

TOWNSHIP OF UPPER PROVIDENCE

2023
FINAL OPERATING BUDGET
&
2023 -2027
CAPITAL BUDGET

December 5, 2022

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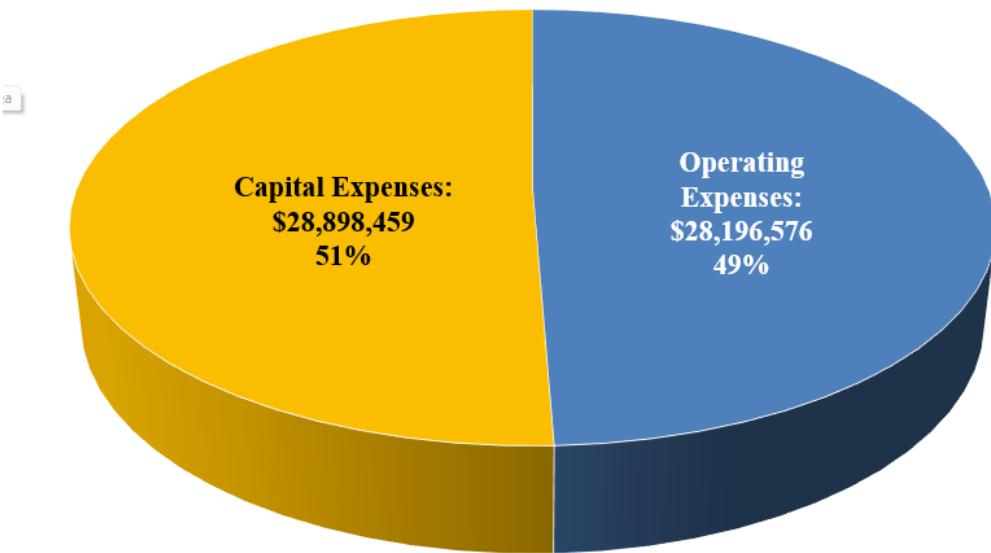
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TOWNSHIP MANAGER'S TRANSMITTAL LETTER



December 5, 2022

2023 Budget
\$57,095,035



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.

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.

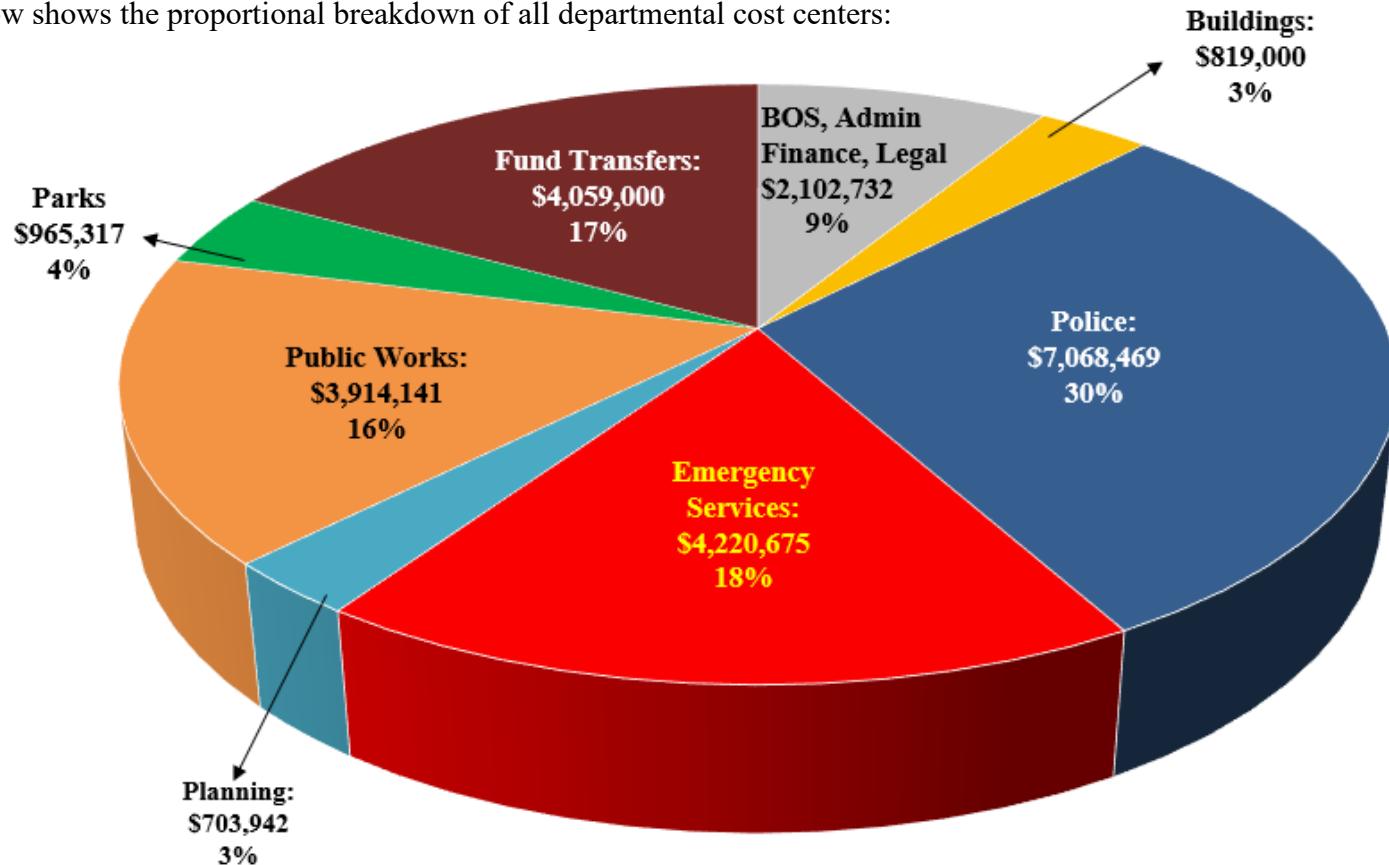
The New 5-Year Budget Approach

Starting with the 2023 budget, all future

High Level Budget Overview

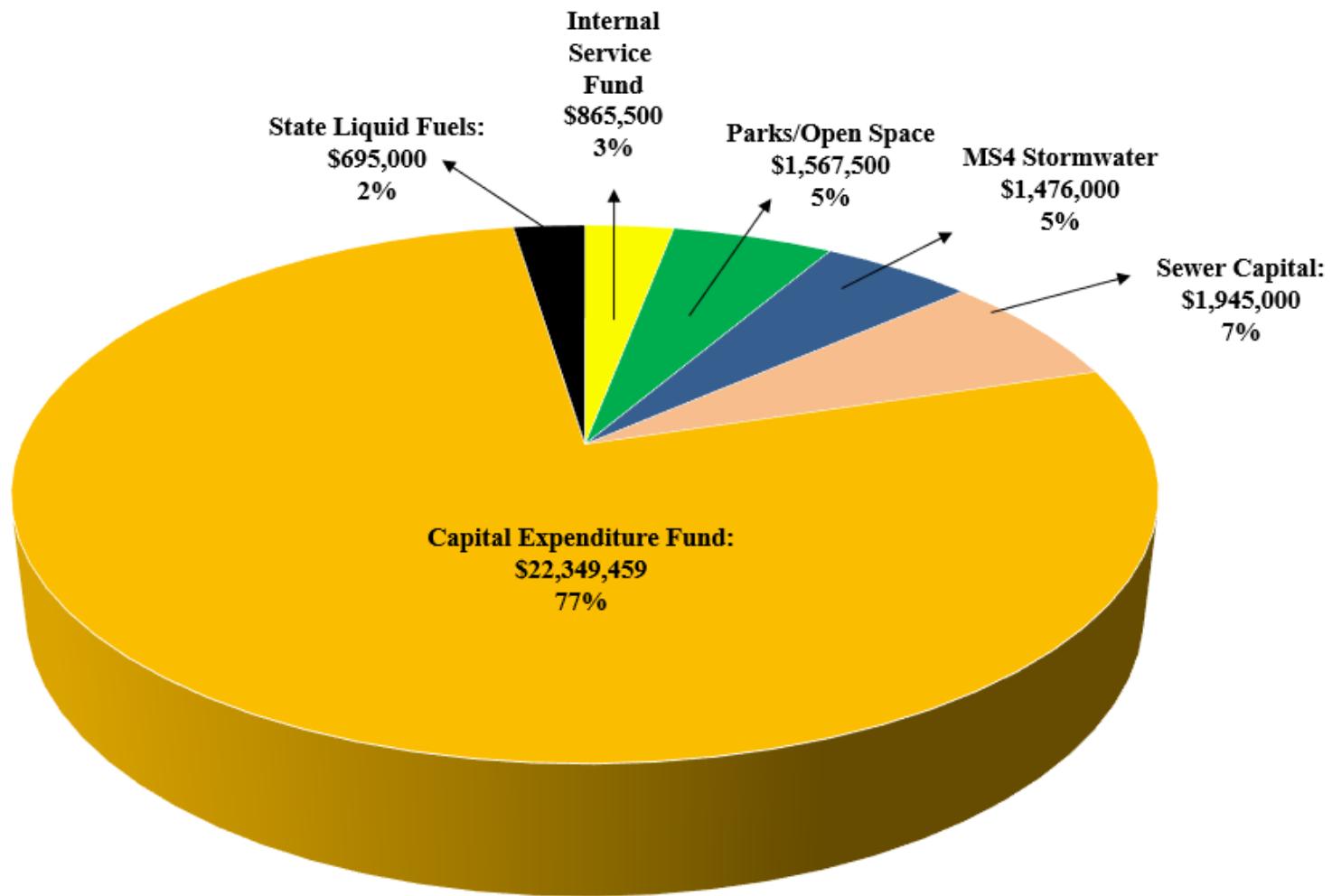
The 2023 Budget consists of three (3) major components:

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> |
| | <i>Subtotal Capital</i> 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 (See Table XVI below) | 667,000 | 667,000 | 725,000 | 605,000 |
| Capital Financing (See Table XVII below) | 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 (LPRVSA) 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 $13\frac{1}{3}\%$ 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

TABLE XIV
Sewer Operating Expenses

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) | (573,5000) | (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 sewerizing 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 (Sewer Portion) | (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 Route 29</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,



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 |
|------------------------------|----------------------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Real Property Taxes | | | | | | | | | | |
| 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 |
| Act 511 Taxes | | | | | | | | | | |
| 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 |
| Licenses and Permits | | | | | | | | | | |
| 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 |
| Fines and Forfeitures | | | | | | | | | | |
| 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 |
| Interest Earnings | | | | | | | | | | |
| 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 |
| Rents and Royalties | | | | | | | | | | |
| 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 |
|--------------------------------|--|-------------|-------------|-------------|-------------|-------------|---------------|----------------|----------|----------|
| Township Administration | | | | | | | | | | |
| 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 |
|--------------------------|-----------------------------------|-------------|-------------|-------------|-------------|-------------|---------------|----------------|-----------|-----------|
| Police Department | | | | | | | | | | |
| 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 |

| 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 |

| 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 Wide Format Printer | 12,500 | 7,886 | 10,000 | 9,609 | 10,000 | 10,000 | 10,000 | 9,000 | 9,000 |
| 01-414-420 | Dues, Subscriptions, & Memberships EDM Publishers PACO | 750 | 345 | 750 | 279 | 750 | 750 | 750 | 750 | 750 |
| 01-414-425 | Seminars Combined with 01-414-317 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 \$4.50 per permit reimbursed by permit requestor | 3,000 | 3,416 | 3,000 | 6,030 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-414-600 | GIS Upgrades GIS Software and County Updates | 35,000 | 0 | 35,000 | 6,906 | 10,000 | 7,500 | 7,500 | 7,500 | 7,500 |
| 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 |
|-----------------------------------|---|-------------|-------------|-------------|-------------|-------------|---------------|----------------|-----------|-----------|
| Department of Public Works | | | | | | | | | | |
| 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 |

| 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 |
|---|--|-------------|-------------|-------------|-------------|-------------|---------------|----------------|----------|----------|
| Department of Parks and Recreation | | | | | | | | | | |
| 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 |
|----------------|--|------------------|----------------|----------------|----------------|----------------|----------------|------------------|----------------|----------------|
| 01-454-430 | 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 |
| | 0 | 0 | 2,500,000 | 650,000 | 9,000,000 | 0 | 0 | 700,000 | 0 |
| CAPITAL REVENUES | | | | | | | | | |
| Departmental Assessments | | | | | | | | | |
| 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 | |
| State Revenue Sharing | | | | | | | | | |
| State Liquid Fuels | | | | 650,000 | | | | | |
| Other Incoming Revenues | | | | | | | | | |
| 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 | | | | |
| Interfund Loans | | | | | | | | | |
| General Fund Loan to Other Funds | 720,000 | | | | 1,350,000 | | | | |
| Capital Expenditure Loan to ISF | 800,000 | (800,000) | | | | | | | |
| Grants and Donations | | | | | | | | | |
| 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 | | | | | | | | | | | |
| Township Administration | | | | | | | | | | | |
| Website Enhancements | 15,000 | | (15,000) | | | | | | | | |
| Edmunds Cloud Migration | 5,000 | | (5,000) | | | | | | | | |
| Boardroom Videography Improvements | 30,000 | | (30,000) | | | | | | | | |
| Police Department | | | | | | | | | | | |
| 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) | | | | | | | |
| Fire and Emergency Services | | | | | | | | | | | |
| 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) | | | | | |
| Planning, Zoning and Code Enforcement | | | | | | | | | | | |
| Technology Upgrades | 1,700 | | (1,700) | | | | | | | | |
| Public Works Department | | | | | | | | | | | |
| 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) | | | |
| Schuylkill 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 |
| | | | | | | | | | | |
| Parks and Recreation/Open Space | | | | | | | | | | |
| Regency Trail Design | 25,000 | | | | | | | | | (25,000) |
| Troutman Gap Trail (<i>30% match @ 150K</i>) | 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 (<i>10-Year Payback @ \$80,000/year</i>) | 80,000 | | | | | | | | | (80,000) |
| Authorized Annual Operations | 57,500 | | | | | | | | | (57,500) |
| | | | | | | | | | | |
| Total 2023 Capital Expenses | 7,967,775 | (959,300) | (865,500) | (1,104,475) | (695,000) | (1,945,000) | (1,476,000) | 0 | (817,500) | (105,000) |
| Total 2023 Capital Funding Sources | 0 | 959,300 | 2,698,250 | 4,333,475 | 1,300,000 | 10,575,000 | 3,620,000 | 0 | 2,030,000 | 1,087,378 |
| Estimated Ending Balances | 7,967,775 | 0 | 1,832,750 | 3,229,000 | 605,000 | 8,630,000 | 2,144,000 | 0 | 1,212,500 | 982,378 |