the Parks and Recreation fund is expected to end the 2013 fiscal year with a fund balance of **\$11,708**.

	2011 ACTUAL TOTALS	2012 ADOPTED BUDGET	2012 PROJECTED TOTALS	2013 ADOPTED BUDGET
OPENING FUND BALANCE	100,489	145,959	153,378	126,015
REVENUES	1,987,547	1,908,113	1,994,556	1,915,929
EXPENDITURES	1,875,091	1,959,977	1,961,913	2,005,203
FUND TRANSFERS	(59,567)	(62,857)	(60,006)	(26,708)
CLOSING FUND BALANCE	153,378	31,238	126,015	10,033

PARKS AND RECREATION FUND

REVENUES

	2011 ACTUAL REVENUES	2012 ADOPTED REVENUES	2012 PROJECTED REVENUES	2013 ADOPTED REVENUES
REAL ESTATE TAXES	1,400,911	1,395,221	1,395,000	1,380,432
INTEREST EARNINGS	1,538	2,000	1,200	1,500
STATE GRANTS	59,567	47,460	50,066	51,067
EMPLOYEE CONTRIBUTIONS	7,942	8,000	9,800	10,000
DEPARTMENT EARNINGS:				
GENERAL TRIPS	50,258	45,730	51,000	41,760
PARK RENTAL	46,320	40,000	39,900	40,300
DONATIONS	35,711	33,220	35,961	34,300
PRPS TICKETS	648			
NORTH HILLS SUMMER CAMP	1,362		3,460	
SUMMER PROGRAMS	269,787	230,217	276,675	240,205
OTHER PROGRAMS	73,970	66,775	90,794	66,775
SPECIAL EVENTS	11,012	10,840	9,700	10,940
POOL RENTAL	28,523	28,650	31,000	38,650
TOTAL	1,987,547	1,908,113	1,994,556	1,915,929

PARKS AND RECREATION FUND

EXPENDITURE SUMMARY

The Parks and Recreation Fund budget for 2013 totals **\$2,005,203**, an increase of \$45,226 (2.3%) above the 2012 budget. Details on the proposed expenditures for each of the cost centers are provided in the following section.

EXPENDITURE CATEGORY	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	950,963	1,016,174	970,000	1,025,093
FRINGE BENEFITS	317,617	337,983	336,512	354,590
MATERIALS/SUPPLIES	269,389	264,502	308,275	265,639
CONTRACTED SERVICES	187,644	193,243	199,626	207,206
EQUIPMENT PURCHASES	6,778	5,375	4,800	4,575
VEHICLE O&M FEES	142,701	142,700	142,700	148,100
TOTAL	1,875,091	1,959,977	1,961,913	2,005,203

PARKS AND RECREATION FUND

COST CENTER SUMMARY

COST CENTER	2011 ACTUAL TOTALS	2012 ADOPTED BUDGET	2012 PROJECTED TOTALS	2013 ADOPTED BUDGET
ADMINISTRATION	504,752	517,258	520,781	544,616
RECREATION PROGRAMS	385,055	352,048	401,100	351,170
POOL	67,885	71,323	67,465	72,681
PARK MAINTENANCE	838,018	928,040	881,806	944,064
ROBBINS PARK	37,533	48,465	49,854	49,032
SITWATCH	41,849	42,843	40,907	43,640
TOTAL	1,875,091	1,959,977	1,961,913	2,005,203

PARKS AND RECREATION FUND

ADMINISTRATION

Recommended funding for the Administration cost center totals **\$544,616** in 2013.

EXPENDITURE CATEGORY	2001 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	345,950	349,600	349,250	360,230
FRINGE BENEFITS	122,856	128,748	133,843	144,986
MATERIALS/SUPPLIES	1,054	1,800	1,800	1,800
CONTRACTED SERVICES	34,893	37,110	35,888	37,600
TOTAL	504,752	517,258	520,781	544,616

Salaries/Wages: The budget request provides \$360,230 for:

- Six full time positions of Parks and Recreation Director, Parks Superintendent, Recreation Superintendent, Evening/Weekend Coordinator, Recreation Specialist and Administrative Assistant. Amount includes employer contribution to deferred compensation plan for department head – **\$325,500**
- Part time customer service representatives - **\$32,730**
- Stipend for a college intern to work approximately 400 hours. - **\$2,000**

Fringe Benefits: The budget of **\$144,986** provides employee benefits and employer paid taxes at the proposed staffing level.

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

Contractual Services: The \$37,600 is requested for:

- Liability and Property Insurance premium for Parks and Recreation - **\$10,000**
- Mileage reimbursement for use of personal vehicles - **\$6,150**
- Credit card processing fees - **\$13,500**
- Lease and maintenance for copier to support P&R function - **\$5,130**
- Typewriter and Safari software maintenance fees - **\$2,200**
- Dues and membership fees - **\$620**

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 2013 totals **\$351,3170**. Direct costs to provide most programs, trips and events are covered by user fees that are budgeted to generate **\$389,980** in 2013. User fees do not cover the cost to fund North Hills recreation programs budgeted at \$20,000.

EXPENDITURE CATEGORY	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	109,036	107,811	106,500	108,874
FRINGE BENEFITS	12,709	12,448	12,982	13,429
MATERIALS/SUPPLIES	185,691	162,300	203,245	161,250
CONTRACTED SERVICES	77,619	69,489	78,373	67,617
TOTAL	385,055	352,048	401,100	351,170

Salaries/Wages: The \$108,874 budget in this cost center is for:

- KidZone, Small Folks, Camp BIG and X-Zone camp supervisors and staffs – **\$60,481**
- Salaries for summer theatre programs and other summer programs - **\$22,705**
- Salaries for winter, spring and fall programs - **\$16,338**
- Salaries for Mondauk Common staff attendants - **\$9,350**

Fringe Benefits: The cost of employer paid taxes for the part-time staff is **\$13,429**.

Materials/Supplies: The budget of \$161,250 for recreation supplies is allocated for:

- Summer program supplies - **\$78,771**
- Summer concerts - **\$7,000**
- General recreational supplies - **\$2,000**
- Fall/winter/spring program supplies - **\$51,907**
- Uniforms and identification for park attendants, playground staff and trip staff - **\$1,572**
- Contribution towards summer camp at North Hills Community Center - **\$20,000**

Contractual Services: The budget for contractual services totals \$67,617 for:

- Cost for buses, tickets, admissions, tolls, parking and ticket only services - **\$37,148**
- Costs associated with seasonal special presentations and one time programs - **\$9,450**
- Printing and postage for leisure guides, permits, work requests and receipts - **\$21,019**

PARKS AND RECREATION FUND

POOL

This cost center reflects activity related to the Upper Dublin Community Pool. The Upper Dublin Community pool is scheduled to be open daily from June 16th through mid August and on weekends through the end of August. The recommended allocation to fund the pool is **\$72,681**. A revenue amount of **\$38,650** is budgeted for pool admission fees to offset the cost of operating the pool.

EXPENDITURE CATEGORY	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	30,472	34,655	30,750	33,000
FRINGE BENEFITS	5,293	5,551	5,675	6,025
MATERIALS/SUPPLIES	14,300	11,667	10,600	10,267
CONTRACTED SERVICES	17,821	19,450	20,440	23,389
TOTAL	67,885	71,323	67,465	72,681

Salaries/Wages: Wages are budgeted at **\$33,000** and assume that the pool will be staffed from 12:30 PM to 8:00 PM daily. The budget provides funds for a pool manager, assistant manager, head lifeguards and lifeguards.

Fringe Benefits: The cost of employer paid taxes is **\$6,025**.

Materials/Supplies: The \$10,267 is allocated for:

- Chlorine, muriatic acid and testing chemicals in the standard quantities based on pool water volume and season length - **\$6,017**
- Office supplies for identification bands, staff uniforms and first aid supplies - **\$2,300**
- The purchase of replacement equipment necessary for safe and proper pool operation including replacement umbrellas, hose/reel holder, ORP and pH probes. – **\$1,950**

Contractual Services: The budget of \$23,389 includes:

- Pool electricity - **\$3,700**
- Pool water - **\$3,400**
- Emergency plumbing and building repairs - **\$4,800**
- Safety gloves, bee spray, rain gear and landscape materials - **\$1,665**
- Rebuild motor for main pool - **\$3,000**
- Painting and janitorial supplies - **\$3,675**
- Lifeguard shack door replacement - **\$3,149**

REVENUE	2011 ACTUAL	2012 ADOPTED	2012 PROJECTED	2013 ADOPTED
POOL FEES	28,523	28,650	31,000	38,650

PARKS AND RECREATION FUND

PARK MAINTENANCE

The Park Maintenance cost center provides maintenance and repair services for the open space land and facilities in the Township. The recommended budget totals **\$944,064** in 2013.

EXPENDITURE CATEGORY	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	413,549	468,763	428,000	466,678
FRINGE BENEFITS	161,066	173,813	167,206	172,344
MATERIALS/SUPPLIES	66,704	79,920	83,900	83,492
CONTRACTED SERVICES	54,721	64,969	62,700	76,375
EQUIPMENT PURCHASES	6,778	5,375	4,800	4,575
VEHICLE O&M FEES	135,201	135,200	135,200	140,600
TOTAL	838,018	928,040	881,806	944,064

Salaries/Wages: The budget for salaries and wages totals \$466,678 for:

- Seven current full-time staff positions including stipend to employees who have opted out of joining the Township medical plan – **\$387,000**
- Two seasonal parks maintenance employees for 39 weeks – **\$41,118**
- Four seasonal parks maintenance employees for 17 weeks - **\$32,640**
- Overtime for emergency call-ins and special events including Upper Dublin Community Day - **\$5,920**

Fringe Benefits: The cost of employee benefits and employer paid taxes for all Parks Maintenance employees - **\$172,344**

Materials/Supplies: The budget for materials and supplies is requested at \$83,492 for:

- The largest item in this category is for park buildings and grounds supplies - **\$64,000**.
Items included in this line item are:
 - Infield mix and turface for ball fields - **\$10,000**
 - Concrete, stone, paint and lumber for parking lots - **\$4,000**
 - Limestone screenings - **\$4,000**
 - Comfort station rentals - **\$3,600**
 - General repairs to fencing and gates - **\$2,000**
 - Athletic field lining materials - **\$5,000**
 - Janitorial supplies for all parks - **\$5,500**
 - Plant materials - **\$2,000**
 - Repairs to playground equipment - **\$4,000**
 - Repairs to Loch Alsh Reservoir - **\$1,200**
 - Playground ground cover - **\$10,000**
 - CHAC and SPARK lighting repairs - **\$2,000**
 - Rental fee for storage area - **\$7,800**

- Repair of Mondauk Common office door and window - **\$2,900**
- Chemical expenses for bee spray, weed and crabgrass control - **\$7,060**
- Fertilizer and grass seed - \$6,550 for:
 - Seed needed for proper turf maintenance and reseeding - **\$3,750**
 - Fertilizer - **\$2,800**
- Uniforms and safety gear - **\$5,882**

Contractual Services: The cost for contractual services is \$76,375 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 - **\$11,300**
- Electricity at all parks - **\$8,425**
- Water at all parks – **\$2,000**
- Phone service at Mondauk Common and SPARK - **\$750**
- Equipment repairs for tire replacements, steiner parts, mower repairs, tune-ups, small engine repairs and repairs to the parks equipment – **\$14,900**
- Tree maintenance for the removal of trees and stumps and pruning and trimming - **\$12,000**
- Contract mowing and landscape services - **\$15,000**

Equipment Purchases: Small equipment purchases total \$4,575 for:

- Purchase of rakes, shovels, shop tools and hand tools – **\$2,075**
- Replacement of two weed whackers - **\$600**
- Replacement of Dewalt drill and purchase of new Dewalt pack- **\$900**
- Purchase of two back pack blowers - **\$1,000**

Vehicle O&M Fees: Operating and amortization expenses for the use of vehicle equipment for park maintenance total **\$140,600**.

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 2013 is **\$49,032**.

EXPENDITURE CATEGORY	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	22,401	25,050	27,000	25,600
FRINGE BENEFITS	11,376	13,255	12,579	13,257
MATERIALS/SUPPLIES	1,165	7,935	8,050	7,950
CONTRACTED SERVICES	2,590	2,225	2,225	2,225
TOTAL	37,533	48,465	49,854	49,032

Salaries/Wages: Included in the \$25,600 budget is:

- 50% funding, shared equally with the Upper Dublin School District, for one full time maintenance laborer - **\$19,700**
- Summer staff including coordinator, maintenance laborers and gardener - **\$5,900**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$13,257**.

Materials/Supplies:

- Maintenance and repair for work on the grounds and various structures at the Robbins Park - **\$2,500**
- Tree maintenance and tree replacement - **\$5,000**
- Supplies for special events - **\$100**
- Small hand tools needed for park maintenance - **\$350**

Contractual Services:

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

PARKS AND RECREATION FUND

SITEWATCH

This cost center funds the sitewatch program, a unit created to ensure proper and safe conduct at all park facilities in Upper Dublin Township. The proposed budget to fund these functions is **\$43,640**. Payments in the amount of \$28,000 from the Upper Dublin School District, youth sports organizations and other organizations using Township facilities offset a majority of these costs.

EXPENDITURE CATEGORY	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	29,556	30,295	28,500	30,711
FRINGE BENEFITS	4,318	4,168	4,227	4,549
MATERIALS/SUPPLIES	475	880	680	880
CONTRACTED SERVICES	-	-	-	-
VEHICLE O&M FEES	7,500	7,500	7,500	7,500
TOTAL	41,849	42,843	40,907	43,640

Salaries/Wages: A budget of \$30,711 is requested to fund:

- The cost of the part-time park Sitewatch and SPARKwatch staff – **\$29,666**
- Part time labor to set up and maintain Township community meeting rooms - **\$1,045**

Fringe Benefits: The cost of employer paid taxes for all part-time employees totals **\$4,549**.

Materials/Supplies:

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

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

OPEN SPACE FUND SUMMARY

The Open Space Fund supports parks and recreation capital projects. On the following pages are descriptions of open space projects recommended for consideration for funding in the 2013 budget. The total estimated cost for these projects is **\$51,500**

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 2013, revenues are expected in the amount of \$3,500, **\$500** from interest income and **\$3,000** from open space fees. A transfer to the Parks and Recreation fund is budgeted in the amount of **\$55,000** to contribute to the funding of park maintenance costs.

	2011 ACTUAL TOTALS	2012 ADOPTED BUDGET	2012 PROJECTED TOTALS	2013 ADOPTED BUDGET
OPENING FUND BALANCE	131,003	66,903	68,639	273,646
REVENUES	2,325	2,500	271,007	3,500
EXPENDITURES	64,689	44,000	66,000	51,500
FUND TRANSFERS	-	-	-	(55,000)
CLOSING FUND BALANCE	68,639	25,403	273,646	170,646

OPEN SPACE FUND

CAPITAL PROJECTS 2013

PURCHASE OF TWO REPLACEMENT MOWERS

\$18,000

Replacement for two of the department's three deck mowers and two leaf baggers is being requested. The current mowers were purchased in 2008 and will be used through the Fall 2012 season. The primary use of the mowers is for mowing large grass areas at the over thirty township owned sites that are mowed on a weekly/monthly basis. The mowers are also used for leaf collection at the same sites during the Fall. The two mowers with the most hours and one leaf bagger will be traded-in as part of the purchase (expected trade-in value has already been deducted). The large mowers have reached a point of needing several major and minor repairs throughout the year. These repairs not only cost money but also create downtime for the staff during the peak mowing season.

SHEELEIGH PARK PLAYGROUND REPLACEMENT

\$30,000

Replacement of an existing, out-dated 22 year old play structure is being requested. The existing structure has been determined to be obsolete and is need of replacement. The system will be replaced with a system that meets all current play structure standards and has a greater variety of activities that will be more appealing to children. All work will be completed by the Parks & Recreation Department.

REPAIRS AT ROBBINS PARK

\$3,500

In the third year of a three year replacement plan, each of the three Robbins Park Bridge have been assessed and repaired/replaced in order to eliminate direct stream bank impediment, add railings for safety purposes and address failing boards/supports. This year's request is lower than previous years because only the decking and railing needs to be replaced. All work would be completed by the Parks & Recreation Department.

TOTAL

\$51,500

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 2013 is set at .448 mils, an increase of 0.01 mils over the 2012 rate. At this rate, the Library real estate tax is estimated to generate **\$984,767** 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 **\$49,700**.

An amount of **\$65,000** is budgeted as a transfer out of the Library Fund to the Capital Projects Fund to finance a Library renovations project. The project is estimated to cost \$240,000 and will be funded through the Library tax millage over a four year period. Funding and details on the project can be found in the Capital Projects Budget.

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

	2011 ACTUAL TOTALS	2012 ADOPTED BUDGET	2012 PROJECTED TOTALS	2013 ADOPTED BUDGET
OPENING FUND BALANCE	7,435	2,333	-	1,235
REVENUES	1,004,227	1,092,477	1,087,826	1,116,993
EXPENDITURES	1,019,632	1,025,699	1,021,591	1,050,431
FUND TRANSFERS	7,970	(50,000)	(65,000)	(65,000)
CLOSING FUND BALANCE	-	19,111	1,235	2,797

LIBRARY FUND

REVENUES

	2011 ACTUAL REVENUES	2012 ADOPTED REVENUES	2012 PROJECTED REVENUES	2013 ADOPTED REVENUES
REAL ESTATE TAX	872,020	959,351	957,000	984,767
FINES	40,629	42,000	38,500	40,000
LOST BOOK CHARGES	3,391	3,200	3,200	3,200
INTEREST INCOME	778	400	500	500
EMPLOYEE CONTRIBUTIONS	4,608	4,600	5,600	5,600
STATE GRANTS	82,536	82,526	82,526	82,526
COPY MACHINE	266	400	500	400
TOTAL REVENUE	1,004,227	1,092,477	1,087,826	1,116,993
FUND TRANSFERS	7,970	(50,000)	(65,000)	(65,000)
TOTAL LIBRARY FUND	1,012,197	1,042,477	1,022,826	1,051,993

LIBRARY FUND

EXPENDITURES

The 2013 budget request for Library expenditures totals **\$1,050,431**. This year's budget proposal is \$24,732 (2.4%) above the 2012 adopted budget.

EXPENDITURE CATEGORY	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	611,473	613,250	612,500	628,700
FRINGE BENEFITS	136,464	146,299	147,891	151,731
MATERIALS/SUPPLIES	211,707	211,300	206,500	213,700
CONTRACTED SERVICES	57,916	52,850	52,700	54,300
EQUIPMENT	2,072	2,000	2,000	2,000
TOTAL	1,019,632	1,025,699	1,021,591	1,050,431

Salaries/Wages: The \$628,700 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 - **\$440,500**
- Part-time salary budget of **\$188,200**

Fringe Benefits: The budget of **\$151,731** funds the benefits and employer paid taxes for the full-time and part-time staff.

Materials/Supplies: A budget of \$213,700 is requested for:

- New non- juvenile books - **\$88,000**
- New juvenile books - **\$50,000**
- Periodicals - **\$5,200**
- AV materials – **\$31,500**
- Juvenile AV materials - **\$20,000**
- General office supplies, computer supplies and collection processing materials - **\$19,000**

Contractual Services: The contractual services budget totals \$54,300 for:

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

- Website maintenance and offsite hosting fees - **\$1,500**
- Development of a mobile version of the Library's website - **\$1,500**
- Contract maintenance, license and renewal fees - **\$1,000**
- Lease for the current copy machine - **\$2,300**
- Printing of informational pamphlets and newsletter and supplies for children's summer reading programs - **\$6,000**
- Postage - **\$200**
- Professional fees and membership dues - **\$2,450**
- Mileage reimbursement - **\$1,350**

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

INTERNAL SERVICES FUND SUMMARY

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

The two cost centers are funded through charges to all operating departments using Township vehicles and from a transfer of funds from the Community Reinvestment Fund. There are two components to the charge to departments: the actual use charges and the replacement or amortization charge. In 2013, user charges, which finance the operation of the Motor Pool, are expected to derive **\$1,400,970**. Amortization charges, which accumulate to finance future replacement of Township vehicles, are projected at **\$368,955**. A transfer from the Community Reinvestment Fund in the amount of **\$29,146** is budgeted in 2013 to supplement the cost of replacement vehicles. Additional sources of revenue are the sale of surplus or used vehicles budgeted at **\$78,000** and employee contributions to health insurance premiums at **\$2,800**.

\$35,018 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 **\$21,886** 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.

	2011 ACTUAL TOTALS	2012 ADOPTED BUDGET	2012 PROJECTED TOTALS	2013 ADOPTED BUDGET
OPENING FUND BALANCE	258,595	224,461	224,460	111,231
REVENUES	1,910,557	1,805,159	1,801,057	1,872,611
EXPENDITURES	1,919,163	1,941,852	1,888,570	1,977,970
FUND TRANSFERS IN	-	-	-	29,146
FUND TRANSFERS OUT	(25,529)	(26,939)	(25,717)	(35,018)
CLOSING FUND BALANCE	224,460	60,829	111,231	-

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 2013 is **\$1,400,970**, an increase of \$56,118 (4.2%) above the 2012 budget.

EXPENDITURE CATEGORY	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	333,716	342,350	336,000	347,000
FRINGE BENEFITS	157,263	165,985	162,076	170,833
MATERIALS/SUPPLIES	712,649	702,317	673,070	745,542
CONTRACTED SERVICES	151,627	134,200	137,424	137,595
TOTAL	1,355,256	1,344,852	1,308,570	1,400,970

Salaries/Wages: The 2013 budget recommends **\$342,000** 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 **\$5,000**.

Fringe Benefits: Expenses for benefits and employer paid taxes total **\$170,833** for the six employees in the department.

Materials/Supplies: The budget for materials and supplies totals \$745,542 for:

- Gasoline, purchased through consortium bidding, is projected at 62,839 gallons at \$3.25 per gallon - **\$204,227**
- Diesel, also purchased through consortium bidding, is projected at 75,470 gallons at \$3.40 per gallon - **\$256,598**
- Purchase of new tires and tire repairs for all vehicles - **\$65,400**
- Automotive and truck parts for the repair of vehicles in the fleet - **\$125,000**
- Snow equipment parts - **\$30,000**
- Leaf machine parts - **\$9,837**
- Yard waste equipment parts - **\$9,500**
- Chemicals such as anti-freeze, car soap, parts cleaner solvent, service chemicals, fire extinguisher supplies and rust preventative - **\$4,930**.

- Shop supplies for welding supplies, nuts and bolts, shop towels, oil dry, general hardware and general shop supplies - **\$5,000**
- Lubricants for motor oil, transmission fluid, hydraulic oil, gear oil, grease and universal tractor fluid - **\$18,000**
- Minor shop equipment for hand tools, electronic equipment, air tools, drills and lathe tools. - **\$8,200**
- Computer equipment for truck analysis - **\$3,500**
- Uniforms, including rain gear, boots, gloves and safety equipment - **\$4,000**
- Office and computer supplies - **\$1,350**

Contractual Services: The \$137,595 in this category is requested for:

- Insurance coverage for Township vehicles - \$40,000
 - General and auto liability coverage is budgeted at **\$19,000.**
 - Auto physical damage is budgeted at **\$21,000.**
- Outside body repairs - \$7,500
 - Body, paint work and sandblasting on trucks and snow equipment- **\$5,500**
 - Insurance deductible costs - **\$2,000**
- Outside mechanical repairs - \$78,000
 - Trash packer repairs - **\$22,000**
 - Auto and truck repairs - **\$20,000**
 - Transmission repairs - **\$15,000**
 - Radiator repairs - **\$2,000**
 - Front end alignments - **\$1,000**
 - Recycle equipment repairs - **\$8,000**
 - Emissions testing - **\$2,000**
 - Dealer repairs - **\$5,000**
 - Computer diagnostics – **\$1,000**
 - Spring repairs - **\$2,000**
- Repairs caused by minor accidents non-reported to insurance company - **\$6,500**
- Service and repairs to mobile radios - **\$3,700**
- Dues and annual support and updates for fleet software program - **\$1,895**

INTERNAL SERVICE FUND

2013 VEHICLE REPLACEMENT PURCHASES

<u>ITEM</u>	<u>DESCRIPTION</u>	<u>COST</u>
1. Two Police Vehicles	The #7 and #8 patrol vehicles, both of which will have in excess of 100,000 miles, will be replaced. The patrol units will be police package Tahoe type vehicles identical to the current police patrol vehicles. The vehicles will be purchased through the State COSTARS contract or the Westmoreland COG whichever price is lowest. The existing cars will be sent to the consortium auction. The change to the Tahoe type vehicles has increased the usable lifespan for patrol use which results in a lower amortization cost per vehicle. A three-year lifespan is anticipated for the #17 vehicle and a four-year lifespan is expected for patrol vehicles #8.	56,000
2. One Pick-Up Truck	The existing #10 pick-up truck will be replaced which is used by the fleet department on a daily basis for on-road repair service, off site fueling of equipment, moving large tires and for parts pickup. The current vehicle is eight years old and will be sent to auction.	28,000
3. One Automated Trash Truck	This unit will replace the existing #5 automated truck which is a 2004 model year. The new truck will be equipped with a RFID reader so that it can also be used to pick up RecycleBank carts with a fully automated truck. Trash trucks see some of the most severe service encountered in the fleet operation and the current unit has begun to show its age with ever increasing downtime. These trucks are also a critical part of the township's snow fighting force. They are heavily used to keep state and main township roads clear. The current truck will be replaced with a similar automated truck that will be purchased through the PA COSTARS contract.	265,000
4. One 5-7 Yard Dump Truck	This unit will be replacing the existing #26 dump truck, which will be 15 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.	155,000
5. Portable Air Compressor Unit	This unit will replace the #50 air compressor which will be 15 years old in 2013. This is a trailer mounted unit that is used primarily by the Highway Department on a daily basis to run jackhammers and other air powered tools on a jobsite. The new unit will be purchased off the PA COSTARS contract.	19,000

6.	Leaf Collector	The new unit will be a 30 cubic yard machine and will replace the current #74 2003 machine which has a 25 cubic yard capacity. These machines are subject to some of the most severe service of any township owned equipment. Downtime on a leaf machine during the leaf collection season causes the collection schedule to fall behind and requires increased overtime costs. Upgrading from 25 to 30 cubic yard capacity has helped keep the leaf collection program on schedule and has reduced the amount of required overtime. The existing unit will be sold at auction.	32,000
7.	Replacement Snow and Ice Removal Equipment	Funds are budgeted for the replacement of a salt spreader and a small reversible plow. All equipment will be purchased through the PA COSTARS contract.	22,000
	TOTAL		\$577,000

FIRE PROTECTION FUND SUMMARY

The Fire Protection Fund finances services provided by the Fort Washington Volunteer Fire Company and the Township Office of the Director of Fire Services. Revenues, generated through the real estate property tax, are used to fund the annual operating expenditures for the Fire Company and the 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 2013 is **.571 mils**, the same as 2012's rate. At this rate, the Fire Protection Real Estate tax is estimated to generate **\$1,255,138** in revenues. Interest earnings for the fund are estimated at **\$1,000** bringing the total available revenue to **\$1,256,138**.

The proposed 2013 budget for the Fire Protection Fund totals **\$523,592**. Of that amount, \$384,947 is budgeted to fund the Fort Washington Fire Company and \$138,645 is budgeted to fund the Fire Services Department.

Of the total excess revenues over expenditures, an amount of **\$550,000** will be transferred to the Debt Service Reserve Fund, earmarked for debt service payments on bond proceeds issued to fund construction of a new fire station. The balance of the excess revenues over expenditures, **\$182,546**, will be transferred to the Fire Capital Fund for current and future capital expenditures and vehicle purchases.

	2011 ACTUAL TOTALS	2012 ADOPTED BUDGET	2012 PROJECTED TOTALS	2013 ADOPTED BUDGET
OPENING FUND BALANCE	-	-	-	-
REVENUES	1,116,231	1,251,661	1,251,600	1,256,138
EXPENDITURES	393,566	429,679	459,415	523,592
FUND TRANSFERS	(722,665)	(821,982)	(792,185)	(732,546)
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

DIRECTOR OF FIRE SERVICES

The Director of Fire Services acts as a liaison between the Township, Fort Washington Fire Company, Civic Groups and Local, State and Federal agencies. The position provides supervision to the Fire Marshal, performs fire protection and public safety planning and is involved with Township wide fire protection issues. Recommended funding is **\$138,645**.

EXPENDITURE CATEGORY	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	72,413	71,000	82,200	91,200
FRINGE BENEFITS	26,780	28,021	27,984	29,205
MATERIALS/SUPPLIES	1,610	5,000	4,200	9,000
CONTRACTED SERVICES	1,094	1,500	1,500	3,000
VEHICLE O&M FEES	10,705	5,355	6,000	6,240
TOTAL	112,602	110,876	121,884	138,645

Salaries/Wages: The budget request provides \$91,200 for:

- The Director of Fire Services salary and employer contribution to deferred compensation plan. - **\$76,200**
- Part time administrative assistant position at 20 hours per week - **\$15,000**

Fringe Benefits: The cost of benefits and employer paid taxes is **\$29,205**.

Materials/Supplies: The \$9,000 budget is for:

- General office, computer supplies and Fire Prevention Week supplies for the Director and Fire Marshal- **\$3,500**
- 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 \$3,000 budget is for:

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

Vehicle O&M Fees: Charges for the operation of the Township vehicle operated by the Director total **\$6,240**.

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 \$398,447. Of that total, the Township contribution to support the operations is **\$384,947**. This is an increase of \$66,144 (20.7%) above the 2012 funding..

EXPENDITURE CATEGORY	2011 ACTUAL EXPENSES	2012 ADOPTED BUDGET	2012 PROJECTED EXPENSES	2013 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
FRINGE BENEFITS	16,951	27,048	24,066	28,900
MATERIALS/SUPPLIES	19,733		32,000	
CONTRACTED SERVICES	244,280	291,755	281,465	356,047
TOTAL	280,964	318,803	337,531	384,947

Fringe Benefits: The cost of providing workers compensation insurance to the volunteer fire company is **\$28,900**.

Contractual Services: The \$356,047 budget is for:

- Direct contribution to Fort Washington Fire Company to fund operations- **\$339,547**
- Fire Company portion of liability and property insurance - **\$16,500**

The balance of Fort Washington Fire Company's funding is derived from revenues received from the Pennsylvania Turnpike Commission. In 2013, these estimated revenues total **\$13,500**.

REVENUE CATEGORY	2011 ACTUAL REVENUE	2012 ADOPTED REVENUE	2012 PROJECTED REVENUE	2013 ADOPTED REVENUE
PA TURNPIKE FEES	20,675	20,925	16,425	13,500

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 2013, **\$182,546** is budgeted as a transfer from the Fire Protection Fund. Interest earnings are budgeted at **\$500**.

Details on the proposed **\$97,500** in expenditure items are provided on the following page.

	2011 ACTUAL TOTALS	2012 ADOPTED BUDGET	2012 PROJECTED TOTALS	2013 ADOPTED BUDGET
OPENING FUND BALANCE	8,185,771	264,618	1,299,731	517,457
REVENUES	120,575	3,000	541	500
EXPENDITURES	7,729,280	100,500	1,025,000	97,500
FUND TRANSFERS	722,665	271,982	242,185	182,546
CLOSING FUND BALANCE	1,299,731	439,100	517,457	603,003

FIRE CAPITAL FUND EXPENDITURES

2013

CAPITAL EQUIPMENT EXPENDITURES

1.	Purchase of thermal imaging camera	\$10,000
2.	Modifications to trailers to hold Marine 88 and 88-1 boats	12,000
3.	Purchase of backup radio system	12,500
	Total Capital Equipment	\$34,500

FIRE TRAINING CENTER IMPROVEMENTS

1.	Repairs to the burn building at the fire training center	\$8,000
2.	Installation of a unisex restroom and kitchen area at fire training center	50,000
3.	Purchase of monitor nozzle to replace old and defective training unit	5,000
	Total Building Improvements	\$63,000

TOTAL CAPITAL EXPENDITURES

\$97,500

DEBT SERVICE FUND SUMMARY

The Debt Service Fund supports the expenditures for the long-term debt assumed by the Township. Revenues are generated for this purpose through the Debt Service real estate tax. The millage rate to support debt service payments is set at **1.025 mils** for 2013 and consists of two separate rates: .929 mils for general debt and .096 mils to fund voter approved electoral debt payments. At these rates, the real estate tax will generate **\$2,253,094** in revenue. An additional **\$3,000** is budgeted as interest income for total revenues of **\$2,256,094**.

A transfer in the amount of **\$550,000** is budgeted from the Fire Protection Fund to finance the debt service on the newly constructed firehouse

The 2013 budgeted debt service expenditures total **\$2,833,168**. Of that amount, **\$2,449,168** is budgeted for debt service on the four outstanding General Obligation Bond issues, **\$375,000** is budgeted to fund the first year payments on a proposed 2013 \$6.5 million issue and **\$9,000** is budgeted for paying agent fees on the outstanding bonds. Details on the 2013 debt service payments are set forth on the following page.

	2011 ACTUAL TOTALS	2012 ADOPTED BUDGET	2012 PROJECTED TOTALS	2013 ADOPTED BUDGET
OPENING FUND BALANCE	177,528	107,668	118,180	543,769
REVENUES	1,832,755	2,250,058	2,255,000	2,256,094
EXPENDITURES	1,892,103	2,319,411	2,179,411	2,833,168
FUND TRANSFERS	-	350,000	350,000	550,000
CLOSING FUND BALANCE	118,180	112,279	543,769	516,695

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

DEBT SERVICE EXPENDITURES

2013

ISSUE	BALANCE OF PRINCIPAL AT 12/31/12	PRINCIPAL PAYMENTS	INTEREST PAYMENTS	TOTAL PAYMENTS
1998 - \$5,500,000 20 Years	2,204,000	326,000	101,296	427,296
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	7,989,000	365,000	319,130	684,130
2010 - \$11,855,000 25 Years				
Use of funds: Purchase of open space, storm water management projects and construction of firehouse	11,230,000	330,000	427,290	757,290
2011 - \$5,860,000 10 Years				
Use of funds: Refinance older debt, purchase of open space	5,650,000	445,000	135,453	580,453
Estimated cost for 2013 Issue of approx \$6.5 million			375,000	375,000
PAYING AGENT FEES				9,000
TOTAL EXPENDITURES		1,466,000	1,358,169	2,833,169

NOTE: The total outstanding General Obligation Debt for the Township as of December 31, 2012 is \$37,404,230: \$27,073,000 in principal and \$10,331,230 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 **\$1,400** in 2013.

	2011 ACTUAL TOTALS	2012 ADOPTED BUDGET	2012 PROJECTED TOTALS	2013 ADOPTED BUDGET
OPENING FUND BALANCE				
PRINCIPAL	194,602	194,274	194,280	194,028
INTEREST	48,752	48,930	49,848	51,725
REVENUES	2,154	2,000	3,400	1,400
EXPENDITURES	1,400	1,900	1,755	1,300
FUND TRANSFERS	-	-	-	-
CLOSING FUND BALANCE				
PRINCIPAL	194,280	194,274	194,028	194,028
INTEREST	49,828	49,030	51,725	51,825

Trust Principal Amounts

- Dannenberg Trust - **\$100,000**
- Cheston Trust - **51,055**
- Bauman Trust - **20,000**
- North Hills Trust - **16,500**
- Kayser Trust - **6,473**
- \$194,028**

NON-EXPENDABLE TRUST FUND

2013 EXPENDITURES

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

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 2013 allocation is **\$535,503**. Anticipated interest earnings of **\$1,000** bring the total available revenue from Liquid Fuels to **\$536,503**. This revenue will be transferred to the Capital Projects Fund for use on road, bridge and storm sewer projects.

	2011 ACTUAL TOTALS	2012 ADOPTED BUDGET	2012 PROJECTED TOTALS	2013 ADOPTED BUDGET
OPENING FUND BALANCE	-	-	-	-
REVENUES	556,439	579,128	561,100	536,503
EXPENDITURES	-	-	-	-
FUND TRANSFERS	(556,439)	(579,128)	(561,100)	(536,503)
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 2013, **\$180,000** is budgeted as expected interest earnings from the fund reserves.

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

- **\$29,146** of income to the Internal Services Fund to fund capital equipment purchases.
- **\$274,830** of income to the Capital Projects Fund to fund general capital projects.
- **\$110,713** of principal to the Capital Projects Fund to fund general capital projects.

	2011 ACTUAL TOTALS	2012 ADOPTED BUDGET	2012 PROJECTED TOTALS	2012 ADOPTED BUDGET
OPENING FUND BALANCE				
PRINCIPAL	12,300,000	12,000,000	12,000,000	12,000,000
INCOME	201,900	76,900	153,440	123,976
REAL ESTATE TAX REVENUE	2,589	-	301	-
INTEREST INCOME	251,951	150,000	170,235	180,000
EXPENDITURES	-	-	-	-
FUND TRANSFERS IN	-	-	-	-
FUND TRANSFERS OUT	(603,000)	(190,000)	(200,000)	(414,689)
CLOSING FUND BALANCE				
PRINCIPAL	12,000,000	12,000,000	12,000,000	11,889,287
INCOME	153,440	38,900	123,976	-

CAPITAL PROJECTS FUND SUMMARY

The Capital Projects Fund finances road improvement projects, building repairs and additions, bridge repairs and equipment purchases. The total estimated cost of all projects recommended for consideration is **\$1,124,892**.

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. 2013 funding sources for recommendation are:

- Annual liquid fuels grant - **\$536,503**
- Interest income - **\$500**
- Curb and sidewalk concrete assessments - **\$50,000**
- Transfer from the Community Reinvestment Fund – **\$385,543**
- Transfer from the Library Fund - **\$65,000**

	2011 ACTUAL TOTALS	2012 ADOPTED BUDGET	2012 PROJECTED TOTALS	2013 ADOPTED BUDGET
OPENING FUND BALANCE	157,489	12,293	61,445	87,346
REVENUES	659,804	60,500	324,801	50,500
BOND PROCEEDS	5,860,000			
EXPENDITURES				
GENERAL CAPITAL	6,869,631	888,000	946,944	1,124,892
LAND ACQUISITIONS/TRAILS	365,136		42,070	
GRANT FUNDED PROJECTS	290,520		135,986	
FUND TRANSFERS	909,439	819,128	826,100	987,046
CLOSING FUND BALANCE	61,445	3,921	87,346	-

CAPITAL PROJECTS FUND

2013 EXPENDITURES

ROAD MILLING AND OVERLAY

\$412,695

Road milling and overlay of 3.16 miles of road.

<u>Street</u>	<u>From</u>	<u>To</u>	<u>Price</u>	
Beacon Hill Drive	Westwind Way	Morningside Drive	\$ 38,697	
Chase Circle	Barton Drive	cul-de-sac	16,692	
Cheston Lane	Tennis Avenue	End Loop	26,385	
Cinnamon Drive	Susquehanna Road	cul-de-sac	55,479	
Dillon Road	Susquehanna Road	Limekiln Pike	-	Funded in \$3M Stormwater Fund
Elbow Lane	Camphill Road	cul-de-sac	25,210	
Elon Circle	Pinetown Road	cul-de-sac	21,620	
Hood Lane	Norristown Road	Thornbury Lane	15,585	
Morningside Drive	Beacon Hill Drive	cul-de-sac	22,072	
North Hills Avenue	Quarry Avenue	Jenkintown Road	-	Funded in Ardsley Project
Petty Circle	Barton Drive	cul-de-sac	12,328	
Thornbury Lane	Hood Lane	cul-de-sac	17,138	
W. Bruce Drive	Ayr Lane	Alpin Drive	42,374	
Warden Way	Barton Drive	Wynnemoor Way	28,463	
Westwind Way	Beacon Hill Drive	Beacon Hill Drive	90,652	

MILLING OF STREETS TO BE PAVED BY TOWNSHIP CREWS

\$35,000

ROAD SEAL COAT

\$87,807

Application of the Ralumac microsurfacing process and crack sealing on 2.2 miles of road to extend life of structurally sound street.

<u>Street</u>	<u>From</u>	<u>To</u>	<u>Price</u>
Candlebrook Drive	Susquehanna Road	Limekiln Pike	\$ 16,854
Dublin Road	Jarrettown Road	Slayton Drive	16,120
Gentlemen's Way	Broad Street	cul-de-sac	7,427
Lantern Circle	Southwind Way	cul-de-sac	2,644
Pinetown Road	Wynnemoor Way	Highland Avenue	16,040
Southwind Way	Candlebrook Drive	Candlebrook Drive	21,983
Vance Drive	Limekiln Pike	cul-de-sac	6,739

CURB AND SIDEWALK REPLACEMENT

\$100,000

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

<p><u>REPLACEMENT OF FUEL PUMPS AND ELECTRONIC FUELING SYSTEM</u></p> <p>Funds are requested to replace the existing analog gasoline and diesel fuel pumps with electronic pumps and to install a new electronic fuel management system. The existing system is a DOS based program that was purchased about twenty years ago and is no longer being supported. The existing pumps are also twenty years old and have pumped in excess of one million gallons of fuel since being installed. The new system will be web based that interfaces directly into the township network and will include two electronic dispensing pumps. Fueling will be recorded using a fob.</p>	<p>\$28,000</p>
<p><u>REPLACEMENT OF VEHICLE LIFT</u></p> <p>Funds are requested to replace the existing in-ground lift which has been in use for over twenty years. The existing lift, used on a daily basis for routine maintenance, has become unreliable. The new lift will be an above ground model.</p>	<p>\$16,000</p>
<p><u>REPLACEMENT OF GENERATOR</u></p> <p>Funds are requested to replace the generator that operates the Township Public Works garage. The generator failed during Superstorm Sandy.</p>	<p>\$40,000</p>
<p><u>REPLACEMENT OF POLICE MOBILE COMPUTER AND VIDEO SYSTEM</u></p> <p>In-car computers will enable officers to gain access to motor vehicle and wanted person information. It also allows for in car report writing and reporting to PennDOT, car to car confidential communication and communication with dispatch. In-car video records all car stops, emergency responses and traffic violations. The camera is activated upon turning on the vehicle's emergency lights.</p>	<p>\$93,390</p>
<p><u>UNINTERRUPTIBLE POWER SOURCE FOR TRAFFIC SIGNALS</u></p> <ul style="list-style-type: none"> • Funds are requested for two uninterruptible power source units and batteries in an existing pad mounted signal controller cabinet at Susquehanna/Virginia and Susquehanna/South Limekiln intersections as part of the Dresher Triangle Adaptive Signal Project. - \$9,500 • Two additional uninterruptible power source units are requested for the intersections of Limekiln Pike/ Fitzwatertown Road/Jenkintown Road and North Hills Avenue/Jenkintown Road - \$9,500 	<p>\$19,000</p>
<p><u>COMMUNITY DEVELOPMENT BLOCK GRANT</u></p> <p>Funds are requested for preparation of grant application and submission for a 2013 CDBG. Two prospective projects that may qualify for grant funding are sidewalk installation on Ambler Road and stormwater, sidewalk and street improvements to Renfrew Avenue. If grant is awarded, notification takes place in fall 2013, project can be funded in 2014.</p>	<p>\$7,500</p>
<p><u>DEMOLITION OF EPI-CENTER</u></p> <p>Funds are budgeted should the Board decide during 2013 to demolish all or part of the EPI-Center building.</p>	<p>\$150,000</p>

RENOVATIONS TO TOWNSHIP LIBRARY

\$100,000

Funds are provided to complete the renovations to and reconfiguration of the Township Library. Enhancements that the project will achieve include expanded teen space, a dedicated quiet reading lounge, a more modern single service desk, improve staff workspace and increase the number of computer workstations.

COMPUTERS AND TECHNOLOGY

\$35,500

- Purchase of equipment to upgrade the Township's media room for broadcasting and recording of meetings. - **\$15,000**
- Purchase of hardware to move to electronic agenda packets - **\$7,500**
- Purchase of replacement computers, printers and other hardware on the Township network. - **\$8,000**
- Purchase of building security equipment - **\$5,000**

GRAND TOTAL

\$1,124,892

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 is authorized to issue an additional \$3 million in 2013 to fund storm water projects.

In addition, \$7,000 is budgeted as expected interest earnings from the balance of the bond issue proceeds.

The following page provides a description of projects scheduled for 2013.

	2011 ACTUAL TOTALS	2012 ADOPTED BUDGET	2012 PROJECTED TOTALS	2013 ADOPTED BUDGET
OPENING FUND BALANCE	1,114,558	1,030,558	1,077,385	78,385
REVENUES	340	3,007,500	1,000	3,007,000
EXPENDITURES	37,512	4,000,000	1,000,000	2,500,000
FUND TRANSFERS	-	-	-	-
CLOSING FUND BALANCE	1,077,385	38,058	78,385	585,385

The balance at the end of 2013 is held in reserve to fund additional storm water projects in future years.

STORM WATER MANAGEMENT RESERVE FUND

2013 EXPENDITURES

STORM WATER MANAGEMENT PROJECTS \$2,500,000

Continuation of neighborhood storm water projects that began in 2012. These projects will begin to alleviate the many flooding issues that have been identified throughout the Township. Some of the areas in the Township that will be addressed in 2013 include Rose Valley, Kimball Avenue culvert, Highland Avenue at Pinetown Road, Dillon Road, Dresherbrooke, Pine Run, Bell Lane basin, Camphill Road, Holly Hill and Willow Manor. The purchase of additional flood gates is also proposed.

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.

TOTAL STORM WATER MANAGEMENT PROJECTS \$2,500,000

ECONOMIC DEVELOPMENT FUND SUMMARY

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

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

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 will begin in 2013, is \$15.3 million with grant funding covering \$11.8 million of that total. Funds are budgeted in 2013 to cover the Township's portion of the project which will be financed through the issuance of debt of approximately **\$3.5 million**.

	2011 ACTUAL TOTALS	2012 ADOPTED BUDGET	2012 PROJECTED TOTALS	2013 ADOPTED BUDGET
OPENING FUND BALANCE	49,735	222,813	101,775	-
REVENUES	39,719	-	1,180,891	3,500,000
EXPENDITURES	337,679	222,816	1,282,666	3,500,000
FUND TRANSFERS	350,000	-	-	-
CLOSING FUND BALANCE	101,775	-	-	-

FUND TRANSFERS

		2012 PROJECTED	2013 ADOPTED
GENERAL FUND	From Debt Service Fund	200,000	-
	To Pension Funds	(753,982)	(966,827)
LIBRARY FUND	To Capital Projects Fund	(65,000)	(65,000)
PARKS & REC FUND	To Pension Fund	(60,006)	(81,708)
	From Open Space Fund	-	55,000
OPEN SPACE FUND	To Parks and Rec Fund		(55,000)
FIRE PROTECTION FUND	To Fire Capital Fund	(242,185)	(182,546)
	To Debt Service Fund	(550,000)	(550,000)
FIRE CAPITAL FUND	From Fire Prot Fund	242,185	182,546
INTERNAL SERVICES FUND	To Pension Fund	(25,717)	(35,018)
	From CRF	-	29,146
CAPITAL PROJECTS FUND	From Liquid Fuels Fund	561,100	536,503
	From CRF	200,000	385,543
	From Library Fund	65,000	65,000
COMMUNITY REINV. FUND	To Capital Projects Fund	(200,000)	(385,543)
	To Internal Services Fund	-	(29,146)
LIQUID FUELS FUND	To Capital Projects Fund	(561,100)	(536,503)
DEBT SERVICE FUND	From Fire Prot Fund	550,000	550,000
	To General Fund	(200,000)	-
PENSION FUND	From General Fund	753,982	966,827
	From P & R Fund	60,006	81,708
	From Int Services Fund	25,717	35,018

Staffing Level
Full-Time Positions
2013

	ADMINI- STRATION /FINANCE	CODE ENFORCE- MENT	LIBRARY	FIRE SERVICES	ENGIN- EERING	HIGH- WAY	SANITA- TION	FLEET & FACILITY	P&R	POLICE	TOTAL
TOWNSHIP MANAGER	1										1
CHIEF										2	2
DEPARTMENT DIRECTOR	1	1	1	1	0.5			0.5	1		6
COORDINATOR/ADMINISTRATOR	2	1			1				3		7
ADMINISTRATIVE ASS'T/SECRETARY	2				1				1		4
FIRE MARSHAL				1							1
INSPECTOR		2			1						3
DRAFTSMAN					1						1
BOOKKEEPER	3										3
PROFESSIONAL LIBRARIAN			5								5
STAFF LIBRARIAN			2								2
SERGEANT										6	6
CORPORAL										6	6
DETECTIVE										4	4
JUVENILE OFFICER										1	1
PATROL OFFICER										21	21
DISPATCHER/RECORDS CLERK										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
MAINTENANCE LABORER							3				7
MECHANIC								4			4
CARETAKER *									1		1
TOTAL	9	4	8	2	4.5	15	15	5.5	15	46	124
* Shared position with UDSD											
Shaded cells reflect new positions in 2013 budget											