



TOWNSHIP OF UPPER PROVIDENCE
2022
FINAL OPERATING
&
2022-2026
CAPITAL IMPROVEMENT PROGRAM

December 13, 2021



ORGANIZATIONAL CHART

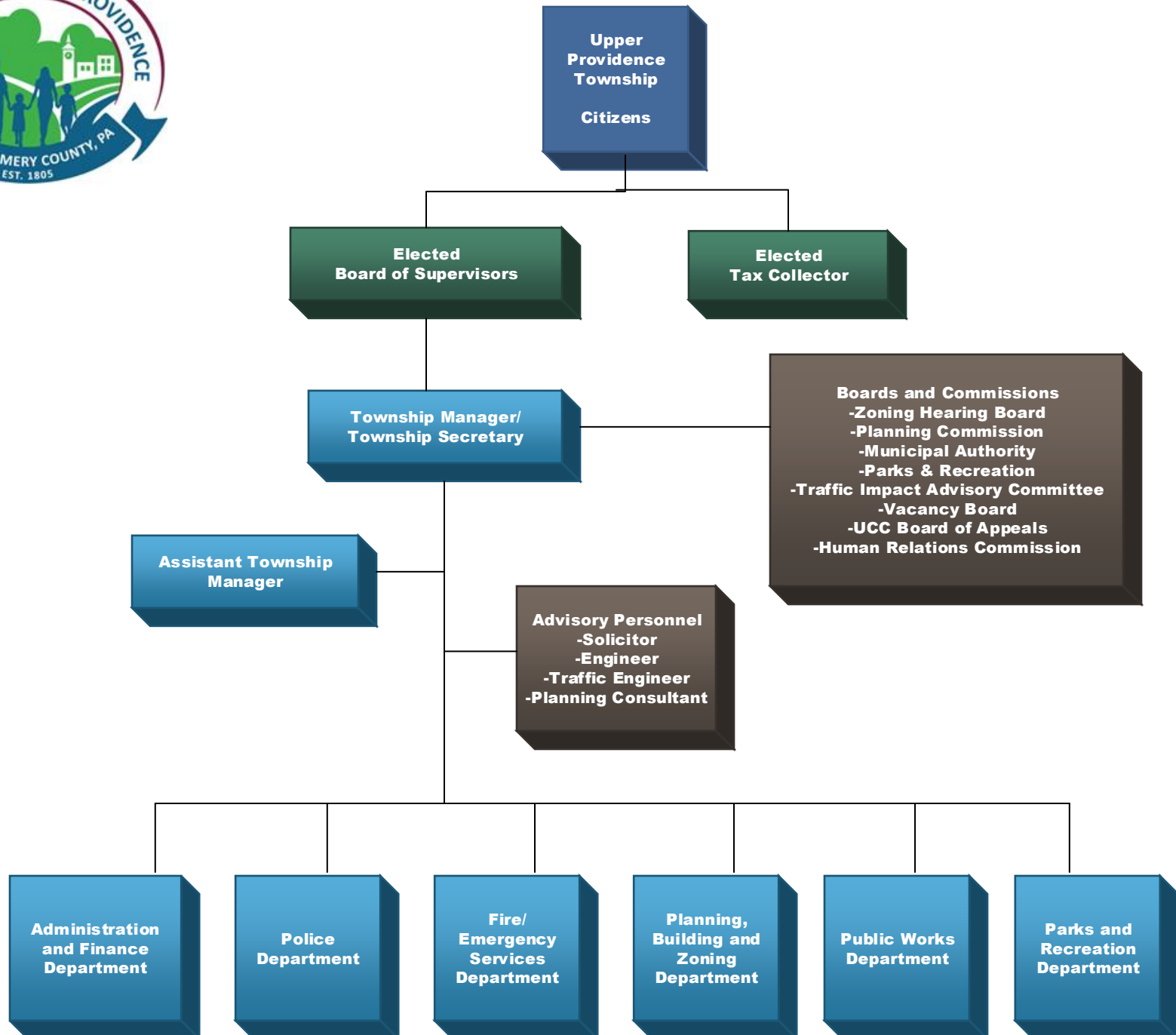


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TOWNSHIP MANAGER'S TRANSMITTAL LETTER



December 13, 2021

Year in Review

The Board of Supervisors adopted the 2021 Budget under a cloud of uncertainty. The FDA had not yet authorized the Covid-19 vaccine, and it was anyone's guess regarding the continued economic impact on the virus' trajectory. Therefore, we embraced a fiscally conservative approach and adopted an austere maintenance budget, pausing most new tax-funded capital projects, pending more clarity on the economic climate. Despite this short-term pause, the Board did not abandon its goal to tackle some of the major long-term challenges looming in its future. In early 2021, upon the recommendation of the Township administration, it engaged the services of Public Financial Management (PFM) services to help UPT officials develop a strategic financial blueprint that will address the Township's future operational and capital requirements over the next five years. It is through this strategic prism in which we crafted this year's budget document.

Five-Year Financial Management Plan Highlights

This five-year blueprint entailed evaluating the Township's current financial strength. It unveiled the major fiscal drivers using a baseline scenario assuming no change in municipal service levels. This financial assessment identified six key financial trends girding the local government's budget pie. Most embody the Township's historical growth patterns, which have generated above average revenue growth and afforded the ability to maintain a balanced approach to both operational and capital commitments

Key Financial Trends

Earned Income Tax (EIT). Each trend carries both strengths and potential risks. The EIT, for example, represents over 57% of the Township's revenue pie. It averaged 6.1% growth, indicative of the Township's explosive growth patterns over the past ten years. This growth helped Upper Providence accommodate the requisite operational and capital increases to maintain baseline service levels. However, as the Township approaches build-out, these historical growth patterns will begin to diminish. The 2020 pandemic has also created future uncertainty as it relates to the new hybrid workforce. Some 40% of the local government's EIT derives from out-of-town jurisdictions, thus creating a concerning vulnerability around its dependency of this major revenue driver.

The Public Safety Levy. In 2017 the Board of Supervisors (BOS), Upper Providence's governing body, wisely introduced a modest real estate levy to supplement the growth in UPT's emergency services. This new public safety levy not only generated a new revenue source to help augment the Township's declining base of active volunteer responders, but it also added more diversity to

UPT's overall revenue basket. Most importantly, it erased a growing structural deficit which in 2016 had exceeded \$1 million. Prior to 2016 the Township had no real estate tax, and the cumulating structural deficits were in the millions of dollars. Since 2016 the municipal budget has been in structural balance. The one major drawback of the real estate tax is its reliance on accurate and timely County property evaluations. While the Township's total market valuation of taxable properties exceeds \$2 billion, less than 70% is assessed for levy purposes. Because of this disparity, the Township's taxable assessed value has grown by less than 2% a year, despite double digit market value increases.

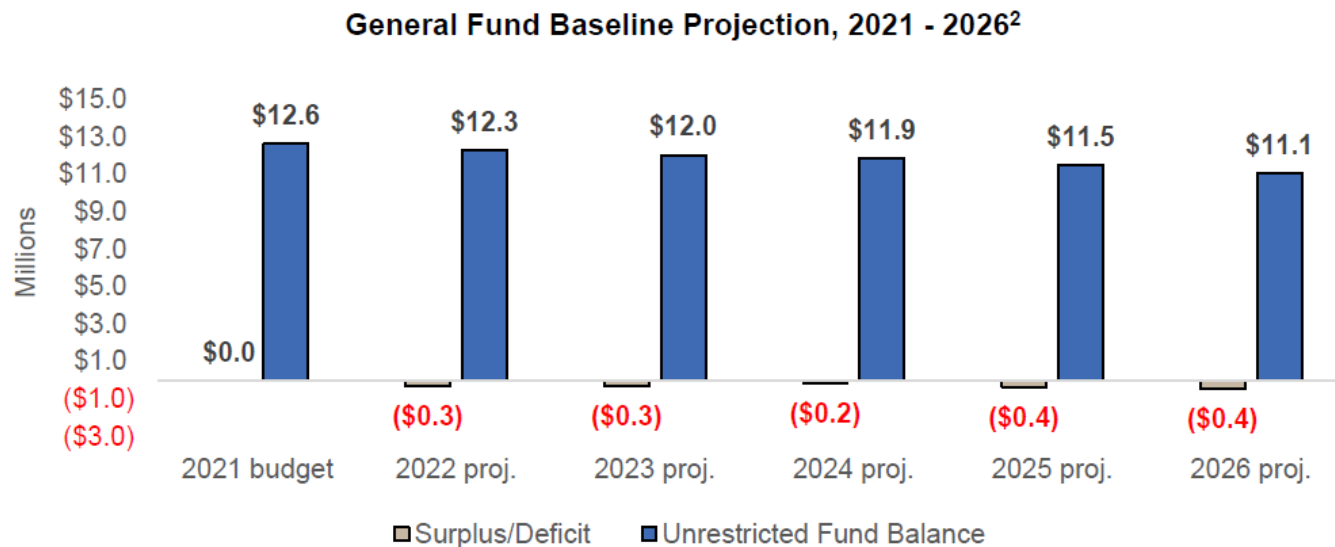
The Real Estate Transfer Tax. This tax is the Township's third largest revenue source, generated directly from a one-half percent ($\frac{1}{2}\%$) on all taxable real estate transaction in any fiscal year. Tax receipts have reflected the strong market growth in Upper Providence over the past decade; however, it is also very cyclical based on economic conditions. For this reason, we have resisted using this revenue for operational purposes, opting instead to one-time capital projects as an alternative to issuing debt. As UPT approaches buildout, we anticipate transfer tax growth to plateau in the near future but will continue to play a vital, although lesser, role in funding future capital projects.

Health Insurance Costs. Health insurance premiums represent the second largest cost center in the UPT operating budget. Prior to 2015, the Township's health insurance costs were rising at an unsustainable pace, logging annual increases $\geq 10\%$. To tame this medical hyperinflation, Township leaders embraced two important initiatives. First, it joined a self-insured intermunicipal health trust, which enlarged the insurance risk pool resulting in a gradual bending of the cost curve. Secondly, in 2018 the Board successfully reached an arbitration settlement with its police, ushering in the introduction of a high deductible insurance plan for all Township employees. This new HD plan included a pre-tax health savings account (HSA), allowing employees to use pre-tax dollars toward their deductibles. Together they provide a huge incentive for employees to become educated health consumers and to contribute pre-tax dollars into their HSAs, all the while taming the Township's health costs to less than 3% per year. For 2022 we anticipate a 0% increase in our health insurance premiums because of premium smoothing between the police and non-union ranks.

Pension Costs: Rising pension costs are yet another cost driver which have taken an adverse toll on many state and municipal budgets throughout the country. The genesis of these problems is associated with defined benefit plans, where governments guarantee certain benefits to their employees, yet choose to underfund the actuarial pension liability or overestimate pension plan performance. If left unchecked potential insolvency is a real threat. Upper Providence officials have addressed this challenge by instituting some prospective reforms. A few years ago, it closed all non-police defined pension plans to new hires in favor of defined contribution plans, commonly known as 401 plans. Secondly, for all existing traditional pension plans, we have lowered the plans' long-term investment projections and increased the minimum municipal contributions to improve their solvency.

The Status Quo Scenario

In analyzing these trends, the PFM team developed a baseline projection of Upper Providence's finances, which represents a *carry forward* set of forecasts or a maintenance budget. It assumes no reduction or increase in service levels, employee headcounts or tax rate adjustments. This projection begins with the adopted 2021 budget. Using 2022 as the base year, the team incorporated all known fixed costs such as the police contract and debt service payments and applied past performance trends to graph a five-year fiscal model. The purpose of this model is to evaluate the long-term fiscal impact of these base services on the Township's unrestricted cash reserves or General Fund. The graph below illustrates annual deficits ranging between \$200,000 and \$400,000 or around 2% of the municipal budget. PFM was not alarmed at these minor deficits, as they are common in most municipal budgets and are addressed through minor budget amendments.



The major fiscal challenge facing UPT officials, however, lies not in these minor budget deficits but rather in new program and capital initiatives currently under active consideration by the Board of Supervisors. Specifically, these four major program areas center around fire/emergency services, stormwater management, parks infrastructure and library services. Each new program area will increase the cost pressures on an already tight maintenance budget. If either of these programs are adopted in some framework, new revenues will need to be raised to keep the General Fund solvent to avoid deficit spending and preserve UPT's coveted AAA bond rating. While PFM laid out the maximum financial impact for each initiative, it deferred to the Township Manager's Office (TMO) the task of reviewing the report's findings and recommending sound policy proposals for the Board of Supervisor's ultimate consideration.

Mission Statement

Given the Township's array of operational and capital needs, the Board of Supervisors will need to face the hard reality of matching scarce resources with prioritized initiatives based on a collective value system of what will best serve UPT residents. A well-defined mission statement encapsulates these values. Based on its interviews PFM proposed the following working mission statement for the BOS' consideration and refinement: It reads as follows:

The mission of Upper Providence Township is to provide for the health, safety, and welfare of residents, businesses, and visitors in a responsible and cost-effective manner; and to provide for the responsible protection and development of the Township and its resources.

The mission statement's key purpose is to help illuminate and discriminate the top priorities and services to which these scarce resources may be applied. Its broad framework helped guide Township administration to develop a multi-faceted financial plan which we believe encapsulates the BOS' policy goals through each department's goals and objectives.

Strategic Initiatives

The Township Manager's Office (TMO) carefully reviewed each of PFM's nineteen (19) strategic initiatives centering on best practices, strategic investments, workforce strategies and revenue opportunities. Where appropriate we matched each initiative to the relevant departments in compiling a proposed 2022 Budget and an accompanying 2023-2026 fiscal blueprint to guide future budget years. The next few sections will address each departmental cost center, including discussions on each department request and the TMO's budget recommendation.

POLICE PROTECTION

PFM Recommendations

In reference to the Police Department operations, PFM offered two initiatives, some of which may overlap with other departmental cost centers: (1) Develop a plan to implement recommendations from the police study; and (2) evaluate pension fund investment assumptions.

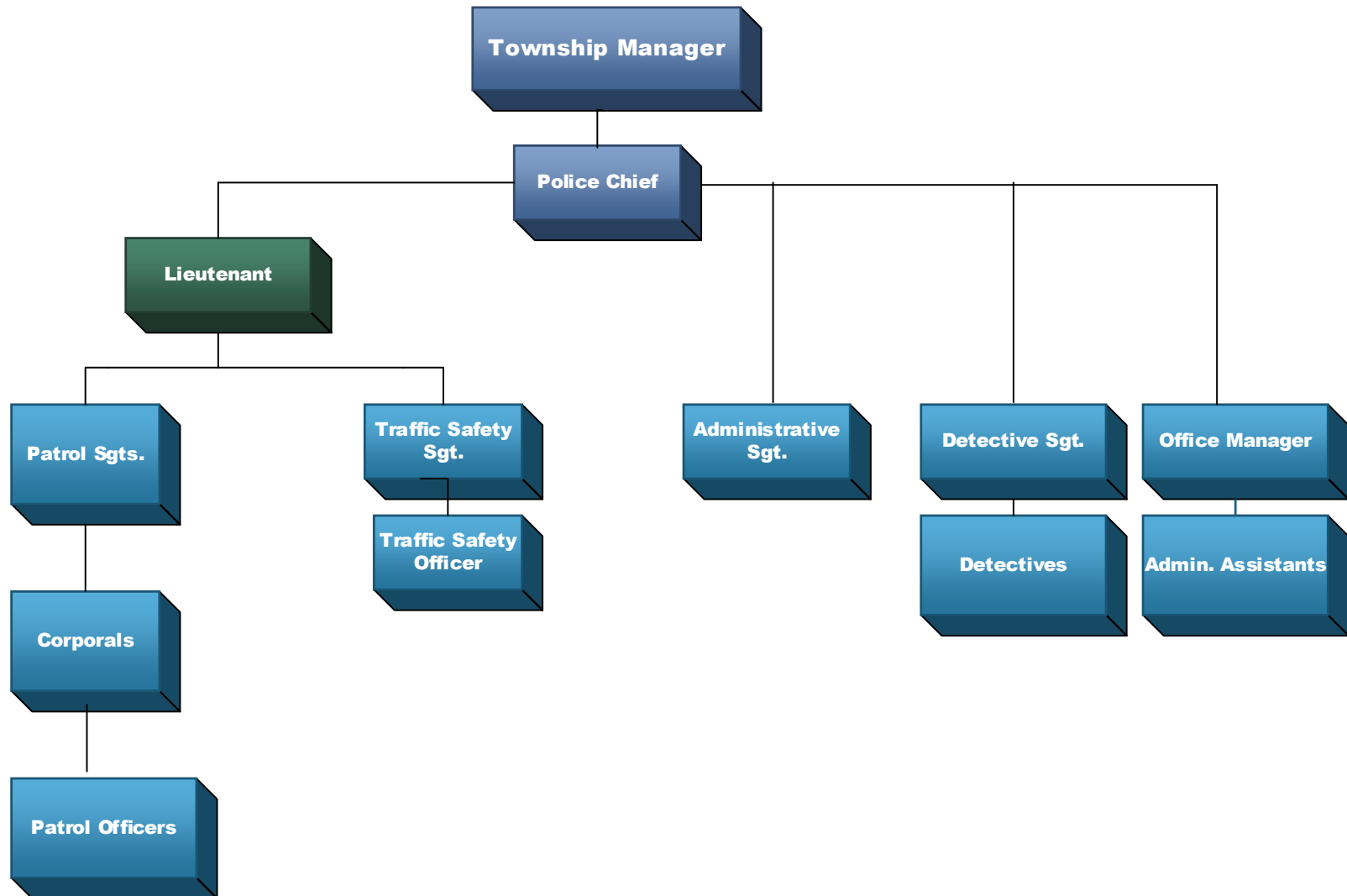
1. Develop a plan to implement recommendations from police study

In 2020 we contracted with the Center for Public Safety Management (CPSM) to evaluate police department operations, resulting in 97 recommendations. Chief Freeman has started implementing several of them, including imposing access restrictions to the property and evidence room and modifying some work schedules to extend weekend coverage and reduce overtime costs. PFM underscored additional CPSM suggestions worthy of continued review in 2022. These included removing the patrol schedule from the contract, civilianizing two police officer positions, capturing all activities in the Computer-Aided Dispatch (CAD) system, instituting a fleet management software program and improving internal use of force policies.

2. Evaluate pension fund investment assumptions

In 2018 the Township instituted some structural changes to its three defined pension (DB) plans. It closed both the non-uniform and fire DB plans to new hires in favor of a 401-style defined contribution program. PA Act 600 precluded from introducing a 401 alternative for the police pension. Therefore, through the collective bargaining process we have attempted to obtain greater member contributions to their pensions. PFM indicates one area of structural reform is lowering the annual investment return for the police fund. In 2019 UPT officials lowered the rate from 8.0 percent to a 7.5 percent in 2019, which is still above historical averages. With the recent above average performance in 2020, PFM recommended lowering the assumed rate further to 7.0 percent in bringing the fund into long-term structural balance.

POLICE SERVICES



Township Manager Recommendations

The 2022 police operations budget, as outlined in Table I, reflects a 0% increase over the 2021 approved budget, representing a level maintenance budget for next year. The police pension fund's above average investment performance was a major factor to this cost containment in addition to some internal restructurings because of retirements and new hires. To diversify the department and cast a wider net in our recruitment efforts, we have modified our hiring procedures to afford the opportunity to recruit aspiring candidates who may not have the financial resources to procure the requisite training pre-certification to apply. We just hired two new cadets through this program and plan to add a third in 2023. We now allow prospective candidates lacking this certification to apply as a trainee on a one-year probationary trial.

TABLE I
Police Services – Operations

Description	2021 Budget	2021 Forecast	2022 TMO Adjustment	2022 BOS Approved
Salaries	3,618,336	3,313,207	3,767,152	3,767,152
Group Benefits	2,718,131	2,279,264	2,331,776	2,331,776
Supplies	89,070	62,650	112,000	112,000
Services and Training	76,700	78,675	80,200	80,200
Contracted Services and Miscellaneous	154,000	162,410	195,617	195,617
Capital Expenditures	101,500	120,000	90,000	90,000
Capital Assessments	0	0	21,350	21,350
	6,757,737	6,016,206	6,609,871	6,609,871

The two tables below represent the department's five-year capital improvement program. Table II represents one-year cash purchases of minor projects. These include items recommended by the Center for Public Safety Management (CPSM) such as the Evidence Management Software and new forensic equipment for the detectives. Also included is an annual appropriation for computer replacement and additional security cameras.

TABLE II
Police Capital: Pay-Go Financing

Project Description	2022	2023	2024	2025	2026
<i>Pay-Go Financing</i>					
Police Computers	10,000	10,000	10,000	10,000	10,000
Cellebrite Forensic Equipment	10,000	0	0	0	0
Evidence Management Software (CPSM)	25,000	0	0	0	0
Security Cameras	25,000	0	0	0	0
Auto Eject Charger Ports (½ fleet)	20,000	0	0	0	0
	90,000	10,000	10,000	10,000	10,000

TABLE III
Police Capital: Capital Financing

Table III below covers all capital-financed projects, which include the police fleet. The main patrol vehicles log over 20,000 miles per year. With good maintenance we try to keep them in active operation for ≤ 5 years. We have developed a replacement schedule based on this average life cycle. For 2022 we are replacing two patrol vehicles valued at \$60,000 through a 4-year lease purchase program. The replacement cycle will repeat itself in years 2023 – 2026.

Project Description	2022	2023	2024	2025	2026
<i>Capital Financing</i>					
2021 Jeep Cherokee (1)	6,350	6,350	6,350	6,350	6,350
2022 Patrol and Detective Vehicles (2)	15,000	15,000	15,000	15,000	0
2023 Patrol Vehicles (2)	0	15,000	15,000	15,000	15,000
2024 Patrol Vehicles (2)	0	0	15,000	15,000	15,000
2025 Patrol Vehicles (2)	0	0	0	15,000	15,000
2026 Patrol Vehicles (2)	0	0	0	0	15,000
	21,350	36,350	51,350	66,350	66,350

FIRE AND EMERGENCY SERVICES

PFM Recommendations

In reference to the Fire Department operations, PFM offered three initiatives: (1) create a strategy that controls overall compensation cost growth; (2) evaluate workforce size in terms of value delivered and strategic priorities; and (3) enforce existing ordinances to manage service demands.

1. Create a strategy that controls overall compensation cost growth.

PFM notes the transition from a volunteer to combination fire department has resulted in a significant spike in cash compensation. Between 2015 and 2020, major headcount changes and enhanced volunteer stipend programs increased from \$346,104 in 2015 to \$942,349 in 2020, representing an average 35% increase during this period. Much of this expansion was because of changes to the daytime shift from 6:00 am to 6:00 pm. The current staffing level requires the manning of one fire engine during the daytime shift with three career firefighters. Overtime is triggered when scheduled staffing falls below the three-man minimum. PFM indicated this dynamic has increased overtime spending at a faster rate than base salary growth. It recommends Township administration focus on strategies to restrain overtime costs without jeopardizing public safety.

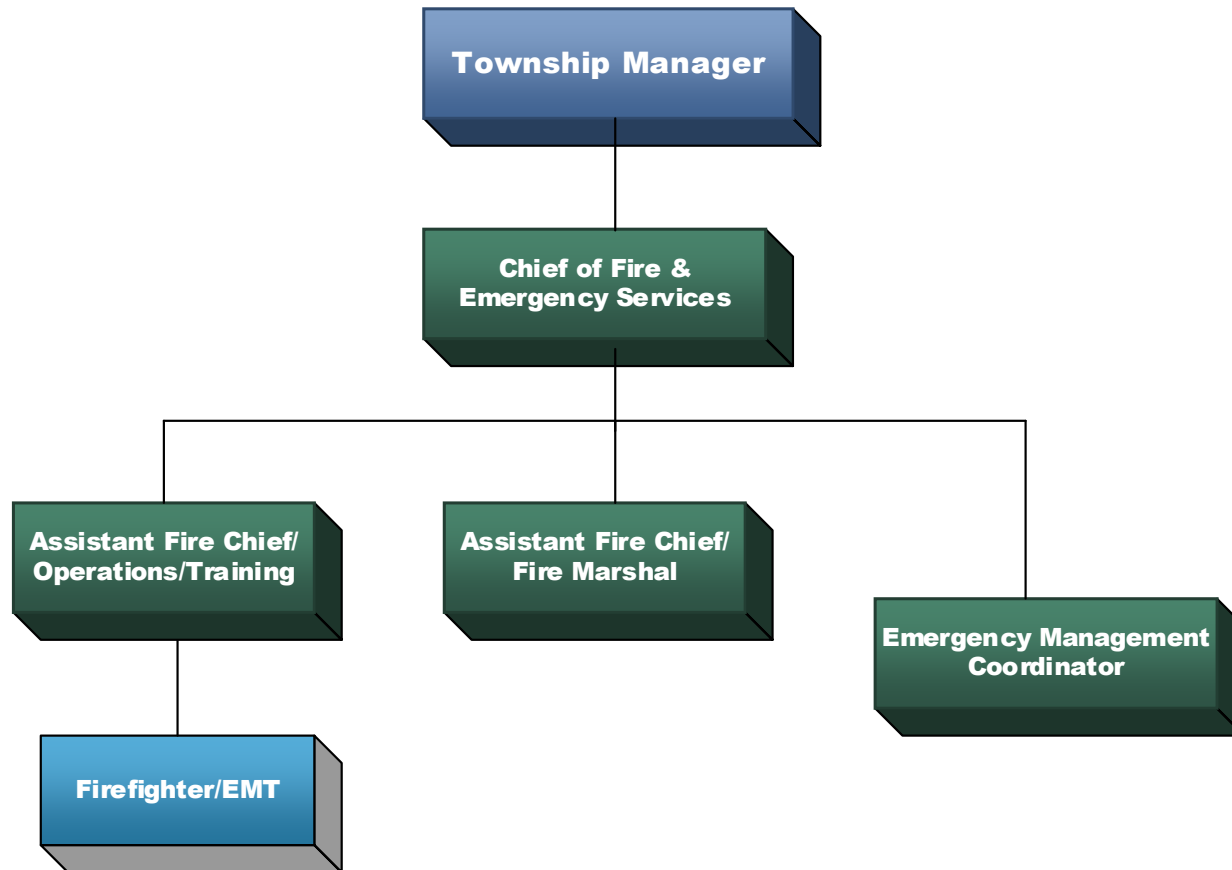
2. Evaluate workforce size in terms of value delivered and strategic priorities.

Related to the issue of compensation growth is the need to determine the most optimal fire staffing models. To achieve 24/7 paid coverage, the UPT Fire leadership proposed two staffing models to PFM. Both models assume some level of volunteer coverage. The first model advocates hiring an additional 6 firefighters to expand the current 12-hour shift to a 24/7 operation and staff one engine. It assumes the elimination of all part-time firefighters. The second model would require 18 additional firefighters to staff two engines on two separate apparatus on 24/7 basis.

3. Enforce existing ordinance to manage service demands.

In their analysis PFM noted one of the greatest contributors to fire department responses is the high prevalence of false alarms. After the first false alarm, which triggers a warning, the Township Code authorizes a progressive fine schedule for each repeated offense. Since every emergency call necessitates deployment of major apparatus and personnel, a high rate of false alarms can tax resources. They recommend more rigorous enforcement of the fire code along with stiffer fines to encourage compliance after the first warning.

EMERGENCY SERVICES



Township Manager's Recommendations

In 2019 the Department of Emergency Services completed its transition to a 12-hour daytime fire protection schedule seven days per week, resulting in a ~16 % increase in the departmental budget. In 2021 this was followed up with a \$624,803 or ~25% increase to accommodate the added debt service for the new central emergency services station. Both the 2019 and 2021 budget increases reflected the required investment to elevate UPT emergency services from a predominantly voluntary department to one anchored to a nuclear career staff. The final leg of this journey will be to complete the expansion to 24-hour coverage. The Township Manager's Office supports this goal but only in a manner that is affordable, and which does not starve other core municipal areas from proper investments. Unfortunately, our SAFER grant was denied, so the anticipated funding to underwrite additional staffing did not transpire.

We analyzed PFM's staffing scenarios based on the continuation of six full-time firefighters for the current 12-hour career shift versus hiring an additional six full-time firefighters to staff a one-truck 24/7 shift or 17 additional firefighters to staff a two-truck shift. We researched and costed out several staffing models based on the 12- and 24-hour staffing models. We also explored two additional hybrid approaches involving contracted overnight staffing. Table IV below outlines the six staffing models. Highlighted in yellow is our recommended 24/7 – One Truck Model.

TABLE IV
Fiscal Impact of Six Fire Staffing Models

Fire/EMS Staffing Models	Firefighter/EMT Headcount
Current 12-Hour – One Truck Model	7 full-time FF/EMT
Proposed 16-Hour – One Truck Model	11 full-time FF/EMT
Proposed 24/7 – One Truck Model	12 full-time FF/EMT
Proposed 24/7 – Two Truck Model	24 full-time FF/EMT
Hybrid 24/7 – 16/8 Model	11 full-time FF/EMT + Overnight Contract
Hybrid 24/7 – 12/12 Model	11 full-time FF/EMT + Overnight Contract

Using the pme-truck 24/7 approach, we are proposing hiring five (5) additional firefighters to boost daytime staffing levels to accommodate this new 24/7 model. Excess overtime costs were a major expense in 2021 because of insufficient daytime staffing of the twelve-hour model. In 2022 these additional hires should help keep overtime costs in check and limit all shift schedule to no more than 53 straight time hours per week without triggering the overtime rate.

The combination of the new 24/7 shift accounts for the 24.9% budget increase, as outlined in Table V. We are proposing a 1.34 mill levy to fund the salaries, benefits, training for 16 full-time employees, including all command staff, fire marshal and firefighters. It will also cover debt service for the new central facility.

The good news is that the increase represents the final leg in our journey of achieving a workable and affordable 24/7 emergency services model. It is our hope that the new central facility, once it goes into full operation next April, will serve as a regional hub for other communities to join, perhaps as part of future council of governments (COG). We are currently in discussions with Trappe Borough in exploring a contractual relationship and should have more definitive updates in the next couple of months. We are also in discussions with both Trappe and Phoenixville to share the associated costs in replacing the now vacant Emergency Management Director position.

TABLE V
Emergency Services – Operations

Description	2021 Budget	2021 Forecast	2022 TMO Adjustment	2022 BOS Approved
Salaries	899,754	952,127	1,276,868	1,478,282
Group Benefits	530,000	470,995	920,696	963,040
Volunteer Incentive	122,000	122,000	47,000	122,000
Supplies	37,000	27,250	35,750	35,750
Services and Training	206,850	174,500	184,600	184,600
Contracted Services & Emergency Management	77,500	77,941	293,167	300,000
Contributions	250,000	250,000	300,000	300,000
Pay-Go Financing	90,000	75,000	85,000	100,000
Capital Financing	905,000	895,000	893,125	893,125
	3,113,104	3,044,813	4,036,706	4,146,297

The two tables below represent the Emergency Services Department's 5-year capital improvement program. Table VI represents one-year cash purchases of \$60,000 to acquire all necessary equipment for our four new firefighters/EMT and \$25,000 for a new rescue boat.

TABLE VI
Emergency Services Capital: Pay-Go Financing

Project Description	2022	2023	2024	2025	2026
<i>Pay-Go Financing</i>					
New Equipment for New Firefighters (5)	75,000	0	0	0	0
Rescue Boat	25,000	0	0	0	0
	100,000	0	0	0	0

Table VII shows all planned capital financing over the next five years. The 2020 bond is a ten-year issue, and all future fixed payments are programmed in funding years 2023 through 2026. We will have the opportunity to pay back additional principal in five years. It includes the debt service for the new central facility and the recent replacement of Engine #93. We are planning no new additional capital financing until 2023 at the earliest, at which time we plan to begin a rotation of various vehicle replacement, which would be financed over a minimum of five years to ten years depending on the life cycle of apparatus type. The next largest expenditure – subject to further review – will be the replacement of the 2012 aerial device in 2024 at the very earliest.

TABLE VII
Emergency Services Capital: Capital Financing

Project Description	2022	2023	2024	2025	2026
<i>Capital Financing</i>					
CESF Debt Service (2020 Bond Issue)	893,125	895,000	890,250	898,625	895,000
Aerial Replacement <i>(Estimated \$1 million)</i>	0	0	100,000	100,000	100,000
2023 Staff Vehicle Replacement (1)	0	15,000	15,000	15,000	15,000
2024 Staff Vehicle Replacement (1)	0	0	15,000	15,000	15,000
2025 Staff Vehicle Replacement (1)	0	0	0	15,000	15,000
2026 Staff Vehicle Replacement (1)	0	0	0	0	15,000
	893,125	910,000	1,020,250	1,043,625	1,055,000

PFM Recommendations

PFM offered some initiatives, which are applicable to the Township's administrative operations. Three noteworthy ones center around improving financial staffing operations, improving paperless workflows, and improving strategies to control compensation growth:

1. Create capacity in the Finance Department.

PFM notes the Finance Department's two full-time employees are confined primarily to accounting support with a focus on routine duties such as invoices, in-house payroll, journal entries, escrow administration and account reconciliations. These responsibilities have denied the department the necessary bandwidth to focus on strategic priorities such as developing multi-year financial projections, creating a capital prioritization and planning process, performing fiscal analysis in targeted areas and completing the year-end audits on a timely basis. At a minimum, they recommended extracting all human resources activities and vesting them in a full-time Human Resources Director to create workflow capacity in more strategic areas.

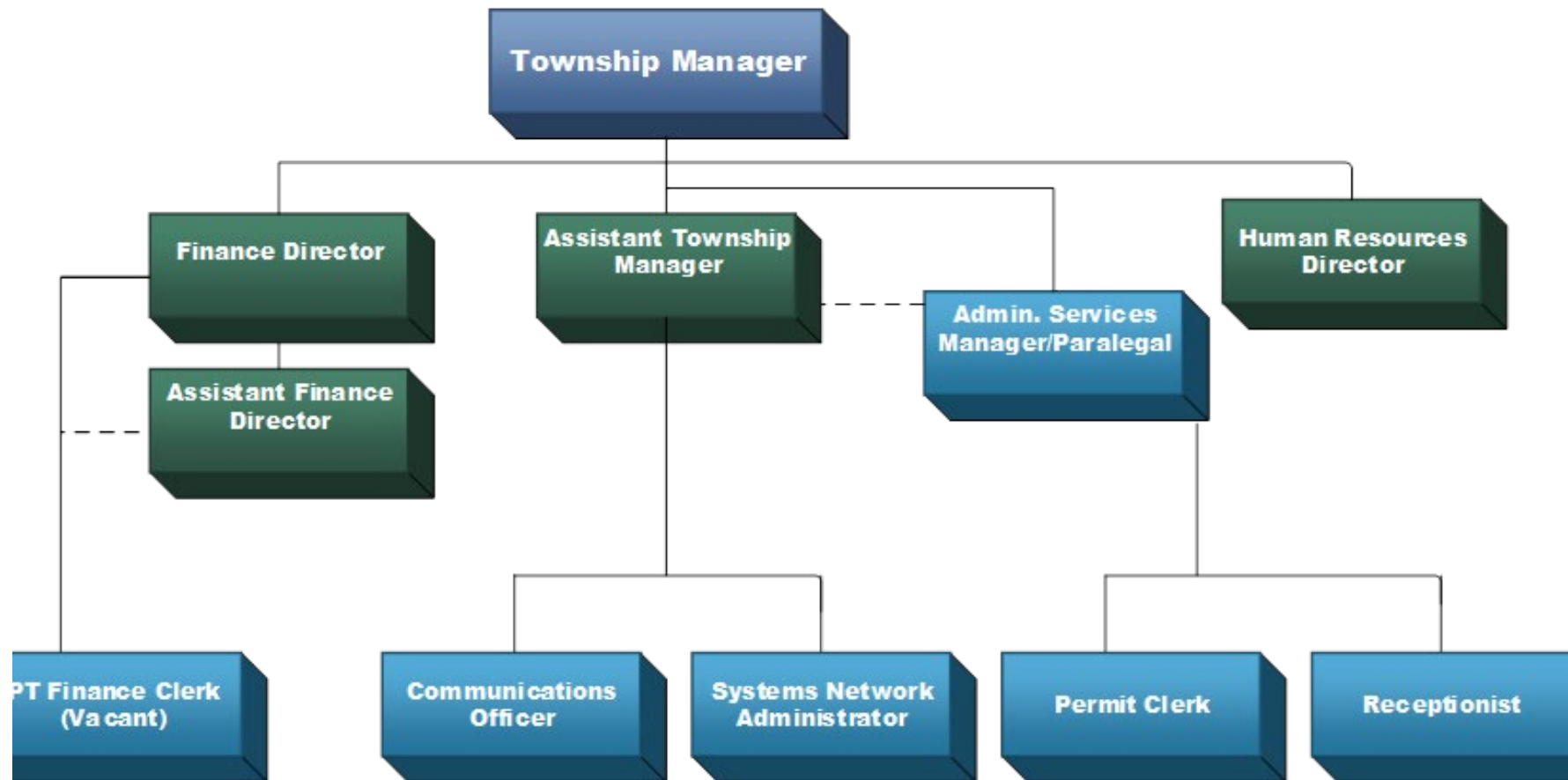
2. Accelerate efforts to move toward electronic processes.

The PFM staff recommends a comprehensive evaluation of all existing software capabilities to ensure its cross utilization among various departments. Cited examples include a more integrated fleet management program, continued records digitization, and the transition to a paperless payroll and employee record keeping process. They emphasize improving overall data management efforts should help Township officials streamline its internal workflows.

3. Create strategy that controls overall compensation growth.

PFM emphasizes the need to explore additional measures to contain personnel cost growth at a manageable level to leave some capacity to invest in other vital infrastructure and strategic priorities. They stated further officials need to achieve workforce savings as compared to their baseline projection. Having the internal bandwidth to perform these internal analytics is critical to identifying potential cost savings and acting upon them in a timely manner.

TOWNSHIP ADMINISTRATION AND FINANCE



Township Manager's Recommendations

The Township Administration cost center covers the legislative-related costs incurred by the Board of Supervisors, the elected tax collector and all administrative support services associated with the Township Manager's Office. Table VIII below shows a \$262,044 recommended TMO Budget. Because of virtual meetings during early 2021, the Board incurred very little videography expenses. We expect to resume full services in 2022, although we are researching lesser expensive video options, which includes automatic transcription services to help streamline the process for taking minutes. We are also boosting the discretionary donation to provide seed money for the newly forming UPT Non-Profit Corporation, as we continue to explore the efficacy of providing future library services.

TABLE VIII
Board of Supervisors – Operations

Description	2021 Budget	2021 Forecast	2022 TMO Adjustment	2022 BOS Approved
Salaries	20,625	20,625	20,625	20,625
Group Benefits	120,000	120,000	125,000	125,000
Dues, Subscriptions & Memberships	5,500	9,281	9,500	9,500
Training	2,500	50	5,000	5,000
Contracted Services	54,550	38,000	55,700	55,700
Discretionary Donations	31,219	31,219	46,219	32,219
Capital Expenditures	0	0	0	0
Capital Assessment	0	0	0	0
	234,394	219,175	262,044	248,044

Table IX on the next page shows a recommended \$1,572,070 budget for the Township Manager's Office, reflecting an ~18% increase over the approved 2021 budget. The most noteworthy items reflect the onboarding of a new full-time Human Resources Director as recommended earlier. This person is already working closely with the Finance Department in outsourcing our payroll operations, which we expect to be finalized next year. Once implemented, our payroll processes will be fully digitized as will many of our personnel records to conform with statutory requirements. This new system will afford employees the ability to record and monitor their time and benefit reports digitally and remotely. PFM referenced these digital initiatives in their final report.

TABLE IX
Township Administration– Operations

Description	2021 Budget	2021 Forecast	2022 TMO Adjustment	2022 BOS Approved
Salaries	668,241	666,349	801,468	801,468
Group Benefits	449,695	450,005	507,985	508,235
Supplies	10,100	17,500	24,650	24,150
Services and Training	62,050	72,964	95,000	95,000
Contracted Services	97,050	194,651	58,467	58,467
Pay-Go Financing <i>(See Table X below)</i>	45,250	15,518	85,000	120,000
Capital Financing	0	0	0	0
	1,333,286	1,416,987	1,572,310	1,607,070

Table X below itemizes the capital component referenced in Table IX. We are recommending three pay-go projects in Township Administration. The first item is a comprehensive redesign of the Township’s website to include more dynamic and timely content that is well-organized for the average resident to discern important information. This will be the responsibility of a new full-time Communication Officer, whose salary will be job costed across all Township cost centers. The second item involves the installation of an internet-based videography system to record township meetings and provide automatic transcription services as recommended by PFM. The third item includes a major codification update to the Township Code. We plan to eliminate all but a few hardcopy code books and promote a fully searchable electronic version on all Township digital platforms.

TABLE X
Township Administration: Pay-Go Financing

Project Description	2022	2023	2024	2025	2026
<i>Pay-Go Financing</i>					
Website Redesign & Rebranding	75,000	0	0	0	0
Meeting Videography	20,000	0	0	0	0
Codification Project	25,000	0	0	0	0
	120,000	0	0	0	0

Table XI shows the Tax Collector's operations budget at \$167,875 with no noteworthy changes. With the proposed adjustment in the Township's 2022 mill levy, the Board may want to revisit its commissions arrangement for the collection of these new revenues.

TABLE XI
Elected Tax Collector: Operations

Description	2021 Budget	2021 Forecast	2022 TMO Adjustment	2022 BOS Approved
Salaries and Commissions	34,000	40,907	34,000	34,000
Group Benefits	2,625	0	2,625	2,625
Supplies	2,500	3,337	2,500	2,500
Services and Training	3,750	0	2,500	2,500
Contracted Tax Collection Services	126,250	126,250	126,250	126,250
	169,125	170,494	167,875	167,875

Table XII below shows a recommended \$108,500 legal services budget. Mr. Bresnan now works on a monthly fixed retainer which covers all legal matters except for litigation or developer-based reviews covered under other escrow accounts. 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.

TABLE XII
Legal Services: Operations

Description	2021 Budget	2021 Forecast	2022 TMO Adjustment	2022 BOS Approved
Township Solicitor	80,000	60,000	66,000	76,000
Township Labor and Special Legal	20,000	15,000	20,000	5,000
HR Consulting Services	15,000	17,500	15,000	27,500
	115,000	92,500	96,000	108,500

PLANNING AND ZONING

PFM Recommendations

PFM offered two initiatives, which are somewhat applicable to the Township's planning and zoning operations. They include adopting a property maintenance code, accelerating efforts to move toward electronic processes and regularly revising fees.

1. Adopt a property maintenance code.

PFM opines that UPT conducts code enforcement activities in a reactive manner. They respond to complaints as received, which Staff has generally deemed acceptable considering the few dilapidated properties in the Township and the existence of several homeowners associations that enforce their own codes. Still, PFM states the Township would benefit from a more robust property maintenance code and should at least evaluate the efficacy of adopting the International Property Maintenance Code (IPMC). At this time Staff is not embracing this recommending, pending further policy discussions with the Board.

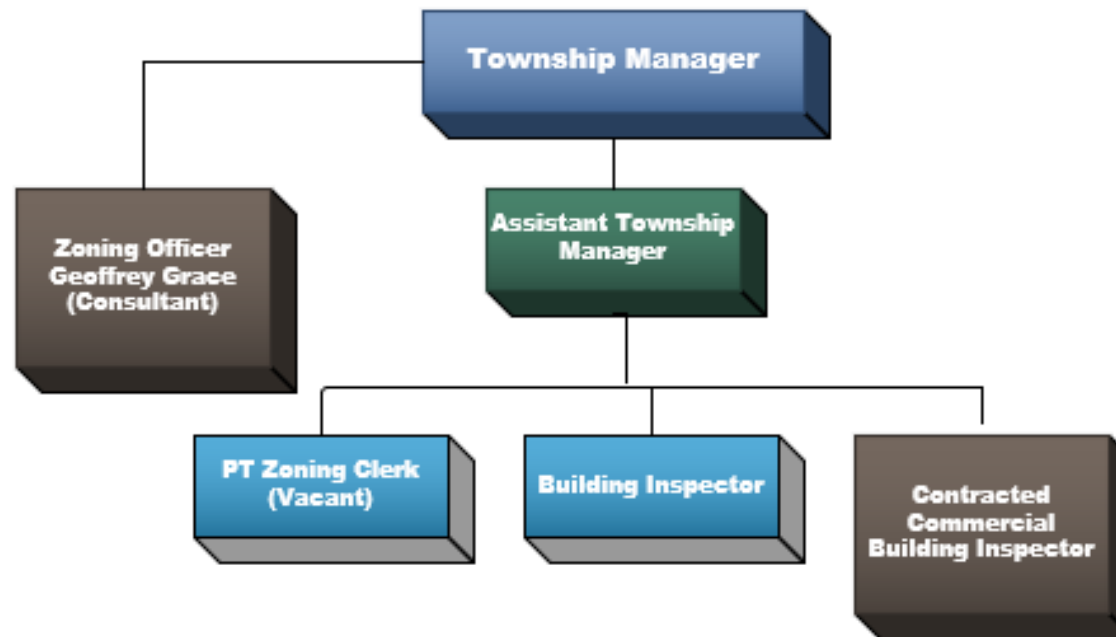
2. Accelerate efforts to move toward electronic processes.

This is a carry recommendation from Township Administration. The Planning Department has made substantial inroads in accelerating our conversion to a more digital interface by consistently improving the functionality of our Geographic Information System (GIS). We continue to add new data layers to help all departments in their daily workflows. The Township now has a dedicated part-time clerk devoted exclusively to scanning and coding property records into the GIS system. Our long-term goal is to have all UPT historical street file and zoning data fully uploaded within the next few years.

3. Regularly revise fees.

PFM observed that building permit revenues entails a large portion of the Township's fee revenue and when excluding them, they note the Township's fee revenue remains flat. They recommended reviewing regularly the fee schedule with the overarching aim to improving cost recovery for certain rendered services, thereby creating capacity for services which by their very nature are not financially self-sufficient.

DEPARTMENT OF PLANNING AND ZONING



Township Manager's Recommendations

The planning and zoning budget reflects a (\$54,251) or 7% decrease over the 2021 approved budget. The main drivers for this sizable reduction is the elimination of the assessed debt service due to refinancing savings and the completion of the comprehensive plan update. 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. 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.

TABLE XIII
Planning and Zoning: Operations

Description	2021 Budget	2021 Forecast	2022 Department Request	2022 TMO Adjustment
Salaries	224,351	225,851	231,660	237,692
Group Benefits	112,492	110,500	109,540	109,540
Supplies	1,550	747	1,550	1,300
Services and Training	277,000	349,100	334,500	312,000
Contracted Services and DCED Permit Fee	154,000	70,131	96,000	59,717
Capital Expenditures	1,750	1,750	1,750	500
Capital Assessments	0	0	0	0
	771,143	758,079	775,000	720,749

PUBLIC WORKS

PFM Recommendations

PFM offered a few initiatives applicable to the Public Works Departments: Enacting a stormwater fee; developing a strategic approach to use ARPA funds; evaluating the pros and cons of selling the Township's sewer system, enacting a streetlight assessment; and adopting a policy on sewer fund transfers.

1. Enact a stormwater fee.

Given the scale of the Township's stormwater collection system, its advanced and the new unfunded federal mandate requiring municipalities to reduce stormwater runoff, PFM is recommending the Township establish a dedicated revenue stream to cover the full cost of stormwater maintenance and improvements. The recent Ida flood damage adds additional urgency to having an available funding source to perform regular stormwater mitigation projects, including the creation of land bank for the purchasing and razing of properties within the floodplain.

2. Develop a strategic approach to use ARPA funds.

As part of the American Rescue Plan Act (ARPA) the Township will receive a total \$2.4 million through the end of 2024, of which it has already received \$1.2 million reflected in this year's general fund revenues. PFM has already conducted an analysis to confirm the Township lost sufficient revenues from the pandemic to justify the unrestricted use of these funds for general revenue replenishment. Since the ARPA funds are non-recurring, however, they strongly recommend these funds be dedicated to long-term structural improvements.

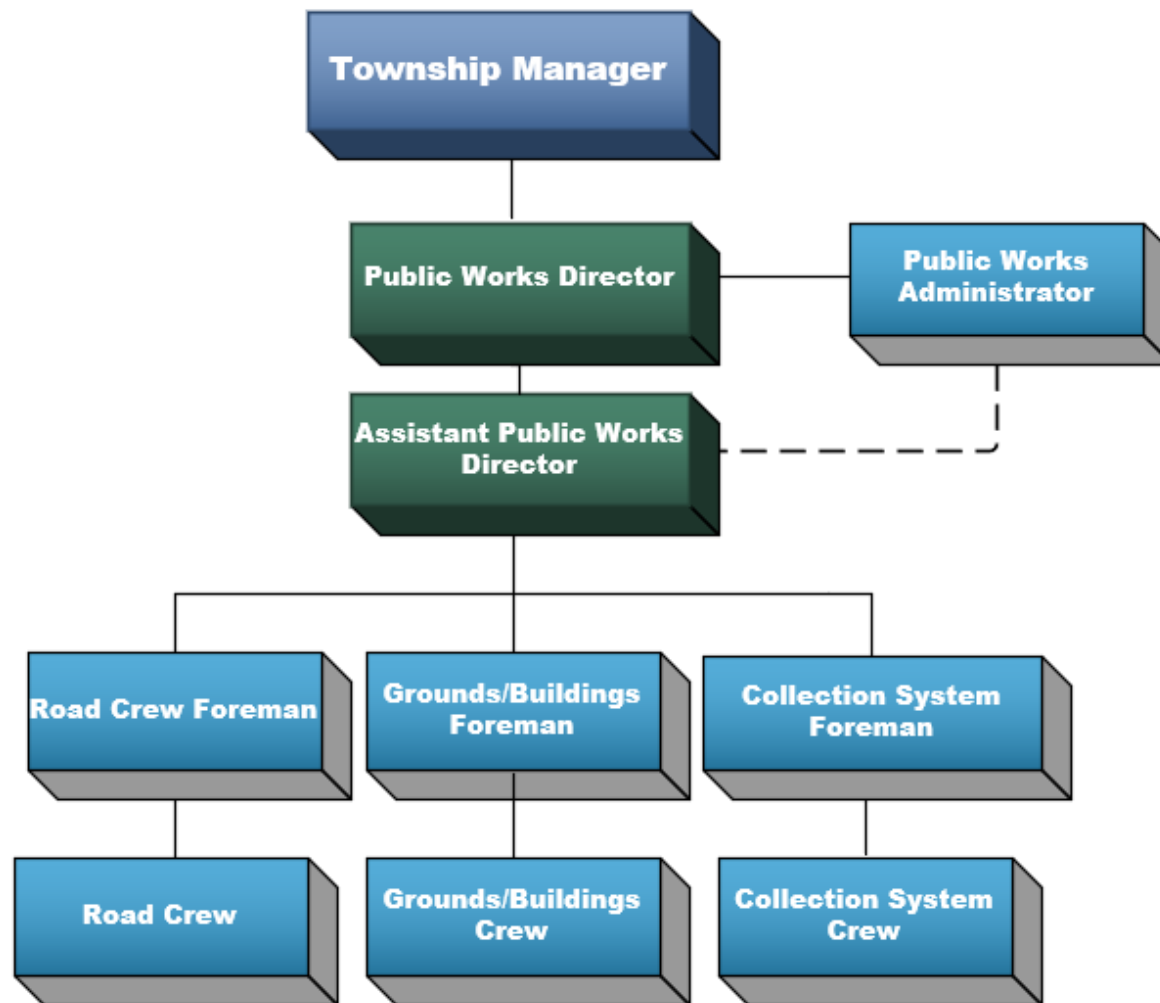
3. Evaluate the pros and cons of a sewer sale.

As part of the comprehensive financial assessment, we did request PFM to assess the state of Township's sewer system to determine its likely value should it decide to sell the system to another public authority or a private PUC-regulated company such as Aqua. It provided a balanced viewpoint on both the pros and cons of both keeping and selling the sewer system. This is a huge policy issue, worthy of further Board deliberation but no sale assumptions were included in the 2022 budget.

4. Adopt a policy on sewer fund transfers.

To improve transparency PFM recommended the Township develop a consistent policy on how the General Fund assessments to the sewer fund are processed. Such transfers should be calculated using a methodology which is reasonably and consistently applied from year to year. A more definitive and in-depth workflow analysis should add some legitimacy to a final assessment calculation.

DEPARTMENT OF PUBLIC WORKS



Township Manager's Recommendations

The Public Works general operating budget includes two cost centers. Table XIV below summarizes all major staffing expenses, including salaries, health insurance, professional services, training, contract services and capital-related transfers. This account is higher than the 2021 covid budget since the capital accounts were replenished to coincide with prior year funding levels. 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. While housed in the public work budget, this cost center serves as an internal service fund for all departmental building expenses.

TABLE XIV
Public Works: General Operations

Description	2021 Budget	2021 Forecast	2022 TMO Adjustment	2022 BOS Approved
Salaries	1,188,371	1,175,110	1,318,285	1,316,817
Group Benefits	873,320	721,570	927,700	935,200
Supplies	209,450	183,952	207,300	170,700
Services and Training	141,100	110,679	132,350	124,750
Contracted Services	318,300	294,854	274,250	259,967
Pay-Go Financing (<i>See Table XVI below</i>)	225,000	802,045	315,500	685,000
Capital Financing (<i>See Table XVII below</i>)	0	0	317,857	0
	2,910,019	3,288,210	3,440,791	3,474,434

TABLE XV
Public Works: Building Operations

Description	2021 Budget	2021 Forecast	2022 TMO Adjustment	2022 BOS Approved
Vehicle Fuel	95,000	95,000	75,000	75,000
Maintenance Supplies & Services	194,500	264,000	165,000	165,000
Utilities	278,000	278,000	305,000	305,000
Insurance	182,500	168,056	195,000	195,000
Safety Committee	10,000	350	2,500	500
Capital Assessment	0	0	54,000	29,000
	760,000	805,406	796,500	769,500

Table XVI below identifies all major general cash-financed projects programmed through 2026. Most of the items represent low dollar capital equipment items along with certain improvement projects where the use of a capital financing is neither need nor justified. One noteworthy item is our participation in the DVRPC LED streetlight conversion program, which will require a major upfront cost in 2022 but once completed will generate long-term ROI efficiencies on the backend. Total estimated pay-go financing in 2022 is around \$685,500.

TABLE XVI
Public Works: General Pay-Go Financing

Project Description	2022	2023	2024	2025	2026
<i>Pay-Go Financing</i>					
Streetlight Improvements	230,000	24,000	24,000	24,000	24,000
Replace 2004 Truck #10	215,000	0	0	0	0
Public Works Building Engineering	100,000	0	0	0	0
Replace Cushman	20,000	0	0	0	0
Structure to cover new screener	20,000	0	0	0	0
John Deere Gator	3,500	0	0	0	0
2013 Exmark #2 & 3	32,000	0	0	0	0
Electric Scissor lift	20,000	0	0	0	0
Electric front gate	6,000	0	0	0	0
Painting to freshen up buildings	10,000	0	0	0	0
10 ft. aluminum brake	4,000	0	0	0	0
Commercial Dehumidifiers Per Bryan	5,000	0	0	0	0
Computer Upgrades	1,500	0	0	0	0
Black Top Roller Replace 2000 Roller	0	32,000	0	0	0
Replace 2010 Cimline 230 Crack Sealer	0	0	50,000	0	0
2003 John Deere Trailer	0	20,000	0	0	0
2006 Pequea Trailer	0	0	7,500	0	0
2010 Kubota RTV 1100	0	21,000	0	0	0
2011 Exmark #1	0	0	0	16,000	0
1989 Pequea Trailer #31	0	0	3,500	0	0
	667,000	97,000	85,000	40,000	24,000

Table XVII identifies five (5) major public-works related projects for which we had initially proposed capital financing based on the life cycle of each project. Because of the ongoing FEMA buyout program in the Mont Clare neighborhood, we have removed these items from the department's 2022 capital plan and deferred them until next year. The 2004 Truck #10 will be internally financed through from existing reserves.

- The replacement of the 2007 bucket truck is estimated at \$190,000. We are proposing a 7-year capital financing at \$27,143 annually through 2028. [Update: Project deferred until 2023].
- The replacement of the 2004 Truck #10 is estimated at \$210,000. We are proposing a 7-year capital financing at \$30,714 annually through 2028. [Update: Project moved to 2022 pay-go financing].
- We are estimating \$3.0 million in public works building upgrades to accommodate additional coverage capacity for all DPW equipment in addition to washing facilities. Proposed is a 10-year capital financing to be funded collectively from general capital, sewer capital and the new stormwater capital account. Each fund would be assessed \$100,000 annually over the next ten years, well within the estimated 30-year life cycle of this building upgrade. [Update: Project deferred until 2023. \$100,000 added to pay-go financing for design costs].
- Public Works is also in need to replace the main fueling station, which has exceeded its estimate life. The department has experienced numerous malfunctions, and the original manufacturer is no longer in business. The estimated cost for a new station is ~ \$400,000, which we are proposing to capital finance over 10 years at \$40,000 annually through 2031. [Update: Project deferred until 2023].
- The Walnut Street Reconstruction Project has been under design by Gilmore Associates, and we will be ready to let bids sometime next year. The estimated project cost is ~ \$1.2 million. Upon completion and if well-maintained, the road should have a 20+ year life, although we are recommending a 10-year capital payback at \$120,000 annually. [Update: Project deferred until 2023, pending resolution of FEMA buyout program].

TABLE XVII
Public Works: General Capital Financing

Project Description	2022	2023	2024	2025	2026
<i>Capital Financing</i>					
Replace 2007 Bucket Truck	0	27,143	27,143	27,143	27,143
Replace 2004 Truck #10	0	30,714	30,714	30,714	30,714
DPW Building Upgrades	0	100,000	100,000	100,000	100,000
DPW Fuel Station Replacement	0	40,000	40,000	40,000	40,000
Walnut Street	0	120,000	120,000	120,000	120,000
Non-Liquid Fuels Road Project #1	0	0	150,000	150,000	150,000
Non-Liquid Fuels Road Project #2	0	0	0	67,400	67,400
Non-Liquid Fuels Road Project #3	0	0	0	0	67,400
2015 GMC #11	0	0	11,000	11,000	11,000
2018 Chevy #23	0	0	0	0	15,000
9540 Kabota	0	0	18,429	18,429	18,429
Utility Truck	0	0	12,857	12,857	12,857
2001 Massy Ferguson Arm Mower #21	0	0	20,000	20,000	20,000
CAT 268 skid steer replaces 2004 steer	0	12,000	12,000	12,000	12,000
Backhoe replace 2002 CAT	0	0	26,429	26,429	26,429
	0	329,857	568,571	635,971	718,371

Table XVIII below identifies all major cash-financed projects programmed through 2026 in the sewer capital fund. The Tindey Run Sewer Construction Project is the main project being financed directly from our sewer reserves. This project represents the last major sewer connector in Upper Providence, which the Board awarded at its October 2021 meeting. The final bids came in at ~ \$1 million under budget and is slated for final completion in 2023. Total estimated pay-go financing in 2022 is around \$3,326,504.

TABLE XVIII
Public Works: Sewer Pay-Go Financing

Project Description	2022	2023	2024	2025	2026
<i>Pay-Go Financing</i>					
Yerkes Road Sewer	100,000	0	0	0	0
GIS Upgrades and Computer Equipment	10,000	15,000	10,000	15,000	0
Pump Station Upgrades	80,000	0	0	0	0
Schuylkill Interceptor Cleaning & Rehab	400,000	250,000	250,000	250,000	250,000
Sewer Greenwood Ave Ridge to College Ave	370,000	0	0	0	0
Tindey Run	2,276,504	3,414,756	0	0	0
Pump Second Ave & Mingo Station Upgrades	30,000	60,000	30,000	60,000	30,000
Kubota RTV	0	0	30,000	0	0
	3,366,504	3,739,756	320,000	325,000	280,000

- Table XIX identifies five (5) major sewer related projects for which we are targeted capital financing, the major one being the proportional financing for the public works building upgrade. [Update: Project deferred until 2023, pending resolution of FEMA buyout program].

TABLE XIX
Public Works: Sewer Capital Financing

Project Description	2022	2023	2024	2025	2026
<i>Capital Financing</i>					
Replace 2015 GMC	13,600	13,600	13,600	13,600	13,600
PW Building	0	100,000	100,000	100,000	100,000
10 Wheel Dump/Plow Replace 2008 Mack #29	33,600	33,600	33,600	33,600	33,600
Data Logger Mingo and 2nd Avenue	7,143	7,143	7,143	7,143	7,143
Skid steer with tracks and Grapple bucket	25,000	25,000	25,000	25,000	25,000
2016 GMC		75,000	75,000	75,000	75,000
2010 F-550 Dump #5		21,430	21,430	21,430	21,430
	79,343	275,773	275,773	275,773	275,773

Tables XX and XXI below represent the new stormwater capital accounts, for which we are proposing to fund through the introduction of a storm water management fee. Our Municipal Authority engineer has prepared an Act 62 Stormwater Management Fee Report, which advocates the establishment of an Equivalent Residential Unit (ERU) fee. The fee is based on 1 ERU value at 4,314 square feet and includes four billing tiers based on impervious area. The fee's expected to generate \$1 million to cover all stormwater-related operating and capital costs.

We do not anticipate collecting the full amount of this fee in 2022 but it should be in place by 2023. The preliminary budget had proposed providing seed money from the American Rescue Plan Act (ARPA) to this new fund, but after our budget workshop deliberations, we have redirected these ARPA funds to the Township's existing capital expenditure fund. Planned 2022 stormwater-related projects will be financed on a pay-go basis as listed in Table XX below. We are also eliminating any reference to a land bank contribution. Per our workshop discussion, any future floodplain property will be reviewed on a case-by-case basis.

TABLE XX
Public Works: Stormwater Pay-Go Financing

Project Description	2022	2023	2024	2025	2026
<i>Pay-Go Financing</i>					
Gumbes Road Pipe Replacement	110,000				
Undesignated Stormwater Improvement Projects	50,000	50,000	50,000	50,000	50,000
Undesignated Corrugated Pipe Replacement	50,000	50,000	50,000	50,000	50,000
MS4 Permit Compliance – Outfall Testing	180,000	180,000	180,000	180,000	180,000
Road Paving Projects (Stormwater Portion)	100,000	100,000	100,000	100,000	100,000
Keokuk Road Storm Outfall	100,000	0	0	0	0
Drainage Work at MacFarlan Park	125,000	0	0	0	0
	715,000	380,000	380,000	380,000	380,000

TABLE XXI
Public Works: Stormwater Capital Financing

Project Description	2022	2023	2024	2025	2026
<i>Capital Financing</i>					
Laurel Lane Storm Sewer Project	0	58,500	58,500	58,500	58,500
Undesignated Stormwater Project #2	0	50,000	50,000	50,000	50,000
Undesignated Stormwater Project #3	0	0	50,000	50,000	50,000
Undesignated Stormwater Project #4	0	0	0	50,000	50,000
Undesignated Stormwater Project #5	0	0	0	0	50,000
	0	108,500	158,500	208,500	258,500

PARKS AND RECREATION

PFM Recommendations

PFM offered a couple of initiatives applicable to the Recreation Departments: Improving the capital planning and prioritization process; and evaluating the pros and cons of building a new library complex.

1. Improve the capital planning and prioritization process.

PFM states the 2021 capital plan includes just a portion of the improvements needed for parks and playgrounds. They note Black Rock Park and MacFarlan Park playgrounds are 18 years old and require significant repairs for both health and safety reasons. The 2021 Park Master Plan identified immediate projects requiring Americans with Disabilities Act (ADA) accessible upgrades. The Township should also consider funding some of these upgrades through capital financing and working with local sports clubs and community groups.

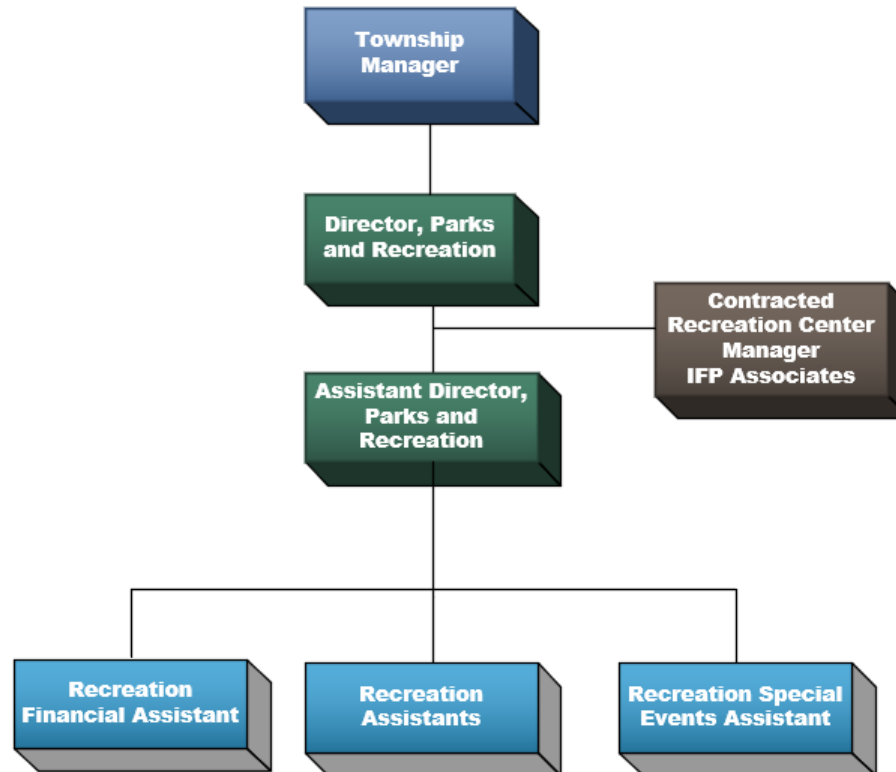
2. Evaluate the pros and cons of building a new library.

PFM was careful in not recommending for or against building a new library but did offer some insights on the likely costs for building and operating a new ~ 30,000 s.f. facility. There are still too many unknown factors with respect to potential grant funding and philanthropic support, but PFM did provide a rough debt service estimate for a \$17 million facility, assuming a 20-year amortization. Annual debt service ranges from \$800,000 in the first ten years of the issue then growing to \$1.6 million annually in the latter ten years after the new firehouse debt is retired. Annual operating costs are estimated at ~ \$1.3 million. Total debt service and operating costs would likely exceed \$2.3 million annual, requiring a ~ 1.0 mill levy increase. We included the library initiative under Parks and Recreation, as this facility would likely operate under the Recreation Director's administrative purview, similar to the manner in which the Horsham Library operates.

DEPARTMENT OF PARKS AND RECREATION



Parks and Recreation *Organization Chart*



Township Manager Recommendations

The 2021 Parks and Recreation Budget shows anticipated expenses of \$996,764. With Covid-19 hopefully in the rear view mirror in 2022, we plan to resume our regular recreation programming, including our popular day camp programs and special events activities. We are anticipating around \$1.4 million in developer recreation contributions in 2022, which will be shown as a direct revenue contribution into the Parks and Open Space (POS) fund in the Capital Improvement Program. The pay-go and capital financing projects from this dedicated fund are itemized in Tables XXIII and XXIV. Note the \$800,000 Black Rock Playground Project will be funded internally in lieu of debt financing with payback installments planned in future years.

TABLE XXII
Parks and Recreation: Operations

Description	2021 Budget	2021 Forecast	2022 TMO Adjustment	2022 BOS Approved
Salaries	228,622	199,510	273,354	273,354
Group Benefits	115,085	90,085	180,843	180,843
Supplies and Ticket Sales	64,250	19,000	44,500	44,500
Services and Training	15,500	11,250	11,500	11,500
Programming and Special Events	147,500	88,520	129,000	129,000
Contracted Services	376,500	299,192	397,567	357,567
Capital Expenditures	0	25,459	0	0
Capital Assessments	0	0	0	0
Transfer to Park/Open Space Fund (.23 Mill)	0	0	500,000	0
	947,457	733,016	1,536,764	996,764

TABLE XXIII
Parks and Recreation: Pay-Go Financing

Project Description	2022	2023	2024	2025	2026
<i>Pay-Go Financing</i>					
Drainage Work at MacFarlan Park	0	0	0	0	0
Community Center Paving and Restriping	0	0	225,000	0	0
Pavilion Upgrades	24,000	0	0	0	0
Joyce Carriage House Roof	0	0	0	0	0
Replacement of Black Rock Park Wooden Sheds	0	0	0	0	0
Crossman's Run Trail Design	25,000	0	0	0	0
Crossman's Run Trail Construction	0	500,000	0	0	0
Regency Trail Design	25,000	0	0	0	0
Regency Trail Construction	0	520,000	0	0	0
Route 113 Trail Design	0	25,000	0	0	0
Route 113 Trail Construction	0	0	300,000	0	0
PECO Right of Way Trail Design	0	0	25,000	0	0
PECO Right of Way Trail Construction	0	0	0	1,300,000	0
Schoolhouse Run Trail Design	0	0	0	25,000	0
Schoolhouse Run Trail Construction	0	0	0	0	720,000
Park Signage	0	2,500	2,500	2,500	2,500
Painting/Restaining of Park Structures	25,000	20,000	0	20,000	0
Sealing and Relining of Basketball Courts	0	0	25,000	0	0
Deck Hockey Repairs	0	0	0	0	0
Port Providence Park Improvements	0	0	0	0	25,000
New HVAC Control System	13,000	0	0	0	0
	112,000	1,067,500	577,500	1,347,500	747,500

TABLE XXIV
Parks and Recreation: Capital Financing

Project Description	2022	2023	2024	2025	2026
<i>Capital Financing</i>					
Black Rock Park Playground Replacement	800,000	0	0	0	0
Black Rock Park Parking Expansion	0	25,000	25,000	25,000	25,000
MacFarland Park Improvements	0	0	56,500	56,500	56,500
Splash Pad at Anderson Farm Park	0	0	0	120,000	120,000
Taylor Park Development Project	0	188,965	188,965	188,965	188,965
Anderson Farm Park Improvements	0	0	0	0	45,000
	800,000	303,965	360,465	480,465	525,465

GENERAL FUND

Table XXV below shows the 2022 projected General Fund revenues. For 2022 we are conservatively projecting revenues at around \$22.74 million, which continues our past fiscal practice of using zero cash reserves to balance the Township's general operating expenses. Be advised this final spending plan does program in a 2.5 mill levy, broken down proportionally for police, fire, and EMS as recommended by PFM to address our five-year capital needs. 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 XXV
General Fund Revenues

Category	2021 Approved	2021 Projected	2022 TMO Adjusted	2022 BOS Approved
Public Safety Levy	2,672,750	2,705,750	4,800,000	5,445,000
Real Estate Transfer Tax	1,025,000	1,275,000	1,050,000	1,050,000
Earned Income Tax	10,500,000	11,000,000	10,850,000	11,000,000
Local Services Tax	900,000	900,000	900,000	900,000
PILOT Payment	80,000	80,000	90,000	90,000
Licenses and Permits	525,250	471,765	494,500	509,500
Fines and Forfeitures	62,000	32,250	32,250	32,250
Interest Earnings	115,000	10,000	7,500	7,500
Rents and Royalties	73,500	54,532	69,000	69,000
Grants and Shared Revenue	775,801	2,045,174	2,008,413	2,008,413
Fees and Permits	769,650	1,055,043	923,600	923,600
Recreation Program Fees	355,000	209,748	207,500	207,500
Miscellaneous Revenues	50,000	154,072	15,000	15,000
Transfers In	645,341	400,000	411,532	411,532
Expenditure Refunds	14,410	33,608	20,000	20,000
Delinquency Collections	17,000	50,534	36,000	50,000
	18,565,202	20,477,476	21,915,295	22,739,295

Table XXVI below summarizes 2022 General Fund expenses for each major department except sewers. Senior UPT staff proposed ~ \$28.27 million expenditures, from which the Township Manager Office's (TMO) reduced this amount by ~ 29 % or \$6,355,440 for a ~ \$22.74 million vetted and balanced spending plan.

TABLE XXVI
General Fund Expenditures

Category	2021 Approved	2021 Projected	2022 TMO Adjusted	2022 BOS Approved
Board of Supervisors	234,394	219,175	262,044	248,044
Administration and Finance	1,343,879	1,416,987	1,572,070	1,607,070
Tax Collector	169,125	170,494	167,875	167,875
Legal Services	115,000	92,500	108,500	108,500
Pooled Building Expenses	760,000	805,406	796,500	769,500
Police Protection	6,757,737	6,016,206	6,609,871	6,609,871
Emergency Services	3,127,977	3,044,813	4,036,206	4,146,297
Planning and Zoning	771,143	758,079	721,949	720,949
Public Works	2,910,019	3,288,210	3,440,791	3,474,434
Parks and Recreation	947,457	733,016	1,583,764	996,764
Transfers Out	1,207,597	3,789,726	2,662,725	3,890,191
	18,344,328	20,334,612	21,915,295	22,739,295

SEWER OPERATING FUND

Tables XXVII and XXVIII below and on the next page show the expenses and revenues balanced at \$3,837,000. The 2022 operating fund reflects the 2019 rate adjustment enacted to pass through the increased costs enacted by the Lower Perkiomen Valley Regional Sewer Authority. The Authority has proposed not rate increase for next year. The Township's rate structure remains among the lowest of all area municipalities.

TABLE XXVII
Sewer Fund Revenues

Revenue Category	2021 Budget	2021 Projection	2022 Proposed	2022 TMO
Interest Earnings	10,000	2,000	2,000	2,000
Sewer Tapping Fees	4,000	453,000	10,000	10,000
Sewer Use Charges	3,350,000	3,350,000	3,350,000	3,350,000
Unused EDU Charges	450,000	450,000	425,000	450,000
Sewer Assessments	15,000	74,000	25,000	25,000
Sewer Certification Fees	5,000	100	0	0
	3,834,000	4,329,100	3,812,000	3,837,000

TABLE XXVIII
Sewer Fund Expenses

Expense Category	2021 Budget	2021 Projection	2022 Proposed	2022 TMO
General Expenses	157,000	350,000	157,000	157,000
Payments - LPVRS	2,412,000	2,425,000	2,412,000	2,412,000
Payments – Royersford Borough	5,500	5,600	5,500	5,500
Payments – Collegeville/Trappe	7,000	7,000	7,000	7,000
Transfer – General Fund	58,000	58,000	58,000	58,000
Transfer – Public Works Salaries	201,000	201,000	201,000	201,000
Transfer – Employee Benefits	141,000	141,100	141,000	141,000
Transfer – Sewer System/Capital	852,500	852,500	852,500	855,500
	3,834,000	4,040,100	3,834,000	3,837,000

2022 CAPITAL BUDGET

The 2022 Capital Budget is attached to this report. It comprises seven (8) major funding sources, from which ~ \$##.# million will be appropriated as shown in Table XIX below:

TABLE XIX
2022 Capital Budget

Funding Source	Amount
Capital Assessment Allocations	977,500
General Capital Funds	1,702,475
State Liquid Fuels	786,750
Sewer Capital Fund	3,721,504
MS4 Stormwater Fund	0
Capital Financing Proceeds	4,252,878
Park & Open Space Fund	1,238,000
Grants and Donations	956,404
	13,635,511

Be advised this final proposed budget incorporates all the puts and takes from the Board's three budget workshops and will be published upon its scheduled adoption at the Board's December 13, 2021 final budget meeting.

Respectfully Submitted,



Timothy J. Tieperman

GENERAL FUND REVENUES

Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Forecast	2022 Staff	2022 TMO	2022 BOS
<u>Real Property Taxes</u>										
01-301-100	Real Estate Taxes - Police	1,050,000	1,077,186	1,050,000	1,105,155	1,100,000	1,150,000	1,100,000	0	1,500,000
01-301-110	Real Estate Taxes - Fire	1,420,000	1,454,202	1,420,000	1,491,959	1,500,000	1,500,000	1,500,000	2,950,000	3,625,000
01-301-120	Real Estate Taxes - EMS	52,500	53,859	52,500	55,258	55,750	55,750	55,750	350,000	320,000
01-301-130	Real Estate Taxes - Infrastructure	0	0	0	0	0	0	0	1,000,000	
01-301-140	Real Estate Taxes - Parks & Open Space	0	0	0	0	0	0	0	500,000	
01-301-400	Property Taxes - Delinquent	25,000	25,665	17,000	23,065	17,000	50,000	35,000	36,000	50,000
		2,547,500	2,610,912	2,539,500	2,675,437	2,672,750	2,755,750	2,690,750	4,836,000	5,495,000
<u>Act 511 Taxes</u>										
01-310-030	Per Capita Tax - Delinquent	3,000	1,557	1,500	368	1,500	534	500	0	0
01-310-100	Real Estate Transfer Tax	1,000,000	1,224,961	1,025,000	975,845	1,025,000	1,275,000	1,025,000	1,050,000	1,050,000
01-310-210	Earned Income Tax	9,200,000	10,878,352	9,500,000	11,147,811	10,500,000	11,000,000	10,500,000	10,850,000	11,000,000
01-310-510	Local Service Tax	850,000	961,398	875,000	907,455	900,000	900,000	875,000	900,000	900,000
01-310-600	Amusement Tax FILO	43,500	60,000	70,000	70,000	80,000	80,000	90,000	90,000	90,000
		11,096,500	13,126,268	11,471,500	13,101,479	12,506,500	13,255,534	12,490,500	12,890,000	13,040,000
<u>Licenses and Permits</u>										
01-321-610	Soliciting Permits	5,000	7,250	6,500	1,300	6,500	3,600	4,000	4,000	4,000
01-321-700	Special Event Permits	15,000	18,705	16,000	7,685	16,000	13,100	12,500	12,500	12,500
01-321-800	Cable Television Franchise	475,000	505,648	500,000	530,183	500,000	452,000	475,000	475,000	475,000
01-321-805	Cable Television Franchise Grant	0	0	0	0	0	0	0	0	15,000
01-322-820	Street Encroachment Permits	2,500	2,655	2,750	4,705	2,750	3,065	3,000	3,000	3,000
		497,500	534,258	525,250	543,873	525,250	471,765	494,500	494,500	509,500
<u>Fines and Forfeitures</u>										
01-331-110	Vehicle Code Violations	50,000	55,980	46,000	37,337	46,000	25,000	25,000	25,000	25,000
01-331-120	Ordinance/Statute Violations	18,000	14,110	14,000	7,970	14,000	6,250	6,250	6,250	6,250
01-331-130	Parking Tickets	3,750	7,511	2,000	975	2,000	1,000	1,000	1,000	1,000
		71,750	77,601	62,000	46,282	62,000	32,250	32,250	32,250	32,250
<u>Interest Earnings</u>										
01.341.000	Interest Earnings	105,000	258,785	140,000	107,071	115,000	10,000	10,000	7,500	7,500
		105,000	258,785	140,000	107,071	115,000	10,000	10,000	7,500	7,500
<u>Rents and Royalties</u>										
01-342-100	Rent of Land	25,000	31,352	31,250	32,292	31,250	24,832	30,000	30,000	30,000
01-342-150	Communications/Revenue Sharing	37,000	45,600	42,250	39,600	42,250	29,700	30,000	39,000	39,000
		62,000	76,952	73,500	71,892	73,500	54,532	60,000	69,000	69,000

Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Forecast	2022 Staff	2022 TMO	2022 BOS
<u>State Grants and Shared Revenues</u>										
01-351-000	Federal Capital and Operating Grants	0	0	0	0	0	13,173	0	0	0
01-354-000	State Capital and Operating Grants	0	64,987	0	433,375	55,500	1,287,912	1,000,000	1,287,912	1,287,912
01-354-100	State Recycling Grant	56,095	55,692	55,500	0	55,500	109,949	60,000	55,500	55,500
01-355-010	Public Utility Realty Tax	10,500	13,921	10,500	15,382	10,500	0	10,500	12,500	12,500
01-355-080	Beverage Licenses	6,250	7,550	4,500	7,950	4,500	0	2,500	2,500	2,500
01-355-085	Local Share of Gaming Proceeds	1,000	1,000	0	0	0	200	200	200	200
01-355-121	General Municipal Pension System	440,000	511,848	465,965	467,764	467,764	474,931	467,764	467,764	467,764
01-355-130	Foreign Fire Insurance Premium	203,000	202,639	202,639	182,037	182,037	159,009	182,037	182,037	182,037
		716,845	857,637	739,104	1,106,508	775,801	2,045,174	1,723,001	2,008,413	2,008,413
<u>Fees, Services and Permits</u>										
01-361-300	Zoning/Subdivision/Land Development	55,000	64,833	72,500	63,375	72,500	74,500	72,500	72,500	72,500
01-361-320	Fees for Engineering Review	2,500	1,000	0	0	0	0	0	0	0
01-361-330	Change of Occupancy	600	260	250	240	250	640	150	150	150
01-361-340	Hearing Fees	0	0	0	0	0	0	0	0	0
01-361-350	Sign Permits	6,500	4,690	5,000	2,074	5,000	3,245	3,000	3,000	3,000
01-361-510	Sale of Maps & Plans	100	0	0	0	0	0	0	0	0
01-361-530	Sale of Subdivision & Land Development	100	0	0	0	0	0	0	0	0
01-361-540	Sale of Zoning Ordinance	100	0	0	0	0	0	0	0	0
01-361-560	Copying Fees	100	434	250	103	250	1,500	500	500	500
01-362-100	Donations/Contributions	14,000	32,113	14,000	845	14,000	25	500	500	500
01-362-105	Uniformed Salary Reimbursement	97,000	74,700	87,500	139,064	87,500	48,000	75,000	75,000	75,000
01-362-110	Accident Reports	5,500	10,090	9,000	5,775	9,000	8,400	7,500	7,500	7,500
01-362-111	Photographs/Fingerprints	1,300	1,165	1,000	570	1,000	315	500	500	500
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	1,000	1,355	500	137	500	650	800	800	800
01-362-200	Fire Reports/Investigations	150	0	0	90	0	325	100	100	100
01-362-205	Non-Uniform Salary Reimbursement	600	1,446	600	4,510	600	0	1,000	1,000	1,000
01-362-210	Fire Cost Recovery Ordinance	5,000	354	5,000	6,798	5,000	8,575	7,500	7,500	7,500
01-362-250	Fire Protection Permits	40,000	14,943	25,000	12,473	25,000	11,413	12,250	12,250	12,250
01-362-260	Fire Inspections	27,500	24,325	17,500	12,650	17,500	15,300	7,500	7,500	7,500

Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Forecast	2022 Staff	2022 TMO	2022 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	18,846	20,000	41,293	28,000	28,250	32,500	32,500	32,500
01-362-410	Building Permits	850,000	457,877	500,000	450,294	500,000	850,000	650,000	700,000	700,000
01-362-430	Plumbing Permits	1,800	1,849	1,650	3,185	1,650	2,700	2,000	2,000	2,000
01-362-460	Grading Permits	750	445	350	80	350	405	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	900	1,200	1,200	1,200	600	0	0	0
01-364-300	Solid Waste Collection & Disposal	100	292	100	0	100	120	0	0	0
01-364-600	Recycling Bins	100	170	100	313	250	80	100	100	100
Recreation Program Fees		1,131,000	712,087	761,500	745,069	769,650	1,055,043	873,600	923,600	923,600
01-367-000	Donations/Contributions	0	5,691	0	0	0	0	0	0	0
01-367-050	Recreation Revenues	0	271,835	0	57,373	0	129,000	125,000	125,000	125,000
01-367-100	Donations/Contributions	0	0	0	250	0	0	0	0	0
01-367-200	Memberships	75,000	4,753	35,000	0	35,000	0	0	0	0
01-367-300	Ticket Sales	78,000	3,736	75,000	0	50,000	0	0	0	0
01-367-400	Sponsorships/Donations	30,000	27,357	30,000	25,000	30,000	52,000	37,500	37,500	37,500
01-367-500	Recreation Center	30,000	24,794	15,000	6,294	15,000	0	0	0	0
01-367-600	Recreation Programs	185,000	2,668	160,000	0	160,000	0	0	0	0
01-367-610	Community Day/Celebrations	20,000	5,467	10,000	0	10,000	100	200	5,000	5,000
01-367-700	Bus Trips	11,000	0	10,000	0	10,000	0	0	0	0
01-367-800	Rental Income	20,000	11,400	20,000	13,765	20,000	24,575	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	151,585	25,000	0	25,000	4,073	15,000	15,000	15,000
01-367-900	Misc. Income	500	650	0	1	0	0	0	0	0
Miscellaneous Revenues		474,500	509,936	380,000	102,683	355,000	209,748	202,700	207,500	207,500
01-380-000	Miscellaneous Revenues	800	6,908	2,535	8,242	5,000	146,799	10,000	10,000	10,000
01-383-020	Special Assessment/Regal Cinema	52,000	57,301	57,301	40,637	45,000	7,273	10,000	5,000	5,000
		52,800	64,209	59,836	48,879	50,000	154,072	20,000	15,000	15,000

Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Forecast	2022 Staff	2022 TMO	2022 BOS
<u>Interfund Transfers</u>										
01-392-080	Transfer from Sewer Operating Fund	400,000	400,000	450,000	100,639	400,000	400,000	400,000	400,000	400,000
01-392-085	Transfer from Recreation Operating Fund	0	0	0	0	0	0	0	0	0
01-392-350	Transfer from Highway Aid Fund	0	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	0
01-392-870	Transfer from Stormwater Management Fund	0	0	0	0	0	0	0	11,532	11,532
01-392-900	Transfer from Fire Apparatus Fund	0	0	440,000	0	0	0	0	0	0
01-392-950	Transfer from Payroll	0	0	0	322,206	0	0	0	0	0
01-392-999	Transfer from Other Funds	0	0	0	282,415	245,341	0	0	0	0
		400,000	405,000	890,000	705,260	645,341	400,000	400,000	411,532	411,532
<u>Expenditure Refunds</u>										
01-394-100	Refund of Prior Year Expenditures	9,605	11,842	9,000	8,065	9,000	29,938	15,000	15,000	15,000
01-394-200	Refund of Current Year Expenditures	5,000	22,125	5,410	36,367	5,410	3,670	5,000	5,000	5,000
01-399-000	Budgetary Reserve	0	0	4,114,400	0	0	0	0	0	0
		14,605	33,967	4,128,810	44,432	14,410	33,608	20,000	20,000	20,000
GENERAL FUND REVENUES		17,170,000	19,267,612	21,771,000	19,298,865	18,565,202	20,477,476	19,017,301	21,915,295	22,739,295

GENERAL FUND EXPENDITURES

Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Forecast	2022 Dept Head	2022 TMO	2022 BOS
<u>Board of Supervisors</u>										
01-400-113	Supervisor Salaries 5 @ \$4,125	20,625	22,008	20,625	20,969	20,625	20,625	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)	110,000	115,104	120,000	101,795	120,000	120,000	120,000	125,000	125,000
01-400-151	Employer's Reimbursement Benefit	0	0	0	0	0	0	0	0	0
01-400-321	Telephone/Communications	2,000	2,138	0	0	0	0	0	0	0
01-400-420	Dues, Subscriptions, & Memberships MCATO PSATS Pennsylvania Municipal League	7,850	3,298	7,850	5,305	5,500	9,281	9,500	9,500	9,500
01-400-425	Training/Seminars MCATO Workshops PSATS Annual Conference Training Undesignated	4,500	1,331	2,500	1,154	2,500	50	1,000	5,000	5,000
01-400-450	Contracted Services (CS) -- General	32,000	27,826	52,000	42,781	0	0	0	0	0
01-400-451	CS - Taped BOS Meetings	0	0	0	0	23,300	3,000	2,500	20,700	20,700
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	0	0	18,250	30,000	20,000	20,000	20,000
01-400-454	CS - Newsletter Postage	0	0	0	0	13,000	5,000	15,000	15,000	15,000
01-400-500	Discretionary Donations Montgomery County Libraries (\$21,219) Schuylkill Canal Association (\$10,000) UPT Non-Profit Corporation (\$15,000)	31,219	31,219	31,219	31,219	31,219	31,219	31,219	46,219	32,219
01-400-700	Capital Expenditures	1,000	500	0	0	0	0	0	0	0
01-400-800	Capital Assessment	147,339	147,339	147,339	147,339	0	0	0	0	0
TOTALS		356,533	350,763	381,533	350,562	234,394	219,175	219,844	262,044	248,044

Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Forecast	2022 Dept Head	2022 TMO	2022 BOS
<u>Township Administration</u>										
01-401-121	Salary - Manager	162,527	163,992	168,622	169,983	172,838	172,838	179,319	179,319	179,319
01-401-122	Salary - Communications Manager (FT) Split	26,744	35,067	29,596	31,201	30,336	0	9,048	9,048	9,048
01-401-123	Salary - Human Resources	0	0	26,000	28,221	36,608	55,000	88,188	88,188	88,188
01-401-125	Salary - Assistant Township Manager	123,501	126,014	131,734	132,797	135,027	135,027	140,091	141,779	141,779
01-401-130	Salary - Finance Director	104,668	111,632	111,646	112,540	113,990	113,990	118,265	117,765	117,765
01-401-140	Salary - Full Time Staff	99,637	113,404	178,740	212,887	188,535	188,535	264,369	264,369	264,369
	Network Administrator									
	Finance Staff									
	Executive Assistant/Paralegal/Communications									
01-401-150	Group Benefits	203,500	263,884	291,660	217,202	328,000	328,000	379,000	379,000	379,000
	Health Insurance (\$278,342)									
	Dental Insurance (\$18,169)									
	Vision Insurance (\$1,583)									
	FICA (\$63,428)									
	Car Allowances (\$12,000)									
	Other Insurances (\$4,500)									
01-401-182	Longevity	1,000	1,000	1,000	1,000	1,500	1,750	2,250	2,000	2,000
01-401-183	Overtime	1,250	2,522	1,500	2,105	1,500	959	1,000	1,000	1,000
01-401-190	Pension Allocation	90,500	60,000	61,482	86,884	73,500	73,990	55,809	55,809	55,809
01-401-191	Pension Allocation - DC	0	0	46,695	61,457	46,695	46,265	71,176	71,176	71,176
01-401-210	Office Supplies	9,000	17,320	8,000	15,941	8,000	17,500	17,500	17,000	17,000
01-401-220	Operating Supplies	250	148	200	219	200	106	150	150	150
01-401-231	Vehicle Fuel	600	340	0	0	0	0	0	0	0
01-401-245	Credit/Debit Admin Fees	3,000	1,644	1,800	6,022	1,800	7,439	7,000	7,000	7,000
01-401-250	Repair/Maintenance Supplies	0	34	50	0	50	0	0	0	0
01-401-260	Small Tools/Minor Equipment	0	0	50	0	50	0	0	0	0
01-401-311	Accounting & Auditing Services	30,000	40,800	32,000	56,000	32,000	32,000	60,000	60,000	60,000
	Annual Professional Audit									
01-401-312	Management Consulting Services	0	0	500	0	500	0	0	0	0

Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Forecast	2022 Dept Head	2022 TMO	2022 BOS
01-401-317	Training PSATS, APMM, ICMA, GFOA, PELRAS, PML	6,500	4,283	5,000	3,772	5,000	454	2,000	2,000	2,000
01-401-321	Telephone /Communications Verizon, Verizon Wireless, Line Systems, Comstar	7,450	7,859	0	0	0	0	0	0	0
01-401-325	Postage Pitney Bowes, USPS, UPS and FedEx	7,500	2,765	7,500	4,652	7,500	1,500	4,000	3,000	3,000
01-401-340	Advertising, Printing & Binding 21st Century Media	12,750	6,011	6,000	11,625	6,000	10,000	12,500	12,000	12,000
01-401-350	Insurance & Bonding PIRMA Liability Insurance Pool Township Manager and Finance Bonds	36,000	9,531	0	2,900	0	3,465	0	0	0
01-401-351	Insurance - Auto PIRMA Auto Insurance Pool	1,200	1,221	0	0	0	0	0	0	0
01-401-361	Electricity/Heat PECO Energy Charges (Allocated Share)	32,000	25,310	0	0	0	0	0	0	0
01-401-366	Water Service PAWC Water Charge (Allocated Share)	1,200	956	0	0	0	0	0	0	0
01-401-370	Repair/Maintenance Services	50	67	50	77	50	0	0	0	0
01-401-380	Rentals/Leases Xerox, Rothwell Document Solutions	11,000	12,975	11,000	10,354	11,000	13,000	11,500	11,500	11,500
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)	6,700	11,039	10,000	5,752	6,700	5,000	6,000	6,000	6,000
01-401-425	Continuing Education/Prof. Development	750	167	250	25	250	0	0	0	0

Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Forecast	2022 Dept Head	2022 TMO	2022 BOS
01-401-450	Contracted Services (CS) -- General	130,000	269,127	200,000	86,680	0	88,993	0	10,217	10,217
01-401-451	CS - Finance Software	0	0	0	0	10,000	10,000	10,000	10,000	10,000
01-401-452	CS - IT/Payroll	0	0	0	0	28,000	63,965	50,000	25,000	25,000
01-401-453	CS - Communications	0	0	0	0	30,000	12,393	0	0	0
01-401-454	CS - E-Code 360	0	0	0	0	3,000	7,000	3,000	3,000	3,000
01-401-455	CS - Water Cooler	0	0	0	0	2,000	2,000	3,000	2,000	2,000
01-401-456	CS - Montco BOA Record Changes	0	0	0	0	2,000	50	500	500	500
01-401-457	CS - Annual Website Maintenance Fee	0	0	0	0	15,000	10,000	10,000	8,000	8,000
01-401-458	CS - Employee Physicals	0	0	0	0	1,000	250	500	250	250
01-401-700	Pay-Go Assessments	108,240	52,153	18,520	23,650	45,250	15,518	145	85,000	120,000
01-401-800	Capital Finance Assessments	124,819	124,819	124,819	124,819	0	0	0	0	0
	TOTALS	1,342,336	1,466,084	1,474,414	1,408,765	1,343,879	1,416,987	1,506,310	1,572,070	1,607,070

Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Forecast	2022 Dept Head	2022 TMO	2022 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	26,377	24,000	25,950	24,000	28,000	24,000	24,000	24,000
	Commissions - Public Safety Levy									
01-403-150	Employer's Contributions To Employee FICA	2,625	2,783	2,625	2,750	2,625	2,907	2,625	2,625	2,625
01-403-180	Commissions - Local Services Tax	15,000	16,760	15,000	19,709	15,000	15,000	15,000	15,000	15,000
	H.A. Berkheimer Collection Fee									
01-403-181	Commissions - Earned Income Tax	111,250	128,125	111,250	133,532	111,250	111,250	111,250	111,250	111,250
	H.A. Berkheimer Collection Fee									
01-403-184	MCTCC Fee	0	0	0	0	0	0	0	0	0
01-403-210	Office Supplies	2,500	1,375	2,500	1,624	2,500	2,630	2,500	2,500	2,500
	Public Safety Levy Mailing Expense									
01-403-230	Heating Fuel	0	0	0	0	0	0	0	0	0
01-403-321	Telephone	300	230	0	0	0	0	0	0	0
01-403-325	Postage	2,250	1,375	2,250	1,624	2,250	707	1,000	1,000	1,000
	Public Safety Levy Postage Expense									
01-403-353	Bond(s)	0	0	1,500	0	1,500	0	1,500	1,500	1,500
01-403-361	Electricity/Heat	450	396	0	0	0	0	0	0	0
01-403-366	Water Service	50	29	0	0	0	0	0	0	0
01-403-425	Seminars	0	0	0	0	0	0	0	0	0
	TOTALS	168,425	187,450	169,125	195,189	169,125	170,494	167,875	167,875	167,875
<u>Legal Services</u>										
01-404-310	Township Solicitor - Professional	80,000	68,317	79,000	95,134	79,000	60,000	65,000	75,000	75,000
01-404-311	Township Solicitor - Litigation	1,500	0	1,000	0	1,000	0	1,000	1,000	1,000
01-404-312	Township Labor Counsel	0	0	0	413	0	0	0	0	0
	Line item restructured between police and non-union									
01-404-313	HR Consulting Services	25,000	22,026	15,000	10,375	15,000	17,500	15,000	5,000	5,000
01-404-314	Special Legal Services	20,000	37,424	10,000	4,931	10,000	10,000	10,000	10,000	10,000
01-404-316	Debt Collection Services	0	0	0	0	0	0	0	0	0
01-404-317	Township Labor Counsel-Police	0	0	0	148	0	0	0	15,000	15,000
	Eckert Seamans Cherin & Mellott									
01-404-318	Township Labor Counsel-Non Uniform	25,000	0	10,000	1,564	10,000	5,000	5,000	2,500	2,500
	TOTALS	151,500	127,767	115,000	112,565	115,000	92,500	96,000	108,500	108,500

Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Forecast	2022 Dept Head	2022 TMO	2022 BOS
<u>Building Expenses</u>										
01-409-231	Vehicle Fuel	0	11,401	98,100	67,426	95,000	95,000	75,000	75,000	75,000
01-409-250	Maintenance Supplies	0	0	44,000	2,510	44,000	44,000	40,000	15,000	15,000
01-409-300	Safety Committee Expenses	0	0	0	0	10,000	350	10,000	2,500	500
01-409-321	Telephone	0	0	74,800	88,122	90,000	90,000	90,000	90,000	90,000
01-409-350	Insurance/Liability	0	0	158,800	0	105,000	113,378	120,000	120,000	120,000
01-409-351	Insurance/Auto	0	0	116,500	173,039	77,500	54,678	75,000	75,000	75,000
01-409-361	Electricity/Heat	0	0	159,950	139,786	165,000	165,000	190,000	190,000	190,000
01-409-366	Water	0	0	20,225	32,647	23,000	23,000	25,000	25,000	25,000
01-409-370	Maintenance Services	0	0	70,000	101,098	150,500	220,000	150,500	150,000	150,000
01-409-800	Capital Assessment	0	0	0	0	0	0	54,000	54,000	29,000
	TOTALS	0	11,401	742,375	604,628	760,000	805,406	829,500	796,500	769,500

Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Forecast	2022 Dept Head	2022 TMO	2022 BOS
<u>Police Department</u>										
01-410-122	Salary - Chief	139,664	140,778	144,901	146,239	150,335	188,674	155,626	155,625	155,625
01-410-123	Salary - Lieutenant	127,065	128,229	131,830	132,920	136,774	113,348	141,100	141,100	141,100
01-410-140	Salaries & Wages	2,900,000	2,980,230	3,008,750	2,700,614	2,927,950	2,500,000	3,241,666	3,059,575	3,059,575
	Sergeants									
	Corporals									
	Patrolmen									
	Office Staff/Communications									
01-410-142	Crossing Guards	26,117	27,521	27,978	28,166	28,677	28,677	29,752	29,752	29,752
01-410-150	Group Benefits	1,616,000	1,518,141	1,770,000	1,314,521	1,747,000	1,301,735	1,835,000	1,456,000	1,456,000
	Health Insurance (\$975,000)									
	Dental Insurance (\$75,124)									
	Vision Insurance (\$5,800)									
	FICA (\$267,772)									
	Life Insurance (\$19,200)									
	Short/Long-Term Disability (\$19,200)									
	Workers Compensation (\$93,700)									
01-410-181	Education Incentive	40,000	31,535	40,000	38,373	37,000	36,056	40,000	40,000	40,000
01-410-182	Longevity	79,643	79,876	86,500	83,228	96,131	94,529	96,131	93,090	93,090
01-410-183	Overtime	95,000	122,747	90,000	214,485	100,000	222,030	125,000	125,000	125,000
01-410-185	Reimbursed Overtime	75,000	110,291	60,000	81,605	60,000	43,702	50,000	50,000	50,000
01-410-187	Holiday Pay	114,000	148,909	118,500	140,894	146,500	160,936	141,000	141,000	141,000
01-410-188	Other Salaries & Wages	14,250	13,600	14,250	13,600	15,100	12,400	15,100	15,100	15,100
	Detective/Training Pay									
01-410-189	Court Time	19,000	17,703	16,000	7,157	16,000	7,384	16,000	10,000	10,000
01-410-190	Pension Allocation	726,000	721,000	905,491	905,491	875,000	875,000	750,000	782,686	782,686
	2022 Minimum Municipal Obligation									
01-410-191	PENSION ALLOCATION-DC	0	0	0	0	0	8,000	11,776	11,776	11,776
01-410-210	Office Supplies	3,100	6,498	5,000	10,849	5,000	6,500	5,000	5,000	5,000
	Business Cards/ Envelopes / Citation Forms									
	Wrigley's/ W.B. Mason									

Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Forecast	2022 Dept Head	2022 TMO	2022 BOS
01-410-220	Operating Supplies/Patrol Ammunition/ Computer Supplies/ Petty Cash Evidence Collection/ PA DUI Association	12,500	20,944	22,570	14,204	22,570	20,250	33,000	33,000	33,000
01-410-225	Highway Safety Equipment	0	0	27,800	0	27,800	0	27,800	27,800	27,800
01-410-230	Medical Equipment/CPR First Aid Certs	0	0	2,500	0	2,500	500	2,500	2,500	2,500
01-410-231	Vehicle Fuel	55,000	47,653	0	0	0	0	0	0	0
01-410-238	Clothing & Uniforms Shoe/Clothing Allowance Galls/Red the Uniform Tailor	28,000	20,181	24,000	28,033	24,000	32,500	24,000 12,500	24,000 12,500	24,000 12,500
01-410-250	Repair/Maintenance Supplies	4,800	7,088	5,000	4,062	5,000	2,000	5,000	5,000	5,000
01-410-260	Small Tools/Minor Equipment	2,200	2,398	2,200	0	2,200	900	2,200	2,200	2,200
01-410-317	Training PATC/ FBINAA/ Police Chief's Association Personal Protection/ Field Officer Training	21,000	27,405	20,000	19,034	20,000	20,000	22,500	22,500	22,500
01-410-321	Telephone	30,000	29,579	0	0	0	0	0	0	0
01-410-325	Postage	200	117	200	254	200	175	200	200	200
01-410-326	Radio Equipment Lease-DO NOT USE**	0	0	0	0	0	0	0	0	0
01-410-327	Radio Equipment Maintenance	1,150	0	500	0	500	0	0	0	0
01-410-342	Advertising/Community Day	1,000	261	4,000	0	4,000	3,500	7,500	7,500	7,500
01-410-350	Insurance - Liability PIRMA Liability Insurance Pool	55,000	964	0	0	0	0	0	0	0
01-410-351	Insurance - Auto PIRMA Automobile Insurance Pool	26,000	21,579	0	0	0	0	0	0	0
01-410-361	Electricity/Heat	23,000	21,609	0	0	0	0	0	0	0
01-410-366	Water Service	900	388	0	0	0	0	0	0	0
01-410-374	Repair/Maintenance Services Vehicle Repair/ Undesignated	37,500	72,951	40,000	59,925	50,000	55,000	50,000	50,000	50,000
01-410-380	Rentals/Leases Copy Machine	2,500	2,602	2,000	1,410	2,000	2,000	2,000	2,000	2,000

Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Forecast	2022 Dept Head	2022 TMO	2022 BOS
01-410-420	Dues, Subscriptions & Memberships	2,500	7,811	2,500	7,935	7,500	8,500	7,500	7,500	7,500
	Police Chiefs Association									
	Montgomery County FOP									
	Montgomery County MIRT									
	NTO									
	Magloclen									
	PA Criminal Law									
	Undesignated/Other									
01-410-450	Contracted Services (CS) -- General	92,000	85,051	90,000	78,889	0	31,660	0	13,117	13,117
01-410-449	CS - Comcast Cable					3,000	750	3,000	2,000	2,000
01-410-451	CS - Plan-It Software Maintenance					2,000	2,000	2,000	2,000	2,000
01-410-452	CS - All Traffic Solutions					7,500	6,000	7,500	7,500	7,500
01-410-453	CS - Animal Control					10,000	10,000	10,000	10,000	10,000
01-410-454	CS - IT Services					21,000	21,000	21,000	21,000	21,000
01-410-456	CS - Eagle Wireless					5,500	5,500	8,000	8,000	8,000
01-410-457	CS - Accreditation					18,500	18,500	18,500	18,500	18,500
01-410-458	CS - Cody Software Contract					18,000	18,000	21,500	21,500	21,500
01-410-459	CS - Undesignated/Other					19,000	30,000	36,500	36,500	36,500
01-410-455	Labor Counsel Services (Police)	70,000	36,325	35,000	57,114	35,000	3,500	35,000	35,000	35,000
01-410-460	Miscellaneous	4,000	3,445	4,000	2,451	4,000	5,000	8,000	8,000	8,000
	Petty Cash Reimbursements									
	Undesignated									
01-410-500	Contributions, Grants & Subsidies	3,000	0	3,000	0	3,000	0	3,000	3,000	3,000
01-410-700	Pay-Go Assessments	93,900	125,391	38,100	130,713	101,500	120,000	141,000	90,000	90,000
01-410-800	Capital Finance Assessments	0	0	0	0	0	0	0	21,350	21,350
	TOTALS	6,540,989	6,580,800	6,742,570	6,222,166	6,757,737	6,016,206	7,164,851	6,609,871	6,609,871

Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Forecast	2022 Dept Head	2022 TMO	2022 BOS
Department of Emergency Services										
01-411-140	Salary-Fire Chief	100,000	26,137	109,000	109,722	115,000	115,000	150,000	121,750	121,750
01-411-145	Salary-Fire Staff	415,000	404,264	603,906	568,831	639,627	619,627	1,920,000	1,084,368	1,276,032
	Assistant Fire Chief									
	Emergency Management Coordinator									
	Career Firefighter/Communications									
01-411-146	Volunteer Recruitment and Retention	5,000	5,490	5,000	4,450	2,000	2,000	2,000	2,000	2,000
01-411-147	Administrative Assistant	0	0	0	0	0	0	0	0	0
01-411-150	Volunteer Incentive/Stipend Program	45,000	45,000	45,000	45,128	120,000	120,000	120,000	45,000	120,000
01-411-151	Group Benefits	345,000	278,244	398,400	352,626	406,000	373,995	856,377	775,000	800,000
	Health Insurance (\$579,914)									
	Dental Insurance (\$40,378)									
	Vision Insurance (\$2,902)									
	FICA (\$91,806)									
	Life Insurance (\$5,750)									
	Short/Long-Term Disability (\$5,750)									
	Workers Compensation (\$48,500)									
01-411-182	Longevity	0	0	250	250	1,000	1,000	1,000	750	750
01-411-183	Overtime	48,000	59,279	55,500	76,547	67,000	108,000	75,000	60,000	60,000
01-411-185	Employee Incentive Program	21,000	14,880	24,500	22,722	13,000	2,500	0	0	10,500
01-411-190	Pension Allocation	72,100	50,000	57,083	72,583	58,000	58,000	62,650	62,650	62,650
	2022 Minimum Municipal Obligation									
01-411-191	Pension Allocation - DC	0	0	40,938	37,947	65,000	39,000	162,546	83,046	99,640
01-411-210	Office Supplies	1,250	1,144	4,000	3,967	2,000	750	2,500	1,250	1,250
	Wrigley's/ W.B. Mason/ Fire Forms									
01-411-220	Operating Supplies	1,000	1,163	4,000	4,135	4,000	1,500	6,000	5,000	5,000
01-411-231	Vehicle Fuel	11,650	10,282	0	0	0	0	0	0	0
01-411-238	Clothing & Uniforms	12,500	16,342	23,000	22,221	12,000	10,000	12,000	12,000	12,000
	Shoe Allowance									
	Uniforms									
01-411-260	Small Tools/Minor Equipment	16,000	11,187	19,000	10,081	19,000	15,000	20,000	17,500	17,500
	Hand Tools/ AEDs/ Fire Hose & Extinguishers									
	Undesignated									

Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Forecast	2022 Dept Head	2022 TMO	2022 BOS
01-411-310	Per Diem Firefighters	137,000	156,898	137,000	113,809	75,000	106,000	30,000	10,000	10,000
01-411-311	Audit Fire Plan System	0	0	0	0	0	0	0	0	0
01-411-313	Planning Assistance	0	0	0	0	0	0	0	0	0
01-411-317	Training/Seminars	23,000	19,273	23,000	23,197	19,000	15,000	20,000	20,000	20,000
	First Aid Certifications									
	ILT									
	NFPA									
	CFPS									
	Emergency Responder									
	Continuing Education									
	Fire Investigation Seminars									
	Undesignated									
01-411-321	Telephone/Communications	11,000	11,939	0	0	0	0	0	0	0
	Verizon Wireless/ Line Systems/ Comstar									
01-411-325	Postage	100	12	100	40	100	0	100	100	100
01-411-327	Radio Equipment Maintenance	2,500	2,500	2,500	2,500	2,500	500	2,500	2,500	2,500
01-411-342	Fire Street Map Reprint	0	0	0	0	0	0	0	0	0
	Emergency Zone Maps									
01-411-350	Insurance - Liability	800	6,966	0	0	0	0	0	0	0
	PIRMA Liability Insurance Pool									
01-411-351	Insurance - Auto/Fire Trucks	30,000	25,716	0	0	0	0	0	0	0
	PIRMA Auto/Fire Liability Insurance Pool									
01-411-361	Electricity/Heat	7,000	6,078	0	0	0	0	0	0	0
01-411-363	Hydrant Service	140,000	102,130	145,000	112,441	150,000	125,000	120,000	117,500	117,500
	Borough of Phoenixville									
	PAWC									
01-411-366	Water Service	350	297	0	0	0	0	0	0	0
01-411-374	Repair/Maintenance Services	19,000	21,557	35,000	48,139	35,000	30,000	40,000	40,000	40,000
	Vehicle Repairs (Inc BRVFC)									
	Undesignated									

Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Forecast	2022 Dept Head	2022 TMO	2022 BOS
01-411-380	Rentals	500	0	500	0	250	0	500	500	500
01-411-414	Training Drills	500	0	0	0	0	0	0	0	0
01-411-420	Dues, Subscriptions, & Memberships	2,500	2,051	4,000	4,311	3,000	4,000	4,000	4,000	4,000
	IAAI									
	NAFI									
	NFPA / IAFC / IAEM									
	ICC									
	KEMI									
	PACO									
01-411-450	Contracted Services (CS) -- Friendship	45,000	51,408	62,000	58,206	0	7,419	0	211,667	0
01-411-451	CS - Physicals					15,000	18,084	28,000	28,000	16,000
01-411-452	CS - Equipment Testing/Cleaning					16,000	7,000	16,000	10,000	10,000
01-411-453	CS - IT/Cloud Contract					9,000	9,000	4,000	4,000	4,000
01-411-454	CS - Repeater Rental					1,500	1,500	1,500	1,500	1,500
01-411-455	CS - Pager Software / Reporting Software					11,500	13,000	16,000	16,000	16,000
01-411-456	CS - Undesignated / Grant Writing / Maint.					9,500	12,000	10,000	10,000	10,000
01-411-460	Fire Prevention Expense	8,000	6,969	12,000	10,281	8,000	7,000	8,000	8,000	8,000
	Community Day/School Visits									
01-411-462	Miscellaneous	500	669	1,000	422	1,000	1,000	1,000	1,000	1,000
01-411-500	Emergency Management Expenses	0	0	2,500	4,722	3,000	1,938	3,000	3,000	3,000
01-411-540	Contribution to Volunteer Fire	200,000	200,000	200,000	200,000	200,000	200,000	250,000	200,000	200,000
01-411-550	EMS Contribution	50,000	50,000	50,000	50,000	50,000	50,000	125,000	100,000	100,000
01-411-700	Pay-Go Assessments	2,600	54,517	112,400	239,760	90,000	75,000	1,265,000	85,000	100,000
01-411-800	Capital Finance Assessments	382,444	382,444	382,444	382,444	905,000	895,000	905,000	893,125	893,125
	TOTALS	2,156,294	2,024,836	2,559,021	2,581,482	3,127,977	3,044,813	6,239,673	4,036,206	4,146,297

Account Number		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Forecast	2022 Dept Head	2022 TMO	2022 BOS
Department of Planning and Zoning										
01-414-130	Salary - Zoning Administrator	0	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	0
01-414-140	Salaries & Wages	141,132	122,962	115,000	81,421	115,000	115,000	118,715	124,747	124,747
	Executive Assistant/Paralegal									
	PT Staff									
	Permit Clerk/Communications									
01-414-145	Salary - Building Code Officials	86,262	87,931	93,513	94,364	95,851	95,851	99,445	99,445	99,445
	Residential Building Inspector									
01-414-150	Group Benefits	110,000	76,324	70,555	55,021	72,000	70,000	68,580	68,580	68,580
	Health Insurance (\$51,000)									
	Dental Insurance (\$3,875)									
	Vision Insurance (\$310)									
	FICA (\$12,895)									
	Other Insurances (\$500)									
01-414-180	Other Salaries & Wages	3,000	1,760	2,500	2,060	2,500	2,000	2,500	2,500	2,500
	PC and ZHB Board Fee									
01-414-182	Longevity	2,500	2,500	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01-414-183	Overtime	2,500	6,868	3,500	6,033	10,000	12,000	10,000	10,000	10,000
01-414-190	Pension Allocation	66,500	60,000	44,650	46,954	35,500	35,500	35,505	35,505	35,505
01-414-191	Pension Allocation - DC	0	0	4,992	4,992	4,992	5,000	5,455	5,455	5,455
01-414-210	Office Supplies	1,500	801	1,250	1,250	750	50	750	500	500
	Wrigley's / W.B. Mason Allocation									
01-414-231	Vehicle Fuel	1,100	672	0	0	0	155	0	0	0
01-414-238	Clothing & Uniforms	1,000	580	600	834	600	500	600	600	600
	Shoe Allowance									
	Uniforms									
01-414-242	Operating Supplies	250	86	100	120	100	42	100	100	100
	Undesignated									
01-414-260	Small Tools/Minor Equipment	200	0	100	0	100	0	100	100	100
	Measuring/Other Tools									

Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Forecast	2022 Dept Head	2022 TMO	2022 BOS
01-414-311	ZHB Solicitor - Litigation O'Donnell, Weiss & Mattei	50,000	68,305	65,000	81,226	65,000	120,000	100,000	100,000	100,000
01-414-313	Engineering Services Gilmore & Associates McMahon Associates	80,000	161,911	105,000	149,353	105,000	115,000	105,000	105,000	105,000
01-414-314	Court Reporter	5,000	4,093	5,000	4,500	5,000	5,000	5,000	5,000	5,000
01-414-316	Planning Assistance Contract Grace Planning Associates	125,000	86,050	125,000	100,075	87,500	87,500	110,000	87,500	87,500
01-414-317	Training PACO PENNBOK BCO Seminars (Undesignated)	1,000	1,323	1,500	503	1,500	1,000	1,500	1,500	1,500
01-414-321	Telephone Verizon/ Verizon Wireless/ Line Systems/ Comstar	5,750	6,074	0	0	0	0	0	0	0
01-414-325	Postage	1,500	0	1,000	0	250	0	250	250	250
01-414-341	Advertising SALDO Public Hearings Zoning Text and Map Amendments Undesignated	1,750	4,849	1,750	6,365	1,750	10,000	1,750	1,750	1,750
01-414-342	Printing Planning & Zoning Forms	1,500	0	1,000	60	250	0	250	250	250
01-414-351	Insurance - Auto PIRMA Insurance Pool	2,500	2,231	0	0	0	0	0	0	0
01-414-361	Electricity/Heat	6,500	5,980	0	0	0	0	0	0	0
01-414-366	Water Service	275	238	0	0	0	0	0	0	0

Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Forecast	2022 Dept Head	2022 TMO	2022 BOS
01-414-380	Rentals/Leases Wide Format Printer	7,500	4,695	12,500	7,886	10,000	10,000	10,000	10,000	10,000
01-414-420	Dues, Subscriptions, & Memberships EDM Publishers PACO	1,200	535	750	345	750	600	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	57,000	46,538	62,000	59,815	50,000	131	50,000	4,717	4,717
01-414-451	Contracted Services/Dept. Management		0			3,000	5,000	0	3,000	3,000
01-414-452	CS - IT Contract		0			6,000	6,000	0	6,250	6,250
01-414-453	CS - Mapping Services (Carrigan)		0			30,000	30,000	20,000	20,000	20,000
01-414-454	CS - Commercial Building Inspection Service	0	0		0	26,000	10,000	10,000	10,000	10,000
01-414-455	Historic Resource Service	0	0		0	0	0	0	0	0
01-414-470	Repair/Maintenance Services Vehicle Inspection/Maintenance	1,000	929	1,000	0	1,000	0	1,000	750	750
01-414-530	DCED Permit Fee \$4.50 per permit reimbursed by permit requestor	3,000	3,821	3,000	3,416	3,000	9,000	5,000	5,000	5,000
01-414-600	GIS Upgrades GIS Software and County Updates	36,000	28,110	35,000	0	35,000	10,000	10,000	10,000	10,000
01-414-700	Pay-Go Assessment	86,200	942	3,600	8,968	1,750	1,750	1,750	1,700	500
01-414-800	Capital Assessment	82,320	82,320	82,320	82,320	0	0	0	0	0
TOTALS		970,939	869,428	843,180	798,881	771,143	758,079	775,000	721,949	720,749

Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Forecast	2022 Dept Head	2022 TMO	2022 BOS
Department of Public Works										
01-430-122	Salary - Public Works Director	107,804	112,810	111,846	152,503	114,642	114,462	118,941	118,941	118,941
01-430-140	Salary - Public Works Administration Administrative Assistant	58,726	59,994	60,928	61,419	62,451	62,451	64,793	64,793	64,793
01-430-141	Salary - Full-Time Staff Foremen Laborers/Communications	854,000	826,013	1,050,000	823,456	911,978	850,000	1,005,746	1,011,778	1,011,778
01-430-142	Salary-Permanent Part-Time Staff	26,800	37,687	26,800	39,945	26,800	32,000	27,805	27,805	27,805
01-430-143	Salary-Seasonal Employees Seasonal Workers	37,000	24,286	30,000	679	15,000	15,447	17,500	16,000	16,000
01-430-150	Group Benefits	0	29,950	0	0	0	0	0	0	0
01-430-151	PW Employee Benefits-Combined Health Insurance (\$446,977) Dental Insurance (\$38,061) Vision Insurance (\$3,200) FICA (\$98,762) Other Insurances (\$64,000)	564,000	449,432	600,000	428,504	529,478	430,000	691,000	651,000	651,000
01-430-182	Longevity	7,250	7,500	7,000	6,500	6,750	6,750	7,500	7,500	7,500
01-430-183	Overtime	75,000	90,746	80,000	42,679	57,500	94,000	79,000	77,500	77,500
01-430-190	Pension Allocation	323,000	320,000	301,997	310,082	268,000	268,000	241,000	241,000	241,000
01-430-191	Pension Allocation - DC	0	0	12,763	22,144	23,570	23,570	39,700	35,700	35,700
01-430-210	Office Supplies	1,500	3,130	2,000	1,947	1,250	500	1,250	1,000	1,000
01-430-231	Vehicle Fuel	32,500	26,310	0	0	0	2	0	0	0
01-430-238	Clothing & Uniforms Shoe Allowance Uniforms	8,000	20,244	11,000	10,621	9,000	8,500	21,600	12,600	12,600

Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Forecast	2022 Dept Head	2022 TMO	2022 BOS
01-430-245	Operating Supplies	55,000	71,834	250,000	49,839	135,700	135,700	125,000	110,000	110,000
	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	3,785	20,000	17,500	17,500	16,000	16,000
01-430-250	Repair/Maintenance Supplies	36,000	44,937	0	19,789	41,000	20,000	30,000	25,000	25,000
	Building Maintenance Supplies (0)									
	Grass Seed (11,500)									
	Infield Mix (0)									
	Playground Mulch (0)									
	Triple Ground Bed Mulch (1,000)									
	Top Dress Soil (1,000)									
	Equipment Rental (11,000)									
	Misc. Parts & Tools (500)									
01-430-260	Small Tools/Minor Equipment	1,500	2,447	2,000	509	2,500	1,750	2,500	2,000	2,000
	Building Maintenance Tools (1,500)									
	Undesignated (500)									
01-430-313	Engineering Services	1,000	0	750	0	0	0	0	0	0
01-430-317	Training	4,500	1,336	6,000	2,440	5,000	3,500	7,500	4,000	4,000
	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	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Forecast	2022 Dept Head	2022 TMO	2022 BOS
01-430-321	Telephone Verizon/Verizon Wireless/ Line Systems/ Comstar	17,500	17,555	0	0	0	179	0	0	0
01-430-325	Postage	150	18	150	0	100	0	100	100	100
01-430-350	Insurance - Liability PIRMA Insurance Pool	69,500	75,049	0	0	0	0	0	0	0
01-430-351	Insurance - Auto PIRMA Insurance Pool	33,000	53,083	0	507	0	0	0	0	0
01-430-361	Electricity/Heat	65,000	50,806	0	0	0	0	0	0	0
01-430-366	Water Service	2,000	2,178	0	0	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)	114,000	150,082	111,000	91,618	110,000	100,000	110,000	110,000	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)	30,000	13,378	7,000	12,966	26,000	6,500	18,000	14,000	14,000
01-430-420	Dues, Subscriptions & Memberships MCPWA (300) Amazon Prime (200) Undesignated (300)	300	650	750	0	800	500	750	750	750

Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Forecast	2022 Dept Head	2022 TMO	2022 BOS
01-430-450	Contracted Services (CS) -- General	256,880	375,961	370,000	280,708	0	20,000	0	4,717	4,717
01-430-451	CS - Elevator Contracts					4,500	15,000	20,500	20,500	20,500
01-430-452	CS - PA One Call					2,000	2,000	2,000	2,000	2,000
01-430-453	CS - Mowing Contract					55,000	35,000	45,000	40,000	40,000
01-430-454	CS - Drug Testing					750	500	750	750	750
01-430-455	CS - Snow Plowing					73,000	94,460	73,000	73,000	73,000
01-430-456	CS -Weed Control / Fertilizer Contract					28,000	17,500	20,000	15,000	15,000
01-430-457	CS - Lighting / Traffic Signal Maintenance					114,500	50,000	110,000	60,000	60,000
01-430-458	CS - Building Maintenance					0	1,087	0	0	0
01-430-459	CS - Window Cleaning					0	5,000	0	0	0
01-430-460	CS - IT Assessment					11,000	11,000	11,500	11,500	11,500
01-430-461	CS - Generator Service Contract					6,500	7,500	6,500	6,500	6,500
01-430-462	CS - Preventive Maintenance Contracts					6,500	250	6,500	5,000	5,000
01-430-463	CS - Fire Extinguisher Testing					0	5,004	0	0	0
01-430-464	CS - HVAC Maintenance Contract					0	15,499	0	0	0
01-430-465	CS - Street Sweeping					11,000	15,000	12,000	11,000	11,000
01-430-466	CS - Minor Vehicle Upgrades					2,500	0	0	0	0
01-430-467	CS - Undesignated					2,250	54	24,000	10,000	10,000
01-430-700	Pay-Go Assessments	317,359	308,970	239,568	502,999	225,000	802,045	4,579,500	315,500	667,000
01-430-800	Capital Finance Assessment	129,003	129,003	129,003	129,003	0	0	0	317,857	0
TOTALS		3,228,272	3,305,389	3,445,555	2,994,642	2,910,019	3,288,210	7,538,435	3,440,791	3,474,434

Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Forecast	2022 Dept Head	2022 TMO	2022 BOS
<u>Department of Parks and Recreation</u>										
01-454-145	Salary - Parks & Rec. Director	72,500	36,681	89,440	86,434	91,676	91,676	95,115	95,115	95,115
01-454-145	Salary - Asst. Parks & Rec. Director	0	0	0	0	62,946	62,946	65,307	65,307	65,307
01-454-147	Salary - Recreation Staff Part-Time Employees Communication	360,000	202,880	134,500	107,625	39,000	30,000	126,172	80,932	80,932
01-454-149	Salary - Camps Site Supervisors Counselors	35,000	28,458	30,000	0	35,000	14,888	35,000	32,000	32,000
01-454-150	Group Benefits Health Insurance (\$117,218) Dental Insurance (\$9,530) Vision Insurance (\$650) FICA (\$24,602) Other Insurances (\$5,000)	143,500	81,501	107,000	78,197	100,000	75,000	157,000	157,000	157,000
01-454-182	Longevity	0	0	0	0	0	0	0	0	0
01-454-190	Pension Allocation	20,965	15,000	0	6,378	0	0	0	0	0
01-454-191	Pension Allocation - DC	0		15,085	14,731	15,085	15,085	23,843	23,843	23,843
01-454-210	Office Supplies/Community Center Community Center Supplies	1,500	1,514	1,500	2,125	1,500	1,000	1,500	1,500	1,500
01-454-220	Operating Supplies (Park) Mulch/Infield Mix Woodcarpet/Playground Surfacing Small Signage	13,000	16,581	7,500	6,940	12,000	7,500	15,000	12,500	12,500

Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Forecast	2022 Dept Head	2022 TMO	2022 BOS
01-454-231	Vehicle Fuel	300	132	0	0	0	0	0	0	0
01-454-238	Uniforms/Community Center Community Center Uniforms	1,250	1,135	1,250	92	750	2,500	2,500	2,500	2,500
01-454-290	Ticket Sales PRPS	77,500	91,624	75,000	(7,847)	50,000	8,000	50,000	25,000	25,000
01-454-313	Engineering & Architectual Services	0	0	0	0	0	0	0	0	0
01-454-316	Planning Assistance Professional Assistance/Grants	0	0	0	0	0	0	0	0	0
01-454-321	Telephone Verizon/Verizon Wireless/Line Systems/Comstar	3,800	3,745	0	0	0	0	0	0	0
01-454-325	Postage	2,000	0	2,000	86	500	0	500	500	500
01-454-340	Advertising, Printing & Binding	1,000	0	5,000	170	2,500	1,000	2,500	2,500	2,500
01-454-351	Insurance - Auto	1,500	0	0	0	0	0	0	0	0
01-454-361	Electricity/Heating	30,000	31,056	0	0	0	0	0	0	0
01-454-366	Water Service	16,500	19,687	0	0	0	0	0	0	0
01-454-380	Rentals/Leases Recreation Center Machines Xerox Copy Machine	6,000	6,919	6,000	5,060	7,000	7,500	10,000	7,500	7,500
01-454-420	Dues, Subscriptions, & Memberships P.V. Chamber of Commerce National Recreation/PRPS Undesignated	1,000	210	1,500	960	1,500	250	1,500	1,000	1,000
01-454-425	Training/Seminars National Recreation Online AHA NRPA/PRPS Undesignated	4,000	5,657	4,500	1,982	4,000	2,500	4,000	3,000	3,000

Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Forecast	2022 Dept Head	2022 TMO	2022 BOS
01-454-430	Participant Recreation (Fee Based)	110,000	62,623	118,000	51,834	0	0	0	0	0
01-454-431	Bus Trips					10,000	1,000	10,000	5,000	5,000
01-454-432	Fundraising Outing					6,000	0	6,000	6,000	6,000
01-454-433	Summer Camps					45,000	22,520	45,000	35,000	35,000
01-454-434	Program Trainers					5,000	3,000	5,000	4,000	4,000
01-454-435	Programs/Activities/Events					24,000	20,000	24,000	24,000	24,000
01-454-440	Participant Recreation (Non-Fee Based)	35,000	55,611	40,000	22,940	0	5,000	0	0	0
01-454-441	Community Day/Holiday Lights					32,500	32,500	42,500	35,000	35,000
01-454-442	Summer Concerts/Music Fest					10,000	2,500	10,000	10,000	10,000
01-454-443	Free Programming					15,000	2,000	15,000	10,000	10,000
01-454-450	Contracted Services (CS) - General	90,000	218,102	286,000	250,516	0	3,192	0	9,217	9,217
01-454-451	CS - IT Assessment					9,000	9,000	9,000	9,350	9,350
01-454-452	CS - Recreation Software					4,000	4,500	4,500	4,500	4,500
01-454-453	CS - AFP Center					275,000	275,000	290,000	290,000	290,000
01-454-454	CS - AFP Center Wifi					2,000	2,000	2,000	2,000	2,000
01-454-455	CS- Library/Communications	0	0	0	0	84,000	5,000	2,500	80,000	40,000
01-454-462	Miscellaneous/Refunds	3,000	1,247	2,500	14,923	2,500	500	2,500	2,500	2,500
01-454-500	Contributions, Grants, Subsidies	0	0	0	0	0	0	0	0	0
01-454-700	Capital Purchases	0	23,694	78,529	165,749	0	25,459	1,335,600	0	0
01-454-800	Capital Assessment	17,341	0	17,341	17,341	0	0	0	0	0
01-454-900	Open Space Contribution	0	0	0	0	0	0	0	500,000	0
	TOTALS	1,046,656	904,057	1,022,645	826,236	947,457	733,016	2,393,537	1,536,764	996,764

Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Forecast	2022 Dept Head	2022 TMO	2022 BOS
<u>Interfund Transfers and Miscellaneous Expenses</u>										
01-480-000	Miscellaneous Expenditures	9,740	65,946	12,371	(12,910)	20,000	75,000	20,000	20,000	20,000
01-480-200	Miscellaneous Donations	300	0	300	0	300	0	0	0	0
01-485-000	Unemployment Compensation	25,000	1,394	17,000	28,848	17,000	5,000	15,000	15,000	15,000
01-491-100	Refunds of Prior Year Revenues	500	15,793	500	4,858	15,699	170,000	1,000	1,000	1,000
01-491-200	Refunds of Current Year Revenues	7,500	11,873	10,000	1,954	11,598	20,000	5,000	5,000	5,000
01-492-500	Wage Adjust Contingency-Equity, COLA	19,416	0	113,976	0	0	0	120,000	120,000	40,000
01-492-880	Transfer to Post Retirement Health Fund	0	0	0	0	0	0	65,254	65,254	65,254
01-492-890	Transfer to Firemen's Relief Fund	203,000	202,639	203,000	182,037	203,000	0	203,000	203,000	203,000
01-492-900	Transfer to Police Pension Fund	0	0	0	0	0	0	0	0	
01-492-920	Transfer to Non-Uniform Pension Fund	0	45,883	0	0	0	0	0	0	
01-492-930	Transfer to Recreation Fund	0	0	0	0	0	200,000	0	0	540,937
01-492-950	Transfer to Capital Expenditure Fund	940,000	700,000	3,918,435	3,231,683	940,000	3,182,742	914,455	2,223,471	3,000,000
01-492-960	Transfer to Stormwater Management Fund	0	0	0	0	0	0	0		
01-492-965	Transfer to Payroll Fund	0	0	0	31,496	0	0	0	0	
01-492-970	Transfer to Capital Equipment Fund	0	0	0	620,568	0	0	0	0	
01-492-975	Transfer to Sewer Capital Fund	0	0	0	300,000	0	0	0	0	
01-492-990	Transfer to Other Funds	0	0	0	0	0	136,984	0	0	
	TOTALS	1,205,456	1,043,528	4,275,582	4,388,534	1,207,597	3,789,726	1,343,709	2,652,725	3,890,191
	Grand Total	17,167,400	16,871,504	21,771,000	20,483,650	18,344,328	20,334,612	28,274,735	21,905,295	22,739,295

2022 CAPITAL IMPROVEMENT PLAN DETAIL

CAPITAL REVENUE DESCRIPTIONS	2022 CAPITAL FUNDING SOURCES								
	Capital Assessment Allocation	General Capital Funds	State Liquid Fuels	Sewer Capital Fund	MS4 Stormwater Fund	Capital Financing Proceeds	Park & Open Space Fund	Grants and Donations	
	<i>Estimated Beginning Balances</i> →	0	100,000	450,000	10,250,000	0	5,671,791	1,000,000	0
CAPITAL REVENUES									
<u>Departmental Pay-Go Assessments</u>									
Township Administration	120,000								
Police Department	90,000								
Emergency Services	100,000								
Public Works	667,000								
Planning	500								
Parks and Recreation	0								
<u>Departmental Capital Finance Assessments</u>									
Emergency Services		893,125							
Police		21,350							
Public Works		0							
<u>State Revenue Sharing</u>									
State Liquid Fuels			650,000						
<u>Other Incoming Revenues</u>									
Sewer Capital Revenues				855,500					
Developer Recreation Fees							1,400,000		
Capital Expenditure Revenues		1,712,088					540,937		
Federal Covid Relief Grant <i>(First Installment)</i>		1,287,912							
<u>Grants and Donations</u>									
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
FEMA Flood Plain Acquisition and Demolition									
Dreibelbis Road Intersection Improvements									212,330
RACP Grant Reimbursement		2,000,000							0
SAFER Grant Resubmittal <i>(In Process)</i>									0
2022 Green Light Go Grant Application <i>(In Process)</i>									0
2021 Montgomery County CTP Grant -- Ashenfelter Road Trail									0
TOTAL CAPITAL REVENUE SOURCES →	977,500	6,014,475	1,100,000	11,105,500	0	5,671,791	2,940,937		2,014,378

CAPITAL PROJECT DESCRIPTIONS	Estimated Project Costs	2021 CAPITAL FUNDING SOURCES							
		Capital Assessment Allocation	General Capital Funds	State Liquid Fuels	Sewer Capital Fund	MS4 Stormwater Fund	Capital Financing Proceeds	Park & Open Space Fund	Grants and Donations
CAPITAL EXPENSES									
<u>Township Administration</u>									
Website Redesign and Rebranding	75,000	(75,000)							
Meeting Videography	20,000	(20,000)							
Codification Project	25,000	(25,000)							
<u>Police Department</u>									
Police Computers	10,000	(10,000)							
Cellebrite Forensic Equipment	10,000	(10,000)							
Evidence Management Software (CPSM)	25,000	(25,000)							
Security Cameras	25,000	(25,000)							
Auto Eject Charger Ports (½ fleet)	20,000	(20,000)							
2021 Jeep Cherokee <i>(Lease/Purchase Payment 1 of 5 of \$31,750)</i>	6,350		(6,350)						
2022 Patrol Vehicles <i>(Lease/Purchase Payment 1 of 4 of \$60,000)</i>	15,000		(15,000)						
<u>Fire and Emergency Services</u>									
Equipment for New Firefighters (5)	75,000	(75,000)							
Rescue Boat	25,000	(25,000)				(4,252,878)			
Emergency Services Building <i>(Debt Service Payment 2 of 20)</i>	893,125		(893,125)						
<u>Planning, Zoning and Code Enforcement</u>									
Technology Upgrades	500	(500)							
<u>Public Works Department</u>									
Streetlight Improvements	230,000	(230,000)							
Public Works Building Design	100,000	(100,000)							
Replace 2005 Cushman	20,000	(20,000)							
New Screener Cover Structure at Compost Facility	20,000	(20,000)							
Replace 16' UTV Trailer	3,500	(3,500)							
Replace 2013 Exmark Mower	32,000	(32,000)							
Electric Scissor Lift	20,000	(20,000)							
Electric Front Gate	6,000	(6,000)							
Painting Projects	10,000	(10,000)							
10-foot Aluminim Brake	4,000	(4,000)							
Commercial Dehumidifiers	5,000	(5,000)							
Computer Upgrades	1,500	(1,500)							

CAPITAL PROJECT DESCRIPTIONS	Estimated Project Costs	2022 CAPITAL FUNDING SOURCES							
		Capital Assessment Allocation	General Capital Funds	State Liquid Fuels	Sewer Capital Fund	MS4 Stormwater Fund	Capital Financing Proceeds	Park & Open Space Fund	Grants and Donations
<i>Liquid Fuels Road Projects</i>									
Perkiomen Avenue	89,250			(89,250)					
Center Avenue	89,250			(89,250)					
Pennsylvania Avenue	68,250			(68,250)					
Brower Avenue	175,000			(175,000)					
Montgomery Avenue	205,000			(205,000)					
Cardinal Lane	60,000			(60,000)					
Undesignated	100,000			(100,000)					
<i>Traffic Improvement Projects</i>									
Mont Clare Alignment Project	1,000,000		(73,000)						(927,000)
Arcola Road Signage Enhancements	29,404								(29,404)
<i>Major Equipment</i>									
Replacement of 2007 Bucket Truck (Move to 2023)	271,430	0							
Replace 2004 Truck #10	215,000	(215,000)							
<i>Major Stormwater Projects</i>									
Gumbes Road Pipe Replacement	110,000		(110,000)						
Undesignated Stormwater Improvement Projects	50,000		(50,000)						
Undesignated Corrugated Pipe Replacement	50,000		(50,000)						
MS4 Permit Compliance -- Outfall Testing	180,000		(180,000)						
Road Paving Projects (Stormwater Portion)	100,000		(100,000)						
Keokuk Road Storm Outfall	100,000		(100,000)						

CAPITAL PROJECT DESCRIPTIONS	Estimated Project Costs	2022 CAPITAL FUNDING SOURCES							
		Capital Assessment Allocation	General Capital Funds	State Liquid Fuels	Sewer Capital Fund	MS4 Stormwater Fund	Capital Financing Proceeds	Park & Open Space Fund	Grants and Donations
Sewer Pay-Go Projects									
GIS Upgrades and Computer Equipment	10,000				(10,000)				
Pump Station Upgrades	110,000				(110,000)				
Schuylkill Interceptor Cleaning & Rehab	400,000				(400,000)				
Sewer Greenwood Avenue Ridge to College Avenue	370,000				(370,000)				
Tindey Run	2,276,504				(2,276,504)				
Sewer Capital Financing Projects									
Replace 2015 GMC with crane truck (Lease/Purchase Payment 1 of 5 of \$95,000)	13,600				(95,000)				
Replace 2008 Mack #29 (Lease/Purchase Payment 1 of 7 of \$235,000)	33,600				(235,000)				
Data Logger Mingo/2nd Avenue (Lease/Purchase Payment 1 of 7 of \$50,000)	7,143				(50,000)				
Skid Steer & Grapple Bucket (Lease/Purchase Payment 1 of 7 of \$175,000)	25,000				(175,000)				
Parks and Recreation/Open Space									
Parks Pay-Go Projects									
Drainage Work at MacFarlan Park	125,000		(125,000)						
Pavilion Upgrades	24,000							(24,000)	
Replacement of Black Rock Park Wooden Sheds	10,000							(10,000)	
Crossman's Run Trail Design	25,000							(25,000)	
Regency Trail Design	25,000							(25,000)	
Tennis Court Resurfacing	10,000							(10,000)	
Painting/Restaining of Park Structures	25,000							(25,000)	
New HVAC Control System	13,000							(13,000)	
Deconstruction of Taylor Structures	100,000							(100,000)	
Ashenfelter Trail Construction	206,000							(206,000)	
Parks Capital Financing Projects									
Black Rock Park Playground Equipment (10-Year Payback @ \$80,000/year)	800,000							(800,000)	
Total 2022 Capital Expenses									
	9,178,406	(977,500)	(1,702,475)	(786,750)	(3,721,504)	0	(4,252,878)	(1,238,000)	(956,404)
Total 2022 Capital Funding Sources									
	0	977,500	6,014,475	1,100,000	11,105,500	0	5,671,791	2,940,937	2,014,378
Estimated Ending Balances									
	9,178,406	0	4,312,000	313,250	7,383,996	0	1,418,913	1,702,937	1,057,974