



TOWNSHIP OF UPPER PROVIDENCE

2021

FINAL

OPERATING AND CAPITAL

BUDGET

December 7, 2020

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TOWNSHIP MANAGER'S TRANSMITTAL LETTER



December 7, 2020

Year in Review

In preparing the Upper Providence Township 2021 Operating and Capital Budget, we had to navigate very uncertain financial waters because of the Covid-19 pandemic. Like most municipalities and small businesses throughout the country, the pandemic's sudden onslaught adversely impacted our original 2020 budgetary assumptions, which were based on much rosier economic forecasts given the strength of our pre-pandemic economy. As we now enter November, there are signs everywhere of a second coronavirus resurgence, and a widespread vaccine does not appear likely until mid-2021. Once the pandemic's full economic force became apparent, the Township administration froze all non-essential spending and paused all cash-funded capital projects until this dual health and economic crisis passes. Since March we have been in cash preservation mode and have developed a maintenance budget for 2021. With limited exceptions and to preserve cash, we are proposing a one-year pause on all major planned capital projects not funded by grants or bond proceeds.

Despite this economic turmoil, years of conservative budgeting in Upper Providence Township, coupled with judicious spending practices, will allow us to escape much of the economic pain experienced elsewhere. While our primary revenue driver, the earned income tax, is projected to decline for the first time in many years, we did not experience the excessive fiscal bleeding first feared due in part to many UPT workers being able to work at home. Similarly, our major pharmaceutical and financial employers did not reduce their workforce given the general nature of their businesses. We will know this time next year whether we will be able to resume our normal capital program.

One of the major capital projects, which the Board of Supervisors (BOS) chose not to delay, was the construction of a new 21,300 square foot centralized emergency services facility to be based at the Black Rock Municipal Campus. Situated in UPT's geographic center, once opened this facility will be able to provide timely, 24/7 emergency response service throughout the Township. Ensuring delivery of punctual and quality emergency services is a top BOS priority, given the precipitous decline in active volunteerism. Protecting life and property is a municipal government's cardinal responsibility. The project is currently out to bid, and over 50 contractors attended our recent pre-bidding, thus we anticipate very competitive bids.

Moreover, in anticipation of this project, the Board authorized its first ever bond issuance to cover the emergency facility's estimated \$12.8 million project cost. Our local financial advisor worked diligently with our financial staff to secure a coveted AAA bond rating from Moody's Investor's Service, allowing us to sell these bonds at a rate of 1.47% APR. By taking advantage of these historically low interest rates and bidding this project in such a competitive environment, we are anticipating substantial savings and expect the project to be completed in mid-2022. To help the Township absorb the additional operating costs associated with a 24/7 operation in the future, we are actively pursuing a Federal SAFER grant to help defray these future costs. Look for a substantial progress report this time next year!

High Level Budget Overview

The 2021 Budget consists of three (3) major components.

1. The General Fund serves as the Township's major operating budget. It funds all major departmental operations except sewers and liquid fuels. It also serves as the primary funding source to the Capital Budget for capital equipment, major infrastructure projects and debt service payments.
2. The Sewer Enterprise Fund serves as a billing agent for the Lower Perkiomen Valley Regional Sewer Authority for the collection of all used and unused 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.
3. The Capital Budget represents a collection of multiple funding sources which together finance the acquisition of minor and major capital items. Capital financing proceeds from bond issues, bank loans or capital leases are reserved for large-ticket items such a new firehouse or major road projects. Cash assessments to UPT departments fund smaller capital items such a vehicle replacements or technology upgrades. Certain funds such as the state liquid fuel monies or sewer capital funds are restricted and can only be appropriated for road or sewer construction projects, respectively.

GENERAL FUND

Table I below shows the 2021 projected General Fund revenues. For 2021 we are conservatively projecting revenues at around \$18.32 million, which continues our past fiscal practice of using zero cash reserves to balance the Township's general operating expenses. This revenue plan leaves the Township's with a 6-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	2020 Approved	2020 Projected	2021 Staff Proposed	2021 TMO Adjusted
Public Safety Levy	2,522,500	2,552,707	2,572,500	2,655,750
Real Estate Transfer Tax	1,025,000	980,000	1,000,000	1,025,000
Earned Income Tax	9,500,000	10,250,000	10,500,000	10,500,000
Local Services Tax	875,000	890,362	900,000	900,000
PILOT Payment	70,000	70,000	43,500	80,000
Licenses and Permits	525,250	519,500	498,000	525,250
Fines and Forfeitures	62,000	42,200	62,000	62,000
Interest Earnings	140,000	90,000	115,000	115,000
Rents and Royalties	73,500	75,791	71,000	73,500
Grants and Shared Revenue	739,104	977,923	774,801	775,801
Fees and Permits	761,500	805,320	766,600	769,650
Recreation Program Fees	380,000	333,076	355,000	355,000
Miscellaneous Revenues	59,836	45,137	50,000	50,000
Transfers In	890,000	645,341	400,000	400,000
Expenditure Refunds	14,410	11,000	14,000	14,410
Delinquency Collections	18,500	17,550	18,500	18,500
Budgetary Reserve	4,114,400	0	3,891,126	0
	21,771,000	18,305,907	22,032,027	18,319,861

Revenue Highlights

Table II below shows the Township's revenue trends over the past seven (7) years:

TABLE II
Revenue Trends

Year	Real Estate	Real Estate Transfer	Local Service	Building Permits	Earned Income
2013	0	1,041,961	664,744	692,704	7,621,613
2014	0	1,115,386	825,430	786,664	8,009,101
2015	0	1,100,520	817,233	677,515	8,289,937
2016	0	908,782	841,339	666,176	8,479,044
2017	2,457,287	1,722,491	884,760	1,301,427	9,201,175
2018	2,688,036	1,315,873	926,690	1,015,597	10,142,947
2019	2,637,721	1,195,455	955,398	460,781	10,853,610
<i>Projected as of 9/30</i>					
2020	2,569,707	980,000	890,362	500,000	10,250,000
<i>Budget</i>					
2021	2,672,750	1,025,000	900,000	500,000	10,500,000

Earned Income Tax

- We project the 2020 Earned Income Tax (EIT) to generate approximately \$10.25 million, representing a 5.56% decline over the \$10.85 million collected in 2019. Our 2021 EIT projections are ~ \$10.5 million, still 3.26% less over the 2019 actual but reasonable given the continuation of recessionary trends through early next year. The EIT still remains the Township's primary revenue driver and will likely remain so in the foreseeable future. However, it is highly cyclical and vulnerable to economic downturns, as we are now observing.

We estimated around 40% of the Township's EIT revenues derive from non-residents who work in Upper Providence but live in communities such as Upper Merion, Lower Merion and Tredyffrin Townships, which have not levied the EIT. For

these reasons, we are always very conservative in our EIT projections. In the fortunate circumstances where our EIT revenues do exceed projections, these excess revenues are used to fund important capital projects, which reduces the Township's dependency on debt financing for most small to medium capital projects. However, the pandemic precluded us from making any such capital transfers in 2020.

Building Permit Activity

- Last year we reported the Township had experienced a major decline in building permit activity, causing a rare revenue shortfall. We attributed this decline to the Township's maturing development trends and a decline in major projects at Pfizer and GSK. As the Township approaches buildout, there are simply fewer large land tracts to develop, which fueled this category in UPT's boom years. We substantially lowered our estimates in 2020 and expect to meet budget despite the pandemic-related slowdowns. Except for a few remaining land developments, we plan to maintain these conservative forecasts in 2021. In the event we experience an unexpected windfall, we will reserve these funds for unprogrammed capital projects.

Transfer Taxes

- Transfer taxes are very unpredictable revenues to forecast because they are not only tied to new construction, but also to the turnover of existing real estate. This tax has remained steady at ~ \$1,000,000, declined in 2020 due to the pandemic, and we project it to rebound in 2021. In this historically low interest rate environment, multiple refinancings are occurring; however, the Township receives no tax benefit unless an actual transfer occurs.

Public Safety Activity

- The pandemic has had minimal impact on the Township's public safety levy (PSF), which was enacted in 2017 to defray the costs of our growing emergency services department. The Township Solicitor diligently monitors real estate assessment appeals and partners with the Spring Ford School District to contest any unreasonable appeals which, if granted by the Montgomery County Board of Assessment Appeal, can reduce our levy collectibles. Thus far economic growth continues to outpace these appeals. Upper Providence's 2021 market valuation is expected to be ~ \$2.3 billion, on which the 1.2 PSF levy is based.

Table III below summarizes 2021 General Fund expenses for each major department except sewers. Senior UPT staff proposed ~ \$21.69 million expenditures, from which the Township Manager Office's (TMO) reduced this amount by ~15.56% or \$3,374,198 for an \$18.32 million vetted spending plan. This revised spending plan represents a 15.85% reduction over the 2020 authorized budget. The lion's share of these reductions are cash assessments and transfers which were paused for 2020 because of the pandemic.

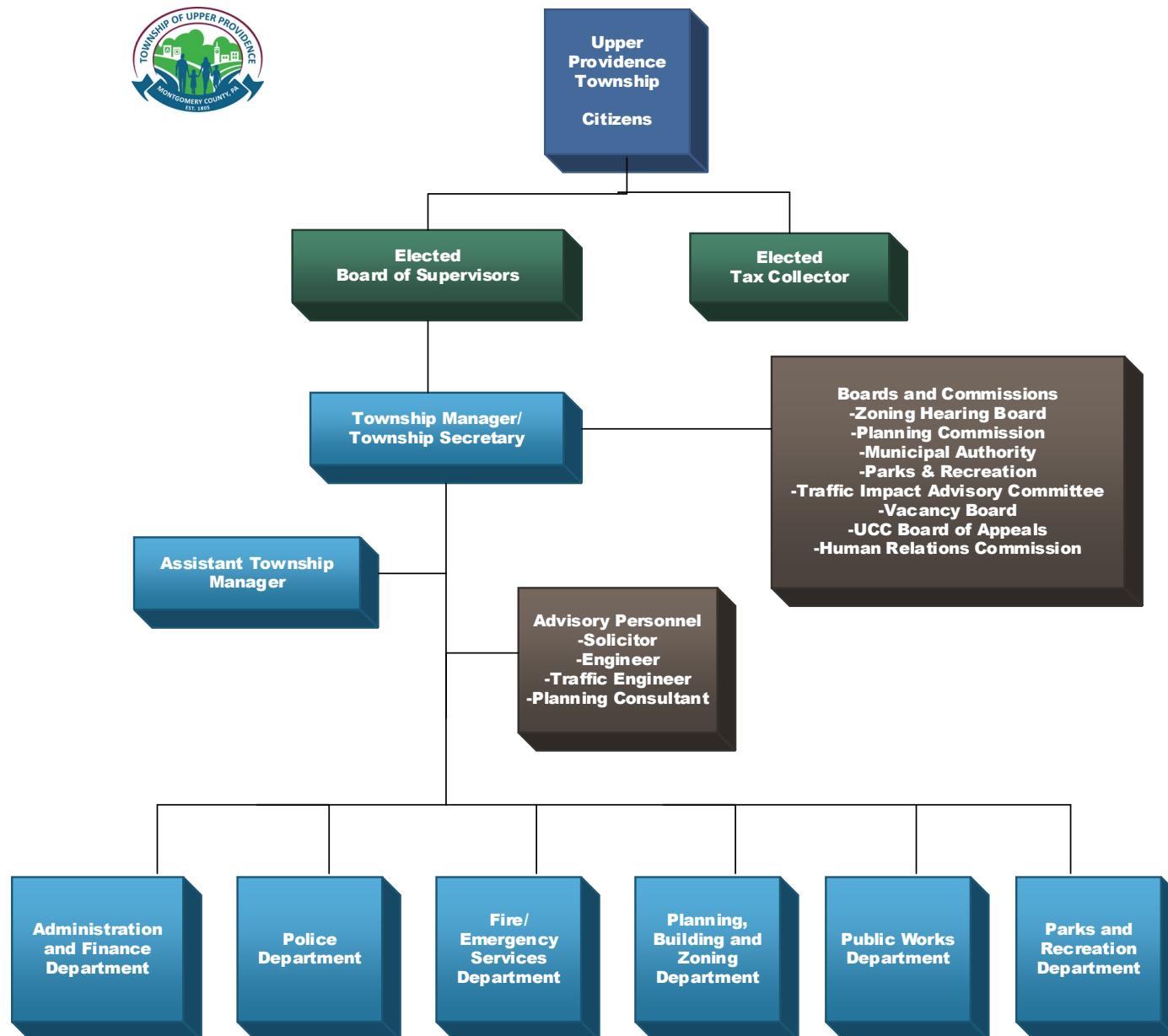
TABLE III
General Fund Expenditures

Category	2020 Approved	2020 Projected	2021 Staff Proposed	2021 TMO Adjusted
Board of Supervisors	381,533	350,488	384,583	234,394
Administration and Finance	1,474,414	1,469,068	1,593,153	1,333,286
Tax Collector	169,125	167,225	169,375	169,125
Legal Services	115,000	113,500	151,500	115,000
Pooled Building Expenses	742,375	582,039	770,600	760,000
Police Protection	6,742,570	6,651,501	6,945,382	6,749,088
Emergency Services	2,559,021	2,478,346	3,089,676	3,113,104
Planning and Zoning	843,180	829,208	1,032,281	718,805
Public Works	3,445,555	3,018,238	3,710,991	2,869,244
Parks and Recreation	1,022,645	812,889	2,183,468	943,685
Transfers Out	4,275,582	1,207,597	1,663,050	1,314,130
	21,771,000	17,680,099	21,694,059	18,319,861

Expenditure Highlights

The 2021 General Fund Operating Budget is balanced at \$18.32 million in revenues and expenditures without any use of cash reserved to fund recurring costs. We believe this budget plan is responsible and conservative in light of the current recessionary environment. As indicated earlier, we remain hopeful we can resume regular capital expenditures in 2022. Below are the departmental expenditure highlights for the Board of Supervisors, Township Administration, Police, Emergency Services, Planning and Zoning, Public Works, and Parks and Recreation.

GENERAL TOWNSHIP ORGANIZATIONAL CHART



BOARD OF SUPERVISORS

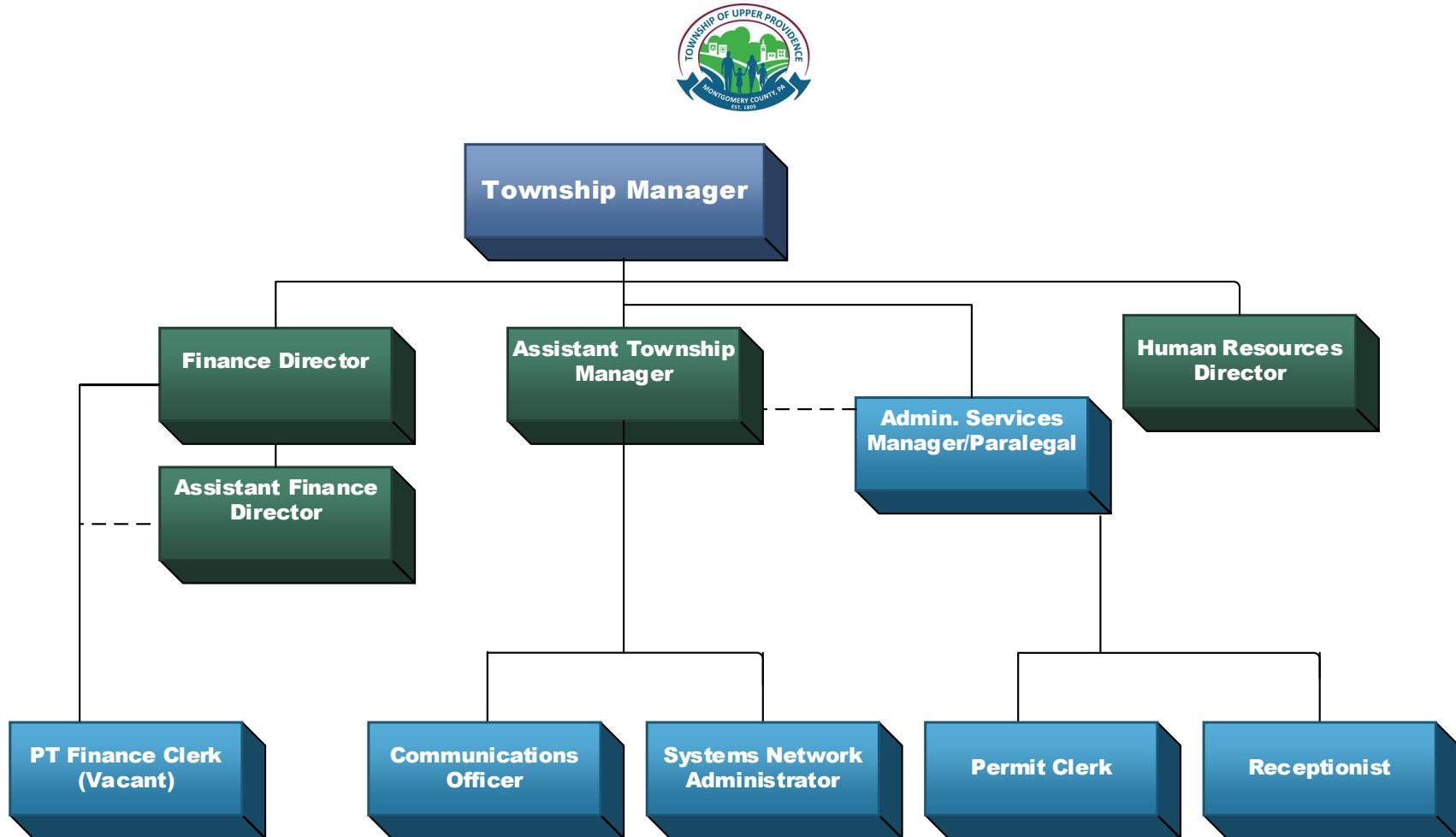
TABLE IV
Board of Supervisors

Description	2020 Budget	2020 Forecast	2021 Department Request	2021 TMO Adjustment
Salaries	20,625	20,625	20,625	20,625
Group Benefits	120,000	110,000	120,000	120,000
Dues, Subscriptions & Memberships	7,850	5,305	7,850	5,500
Training	2,500	4,000	3,000	2,500
Contracted Services	52,000	32,000	54,550	54,550
Discretionary Donation	31,219	31,219	31,219	31,219
Capital Assessments	147,339	147,339	147,339	0
	381,533	350,488	384,583	234,394

Noteworthy Highlights

For the 2021 operating budget, we removed the Board's capital assessment to the capital budget, which had reflected its proportional share of the debt service on the former bank loan for the municipal center renovations. The 2020 debt refinancing paid off this bank loan as part of the new bond sale. There are no other noteworthy variances. With the TMO adjustment, the recommended BOS budget is \$234,394, reflecting a 38.57% decrease over the approved 2020 Budget.

TOWNSHIP ADMINISTRATION AND FINANCE



ADMINISTRATION AND FINANCE

TABLE V
Township Administration

Description	2020 Budget	2020 Forecast	2021 Department Request	2021 TMO Adjustment
Salaries	647,838	648,338	711,240	668,241
Group Benefits	400,837	400,837	354,177	449,695
Supplies	10,100	25,250	10,600	10,100
Services and Training	62,050	71,180	62,050	62,050
Contracted Services	210,250	147,275	102,000	97,950
Capital Expenditures	18,520	51,369	146,200	45,250
Capital Assessments	124,819	124,819	206,886	0
	1,474,414	1,469,068	1,593,153	1,333,286

Noteworthy Highlights

The Administration and Finance cost center reflects a (\$57,128) or 3.87% decrease over the 2020 approved budget. This reduction reflects the savings from this year's debt refinancing. This maintenance budget reflects no additional staff. Health insurance increases will remain in the low single digits, the continuation of ongoing trend since the Township transitioned to a high deductible plan a few years ago. This year the trust's executive board authorized a rate stabilization payment which will keep our health insurance rate increase significantly lower than nationwide averages.

TAX COLLECTION

TABLE VI
Tax Collection

Description	2020 Budget	2020 Forecast	2021 Department Request	2021 TMO Adjustment
Salaries	34,000	35,500	34,000	34,000
Group Benefits	2,625	2,725	2,625	2,625
Supplies	2,500	2,000	2,750	2,500
Services and Training	3,750	3,750	3,750	3,750
Tax Commissions	126,250	123,250	126,250	126,250
	169,125	167,225	169,375	169,125

Noteworthy Highlights

The 2020 Budget reflects the full costs of the Tax Collector's stipend as part of the responsibility for collecting the public safety levy. The commission rates remain unchanged from what the prior Board of Supervisors enacted in 2017. The new municipal center now houses the elected tax collector, which allows residents to conduct multiple business transactions at one location.

LEGAL SERVICES

TABLE VII
Legal Services

Description	2020 Budget	2020 Forecast	2021 Department Request	2021 TMO Adjustment
Township Solicitor	80,000	78,500	81,500	80,000
Township Labor and Special Legal	20,000	20,147	45,000	20,000
HR Consulting Services	15,000	25,000	25,000	15,000
	115,000	123,647	151,500	115,000

Noteworthy Highlights

Legal services is always a challenging section to budget since past trends do not always dictate future legal activity. A major lawsuit, a developer dispute, a prolonged arbitration hearing, and a union grievance are examples of events that can easily bust a legal budget. Such events have impacted this cost center in the past, although we do not foresee any such budget shocks on the horizon. Our 2020 budget forecast exceeds the original 2020 projections due in part to special legal counsel services associated with the Comcast cable franchise negotiations in fire negotiation services rendered by John Muir as part of the negotiations with Trappe Fire Company. All these issues are now behind us, and we are recommending no new increases to the cost center.

INTERFUND TRANSFERS

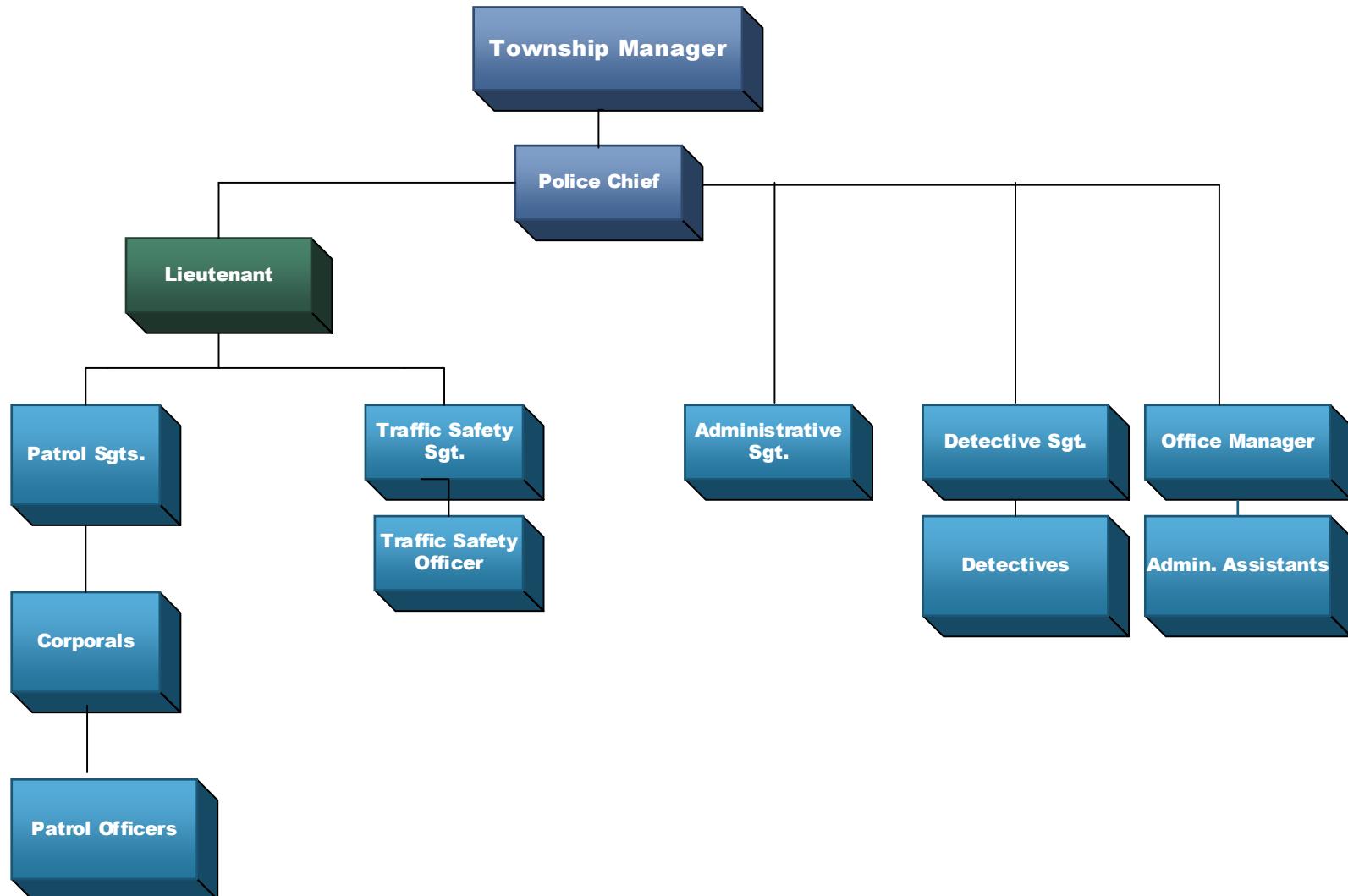
TABLE VIII
Interfund Transfers and Miscellaneous Expenses

Description	2020 Budget	2020 Forecast	2021 Department Request	2021 TMO Adjustment
Miscellaneous	29,671	37,300	40,300	29,800
Refunds	10,500	27,297	10,500	10,500
Wage Adjustments	113,976	0	139,250	81,000
Transfers	4,121,435	1,143,000	1,473,000	1,192,830
	4,275,582	1,207,597	1,663,050	1,314,130

Noteworthy Highlights

Accounts 480-492 (Interfund Transfers and Miscellaneous) are a clearinghouse account for all departments, which include transfers to other capital funds and allocations for the post retirement health fund, the firemen's relief fund, unemployment compensation, and non-contractual, non-union wage adjustments for all departments. The 2021 Budget for this cost center represents the bare minimum as opposed to prior years, when we were able to provide greater cash funding to our other capital funds. No capital transfers are planned for next year as part of the one year pause in capital spending.

POLICE SERVICES



POLICE PROTECTION

Noteworthy Highlights

The 2021 Police services budget reflects a \$6,518 increase over the 2020 approved budget, for all practical purposes a 0% increase. See Table IX below. This level funded budget was possible due to the decision not to hire two replacement officers next year, allowing these savings to absorb other fixed costs such as contracted wage adjustments, health insurance, and other required services. We anticipate an impending civilian retirement next year and plan to establish a new civilian post for evidence handling and processing. No new hires are anticipated for the 2021 budget year. The authorized force shall remain unchanged at 27 sworn officers.

TABLE IX
Police Services

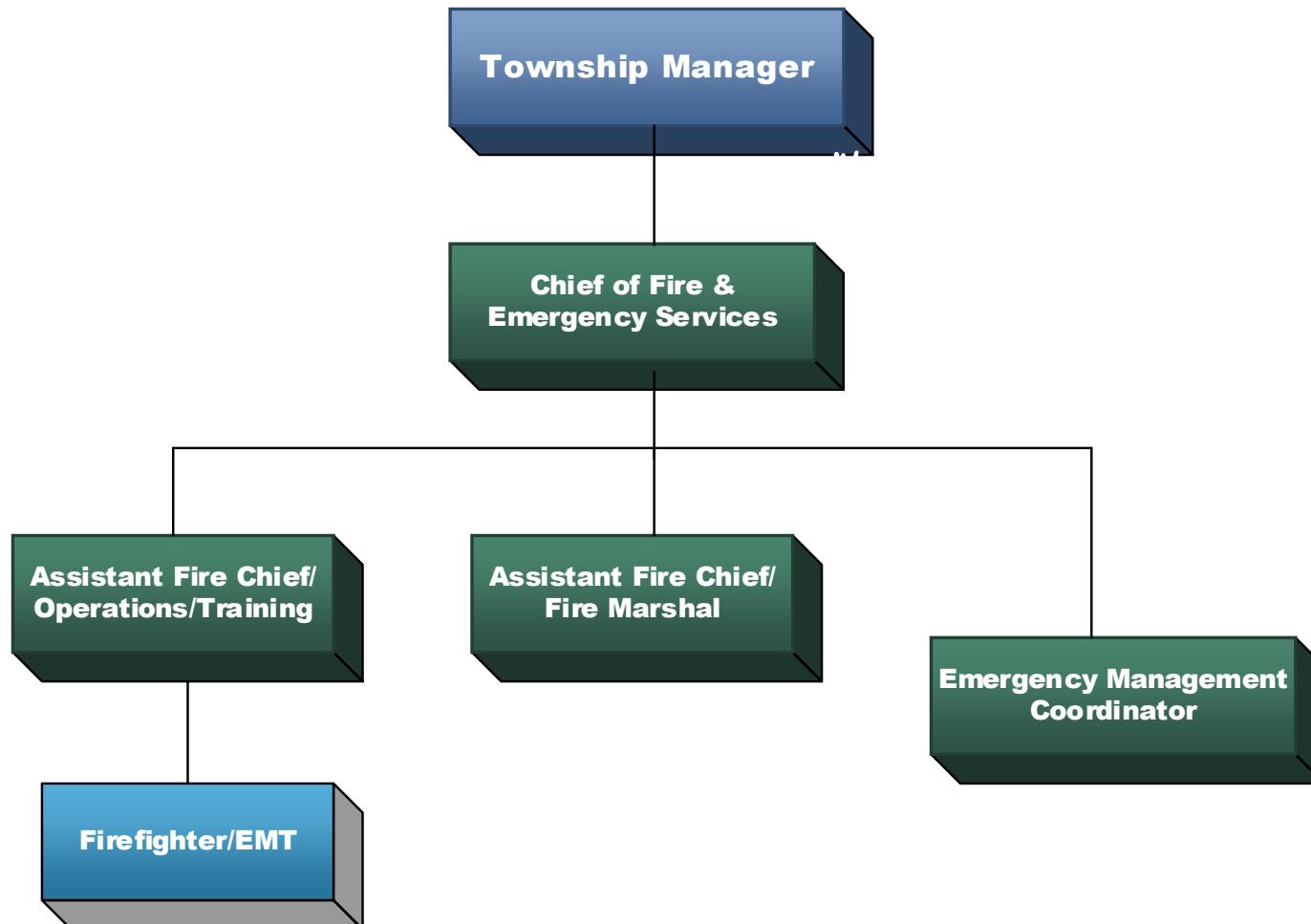
Description	2020 Budget	2020 Forecast	2021 Department Request	2021 TMO Adjustment
Salaries	3,652,209	3,678,448	3,610,826	3,609,687
Group Benefits	2,761,991	2,538,134	2,771,622	2,718,131
Supplies	89,070	59,354	89,623	89,070
Services and Training	66,700	96,469	76,700	76,700
Contracted Services and Miscellaneous	134,500	155,528	154,000	154,000
Capital Expenditures	38,100	123,568	101,500	101,500
Capital Assessments	0	0	141,111	0
	6,742,570	6,651,501	6,945,382	6,749,088

Table X below reflects the department's 5-year capital improvement program. Planned 2021 outlays include one replacement patrol vehicle, continuing the 3-year replacement cycle for these high mileage vehicles. Other minor capital costs include technology upgrades and licensing software to help the department maintain its accreditation and to streamline its internal policies.

TABLE X
Police Capital

Project Description	2021	2022	2023	2024	2025
Technology Upgrades	24,500	24,000	7,000	4,000	7,000
Police Cars (with upfits)	55,000	60,000	120,000	60,000	60,000
Lexipol Policy Database Licenses	10,000	10,000	10,000		
Law Enforcement Accreditation Planning	12,000	12,000	12,000		
	101,500	106,000	149,000	64,000	67,000

EMERGENCY SERVICES



EMERGENCY SERVICES

TABLE XI
Emergency Services

Description	2020 Budget	2020 Forecast	2021 Department Request	2021 TMO Adjustment
Salaries	929,906	903,000	1,129,444	894,754
Group Benefits	496,671	511,688	599,938	530,000
Volunteer Incentive	50,000	50,000	122,000	122,000
Supplies	50,000	43,250	38,000	37,000
Services and Training	206,100	157,850	230,850	206,850
Contracted Services & Emergency Management	81,500	58,500	172,000	77,500
Contributions	250,000	250,000	250,000	250,000
Capital Expenditures	112,400	121,614	165,000	90,000
Capital Assessments	382,444	382,444	382,444	905,000
	2,559,021	2,478,346	3,089,676	3,113,104

Noteworthy Highlights

Last year we reported the Department of Emergency Services completed its transition to a 12-hour daytime fire protection schedule 7 days per week, necessitating a 16.46% increase in the departmental budget. While an unprecedented increase, it was needed to provide this expanded service for a growing department. The department's 2021 budget represents a \$554,083 increase or a 21.65%, mostly representing the added debt service for the new emergency management facility. Absent this debt service requirement, there are no other noteworthy budget spikes in the 2021 spending plan.

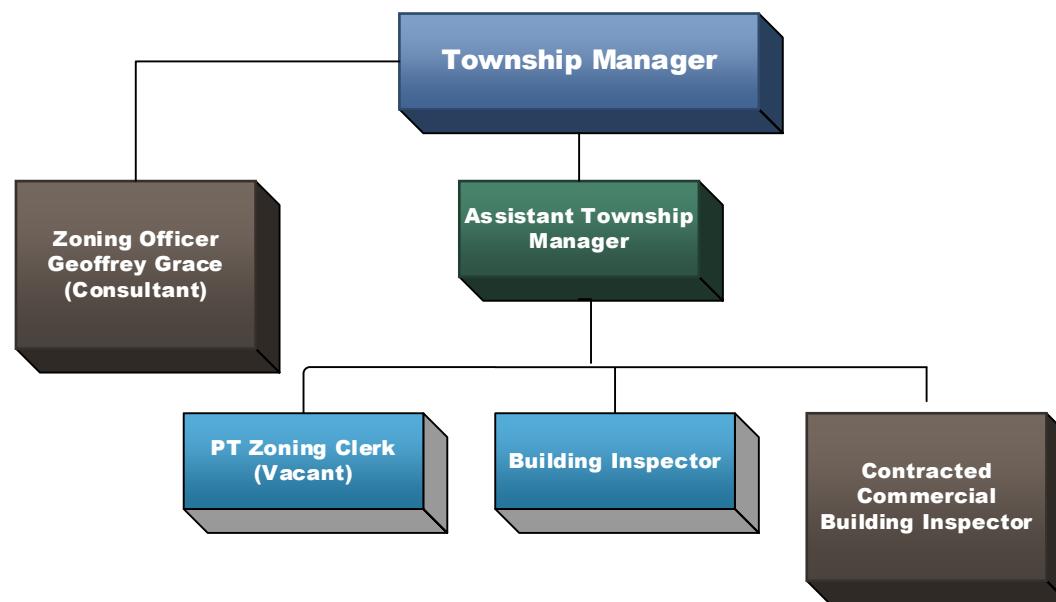
In order to streamline the process of distributing both Volunteer Firefighters' Relief Association funding and General Allocation funding to Black Rock Fire Company, Collegeville Fire Company, Royersford Fire Department, and Trappe Fire Company, we are proposing use of the same distribution formula that was used in 2020 (30% based upon district size, 30% based on population, and 40% based on the number of dispatched fire calls). Similarly, there will be no changes in the EMS allocations to Trappe, Friendship and Lower Providence Ambulances.

Table XII below reflects the department's five-year capital improvement program. The two major capital outlays planned for 2021 are the projected construction costs for the new central emergency servicing facility and the replacement of Engine #93, which is scheduled for delivery in Spring 2021. Other planned projects include outlays for protective gear and rescue equipment. Given the uncertainty surrounding our pending SAFER grant for additional firefighters in addition to the future status of Black Rock Fire Company, we are refraining from projecting other capital outlays in 2022 and beyond until these issues are resolved.

TABLE XII
Emergency Services Capital

Project Description	2021	2022	2023	2024	2025
Emergency Services Facility	8,750,000	3,750,000			
Replacement of Engine #93	650,000				
SCBA Upgrades	35,000		TBD – Depending on SAFER Grant & BRVFC Issue		
Fire Engine Equipment	50,000				
Water Rescue Apparatus (moved to 2022)	0				
Technology Upgrades	5,000				
	9,490,000	3,750,000	0	0	0

DEPARTMENT OF PLANNING AND ZONING



PLANNING AND ZONING

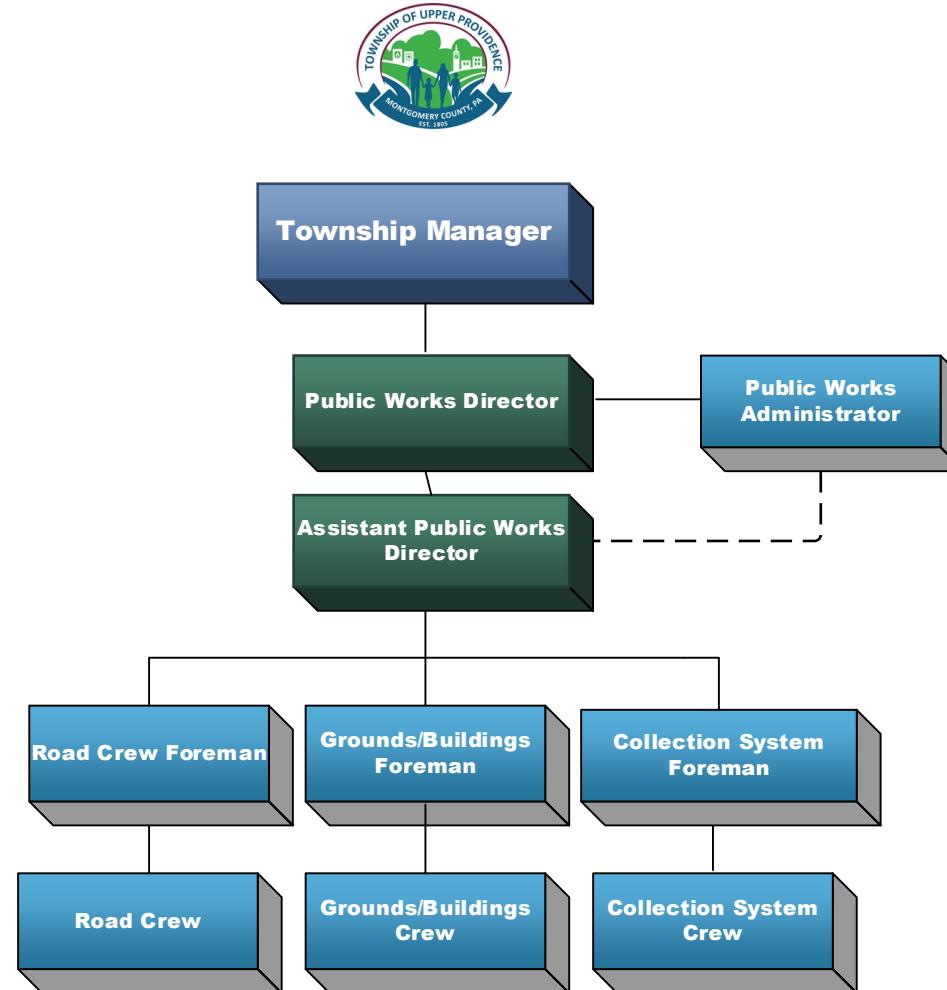
TABLE XIII
Planning and Zoning

Description	2020 Budget	2020 Forecast	2021 Department Request	2021 TMO Adjustment
Salaries	214,513	212,513	241,645	221,013
Group Benefits	121,197	126,254	122,642	113,492
Supplies	2,050	2,400	2,450	1,550
Services and Training	317,750	312,500	339,500	276,250
Contracted Services and DCED Permit Fee	66,750	54,250	135,000	69,750
Capital Expenditures	38,600	38,971	43,600	36,750
Capital Assessments	82,320	82,320	147,444	0
	843,180	829,208	1,032,281	718,805

Noteworthy Highlights

The planning and zoning budget reflects a \$124,375 or 14.75% decrease over the 2020 approved budget. The main drivers for this sizable reduction are the elimination of the assessed debt service due to refinancing savings and the impending completion of the comprehensive plan update and other one-time studies which were programmed in last year's operating plan. The budget assumes the retention of Geoffrey Grace of Grace Planning Associates to continue serving as the Township's contracted Director of Planning and Zoning. We continue to weigh both the pros and cons of this arrangement and still believe the pros outweigh the cons. We will continue to evaluate the relationship annually. Utilizing a professional contract, like third-party inspections and billing, allows the Township to avoid the extra overhead and insurance costs associated with a full-time employee. We only incur costs for the business transaction itself and in the case with Mr. Grace we can charge his review time to developer escrow and special project accounts as warranted.

DEPARTMENT OF PUBLIC WORKS



PUBLIC WORKS

TABLE XIV
Public Works

Description	2020 Budget	2020 Forecast	2021 Department Request	2021 TMO Adjustment
Salaries	1,359,574	1,098,774	1,208,574	1,102,074
Group Benefits	921,760	940,161	932,317	873,320
Supplies	300,000	96,450	278,500	209,450
Services and Training	124,900	83,750	169,600	141,100
Contracted Services	370,750	220,100	333,800	318,300
Capital Expenditures	239,568	450,000	788,200	225,000
Capital Assessments	129,003	129,003	0	0
	3,445,555	3,018,238	3,710,991	2,869,244

TABLE XV
Building Expenses

Description	2020 Budget	2020 Forecast	2021 Department Request	2021 TMO Adjustment
Vehicle Fuel	98,100	90,000	98,100	95,000
Maintenance Supplies & Services	114,000	84,000	194,500	194,500
Utilities	254,975	235,000	278,000	278,000
Insurance	275,300	173,039	190,000	182,500
Safety Committee	0	0	10,000	10,000
	742,375	582,039	770,600	760,000

Noteworthy Highlights

The Public Works general fund operating budget includes two cost centers. Table XIV summarizes all the major staffing expenses such as salaries, health insurance, professional services, training, and contract services. This account reflects a \$250,311 or 7.26% decrease of the 2020 approved budget. The major source of this reduction is in capital expenditures as part of the pandemic pause in cash-funded capital projects. The budget also includes a pause for any new full-time support staff, although this decision will need to be revisited next year as we embark on more stormwater-related and park maintenance projects.

Table XV summarizes all township-wide building expenses for the municipal center, police administration building, the emergency services facility, recreation center, and other minor facilities. In some respects, this cost center, while housed in the public works budget, acts as an internal service fund for all departmental building expenses. This account reflects a \$17,625 or 2.37% increase over the 2020 approved budget.

PUBLIC WORKS CAPITAL

The next three tables highlight the major capital categories for which the Public Works Department is responsible. Table XVI below identifies all major road-related projects planned through 2025. For 2021 we are deferring Project B to 2022 as part of the pandemic pause. We will be proceeding with the Project A (liquid fuels) road project. The Jacobs/Walnut Street Realignment is already underway and will be seen through to completion.

TABLE XVI
Road Projects

Project Description	2021	2022	2023	2024	2025
Walnut Street Reconstruction	200,000	1,000,000			
Walnut Street Realignment		1,000,000			
Bechtel Road Realignment East		500,000			
Bechtel Road Realignment West		700,000			
Mont Clare Alignment	73,000				
Project A – Liquid Fuels Road Projects	600,750	650,000	650,000	600,000	600,000
Project B – General Capital Projects		700,000	700,000	700,000	700,000
	873,750	4,550,000	1,350,000	1,300,000	1,300,000

Table XVII below highlights all planned stormwater projects over the next five years. The most critical stormwater project for 2021 will be the Caroline and Carmen Storm Sewer project, for which we have been awarded a \$420,750 grant. We are also planning on proceeding with the structurally compromised Ashenfelter Road culvert as part of next year's road pavement plan.

TABLE XVII
Stormwater Projects

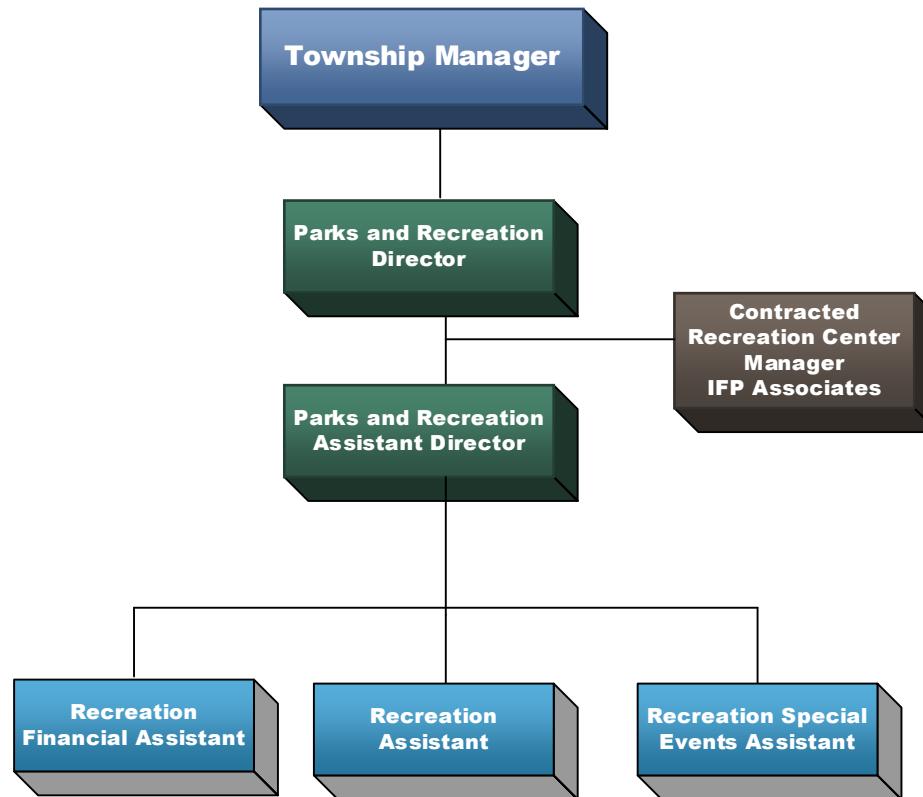
Project Description	2021	2022	2023	2024	2025
Caroline and Carmen Storm Sewer	750,000				
Less Stormwater Grant	-420,750				
Laurel Lane Storm Pipe Replacement	75,000				
MS4 Basin (Route 422 & 29)			900,000		
Ashenfelter Road Culvert Replacement	300,000				
McFarlan Park Storm Improvements				25,000	
Annual Stormwater Improvement Projects	50,000	260,000	270,000	270,000	280,000
Corrugated Pipe Replacement	25,000	75,000	80,000	80,000	85,000
	779,250	335,000	1,250,000	375,000	365,000

Table XVIII below highlights all other capital related projects, the main one being the Township's purchasing of homes within the UPT's floodplain, especially homes which experience routine chronic flooding. We will only pursue acquisition of such properties with FEMA grant support. While the grants themselves are extremely cumbersome to assemble, the effort has paid off in the past, allowing use to acquire two properties along Canal Street. Other owners have expressed an interest in the FEMA program.

TABLE XVIII
Other Projects

Project Description	2021	2022	2023	2024	2025
Floodplain Mitigation Purchases	600,000	600,000	600,000	600,000	600,000
Less 90% FEMA Reimbursement	-540,000	-540,000	-540,000	-540,000	-540,000
Cell Tower Highband Antenna	20,000				
	80,000	60,000	60,000	60,000	60,000

DEPARTMENT OF PARKS AND RECREATION



PARKS AND RECREATION

Noteworthy Highlights

The 2021 Parks and Recreation Budget showed anticipated expenses of \$2,183,468. Over 54% of this amount was proposed for capital expenditures, which for obvious reasons we eliminated to preserve our cash reserves for 2021. Covid-19 wreaked havoc on various planned programs which had to be cancelled because of social distancing concerns. Impacted areas included our very popular summer day camp program and other special events. The staff has done an omen's job improvising and creating virtual recreational opportunities for our residents.

TABLE XIX
Parks and Recreation

Description	2020 Budget	2020 Forecast	2021 Department Request	2021 TMO Adjustment
Salaries	253,940	205,061	246,533	224,850
Group Benefits	122,085	115,085	122,085	115,085
Supplies and Ticket Sales	85,250	12,845	65,250	64,250
Services	13,000	7,300	14,000	10,000
Contracted Services and Training	452,500	376,728	553,000	529,500
Capital Expenditures	78,529	78,529	1,182,600	0
Capital Assessments	17,341	17,341	0	0
	1,022,645	812,889	2,183,468	943,685

TABLE XX
Park Capital Projects

Project Description	2021	2022	2023	2024	2025
Replace Black Rock Park West Playground		350,000			
Replace Black Rock Park East Playground			375,000		
Replace McFarlan Park Playground				400,000	
New Splash Pad		1,000,000			
Repave/Restripe Recreation Center Parking Lots		125,000			
Taylor Park Placeholder	200,000				
Troutman Road Gap Trail		150,000			
Rivercrest Trail (<i>BR campus to Schuylkill River</i>)	250,000				
Less Rivercrest Trail Grant	-100,000				
Undesignated Park-Wide Repairs/Maintenance	20,000	45,000	45,000	45,000	45,000
Deck Hockey Ring Replacement – AFP					
Open Space Planning & Design Services	25,000				
Phase II Library	50,000				
Recreation Center Conversion & Rebranding	10,000				
Technology Upgrades	2,600				
Joyce Property Repairs	250,000				
	707,600	1,670,000	420,000	445,000	45,000

SEWER OPERATING FUND

Tables XXI and XXII below show the revenues and expenses balanced at \$3,834,000. The 2021 operating fund reflects the 2019 rate adjustment. The Township's rate structure remains among the lowest of all area municipalities.

TABLE XXI
Sewer Revenue Projections

Description	2020 Budget	2020 Forecast	2021 Department Request	2021 TMO Adjustment
Interest Earnings	25,000	12,000	10,000	10,000
Sewer Tapping Fees	10,000	21,550	4,000	4,000
Sewer Use Charges	2,600,000	3,000,000	3,350,000	3,350,000
Unused EDU Charges	450,000	425,000	450,000	450,000
Sewer Assessments	50,000	25,000	15,000	15,000
Sewer Certification Fees	0	100	5,000	5,000
	3,135,000	3,483,650	3,834,000	3,834,000

TABLE XXII
Sewer Expenditure Projections

Description	2020 Budget	2020 Forecast	2021 Department Request	2021 TMO Adjustment
General Expenses	100,000	157,000	157,000	157,000
Payments – LPVRSA	2,412,000	2,412,000	2,412,000	2,412,000
Payments – Royersford Borough	5,600	5,500	5,500	5,500
Payments – Collegeville/Trappe	6,000	7,000	7,000	7,000
Transfer – General Fund	58,000	58,000	58,000	58,000
Transfer – Public Works Salaries	216,000	201,000	201,000	201,000
Transfer – Employee Benefits	176,000	141,000	141,000	141,000
Transfer – Sewer System/Capital	161,400	400,000	852,500	852,500
	3,135,000	3,381,500	3,834,000	3,834,000

2021 CAPITAL BUDGET

The 2021 Capital Budget is attached to this report. It comprises seven (7) major funding sources, from which ~ \$ 20.87 million will be appropriated as shown in Table XXIII below:

TABLE XXIII
2021 Capital Budget

Funding Source	Amount
Capital Assessment Allocations	464,337
General Capital Funds	1,451,000
State Liquid Fuels	700,750
Sewer Capital Fund	5,745,106
Capital Financing Proceeds	10,379,250
Park and Open Space Fund	357,600
Grants and Donations	1,772,644
	20,870,687

Be advised that this preliminary budget reflects the final vetting by the Township Manager's Office and is now ready for the Board's official review and formal acceptance of the preliminary budget for advertisement purpose, after which it must be available for public inspection for a minimum of 20 calendar days. The final budget is scheduled for adoption at the Board's December 7, 2020 regular meeting.

Respectfully Submitted,



Timothy J. Tieperman

GENERAL FUND REVENUES

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual 09/30	2020 Forecast	2021 Staff	2021 TMO	2021 BOS
<u>Real Property Taxes</u>									
01-301-100	Real Estate Taxes - General/Police	1,095,088	1,086,755	1,050,000	1,063,628	1,063,628	1,100,000	1,100,000	
01-301-110	Real Estate Taxes - Fire	1,478,368	1,467,120	1,420,000	1,435,898	1,435,898	1,420,000	1,500,000	
01-301-120	Real Estate Taxes - EMS	54,754	54,338	52,500	53,181	53,181	52,500	55,750	
01-301-400	Property Taxes - Delinquent	17,168	23,681	17,000	16,075	17,000	17,000	17,000	
		2,645,378	2,631,894	2,539,500	2,568,782	2,569,707	2,589,500	2,672,750	
<u>Act 511 Taxes</u>									
01-310-010	Per Capita Tax - Current Year	0	0	0	0	0	0	0	
01-310-030	Per Capita Tax - Delinquent	1,400	1,557	1,500	318	550	1,500	1,500	
01-310-100	Real Estate Transfer Tax	1,331,704	1,224,961	1,025,000	550,192	980,000	1,000,000	1,025,000	
01-310-210	Earned Income Tax	8,402,069	10,842,574	9,500,000	6,254,751	10,250,000	10,500,000	10,500,000	
01-310-510	Local Service Tax	713,539	957,718	875,000	463,732	890,362	900,000	900,000	
01-310-600	Amusement Tax FILO	43,500	60,000	70,000	70,000	70,000	43,500	80,000	
		10,492,212	13,086,810	11,471,500	7,338,993	12,190,912	12,445,000	12,506,500	
<u>Licenses and Permits</u>									
01-321-610	Soliciting Permits	5,325	7,250	6,500	1,300	2,000	5,000	6,500	
01-321-700	Special Event Permits	17,625	19,005	16,000	7,010	9,500	15,500	16,000	
01-321-800	Cable Television Franchise	508,641	567,703	500,000	297,252	504,000	475,000	500,000	
01-321-805	Cable Television Franchise Grant	0	0	0	0	0	0	0	
01-322-820	Street Encroachment Permits	3,735	2,655	2,750	3,745	4,000	2,500	2,750	
		535,326	596,613	525,250	309,307	519,500	498,000	525,250	
<u>Fines and Forfeitures</u>									
01-331-110	Vehicle Code Violations	49,529	57,382	46,000	25,380	35,000	46,000	46,000	
01-331-120	Ordinance/Statute Violations	16,892	14,501	14,000	2,471	5,700	14,000	14,000	
01-331-130	Parking Tickets	1,475	7,511	2,000	750	1,500	2,000	2,000	
		67,896	79,394	62,000	28,601	42,200	62,000	62,000	
<u>Interest Earnings</u>									
01-341-000	Interest Earnings	163,219	223,528	140,000	77,038	90,000	115,000	115,000	
		163,219	223,528	140,000	77,038	90,000	115,000	115,000	
<u>Rents and Royalties</u>									
01-342-100	Rent of Land	30,439	31,352	31,250	24,108	31,391	30,000	31,250	
01-342-150	Communications/Revenue Sharing	57,600	45,600	42,250	29,700	44,400	41,000	42,250	
		88,039	76,952	73,500	53,808	75,791	71,000	73,500	

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual 09/30	2020 Forecast	2021 Staff	2021 TMO	2021 BOS
<u>State Grants and Shared Revenues</u>									
01-354-000	State Capital and Operating Grants	0	64,987	0	252,930	252,930	55,000	55,500	
01-354-100	State Recycling Grant	134,532	55,692	55,500	0	55,692	55,000	55,500	
01-355-010	Public Utility Realty Tax	14,640	13,921	10,500	0	15,000	10,500	10,500	
01-355-080	Beverage Licenses	4,500	7,550	4,500	2,200	4,500	4,500	4,500	
01-355-085	Local Share of Gaming Proceeds	753	1,000	0	0	0	0	0	
01-355-121	General Municipal Pension System	435,648	511,848	465,965	467,764	467,764	467,764	467,764	
01-355-130	Foreign Fire Insurance Premium	186,282	202,639	202,639	182,037	182,037	182,037	182,037	
		776,355	857,637	739,104	904,931	977,923	774,801	775,801	
<u>Fees, Services and Permits</u>									
01-361-300	Zoning/Subdivision/Land Development	82,540	69,333	72,500	47,375	70,375	70,000	72,500	
01-361-320	Fees for Engineering Review	2,500	1,000	0	0	0	0	0	
01-361-330	Change of Occupancy	320	260	250	160	250	250	250	
01-361-340	Hearing Fees	0	0	0	0	0	0	0	
01-361-350	Sign Permits	6,990	4,690	5,000	1,745	3,395	5,000	5,000	
01-361-510	Sale of Maps & Plans	0	0	0	0	0	0	0	
01-361-530	Sale of Subdivision & Land Development	0	0	0	0	0	0	0	
01-361-540	Sale of Zoning Ordinance	0	0	0	0	0	0	0	
01-361-560	Copying Fees	595	434	250	28	250	250	250	
01-362-100	Donations/Contributions	36,367	54,909	14,000	345	1,000	14,000	14,000	
01-362-105	Uniformed Salary Reimbursement	128,618	79,785	87,500	109,279	140,000	87,500	87,500	
01-362-110	Accident Reports	8,280	10,255	9,000	3,960	6,000	9,000	9,000	
01-362-111	Photographs/Fingerprints	1,895	1,165	1,000	185	500	1,000	1,000	
01-362-150	Pistol Range Fees	0	0	0	0	0	0	0	
01-362-160	Witness Fees	1,120	0	0	0	0	0	0	
01-362-170	Restitution Fees	1,078	1,355	500	0	500	500	500	
01-362-200	Fire Reports/Investigations	75	0	0	90	0	0	0	
01-362-205	Non-Uniform Salary Reimbursement	870	1,446	600	4,510	6,500	600	600	
01-362-210	Fire Cost Recovery Ordinance	8,058	354	5,000	2,055	3,000	5,000	5,000	
01-362-250	Fire Protection Permits	43,241	15,362	25,000	10,900	17,500	25,000	25,000	
01-362-260	Fire Inspections	34,880	24,325	17,500	10,310	17,500	17,500	17,500	

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual 09/30	2020 Forecast	2021 Staff	2021 TMO	2021 BOS
01-362-270	Fire Code Assessment Fees	0	0	0	0	0	0	0	0
01-362-400	Administrative Fees-Escrow	20,697	18,846	20,000	31,808	35,000	27,500	28,000	
01-362-410	Building Permits	1,014,871	459,329	500,000	300,805	500,000	500,000	500,000	
01-362-430	Plumbing Permits	2,189	1,849	1,650	994	1,650	1,650	1,650	
01-362-460	Grading Permits	240	445	350	0	250	350	350	
01-363-300	Street Lighting Charges (Oaks)	0	0	0	0	0	0	0	
01-363-320	Development Lighting	1,500	900	1,200	1,200	1,200	1,200	1,200	
01-364-300	Solid Waste Collection & Disposal	149	292	100	0	100	100	100	
01-364-600	Recycling Bins	50	170	100	303	350	200	250	
<u>Recreation Program Fees</u>		1,397,123	746,504	761,500	526,052	805,320	766,600	769,650	
01-367-050	Recreation Revenues	0	271,835	0	47,570	25,000	0	0	
01-367-100	Donations/Contributions	0	5,691	0	250	985	0	0	
01-367-200	Memberships	32,051	4,782	35,000	0	16,000	35,000	35,000	
01-367-300	Ticket Sales	85,943	3,736	75,000	0	10,000	50,000	50,000	
01-367-400	Sponsorships/Donations	49,950	27,357	30,000	25,000	25,000	30,000	30,000	
01-367-500	Recreation Center	40,139	25,074	15,000	6,294	7,500	15,000	15,000	
01-367-600	Recreation Programs	167,555	2,668	160,000	0	2,609	160,000	160,000	
01-367-610	Community Day/Celebrations	5,315	5,467	10,000	0	0	10,000	10,000	
01-367-700	Bus Trips	10,545	0	10,000	0	0	10,000	10,000	
01-367-800	Rental Income	18,225	11,400	20,000	13,765	13,765	20,000	20,000	
01-367-850	Recreation FILO	0	0	0	232,000	232,000	0	0	
01-367-870	Pavilion/Field Usage Fees	17,400	151,585	25,000	0	0	25,000	25,000	
01-367-900	Misc. Income	750	650	0	0	217	0	0	
<u>Miscellaneous Revenues</u>		427,873	510,245	380,000	324,879	333,076	355,000	355,000	
01-380-000	Miscellaneous Revenues	7,408	5,487	2,535	4,384	4,500	5,000	5,000	
01-383-020	Special Assessment/Regal Cinema	50,203	57,301	57,301	40,637	40,637	45,000	45,000	
		57,611	62,788	59,836	45,021	45,137	50,000	50,000	

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual 09/30	2020 Forecast	2021 Staff	2021 TMO	2021 BOS
<u>Interfund Transfers</u>									
01-392-080	Transfer from Sewer Operating Fund	248,000	400,000	450,000	0	400,000	400,000	400,000	
01-392-085	Transfer from Recreation Operating Fund	0	0	0	0	0	0	0	0
01-392-350	Transfer from Highway Aid Fund	0	0	0	0	0	0	0	0
01-392-870	Transfer from Capital Expenditure Fund	0	5,000	0	0	0	0	0	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	0	0	440,000	0	0	0	0	0
01-392-999	Transfer from Other Funds	0	0	0	245,341	245,341	0	0	0
		248,000	405,000	890,000	245,341	645,341	400,000	400,000	
<u>Expenditure Refunds</u>									
01-394-100	Refund of Prior Year Expenditures	15,038	11,842	9,000	2,537	4,000	9,000	9,000	
01-394-200	Refund of Current Year Expenditures	3,366	22,124	5,410	5,703	7,000	5,000	5,410	
01-399-000	Budgetary Reserve	0	0	4,114,400	0	0	3,891,126	0	
		18,404	33,966	4,128,810	8,240	11,000	3,905,126	14,410	
GENERAL FUND REVENUES									
		16,917,436	19,311,331	21,771,000	12,430,993	18,305,907	22,032,027	18,319,861	

GENERAL FUND EXPENDITURES

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual 09/30	2020 Forecast	2021 Dept Head	2021 TMO	2021 BOS
<u>Board of Supervisors</u>									
01-400-113	Supervisor Salaries 5 @ \$4,125	20,281	22,008	20,625	15,813	20,625	20,625	20,625	
01-400-150	Group Benefits Health Insurance (\$103,162) Dental Insurance (\$9,458) Vision Insurance (\$716) FICA (\$1,451)	111,105	109,429	120,000	84,823	110,000	120,000	120,000	
01-400-151	Employer's Reimbursement Benefit	0	0	0	0	0	0	0	
01-400-321	Telephone/Communications	1,774	2,138	0	0	0	0	0	
01-400-420	Dues, Subscriptions, & Memberships MCATO (\$250) PSATS (\$3,600) Pennsylvania Municipal League (\$4,000)	3,431	3,298	7,850	5,305	5,305	7,850	5,500	
01-400-425	Training/Seminars MCATO Workshops (\$500) PSATS Annual Conference (\$2,000) Training Undesignated (\$500)	3,936	1,331	2,500	1,074	4,000	3,000	2,500	
01-400-450	Contracted Services (CS) -- General	34,771	27,826	52,000	33,131	32,000	0	0	
01-400-451	CS - Taped BOS Meetings					23,300	23,300		
01-400-452	CS - Annual Goals Workshop					0	0		
01-400-453	CS - Newsletter Printing Costs					18,250	18,250		
01-400-454	CS - Newsletter Postage					13,000	13,000		
01-400-500	Discretionary Donations Montgomery County Libraries (\$21,219) Schuylkill Canal Association (\$10,000)	31,219	31,219	31,219	31,219	31,219	31,219	31,219	
01-400-700	Minor Capital Assessment	261	500	0	0	0	0	0	
01-400-800	Capital Assessment	244,213	147,339	147,339	147,339	147,339	147,339	0	
		450,991	345,088	381,533	318,704	350,488	384,583	234,394	

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual 09/30	2020 Forecast	2021 Dept Head	2021 TMO	2021 BOS
Township Administration									
01-401-121	Salary - Manager	157,250	163,992	168,622	121,926	168,622	163,992	168,622	
01-401-122	Salary - Communications Manager (FT)	53,873	35,067	29,596	22,766	29,596	35,067	29,596	
01-401-123	Salary - Human Resources (PT)	3,355	0	26,000	15,473	26,000	0	36,608	
01-401-124	Salary - Permanent PT Staff						0		
01-401-125	Salary - Assistant Township Manager	115,708	126,014	131,734	95,253	131,734	126,014	131,734	
01-401-130	Salary - Finance Director	98,878	111,632	111,646	80,728	111,646	111,632	111,646	
01-401-140	Salary - Full Time Staff	115,029	113,404	178,740	142,354	178,740	272,535	188,535	
	Network Administrator								
	Finance Staff								
	Executive Assistant/Paralegal/Communications								
01-401-150	Group Benefits	218,671	264,758	291,660	180,761	291,660	245,000	328,000	
	Health Insurance								
	Dental Insurance								
	Vision Insurance								
	FICA & Medicare								
	Car Allowances								
	Other Insurances								
01-401-182	Longevity	1,250	1,000	1,000	250	1,000	1,000	1,500	
01-401-183	Overtime	1,155	2,522	1,500	1,593	2,000	2,000	1,500	
01-401-190	Pension Allocation	87,346	60,000	61,482	84,767	61,482	61,482	73,500	
01-401-191	Pension Allocation - DC	0	0	46,695	46,747	46,695	46,695	46,695	
01-401-210	Office Supplies	8,545	13,203	8,000	19,478	21,000	8,500	8,000	
01-401-220	Operating Supplies	78	148	200	191	200	200	200	
01-401-231	Vehicle Fuel	361	340	0	0	0	0	0	
01-401-245	Credit/Debit Admin Fees	1,784	1,645	1,800	3,811	4,000	1,800	1,800	
01-401-250	Repair/Maintenance Supplies	0	34	50	0	50	50	50	
01-401-260	Small Tools/Minor Equipment	0	0	50	0	0	50	50	
01-401-311	Accounting & Auditing Services	30,000	40,800	32,000	31,000	35,000	32,000	32,000	
	Maille, LLP - Annual Professional Audit								
01-401-312	Management Consulting Services	0	0	500	0	0	500	500	

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual 09/30	2020 Forecast	2021 Dept Head	2021 TMO	2021 BOS
01-401-317	Training PSATS, APMM, ICMA, GFOA, PELRAS, PML	9,467	3,635	5,000	4,340	4,600	5,000	5,000	
01-401-321	Telephone /Communications Verizon, Verizon Wireless, Line Systems, Comstar	7,425	7,859	0	0	0	0	0	
01-401-325	Postage Pitney Bowes, USPS, UPS and FedEx	11,392	2,765	7,500	221	7,500	7,500	7,500	
01-401-331	Travel Expense	0			0		0	0	
01-401-340	Advertising, Printing & Binding 21st Century Media	5,439	6,011	6,000	9,183	13,000	6,000	6,000	
01-401-350	Insurance & Bonding PIRMA Liability Insurance Pool Township Manager and Finance Bonds	47,787	9,531	0	2,900	0	0	0	
01-401-351	Insurance - Auto PIRMA Auto Insurance Pool	1,050	1,221	0	0	0	0	0	
01-401-361	Electricity/Heat PECO Energy Charges (Allocated Share)	29,620	26,873	0	0	0	0	0	
01-401-366	Water Service PAWC Water Charge (Allocated Share)	1,392	1,021	0	0	0	0	0	
01-401-370	Repair/Maintenance Services	52	67	50	77	80	50	50	
01-401-380	Rentals/Leases Xerox, Rothwell Document Solutions	11,143	12,486	11,000	7,824	11,000	11,000	11,000	
01-401-420	Dues, Subscriptions, & Memberships SF Chamber of Commerce (\$500) SF Rotary Club (\$1,700) - Corporate Upgrade ICMA, APMM (\$2,000) GFOA (\$1,000) Professional Subscriptions (\$1,500)	7,025	10,460	10,000	5,466	7,250	10,500	6,700	
01-401-425	Continuing Education/Prof. Development	0	167	250	25	25	500	250	

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual 09/30	2020 Forecast	2021 Dept Head	2021 TMO	2021 BOS
01-401-450	Contracted Services (CS) -- General	134,014	248,962	200,000	75,367	140,000	0	0	
01-401-451	CS - Finance Software (\$10,000)						10,000	10,000	
01-401-452	CS - IT Support Assessment (\$28,000)						28,000	28,000	
01-401-453	CS - Communications (\$30,000)						30,000	30,000	
01-401-454	CS - E-Code 360 (\$3,000)						3,000	3,000	
01-401-455	CS - Water Cooler (\$2,000)						2,000	2,000	
01-401-456	CS - Montco BOA Record Changes (\$2,000)						2,000	2,000	
	CS - Annual Website Maintenance Fee								
01-401-457	(\$15,000)						15,000	15,000	
01-401-458	CS - Employee Physicals (\$1,000)						1,000	1,000	
01-401-700	Minor Capital Assessment	80,921	52,153	18,520	21,708	51,369	146,200	45,250	
01-401-800	Capital Assessment	206,886	124,819	124,819	124,819	124,819	206,886	0	
<u>Elected Tax Collector</u>		1,446,896	1,442,589	1,474,414	1,099,028	1,469,068	1,593,153	1,333,286	
01-403-114	Salary - Elected Tax Collector	10,000	10,000	10,000	7,500	10,000	10,000	10,000	
01-403-115	Commissions - Real Estate	25,900	26,377	24,000	25,527	25,500	24,000	24,000	
	Commissions - Public Safety Levy								
01-403-150	Employer's Contributions To Employee FICA	2,746	2,783	2,625	2,527	2,725	2,625	2,625	
01-403-180	Commissions - Local Services Tax H.A. Berkheimer Collection Fee	16,280	9,174	15,000	11,980	12,000	15,000	15,000	
01-403-181	Commissions - Earned Income Tax H.A. Berkheimer Collection Fee	113,008	68,369	111,250	87,410	111,250	111,250	111,250	
01-403-184	MCTCC Fee	975	0	0	0	0	0	0	
01-403-210	Office Supplies	483	1,375	2,500	1,624	2,000	2,750	2,500	
	Public Safety Levy Mailing Expense								
01-403-230	Heating Fuel	0	0	0	0	0	0	0	
01-403-321	Telephone	255	230	0	0	0	0	0	
01-403-325	Postage	2,217	1,375	2,250	1,624	2,250	2,250	2,250	
	Public Safety Levy Postage Expense								

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual 09/30	2020 Forecast	2021 Dept Head	2021 TMO	2021 BOS
01-403-353	Bond(s)	0	0	1,500	0	1,500	1,500	1,500	
01-403-361	Electricity/Heat	445	420	0	0	0	0	0	
01-403-366	Water Service	24	33	0	0	0	0	0	
01-403-425	Seminars	0	0	0	0	0	0	0	
		172,333	120,136	169,125	138,192	167,225	169,375	169,125	0
<u>Legal Services</u>									
01-404-310	Township Solicitor - Professional	78,961	68,316	79,000	64,097	77,500	80,000	79,000	
01-404-311	Township Solicitor - Litigation	1,448	0	1,000	0	1,000	1,500	1,000	
01-404-312	Township Labor Counsel	0	0	0	0	0	0	0	
	Line item restructured between police and non-union								
01-404-313	HR Consulting Services	0	18,938	15,000	11,401	25,000	25,000	15,000	
01-404-314	Special Legal Services	7,428	37,424	10,000	1,843	10,000	20,000	10,000	
	Cohen Law Group (Cable Franchise)								
	Kozloff Stoudt (Fire/EMS Services)								
01-404-316	Debt Collection Services	1,436	0	0	0	0	0	0	
01-404-317	Township Labor Counsel-Police	42,507	0	0	147	0	0	0	
	Eckert Seamans Cherin & Mellott								
01-404-318	Township Labor Counsel-Non Uniform	11,146	0	10,000	0	0	25,000	10,000	
		142,926	124,678	115,000	77,488	113,500	151,500	115,000	0

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual 09/30	2020 Forecast	2021 Dept Head	2021 TMO	2021 BOS
<u>Building Expenses</u>									
01-409-231	Vehicle Fuel	4,618	11,400	98,100	36,175	90,000	98,100	95,000	
01-409-250	Maintenance Supplies	0	0	44,000	2,015	4,000	44,000	44,000	
01-409-300	Safety Committee Expenses	0	0	0	0	0	10,000	10,000	
01-409-321	Telephone	0	0	74,800	67,443	85,000	90,000	90,000	
01-409-350	Insurance/Liability	0	0	158,800	100,363	100,363	110,000	105,000	
01-409-351	Insurance/Auto	0	0	116,500	72,676	72,676	80,000	77,500	
01-409-361	Electricity/Heat	0	0	159,950	108,022	130,000	165,000	165,000	
01-409-366	Water	0	0	20,225	16,986	20,000	23,000	23,000	
01-409-370	Maintenance Services	0	0	70,000	72,787	80,000	150,500	150,500	
01-409-800	Capital Assessment	0	0	0	0	0	0	0	
		4,618	11,400	742,375	476,467	582,039	770,600	760,000	

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual 09/30	2020 Forecast	2021 Dept Head	2021 TMO	2021 BOS
<u>Police Department</u>									
01-410-122	Salary - Chief	135,267	140,778	144,901	104,915	144,901	150,335	150,335	
01-410-123	Salary - Lieutenant	120,465	128,229	131,830	95,323	131,830	136,774	136,774	
01-410-140	Salaries & Wages	2,711,621	2,920,727	3,008,750	1,999,013	2,900,000	2,920,000	2,920,000	
	Sergeants (5)								
	Corporals (5)								
	Patrolmen (17)								
	Office Staff (3)								
01-410-142	Crossing Guards	25,900	27,521	27,978	17,967	26,117	26,117	27,978	
01-410-150	Group Benefits	1,440,996	1,502,736	1,770,000	1,121,682	1,553,000	1,770,000	1,747,000	
	Health Insurance								
	Dental Insurance								
	Vision Insurance								
	FICA								
	Life Insurance								
	Short/Long-Term Disability								
	Workers Compensation								
01-410-181	Education Incentive	30,289	31,535	40,000	38,373	40,000	40,000	37,000	
01-410-182	Longevity	76,301	79,876	86,500	64,486	79,643	96,131	96,131	
01-410-183	Overtime	121,793	122,747	90,000	133,684	150,000	100,000	100,000	
01-410-185	Reimbursed Overtime	137,203	110,291	60,000	62,980	106,500	60,000	60,000	
01-410-187	Holiday Pay	143,409	148,909	118,500	77,601	146,500	146,500	146,500	
01-410-188	Other Salaries & Wages	12,975	13,600	14,250	13,600	13,600	15,100	15,100	
	Detective/Training Pay (\$11,100)								
	Chief's Bonus (\$4,000)								
01-410-189	Court Time	17,951	17,703	16,000	4,403	19,000	16,000	16,000	
01-410-190	Pension Allocation	765,036	721,000	905,491	905,491	905,491	905,491	875,000	
	2021 Minimum Municipal Obligation								
01-410-210	Office Supplies	6,946	6,170	5,000	8,575	9,000	5,000	5,000	
	Business Cards/ Envelopes / Citation Forms								
	Wrigley's/ W.B. Mason								

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual 09/30	2020 Forecast	2021 Dept Head	2021 TMO	2021 BOS
01-410-220	Operating Supplies/Patrol	14,988	19,167	22,570	9,852	17,500	28,923	22,570	
	Ammunition/ Computer Supplies/ Petty Cash								
	Evidence Collection/ PA DUI Association								
01-410-225	Highway Safety Equipment	0	0	27,800	0	0	22,000	27,800	
01-410-230	Medical Equipment/CPR First Aid Certs	0	0	2,500	0	0	2,500	2,500	
01-410-231	Vehicle Fuel	54,935	47,653	0	0	0	0	0	
01-410-238	Clothing & Uniforms	32,420	20,181	24,000	25,654	25,654	24,000	24,000	
	Shoe/Clothing Allowance								
	Galls/Red the Uniform Tailor								
01-410-250	Repair/Maintenance Supplies	5,370	7,088	5,000	2,874	5,000	5,000	5,000	
01-410-260	Small Tools/Minor Equipment	1,596	2,398	2,200	0	2,200	2,200	2,200	
01-410-317	Training	21,431	26,750	20,000	11,754	21,500	20,000	20,000	
	PATC/ FBINAA/ Police Chief's Association								
	Personal Protection/ Field Officer Training								
01-410-321	Telephone	27,967	29,579	0	0	0	0	0	
01-410-325	Postage	180	38	200	208	208	200	200	
01-410-326	Radio Equipment Lease-DO NOT USE**	0	0	0	0	0	0	0	
01-410-327	Radio Equipment Maintenance	0	0	500	0	0	500	500	
01-410-342	Advertising/Community Day	0	261	4,000	0	261	4,000	4,000	
01-410-350	Insurance - Liability	42,749	964	0	0	0	0	0	
	PIRMA Liability Insurance Pool								
01-410-351	Insurance - Auto	19,583	21,579	0	0	0	0	0	
	PIRMA Automobile Insurance Pool								
01-410-361	Electricity/Heat	24,358	22,943	0	0	0	0	0	
01-410-366	Water Service	334	414	0	0	0	0	0	
01-410-374	Repair/Maintenance Services	32,956	75,673	40,000	36,439	72,000	50,000	50,000	
	Vehicle Repair/ Undesignated								
01-410-380	Rentals/Leases	1,985	2,602	2,000	1,018	2,500	2,000	2,000	
	Copy Machine								

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual 09/30	2020 Forecast	2021 Dept Head	2021 TMO	2021 BOS
01-410-420	Dues, Subscriptions & Memberships	2,783	6,881	2,500	7,360	8,000	7,500	7,500	
	Police Chief's Association								
	Montgomery County FOP								
	Montgomery County MIRT								
	NTO								
	Maglocen								
	PA Criminal Law								
	Undesignated/Other								
01-410-450	Contracted Services (CS) -- General	84,223	81,621	90,000	63,606	87,500	0	0	
01-410-449	CS - Comcast Cable						3,000	3,000	
01-410-451	CS - Plan-It Software Maintenance						2,000	2,000	
01-410-452	CS - All Traffic Solutions						7,500	7,500	
01-410-453	CS - Animal Control						10,000	10,000	
01-410-454	CS - IT Services						21,000	21,000	
01-410-456	CS - Eagle Wireless						5,500	5,500	
01-410-457	CS - Accreditation						18,500	18,500	
01-410-458	CS - Cody Software Contract						18,000	18,000	
01-410-459	CS - Undesignated/Other						19,000	19,000	
01-410-455	Labor Counsel Services (Police)	0	36,325	35,000	53,528	53,528	35,000	35,000	
	Eckert Seamans Cherin & Mellott								
01-410-460	Miscellaneous	2,497	3,226	4,000	2,076	3,500	4,000	4,000	
	Petty Cash Reimbursements								
	Undesignated								
01-410-500	Contributions, Grants & Subsidies	3,000	0	3,000	0	3,000	3,000	3,000	
01-410-700	Capital Purchases	122,444	125,391	38,100	123,568	123,568	101,500	101,500	
01-410-800	Capital Assessment	0	0	0	0	0	141,111	0	
		6,241,951	6,502,556	6,742,570	4,986,030	6,651,501	6,945,382	6,749,088	

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual 09/30	2020 Forecast	2021 Dept Head	2021 TMO	2021 BOS
Department of Emergency Services									
01-411-140	Salary-Fire Chief Restructured and Expanded Position (1)	78,635	26,137	109,000	78,340	109,000	120,000	115,000	
01-411-145	Salary-Fire Staff Assistant Fire Chief (2) Emergency Management Coordinator (1) Career Firefighter (5)	295,898	404,264	603,906	396,210	576,000	834,944	627,254	
01-411-146	Volunteer Recruitment and Retention	1,190	5,000	5,000	490	5,000	12,000	2,000	
01-411-147	Administrative Assistant	0	0	0	0	0	0	0	
01-411-150	Volunteer Incentive/Stipend Program	45,054	45,000	45,000	128	45,000	110,000	120,000	
01-411-151	Group Benefits Health Insurance Dental Insurance Vision Insurance FICA Life Insurance Short/Long-Term Disability Workers Compensation	223,977	279,136	398,400	289,964	398,400	500,000	406,000	
01-411-182	Longevity	500	0	250	250	250	1,000	1,000	
01-411-183	Overtime	27,330	59,279	55,500	48,796	60,000	82,000	67,000	
01-411-185	Employee Incentive Program	21,000	14,480	24,500	1,505	21,000	17,500	10,500	
01-411-190	Pension Allocation 2021 Minimum Municipal Obligation	59,027	50,000	57,083	71,433	72,100	58,000	58,000	
01-411-191	Pension Allocation - DC	0	0	40,938	28,568	40,938	40,938	65,000	
01-411-210	Office Supplies Wrigley's/ W.B. Mason/ Fire Forms	759	1,110	4,000	656	1,250	2,000	2,000	
01-411-220	Operating Supplies	2,763	1,102	4,000	3,768	4,000	4,000	4,000	
01-411-231	Vehicle Fuel	11,692	10,282	0	0	0	0	0	
01-411-238	Clothing & Uniforms Shoe Allowance Uniforms	12,638	16,342	23,000	17,637	23,000	12,000	12,000	
01-411-260	Small Tools/Minor Equipment Hand Tools/ AEDs/ Fire Hose & Extinguishers Undesignated	15,903	10,632	19,000	10,464	15,000	20,000	19,000	

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual 09/30	2020 Forecast	2021 Dept Head	2021 TMO	2021 BOS
01-411-310	Per Diem Firefighters	49,079	156,898	137,000	72,481	137,000	75,000	75,000	
01-411-311	Audit Fire Plan System	0	0	0	0	0	0	0	
01-411-313	Planning Assistance	0	0	0	0	0	0	0	
01-411-317	Training/Seminars	13,126	18,893	23,000	8,320	17,000	23,000	19,000	
	First Aid Certifications								
	ILT								
	NFPA								
	CFPS								
	Emergency Responder								
	Continuing Education								
	Fire Investigation Seminars								
	Undesignated								
01-411-321	Telephone/Communications	10,934	11,939	0	0	0	0	0	
	Verizon Wireless/ Line Systems/ Comstar								
01-411-325	Postage	13	12	100	33	100	100	100	
01-411-327	Radio Equipment Maintenance	0	2,500	2,500	2,500	1,500	2,500	2,500	
01-411-342	Fire Street Map Reprint	4,050	0	0	0	0	0	0	
	Emergency Zone Maps								
01-411-350	Insurance - Liability	5,769	6,966	0	0	0	0	0	
	PIRMA Liability Insurance Pool								
01-411-351	Insurance - Auto/Fire Trucks	23,298	25,716	0	0	0	0	0	
	PIRMA Auto/Fire Liability Insurance Pool								
01-411-361	Electricity/Heat	6,851	6,453	0	0	0	0	0	
01-411-363	Hydrant Service	106,237	122,780	145,000	87,023	120,000	150,000	150,000	
	Borough of Phoenixville								
	PAWC								
01-411-366	Water Service	256	317	0	0	0	0	0	
01-411-374	Repair/Maintenance Services	19,047	21,557	35,000	12,232	19,000	55,000	35,000	
	Vehicle Repairs (Inc BRVFC)								
	Undesignated								

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual 09/30	2020 Forecast	2021 Dept Head	2021 TMO	2021 BOS
01-411-380	Rentals	0	0	500	0	250	250	250	
01-411-414	Training Drills	440	0	0	0	500	0	0	
01-411-420	Dues, Subscriptions, & Memberships	1,130	1,766	4,000	3,166	4,000	3,000	3,000	
	IAAI								
	NAFI								
	NFPA / IAFC / IAEM								
	ICC								
	KEMI								
	PACO								
01-411-450	Contracted Services (CS) -- General	44,489	44,524	62,000	24,092	45,000	76,000	0	
01-411-451	CS - Physicals						25,000	15,000	
01-411-452	CS - Equipment Testing/Cleaning						16,000	16,000	
01-411-453	CS - IT/Cloud Contract						9,000	9,000	
01-411-454	CS - Repeater Rental						1,500	1,500	
01-411-455	CS - Pager Software / Reporting Software						11,500	11,500	
01-411-456	CS - Undesignated / Grant Writing / Maint.						13,000	9,500	
01-411-460	Fire Prevention Expense	5,659	6,969	12,000	1,025	8,000	11,000	8,000	
	Community Day/School Visits								
01-411-462	Miscellaneous	925	294	1,000	797	1,000	1,000	1,000	
01-411-500	Emergency Management Expenses	0	0	2,500	0	0	5,000	3,000	
01-411-540	Contribution to Volunteer Fire	200,000	200,000	200,000	0	200,000	200,000	200,000	
01-411-550	EMS Contribution	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
01-411-700	Capital Purchases	188,522	54,517	112,400	121,614	121,614	165,000	90,000	
01-411-800	Capital Assessment	23,986	382,444	382,444	382,444	382,444	382,444	905,000	
		1,550,177	2,037,309	2,559,021	1,713,936	2,478,346	3,089,676	3,113,104	

Account Number		2018 Actual	2019 Actual	2020 Budget	2020 Actual 09/30	2020 Forecast	2021 Dept Head	2021 TMO	2021 BOS
Department of Planning and Zoning									
01-414-130	Salary - Zoning Administrator	0	0	0	0	0	0	0	0
01-414-135	Salary-Dir. of Plan., Zon., & Com. Dev.	0	0	0	0	0	0	0	0
01-414-140	Salaries & Wages	121,119	122,962	115,000	58,935	113,000	141,132	115,000	
	Executive Assistant/Paralegal (%)								
	PT Staff								
	Permit Clerk (1)								
01-414-145	Salary - Building Code Officials	83,461	87,931	93,513	67,713	93,513	93,513	93,513	
	Residential Building Inspector (1)								
01-414-150	Group Benefits	87,549	77,285	70,555	44,464	72,000	72,000	72,000	
	Health Insurance								
	Dental Insurance								
	Vision Insurance								
	FICA								
	Other Insurances								
01-414-180	Other Salaries & Wages	2,100	1,760	2,500	0	2,500	3,000	2,500	
	PC and ZHB Board Fee								
01-414-182	Longevity	2,500	2,500	1,000	1,000	2,500	1,000	1,000	
01-414-183	Overtime	2,219	6,868	3,500	3,345	3,500	4,000	10,000	
01-414-190	Pension Allocation	80,142	60,000	44,650	46,762	46,762	44,650	35,500	
01-414-191	Pension Allocation - DC			4,992	3,840	4,992	4,992	4,992	
01-414-210	Office Supplies	1,413	818	1,250	0	1,500	1,500	750	
	Wrigley's / W.B. Mason Allocation								
01-414-231	Vehicle Fuel	994	672	0	0	0	0	0	
01-414-238	Clothing & Uniforms	401	580	600	587	750	750	600	
	Shoe Allowance								
	Uniforms								
01-414-242	Operating Supplies	84	86	100	0	100	100	100	
	Undesignated								
01-414-260	Small Tools/Minor Equipment	0	0	100	0	50	100	100	
	Measuring/Other Tools								

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual 09/30	2020 Forecast	2021 Dept Head	2021 TMO	2021 BOS
01-414-311	ZHB Solicitor - Litigation O'Donnell, Weiss & Mattei	96,064	68,305	65,000	37,791	65,000	75,000	65,000	
01-414-313	Engineering Services Gilmore & Associates McMahon Associates	74,079	160,852	105,000	129,441	140,000	110,000	105,000	
01-414-314	Court Reporter	5,045	4,093	5,000	2,590	5,000	5,000	5,000	
01-414-316	Planning Assistance Contract Grace Planning Associates	76,583	86,050	125,000	61,900	84,000	125,000	87,500	
01-414-317	Training PACO PENNBOC BCO Seminars (Undesignated)	511	1,238	1,500	503	1,000	1,500	1,500	
01-414-321	Telephone Verizon/ Verizon Wireless/ Line Systems/ Comstar	5,534	6,074	0	0	0	5,750	0	
01-414-325	Postage	10	0	1,000	0	250	1,500	250	
01-414-341	Advertising SALDO Public Hearings Zoning Text and Map Amendments Undesignated	11,141	4,849	1,750	4,259	4,500	1,750	1,750	
01-414-342	Printing Planning & Zoning Forms	0	0	1,000	60	250	1,500	250	
01-414-351	Insurance - Auto PIRMA Insurance Pool	2,001	2,231	0	0	0	0	0	
01-414-361	Electricity/Heat	6,740	6,349	0	0	0	0	0	
01-414-366	Water Service	205	254	0	0	0	0	0	

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual 09/30	2020 Forecast	2021 Dept Head	2021 TMO	2021 BOS
01-414-380	Rentals/Leases Wide Format Printer	6,644	4,695	12,500	7,208	12,500	12,500	10,000	
01-414-420	Dues, Subscriptions, & Memberships EDM Publishers PACO	553	285	750	345	500	1,000	750	
01-414-425	Seminars Combined with 01-414-317 (Training)	11	0	0	0	0	0	0	
01-414-450	Contracted Services (CS) -- General	61,978	46,516	62,000	37,536	50,000	65,000	0	
01-414-451	Contracted Services/Dept. Management						3,000	3,000	
01-414-452	CS - IT Contract						6,000	6,000	
01-414-453	CS - Mapping Services (Carrigan)						30,000	30,000	
01-414-454	CS - Commercial Building Inspection Service	6,817	0		0	0	26,000	26,000	
01-414-455	Historic Resource Service	0	0		0	0	0	0	
01-414-470	Repair/Maintenance Services Vehicle Inspection/Maintenance	3,206	929	1,000	0	750	1,000	1,000	
01-414-530	DCED Permit Fee \$4.50 per permit reimbursed by permit requestor	3,938	3,821	3,000	1,634	3,000	3,000	3,000	
01-414-600	GIS Upgrades GIS Software and County Updates	28,927	28,110	35,000	0	32,500	36,000	35,000	
01-414-700	Minor Capital Assessment	843	942	3,600	6,471	6,471	7,600	1,750	
01-414-800	Capital Assessment	136,444	82,320	82,320	82,320	82,320	147,444	0	
		909,256	869,375	843,180	598,704	829,208	1,032,281	718,805	

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual 09/30	2020 Forecast	2021 Dept Head	2021 TMO	2021 BOS
Department of Public Works									
01-430-122	Salary - Public Works Director	104,303	112,810	111,846	80,873	111,846	111,846	111,846	111,846
01-430-140	Salary - Public Works Administration	56,819	59,994	60,928	44,055	60,928	60,928	60,928	60,928
	Administrative Assistant (1)								
01-430-141	Salary - Full-Time Staff	836,145	826,013	1,050,000	583,257	850,000	919,000	830,000	
	Foremen (4)								
	Laborer (7)								
01-430-142	Salary-Permanent Part-Time Staff	27,212	37,687	26,800	27,312	35,000	26,800	26,800	
01-430-143	Salary-Seasonal Employees	47,874	24,286	30,000	679	1,000	30,000	15,000	
	Seasonal Workers (4)								
01-430-150	Group Benefits	0	29,950	0	0	0	0	0	0
01-430-151	PW Employee Benefits-Combined	489,265	452,023	600,000	352,903	600,000	600,000	575,000	
	Health Insurance								
	Dental Insurance								
	Vision Insurance								
	FICA								
	Other Insurances								
01-430-182	Longevity	8,500	7,500	7,000	4,500	7,000	6,750	6,750	
01-430-183	Overtime	70,496	90,746	80,000	22,070	40,000	60,000	57,500	
01-430-190	Pension Allocation	295,916	320,000	301,997	309,591	309,591	301,997	268,000	
01-430-191	Pension Allocation - DC		0	12,763	15,870	23,570	23,570	23,570	
01-430-210	Office Supplies	1,492	3,077	2,000	53	250	2,000	1,250	
01-430-231	Vehicle Fuel	30,609	26,310	0	0	0	0	0	
01-430-238	Clothing & Uniforms	7,980	20,244	11,000	6,566	10,000	14,500	9,000	
	Shoe Allowance								
	Uniforms								

Account Number	Description	2018	2019	2020	2020	2020	2021	2021	2021
		Actual	Actual	Budget	Actual 09/30	Forecast	Dept Head	TMO	BOS
01-430-245	Operating Supplies	283,879	69,383	250,000	30,299	65,000	147,000	135,700	
	Vehicle/Equipment Parts (23,000)								
	Road Repair Supplies (49,000)								
	Road Salt (0)								
	Signs (8,000)								
	Building Supplies (0)								
	MS4 5-year permit requirements (18,000)								
	Crack Sealer (9,000)								
	Herbicide Spray (4,000)								
	Thermoplastic Pavement Markings (23,000)								
	Orange Safety Fence (0)								
	Undesignated (1,700)								
01-430-247	Storm Sewer Supplies	0	0	35,000	1,432	2,500	35,000	20,000	
01-430-250	Repair/Maintenance Supplies	19,690	44,999	0	14,341	18,000	77,500	41,000	
	Building Maintenance Supplies (0)								
	Grass Seed (11,500)								
	Infield Mix (0)								
	Playground Mulch (0)								
	Triple Ground Bed Mulch (2,000)								
	Top Dress Soil (2,000)								
	Equipment Rental (13,000)								
	Misc. Parts & Tools (12,500)								
01-430-260	Small Tools/Minor Equipment	4,983	2,447	2,000	509	700	2,500	2,500	
	Building Maintenance Tools (2,000)								
	Undesignated (500)								
01-430-313	Engineering Services	665	0	750	0	0	1,000	0	
01-430-317	Training	5,779	1,301	6,000	2,340	3,000	5,000	5,000	
	Pesticide Licensing (100)								
	PSU Cooperative (700)								
	Critical Information (1,000)								
	Eastern PA Water Pollution (2,500)								
	Focus on Training (0)								
	Undesignated (700)								

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual 09/30	2020 Forecast	2021 Dept Head	2021 TMO	2021 BOS
01-430-321	Telephone Verizon/Verizon Wireless/ Line Systems/ Comstar	14,985	17,555	0	0	0	0	0	0
01-430-325	Postage	25	18	150	0	0	100	100	
01-430-350	Insurance - Liability PIRMA Insurance Pool	46,089	75,049	0	0	0	0	0	
01-430-351	Insurance - Auto PIRMA Insurance Pool	45,927	53,083	0	0	0	0	0	
01-430-361	Electricity/Heat	57,326	53,932	0	0	0	0	0	
01-430-366	Water Service	1,875	2,326	0	0	0	0	0	
01-430-370	Repair/Maintenance Services Vehicle / Equipment Repairs (32,500) Traffic Signal Repairs (25,000) Minor Road Repairs (47,000) Elevator Inspections & Repairs (15,000) Tree Work (15,000)	138,650	142,656	111,000	62,037	80,000	134,500	110,000	
01-430-380	Equipment and Office Rentals Road Inspection Vehicle (1,200) Building Maintenance Rentals (0) Tub Grinder Rental (23,000) Copy Machine Lease (1,800)	4,949	13,378	7,000	247	750	29,000	26,000	
01-430-420	Dues, Subscriptions & Memberships MCPWA (300) Amazon Prime (200) Undesignated (300)	265	650	750	0	100	800	800	

Account Number	Description	2018	2019	2020	2020	2020	2021	2021	2021
		Actual	Actual	Budget	Actual 09/30	Forecast	Dept Head	TMO	BOS
01-430-450	Contracted Services (CS) -- General	316,797	374,231	370,000	186,333	220,000	0	0	
01-430-451	CS - Elevator Contracts					4,500	4,500		
01-430-452	CS - PA One Call					2,000	2,000		
01-430-453	CS - Mowing Contract					65,000	55,000		
01-430-454	CS - Drug Testing					750	750		
01-430-455	CS - Snow Plowing					73,000	73,000		
01-430-456	CS -Weed Control / Fertilizer Contract					28,000	28,000		
01-430-457	CS - Lighting / Traffic Signal Maintenance					114,500	114,500		
01-430-458	CS - Building Maintenance					0	0		
01-430-459	CS - Window Cleaning					0	0		
01-430-460	CS - IT Assessment					11,000	11,000		
01-430-461	CS - Generator Service Contract					6,500	6,500		
01-430-462	CS - Preventive Maintenance Contracts					6,500	6,500		
01-430-463	CS - Fire Extinguisher Testing					0	0		
01-430-464	CS - HVAC Maintenance Contract					0	0		
01-430-465	CS - Street Sweeping					14,000	11,000		
01-430-466	CS - Minor Vehicle Upgrades					5,000	2,500		
01-430-467	CS - Contingency (Other)					2,250	2,250		
01-430-700	Minor Capital Assessments	457,110	271,357	239,568	382,019	450,000	788,200	225,000	
01-430-800	Capital Assessment	23,986	129,003	129,003	129,003	129,003	0	0	
		3,399,591	3,262,008	3,445,555	2,256,289	3,018,238	3,710,991	2,869,244	

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual 09/30	2020 Forecast	2021 Dept Head	2021 TMO	2021 BOS
Department of Parks and Recreation									
01-454-145	Salary - Parks & Rec. Director Position restructured on August 1, 2018	53,846	36,681	89,440	60,944	89,440	92,123	89,440	
01-454-145	Salary - Asst. Parks & Rec. Director	0	0	0	0	0	61,410	61,410	
01-454-147	Salary - Recreation Staff Part-Time Employees (4)	261,715	202,880	134,500	77,246	115,621	46,000	39,000	
01-454-148	Salary - Other Recreation Staff	0	0	0	0	0	10,000	0	
01-454-149	Salary - Camps Site Supervisors Counselors	31,482	28,458	30,000	0	0	37,000	35,000	
01-454-150	Group Benefits Health Insurance Dental Insurance Vision Insurance FICA Other Insurances	101,257	81,779	107,000	64,891	100,000	107,000	100,000	
01-454-182	Longevity	0	0	0	0	0	0	0	
01-454-190	Pension Allocation	24,560	15,000	0	5,867	0	0	0	
01-454-191	Pension Allocation - DC	0		15,085	11,249	15,085	15,085	15,085	
01-454-210	Office Supplies/Community Center Community Center Supplies	770	1,382	1,500	1,059	1,500	2,000	1,500	
01-454-220	Operating Supplies (Park) Mulch/Infield Mix Woodcarpet/Playground Surfacing Small Signage	4,650	16,022	7,500	1,146	5,000	12,000	12,000	

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual 09/30	2020 Forecast	2021 Dept Head	2021 TMO	2021 BOS
01-454-231	Vehicle Fuel	72	132	0	0	0	0	0	0
01-454-238	Uniforms/Community Center	879	498	1,250	729	1,250	1,250	750	
	Community Center Uniforms								
01-454-290	Ticket Sales	78,555	65,742	75,000	5,095	5,095	50,000	50,000	
	PRPS								
01-454-313	Engineering & Architectual Services	0	0	0	0	0	0	0	0
01-454-316	Planning Assistance	6,346	0	0	0	0	0	0	0
	Professional Assistance/Grants								
01-454-321	Telephone	2,152	3,745	0	0	0	0	0	0
	Verizon/Verizon Wireless/Line Systems/Comstar								
01-454-325	Postage	33	0	2,000	0	300	2,000	500	
01-454-340	Advertising, Printing & Binding	668	0	5,000	170	1,000	5,000	2,500	
01-454-351	Insurance - Auto	0	0	0	0	0	0	0	0
01-454-361	Electricity/Heating	35,002	32,972	0	0	0	0	0	0
01-454-366	Water Service	16,954	21,024	0	0	0	0	0	0
01-454-380	Rentals/Leases	5,865	6,919	6,000	4,244	6,000	7,000	7,000	
	Recreation Center Machines								
	Xerox Copy Machine								
01-454-420	Dues, Subscriptions, & Memberships	962	210	1,500	315	315	1,500	1,500	
	P.V. Chamber of Commerce								
	National Recreation/PRPS								
	Undesignated								
01-454-425	Training/Seminars	3,496	3,811	4,500	2,454	3,000	5,000	4,000	
	National Recreation								
	Online AHA								
	NRPA/PRPS								
	Undesignated								

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual 9/30	2020 Forecast	2021 Dept Head	2021 TMO	2021 BOS
01-454-430	Participant Recreation (Fee Based)	84,990	61,870	118,000	9,093	35,000	0	0	
01-454-431	Bus Trips						10,000	10,000	
01-454-432	Fundraising Outing						6,000	6,000	
01-454-433	Summer Camps						45,000	45,000	
01-454-434	Program Trainers						5,000	5,000	
01-454-435	Programs/Activities/Events						34,000	24,000	
01-454-440	Participant Recreation (Non-Fee Based)	29,469	55,611	40,000	1,562	40,000	0	0	
01-454-441	Community Day/Holiday Lights						35,000	32,500	
01-454-442	Summer Concerts/Music Fest						10,000	10,000	
01-454-443	Free Programming						25,000	15,000	
01-454-450	Contracted Services (CS) - General	82,472	218,102	286,000	142,435	286,000	0	0	
01-454-451	CS - IT Assessment						9,000	9,000	
01-454-452	CS - Recreation Software						4,000	4,000	
01-454-453	CS - AFP Center						275,000	275,000	
01-454-454	CS - AFP Center WiFi						2,000	2,000	
01-454-455	CS - Library						84,000	84,000	
01-454-462	Miscellaneous/Refunds	5,978	1,247	2,500	12,413	12,413	2,500	2,500	
01-454-500	Contributions, Grants, Subsidies	0	0	0	0	0	0	0	
01-454-700	Capital Purchases	41,226	23,694	78,529	39,454	78,529	1,182,600	0	
01-454-800	Capital Assessment	28,743	0	17,341	17,341	17,341	0	0	
01-454-900	Open Space Contribution	120,000	0	0	0	0	0	0	
TOTALS		1,022,142	877,780	1,022,645	457,707	812,889	2,183,468	943,685	

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Actual 9/30	2020 Forecast	2021 Dept Head	2021 TMO	2021 BOS
<u>Interfund Transfers and Miscellaneous Expenses</u>									
01-480-000	Miscellaneous Expenditures	9,831	20,644	12,371	(12,967)	20,000	15,000	12,500	
01-480-200	Miscellaneous Donations	270	0	300	0	300	300	300	
01-485-000	Unemployment Compensation	17,040	18,563	17,000	16,958	17,000	25,000	17,000	
01-491-100	Refunds of Prior Year Revenues	0	15,793	500	4,858	15,699	500	500	
01-491-200	Refunds of Current Year Revenues	409	11,873	10,000	1,944	11,598	10,000	10,000	
01-492-500	Wage Adjust Contingency-Equity, COLA	0	0	113,976	0	0	139,250	81,000	
01-492-880	Transfer to Post Retirement Health Fund	533,700	0	0	0	0	0	0	
01-492-890	Transfer to Firemen's Relief Fund	186,282	202,639	203,000	0	203,000	203,000	203,000	
01-492-900	Transfer to Police Pension Fund	0	0	0	0	0	0	0	
01-492-920	Transfer to Non-Uniform Pension Fund	0	45,883	0	0	0	0	0	
01-492-930	Transfer to Recreation Fund	0	0	0	0	0	0	0	
01-492-950	Transfer to Capital Expenditure Fund	3,657,500	940,000	3,918,435	1,364,819	940,000	940,000	989,830	
01-492-960	Transfer to Fire Apparatus Fund	0	0	0	0	0	330,000	0	
01-492-965	Transfer to Payroll Fund	0	0	0	0	0	0	0	
01-492-970	Transfer to Capital Equipment Fund	0	0	0	620,568	0	0	0	
01-492-975	Transfer to Sewer Capital Fund	0	0	0	300,000	0	0	0	
		4,405,032	1,255,395	4,275,582	2,296,180	1,207,597	1,663,050	1,314,130	
		19,745,913	16,848,314	21,771,000	14,418,725	17,680,099	21,694,059	18,319,861	

2021 CAPITAL IMPROVEMENT PLAN DETAIL

CAPITAL REVENUE DESCRIPTIONS	2021 CAPITAL FUNDING SOURCES						
	Capital Assessment	General Capital	State Liquid	Sewer Capital	Capital Financing	Park & Open Space	Grants and Donations
	Allocation Funds	Fuels	Fund	Proceeds	Fund		
	347,018	1,578,358	300,774	12,050,527	0	1,208,956	0

CAPITAL REVENUES

Departmental Minor Capital Assessments

Township Administration	45,237
Police Department	101,500
Emergency Services	90,000
Public Works	225,000
Planning	2,600
Parks and Recreation	0

Departmental Debt Service Assessments

Emergency Services	905,000
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State Revenue Sharing

State Liquid Fuels	650,000
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Other Incoming Revenues

Sewer Capital Revenues	1,077,500	
Developer Recreation Fees		100,000
Refinancing of 2017 Bank Loan -- Remaining Balance: \$4,000,000	4,000,000	
Issuance of 2020 Bonds -- New Money: \$10,000,000	10,000,000	
Capital Expenditure Revenues	984,830	

CAPITAL REVENUE DESCRIPTIONS	2021 CAPITAL FUNDING SOURCES						
	Capital Assessment Allocation	General Capital Funds	State Liquid Fuels	Sewer Capital Fund	Capital Financing Proceeds	Park & Open Space Fund	Grants and Donations
PennDOT Multimodal Grant (Mont Clare Realignment Project)							927,000
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
DCNR Grants (Peer to Peer / Walkworks Supplemental Grant)							10,000
FEMA Flood Plain Acquisition and Demolition							
Transportation & Community Development Initiative Grant							
C2P2 Grant							
Green Light Go Grant (Township Line & Linfield-Trappe Intersection)							
Police Donation Account							
DCED Grants							
PA DEP 902 Recycling Grant (Loader, Screener & Leaf Vac)							
RACP Grant (Emergency Services Facility)							
FEMA SAFER Grant (Salary & Benefits for F/T FF/EMTs)							
Greenways Trails & Recreation Program Grant (Ashenfelter Trail)							
PennDOT Multimodal Grant (Lewis & Vaughn Engineering)							
PECO Grant (Trees & Informational Plaques at Hess Preserve)							
TOTAL CAPITAL REVENUE SOURCES	811,355	3,468,188	950,774	13,128,027	14,000,000	1,308,956	1,812,048

CAPITAL PROJECT DESCRIPTIONS	Estimated Project Costs	2021 CAPITAL FUNDING SOURCES						
		Capital Assessment Allocation	General Capital Funds	State Liquid Fuels	Sewer Capital Fund	Capital Financing Proceeds	Park & Open Space Fund	Grants and Donations
		CAPITAL EXPENSES						
<u>Township Administration</u>								
Technology Upgrades	7,500		(7,500)					
Microsoft 365 License Renewals	18,522		(18,522)					
Datto Disaster Recovery System	19,215		(19,215)					
<u>Police Department</u>								
New Police Building - Sewer Loan Payback 6/20: \$225,000	225,000			(225,000)				
Technology Upgrades	20,000		(20,000)					
Patrol Car Replacement (including upfit)	55,000		(55,000)					
Lexipol Policy Database License	10,000		(10,000)					
Law Enforcement Accreditation Planning	12,000		(12,000)					
IA Pro	4,500		(4,500)					
<u>Fire and Emergency Services</u>								
Technology Upgrades	5,000		(5,000)					
Emergency Services Facility (Carry over to 2022)	8,750,000				(8,750,000)			
Replacement of Fire Engine #93	650,000				(650,000)			
Emergency Services Building - Debt Service Payment 1/20: \$905,000	905,000		(905,000)					
SCBA Upgrades	35,000		(35,000)					
Fire Engine Equipment	50,000		(50,000)					
Water Rescue Boat (Moved to 2022)	0		0					
<u>Planning, Zoning and Code Enforcement</u>								
Technology Upgrades	2,600		(2,600)					
<u>Public Works Department</u>								
Technology Upgrades	8,000		(8,000)					
<i>Road Improvement Project 'A'</i>								
Hidden Valley Drive: .19 miles	80,000		(80,000)					
Windy Knoll Drive: .08 miles	50,000		(50,000)					
Amanda Lane: .31 miles	120,000		(120,000)					
Scarlet Oak Drive: .19 miles	90,000		(90,000)					
Pichelman Road: .26 miles (Moved to 2022)	0		0					
Dorothy Circle: .11 miles (Moved to 2022)	0		0					
Grasshopper Lane: .25 miles (Moved to 2022)	0		0					
Hafner Road: .55 miles	130,750		(130,750)					

Ashenfelter Road: .83 miles	130,000	(130,000)
<i>Road Improvement Project 'B'</i>		
Brower Road: .60 miles (Moved to 2022)	0	0
Perkiomen Avenue: .30 miles (Moved to 2022)	0	0
Hafner Road: .55 miles (Moved to Liquid Fuels)	0	0
North Mennonite Road: .13 miles (Moved to 2022)	0	0
Ashenfelter Road: .83 miles (Moved to Liquid Fuels)	0	0
Tara Drive: .22 miles (Moved to 2022)	0	0
Norwood Street: .06 miles (Moved to 2022)	0	0

CAPITAL PROJECT DESCRIPTIONS	2021 CAPITAL FUNDING SOURCES							
	Estimated Project Costs	Capital Assessment Allocation	General Capital Funds	State Liquid Fuels	Sewer Capital Fund	Capital Financing Proceeds	Park & Open Space Fund	Grants and Donations
<i>Road Reconstruction Projects/Maintenance</i>								
Walnut Street Reconstruction Design (Moved to 2022)	0		0					
Road Salt	100,000				(100,000)			
<i>Grounds and Facilities Improvements</i>								
Undesignated Facility-Wide Improvements	10,000		(10,000)					
Undesignated Pavilion Improvements	0						0	
Cell Tower Highband Antenna	20,000		(20,000)					
<i>Traffic Improvement Projects</i>								
Mont Clare Alignment Project	1,000,000		(73,000)				(927,000)	
<i>Major Equipment</i>								
Replacement of 2004 Freightliner #4 (Moved to 2022)	0	0						
Replacement of 2004 Freightliner #10	195,000	(195,000)						
Replacement of Kubota RTV Cushman (Moved to 2022)	0	0						
Replacement of 2000 Blacktop Roller	30,000	(30,000)						
<i>Major Stormwater Projects</i>								
Ashenfelter Stormwater Culvert	300,000					(300,000)		
Laurel Lane Storm Pipe	75,000		(75,000)					
Caroline/Carmen Storm Sewer Replacement	750,000					(329,250)		(420,750)
Undesignated Stormwater Improvement Projects	50,000		(50,000)					
Undesignated Corrugated Pipe Replacement	25,000		(25,000)					
FEMA Flood Properties	60,000		(60,000)					

CAPITAL PROJECT DESCRIPTIONS	2021 CAPITAL FUNDING SOURCES							
	Estimated Project Costs	Capital Assessment Allocation	General Capital Funds	State Liquid Fuels	Sewer Capital Fund	Capital Financing Proceeds	Park & Open Space Fund	Grants and Donations
<i>Pump Station Projects</i>								
Jib Crane Mingo Pump Station	150,000					(150,000)		
<i>Collection System Preventative Maintenance</i>								
Schuylkill Interceptor Cleaning & Rehabilitation	1,250,000					(1,250,000)		
Televise & Inspection								
Infill & Infiltration Repairs								
Root Cut & Seal Laterals								
Manhole Sealing, Frames & Covers								
Major Pipe Repairs								
ROW Clearing								
<i>Sewer Capital Equipment</i>								
Replace 2009 Freightliner	195,000					(195,000)		
GIS Upgrades and Computer Equipment	15,000					(15,000)		
<i>New Sewer Projects</i>								
Spring Mill Estates Sanitary Sewer Project	1,250,000					(925,106)		(324,894)
Pleasant Lane Sanitary Sewer Project	630,000					(630,000)		
Tindy Run Sanitary Sewer Project	2,550,000					(2,550,000)		
South Lewis Road Sanitary Sewer Extension Project	30,000					(30,000)		

CAPITAL PROJECT DESCRIPTIONS	Estimated Project Costs	2021 CAPITAL FUNDING SOURCES								
		Capital Assessment Allocation	General Capital Funds	State Liquid Fuels	Sewer Capital Fund	Capital Financing Proceeds	Park & Open Space Fund	Grants and Donations		
Parks and Recreation/Open Space										
<i>Capital Investment Trust Payback Schedule</i>										
Replace Black Rock West Playground (Moved to 2023)	0								0	
Pump Track Prep Work (formerly Field #6) (Moved to 2023)	0								0	
Taylor Park Stabilization	200,000						(200,000)			
Deck Hockey Replacement (Moved to 2022)	0								0	
Joyce Property Repairs	250,000							(250,000)		
<i>General Park Improvements</i>										
Undesignated Repairs, Signage and Amenities in All Parks	20,000						(20,000)			
Replace Wooden Sheds at BR Campus (Moved to 2022)	0							0		
Park Master Plan / Park & Open Space Planning & Development	25,000							(25,000)		
<i>Recreation Center</i>										
Recreation Center Conversion & Rebranding	10,000						(10,000)			
Niagara Four Upgrade - New HVAC Control System (Moved to 2022)	0							0		
UPT Community Center Alterations/Updates (Moved to 2022)	0						0			
Phase II Library Study	50,000							(50,000)		
<i>Trail Development Projects</i>										
Ashenfelter-Troutman Trail Project (Moved to 2022)	0						0			
Rivercrest Trail (Connector Trail)	250,000						(150,000)		(100,000)	
Trail design for shovel-ready trail projects (Moved to 2022)	0							0		
<i>Capital Purchases</i>										
Technology Upgrades	2,600						(2,600)			
Total 2021 Capital Expenses	20,870,687	(464,337)	(1,451,000)	(700,750)	(5,745,106)	(10,379,250)	(357,600)	(1,772,644)		
Total 2021 Capital Funding Sources	0	811,355	3,468,188	950,774	13,128,027	14,000,000	1,308,956	1,812,048		
Ending Balances	20,570,687	347,018	2,017,188	250,024	7,382,921	3,920,750	951,356	39,404		