



TOWNSHIP OF UPPER PROVIDENCE

2023 FINAL OPERATING BUDGET & 2023 -2027 CAPITAL BUDGET

December 5, 2022

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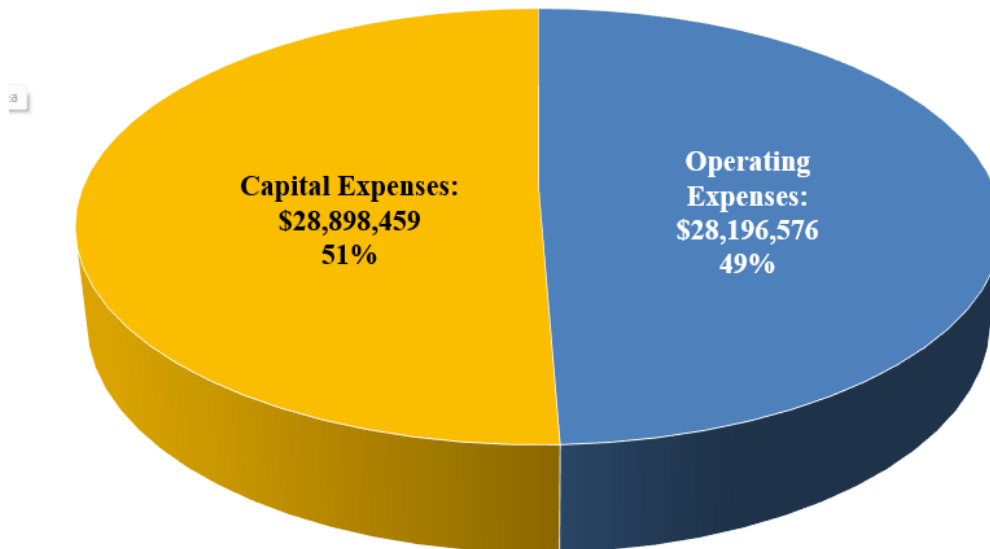
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TOWNSHIP MANAGER'S TRANSMITTAL LETTER



December 5, 2022

2023 Budget \$57,095,035



Budget Highlights

We are pleased to present the final 2023 operating and capital budget for the Board's adoption consideration. This final document represents a culmination of several deliberative workshops the Board held with department heads in November. The adjusted \$57,095,035 budget entails \$28,196,576 in operating expenses and \$28,898,459 in planned capital expenditures. Approximately 34% or \$19,500,000 of this budget includes anticipated federal grants for flood mitigation projects in the Mont Clare and Port Providence areas of Upper Providence Township, which were devastated by Hurricane Ida in late 2021.

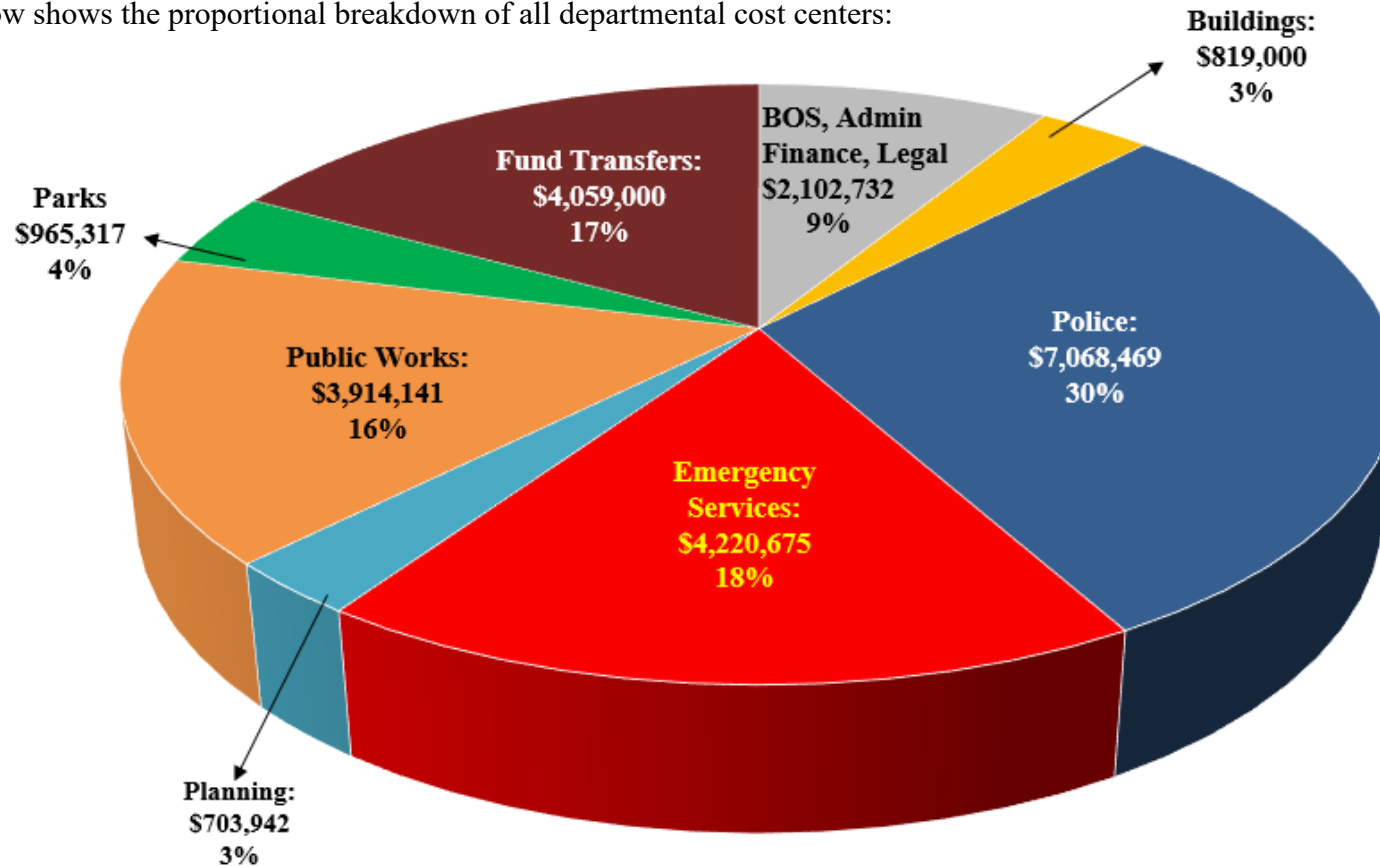
The New 5-Year Budget Approach

Starting with the 2023 budget, all future Township budgets will be based on a five-year framework, which will account for all current and future financial forecasts, not only capital costs but also operational ones. Its main purpose will be to stabilize the budget process by predicting and preparing for future financial headwinds rather than reacting to them. As with prior budgets, we embraced a fiscally conservative approach considering rising inflation, higher interest rates, and general nationwide angst over the likelihood of an economic recession within the next couple of years.

High Level Budget Overview

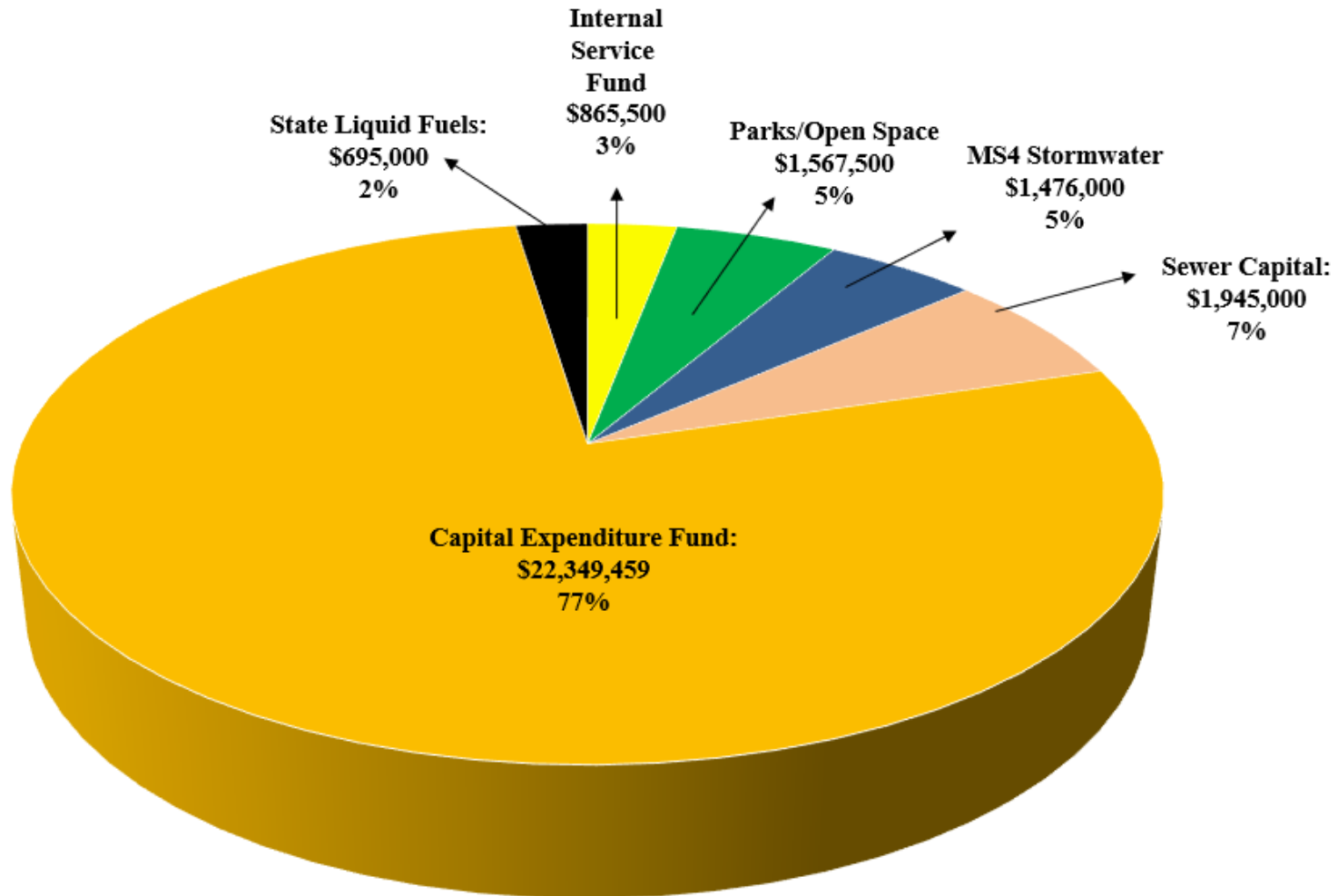
The 2023 Budget consists of three (3) major components:

1. The \$23,853,276 General Fund serves as the Township's major operating budget. It funds all major departmental operations except for sewers. It also serves as one of the primary funding sources to the Capital Budget for the procurement of minor capital equipment, technology upgrades, fleet replacement, road improvements, and debt service payments. The pie chart below shows the proportional breakdown of all departmental cost centers:



2. The \$4,343,300 Sewer Enterprise Fund serves as a billing agent for the Lower Perkiomen Valley Regional Sewer Authority (LPVRSA) for the collection of all used and unused equivalent development units (EDUs). It also reimburses the General Fund for administrative oversight and provides annual revenue for the maintenance of the municipal sanitary sewer collection and conveyance system. It also serves as a primary funding source to the Sewer Capital Budget. Refer to **Tables XIII** and **XIV** for a more detailed breakdown of the sewer revenues and expenditures.

3. The \$28,898,459 Capital Budget represents a collection of multiple funding sources which collectively finance the acquisition of minor and major capital items. The pie chart below shows the proportional breakdown of all capital funding sources:



- a. The Internal Service Fund (ISF) is a new funding platform for the replacement of the Township fleet.
- b. The Park and Open Space Fund (POSF) serves as the repository for all park-related developer contributions and park-related projects.
- c. The MS4 Stormwater Fund (MS4) will serve as a dedicated fund to finance all stormwater-related projects throughout the Township.
- d. The Sewer Capital Fund is the primary financial vehicle for underwriting all major sewer expansion projects.
- e. The Capital Expenditure Fund (CEF) represents the Township's primary unrestricted capital fund for numerous unspecified projects not covered in the other reserve funds. It serves as a financial clearinghouse for all major grant-related and bonded projects, including the \$19+ million FEMA buyout program.
- f. State Liquid Fuels (SLF) are capital monies appropriated from the Commonwealth of Pennsylvania, representing a proportional share of the state gas tax revenues.

2023 UPT Budget Breakdown

OPERATING

General Fund	23,853,276
Sewer Enterprise Fund	<u>4,343,300</u>
Subtotal Operating:	28,196,576

CAPITAL

Internal Service Fund (New)	865,500
Parks and Open Space Fund	1,567,500
MS4 Stormwater Fund	1,476,000
Sewer Capital Fund	1,945,000
Capital Expenditure Fund	22,349,459
State Liquid Fuels	<u>695,000</u>
Subtotal Capital	28,898,459

Total 2023 Budget  **57,095,035**

GENERAL FUND

Table I below shows the 2023 projected General Fund revenues and 2024-2027 forecasted revenues. For 2023 we are conservatively projecting revenues at around \$24 million. This revenue plan leaves the Township's with a 4 + -month rainy day fund, which is within the recommended parameters of government financial guidelines. It also provides adequate cash reserve levels to help us maintain our AAA bond rating.

TABLE I
General Fund Revenues

Category	2022 Approved	2022 Projected	2023 Request	2023 Manager Adjusted	2023 For BOS Approval	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
Public Safety Levy	5,445,000	5,629,644	5,600,000	5,600,000	5,600,000	5,600,000	5,600,000	5,600,000	5,600,000
Real Estate Transfer Tax	1,050,000	2,500,000	1,050,000	1,169,218	1,169,000	1,071,000	1,092,420	1,114,268	1,136,554
Earned Income Tax	11,000,000	12,000,000	11,370,000	12,100,000	12,100,000	11,810,000	12,250,000	12,690,000	13,130,000
Local Services Tax	900,000	900,000	900,000	925,000	925,000	900,000	900,000	900,000	900,000
PILOT Payment	90,000	90,000	100,000	100,000	100,000	101,000	102,010	103,030	104,060
Licenses and Permits	509,500	497,000	494,500	494,500	494,500	494,500	494,500	494,500	494,500
Fines and Forfeitures	32,250	31,700	32,250	32,250	32,250	32,250	32,250	32,250	32,250
Interest Earnings	7,500	35,000	29,000	29,000	29,000	29,000	29,000	29,000	29,000
Rents and Royalties	69,000	69,000	69,000	69,000	69,000	69,000	69,000	69,000	69,000
Grants and Shared Revenue	2,008,413	2,166,577	728,301	1,045,537	1,045,537	728,301	728,301	728,301	728,301
Fees and Permits	923,600	940,460	1,125,981	1,125,981	1,125,981	1,125,981	1,125,981	1,125,981	925,981
Recreation Program Fees	207,500	279,911	235,000	235,000	235,000	235,000	235,000	235,000	235,000
Miscellaneous Revenues	15,000	12,848	11,500	11,500	11,500	11,500	11,500	11,500	11,500
Transfers In	411,532	911,532	650,000	450,000	450,000	865,000	890,000	915,000	940,000
Expenditure Refunds	20,000	15,440	15,000	662,840	416,508	15,000	15,000	15,000	15,000
Delinquency Collection	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	22,739,295	26,129,112	22,460,532	24,099,826	23,853,276	23,137,532	23,624,962	24,112,831	24,401,146

Table II on the next page summarizes 2023 General Fund expenses for each major department except sewers. UPT senior staff proposed ~ \$32.61 million expenditures, from which the Township Manager Office's (TMO) reduced by ~ 26% for a revised \$23.85 million spending plan. These reductions represented a combination of spending cuts and a restructuring of new capital debt using other funding sources and an internal amortization over several fiscal years. One of the main internally funded capital projects next year will be a partial expansion to the Public Works facility to allow for an expanded salt storage facility and new fuel stations, both of which have significantly exceeded their useful life.

TABLE II
General Fund Expenditures

Category	2022 Approved	2022 Projected	2023 Staff Proposed	2023 Manager Adjusted	2023 For BOS Approval	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
Board of Supervisors	248,044	244,367	226,594	222,469	222,469	231,894	237,459	243,302	249,438
Administration and Finance	1,607,070	1,673,793	1,580,258	1,514,143	1,573,263	1,605,620	1,658,693	1,714,211	1,771,209
Tax Collector	167,875	203,360	202,050	202,000	202,000	202,050	202,050	202,050	202,050
Legal Services	108,500	121,408	110,000	105,000	105,000	116,000	110,000	106,000	120,000
Pooled Building Expenses	769,500	730,000	827,000	819,000	819,000	796,750	803,750	814,750	825,250
Police Protection	6,609,871	6,695,601	7,225,002	7,138,992	7,068,469	7,507,362	8,084,666	8,454,722	8,948,220
Emergency Services	4,146,297	3,855,970	6,000,958	4,106,786	4,220,675	5,091,847	5,287,962	5,400,126	5,570,432
Planning and Zoning	720,749	758,456	759,258	694,907	703,942	770,325	818,307	796,075	809,347
Public Works	3,474,434	3,462,573	11,992,185	3,967,619	3,914,141	4,671,661	4,798,638	4,945,446	5,073,752
Parks and Recreation	996,764	850,269	2,386,861	894,177	965,317	1,125,822	1,282,356	1,359,646	1,441,723
Transfers Out	3,890,191	7,220,725	1,302,460	4,095,144	4,059,000	2,805,703	300,521	303,687	304,000
	22,739,295	25,816,522	32,612,626	23,760,236	23,853,276	24,925,033	23,584,403	24,340,015	25,315,420

The General Fund funds all the Township's departmental functions and also serves as the main revenue source (or transfers out) to other capital funds. Tables III through XII on the subsequent pages show each department's operational breakdown, including any capital assessments charged to their respective account.

POLICE SERVICES

TABLE III
Police Services – Operations

Description	2022 Budget	2022 Forecast	2023 TMO Adjustment	2023 BOS Approved
Salaries	3,860,242	3,904,642	4,072,212	4,179,419
Group Benefits	2,250,462	2,250,462	2,246,680	2,266,650
Supplies	112,000	115,468	106,750	121,750
Services and Training	89,700	102,200	95,200	105,200
Contracted Services and Miscellaneous	186,117	211,479	174,600	183,600
Capital Expenditures	90,000	90,000	379,200	147,500
Capital Assessments	21,350	21,350	64,350	64,350
	6,609,871	6,695,601	7,138,992	7,068,469

EMERGENCY SERVICES

TABLE IV
Emergency Services – Operations

Description	2022 Budget	2022 Forecast	2023 TMO Adjustment	2023 For BOS Approved
Salaries	1,479,032	1,273,550	1,487,920	1,576,050
Group Benefits	962,290	862,290	902,791	866,950
Volunteer Incentive	122,000	122,000	172,000	172,000
Supplies	35,750	35,832	31,100	31,850
Services and Training	184,600	187,765	209,100	214,100
Contracted Services & Emergency Management	69,500	81,408	60,750	75,500
Contributions	300,000	300,000	350,000	350,000
Pay-Go Financing	100,000	100,000	0	41,100
Capital Financing	893,125	893,125	893,125	893,125
	4,146,297	3,855,970	4,106,786	4,220,675

TOWNSHIP ADMINISTRATION AND FINANCE

TABLE V
Board of Supervisors – Operations

Description	2022 Budget	2022 Forecast	2023 TMO Adjustment	2023 BOS Approved
Salaries	20,625	20,625	16,500	16,500
Group Benefits	125,000	126,888	106,000	101,000
Dues, Subscriptions & Memberships	9,500	9,748	10,000	10,000
Training	5,000	200	2,500	2,500
Contracted Services	55,700	54,845	56,250	56,250
Discretionary Donations	32,219	31,219	31,219	36,219
Capital Expenditures	0	842	0	0
Capital Assessment	0	0	0	0
	248,044	244,367	222,469	222,469

TABLE VI
Township Administration– Operations

Description	2022 Budget	2022 Forecast	2023 TMO Adjustment	2023 BOS Approved
Salaries	801,468	852,420	852,420	867,560
Group Benefits	507,985	467,943	440,973	484,953
Supplies	24,150	29,400	29,500	29,500
Services and Training	94,500	99,497	72,000	72,000
Contracted Services	58,967	104,533	69,250	69,250
Pay-Go Financing <i>(See Table X below)</i>	120,000	120,000	50,000	50,000
Capital Financing	0	0	0	0
	1,607,070	1,673,793	1,514,143	1,573,263

TABLE VII
Elected Tax Collector: Operations

Description	2022 Budget	2022 Forecast	2023 TMO Adjustment	2023 BOS Approved
Salaries and Commissions	34,000	66,500	65,000	65,000
Group Benefits	2,625	5,000	5,000	5,000
Supplies	2,500	3,050	3,000	3,000
Services and Training	2,500	2,560	2,750	2,750
Contracted Tax Collection Services	126,250	126,250	126,250	126,250
	167,875	203,360	202,000	202,000

TABLE VIII
Legal Services: Operations

Description	2022 Budget	2022 Forecast	2023 TMO Adjustment	2023 BOS Approved
Township Solicitor	76,000	90,000	90,000	90,000
Township Labor and Special Legal	27,500	26,508	15,000	15,000
HR Consulting Services	5,000	4,900	0	0
	108,500	121,408	105,000	105,000

PLANNING AND ZONING

TABLE IX
Planning and Zoning: Operations

Description	2022 Budget	2022 Forecast	2023 TMO Adjustment	2023 BOS Approved
Salaries	237,692	238,092	233,092	242,073
Group Benefits	109,540	109,540	85,598	85,652
Supplies	1,300	1,300	1,300	1,300
Services and Training	312,000	312,000	286,000	286,000
Contracted Services and DCED Permit Fee	59,717	97,024	87,217	87,217
Capital Expenditures	500	500	1,700	1,700
Capital Assessments	0	0	0	0
	720,749	758,456	694,907	703,942

PUBLIC WORKS

TABLE X
Public Works: General Operations

Description	2022 Budget	2022 Forecast	2023 TMO Adjustment	2023 BOS Approved
Salaries	1,324,317	1,333,807	1,404,517	1,413,541
Group Benefits	927,700	912,234	971,202	973,700
Supplies	166,600	161,100	150,500	205,500
Services and Training	128,850	127,400	128,900	128,900
Contracted Services	259,967	261,032	282,250	282,250
Pay-Go Financing (<i>See Table XVI below</i>)	667,000	667,000	725,000	605,000
Capital Financing (<i>See Table XVII below</i>)	0	0	305,250	305,250
	3,474,434	3,462,573	3,967,619	3,914,141

TABLE XI
Public Works: Building Operations

Description	2022 Budget	2022 Forecast	2023 TMO Adjustment	2023 BOS Approved
Vehicle Fuel	75,000	124,000	165,000	165,000
Maintenance Supplies & Services	165,000	157,000	157,000	157,000
Utilities	305,000	265,000	306,000	306,000
Insurance	195,000	184,000	190,000	190,000
Safety Committee	500	0	1,000	1,000
Capital Assessment	29,000	0	0	0
	769,500	730,000	819,000	819,000

PARKS AND RECREATION

TABLE XII
Parks and Recreation: Operations

Description	2022 Budget	2022 Forecast	2023 TMO Adjustment	2023 BOS Approved
Salaries	273,354	221,756	219,922	275,567
Group Benefits	180,843	128,843	121,905	126,900
Supplies and Ticket Sales	44,500	30,000	28,000	28,000
Services and Training	11,500	14,519	12,000	12,500
Programming and Special Events	129,000	130,122	118,000	128,000
Contracted Services	357,567	314,763	314,350	314,350
Capital Expenditures	0	10,266	0	0
Capital Assessments	0	0	0	0
Transfer (Payback) to POSF	0	0	80,000	80,000
	996,764	850,269	894,177	965,317

SEWER OPERATING FUND

Tables **XIII** and **XIV** below show the Sewer Operating Fund balance at \$4,343,300. The budget includes a \$2 monthly increase per EDU (Equivalent Development Unit) for sewer treatment charges, which officials from the Lower Perkiomen Valley Regional Sewer Authority (LPVRSa) notified us would be enacted as part of their 2023 sewer budget. This is a pass-through charge that will be included in next year's biannual sewer bills. This equates to a 13½ % increase in the current \$15 per month EDU treatment charge. The Township Engineer also recommended the Township consider increasing its contribution to the sewer capital fund, which is also reflected in the tables below.

TABLE XIII
Sewer Operating Revenues

[illegible]

TABLE XIV
Sewer Operating Expenses

[illegible]

INTERNAL SERVICE FUND

The new Internal Service Fund (ISF) is designed to finance the regular replacement of the Township fleet and equipment based on the estimated useful life of each piece of equipment. Any trade-in surpluses will be returned to the ISF to help fund future replacements. The ISF is designed to mirror a capital leasing program, whereby each department is assessed annually a depreciation charge for their equipment's estimated life. But unlike a capital lease program, there will be no interest rate charges assessed. We are proposing seeding this new fund with anticipated grant proceeds from the RACP and a 5-year interfund loan from the General Fund.

Table XV
2023-2027 ISF Projections

Category	2023 Proposed	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
Beginning Balances	0	1,832,750	414,922	338,690	180,718
General Fund Loan	720,000				
General Fund Loan Payback		(120,000)	(120,000)	(120,000)	(120,000)
RACP Grant Reimbursement (Firehouse)	1,000,000	1,000,000			
Capital Expenditure Deposit	800,000				
Fleet Outlays – Police	(213,000)	(293,660)	(300,080)	(361,114)	(243,332)
Fleet Outlays – Public Works	(652,500)	(573,500)	(266,000)	(375,000)	(125,000)
Fleet Outlays – Emergency Services	0	0	(80,000)	(80,000)	(80,000)
Police Payback Assessment	43,000	101,472	161,488	233,711	282,377
Public Works Payback Assessment	65,250	122,600	160,600	214,171	232,029
Emergency Services Payback Assessment	0	200,000	210,000	220,000	230,000
Fleet Trade-In Credits	70,000	145,000	157,500	110,000	95,000
Ending Balances	1,832,750	414,922	338,690	180,718	452,052

PARKS AND OPEN SPACE FUND

The Parks and Open Space Fund (POSF) was established several years ago as a special fund to receive developer contributions dedicated to funding park and recreation capital needs. Over the next three years, we are anticipating around ~ \$3 million in these developer fees which we have programmed into the POSF five-year plan. In 2023 we will begin introducing a depreciation assessment for all newly constructed park infrastructure based on their estimated useful life. Major planned projects in 2023 will be new permanent restroom facilities pavilions at Black Rock Park in addition to local matches for competitive trail enhancement grants.

TABLE XVI
2023-2027 POSF Projections

Category	2023 Proposed	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
Beginning Balances	700,000	1,212,500	2,044,000	1,953,500	1,296,000
Developer Fees	1,250,000	1,500,000	500,000	275,000	200,000
Capital Assessments	80,000	170,000	195,000	255,000	315,000
General Fund Contribution	750,000	0	0	0	0
Outlays – Trails	(820,000)	(211,000)	(208,000)	(50,000)	(439,200)
Outlays – Park Enhancements	(610,000)	(400,000)	(325,000)	(825,000)	(700,000)
Outlays – Authorized Annual Operations	(57,500)	(57,500)	(57,500)	(57,500)	(57,500)
Park Payback Assessments	(80,000)	(170,000)	(195,000)	(255,000)	(315,000)
Ending Balances	1,212,500	2,044,000	1,953,500	1,296,000	299,300

MS4 STORMWATER FUND

The new MS4 Stormwater Fund was created last year to help defray new costs associated with an unfunded federal mandate for the reduction of sediment in stormwater runoff. Last year's budget included an authorized stormwater fee, the implementation of which we have postponed, pending further updates to the impervious stormwater map on which these fees will be based and the finalization of a stormwater credit program. We anticipate this new fee will go live sometime in 2024, although we are not forecasting any reliable revenue until 2024. We are proposing seeding this fund from the Covid-relief (aka ARPA) monies, since these will be federal monies earmarked for a federally mandated stormwater mitigation program. One major MS4 requirement dictates better handling of salt residue and sheltering of public works vehicles, which is why one-third (1/3) of the costs for the planned DPW facility will be assessed to this fund.

TABLE XVII
2023-2027 Stormwater Projections

Category	2023 Proposed	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
Beginning Balances	0	2,144,000	34,000	129,000	224,000
General Fund Loan	1,350,000	0	0	0	0
General Fund Loan Payback	0	0	(270,000)	(270,000)	(270,000)
MS4 Stormwater Fee	0	1,000,000	1,000,000	1,000,000	1,000,000
ARPA Grant Proceeds	2,270,000	0	0	0	0
DPW Plant Expansion (<i>Stormwater Portion</i>)	(125,000)	(1,875,000)			
MS4 Major Stormwater Projects	(751,000)	(915,000)	(315,000)	(315,000)	(315,000)
MS4 Authorized Annual Operations	(600,000)	(580,000)	(580,000)	(580,000)	(580,000)
MS4 Payback Assessments	0	260,000	260,000	260,000	260,000
Ending Balances	2,144,000	34,000	129,000	224,000	319,000

SEWER CAPITAL FUND

The Sewer Capital Fund is the main fiscal engine for major sewer capital projects in Upper Providence. Table XVIII below represents the five-year forecast on all major 2023 to 2027 sewer-related projects, including the completion of the Tindey Run sewer project and the planned one-third (1/3) contribution to the public works expansion project. Additional major projects include an upgrade to the Mingo 2nd Avenue Pump Station and the sewerage of Greenwood Avenue from Ridge Pike to College Avenue. In 2025 we are planning a new 2nd Avenue Force Main Gravity Sewer Line plus new sewer lines from East Linfield-Trappe Road to Sprouse Circle and portions of Yeager Road from Meadowgreen Drive to Mingo Road. Some of these improvements rely on developer-installed infrastructure and may be delayed to future years if economic conditions result in delayed development.

TABLE XVIII
2023 – 2027 Sewer Capital Projections

Category	2023 Proposed	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
Beginning Balances	9,000,000	8,630,000	7,481,000	2,891,000	3,151,000
Cash Contribution – Sewer Revenue Fund	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Sewer Assessment Fees	150,000	100,000			
Sewer EDU Capacity Fees	425,000	506,000			
Completion of Tindey Run Sewer Project	(550,000)				
DPW Plant Expansion (<i>Sewer Portion</i>)	(125,000)	(1,875,000)			
Sewer Greenwood Avenue – Ridge to College Avenue	(370,000)				
Mingo 2 nd Avenue Pump Station Upgrade	(100,000)				
Prancing Horse Development – Easement Clearing		(80,000)			
2 nd Avenue Force Main Gravity Sewer Line			(3,100,000)		
Sewer East Linfield Road to Sprouse Circle			(1,300,000)		
Sewer Yeager Road from Meadowood to Mingo			(330,000)		
Authorized Annual Operations	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)
Ending Balances	8,630,000	7,481,000	2,951,000	3,151,000	3,351,000

CAPITAL EXPENDITURE FUND

The Capital Expenditure Fund (CEF) represents UPT's primary unrestricted capital fund, which serves as a pass-through account for all major grant-related and bonded-projects. Any debt service for bonded projects or capital leases is expensed from this account. The CEF's major revenue sources are regular capital contributions from the General Fund, either through regular contribution or the transfer of one-time revenue windfalls such as excess real-estate transfer or earned income taxes. One major revenue source will be the estimated ~ \$19.5 million in federal FEMA mitigation grants for the deconstruction of 48 homes in Mont Clare and Port Providence as referenced earlier. Also included in the CEF are capital assessments for annual road paving activities, for which ~ \$ 678,000 is earmarked for roads next year.

TABLE XIX
2023 – 2027 Capital Expenditure Fund Projections

Category	2023 Proposed	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
Beginning Balances	2,500,000	3,229,000	1,354,000	1,354,000	1,354,000
Multi-Modal Grant Reimbursement	719,000				
FEMA Hazard Mitigation Grants/Programs	19,494,984				
Departmental Capital Assessments	914,475	1,349,475	1,343,125	1,343,125	1,343,125
Cash Contribution – General Fund	1,000,000	2,500,000			
DPW Plant Expansion (<i>Capital Portion</i>)	(125,000)	(1,875,000)			
Walnut Street Road Reconstruction		(1,400,000)			
Acquire/Raze 45 Homes – FEMA Mitigation Program	(19,494,984)				
Hopwood Road Reconstruction		(1,100,000)			
Township-wide Radios	(15,000)				
ISF Funding	(800,000)				
Capital Payback Assessments	(914,475)	(1,349,475)	(1,343,125)	(1,343,125)	(1,343,125)
Pipe Replacement	(50,000)				
Ending Balances	3,229,000	1,354,000	1,354,000	1,354,000	1,354,000

STATE LIQUID FUELS FUND

As referenced earlier the Township expects to receive ~\$625,000 in state liquid fuels proceeds, from which we plan to dedicate \$605,000 directly to the Township's annual road paving project program. When added to the ~ \$678,000 in non-liquid fuel road projects, the 2023 road pavement budget will fund ~ \$1,283,000 in total paving projects in 2023. Refer to **Tables XX** and **XXI** below.

Table XX
Liquid Fuels Paving Project

Road Name	Cost	Miles	Linear Feet	Width
Mennonite Road (<i>near Route29</i>)	138,000.00	0.32	1690	32
Ridgeview Drive	142,000	0.33	1742	32
Twilight Circle	65,000	0.10	528	32
Sierra Crest Drive	59,000	0.13	686	32
Windward Court	38,000	0.11	581	32
Donnybrook Way	53,000	0.12	637	32
Sowers Avenue	80,000	0.19	1003	28
Landis Street	30,000	0.08	422	24
	606,000	1.38	7,289	

Table XXI
General Capital Paving Projects

Road Name	Cost	Miles	Linear Feet	Width
5th Avenue	146,000	0.35	1848	32
6th Avenue	142,000	0.32	1690	32
Cha Mar Lane	40,000	0.06	317	32
Vista Drive	220,000	0.94	4963	32
Upland Way	30,000	0.07	370	32
Yeager Road	100,000	0.19	1004	32
	678,000	1.93	10,192	

Be advised that all the above charts and exhibits represent the final proposed budget for the Board's consideration. Once adopted by the Board, we will publish the final document digitally on the Township website.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read 'Timothy J. Tieperman', with a stylized flourish at the end.

Timothy J. Tieperman

GENERAL FUND REVENUES

Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Forecast	2023 Dept Head	2023 TMO	2023 BOS
<u>Real Property Taxes</u>										
01-301-100	Real Estate Taxes - General	1,050,000	1,105,155	1,100,000	1,087,319	1,500,000	1,550,000	1,550,000	1,550,000	1,550,000
01-301-110	Real Estate Taxes - Fire	1,420,000	1,491,959	1,500,000	1,480,359	3,625,000	3,729,644	3,700,000	3,700,000	3,700,000
01-301-120	Real Estate Taxes - EMS	52,500	55,258	55,750	41,887	320,000	350,000	350,000	350,000	350,000
01-301-400	Property Taxes - Delinquent	17,000	23,065	17,000	36,995	50,000	50,000	50,000	50,000	50,000
		2,539,500	2,675,437	2,672,750	2,646,560	5,495,000	5,679,644	5,650,000	5,650,000	5,650,000
<u>Act 511 Taxes</u>										
01-310-010	Per Capita Tax - Current Year				0	0	67	0	0	0
01-310-030	Per Capita Tax - Delinquent	1,500	368	1,500	474	0	232	0	0	0
01-310-100	Real Estate Transfer Tax	1,025,000	975,845	1,025,000	524,558	1,050,000	2,500,000	1,050,000	1,169,000	1,169,000
01-310-210	Earned Income Tax	9,500,000	11,147,811	10,500,000	4,784,950	11,000,000	12,000,000	11,370,000	12,100,000	12,100,000
01-310-510	Local Service Tax	875,000	907,455	900,000	255,411	900,000	900,000	900,000	925,000	925,000
01-310-600	Amusement Tax FILO	70,000	70,000	80,000	10,000	90,000	90,000	100,000	100,000	100,000
		11,471,500	13,101,479	12,506,500	5,575,393	13,040,000	15,490,299	13,420,000	14,294,000	14,294,000
<u>Licenses and Permits</u>										
01-321-610	Soliciting Permits	6,500	1,300	6,500	2,700	4,000	3,000	4,000	4,000	4,000
01-321-700	Special Event Permits	16,000	7,685	16,000	8,375	12,500	14,000	12,500	12,500	12,500
01-321-800	Cable Television Franchise	500,000	530,183	500,000	115,762	475,000	475,000	475,000	475,000	475,000
01-321-805	Cable Television Franchise Grant	0	0	0	0	15,000	0	0	0	0
01-322-820	Street Encroachment Permits	2,750	4,705	2,750	2,595	3,000	5,000	3,000	3,000	3,000
		525,250	543,873	525,250	129,432	509,500	497,000	494,500	494,500	494,500
<u>Fines and Forfeitures</u>										
01-331-110	Vehicle Code Violations	46,000	37,337	46,000	16,786	25,000	25,000	25,000	25,000	25,000
01-331-120	Ordinance/Statute Violations	14,000	7,970	14,000	3,553	6,250	6,000	6,250	6,250	6,250
01-331-130	Parking Tickets	2,000	975	2,000	725	1,000	700	1,000	1,000	1,000
		62,000	46,282	62,000	21,064	32,250	31,700	32,250	32,250	32,250
<u>Interest Earnings</u>										
01.341.000	Interest Earnings	140,000	107,071	115,000	5,459	7,500	35,000	29,000	29,000	29,000
		140,000	107,071	115,000	5,459	7,500	35,000	29,000	29,000	29,000
<u>Rents and Royalties</u>										
01-342-100	Rent of Land	31,250	32,292	31,250	19,212	30,000	30,000	30,000	30,000	30,000
01-342-150	Communications/Revenue Sharing	42,250	39,600	42,250	23,100	39,000	39,000	39,000	39,000	39,000
						69,000	69,000	69,000	69,000	69,000

Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Forecast	2023 Dept Head	2023 TMO	2023 BOS
<u>State Grants and Shared Revenues</u>										
01-351-000	Federal Capital and Operating Grants	0	0	0	13,173	0	0	0	250,000	250,000
01-354-000	State Capital and Operating Grants	0	433,375	55,500	1,287,912	1,287,912	1,294,726	65,000	65,000	65,000
01-354-100	State Recycling Grant	55,500	0	55,500	109,949	55,500	111,173	0	0	0
01-355-010	Public Utility Realty Tax	10,500	15,382	10,500	0	12,500	12,500	12,500	12,500	12,500
01-355-080	Beverage Licenses	4,500	7,950	4,500	0	2,500	7,250	600	600	600
01-355-085	Local Share of Gaming Proceeds	0	0	0	200	200	400	400	400	400
01-355-121	General Municipal Pension System	465,965	467,764	467,764	0	467,764	538,767	467,764	535,000	535,000
01-355-130	Foreign Fire Insurance Premium	202,639	182,037	182,037	0	182,037	201,761	182,037	182,037	182,037
		739,104	1,106,508	775,801	1,411,234	2,008,413	2,166,577	728,301	1,045,537	1,045,537
<u>Fees, Services and Permits</u>										
01-361-300	Zoning/Subdivision/Land Development	72,500	63,375	72,500	62,250	72,500	50,000	50,000	50,000	50,000
01-361-320	Fees for Engineering Review	0	0	0	0	0	0	0	0	0
01-361-330	Change of Occupancy	250	240	250	80	150	160	160	160	160
01-361-340	Hearing Fees	0	0	0	0	0	0	0	0	0
01-361-350	Sign Permits	5,000	2,074	5,000	2,115	3,000	3,000	2,250	2,250	2,250
01-361-510	Sale of Maps & Plans	0	0	0	0	0	0	0	0	0
01-361-530	Sale of Subdivision & Land Development	0	0	0	0	0	0	0	0	0
01-361-540	Sale of Zoning Ordinance	0	0	0	0	0	0	0	0	0
01-361-560	Copying Fees	250	103	250	1,423	500	1,000	1,000	1,000	1,000
01-362-100	Donations/Contributions	14,000	845	14,000	25	500	500	500	500	500
01-362-105	Uniformed Salary Reimbursement	87,500	139,064	87,500	26,628	75,000	75,000	75,000	75,000	75,000
01-362-110	Accident Reports	9,000	5,775	9,000	6,405	7,500	5,000	5,000	5,000	5,000
01-362-111	Photographs/Fingerprints	1,000	570	1,000	140	500	250	250	250	250
01-362-150	Pistol Range Fees	0	0	0	0	0	0	0	0	0
01-362-160	Witness Fees	0	0	0	0	0	0	0	0	0
01-362-170	Restitution Fees	500	137	500	650	800	2,750	2,750	2,750	2,750
01-362-200	Fire Reports/Investigations	0	90	0	75	100	200	200	200	200
01-362-205	Non-Uniform Salary Reimbursement	600	4,510	600	0	1,000	1,000	1,000	1,000	1,000
01-362-210	Fire Cost Recovery Ordinance	5,000	6,798	5,000	2,010	7,500	2,500	2,500	2,500	2,500
01-362-250	Fire Protection Permits	25,000	12,473	25,000	7,161	12,250	46,500	42,039	42,039	42,039
01-362-260	Fire Inspections	17,500	12,650	17,500	4,400	7,500	16,500	8,532	8,532	8,532

Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Forecast	2023 Dept Head	2023 TMO	2023 BOS
01-362-270	Fire Code Assessment Fees	0	0	0	0	0	0	0	0	0
01-362-400	Administrative Fees-Escrow	20,000	41,293	28,000	20,026	32,500	32,500	32,500	32,500	32,500
01-362-410	Building Permits	500,000	450,294	500,000	713,575	700,000	700,000	900,000	900,000	900,000
01-362-430	Plumbing Permits	1,650	3,185	1,650	1,650	2,000	2,500	2,000	2,000	2,000
01-362-460	Grading Permits	350	80	350	165	200	500	200	200	200
01-363-300	Street Lighting Charges (Oaks)	0	0	0	0	0	0	0	0	0
01-363-320	Development Lighting	1,200	1,200	1,200	600	0	0	0	0	0
01-364-300	Solid Waste Collection & Disposal	100	0	100	0	0	450	0	0	0
01-364-600	Recycling Bins	100	313	250	60	100	150	100	100	100
Recreation Program Fees		761,500	745,069	769,650	849,438	923,600	940,460	1,125,981	1,125,981	1,125,981
01-367-000	Donations/Contributions	0	0	0	0	0	0	0	0	0
01-367-050	Recreation Revenues	0	57,373	0	23,896	125,000	240,000	200,000	200,000	200,000
01-367-100	Donations/Contributions	0	250	0	0	0	911	0	0	0
01-367-200	Memberships	35,000	0	35,000	0	0	0	0	0	0
01-367-300	Ticket Sales	75,000	0	50,000	0	0	0	0	0	0
01-367-400	Sponsorships/Donations	30,000	25,000	30,000	0	37,500	5,000	5,000	5,000	5,000
01-367-500	Recreation Center	15,000	6,294	15,000	0	0	7,500	4,000	4,000	4,000
01-367-600	Recreation Programs	160,000	0	160,000	0	0	0	0	0	0
01-367-610	Community Day/Celebrations	10,000	0	10,000	0	5,000	1,000	1,000	1,000	1,000
01-367-700	Bus Trips	10,000	0	10,000	0	0	0	0	0	0
01-367-800	Rental Income	20,000	13,765	20,000	24,575	25,000	25,000	25,000	25,000	25,000
01-367-850	Recreation FILO	0	0	0	0	0	0	0	0	0
01-367-870	Pavilion/Field Usage Fees	25,000	0	25,000	0	15,000	0	0	0	0
01-367-900	Misc. Income	0	1	0	0	0	500	0	0	0
Miscellaneous Revenues		380,000	102,683	355,000	48,471	207,500	279,911	235,000	235,000	235,000
01-380-000	Miscellaneous Revenues	2,535	8,242	5,000	133,199	10,000	4,000	4,000	4,000	4,000
01-383-020	Special Assessment/Regal Cinema	57,301	40,637	45,000	7,273	5,000	8,848	7,500	7,500	7,500
		59,836	48,879	50,000	140,472	15,000	12,848	11,500	11,500	11,500

Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Forecast	2023 Dept Head	2023 TMO	2023 BOS
<u>Interfund Transfers</u>										
01-392-080	Transfer from Sewer Operating Fund	450,000	100,639	400,000	0	400,000	400,000	400,000	450,000	450,000
01-392-085	Transfer from Recreation Operating Fund	0	0	0	0	0	500,000	250,000		
01-392-350	Transfer from Internal Service Fund	0	0	0	0	0	0	0	0	0
01-392-870	Transfer from Capital Expenditure Fund	0	0	0	0	11,532	11,532	0		
01-392-870	Transfer from Stormwater Management Fund	0	0	0	0	0	0		0	0
01-392-900	Transfer from Fire Apparatus Fund	440,000	0	0	0	0	0	0	0	0
01-392-950	Transfer from Payroll	0	322,206	0	0	0	0	0	0	0
01-392-999	Transfer from Other Funds	0	282,415	245,341	0	0	0	0	0	0
		890,000	705,260	645,341	0	411,532	911,532	650,000	450,000	450,000
<u>Expenditure Refunds</u>										
01-394-100	Refund of Prior Year Expenditures	9,000	8,065	9,000	17,695	15,000	7,190	7,000	7,000	7,000
01-394-200	Refund of Current Year Expenditures	5,410	36,367	5,410	2,921	5,000	8,250	8,000	8,000	8,000
01-399-000	Budgetary Reserve	4,114,400	0	0	0	0	0	0	647,840	401,508
		4,128,810	44,432	14,410	20,616	20,000	15,440	15,000	662,840	416,508
GENERAL FUND REVENUES		21,697,500	19,226,973	18,491,702	10,848,139	22,739,295	26,129,411	22,460,532	24,099,608	23,853,276

GENERAL FUND EXPENDITURES

Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Forecast	2023 Dept Head	2023 TMO	2023 BOS
<u>Board of Supervisors</u>										
01-400-113	Supervisor Salaries	20,625	20,969	20,625	20,625	20,625	20,625	20,625	16,500	16,500
01-400-150	Group Benefits	120,000	101,795	120,000	99,171	125,000	126,888	106,000	106,000	101,000
01-400-151	Employer's Reimbursement Benefit	0	0	0	0	0	0	0	0	0
01-400-321	Telephone/Communications	0	0	0	0	0	0	0	0	0
01-400-420	Dues, Subscriptions, & Memberships	7,850	5,305	5,500	9,281	9,500	9,748	10,000	10,000	10,000
01-400-425	Training/Seminars	2,500	1,154	2,500	50	5,000	200	2,500	2,500	2,500
01-400-450	Contracted Services (CS) -- General	52,000	42,781	0	0	0	2,145	2,000	2,000	2,000
01-400-451	CS - Taped BOS Meetings	0	0	23,300	5,320	20,700	20,700	21,500	21,500	21,500
01-400-452	CS - Annual Goals Workshop	0	0	0	0	0	0	0	0	0
01-400-453	CS - Newsletter Printing Costs	0	0	18,250	27,204	20,000	17,000	17,750	17,750	17,750
01-400-454	CS - Newsletter Postage	0	0	13,000	6,311	15,000	15,000	15,000	15,000	15,000
01-400-500	Discretionary Donations	31,219	31,219	31,219	31,219	32,219	31,219	31,219	31,219	36,219
01-400-700	Pay-Go Capital Assessments	0	0	0	0	0	842	0	0	0
01-400-800	Capital Assessment	147,339	147,339	0	0	0	0	0	0	0
	TOTALS	381,533	350,562	234,394	199,181	248,044	244,367	226,594	222,469	222,469

Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Forecast	2023 Dept Head	2023 TMO	2023 BOS
<u>Township Administration</u>										
01-401-121	Salary - Manager	168,622	169,983	172,838	177,075	179,319	179,319	185,595	179,319	186,490
01-401-122	Salary - Communications Manager (FT) Split	29,596	31,201	30,336	1,867	9,048	60,000	62,100	60,000	63,000
01-401-123	Salary - Human Resources	26,000	28,221	36,608	55,023	88,188	88,188	91,275	88,188	91,720
01-401-125	Salary - Assistant Township Manager	131,734	132,797	135,027	139,961	141,779	141,779	146,741	141,779	147,444
01-401-130	Salary - Finance Director	111,646	112,540	113,990	116,784	117,765	117,765	121,887	117,765	123,000
01-401-140	Salary - Full Time Staff	178,740	212,887	188,535	267,489	264,369	264,369	273,622	264,369	254,906
	Network Administrator									
	Finance Staff									
	Executive Assistant/Paralegal/Communications									
01-401-150	Group Benefits	291,660	217,202	328,000	340,523	379,000	325,000	331,500	331,500	370,000
	Health Insurance									
	Dental Insurance									
	Vision Insurance									
	FICA									
	Car Allowances									
	Other Insurances									
01-401-182	Longevity	1,000	1,000	1,500	1,750	2,000	2,800	2,800	2,800	2,800
01-401-183	Overtime	1,500	2,105	1,500	1,113	1,000	1,000	1,000	1,000	1,000
01-401-190	Pension Allocation	61,482	86,884	73,500	75,952	55,809	58,862	58,862	20,153	20,153
01-401-191	Pension Allocation - DC	46,695	61,457	46,695	60,010	71,176	81,281	84,126	86,520	92,000
01-401-210	Office Supplies	8,000	15,941	8,000	18,400	17,000	17,000	17,000	17,000	17,000
01-401-220	Operating Supplies	200	219	200	494	150	500	500	500	500
01-401-245	Credit/Debit Admin Fees	1,800	6,022	1,800	9,116	7,000	9,000	9,000	9,000	9,000
01-401-311	Accounting & Auditing Services	32,000	56,000	32,000	33,031	60,000	60,000	35,000	35,000	35,000

Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Forecast	2023 Dept Head	2023 TMO	2023 BOS
01-401-317	Training PSATS, APMM, ICMA, GFOA, PELRAS, PML Verizon, Verizon Wireless, Line Systems, Comstar	5,000	3,772	5,000	2,124	2,000	3,950	4,000	4,000	4,000
01-401-325	Postage Pitney Bowes, USPS, UPS and FedEx	7,500	4,652	7,500	1,711	3,000	5,000	3,000	3,000	3,000
01-401-340	Advertising, Printing & Binding 21st Century Media	6,000	11,625	6,000	9,035	12,000	12,000	12,000	12,000	12,000
01-401-350	Insurance & Bonding PIRMA Liability Insurance Pool Township Manager and Finance Bonds PECO Energy Charges (Allocated Share)	0	2,900	0	4,891	0	2,900	3,000	3,000	3,000
01-401-380	Rentals/Leases Xerox, Rothwell Document Solutions	11,000	10,354	11,000	13,579	11,500	11,500	12,000	12,000	12,000
01-401-420	Dues, Subscriptions, & Memberships	10,000	5,752	6,700	2,840	6,000	7,000	6,000	6,000	6,000
01-401-425	Continuing Education/Prof. Development	250	25	250	0	0	47	0	0	0

Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Forecast	2023 Dept Head	2023 TMO	2023 BOS
01-401-450	Contracted Services (CS) -- General	200,000	86,680	0	178,814	10,217	50,000	15,000	15,000	15,000
01-401-451	CS - Finance Software	0	0	10,000	0	10,000	13,000	13,000	13,000	13,000
01-401-452	CS - IT/Payroll	0	0	28,000	75,920	25,000	25,000	25,000	25,000	25,000
01-401-453	CS - Communications	0	0	30,000	19,613	0	0	0	0	0
01-401-454	CS - E-Code 360	0	0	3,000	6,140	3,000	3,000	3,000	3,000	3,000
01-401-455	CS - Water Cooler	0	0	2,000	630	2,000	2,500	2,000	2,000	2,000
01-401-456	CS - Montco BOA Record Changes	0	0	2,000	0	500	500	500	500	500
01-401-457	CS - Annual Website Maintenance Fee	0	0	15,000	4,734	8,000	10,533	10,750	10,750	10,750
01-401-458	CS - Employee Physicals	0	0	1,000	1,158	250	0	0	0	0
01-401-700	Pay-Go Capital Assessments	18,520	23,650	45,250	33,769	120,000	120,000	50,000	50,000	50,000
01-401-800	Capital Assessments	124,819	124,819	0	0	0	0	0	0	0
	TOTALS	1,473,764	1,408,688	1,343,229	1,653,546	1,607,070	1,673,793	1,580,258	1,514,143	1,573,263

Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Forecast	2023 Dept Head	2023 TMO	2023 BOS
<u>Elected Tax Collector</u>										
01-403-114	Salary - Elected Tax Collector	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
01-403-115	Commissions - Real Estate	24,000	25,950	24,000	27,535	24,000	56,500	55,000	55,000	55,000
01-403-150	Employer's Contributions To Employee FICA	2,625	2,750	2,625	2,871	2,625	5,000	5,000	5,000	5,000
01-403-180	Commissions - Local Services Tax H.A. Berkheimer Collection Fee	15,000	19,709	15,000	16,322	15,000	15,000	15,000	15,000	15,000
01-403-181	Commissions - Earned Income Tax	111,250	133,532	111,250	132,279	111,250	111,250	111,250	111,250	111,250
01-403-210	Office Supplies	2,500	1,624	2,500	2,630	2,500	3,050	3,050	3,000	3,000
01-403-325	Postage Public Safety Levy Postage Expense	2,250	1,624	2,250	707	1,000	1,000	1,000	1,000	1,000
01-403-353	Bond(s)	1,500	0	1,500	0	1,500	1,560	1,750	1,750	1,750
	TOTALS	169,125	195,189	169,125	192,344	167,875	203,360	202,050	202,000	202,000
<u>Legal Services</u>										
01-404-310	Township Solicitor - Professional	79,000	95,134	79,000	81,778	75,000	90,000	90,000	90,000	90,000
01-404-311	Township Solicitor - Litigation	1,000	0	1,000	0	1,000	0	0	0	0
01-404-313	HR Consulting Services	15,000	10,375	15,000	14,156	5,000	4,900	0	0	0
01-404-314	Special Legal Services	10,000	4,931	10,000	11,520	10,000	0	7,500	7,500	7,500
01-404-317	Township Labor Counsel-Police Eckert Seamans Cherin & Mellott	0	148	0	0	15,000	16,008	5,000	0	0
01-404-318	Township Labor Counsel-Non Uniform	10,000	1,564	10,000	10,174	2,500	2,500	2,500	2,500	2,500
01-404-319	Township Labor Counsel-Fire	0	0	0	0	0	8,000	5,000	5,000	5,000
	TOTALS	115,000	112,152	115,000	117,628	108,500	121,408	110,000	105,000	105,000

Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Forecast	2023 Dept Head	2023 TMO	2023 BOS
<u>Building Expenses</u>										
01-409-231	Vehicle Fuel	98,100	67,426	95,000	106,391	75,000	124,000	165,000	165,000	165,000
01-409-250	Maintenance Supplies	44,000	2,510	44,000	968	15,000	7,000	7,000	7,000	7,000
01-409-300	Safety Committee Expenses	0	0	10,000	350	500	0	1,000	1,000	1,000
01-409-321	Telephone	74,800	88,122	90,000	85,407	90,000	61,000	62,000	62,000	62,000
01-409-350	Insurance/Liability	158,800	0	105,000	113,378	120,000	131,000	137,000	137,000	137,000
01-409-351	Insurance/Auto	116,500	173,039	77,500	54,678	75,000	53,000	53,000	53,000	53,000
01-409-361	Electricity/Heat	159,950	139,786	165,000	148,337	190,000	150,000	190,000	190,000	190,000
01-409-366	Water	20,225	32,647	23,000	37,516	25,000	54,000	54,000	54,000	54,000
01-409-370	Maintenance Services	70,000	101,098	150,500	260,042	150,000	150,000	158,000	150,000	150,000
01-409-800	Capital Assessment	0	0	0	0	29,000	0	0	0	0
	TOTALS	742,375	604,628	760,000	807,067	769,500	730,000	827,000	819,000	819,000

Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Forecast	2023 Dept Head	2023 TMO	2023 BOS
<u>Police Department</u>										
01-410-122	Salary - Chief	144,901	146,239	150,335	201,020	155,625	155,625	162,628	163,406	163,406
01-410-123	Salary - Lieutenant	131,830	132,920	136,774	122,687	141,100	141,100	147,450	148,155	148,155
01-410-140	Salaries & Wages	3,008,750	2,700,614	2,927,950	2,916,357	3,059,575	3,059,575	3,212,554	3,212,554	3,308,632
	Sergeants									
	Corporals									
	Patrolmen									
	Office Staff/Communications									
01-410-142	Crossing Guards	27,978	28,166	28,677	28,477	29,752	29,752	30,793	29,752	30,881
01-410-150	Group Benefits	1,770,000	1,314,521	1,747,000	1,334,355	1,456,000	1,456,000	1,485,120	1,485,120	1,505,000
	Health Insurance									
	Dental Insurance									
	Vision Insurance									
	FICA									
	Life Insurance									
	Short/Long-Term Disability									
	Workers Compensation									
01-410-181	Education Incentive	40,000	38,373	37,000	36,056	40,000	35,000	37,500	37,500	37,500
01-410-182	Longevity	86,500	83,228	96,131	97,194	93,090	93,090	116,000	116,000	116,000
01-410-183	Overtime	90,000	214,485	100,000	257,434	125,000	150,000	150,000	130,000	130,000
01-410-185	Reimbursed Overtime	60,000	81,605	60,000	63,740	50,000	65,000	65,000	55,000	65,000
01-410-187	Holiday Pay	118,500	140,894	146,500	149,583	141,000	141,000	147,345	147,345	147,345
01-410-188	Other Salaries & Wages	14,250	13,600	15,100	12,713	15,100	12,500	12,500	12,500	12,500
	Detective/Training Pay									
01-410-189	Court Time	16,000	7,157	16,000	8,349	10,000	22,000	20,000	20,000	20,000
01-410-190	Pension Allocation	905,491	905,491	875,000	875,000	782,686	782,686	782,686	749,250	749,250
	2023 Minimum Municipal Obligation									
01-410-191	PENSION ALLOCATION-DC	0	0	0	9,373	11,776	11,776	11,776	12,310	12,400
01-410-210	Office Supplies	5,000	10,849	5,000	9,283	5,000	5,000	8,000	5,000	5,000

Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Forecast	2023 Dept Head	2023 TMO	2023 BOS
01-410-220	Operating Supplies/Patrol	22,570	14,204	22,570	31,318	33,000	51,400	40,000	40,000	40,000
01-410-225	Highway Safety Equipment	27,800	0	27,800	19,740	27,800	15,318	27,800	15,000	25,000
01-410-230	Medical Equipment/CPR First Aid Certs	2,500	0	2,500	92	2,500	1,500	2,500	1,500	1,500
01-410-238	Clothing & Uniforms	24,000	28,033	24,000	37,719	36,500	37,000	46,600	40,000	45,000
01-410-250	Repair/Maintenance Supplies	5,000	4,062	5,000	1,920	5,000	4,000	6,000	4,000	4,000
01-410-260	Small Tools/Minor Equipment	2,200	0	2,200	894	2,200	1,250	3,500	1,250	1,250
01-410-317	Training	20,000	19,034	20,000	27,770	22,500	30,000	28,000	28,000	38,000
01-410-325	Postage	200	254	200	156	200	200	200	200	200
01-410-342	Advertising/Community Day					7,500	7,500	7,500	7,500	7,500
01-410-374	Repair/Maintenance Services	40,000	59,925	50,000	66,458	50,000	55,000	55,000	50,000	50,000
01-410-380	Rentals/Leases	2,000	1,410	2,000	1,791	2,000	2,000	2,000	2,000	2,000

Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Forecast	2023 Dept Head	2023 TMO	2023 BOS
01-410-420	Dues, Subscriptions & Memberships	2,500	7,935	7,500	8,025	7,500	7,500	8,000	7,500	7,500
01-410-450	Contracted Services (CS) -- General	90,000	78,889	0	32,833	2,000	12,601	2,000	2,000	2,000
01-410-449	CS - Comcast Cable			3,000	1,074	13,117	13,117	13,000	3,600	3,600
01-410-451	CS - Plan-It Software Maintenance			2,000	0	2,000	2,000	2,000	2,000	2,000
01-410-452	CS - All Traffic Solutions			7,500	4,500	7,500	7,500	7,500	7,500	7,500
01-410-453	CS - Animal Control			10,000	5,000	10,000	10,000	10,000	10,000	10,000
01-410-454	CS - IT Services			21,000	0	21,000	21,000	21,000	21,000	30,000
01-410-455	CS - Labor Counsel Services	35,000	57,114	35,000	2,421	35,000	35,000	35,000	20,000	20,000
01-410-456	CS - Eagle Wireless			5,500	0	8,000	8,000	8,000	8,000	8,000
01-410-457	CS - Accreditation			18,500	15,606	18,500	18,500	18,500	16,000	16,000
01-410-458	CS - Cody Software Contract			18,000	0	21,500	35,476	32,000	32,000	32,000
01-410-459	CS - Undesignated/Other			19,000	30,645	36,500	36,500	43,000	40,000	40,000
01-410-460	Miscellaneous	4,000	2,451	4,000	4,865	8,000	8,785	10,000	8,000	8,000
	Petty Cash Reimbursements									
	Undesignated									
01-410-500	Contributions, Grants & Subsidies	3,000	0	3,000	404	3,000	3,000	6,000	4,500	4,500
01-410-700	Pay-Go Assessments	38,100	130,713	101,500	118,191	90,000	90,000	379,200	379,200	147,500
01-410-800	Capital Assessment	0	0	0	0	21,350	21,350	21,350	21,350	21,350
01-410-810	ISF Assessment								43,000	43,000
	TOTALS	6,738,070	6,222,166	6,753,237	6,533,043	6,609,871	6,695,601	7,225,002	7,138,992	7,068,469

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Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Forecast	2023 Dept Head	2023 TMO	2023 BOS
01-411-380	Rentals	500	0	250	0	500	500	0	0	0
01-411-414	Training Drills	0	0	0	0	0	0	0	0	0
01-411-420	Dues, Subscriptions, & Memberships	4,000	4,311	3,000	3,352	4,000	4,000	4,000	4,000	4,000
01-411-450	Contracted Services (CS) -- Friendship	62,000	58,206	0	9,356	0	6,908	0	0	0
01-411-451	CS - Physicals			15,000	18,144	16,000	16,000	11,000	11,000	11,000
01-411-452	CS - Equipment Testing/Cleaning			16,000	12,367	10,000	15,000	20,000	17,500	20,000
01-411-453	CS - IT/Cloud Contract			9,000	832	4,000	4,000	4,000	4,000	4,000
01-411-454	CS - Repeater Rental			1,500	1,020	1,500	1,500	1,500	1,500	1,500
01-411-455	CS - Pager Software / Reporting Software			11,500	11,918	16,000	16,000	16,000	12,500	16,000
01-411-456	CS - Undesignated / Grant Writing / Maint.			9,500	11,319	10,000	10,000	10,000	5,000	10,000
01-411-460	Fire Prevention Expense	12,000	10,281	8,000	6,087	8,000	8,000	8,000	5,000	8,000
	Community Day/School Visits								0	0
01-411-462	Miscellaneous	1,000	422	1,000	1,277	1,000	1,000	2,000	1,250	2,000
01-411-500	Emergency Management Expenses	2,500	4,722	3,000	2,337	3,000	3,000	3,000	3,000	3,000
01-411-540	Contribution to Volunteer Fire	200,000	200,000	200,000	204,411	200,000	200,000	200,000	200,000	200,000
01-411-550	EMS Contribution	50,000	50,000	50,000	49,999	100,000	100,000	150,000	150,000	150,000
01-411-700	Pay-Go Capital Assessments	112,400	239,760	90,000	126,754	100,000	100,000	1,831,100	0	41,100
01-411-800	Capital Assessment	382,444	382,444	905,000	905,000	893,125	893,125	893,125	893,125	893,125
01-411-810	ISF Assessment								0	0
	TOTALS	2,559,021	2,581,482	3,127,977	3,213,453	4,146,297	3,855,970	6,000,958	4,106,786	4,220,675

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Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Forecast	2023 Dept Head	2023 TMO	2023 BOS
01-414-380	Rentals/Leases	12,500	7,886	10,000	9,609	10,000	10,000	10,000	9,000	9,000
	Wide Format Printer									
01-414-420	Dues, Subscriptions, & Memberships	750	345	750	279	750	750	750	750	750
	EDM Publishers									
	PACO									
01-414-425	Seminars	0	0	0	0	0	0	0	0	0
	Combined with 01-414-317									
01-414-450	Contracted Services (CS) -- General	62,000	59,815	50,000	4,052	4,717	5,524	4,717	4,717	4,717
01-414-451	Contracted Services/Dept. Management			3,000	2,499	3,000	3,000	3,000	3,000	3,000
01-414-452	CS - IT Contract			6,000	0	6,250	6,250	6,250	6,250	6,250
01-414-453	CS - Mapping Services (Carrigan)			30,000	31,260	20,000	20,000	20,000	20,000	20,000
01-414-454	CS - Commercial Building Inspection Service		0	26,000	12,236	10,000	49,000	50,000	45,000	40,000
01-414-470	Repair/Maintenance Services	1,000	0	1,000	282	750	750	750	750	750
01-414-530	DCED Permit Fee	3,000	3,416	3,000	6,030	5,000	5,000	5,000	5,000	5,000
	\$4.50 per permit reimbursed by permit requestor									
01-414-600	GIS Upgrades	35,000	0	35,000	6,906	10,000	7,500	7,500	7,500	7,500
	GIS Software and County Updates									
01-414-700	Pay-Go Capital Assessments	3,600	8,968	1,750	1,281	500	500	1,700	1,700	1,700
01-414-800	Capital Assessment	82,320	82,320	0	0	0	0	0	0	0
	TOTALS	843,180	798,881	771,143	760,417	720,749	758,456	764,258	699,907	703,942

Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Forecast	2023 Dept Head	2023 TMO	2023 BOS
<u>Department of Public Works</u>										
01-430-122	Salary - Public Works Director	111,846	152,503	114,642	114,201	118,941	118,941	123,104	118,941	125,476
01-430-140	Salary - Public Works Administration Administrative Assistant	60,928	61,419	62,451	63,982	64,793	64,793	67,061	64,793	67,384
01-430-141	Salary - Full-Time Staff Foremen Laborers/Communications	1,050,000	823,456	911,978	936,811	1,011,778	1,011,778	1,117,190	1,081,778	1,079,703
01-430-142	Salary-Permanent Part-Time Staff	26,800	39,945	26,800	37,663	27,805	27,805	28,778	27,805	28,778
01-430-143	Salary-Seasonal Employees Seasonal Workers	30,000	679	15,000	15,807	16,000	10,000	10,000	10,000	11,000
01-430-151	PW Employee Benefits-Combined Health Insurance Dental Insurance Vision Insurance FICA Other Insurances	600,000	428,504	529,478	447,349	651,000	635,000	692,700	692,700	692,700
01-430-182	Longevity	7,000	6,500	6,750	6,750	7,500	10,490	11,200	11,200	11,200
01-430-183	Overtime	80,000	42,679	57,500	90,550	77,500	90,000	90,000	90,000	90,000
01-430-190	Pension Allocation	301,997	310,082	268,000	268,000	241,000	241,000	241,000	241,000	241,000
01-430-191	Pension Allocation - DC	12,763	22,144	23,570	29,562	35,700	36,234	37,502	37,502	40,000
01-430-210	Office Supplies	2,000	1,947	1,250	253	1,000	1,000	1,000	1,000	1,000
01-430-238	Clothing & Uniforms Shoe Allowance Uniforms	11,000	10,621	9,000	7,883	12,600	12,600	12,500	12,500	12,500

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Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Forecast	2023 Dept Head	2023 TMO	2023 BOS
01-430-325	Postage	150	0	100	42	100	100	100	100	100
01-430-350	Insurance - Liability PIRMA Insurance Pool									
01-430-351	Insurance - Auto PIRMA Insurance Pool	0	507	0	0	0	0	0	0	0
01-430-361	Electricity/Heat	0	0	0	0	0	0	0	0	0
01-430-366	Water Service	0	0	0	0	0	0	0	0	0
01-430-370	Repair/Maintenance Services Vehicle / Equipment Repairs Traffic Signal Repairs Minor Road Repairs Elevator Inspections & Repairs Tree Work	111,000	91,618	110,000	123,179	110,000	110,000	110,000	110,000	110,000
01-430-380	Equipment and Office Rentals Road Inspection Vehicle Building Maintenance Rentals Tub Grinder Rental Copy Machine Lease	7,000	12,966	26,000	3,539	14,000	14,000	14,000	14,000	14,000
01-430-420	Dues, Subscriptions & Memberships MCPWA Amazon Prime Undesignated	750	0	800	270	750	800	800	800	800

Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Forecast	2023 Dept Head	2023 TMO	2023 BOS
01-430-450	Contracted Services (CS) -- General (Salt)	370,000	280,708	0	15,447	4,717	18,668	250,000	25,000	25,000
01-430-451	CS - Elevator Contracts			4,500	15,532	20,500	20,500	20,500	20,500	20,500
01-430-452	CS - PA One Call			2,000	2,173	2,000	2,000	2,000	2,000	2,000
01-430-453	CS - Mowing Contract			55,000	55,080	40,000	40,000	40,000	40,000	40,000
01-430-454	CS - Drug Testing			750	318	750	750	750	750	750
01-430-455	CS - Snow Plowing			73,000	94,460	73,000	45,000	75,000	75,000	75,000
01-430-456	CS -Weed Control / Fertilizer Contract			28,000	16,717	15,000	15,000	15,000	15,000	15,000
01-430-457	CS - Lighting / Traffic Signal Maintenance			114,500	110,983	60,000	60,000	60,000	60,000	60,000
01-430-458	CS - Building Maintenance			0	1,087	0	0	0	0	0
01-430-459	CS - Window Cleaning			0	0	0	0	0	0	0
01-430-460	CS - IT Assessment			11,000	0	11,500	11,500	11,500	11,500	11,500
01-430-461	CS - Generator Service Contract			6,500	7,856	6,500	6,500	6,500	6,500	6,500
01-430-462	CS - Preventive Maintenance Contracts			6,500	366	5,000	5,000	5,000	5,000	5,000
01-430-463	CS - Fire Extinguisher Testing			0	5,004	0	6,594	0	0	0
01-430-464	CS - HVAC Maintenance Contract			0	15,499	0	8,520	0	0	0
01-430-465	CS - Street Sweeping			11,000	12,090	11,000	11,000	11,000	11,000	11,000
01-430-466	CS - Minor Vehicle Upgrades			2,500	0	0	0	0	0	0
01-430-467	CS - Undesignated			2,250	54	10,000	10,000	10,000	10,000	10,000
01-430-700	Pay-Go Capital Assessments	239,568	502,999	225,000	693,138	667,000	667,000	8,771,000	725,000	605,000
01-430-800	CEF Assessment	129,003	129,003	0	0	0	0	0	240,000	240,000
01-430-805	MS4 Assessment					0	0	0	0	0
01-430-810	ISF Assessment								65,250	65,250
	TOTALS	3,444,805	2,994,642	2,910,019	3,349,105	3,474,434	3,462,573	11,992,185	3,967,619	3,914,141

Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Forecast	2023 Dept Head	2023 TMO	2023 BOS
<u>Department of Parks and Recreation</u>										
01-454-145	Salary - Parks & Rec. Director	89,440	86,434	91,676	94,982	95,115	95,115	98,923	95,115	98,924
01-454-146	Salary - Asst. Parks & Rec. Director	0	0	62,946	70,934	65,307	65,307	66,613	65,307	67,918
01-454-147	Salary - Recreation Staff Part-Time Employees Communication	134,500	107,625	39,000	31,122	80,932	35,000	80,932	32,500	81,725
01-454-149	Salary - Camps Site Supervisors Counselors	30,000	0	35,000	15,950	32,000	26,334	32,000	27,000	27,000
01-454-150	Group Benefits Health Insurance Dental Insurance Vision Insurance FICA Other Insurances	107,000	78,197	100,000	80,192	157,000	105,000	157,000	105,000	110,000
01-454-182	Longevity	0	0	0	0	0	0	0	0	0
01-454-191	Pension Allocation - DC	15,085	14,731	15,085	15,472	23,843	23,843	23,843	16,905	16,900
01-454-210	Office Supplies/Community Center Community Center Supplies	1,500	2,125	1,500	810	1,500	1,000	0	500	500
01-454-220	Operating Supplies (Park) Mulch/Infield Mix Woodcarpet/Playground Surfacing Small Signage	7,500	6,940	12,000	6,333	12,500	15,000	13,000	11,500	11,500

Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Forecast	2023 Dept Head	2023 TMO	2023 BOS
01-454-238	Uniforms/Community Center Community Center Uniforms	1,250	92	750	2,449	2,500	2,500	2,500	500	500
01-454-290	Ticket Sales PRPS	75,000	(7,847)	50,000	5,048	25,000	10,000	25,000	12,500	12,500
01-454-325	Postage	2,000	86	500	0	500	500	500	500	500
01-454-340	Advertising, Printing & Binding	5,000	170	2,500	860	2,500	1,000	3,000	2,500	2,500
01-454-380	Rentals/Leases Recreation Center Machines Xerox Copy Machine	6,000	5,060	7,000	7,013	7,500	7,500	7,500	7,500	7,500
01-454-420	Dues, Subscriptions, & Memberships P.V. Chamber of Commerce National Recreation/PRPS Undesignated	1,500	960	1,500	193	1,000	4,019	1,000	1,000	1,000
01-454-425	Training/Seminars National Recreation Online AHA NRPA/PRPS Undesignated	4,500	1,982	4,000	1,820	3,000	3,000	5,000	3,500	4,000

Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Forecast	2023 Dept Head	2023 TMO	2023 BOS
01-454-430	Participant Recreation (Fee Based)	118,000	51,834	0	908	0	0	0	0	0
01-454-431	Bus Trips			10,000	688	5,000	5,000	5,000	5,000	5,000
01-454-432	Fundraising Outing			6,000	0	6,000	6,000	6,000	6,000	6,000
01-454-433	Summer Camps			45,000	33,955	35,000	45,725	30,000	30,000	40,000
01-454-434	Program Trainers			5,000	2,388	4,000	7,000	7,000	7,000	7,000
01-454-435	Programs/Activities/Events			24,000	27,360	24,000	15,000	24,000	15,000	15,000
01-454-440	Participant Recreation (Non-Fee Based)	40,000	22,940	0	(2,262)	0	2,250	0	0	0
01-454-441	Community Day/Holiday Lights			32,500	36,786	35,000	35,000	40,000	35,000	35,000
01-454-442	Summer Concerts/Music Fest			10,000	3,100	10,000	10,000	10,000	10,000	10,000
01-454-443	Free Programming			15,000	3,958	10,000	4,147	15,000	10,000	10,000
01-454-450	Contracted Services (CS) - General	286,000	250,516	0	3,580	9,217	6,000	9,000	6,000	6,000
01-454-451	CS - IT Assessment			9,000	0	9,350	9,350	9,350	9,350	9,350
01-454-452	CS - Recreation Software			4,000	3,995	4,500	4,500	4,500	4,500	4,500
01-454-453	CS - AFP Center			275,000	327,016	290,000	290,000	290,000	290,000	290,000
01-454-454	CS - AFP Center Wifi			2,000	0	2,000	2,000	2,000	2,000	2,000
01-454-455	CS- Library/Communications	0	0	84,000	5,853	40,000	413	40,000	0	0
01-454-462	Miscellaneous/Refunds	2,500	14,923	2,500	451	2,500	2,500	2,500	2,500	2,500
01-454-700	Pay-Go Capital Assessments	78,529	165,749	0	57,179	0	10,266	1,375,700	0	0
01-454-800	Capital Assessment	17,341	17,341	0	0	0	0	0	0	0
01-454-900	POSF Payback Assessment	0	0	0	0	0	0	0	80,000	80,000
	TOTALS	1,022,645	819,858	947,457	838,133	996,764	850,269	2,386,861	894,177	965,317

Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Forecast	2023 Dept Head	2023 TMO	2023 BOS
<u>Interfund Transfers and Miscellaneous Expenses</u>										
01-480-000	Miscellaneous Expenditures	12,371	(12,910)	20,000	577,118	20,000	20,652	20,000	20,000	20,000
01-480-200	Miscellaneous Donations	300	0	300	0	0	0	0	0	0
01-481-000	Other Expenses	0	0	0	47,945	0	22,385	0	0	0
01-482-000	Other Expenses #2						3,346			
01-485-000	Unemployment Compensation	17,000	28,848	17,000	1,025	15,000	5,000	10,000	10,000	10,000
01-491-100	Refunds of Prior Year Revenues	500	4,858	15,699	165,646	1,000	0	1,000	1,000	1,000
01-491-200	Refunds of Current Year Revenues	10,000	1,954	11,598	18,069	5,000	405	5,000	5,000	5,000
01-492-500	Wage Adjust Contingency-Equity, COLA	113,976	0	0	0	40,000	0	0	200,000	0
01-492-880	Transfer to Post Retirement Health Fund	0	0	0	0	65,254	0	63,460	0	0
01-492-890	Transfer to Firemen's Relief Fund	203,000	182,037	203,000	159,009	203,000	203,000	203,000	203,000	203,000
01-492-900	Transfer to Police Pension Fund	0	0	0	0	0	0	0	0	0
01-492-920	Transfer to Non-Uniform Pension Fund	0	0	0	0	0	0	0	0	0
01-492-930	Transfer to Recreation Fund	0	0	0	400,000	540,937	1,040,937	1,000,000	750,000	750,000
01-492-950	Transfer to Capital Expenditure Fund	3,918,435	3,231,683	940,000	3,500,000	3,000,000	5,925,000	0	956,144	1,000,000
01-492-960	Transfer to Stormwater Management Fund	0	0	0	0	0	0	0	1,350,000	1,350,000
01-492-965	Transfer to Payroll Fund	0	31,496	0	0	0	0	0	0	0
01-492-970	Transfer to Internal Service Fund	0	620,568	0	0	0	0	0	600,000	720,000
01-492-975	Transfer to Sewer Capital Fund	0	300,000	0	0	0	0	0	0	0
01-492-990	Transfer to Other Funds	0	0	0	136,984	0	0	0	0	0
TOTALS		4,275,582	4,388,534	1,207,597	5,005,796	3,890,191	7,220,725	1,302,460	4,095,144	4,059,000
		21,765,100	20,476,782	18,339,178	22,669,713	22,739,295	25,816,522	32,617,626	23,765,236	23,853,276

2023 CAPITAL IMPROVEMENT DETAIL

CAPITAL REVENUE DESCRIPTIONS	2023 CAPITAL FUNDING SOURCES								
	Pay-Go Capital Assessments	Internal Service Fund	Capital Expenditure Fund	State Liquid Fuels	Sewer Capital Fund	MS4 Stormwater Fund	Capital Financing (Bonds)	Park & Open Space Fund	Grants and Donations
<i>Estimated Beginning Balances</i> →	0	0	2,500,000	650,000	9,000,000	0	0	700,000	0
CAPITAL REVENUES									
<u>Departmental Assessments</u>									
Township Administration	50,000								
Police Department	188,500	43,000	21,350						
Emergency Services	41,100	0	893,125						
Public Works	678,000	65,250							
Planning	1,700								
Parks and Recreation	0							80,000	
<u>State Revenue Sharing</u>									
State Liquid Fuels				650,000					
<u>Other Incoming Revenues</u>									
General Fund Contribution			1,000,000						
Sewer Capital Revenues					1,575,000				
Developer Recreation Fees								1,250,000	
RACP Grant Reimbursement		1,000,000							
Fleet Trade-In Credits		70,000							
ARPA Grants						2,270,000			
<u>Interfund Loans</u>									
General Fund Loan to Other Funds		720,000				1,350,000			
Capital Expenditure Loan to ISF		800,000	(800,000)						
<u>Grants and Donations</u>									
PennDOT Multimodal Grant Reimbursement			719,000						
H2O Stormwater Grant (Spring Mill Estates Sanitary Sewer Project)									324,894
Montgomery County Transportation Program Implementation Grant									29,404
Montco 2040 Grant (Rivercrest Connector Trail)									100,000
PA Small Water and Sewer Grant (Caroline / Carmen Storm Sewer)									420,750
Dreibelbis Road Intersection Improvements									212,330
TOTAL CAPITAL REVENUE SOURCES →	959,300	2,698,250	4,333,475	1,300,000	10,575,000	3,620,000	0	2,030,000	1,087,378

CAPITAL PROJECT DESCRIPTIONS	Estimated Project Costs	2023 CAPITAL FUNDING SOURCES								
		Pay-Go Capital Assessments	Internal Service Fund (ISF)	Capital Expenditure Fund (CEF)	State Liquid Fuels	Sewer Capital Fund	MS4 Stormwater Fund	Capital Financing (Bonds)	Park & Open Space Fund	Grants and Donations
		CAPITAL EXPENSES								
<u>Township Administration</u>										
Website Enhancements	15,000	(15,000)								
Edmunds Cloud Migration	5,000	(5,000)								
Boardroom Videography Improvements	30,000	(30,000)								
<u>Police Department</u>										
Advanced Leadership Development Program	10,000	(10,000)								
Forensic Equipment	6,000	(6,000)								
Drone Program	25,000	(25,000)								
2023 ISF Police Fleet Outlay	213,000		(213,000)							
License Plate Cameras - Egypt & Black Rock Roads	20,000	(20,000)								
License Plate Cameras - Rt 29, PTC Drive/Mennonite/Arcola	16,500	(16,500)								
Municipal Campus Video Camera Replacement	16,000	(16,000)								
Police Computer Replacements	15,000	(15,000)								
Replacement of Outdated Tasers	80,000	(80,000)								
2021 Jeep Cherokee <i>(Lease/Purchase Payment 3 of 5 of \$31,750)</i>	6,350			(6,350)						
2022 Patrol Vehicles <i>(Lease/Purchase Payment 3 of 4 of \$60,000)</i>	15,000			(15,000)						
<u>Fire and Emergency Services</u>										
2023 ISF Fire Fleet Replacement Assessment	0		0							
Emergency Services Building <i>(Debt Service Payment 2 of 20)</i>	893,125			(893,125)						
2023 Pay Go Expenses	56,100	(41,100)		(15,000)						
<u>Planning, Zoning and Code Enforcement</u>										
Technology Upgrades	1,700	(1,700)								
<u>Public Works Department</u>										
Salt Shed/Fuel Station/DPW Plant Upgrade	375,000			(125,000)		(125,000)	(125,000)			
2023 ISF DPW Fleet Outlay	652,500		(652,500)							
Completion of Tindey Sewer Project <i>(Ongoing from 2022)</i>	550,000					(550,000)				
2023 Sewer Greenwood Avenue from Ridge to College Avenue	370,000					(370,000)				
2023 Mingo 2nd Avenue Pump Station Upgrade	100,000					(100,000)				
Systemwide Sewer Maintenance Repairs	400,000					(400,000)				
2023 Road Pavement Program	1,283,000	(678,000)			(605,000)					
Keokuk Road Culvert Wingwall Replacement	250,000						(250,000)			
Gumbes Road Pipe Replacement	186,000						(186,000)			
Road Paving Projects <i>(Stormwater Portion)</i>	265,000						(265,000)			
Undesignated Corrugated Pipe Replacement	50,000			(50,000)						
Annual MS4 Outlays - Authorize Annual Operations	650,000						(650,000)			
Schuykill Interceptor Cleaning & Rehab	400,000					(400,000)				
Road Salt	90,000				(90,000)					

CAPITAL PROJECT DESCRIPTIONS	Estimated Project Costs	2023 CAPITAL FUNDING SOURCES								
		Pay-Go Capital Assessments	Internal Service Fund (ISF)	Capital Expenditure Fund (CEF)	State Liquid Fuels	Sewer Capital Fund	MS4 Stormwater Fund	Capital Financing (Bonds)	Park & Open Space Fund	Grants and Donations
<u>Parks and Recreation/Open Space</u>										
Regency Trail Design	25,000								(25,000)	
Troutman Gap Trail (30% match @ 150K)	150,000								(45,000)	(105,000)
Pickleball Courts	10,000								(10,000)	
Black Rock Park Restroom and Pavilion Grove	600,000								(600,000)	
Black Rock Park Playground Equipment (10-Year Payback @ \$80,000/year)	80,000								(80,000)	
Authorized Annual Operations	57,500								(57,500)	