

TOWNSHIP OF UPPER DUBLIN
MONTGOMERY COUNTY, PENNSYLVANIA
2016 BUDGET

BOARD OF COMMISSIONERS

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TOWNSHIP MANAGER

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ASSISTANT TOWNSHIP MANAGER

JONATHAN K. BLEEMER

**UPPER DUBLIN TOWNSHIP
2016 BUDGET
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**ALL FUNDS REVENUE SUMMARY
2016**

	GENERAL FUND	PARKS & REC	OPEN SPACE	LIBRARY	INTERNAL SERVICES	DEBT SERVICE	FIRE PROT	FIRE CAPITAL	CAPITAL PROJECTS	STORM WATER MGT	ECONOMIC DEV	COMM REINV	LIQUID FUELS	NON-EXPEN TRUSTS	TOTAL
REVENUE CATEGORY															
REAL ESTATE TAXES	5,877,523	1,573,562		1,057,134		2,206,960	1,348,453				211,868				12,275,500
LOCAL ENABLING TAXES	9,015,000														9,015,000
LICENSES AND PERMITS	1,347,500														1,347,500
FINES AND FORFEITS	76,500														76,500
INTEREST AND RENT	205,500	1,100	500	500		2,500	750	1,200	500	1,000		150,000	2,500	2,400	368,450
GRANTS AND GIFTS	913,065	56,541		82,526	24,231								745,148		1,821,511
DEPARTMENT EARNINGS	387,000	497,433	75,000	36,050	1,924,874		22,000	3,000							2,945,357
ASSESSMENTS/BONDS								1,900,000	100,000		2,000,000				4,000,000
MISCELLANEOUS	71,500	7,750		6,750	5,000										91,000
REVENUE TOTAL	17,893,588	2,136,366	75,500	1,182,960	1,954,105	2,209,460	1,371,203	1,904,200	100,500	1,000	2,211,868	150,000	747,648	2,400	31,940,818
LESS: VEHICLE RENTAL ADJUSTMENT															
INTERFUND TRANSFERS	(1,222,879)	(109,418)			(46,893)	542,000	(848,859)	306,859	907,648		100,000	(260,000)	(747,648)		(1,379,190)
NET REVENUES	16,670,709	2,026,968	75,500	1,182,960	1,907,212	2,751,460	522,344	2,211,059	1,008,148	1,000	2,311,868	(110,000)	-	2,400	30,561,628

ALL FUNDS EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	10,574,627	10,894,171	10,936,240	11,376,066
FRINGE BENEFITS	3,350,138	3,556,974	3,660,538	3,765,399
MATERIALS/SUPPLIES	2,004,435	1,963,944	2,061,514	1,926,810
CONTRACTED SERVICES	3,864,282	4,191,600	3,816,140	3,836,197
EQUIPMENT PURCHASES	109,325	78,550	101,000	71,930
CAPITAL	3,724,496	3,391,173	4,907,348	6,174,559
DEBT SERVICE	2,678,037	2,540,010	2,423,000	2,808,897
TOTAL	26,305,338	26,616,422	27,905,780	29,959,857

EXPENDITURE SUMMARY BY FUND

	2014 ACTUAL TOTALS	2015 ADOPTED BUDGET	2015 PROJECTED TOTALS	2016 ADOPTED BUDGET
GENERAL FUND	16,720,703	17,477,302	17,312,535	17,684,203
PARKS AND RECREATION FUND	2,076,449	2,097,995	2,118,835	2,119,429
LIBRARY FUND	1,098,472	1,143,426	1,170,485	1,164,735
INTERNAL SERVICES FUND	2,052,848	2,274,917	2,213,075	2,085,263
DEBT SERVICE FUND	2,678,037	2,540,010	2,423,000	2,808,897
FIRE PROTECTION FUND	459,002	500,629	481,980	522,344
NON-EXPENDABLE TRUST FUND	300	800	2,300	5,800
CAPITAL PROJECTS FUND	1,480,992	910,346	1,882,000	1,137,309
OPEN SPACE PROJECTS FUND	111,982	74,300	125,000	83,200
FIRE CAPITAL FUND	330,364	18,000	501,348	1,947,550
STORM WATER MGT FUND	617,832	1,339,590	700,000	430,000
ECONOMIC DEVELOPMENT FUND	553,906	160,837	809,000	1,770,000
SUBTOTAL	28,180,887	28,538,152	29,739,558	31,758,730
LESS INTERNAL CHARGES	1,875,550	1,921,730	1,833,779	1,798,874
TOTAL	26,305,337	26,616,422	27,905,779	29,959,856

GENERAL FUND SUMMARY

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

The proposed budget recommends revenues totaling **\$17,893,588** to fund all General Fund operating costs and proposed transfers for pension obligations. There are two primary sources of General Fund revenue: the Earned Income Tax (EIT) and the Real Estate Property Tax.

The General Fund Real Estate Property tax rate is proposed at **2.762 mils** for 2016, an increase of 0.066 mils, 1.22%, over the 2015 rate. At the rate of 2.787, the real estate tax is expected to generate **\$6,064,523** in property tax revenues, 34% of all General Fund revenue. The value of one mil is estimated at a level of \$2,252,000.

The EIT is projected to generate **\$7,450,000** in revenue from the 1% tax, an amount equal to 42% of the total General Fund revenues. The tax is levied against all Township residents and non-residents employed in the Township with the tax on residents being shared equally between the Township and the Upper Dublin School District. About \$1.6 million of the EIT revenue is projected to be received from non-residents working in Upper Dublin who reside in municipalities that do not impose the EIT. This is down from a high of \$2.7 million in 2000 and is subject to diminish further over future years if other taxing districts enact the EIT requiring Upper Dublin to remit receipts from the tax to the non-residents' home community.

The remaining general fund revenue is derived from the Real Estate Transfer Tax (**\$675,000**), Local Services Tax (**\$890,000**), delinquent and interim property taxes (**\$108,000**), department earnings (**\$387,000**), licenses and permits (**\$1,347,500**), intergovernmental grants (**\$913,065**), interest earnings and rents (**\$205,500**), fines and forfeits (**\$76,500**) and other revenues (**\$71,500**).

General Fund expenditures are proposed at **\$17,684,203** with details provided on the ensuing pages. This is a **\$206,901** or **1.2%** increase above the 2015 budget. Previous years increases are shown below:

- 2009 - 2.9%
- 2010 - 1.2%
- 2011 - 4.2%
- 2012 - (-1.5%)
- 2013 - 0.2%
- 2014 - 3.8%
- 2015 - 3.5%

One budgeted transfer out of the General Fund is proposed for 2016:

- **\$1,222,879** is budgeted as a transfer out of the General Fund to fund the Township's actuarially determined minimum municipal obligation (MMO) for 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 \$520,984 in 2016. The difference of \$701,895 must be derived from General Fund revenues. This year's budgeted

General Fund contribution decreases by \$3,369 below the 2015 General Fund contribution of \$705,264.

At the proposed revenue, expenditure and transfer levels, the 2016 fiscal year will end with a \$1,002,061 fund balance, an amount equal to 5.3% of total expenditures and transfers out.

	2014 ACTUAL TOTALS	2015 ADOPTED BUDGET	2015 PROJECTED TOTALS	2016 ADOPTED BUDGET
OPENING FUND BALANCE	2,524,170	2,219,565	2,589,601	2,015,554
REVENUES	17,996,636	17,176,743	17,810,618	17,893,588
EXPENDITURES	(16,720,703)	(17,477,302)	(17,312,535)	(17,684,203)
FUND TRANSFERS IN		380,000	380,000	-
FUND TRANSFERS OUT	(1,210,501)	(1,209,073)	(1,452,130)	(1,222,879)
CLOSING FUND BALANCE	2,589,601	1,089,933	2,015,554	1,002,061

GENERAL FUND

REVENUES 2016

	2014	2015	2015	2016
	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	<u>REVENUES</u>	<u>REVENUES</u>	<u>REVENUES</u>	<u>REVENUES</u>
<u>REAL ESTATE TAXES</u>				
Real Estate Taxes – Current	5,815,949	5,911,721	5,840,000	6,064,523
Real Estate Tax Refunds - Appeals		(450,000)	(450,000)	(295,000)
Real Estate Taxes – Delinquent	65,621	62,000	90,000	70,000
Real Estate Taxes – Interim	29,140	15,000	25,000	25,000
Real Estate Taxes - Penalties	11,383	12,500	13,000	13,000
TOTAL	5,922,094	5,551,221	5,518,000	5,877,523
<u>LOCAL ENABLING TAXES</u>				
Earned Income Tax	7,340,383	7,350,000	7,400,000	7,450,000
Real Estate Transfer Tax	878,771	625,000	1,000,000	675,000
Local Services Tax	867,309	850,000	890,000	890,000
TOTAL	9,086,463	8,825,000	9,290,000	9,015,000
<u>FINES AND FORFEITS</u>				
Court Fines	66,207	82,000	70,000	75,000
Vehicle Code Violations	1,020	1,500	1,200	1,500
TOTAL	67,227	83,500	71,200	76,500
<u>INTEREST AND RENT</u>				
Interest Earnings	1,369	10,000	12,000	12,000
Twining Valley Lease	63,360	-	715	-
Rent from NHCC	18,476	18,250	18,500	18,500
Other Rent	176,832	167,000	175,000	175,000
TOTAL	260,037	195,250	206,215	205,500
<u>GRANTS AND GIFTS</u>				
Public Utility Realty Tax	26,931	27,000	24,564	25,000
State/Federal Grants	193,083	105,000	135,000	110,000
Beverage License Tax	4,600	4,600	3,650	4,200
Casualty Insurance Premium Tax	515,066	515,066	501,866	520,984
Fire Insurance Premium Tax	268,106	268,106	252,881	252,881
TOTAL	1,007,787	919,772	917,961	913,065

	2014 ACTUAL REVENUES	2015 ADOPTED REVENUES	2015 PROJECTED REVENUES	2016 ADOPTED REVENUES
<u>DEPARTMENT EARNINGS</u>				
Zoning/Development Fees	7,930	7,500	17,250	9,000
Zoning Hearing Board Fees	19,500	17,000	28,000	25,000
Sale of Maps and Documents	2,148	1,500	1,300	1,500
Fire Marshal Reports	12,885	11,000	14,000	13,500
Special Police Services	125,240	50,000	32,000	40,000
Crossing Guard Services	70,899	77,500	71,000	72,500
Finance Department Services	2,049	1,000	7,500	1,000
Police Report Fees	44,313	40,000	45,000	45,000
Contracted Snow Removal	30,984	82,000	146,500	147,000
Cart Fees	2,630	2,500	3,000	2,500
Sanitation Services	27,881	28,500	39,500	25,000
Recycling Revenue	55,166	53,000	30,000	5,000
TOTAL	401,624	371,500	435,050	387,000
<u>LICENSES AND PERMITS</u>				
Street Opening Permits	48,249	45,000	72,000	52,000
Building Permits	319,726	340,000	350,000	452,000
Electrical Permits	64,476	70,000	68,000	94,500
Plumbing Permits	68,085	65,000	90,000	98,000
Sewage Permits	1,040	500	1,000	500
Use & Occupancy Permits	12,792	11,000	12,500	12,500
Housing Permits	1,664	25,000	28,000	-
Property Transfer Fees	20,025	20,000	24,000	23,000
Cable TV Franchise Fees	597,285	590,000	612,000	615,000
TOTAL	1,133,341	1,166,500	1,257,500	1,347,500
<u>MISCELLANEOUS</u>				
Insurance Claims	55,871		45,167	
Benefit Contributions	62,286	63,500	69,000	71,000
Workers Comp Reimbursements			225	
Sale of Fixed Assets			200	
Other Sources	27	500	100	500
TOTAL	118,185	64,000	114,692	71,500
TOTAL GENERAL FUND REVENUE	17,996,757	17,176,743	17,810,618	17,893,588

GENERAL FUND

COST CENTER SUMMARY

COST CENTER	2014 ACTUAL TOTALS	2015 ADOPTED BUDGET	2015 PROJECTED TOTALS	2016 ADOPTED BUDGET
Boards and Commissions	52,743	53,630	50,302	56,172
Administration	1,501,508	1,692,250	1,593,206	1,484,465
Finance	534,859	557,156	547,203	561,818
Real Estate Tax Collector	30,873	22,895	24,663	24,797
Engineering				200,261
Township Buildings	411,294	448,316	440,264	441,504
Police	6,931,633	7,109,978	7,094,537	7,321,938
Fire Marshal	117,684	121,472	122,291	124,518
Code Enforcement	658,801	711,454	772,383	780,063
Sanitation	2,206,611	2,408,097	2,297,682	2,419,899
Engineering	1,260,057	1,302,593	1,316,005	1,258,410
Street Cleaning	161,304	149,650	147,150	147,150
Snow and Ice Removal	390,307	294,660	455,300	341,828
Traffic Signal Maintenance	132,193	137,000	113,000	129,000
Street Light Maintenance	250,696	265,500	254,500	259,500
Storm Sewers	140,067	152,800	153,800	158,800
Road Maintenance	1,449,151	1,557,078	1,533,747	1,577,882
Emergency Services	285,106	285,106	269,881	269,881
Fire Hydrants	107,344	106,913	109,440	109,440
Real Estate Taxes	85,224	87,505	3,929	3,630
Community Contributions	13,250	13,250	13,250	13,250
Miscellaneous				
TOTAL	16,720,703	17,477,302	17,312,535	17,684,203

GENERAL FUND

EXPENDITURE SUMMARY

The General Fund 2016 budget has proposed expenditures totaling \$17,684,203, a 1.2% increase above the 2015 budget. Details on the proposed expenditures for each cost center are provided in the following section.

EXPENDITURE CATEGORY	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	8,442,635	8,699,850	8,746,290	9,091,337
FRINGE BENEFITS	2,644,089	2,812,326	2,905,360	2,973,903
MATERIALS/SUPPLIES	677,379	704,665	812,547	789,400
CONTRACTED SERVICES	3,138,872	3,450,771	3,095,629	3,127,489
EQUIPMENT PURCHASES	103,954	58,200	80,800	61,930
VEHICLE O&M FEES	1,713,774	1,751,490	1,671,909	1,640,144
TOTAL	16,720,703	17,477,302	17,312,535	17,684,203

GENERAL FUND

BOARDS AND COMMISSIONS

The recommended budget for the Boards and Commissions in 2016 is \$56,172.

EXPENDITURE CATEGORY	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	31,551	32,100	31,100	31,350
FRINGE BENEFITS	2,900	2,930	2,902	2,922
MATERIALS/SUPPLIES	8,567	6,100	5,100	9,700
CONTRACTED SERVICES	9,725	12,500	11,200	12,200
TOTAL	52,743	53,630	50,302	56,172

Salaries/Wages: The amount of \$31,350 covers:

- Compensation paid to seven commissioners - **\$23,100**
- Recording Secretary's attendance at, and the transcription of minutes for, public meetings - **\$8,250**

Fringe Benefits: The allocation of \$2,922 covers employer paid taxes.

Materials/Supplies: Funds are provided for:

- Office supplies - **\$200**
- Employee retirement and service awards - **\$2,000**
- The Dr. William Ritter Science Award - **\$500**
- Contribution toward Upper Dublin Medal Dinner - **\$2,000**
- Contribution to Upper Dublin Community Day or equivalent event - **\$5,000**

Contractual Services: Funds are provided to cover:

- The 2016 conference and training budget of \$2,500 includes funds for:
 - Commissioner attendance at the Pennsylvania State Association of Township Commissioners conferences - **\$1,500**
 - The PSATC yearbook ad - **\$250**
 - Attendance at the Upper Dublin Medal Dinner - **\$250**
 - The MCATC Spouse Appreciation event - **\$500**
- Shade Tree Commission to fund general operations - **\$5,700**
- Volunteer boards and commissions operations - **\$500**
- Subscriptions and dues - **\$3,500**

GENERAL FUND

ADMINISTRATION

The Administration Department is comprised of the Township Manager's office which oversees the operation of the Township plus the staff providing support services in personnel/benefits, insurance, risk management and other administrative functions for the operating departments. The recommended budget in 2016 totals \$1,484,465.

EXPENDITURE CATEGORY	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	356,265	377,000	369,000	389,000
FRINGE BENEFITS	72,313	78,857	85,759	83,050
MATERIALS/SUPPLIES	17,849	17,500	17,500	17,500
CONTRACTED SERVICES	1,040,389	1,203,700	1,106,508	980,750
VEHICLE O&M FEES	14,692	15,193	14,439	14,165
TOTAL	1,501,508	1,692,250	1,593,206	1,484,465

Salaries/Wages: The proposed budget for 2016 provides:

- Compensation for Manager, Manager's Office Administrator, Information Specialist and part time Administrative Assistant including employer contribution to deferred compensation plan for department head - **\$330,700**
- 50% funding for Human Resource Director position - **\$41,100**
- Funding for a camera operator at public meetings -**\$2,200**

Fringe Benefits: The cost of employee benefits, employer paid taxes and employee participation in the Township tuition reimbursement program totals **\$83,050**.

Materials/Supplies:

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

Contractual Services: Contractual costs are projected to total \$980,750 for:

- Insurance coverage for the General Fund's share of Liability, Public Officials and Property and Casualty premiums - **\$190,000**
- General legal fees for:
 - Township solicitor - **\$162,000**
 - Labor counsel - **\$10,000**
 - Civil Service counsel - **\$3,000**
- Loan repayment to the Community Reinvestment Fund (year 2 of 5 payments) - **\$250,000**

- Maintenance of flood retarding structures including wetland monitoring - **\$40,000**
- Planning consultant services (MCPC) - **\$6,000**
- The telecommunication budget totals \$60,000 for:
 - Local service, long distance and line cost charges - **\$22,000**
 - Service fees and annual maintenance contract - **\$8,000**
 - Cellular phones - **\$30,000**
- Internet connection fees - **\$16,000**
- Costs related to general consulting and contract services are budgeted at \$48,000 for:
 - Stenographer costs for conditional use and special hearings - **\$4,000**
 - Township document management system fees (govQA) - **\$6,000**
 - Updates to the Township codification - **\$5,000**
 - Property appraisal fees - **\$6,000**
 - Credit card fees - **\$6,000**
 - Traffic studies - **\$5,000**
 - Cost of administration of Township's Retirement Health Savings Plan and Flexible Spending Account Plan - **\$6,000**
 - Special projects including special zoning district reports, economic analysis, inter-municipal task forces and community dispute resolutions - **\$10,000**
- Maintenance and system administration of computer network and website - **\$60,000**
- Civil service costs for the physical and psychological exams, civil service advertising and testing and miscellaneous items - **\$3,000**
- Equipment lease/rental and maintenance costs total \$23,500 for:
 - Photocopier lease - **\$9,500**
 - Postage meter and mail machine - **\$4,500**
 - Document imaging and filing software - **\$5,300**
 - Cloud hosted exchange costs - **\$4,200**
- Postage expenses for routine Township business - **\$23,000**
- Printing costs for envelopes, letterhead, business cards and note paper - **\$8,000**
- Advertising expenses for meetings, hearings, bids and job openings - **\$13,500**
- Township information to all residents in a newsletter/calendar format - **\$10,000**
- Special event expenses such as employee events, sympathy acknowledgments and meeting expenses - **\$13,500**
- Township Manager approved training expenses for all Township employees other than Police officers who have a training budget within the Police cost center - **\$30,000**
- The subscriptions and memberships budget totals \$10,500 for:
 - State and local associations - **\$3,000**
 - Greater Valley Forge Transportation Management Association - **\$5,000**
 - Miscellaneous subscriptions and dues - **\$2,500**
- Mileage reimbursement for Township business - **\$750**

Vehicle O&M Fees: Expenses for the operation and amortization of the Township Manager's vehicle total **\$14,165**

GENERAL FUND

FINANCE

The Finance department is responsible for the fiscal control of the Township assets including the management of cash receipts, accounts payable, investment of cash reserves, payroll, purchasing, budget development and control and the collection of delinquent earned income taxes (EIT) and local services taxes (LST). Recommended funding for the department is **\$561,818**.

EXPENDITURE CATEGORY	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	363,552	374,000	366,000	377,000
FRINGE BENEFITS	124,962	127,956	132,003	133,618
MATERIALS/SUPPLIES	3,279	3,500	3,100	3,100
CONTRACTED SERVICES	43,066	51,700	46,100	48,100
TOTAL	534,859	557,156	547,203	561,818

Salaries/Wages:

- Funding for three full-time employees, 50% of the Human Resources Director's salary and employer contribution to deferred compensation plan for department head. – **\$271,000**
- A budget to fund the part time receptionists, office assistant and purchasing agent - **\$106,000**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$133,618**.

Materials/Supplies: The cost of office supplies is budgeted at **\$3,100** for computer paper, printer ribbons, storage boxes, binders and general office supplies.

Contractual Services: Contractual services total \$48,100 for:

- Annual independent audit - **\$19,000**
- A budget for computer support, maintenance and development including:
 - Land records software license - **\$1,000**
 - Support of and updates to the Township's financial and payroll software - **\$17,500**
 - Equipment maintenance fees for system hardware - **\$1,500**
- A printing budget of \$5,000 is allocated for:
 - Payroll and accounts payable checks and direct deposit advice forms - **\$4,000**
 - Purchase orders, vouchers and receipts - **\$1,000**
- Bank services fees - **\$3,000**
- Subscriptions and dues - **\$500**
- Mileage reimbursement for personal vehicles used for Township business - **\$600**

GENERAL FUND

TAX COLLECTOR/TREASURER

The proposed 2016 budget of **\$24,805** provides funding for the collection of real estate taxes and for the duties of the appointed Township Treasurer.

EXPENDITURE CATEGORY	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	13,000	13,000	13,090	13,175
FRINGE BENEFITS	995	995	1,001	1,008
MATERIALS/SUPPLIES	139	300	200	250
CONTRACTED SERVICES	16,739	8,600	10,372	10,372
TOTAL	30,873	22,895	24,663	24,805

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

- Tax Collector for services provided in billing and collecting real estate taxes for the current year. - **\$10,000**
- Appointed Treasurer - **\$3,175**

Fringe Benefits: The cost of employer paid taxes totals - **\$1,008**.

Materials/Supplies: **\$250** is budgeted for miscellaneous office supplies.

Contractual Services: The \$10,372 in contractual services includes:

- Postage - **\$2,600**
- Printing of real estate tax bills - **\$2,200**
- Reimbursement for office staff - **\$4,000**
- Public official bond - **\$1,572**

GENERAL FUND

ENGINEERING

The Engineering cost center funds in staff and out sourced engineering services for the Township. The recommended budget for 2016 totals **\$200,261**.

EXPENDITURE CATEGORY	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	117,500
FRINGE BENEFITS	-	-	-	28,761
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	-	-	-	54,000
TOTAL	-	-	-	200,261

Salaries/Wages: A budget of **\$117,500** is funded for a part-time janitor at 4 hours per day to clean and maintain the public works facility.

Fringe Benefits: The cost of employer paid taxes totals **\$28,761**.

Contractual Services: The \$54,000 in contractual services includes:

- General engineering services not provided by in-house staff - **\$50,000**
- Mileage reimbursements - **\$4,000**

GENERAL FUND

TOWNSHIP BUILDINGS

The Township Buildings cost center records all expenses related to the general operation, maintenance and repair of the main administration building, public works facility, Township library and other Township owned general use facilities. Minor improvements to the Township buildings are also budgeted in this cost center. The recommended budget for 2016 totals \$441,504.

EXPENDITURE CATEGORY	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	16,041	16,750	16,750	17,170
FRINGE BENEFITS	2,531	2,771	2,790	2,839
MATERIALS/SUPPLIES	26,266	27,000	26,000	27,000
CONTRACTED SERVICES	366,456	401,795	394,724	394,495
TOTAL	411,294	448,316	440,264	441,504

Salaries/Wages: A budget of \$17,170 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 \$2,839 covers the employer's share of taxes, unemployment insurance and workers compensation insurance for the part-time employee.

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

- Janitorial supplies for all buildings - **\$12,500**
- Interior and exterior paint supplies - **\$2,500**
- Electrical supplies primarily light bulbs and ballasts - **\$4,500**
- General building materials and supplies - **\$7,500**

Contractual Services: Utility and janitorial costs are the bulk of the \$394,495 contractual services budget that includes:

- Electricity and gas for administration building - **\$150,000**
- A \$92,000 building maintenance budget for the Township Building that includes:
 - HVAC repairs - **\$25,000**
 - Locksmith services - **\$2,000**
 - Plumbing services - **\$10,000**
 - Electrical services - **\$10,000**
 - Fire alarm repairs - **\$5,000**

- General building repairs - **\$40,000**
- Water service to the Township Building - **\$3,500**
- Fuel storage tank insurance - **\$495**
- Janitorial services to clean and maintain the administration building, police department and library - **\$50,000**
- A contract maintenance budget of \$38,500 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 - **\$7,000**
 - Exterminating service for administrative building and garage - **\$2,000**
 - Fire alarm system and fire extinguisher service - **\$6,500**
 - Service contract for elevator - **\$1,500**
 - Window and carpet cleaning - **\$1,500**
- Maintenance, repairs and utility costs for the North Hills Community Center total \$45,000 for:
 - Electricity and gas - **\$15,000**
 - Water - **\$2,500**
 - Electrical, plumbing, HVAC and general repairs - **\$7,500**
 - Janitorial service contract - **\$15,000**
 - Fire alarm, elevator, sprinkler and HVAC service contracts - **\$5,000**
- Minor improvement projects at the Township Building are budgeted at **\$15,000**

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 2016 totals **\$7,321,938**.

EXPENDITURE CATEGORY	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	4,904,654	5,025,000	4,983,800	5,195,650
FRINGE BENEFITS	1,325,904	1,406,800	1,421,209	1,468,700
MATERIALS/SUPPLIES	58,616	60,000	63,099	58,000
CONTRACTED SERVICES	149,451	160,338	165,811	165,057
EQUIPMENT PURCHASES	103,954	58,200	80,800	61,930
VEHICLE O&M FEES	389,054	399,640	379,818	372,601
TOTAL	6,931,633	7,109,978	7,094,537	7,321,938

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 – **\$4,710,150**
 - Base pay for all 40 sworn officers and employer contribution to deferred compensation plan for department head - **\$4,040,000**
 - Shift differential pay - **\$67,000**
 - Stipend to officers who have opted out of the Township medical plan - **\$18,000**
 - Longevity pay - **\$103,000**
 - Holiday pay – **\$97,900**
 - Education incentive - **\$134,250**
 - Contractually agreed upon incentive pays - **\$83,000**
 - Clothing allowance - **\$7,000**
 - Non-reimbursable police overtime - **\$120,000**
 - Reimbursable police overtime - **\$40,000**
- Pay for civilian positions of 5 full time and two part time dispatchers/data entry clerks and 1 administrative assistant. - **\$339,500**
- Civilian employee overtime - **\$22,000**
- Crossing guards of which 50% is reimbursed to the Township from the Upper Dublin School District - **\$124,000**

- Fringe Benefits: The cost of employee benefits, employer paid taxes and tuition reimbursement is **\$1,468,700**.

Materials/Supplies: Costs for materials and supplies total \$58,000 for:

- Office, computer, bicycle repair and investigative supplies - **\$11,000**
- Ammunition for training including range supplies - **\$10,000**
- Uniforms for officers, dispatchers and crossing guards - **\$27,500**
- Miscellaneous items including commercial washing of police vehicles - **\$6,000**
- Community policing projects including the junior police academy, police field day, teen driving school, junior badges for school children visits and supplies for National Night Out - **\$3,500**

Contractual Services: The budget for contractual services is \$165,057 for:

- Police Professional Liability insurance - **\$41,000**
- 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**
- Equipment rentals for photocopier and pagers - **\$9,000**
- Maintenance for speedometer, accutrax and radar - **\$2,000**
- Maintenance on Police computer hardware, voice recorder, CPIN, mobile data terminals and Livescan/Video Arraignment - **\$26,000**
- Computer support for police network, CLEAN/NCIC and laptop wireless - **\$19,000**
- Maintenance of in-car video cameras - **\$4,000**
- 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 - **\$15,557**
- Township's MAERT assessment to cover the cost of uniforms and training needs for the Township's emergency response team - **\$4,500**

Equipment: Equipment purchases total \$61,930 for:

- Purchase of replacement video forensic/capture system - **\$19,000**
- Purchase of replacement vests - **\$5,000**
- Upgrade of evidence storage area - **\$4,500**
- Purchase of bike light kits - **\$3,430**
- Emergency equipment such as flares, EMS supplies and first aid - **\$6,000**
- Conversion of new police vehicles - **\$14,000**
- Purchase of replacement duty weapons - **\$10,000**

Vehicle O&M Fees: Expenses for the operation and amortization of the 20 vehicles assigned to the police department total **\$372,601**.

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 **\$124,518**.

EXPENDITURE CATEGORY	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	73,211	75,000	75,300	77,000
FRINGE BENEFITS	29,244	30,791	32,087	32,897
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	-	-	-	-
VEHICLE O&M FEES	15,229	15,682	14,904	14,621
TOTAL	117,684	121,472	122,291	124,518

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 **\$32,897**.

Vehicle O&M Fees: Operation and amortization costs for the Fire Marshal's vehicle total **\$14,621**.

GENERAL FUND

CODE ENFORCEMENT

The Code Enforcement department is responsible for enforcing compliance with all plumbing, building, zoning and health ordinances, codes and standards and inspecting all new construction and renovations of existing facilities. The Township's Community Planning and Zoning staff is also funded in this cost center. The recommended budget in 2016 for Code Enforcement is \$780,063.

EXPENDITURE CATEGORY	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	432,521	470,500	503,750	504,000
FRINGE BENEFITS	142,332	163,029	182,219	186,449
MATERIALS/SUPPLIES	7,700	8,500	12,000	10,700
CONTRACTED SERVICES	39,722	41,100	40,200	45,350
VEHICLE O&M FEES	36,526	28,325	34,214	33,564
TOTAL	658,801	711,454	772,383	780,063

Salaries/Wages: The \$504,000 budgeted for salaries is for:

- Funding for six full-time staff positions including employer contribution to deferred compensation plan for department head. - **\$425,500**
- Funding for part time property maintenance inspector. - **\$35,000**
- Funding for two part time administrative assistants each working 20 hours per week - **\$39,000**
- Compensation to the members of the Zoning Hearing Board - **\$3,000**
- Office work overtime – **\$1,500**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$186,449**.

Materials/Supplies: The budget for supplies totals \$10,700 allocated for:

- General office, computer and photography supplies - **\$7,500**
- Uniforms - **\$2,200**
- Purchase of manuals - **\$1,000**

Contractual Services: Contractual services total \$45,350 for:

- Zoning Hearing Board Solicitor fee - **\$17,000**
- Advertising, in the form of zoning hearing notices, conditional use notices and amendments to Township codes - **\$5,000**
- Stenographer appearance fees at Zoning Hearing Board meetings - **\$2,000**

- 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 - **\$7,500**
- Mosquito control - **\$2,500**
- Geo Plan software license, user fees and modifications- **\$2,500**
- Subscriptions and dues - **\$1,650**
- 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 **\$33,564**.

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 2016 is **\$2,419,899**.

EXPENDITURE CATEGORY	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	821,410	893,500	881,500	921,500
FRINGE BENEFITS	385,930	405,997	429,413	431,861
MATERIALS/SUPPLIES	26,769	30,000	29,748	31,100
CONTRACTED SERVICES	529,962	625,400	526,300	612,900
VEHICLE O&M FEES	442,539	453,200	430,721	422,538
TOTAL	2,206,611	2,408,097	2,297,682	2,419,899

Salaries/Wages: The proposed budget for 2016 provides **\$895,000** in wages for 15 full-time employees.

Part-time labor required to complete crews and to cover full-time employee absences totals **\$18,500**. The budgeted amount estimates the need for one part-time employee working ten months of the year. Part time labor has been reduced significantly since the onset of automated trash collection.

Overtime pay is projected at **\$4,000** for delays at the Plymouth facility, to complete daily routes, especially on heavy collection days after holidays and may be required for a Saturday pick-up during the winter months due to weather conditions.

Fringe Benefits: Employee benefits and employer paid taxes total **\$431,861**.

Materials/Supplies: The **\$31,100** 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 - **\$7,500**
- Purchase and maintenance of brooms, rakes, chain saws, small mowers and weed trimmers to assist in maintaining stream beds and right-of-ways, pruning along roadways and mowing public areas. - **\$2,600**
- CDL license fees for all department operators - **\$800**
- First aid and safety equipment to be placed in all Township vehicles - **\$200**

- Purchase of wheels, axles, lids and other non-warranty parts required to keep the refuse carts, yard waste carts and recycling carts functional. Also, purchase of additional carts to replace damaged carts, provide a second cart for a fee or to distribute carts to new homeowners - **\$20,000**

Contractual Services: The 2016 tipping fee is budgeted at a rate of \$58.43 per ton for disposal at the Plymouth facility. At an estimated tonnage of 7,250 tons, trash disposal will cost **\$423,600**. A budget of **\$6,000** is provided for the cost of highway tolls to travel to Plymouth.

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

An additional **\$12,000** is budgeted for the cost of disposal of white goods and is almost fully reimbursed through fees for this service. **\$13,800** is budgeted to host two ewaste collection events and two paper shredding events during the year.

The Township's contract for the processing of single stream recyclables through the Montgomery County Recycling Consortium will cost the Township **\$108,500** in 2016.

Funds are also provided for:

- Printing of brochures for yard waste carts and recycling information- **\$800**
- Printing of DEP stickers for trucks hauling trash - **\$1,100**
- Rental of a portable toilet at the leaf collection site - **\$1,000**
- Charges for GPS units – **\$2,300**
- Data fees for recycle trucks - **\$1,800**

Vehicle O&M Fees: Charges for the operation and amortization of sanitation vehicles total **\$422,538**.

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 \$3,872,569.

EXPENDITURE CATEGORY	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	1,430,430	1,423,000	1,506,000	1,448,000
FRINGE BENEFITS	556,978	592,201	615,975	601,800
MATERIALS/SUPPLIES	528,194	551,765	655,800	632,050
CONTRACTED SERVICES	452,438	452,864	397,914	408,064
VEHICLE O&M FEES	815,734	839,450	797,813	782,655
TOTAL	3,783,774	3,859,280	3,973,502	3,872,569

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, the administration function is responsible for inspection of all Township road, storm sewer and grading projects, inspecting public improvements constructed by developers and surveying future projects. The proposed budget for the Administration division is **\$1,258,410**.

EXPENDITURE CATEGORY	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	332,430	343,000	382,500	349,500
FRINGE BENEFITS	95,248	101,779	115,278	106,941
MATERIALS/SUPPLIES	3,296	5,500	5,000	5,750
CONTRACTED SERVICES	13,349	12,864	15,414	13,564
VEHICLE O&M FEES	815,734	839,450	797,813	782,655
TOTAL	1,260,057	1,302,593	1,316,005	1,258,410

Salaries/Wages: The budget of **\$349,500** funds:

- Salaries for the four existing full-time employees in the Administration division of the Public Works department. - **\$289,500**
- 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 - **\$57,000**
- 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 **\$106,941**.

Materials/Supplies: Expenses in this category total \$5,750 for:

- General office and computer supplies - **\$3,000**
- Engineering field supplies - **\$1,000**
- Uniforms and safety equipment for Administration staff - **\$1,750**

Contractual Services:

- Mileage reimbursement for personal vehicles used for Township business - **\$200**
- Lease payments and equipment maintenance for large document scanner/printer - **\$2,064**
- Outside engineering services for the inspection of bridges and culverts - **\$8,600**
- Equipment maintenance - **\$700**
- Dues and subscriptions - **\$2,000**

Vehicle O&M Fees: Charges for the operation and amortization of all Engineering and Highway division vehicles total **\$782,655**.

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 2016 is **\$147,150**.

EXPENDITURE CATEGORY	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	122,025	115,000	112,500	112,500
FRINGE BENEFITS	10,438	7,650	7,650	7,650
MATERIALS/SUPPLIES	1,113	2,000	2,000	2,000
CONTRACTED SERVICES	27,728	25,000	25,000	25,000
TOTAL	161,304	149,650	147,150	147,150

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**
- Between one and four part-time employees to assist in the leaf collection program - **\$10,000**
- Overtime for crews to work, if necessary, on weekends to complete the program - **\$12,500**

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

Materials/Supplies:

- The budget request for rakes, pitchforks, dust masks, weed eaters, rain gear and safety equipment necessary to perform the leaf collection program and the trimming of trees - **\$2,000**

Contractual Services:

- Temporary laborers to supplement Township employees to complete the leaf collection program. - **\$25,000**

GENERAL FUND

SNOW/ICE REMOVAL

The primary function of this cost center is the elimination of hazardous conditions caused by ice or snow on Township roads. The objective is to plow all main Township roads in the twelve snow districts within four hours of the end of the snowfall. Using five year historical data, the 2016 budget of **\$341,828** provides funds to maintain this level of service.

EXPENDITURE CATEGORY	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	201,472	130,000	200,000	135,000
FRINGE BENEFITS	15,385	9,945	15,300	10,328
MATERIALS/SUPPLIES	173,450	152,215	240,000	194,000
CONTRACTED SERVICES	-	2,500	-	2,500
TOTAL	390,307	294,660	455,300	341,828

Salaries/Wages:

- Full-time salaries allocated for snow and ice removal during regular working hours - **\$35,000**
- Funds are budgeted to remove snow and salt roads during nighttime and weekend hours by Highway, Sanitation, Parks and Fleet personnel - **\$100,000**

Fringe Benefits: The cost of employer paid social security taxes for the salaries and wages allocated to this cost center totals **\$10,328**.

Materials/Supplies:

- A budget is provided for the purchase of rock salt for highway snow and ice removal. For 2016, 2,750 tons are estimated at a cost of \$66.10/ton. The estimated volume of salt is increased by 500 tons and the cost per ton increases from 62.54/ton in 2015. – **\$182,000**
- Reimbursement of damaged mailboxes up to a \$100 maximum – **\$4,500**
- Food reimbursements for employees working overtime - **\$2,500**
- Deicer used on Township owned sidewalks. - **\$5,000**

Contractual Services: A budget is provided for the cost of contract work primarily to clean cul-de-sac streets if the need arises due to extremely severe weather conditions - **\$2,500**

GENERAL FUND

TRAFFIC SIGNALS, SIGNS AND MARKINGS

The 2016 allocation for traffic signal maintenance and repair, sign installation, line painting and repair of street markings totals **\$129,000**.

EXPENDITURE CATEGORY	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	29,732	37,000	41,000	50,000
CONTRACTED SERVICES	102,461	100,000	72,000	79,000
TOTAL	132,193	137,000	113,000	129,000

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. More traffic signal repairs and maintenance is being performed by staff which increases the materials budget but decreases contractual services. - **\$50,000**

Contractual Services: Cost associated with contractual services totals \$82,000 for:

- Electricity for traffic signals at 38 intersections, 9 school zone signal locations and 6 flashing warning devices. - **\$11,000**
- Line painting of 4” yellow center lines and 4” white edge lines on more heavily traveled collector streets including epoxy painting where necessary - **\$25,000**
- 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 - **\$15,000**
- Consultant services for the traffic signal review program - **\$15,000**
- The cost of work not performed by the Consortium crew such as emergency knockdown repairs, electrical repairs, tree trimming, pole replacement and inspection – **\$13,000**

GENERAL FUND

STREET LIGHTS

The street light budget funds the operating expenses and costs to maintain the Township owned street lights. The budget for 2016 is **\$259,500**.

EXPENDITURE CATEGORY	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	17,000	31,000	35,000
CONTRACTED SERVICES	250,696	248,500	225,000	224,500
TOTAL	250,696	265,500	256,000	259,500

Materials/Supplies:

- Purchase of bulbs, parts and other replacement items for installation by Consortium or Highway crews. - **\$35,000**

Contractual Services:

- Electricity costs for the over 2,000 luminaries in the Township - **\$211,000**
- Street light maintenance, performed under the Montgomery County Consortium maintenance program, to replace poles, bulbs and ballasts - **\$6,000**
- 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 2016 is **\$158,800**.

EXPENDITURE CATEGORY	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
FRINGE BENEFITS	-	-	-	-
MATERIALS/SUPPLIES	98,816	103,300	105,300	110,300
CONTRACTED SERVICES	41,251	49,500	48,500	48,500
TOTAL	140,067	152,800	153,800	158,800

Materials/Supplies: \$110,300 of material needed to maintain the Township's storm sewer system including:

- Materials for inlet repairs and reconstruction - **\$101,000**
 - Hoods and grates - **\$50,000**
 - Pipe - **\$10,000**
 - Concrete - **\$22,000**
 - Modified stone - **\$10,000**
 - Metal for inlets - **\$1,500**
 - Lumber - **\$4,000**
 - Bricks, cement, sand, straw, stone and grass seed - **\$3,500**
- Small tools including shovels, picks, saw blades, tape measures, wheel barrows, bits, torch gases and rebar - **\$9,300**

Contractual Services: The contractual services budget totals \$48,500 for:

- Maintenance of detention basins, storm water conduits and open channels on municipal land - **\$32,500**
- Installation of storm sewer extensions or repair of existing system may require the use of a contractor due to time constraints or uniqueness of equipment required. - **\$5,000**
- Removal of unusable storm sewer, street reconstruction and street sweeper debris from the Township facilities - **\$11,000**

GENERAL FUND

HIGHWAY AND ROAD MAINTENANCE

The 2015 budget for highway and road maintenance is \$1,577,882.

EXPENDITURE CATEGORY	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	774,503	835,000	811,000	851,000
FRINGE BENEFITS	435,907	472,828	477,747	476,882
MATERIALS/SUPPLIES	221,786	234,750	231,500	235,000
CONTRACTED SERVICES	16,953	14,500	13,500	15,000
TOTAL	1,449,151	1,557,078	1,533,747	1,577,882

Salaries/Wages: The budget of \$852,000 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. - **\$801,000**
- Part-time labor to assist with projects and cover full-time employees' vacation and personal days - **\$35,000**
- Overtime for non-snow related emergency road repairs, extended paving projects, placement of barricades and traffic signal generators - **\$15,000**

Fringe Benefits: Employee benefits and employer paid taxes for the fifteen full-time employees totals **\$476,882**.

Materials/Supplies:

- Road repair materials including asphalt base course, wearing course, cold patch, crack sealer, traffic safety cones, propane fuel for paver, silt fence and chemicals. - **\$215,000**
- Minor tools and supplies for parts for all gasoline powered equipment, hand tools, temporary signs, battery tool kit, radius forms and milling machine teeth - **\$12,000**
- Uniforms and safety equipment per contractual obligation - **\$7,500**
- Cost of CDL licenses for all equipment operators - **\$500**

Contractual Services: Funding for contractual services totals \$15,000 for:

- Rental of specialty or emergency equipment, if necessary, and the rental of a milling machine and roller to perform the milling and overlay. - **\$10,000**
- Costs for the Pennsylvania One Call System, the notification system for construction near utility lines - **\$2,500**
- Charges for GPS units - **\$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 2015 totaled \$252,881.

EXPENDITURE CATEGORY	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	285,106	285,106	269,881	269,881
TOTAL	285,106	285,106	269,881	269,881

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

- Volunteer Fireman's Relief Association - **\$252,881**
- Community Ambulance of Ambler - **\$14,000**
- Second Alarmer's Ambulance - **\$3,000**

REVENUE CATEGORY	2014 ACTUAL REVENUE	2015 ADOPTED REVENUE	2015 PROJECTED REVENUE	2016 ADOPTED REVENUE
STATE FOREIGN FIRE INSURANCE PREMIUM TAX	268,106	268,106	252,881	252,881

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	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	107,334	106,913	109,440	109,440
TOTAL	107,334	106,913	109,440	109,440

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

- Ambler Borough service to 112 hydrants - **\$17,600** (\$158.00 per hydrant)
- Aqua PA service to 206 hydrants - **\$62,106** (\$303.00 per hydrant)
- North Wales Water service to 296 hydrants - **\$29,600** (\$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	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
MATERIALS/SUPPLIES	-	-	-	-
CONTRACTED SERVICES	85,224	87,505	3,929	3,630
TOTAL	85,224	87,505	3,929	3,630

Contractual Services: Real estate taxes in the amount of **\$87,505** are budgeted to pay the Montgomery County and Upper Dublin School District real estate tax assessed against the Twining Road cell tower property.

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	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 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 2016, the Parks and Recreation Real Estate Tax rate to fund all expenditures is proposed at the rate of .713 mils. At the proposed tax rate, the tax will generate **\$1,573,562** in revenues.

Charges to recreation program participants and park facility users generate **\$497,433**. Interest earnings on the fund are expected to add **\$1,100** and employee contributions toward the cost of health benefits are budgeted at **\$7,750**.

Expenditures total **\$2,119,429**, an increase of \$21,434 (1.0%) above the 2015 budget. Percentage changes for prior years are shown below:

- 2008 - 5.5%
- 2009 - 6.1%
- 2010 - (-3.1%)
- 2011 - 2.2%
- 2012 - 3.1%
- 2013 - 4.2%
- 2014 - 3.1%
- 2015 - 5.2% (projected)

\$109,418 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 **\$56,541** is budgeted as a contribution from the Commonwealth's General Municipal Pension System towards the Township's pension costs. The difference of \$52,877 must be derived from other sources.

At the proposed revenue, expenditure and transfer levels, the Parks and Recreation fund is expected to end the 2016 fiscal year with a fund balance of **\$1,209**.

	2014 ACTUAL TOTALS	2015 ADOPTED BUDGET	2015 PROJECTED TOTALS	2016 ADOPTED BUDGET
OPENING FUND BALANCE	89,993	110,642	142,294	93,671
REVENUES	2,214,984	2,099,434	2,180,426	2,136,386
EXPENDITURES	2,076,449	2,097,995	2,118,835	2,119,429
FUND TRANSFERS	(86,234)	(108,853)	(110,214)	(109,418)
CLOSING FUND BALANCE	142,294	3,228	93,671	1,209

PARKS AND RECREATION FUND

REVENUES

	2014 ACTUAL REVENUES	2015 ADOPTED REVENUES	2015 PROJECTED REVENUES	2016 ADOPTED REVENUES
REAL ESTATE TAXES	1,574,769	1,564,854	1,567,000	1,573,562
INTEREST EARNINGS	1,171	1,000	1,100	1,100
STATE GRANTS	54,218	55,834	54,892	56,541
EMPLOYEE CONTRIBUTIONS	7,271	7,750	7,350	7,750
DEPARTMENT EARNINGS:				
GENERAL TRIPS	71,042	31,040	42,540	36,775
PARK RENTAL	41,657	36,750	34,291	36,600
DONATIONS	25,763	33,375	32,000	34,194
SITWATCH SERVICES	2,376		1,287	
NORTH HILLS SUMMER CAMP	3,480		3,140	3,000
SUMMER PROGRAMS	280,011	253,256	300,320	267,401
OTHER PROGRAMS	108,323	80,000	92,660	81,353
SPECIAL EVENTS	19,969	10,325	16,394	11,360
POOL RENTAL	24,933	25,250	27,452	26,750
TOTAL	2,214,984	2,099,434	2,180,426	2,136,386

PARKS AND RECREATION FUND

EXPENDITURE SUMMARY

The Parks and Recreation Fund budget for 2016 totals **\$2,119,429**, an increase of \$21,434 (1.0%) above the 2015 budget. Details on the proposed expenditures for each of the cost centers are provided in the following section.

EXPENDITURE CATEGORY	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	1,044,835	1,083,321	1,067,100	1,109,379
FRINGE BENEFITS	324,499	345,343	349,420	357,435
MATERIALS/SUPPLIES	347,505	322,501	350,617	320,551
CONTRACTED SERVICES	207,776	184,630	197,356	185,819
EQUIPMENT PURCHASES	3,589	5,350	5,200	-
VEHICLE O&M FEES	148,246	156,850	149,142	146,245
TOTAL	2,076,449	2,097,995	2,118,835	2,119,429

PARKS AND RECREATION FUND

COST CENTER SUMMARY

COST CENTER	2014 ACTUAL TOTALS	2015 ADOPTED BUDGET	2015 PROJECTED TOTALS	2016 ADOPTED BUDGET
ADMINISTRATION	544,823	569,014	570,774	582,483
RECREATION PROGRAMS	474,826	377,247	432,830	385,306
POOL	57,030	69,155	63,782	70,031
PARK MAINTENANCE	917,255	988,802	964,384	989,271
ROBBINS PARK	42,695	49,786	47,139	48,741
SITEWATCH	39,820	43,992	39,927	43,599
TOTAL	2,076,449	2,097,995	2,118,835	2,119,429

PARKS AND RECREATION FUND

ADMINISTRATION

Recommended funding for the Administration cost center totals \$582,483 in 2016.

EXPENDITURE CATEGORY	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	380,099	391,000	394,500	402,350
FRINGE BENEFITS	130,147	133,689	135,858	136,348
MATERIALS/SUPPLIES	1,534	1,800	2,800	3,400
CONTRACTED SERVICES	33,043	42,525	37,616	40,385
TOTAL	544,823	569,014	570,774	582,483

Salaries/Wages: The budget request provides \$402,350 for:

- Six full time positions of Parks and Recreation Director, Parks Superintendent, Recreation Superintendent, Evening/Weekend Coordinator, Recreation Specialist and Administrative Assistant. Amount includes stipend to employee who has opted out of joining the Township medical plan and employer contribution to deferred compensation plan for department head – **\$365,500**
- Part time customer service representatives - **\$32,850**
- Stipend for a college intern to work approximately 400 hours. - **\$4,000**

Fringe Benefits: The budget of **\$136,348** provides employee benefits and employer paid taxes at the proposed staffing level.

Materials/Supplies: The \$3,400 is requested for:

- General office and computer supplies. - **\$1,800**
- Purchase of RecPro camp module - **\$1,600**

Contractual Services: The \$40,385 is requested for:

- Liability and Property Insurance premium for Parks and Recreation - **\$11,000**
- Mileage reimbursement for use of personal vehicles - **\$6,250**
- Credit card processing fees - **\$13,500**
- Lease and maintenance for copier to support P&R function - **\$5,130**
- Typewriter and RecPro software maintenance fees - **\$4,000**
- Dues and membership fees - **\$505**

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 2016 totals **\$385,306**. Direct costs to provide most programs, trips and events are covered by user fees that are budgeted to generate **\$399,889** in 2016. User fees do not completely cover the cost to fund North Hills recreation summer camp program budgeted at \$20,000.

EXPENDITURE CATEGORY	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	103,110	99,426	100,000	108,000
FRINGE BENEFITS	12,812	12,806	12,957	13,662
MATERIALS/SUPPLIES	250,006	205,825	245,308	199,300
CONTRACTED SERVICES	108,897	59,190	74,565	64,344
TOTAL	474,826	377,247	432,830	385,306

Salaries/Wages: The \$108,000 budget in this cost center is for:

- KidZone, Small Folks, Camp BIG and X-Zone camp supervisors and staffs – **\$53,315**
- Salaries for summer theatre programs and other summer programs - **\$23,736**
- Salaries for winter, spring and fall programs - **\$15,779**
- Salaries for Mondauk Common and Robbins Park staff attendants - **\$15,170**

Fringe Benefits: The cost of employer paid taxes for the part-time staff is **\$13,662**.

Materials/Supplies: The budget of \$199,300 for recreation supplies is allocated for:

- Summer program supplies - **\$108,891**
- Summer concerts - **\$8,000**
- General recreational supplies - **\$2,700**
- Fall/winter/spring program supplies - **\$58,201**
- Uniforms and identification for park attendants, playground staff and trip staff - **\$1,508**
- Contribution towards summer camp at North Hills Community Center - **\$20,000**

Contractual Services: The budget for contractual services totals \$64,344 for:

- Cost for buses, tickets, admissions, tolls, parking and ticket only services - **\$32,429**
- Costs associated with seasonal special presentations and one time programs - **\$9,315**
- Printing and postage for leisure guides, permits, work requests and receipts - **\$22,600**

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 18th through mid August and on weekends through September 5th. The recommended allocation to fund the pool is **\$70,031**. A revenue amount of **\$26,750** is budgeted for pool admission fees to partially offset the cost of operating the pool.

EXPENDITURE CATEGORY	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	25,352	29,595	24,100	28,783
FRINGE BENEFITS	5,224	5,764	5,332	5,752
MATERIALS/SUPPLIES	10,166	15,456	16,300	15,906
CONTRACTED SERVICES	16,289	18,340	18,050	19,590
TOTAL	57,030	69,155	63,782	70,031

Salaries/Wages: Wages are budgeted at **\$28,783** and assume that the pool will be staffed from 12:30 PM to 8:00 PM on weekends and 12:00 noon to 4:00PM weekdays. The budget provides funds for a pool manager, assistant manager and lifeguards.

Fringe Benefits: The cost of employer paid taxes is **\$5,752**.

Materials/Supplies: The \$15,906 is allocated for:

- Chlorine, muriatic acid and testing chemicals in the standard quantities based on pool water volume and season length - **\$8,456**
- Office supplies for identification bands, staff uniforms and first aid supplies - **\$2,100**
- The purchase of replacement equipment necessary for safe and proper pool operation including replacement umbrellas, hose/reel holder, ORP and pH probes. – **\$2,350**
- Purchase of new pump, if necessary - **\$3,000**

Contractual Services: The budget of \$19,590 includes:

- Pool electricity - **\$3,250**
- Pool water - **\$3,500**
- Emergency plumbing and building repairs - **\$5,000**
- Safety gloves, bee spray, rain gear and landscape materials - **\$1,165**
- Replacement valves - **\$1,000**
- Painting and janitorial supplies - **\$3,175**
- Big filter clean out - **\$2,500**

	2014 ACTUAL	2015 ADOPTED	2015 PROJECTED	2016 ADOPTED
POOL REVENUES	24,933	25,250	27,452	26,750

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 **\$989,271** in 2016.

EXPENDITURE CATEGORY	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	484,182	506,000	495,500	513,000
FRINGE BENEFITS	161,213	174,527	177,022	182,526
MATERIALS/SUPPLIES	81,969	91,075	79,420	94,700
CONTRACTED SERVICES	45,644	62,500	65,300	59,800
EQUIPMENT PURCHASES	3,589	5,350	5,200	
VEHICLE O&M FEES	140,659	149,350	141,942	139,245
TOTAL	917,255	988,802	964,384	989,271

Salaries/Wages: The budget for salaries and wages totals \$513,000 for:

- Seven current full-time staff positions including stipend to employees who have opted out of joining the Township medical plan – **\$425,500**
- Two seasonal parks maintenance employees for 39 weeks – **\$45,000**
- Four seasonal parks maintenance employees for 15 weeks - **\$28,000**
- One seasonal parks maintenance employee for 12 weeks - **\$7,000**
- Overtime for emergency call-ins and special events including Upper Dublin Community Day - **\$7,500**

Fringe Benefits: The cost of employee benefits and employer paid taxes for all Parks Maintenance employees - **\$182,526**

Materials/Supplies: The budget for materials and supplies is requested at \$94,700 for:

- The largest item in this category is for park buildings and grounds supplies - \$74,000. Items included in this line item are:
 - Infield mix and turface for ball fields - **\$10,000**
 - Concrete, stone, paint and lumber for parking lots - **\$4,500**
 - Limestone screenings - **\$2,750**
 - Comfort station rentals - **\$2,000**
 - General repairs to fencing and gates - **\$2,000**
 - Athletic field lining materials - **\$5,300**
 - Janitorial supplies for all parks - **\$6,300**
 - Plant materials - **\$4,500**
 - Repairs to playground equipment - **\$4,500**
 - Repairs to Loch Alsh Reservoir - **\$1,200**
 - Playground ground cover - **\$10,000**

- CHAC and SPARK lighting repairs - **\$1,750**
- Rental fee for storage area - **\$19,200**
- Chemical, fertilizer and grass seed totaling \$10,920 for:
 - bee spray, weed and crabgrass control - **\$4,920**
 - Seed needed for proper turf maintenance and reseeding - **\$3,750**
 - Fertilizer - **\$2,250**
- Uniforms and safety gear - **\$4,780**
- Small equipment purchases - **\$5,100**

Contractual Services: The cost for contractual services is \$59,800 for:

- Control of Canada Geese at Mondauk Common, CHAC, Pine Run Park and SPARK - **\$12,000**
- Commercial fertilization and broadleaf weed control at Mondauk Common, CHAC, SPARK, Township Building and Firehouse - **\$13,000**
- Electricity at all parks - **\$7,500**
- Water at all parks – **\$1,800**
- Phone service at Mondauk Common - **\$500**
- Equipment repairs for tire replacements, steiner parts, mower repairs, tune-ups, small engine repairs and repairs to the parks equipment – **\$14,000**
- Tree maintenance for the removal of trees and stumps and pruning and trimming - **\$11,000**

Vehicle O&M Fees: Operating and amortization expenses for the use of vehicle equipment for park maintenance total **\$139,245**.

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 2016 is **\$48,741**.

EXPENDITURE CATEGORY	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	24,555	26,300	25,500	26,100
FRINGE BENEFITS	10,925	13,936	13,895	14,466
MATERIALS/SUPPLIES	3,313	7,475	5,919	6,475
CONTRACTED SERVICES	3,903	2,075	1,825	1,700
TOTAL	42,695	49,786	47,139	48,741

Salaries/Wages: Included in the \$26,100 budget is:

- 50% funding, shared equally with the Upper Dublin School District, for one full time maintenance laborer - **\$20,100**
- Summer staff including coordinator, maintenance laborers and gardener - **\$6,000**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$14,466**.

Materials/Supplies:

- Maintenance and repair for work on the grounds and various structures at Robbins Park - **\$3,000**
- Tree maintenance and tree replacement - **\$3,000**
- Supplies for special events - **\$125**
- Small hand tools needed for park maintenance - **\$350**

Contractual Services:

- The Township is responsible for electricity expenses for the summer months only with the School District assuming responsibility for the other months - **\$600**
- Water - **\$350**
- Repair of maintenance equipment, such as the chipper/shredder, rototiller and leaf blower - **\$750**

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 **\$43,599**. Payments in the amount of \$29,694 from the Upper Dublin School District, youth sports organizations and other organizations using Township facilities offset a majority of these costs.

EXPENDITURE CATEGORY	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	27,538	31,000	27,500	31,146
FRINGE BENEFITS	4,178	4,622	4,357	4,683
MATERIALS/SUPPLIES	518	870	870	770
CONTRACTED SERVICES	-	-	-	-
VEHICLE O&M FEES	7,586	7,500	7,200	7,000
TOTAL	39,821	43,992	39,927	43,599

Salaries/Wages: A budget of \$31,146 is requested to fund the cost of the part-time park Sitewatch and SPARKwatch staff

Fringe Benefits: The cost of employer paid taxes for all part-time employees totals **\$4,683**.

Materials/Supplies:

- Purchase uniforms, rain gear and badges for the park security officers - **\$470**
- Purchase of replacement car seals and batteries - **\$100**
- First aid and CPR certifications - **\$200**

Vehicle O&M Fees: Operating and amortization expenses for the use of Township vehicles for Sitewatch total **\$7,000**

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 2016 budget. The total estimated cost for these projects is **\$83,200**.

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 2016, revenues are expected in the amount of \$75,500, \$500 from interest income and \$75,000 from open space fees.

	2014 ACTUAL TOTALS	2015 ADOPTED BUDGET	2015 PROJECTED TOTALS	2016 ADOPTED BUDGET
OPENING FUND BALANCE	185,139	127,739	114,740	52,587
REVENUES	41,583	30,500	62,847	75,500
EXPENDITURES	111,982	74,300	125,000	83,200
FUND TRANSFERS				
CLOSING FUND BALANCE	114,740	83,938	52,587	44,887

OPEN SPACE FUND
CAPITAL PROJECTS 2016

PURCHASE OF DUMP TRAILER **\$9,000**

The purchase of a dump trailer is being requested. The dump trailer will replace the red trailer, which was due for replacement 5 years ago. The dump trailer will double as an extra dump truck and as a trailer for hauling equipment. Having sides, this type of trailer is more desirable for hauling certain items (brush, summer equipment, logs, etc.) than a trailer without sides. The intent is to purchase this trailer through COSTARS or state contract.

PURCHASE OF STEINER FRONT END LOADER **\$5,700**

The purchase of a front-end loader for the Steiner tractor is being requested. The front-end loader would make the Steiner even more versatile in completing tasks. In comparison to the John Deere tractor, the Steiner, which has a smaller turning radius and is smaller in stature, is able to access areas that are not accessible to the John Deere. The front-end loader would be used on small construction projects where hauling or digging is required as well as during snow removal. The intent is to purchase this attachment through low-bid.

PURCHASE OF STEINER STUMP GRINDER **\$5,000**

The purchase of a stump grinder for the Steiner tractor is being requested. The stump grinder would make the Steiner even more versatile in completing tasks and save money as more stump grinding could be completed in-house rather than contracted out. The intent is to purchase this attachment through low-bid.

REPLACEMENT OF ROBBINS PARK MAINTENANCE SHED **\$3,500**

The replacement of the Robbins Park maintenance shed is being requested. The current shed is in a deteriorated condition that is no longer acceptable. The bottom of the shed has rotted away and has animals living in and below it. It is not insulated or heated and is not large enough to accommodate its intended use (storage of supplies and Gator and a work space for the Robbins Park Caretaker). The shed is over 25 years old and has outlived its usefulness. The estimated cost for the shed is \$8,000 with the recommendation to fund \$4,500 through the Cheston Trust Fund. The module shed will be placed on a concrete pad in order to extend its life.

REPLACEMENT OF NORTH HILLS PARK PLAY STRUCTURE **\$60,000**

The replacement of an existing, outdated play structure is being requested. The existing structure is 22 years old (installed in 1993) and is need of replacement. Because of the age of the equipment, it has become more difficult to find replacement parts and the current structures do not meet current standards. The system will be replaced with equipment that meets all current play structure standards and has a greater variety of activities that will be more appealing to children. Installed will be a 2 to 5 year old structure, 5 to 12 year structure, bank of swings including an ADA swing, tot swing and traditional belt seats. The entire playground will be relocated from behind the Community Center to the left-hand side of the Center in order to dissuade loitering and vandalism. A 4' high fence will be installed along the street side of the playground area to prevent children from running into the parking lot. Because of its new location, new safety chips will also be installed. If approved, a neighborhood meeting, to discuss the final design of the structure and configuration of the playground area, will take

place in early 2016. All work will be completed by the Parks & Recreation Department. This would be a state contract purchase.

TOTAL

\$83,200

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 2016 is set at the 2015 rate of 0.479. At this rate, the Library real estate tax is estimated to generate **\$1,057,134** 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 **\$43,300**.

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

	2014 ACTUAL TOTALS	2015 ADOPTED BUDGET	2015 PROJECTED TOTALS	2016 ADOPTED BUDGET
OPENING FUND BALANCE	30,769	8,438	15,979	770
REVENUES	1,138,682	1,186,452	1,205,276	1,182,960
EXPENDITURES	1,098,472	1,143,426	1,150,485	1,164,735
GRANT FUNDED EXPENDITURES	-	-	20,000	-
FUND TRANSFERS	(55,000)	(50,000)	(50,000)	-
CLOSING FUND BALANCE	15,979	1,464	770	18,996

LIBRARY FUND

REVENUES

	2014 ACTUAL REVENUES	2015 ADOPTED REVENUES	2015 PROJECTED REVENUES	2016 ADOPTED REVENUES
REAL ESTATE TAX	1,010,047	1,055,726	1,059,000	1,057,134
FINES	35,313	37,000	32,500	32,000
LOST BOOK CHARGES	3,316	3,200	2,900	2,750
INTEREST INCOME	500	500	500	500
EMPLOYEE CONTRIBUTIONS	6,267	6,750	6,350	6,750
STATE GRANTS	82,527	82,526	103,026	82,526
COPY/PRINTING	712	750	1,000	1,300
TOTAL REVENUE	1,138,682	1,186,452	1,205,276	1,182,960
FUND TRANSFERS	(65,000)	(50,000)	(50,000)	-
TOTAL LIBRARY FUND	1,073,682	1,136,452	1,155,276	1,182,960

LIBRARY FUND

EXPENDITURES

The 2016 budget request for Library expenditures totals **\$1,164,735**. This year's budget proposal is \$21,309 (1.9%) above the 2015 adopted budget.

EXPENDITURE CATEGORY	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	660,646	674,750	682,000	701,250
FRINGE BENEFITS	166,705	175,926	179,735	184,485
MATERIALS/SUPPLIES	215,824	221,000	217,050	217,200
CONTRACTED SERVICES	53,515	56,750	76,700	51,800
EQUIPMENT	1,782	15,000	15,000	10,000
TOTAL	1,098,472	1,143,426	1,170,485	1,164,735

Salaries/Wages: The \$701,250 budget to fund salaries is for:

- Funding for the eight existing full-time library staff members including stipend to employees who have opted out of joining the Township medical plan and employer contribution to deferred compensation plan for department head - **\$477,500**
- Part-time salary budget of **\$223,750** which includes an increase of 6 hours per week for the part-time Marketing Specialist. (\$6,000)

Fringe Benefits: The budget of **\$184,485** funds the benefits and employer paid taxes for the full-time and part-time staff.

Materials/Supplies: A budget of \$217,200 is requested for:

- New books - **\$67,000**
- New juvenile books - **\$34,500**
- New young adult books - **\$13,000**
- Periodicals - **\$6,500**
- AV materials – **\$27,200**
- Juvenile AV materials - **\$6,000**
- Young adult AV materials - **\$3,000**
- Digital media - **\$50,000**
- General office supplies, computer supplies and collection processing materials - **\$10,000**

Contractual Services: The contractual services budget totals \$51,800 for:

- MCLINC operating costs to cover administrative, maintenance, telecommunications, connection fees, internet access and hardware replacement - **\$33,600**
- Other automation expenses - **\$1,000**
- Licenses and subscriptions - **\$2,350**
- Website maintenance - **\$800**
- Maintenance of self-check system, Envisionware, Bookware and typewriter - **\$2,100**
- Lease for copy machine - **\$2,300**
- Printing of informational pamphlets and newsletter and supplies for children's summer reading programs - **\$6,000**
- Professional fees and membership dues - **\$2,300**
- Mileage reimbursement - **\$1,350**

Equipment Purchases: A budget in the amount of **\$10,000** is requested for the replacement of 8 public computers (\$5,000) and for the repair and replacement of Library furniture as necessary.

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 2016, user charges, which finance the operation of the Fleet, are expected to derive \$1,278,763. Amortization charges, which accumulate to finance future replacement of Township vehicles, are projected at \$520,111. Additional sources of revenue are the sale of surplus or used vehicles budgeted at \$126,000 and employee contributions to health insurance premiums at \$5,000.

\$46,893 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 \$24,231 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.

	2014 ACTUAL TOTALS	2015 ADOPTED BUDGET	2015 PROJECTED TOTALS	2016 ADOPTED BUDGET
OPENING FUND BALANCE	101,321	-	64,333	277,030
REVENUES	2,052,817	2,339,414	2,473,006	1,954,105
EXPENDITURES	2,052,848	2,274,917	2,213,075	2,085,263
FUND TRANSFERS IN	-	-	-	-
FUND TRANSFERS OUT	(36,957)	(46,651)	(47,234)	(46,893)
CLOSING FUND BALANCE	64,333	17,846	277,030	98,979

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 2016 is **\$1,278,763**, a decrease of \$108,054 (7.8 %) below the 2015 budget.

EXPENDITURE CATEGORY	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	356,103	362,500	367,000	373,200
FRINGE BENEFITS	168,049	173,643	175,349	196,010
MATERIALS/SUPPLIES	721,266	696,778	658,800	581,659
CONTRACTED SERVICES	178,009	153,895	121,926	127,895
TOTAL	1,423,428	1,386,817	1,323,075	1,278,763

Salaries/Wages: The 2016 budget recommends **\$367,500** 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 **\$5,700**.

Fringe Benefits: Expenses for benefits and employer paid taxes total **\$196,010** for the six employees in the department.

Materials/Supplies: The budget for materials and supplies totals \$581,659 for:

- Gasoline, purchased through consortium bidding, is projected at 66,260 gallons at \$1.65 per gallon - **\$109,329**
- Diesel, also purchased through consortium bidding, is projected at 74,421 gallons at \$1.74 per gallon - **\$129,493**
- Purchase of new tires and tire repairs for all vehicles - **\$88,000**
- Automotive and truck parts for the repair of vehicles in the fleet - **\$148,000**
- Snow equipment parts - **\$35,000**
- Leaf machine parts - **\$9,837**
- Yard waste equipment parts - **\$10,800**
- Chemicals such as anti-freeze, car soap, parts cleaner solvent, service chemicals, fire extinguisher supplies and rust preventative - **\$6,000**.
- Shop supplies for welding supplies, nuts and bolts, shop towels, oil dry, general hardware and general shop supplies - **\$6,000**

- Lubricants for motor oil, transmission fluid, hydraulic oil, gear oil, grease and universal tractor fluid - **\$22,000**
- Minor shop equipment for hand tools, electronic equipment, air tools, drills and lathe tools. - **\$8,050**
- Computer equipment for truck analysis - **\$4,000**
- Uniforms, including rain gear, boots, gloves and safety equipment - **\$4,000**
- Office and computer supplies - **\$1,150**

Contractual Services: The \$127,895 in this category is requested for:

- Insurance coverage for Township vehicles - \$50,000
 - General and auto liability coverage is budgeted at **\$23,000.**
 - Auto physical damage is budgeted at **\$27,000.**
- Outside body repairs - \$9,000
 - Body, paint work and sandblasting on trucks and snow equipment- **\$6,000**
 - Insurance deductible costs - **\$3,000**
- Outside mechanical repairs - \$55,000
 - Trash packer repairs - **\$12,000**
 - Auto and truck repairs - **\$13,000**
 - Transmission repairs - **\$9,500**
 - Radiator repairs - **\$1,500**
 - Front end alignments - **\$1,000**
 - Recycle equipment repairs - **\$5,200**
 - Emissions testing - **\$2,000**
 - Dealer repairs - **\$7,500**
 - Computer diagnostics – **\$1,500**
 - Spring repairs - **\$1,800**
- Repairs caused by minor accidents non-reported to insurance company - **\$8,000**
- Service and repairs to mobile radios - **\$4,000**
- Dues and annual support and updates for fleet software program - **\$1,895**

INTERNAL SERVICE FUND

2016 VEHICLE REPLACEMENT PURCHASES

<u>ITEM</u>	<u>DESCRIPTION</u>	<u>COST</u>
1. Two Police Vehicles	The #10 and #15 patrol vehicles will be replaced. Both of these patrol vehicles will have between 110,000 and 130,000 miles on them by the time they are replaced. Both replacement patrol units will be a police package Tahoe type vehicle 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 sold on Municibid where the sales revenues have been approximately 25% of the original investment. The change to the Tahoe type vehicles has increased the usable lifespan for patrol use which results in a lower amortization cost per vehicle.	64,000
2. Two Staff Vehicles	The existing #D-1 and D-3 detective vehicles will be replaced with similar mid-sized sedans. The vehicles are scheduled for a ten year life cycle and the existing vehicles will be sold on Municibid.	49,000
3. Two Light Trucks	Scheduled for replacement are the #40 full size, four wheel drive pickup and #22 mid-size pick-up truck. The #40 truck is used by the Parks Department to haul a large landscape trailer and transport crews to and from the jobsites on a daily basis. The #22 mid-size pickup is used by the Highway superintendent to shuttle men and equipment to the jobsites, check on projects, monitor the progress of our leaf collection program, manage snow and ice control efforts and other various tasks. All vehicles will be purchased either through PA COSTARS or the Westmoreland COG Contract. Existing vehicles will be sold on Municibid.	56,500
4. Automated Trash Truck	This unit will replace the existing #54 rear loader truck which is a 2007 model year. This truck is on a 9 year rotation which is at the point where it would typically start to need major repairs. The existing truck is a semi-automated unit that requires two men to operate. The new vehicle will be a fully automated truck capable of collecting trash or recycle material making it more versatile when one of the other trucks is out of service. These trucks are also a critical part of the snow fighting force keeping the State & other main roads clear. The replacement unit will be purchased through the PA COSTARS contract.	275,000

5.	One Front-End Loader	This unit will replace the existing #28 Front end loader which is used on a daily basis at the leaf site and the Highland Avenue yard for loading materials and equipment. It is used throughout the year on jobsites to install large pipes and inlets, backfill trenches and load trucks with construction materials. This machine is also a critical part of the snow and ice control program. It is used for loading salt trucks and to plow areas such as town home developments where space is too tight for a normal plow truck. The new unit will be purchased off the COSTARS Bid and the existing unit will be sold on Municibid. Last year, the #29 Loader was sold on Municibid and the sale price was almost 40% of the original investment.	182,000
6.	One Used Lowboy Tractor	This truck is used to pull the lowboy trailer that moves the paving and large equipment to and from the jobsites. It is also used to move the tub grinder back and forth to the leaf site and as a back-up for pulling leaf collectors. This vehicle will be purchased used.	60,000
7.	One Blacktop Roller	This will replace the existing #34 roller which is a 1999 machine. This unit is used during the mill and overlay program and during the road restoration program for patching and base repairs. It is also used to prepare roads for Ralumac. The new unit will be a dual drive machine that will work better in areas when working on hills. The existing unit will be sold on Municibid.	50,000
8.	One Leaf Collector	The new unit will be a 30 cubic yard machine and will replace the current #76 machine, which is a 2006 machine with 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. This will be the last unit to be upgraded from 25 to 30 cubic yard capacity which has made a dramatic difference in keeping our program on schedule and reducing the amount of overtime required. The existing unit will be sold on Municibid.	
9.	Replacement Snow and Ice Removal Equipment	Funds are budgeted for the replacement of the high speed plows for the #7 and #8 dump trucks and for the replacement of one reversible plow. All equipment will be purchased through the PA COSTARS contract.	28,000
	TOTAL		\$806,500

FIRE PROTECTION FUND SUMMARY

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

The proposed real estate tax rate for 2016 is **.611 mils**, an increase of .04 mils above the 2015 rate. At this rate, the Fire Protection Real Estate tax is estimated to generate **\$1,348,453** in revenues. **\$22,000** is budgeted as revenue from housing rental permits and interest earnings for the fund are estimated at **\$750** bringing the total available revenue to **\$1,371,203**.

The proposed 2016 budget for the Fire Protection Fund totals **\$522,344**. Of that amount, \$385,794 is budgeted to fund the Fort Washington Fire Company and \$136,550 is budgeted to fund the Fire Services Department.

Of the total excess revenues over expenditures, an amount of **\$542,000** will be transferred to the Debt Service Reserve Fund, earmarked for debt service payments on bond proceeds issued to fund construction of the firehouse on Fort Washington Avenue. The balance of the excess revenues over expenditures, **\$306,859**, will be transferred to the Fire Capital Fund for current and future capital expenditures and vehicle purchases including the renovation of the Burn Brae firehouse.

	2014 ACTUAL TOTALS	2015 ADOPTED BUDGET	2015 PROJECTED TOTALS	2016 ADOPTED BUDGET
OPENING FUND BALANCE	-	-	-	-
REVENUES	1,270,852	1,259,245	1,261,500	1,371,203
EXPENDITURES	459,002	500,629	481,980	522,344
FUND TRANSFERS	(811,850)	(758,616)	(779,520)	(848,859)
CLOSING FUND BALANCE	-	-	-	-

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

FIRE PROTECTION FUND

FIRE SERVICES ADMINISTRATOR

The Fire Services Administrator acts as a liaison between the Township, the Fort Washington Fire Company, Civic Groups and Local, State and Federal agencies. The position provides supervision to the Fire Marshal, performs fire protection and public safety planning and is involved with Township wide fire protection issues. Recommended funding is **\$136,550**.

EXPENDITURE CATEGORY	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	70,408	73,750	73,850	100,900
FRINGE BENEFITS	10,100	10,735	10,845	12,966
MATERIALS/SUPPLIES	10,824	8,000	8,000	8,000
CONTRACTED SERVICES	2,325	2,700	2,200	2,200
VEHICLE O&M FEES	13,528	13,390	12,726	12,484
TOTAL	107,186	108,575	107,621	136,550

Salaries/Wages: The budget request provides \$100,900 for:

- The Fire Services Administrator's salary and employer contribution to deferred compensation plan.
- Part time administrative assistant position at 20 hours per week.

Fringe Benefits: The cost of benefits and employer paid taxes is **\$12,966**.

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

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

Contractual Services: The \$2,200 budget is for:

- Subscriptions and dues for the Director and Fire Marshal - **\$1,200**
- Printing of map books and pre plans - **\$1,000**

Vehicle O&M Fees: Charges for the operation and maintenance of the Township vehicle operated by the Administrator - **\$12,484**.

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 **\$399,794**. Of that total, the Township contribution to support the operations is **\$385,794**. The balance of the Fire Company's operating costs is funded from Pennsylvania Turnpike proceeds totaling **\$14,000**.

EXPENDITURE CATEGORY	2014 ACTUAL EXPENSES	2015 ADOPTED BUDGET	2015 PROJECTED EXPENSES	2016 ADOPTED BUDGET
SALARIES/WAGES	-	-	-	-
FRINGE BENEFITS	36,694	39,000	39,830	40,600
MATERIALS/SUPPLIES	31,638	11,000	14,500	10,000
CONTRACTED SERVICES	283,485	342,054	320,029	335,194
TOTAL	351,817	392,054	374,359	385,794

Fringe Benefits: The cost of providing workers compensation insurance to the volunteer fire company is **\$40,600**.

Materials/Supplies: **\$10,000** is budgeted for the purchase of fuel for vehicles.

Contractual Services: The **\$335,194** budget is for:

- Direct contribution to Fort Washington Fire Company to fund operations - **\$317,894**
- Fire Company portion of liability and property insurance - **\$17,300**

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

REVENUE CATEGORY	2014 ACTUAL REVENUE	2015 ADOPTED REVENUE	2015 PROJECTED REVENUE	2016 ADOPTED REVENUE
DIRECT CONTRIBUTION FROM TOWNSHIP	267,000	324,754	303,000	317,894
TOWNSHIP PAID INDIRECT COSTS	84,817	67,300	71,359	67,900
PA TURNPIKE FEES	18,775	14,000	14,000	14,000
OTHER FUNDS	21,641		500	
TOTAL FUNDING	392,223	406,054	388,859	399,794

FIRE CAPITAL FUND SUMMARY

The Fire Capital Fund accounts for funding to finance future fire vehicle and equipment expenses and future improvements to the fire stations and training grounds.

Funding for the Fire Capital Fund is generated through a transfer of the excess of revenues over expenditures in the Fire Protection Fund, bond proceeds, interest earnings on fund reserves and sales of used vehicles. In 2016, bond proceeds in the amount of **\$1,900,000** are budgeted to fund the improvements and renovations to the Burn Brae firehouse, **\$306,859** is budgeted as a transfer from the Fire Protection Fund and **\$3,000** is budgeted from the sale of excess vehicles. Interest earnings are budgeted at **\$1,200**.

Details on the proposed **\$1,947,550** in expenditure items are provided on the following page.

	2014 ACTUAL TOTALS	2015 ADOPTED BUDGET	2015 PROJECTED TOTALS	2016 ADOPTED BUDGET
OPENING FUND BALANCE	775,255	473,431	722,365	533,429
REVENUES	7,624	1,000	74,892	4,200
BOND PROCEEDS				1,900,000
EXPENDITURES	330,364	18,000	501,348	1,947,550
FUND TRANSFERS	269,850	216,616	237,520	306,859
CLOSING FUND BALANCE	722,365	673,047	533,429	796,938

FIRE CAPITAL FUND EXPENDITURES

2016

CAPITAL EQUIPMENT EXPENDITURES

1.	Purchase of replacement command vehicle	47,550
	Total Capital Equipment	47,550

FIRE TRAINING CENTER/BUILDING IMPROVEMENTS

1.	Renovations and improvements to the Burn Brae firehouse	\$1,900,000
	Total Building Improvements	\$1,900,000

TOTAL CAPITAL EXPENDITURES

\$1,947,550

DEBT SERVICE FUND SUMMARY

The Debt Service Fund supports the expenditures for the long-term debt assumed by the Township. Revenues are generated for this purpose through the Debt Service real estate tax. The millage rate to support debt service payments is set at **1.0 mil** for 2016, a slight decrease from 2015, and consists of two separate rates: .9208 mils for general debt and .092 mils to fund voter approved electoral debt payments. At these rates, the real estate tax will generate **\$2,206,960** in revenue. An additional **\$2,500** is budgeted as interest income for total revenues of **\$2,209,460**.

A transfer in the amount of **\$542,000** is budgeted from the Fire Protection Fund to finance the debt service on the firehouse on Fort Washington Avenue.

The 2016 budgeted debt service expenditures total **\$2,808,897**. Of that amount, **\$2,803,897** is budgeted for debt service on the six outstanding General Obligation Bond issues and **\$5,000** is budgeted for paying agent fees on the outstanding bonds. Details on the 2016 debt service payments are set forth on the following page.

	2014 ACTUAL TOTALS	2015 ADOPTED BUDGET	2015 PROJECTED TOTALS	2016 ADOPTED BUDGET
OPENING FUND BALANCE	939,328	1,048,328	1,066,228	873,724
REVENUES	2,262,937	2,237,376	2,242,000	2,209,460
EXPENDITURES	2,678,037	2,540,010	2,423,000	2,808,897
FUND TRANSFERS IN	542,000	542,000	542,000	542,000
FUND TRANSFERS OUT	-	(380,000)	(553,504)	-
CLOSING FUND BALANCE	1,066,228	907,694	873,724	816,287

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

DEBT SERVICE EXPENDITURES

2016

ISSUE	BALANCE OF PRINCIPAL AT 12/31/15	PRINCIPAL PAYMENTS	INTEREST PAYMENTS	TOTAL PAYMENTS
1998 - \$5,500,000 20 Years				
Use of funds: Construction of Township Building	1,178,000	375,000	54,141	429,141
2008 - \$9,000,000 20 Years				
Use of funds: Purchase of open space and storm water management projects	6,850,000	411,000	271,627	682,627
2011 - \$5,860,000 10 Years				
Use of funds: Refinance older debt, purchase of open space	4,295,000	470,000	110,503	580,503
2013 - \$6,620,000 20 Years				
Use of funds: Storm water management projects and construction of traffic signal	6,285,000	290,000	175,456	465,456
2014 - \$8,535,000 20 Years				
Use of funds: Partial refinance of 2010 debt	8,535,000	270,000	246,335	516,335
2015 - \$2,535,000 20 Years				
Use of funds: Partial refinance of 2010 debt	2,535,000	65,000	64,835	129,835
Paying Agent Fees				5,000
TOTAL EXPENDITURES		1,881,000	922,897	2,808,897

NOTE: The total outstanding General Obligation Debt for the Township as of December 31, 2015 is \$38,319,556: \$29,678,000 in principal and \$8,461,556 in interest payments.

NON-EXPENDABLE TRUST FUND SUMMARY

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

Interest generated from the investment of the trust balances is estimated to total \$2,400 in 2016.

	2014 ACTUAL TOTALS	2015 ADOPTED BUDGET	2015 PROJECTED TOTALS	2016 ADOPTED BUDGET
OPENING FUND BALANCE				
PRINCIPAL	199,836	199,576	199,605	197,811
INTEREST	51,145	52,504	53,385	55,279
REVENUES	2,309	1,300	2,400	2,400
EXPENDITURES	300	800	2,300	5,800
FUND TRANSFERS	-	-	-	-
CLOSING FUND BALANCE				
PRINCIPAL	199,605	199,576	197,811	196,881
INTEREST	53,385	53,004	55,279	52,809

Trust Principal Amounts

- Dannenberg Trust - \$100,000
 - Cheston Trust - 51,055
 - Bauman Trust - 20,000
 - North Hills Trust - 20,300
 - Kayser Trust - 5,526
- \$196,881**

NON-EXPENDABLE TRUST FUND

2016 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
3.	Cheston Trust – Replacement of shed at Robbins Park (\$3,500 funded through Open Space Fund)	4,500
	TOTAL	\$5,800

LIQUID FUELS FUND SUMMARY

The Liquid Fuels Fund records the allocation of funds received from the Commonwealth of Pennsylvania designated for road improvements. The projected 2016 allocation is **\$745,148**. Anticipated interest earnings of **\$2,500** bring the total available revenue from Liquid Fuels to **\$747,648**. \$647,648 will be transferred to the Capital Projects Fund for use on road projects and \$100,000 will be transferred to the Economic Development for use on bridge replacement projects.

	2014 ACTUAL TOTALS	2015 ADOPTED BUDGET	2015 PROJECTED TOTALS	2016 ADOPTED BUDGET
OPENING FUND BALANCE	-	-	-	-
REVENUES	594,077	636,093	653,000	747,648
EXPENDITURES	-	-	-	-
FUND TRANSFERS	(594,077)	(636,093)	(653,000)	(747,648)
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 2016, \$150,000 is budgeted as expected interest earnings from the fund reserves. \$250,000 in principal will be received from the General Fund to reimburse the fund for the cost of a 2015 litigation settlement.

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

- \$260,000 of income to the Capital Projects Fund to fund general capital projects.

	2014 ACTUAL TOTALS	2015 ADOPTED BUDGET	2015 PROJECTED TOTALS	2016 ADOPTED BUDGET
OPENING FUND BALANCE				
PRINCIPAL	14,000,000	14,000,000	14,000,000	13,000,000
INCOME	198,802	253,329	308,995	458,995
REAL ESTATE TAX REVENUE	41	-	-	-
INTEREST INCOME	205,152	150,000	150,000	150,000
EXPENDITURES	-	-	1,250,000	-
FUND TRANSFERS IN	-	-	250,000	250,000
FUND TRANSFERS OUT	(95,000)	(40,000)	-	(260,000)
CLOSING FUND BALANCE				
PRINCIPAL	14,000,000	14,000,000	13,000,000	13,250,000
INCOME	308,995	363,329	458,995	348,995

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 **\$1,275,626**.

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. 2016 funding sources for recommendation are:

- Annual liquid fuels grant - **\$647,648**
- Interest income - **\$500**
- Curb and sidewalk concrete assessments - **\$100,000**
- Transfer from the Community Reinvestment Fund – **\$260,000**

	2014 ACTUAL TOTALS	2015 ADOPTED BUDGET	2015 PROJECTED TOTALS	2016 ADOPTED BUDGET
OPENING FUND BALANCE	785,350	140,283	513,328	130,717
REVENUES	559,893	50,500	796,889	100,500
EXPENDITURES				
GENERAL CAPITAL	1,480,992	910,346	1,882,000	1,137,309
FUND TRANSFERS	649,077	726,093	702,500	907,648
CLOSING FUND BALANCE	513,328	6,530	130,717	1,556

CAPITAL PROJECTS FUND

2016 EXPENDITURES

ROAD MILLING AND OVERLAY

\$440,807

Road milling and overlay of 3.13 miles of road.

<u>Street</u>	<u>From</u>	<u>To</u>	<u>Price</u>
Afton Road	Twining Road	Lenape Drive	26,440
Applewood Drive	Dreshertown Road	Leah Drive	65,993
Castlewood Drive	740 Castlewood Drive	Redgate Road	23,623
Highland Avenue	Bethlehem Pike	Church Road	14,915
Highland Avenue	Pinetown Road	Camphill Road	57,641
Limerick Lane	Dublin Road	Arran Way	34,146
Nicole Drive	Eastwind Circle West	Morningside Circle	51,568
Perrin Court	entire road		15,321
Trails End Place	entire road		13,082
Twining Road	Susquehanna Road	Cemetery	138,078

MILLING COST FOR ROADS TO BE PAVED BY TOWNSHIP FORCES

\$36,515

Streets scheduled for paving in 2016 by Township forces are:

<u>Street</u>	<u>From</u>	<u>To</u>
Apel Avenue	PA Avenue	Wischman Avenue
Avenue J	Quarry Avenue	Lincoln Avenue
Bell Lane	Fort Washington Avenue	Dillon Road
Loch Alsh Avenue	Farm Lane	Cedar Road
Meadowbrook Avenue	Butler Pike	Douglass Street
Linden Avenue	PA Avenue	Walnut Avenue
Madison Avenue	Spring Avenue	Montgomery Avenue
Orlando Avenue	Weldy Avenue	Lafayette Avenue
Wenner Way	Scott Lane	Gay Way

ROAD SEAL COAT

\$169,509

Application of the Ralumac microsurfacing process and crack sealing on 3.95 miles of road to extend life of structurally sound street. - \$140,107

<u>Street</u>	<u>From</u>	<u>To</u>	<u>Price</u>
Booth Lane	Cedar Road	Heather Road	2,701
Cannon Place	Garden Road	Mill Road	3,877
Cooper Drive	Stout Road	cul-de-sac	4,962
Donna Drive	Hawthorne Lane	cul-de-sac	5,661
Forsythe Drive	Hawthorne Lane	Dillon Road	5,371
Garden Road	PA Avenue	Wischman Avenue	8,389
Hawthorne Lane	Fort Washington Avenue	Tressler Drive	6,388

Hazelwood Drive	Donna Drive	Goodman Drive	7,385
Heather Road	Hoffman Road	Hoffman Road	8,053
Holly Hill Lane	Jarrettown Road	Waterford Way	9,291
Howe Lane	Limekiln Pike	Welsh Road	22,149
Lexington Drive	1500 Lexington Lane	Jarrettown Road	9,753
Ludwell Drive	1643 Ludwell Drive	Bell Lane	9,533
Nash Drive	Thomas Drive	Victor Lane	4,703
Somerset Street	Tuckerstown Road	St. Georges Road	5,060
Stevens Drive	Highland Avenue	Victor Lane	7,373
Terrace Drive	Franklin Lane	Welsh Road	7,055
Tressler Drive	Shaw Drive	Donna Drive	4,385
Victor Lane	Thomas Drive	Hazelwood Drive	3,369
Winslow Way	Lexington Drive	cul-de-sac	4,649

Application of Nova Chip micropaving consisting of an ultra thin layer of polymer enhanced asphalt material laid down like an asphalt overlay on .26 miles of road to extend life of structurally sound street. - \$29,402

<u>Street</u>	<u>From</u>	<u>To</u>	<u>Price</u>
Kimball Avenue	Welsh Road	North Hills Avenue	17,498
Hagues Mill Road	Butler Pike	Bethlehem Pike	11,904

CURB AND SIDEWALK REPLACEMENT **\$140,000**

- Areas associated with Township improvement projects require concrete curb and sidewalk replacement. All work will be assessed to property owners. - \$100,000
- Non assessable work including ADA requirements designating handicap access ramps at intersections on all curbed streets. - \$40,000

UNINTERRUPTIBLE POWER SOURCE FOR TRAFFIC SIGNALS **\$10,000**

Funds are requested for uninterruptible power source units, batteries and a pad mounted signal controller cabinet at two locations: Fort Washington Avenue/Susquehanna Road intersection and Broad Street/Susquehanna Road intersection.

PURCHASE OF REPLACEMENT POLICE RADIOS **\$48,000**

In 2016, the Township will be replacing its police emergency radio equipment through a Montgomery County bulk purchasing arrangement. The County is providing the Township with a five year interest free loan to fund the purchase of the radio equipment. The loan will be paid back to the County in five equal annual installments of \$48,000.

MUNICIPAL COMPLEX MASTER PLAN **\$18,000**

Funds are requested to complete a master plan for the existing municipal complex.

TOWNSHIP BUILDING IMPROVEMENTS **\$23,700**

- Funds are requested for the replacement of equipment and furniture in the Township Building community rooms. - \$7,500
- Funds are requested to replace the cell toilets - \$16,200

REPLACEMENT OF ROOF

\$175,778

After the completion of a professional roof inspection of all Township building and maintenance garage sloped roofs, improvements to two roof areas at the Township maintenance garage are proposed for 2016. These are two of five roof areas that may require replacement, repair or maintenance over the next few years.

- Roof restoration of section "D" - \$54,698
- Roof replacement of section "E" - \$121,080

REPLACEMENT OF TOWNSHIP BUILDING HVAC SYSTEM

\$50,000

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

TECHNOLOGY AND BUILDING SECURITY

\$25,000

- Purchase of replacement computers, printers and other hardware on the Township network. - **\$9,000**
- Funding for the data conversion of Code Enforcement files from microfiche aperture cards to digital files - **\$8,000**
- Purchase of replacement building security and safety equipment - **\$8,000**

GRAND TOTAL

\$1,137,309

STORM WATER MANAGEMENT RESERVE FUND SUMMARY

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

The storm water management projects are primarily funded through debt financing. The Township issued general obligation debt in the amounts of \$1.5 million in 2008, \$300,000 in 2010 and \$3 million in 2013 to fund storm water projects.

In addition, \$1,000 is budgeted as expected interest earnings from the balance of the bond issue proceeds.

The following page provides a description of projects scheduled for 2016.

	2014 ACTUAL TOTALS	2015 ADOPTED BUDGET	2015 PROJECTED TOTALS	2016 ADOPTED BUDGET
OPENING FUND BALANCE	2,772,985	1,837,985	2,155,423	1,455,823
REVENUES	270	2,500	400	1,000
EXPENDITURES	617,562	1,339,590	700,000	430,000
FUND TRANSFERS	-	-	-	-
CLOSING FUND BALANCE	2,155,423	500,895	1,455,823	1,026,823

The balance at the end of 2016 is held in reserve to fund additional storm water projects in future years.

STORM WATER MANAGEMENT RESERVE FUND

2016 EXPENDITURES

STORM WATER MANAGEMENT PROJECTS **\$405,000**

Continuation of neighborhood storm water projects that began in 2012. The four areas listed below are the highest priority projects and are recommended for funding in 2016.

Office Center Basin	\$150,000
Aidenn Lair Basin	\$120,000
Virginia Drive Cross-Pipe	\$60,000
Route 309/Bodenstein Creek	\$75,000

Additional projects that have been identified but are of a lower priority include:

Holly Hill	\$100,000
PA Ave/Commerce Drive	\$120,000
Avenue G Basin	\$55,000
Sandy Run/Vance Drive/Lulu Dam	\$50,000
Pinetown/Highland	\$200,000
Abington Sewer Plant/Sandy Run	\$200,000
Highland/Rt. 309/Van Sant	\$10,000

Engineering and design work will be prepared by the Township's staff engineer or by contracted engineering. Projected cost for the engineer in 2016 totals **\$25,000**.

TOTAL STORM WATER MANAGEMENT PROJECTS **\$430,000**

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.

Funding sources include real estate taxes, real estate transfer tax revenues generated from sales of properties in the Office Park, grant funding, debt financing and transfers from the Community Reinvestment Fund. In 2016, a real estate tax rate of 0.096 mils will generate **\$211,868** and liquid fuels grant funding will total **\$100,000**. Bond proceeds will be issued in 2016 to fund the balance of the project costs.

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

In 2014, the Township initiated a multi-year capital improvement program to revitalize the Fort Washington Office Park. The Township has secured \$7.4 in grant funding from five sources to begin financing the multi-year projects which include bridge replacements, trails and road improvements. Preliminary engineering began in 2014 and will continue into 2016. Bridge construction projects will begin in 2016. Additional grant funding is also currently being sought.

In 2016, funds are budgeted to finance the Township's local match on the grant funding for engineering and construction costs related to three bridge replacements in the Office Park.

	2014 ACTUAL TOTALS	2015 ADOPTED BUDGET	2015 PROJECTED TOTALS	2016 ADOPTED BUDGET
OPENING FUND BALANCE	550,722	160,837	587,113	362,103
REVENUES	346,838	121,221	165,500	211,868
BOND PROCEEDS				2,000,000
EXPENDITURES	553,906	160,837	809,000	1,770,000
FUND TRANSFERS	243,459	-	418,490	100,000
CLOSING FUND BALANCE	587,113	121,221	362,103	903,971

ECONOMIC DEVELOPMENT FUND

2016 EXPENDITURES

REPLACEMENT OF THREE BRIDGES

\$1,370,000

Three bridge replacement projects are scheduled for construction in 2016 in the Fort Washington Office Park. The total cost of the three projects is estimated at \$5,220,000. Grant funding has been secured in the amount of \$3,560,000 leaving a balance of \$1,660,000 as a local match. Approximately \$290,000 of the local match was spent to date. The remaining local match is budgeted in 2016.

FINAL ENGINEERING FOR ROAD DIET PROJECTS

\$400,000

Funds are budgeted to continue the engineering and design work on the Virginia Drive and Commerce Drive road diet projects.

TOTAL

\$1,770,000

FUND TRANSFERS

		2015 PROJECTED	2016 ADOPTED
GENERAL FUND	From Debt Service Fund	380,000	-
	To Pension Funds	(1,207,130)	(1,222,879)
	To Economic Dev Fund	(245,000)	-
LIBRARY FUND	To Capital Projects Fund	(50,000)	-
PARKS & REC FUND	To Pension Fund	(110,214)	(109,418)
FIRE PROTECTION FUND	To Fire Capital Fund	(542,000)	(542,000)
	To Debt Service Fund	(237,520)	(306,859)
FIRE CAPITAL FUND	From Fire Prot Fund	237,520	306,859
INTERNAL SERVICES FUND	To Pension Fund	(47,234)	(46,893)
CAPITAL PROJECTS FUND	From Liquid Fuels Fund	653,000	647,648
	From CRF	-	260,000
	From Library Fund	50,000	-
COMMUNITY REINV. FUND	To Capital Projects Fund	-	(260,000)
LIQUID FUELS FUND	To Capital Projects Fund	(653,000)	(747,648)
DEBT SERVICE FUND	From Fire Prot Fund	542,000	542,000
	To General Fund	(380,000)	-
ECONOMIC DEVELOPMENT FUND	From General Fund	245,000	-
	From Liquid Fuels Fund		100,000
PENSION FUND	From General Fund	1,207,130	1,222,879
	From P & R Fund	110,214	109,418
	From Int Services Fund	47,234	46,893

Staffing Level
Full-Time Positions
2016

	ADMINI- STRATION/ INANCE	CODE ENFORCEM ENT	LIBRARY	FIRE SERVICES	ENGINEERI NG	HIGHWAY	SANITATIO N	FLEET & FACILITY	P&R	POLICE	TOTAL
Township Manager	1										1
Chief										1	1
Department Director	1	1	1	1	0.5			0.5	1		6
Staff Engineer	1										1
Community Planner/Zoning		1									1
Coordinator/Administrator	2	2			1				3		8
Administrative Assistant	1				1				1		3
Fire Marshal				1							1
Inspector		2			1						3
Draftsman					1						1
Bookkeeper	2										2
Professional Librarian			5								5
Staff Librarian			2								2
Deputy Chief										1	1
Lieutenant										1	1
Sergeant										5	5
Corporal										6	6
Detective										4	4
Juvenile Officer										1	1
Patrol Officer										21	21
Dispatcher/Records Clerk										6	6
Superintendent						1	1		1		3
Assistant Superintendent						2	1				3
Foreman						2		1	1		4
Group Leader									1		1
Equipment Operator						10	10		2		22
Laborer							3		3		6
Mechanic								4			4
Caretaker *									1		1
TOTAL	8	6	8	2	4.5	15	15	5.5	14	46	124
* Shared position with UDSD											
Shaded cells reflect new positions in 2016 budget											