



TOWNSHIP OF UPPER PROVIDENCE

2025 PRELIMINARY OPERATING BUDGETS

&

2025 -2029 CAPITAL IMPROVEMENT PROGRAM

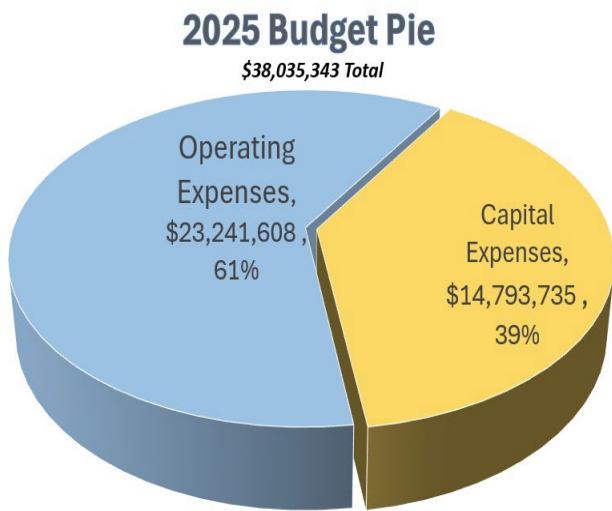
October 21, 2024



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Preliminary Budget Highlights

We are pleased to present the preliminary 2025 operating and capital budget for the Board's review. This document reflects the fiscal deliberations between the Board of Supervisors and Township Staff at the three public workshops convened on September 26, October 1, and October 8. After incorporating the Board's feedback, we compiled a \$38.04 million budget, which the Township Manager plans to present at the Board's October 21, 2024 meeting for legal advertising.



average taxpayer from understanding how their tax dollars are spent. The 2025 Budget strictly follows a chart of accounts prescribed by the PA Department of Community and Economic Development (DCED). Tables I-II show the consolidated budget summaries for all the major operating and capital funds. Both are in balance.

The \$38.04 million budget entails \$23.24 million in operating expenses, \$14.79 million in planned capital expenditures and includes \$5.38 million in interfund transfers. We trust this early preliminary budget will provide residents with ample time to review the 2025 spending plan. The document will be posted on the Township's website for public review and inspection over the next few weeks. The Board is scheduled to vote on the final 2025 spending plan on Monday, December 2, 2024, during which time there will be ample time to review and modify these budget numbers as warranted.

High Level Budget Overview

Our primary objective was to simplify the budget process and present financial information in sufficient detail, while also minimizing the number of crosstabs that can easily confuse the

Table I
2025 Budget Revenue Summary

Revenues	General Fund	Liquid Fuels	Parks & Recreation	Sewer Enterprise	Capital Expenditure	EMS (Proposed)	Sewer Capital
301 Real Property Taxes	6,193,758						
310 Act 511 & Other Taxes/Fees	14,000,100						
321 Business Licenses, Permits & Fees	396,500						
322 Other Permits							
331 Fines	28,750						
341 Interest Earnings	100,000	20,000	50,000	100,000	115,000	5,000	105,000
342 Rents & Royalties	72,100						
351 Federal Capital and Operating Grants							
354 State Capital and Operating Grants	170,000						
355 State Shared Revenue	808,000	642,500					
361 General Government	25,100						
362 Public Safety	590,300						
364 Sanitation				3,760,000			
367 Donations/Contributions	330,000		17,000				
380 Miscellaneous Revenues	5,000		224,000				
383 Special Assessments	15,000						
392 Interfund Operating Transfers	500,000				1,541,825	671,864	
394 Refunds	7,000				13,333		
999 Unallocated Funds		67,500	1,431,999	3,000,000	5,250,578		8,315,000
Fund Revenue Totals	23,241,608	730,000	1,722,999	6,860,000	6,920,736	676,864	8,420,000

Table II
2025 Budget Expenditure Summary

Expenditure	General Fund	Liquid Fuels	Parks & Recreation	Sewer Enterprise	Capital Expenditure	EMS (Proposed)	Sewer Capital
400 General Government	439,243						
401 Administration	1,024,032		640		5,000		
402 Finance	643,710				5,000		
403 Tax Collection	202,250						
404 Legal	187,500						
407 Information Technology	471,199				141,500		
409 Municipal Buildings & Plant	1,219,400				1,852,102		
410 Police	7,277,994				401,238		
411 Fire Protection	3,889,762				148,412		
414 Planning & Zoning/Codes	726,546				5,000		
430 Highway Maintenance	3,330,923	730,000			4,359,884		
454 Culture & Recreation - Parks	985,360		1,722,359		2,600		
480 Miscellaneous Expenditures	430,000			3,860,000		450,000	5,420,000
491 Refunds	30,000						
492 Transfers	2,383,689			3,000,000			
999 Unallocated Funds						226,864	3,000,000
Fund Expenditure Totals	23,241,608	730,000	1,722,999	6,860,000	6,920,736	676,864	8,420,000

General Fund

Table III below shows a more detailed breakdown of projected 2024 General Fund (GF) revenues. Our \$23.24 million GF revenue projections are conservative and conform to best management practices for maintaining a healthy rainy-day fund and a sustainable fund balance. The GF serves as the Township's major operating budget. It funds most departmental operations except for sewers. It also serves as the primary funding source to the Capital Expenditure Fund (CEF) for the procurement of major capital equipment, technology upgrades, fleet replacement, road improvements, and debt service payments for large infrastructure projects.

TABLE III
General Fund Revenues

Category	2024 Approved	2024 Projected	2025 Request	2025 Manager Adjusted	2025 BOS Approved
Real Estate Tax – General/Police	1,550,000	1,550,000	1,567,684	1,791,639	
Real Estate Tax – Fire	3,650,000	3,650,000	3,695,255	3,695,255	
Real Estate Tax -- EMS	325,000	330,000	335,932	671,864	
Real Estate Transfer Tax	750,000	800,000	1,050,000	1,050,000	
Earned Income Tax	12,000,000	11,250,000	12,500,000	12,000,000	
Local Services Tax	960,000	925,000	850,000	850,000	
Per Capita Tax-Delinquent	0	0	100	100	
PILOT Payment	100,000	100,000	100,000	100,000	
Licenses and Permits	468,000	468,000	396,500	396,500	
Fines and Forfeitures	32,250	31,700	28,750	28,750	
Interest Earnings	75,000	200,000	100,000	100,000	
Rents and Royalties	69,000	69,000	72,100	72,100	
Grants and Shared Revenue	1,344,000	1,045,537	851,500	978,000	
Fees and Permits	616,000	900,000	615,400	615,400	
Recreation Program Fees	227,000	200,000	330,000	330,000	
Miscellaneous Revenues	20,000	133,884	20,000	20,000	
Transfers In	500,000	450,000	500,000	500,000	
Expenditure Refunds	0	15,000	7,000	7,000	
Delinquency Collection	35,000	50,000	35,000	35,000	
	22,721,250	22,168,121	23,055,221	23,241,608	

Table IV below shows the Township's revenue trends over the past six years:

Table IV
Revenue Trends

Year	Real Estate	Real Estate Transfer	Local Services Tax	Building Permits	Earned Income
2018	2,688,036	1,315,873	926,690	1,015,597	10,142,947
2019	2,637,721	1,195,455	955,398	460,781	10,853,610
2020	2,594,997	973,395	908,287	450,294	11,147,811
2021	2,753,544	1,662,424	942,167	880,599	11,953,260
2022	5,696,333	2,719,364	930,730	556,999	10,260,573
2023	5,696,587	1,803,862	903,756	414,629	11,543,972
<i>Projected as of 9/30</i>					
2024	5,563,102	950,000	960,000	400,000	12,000,000
<i>Budget</i>					
2025	6,193,758	1,050,000	850,000	375,000	12,000,000

Real Estate Tax

The real estate tax has remained unchanged at 2.50 mills, which has generated around \$5.7 million. It was last changed in 2021 to fund the increased operating costs associated with the conversion to a new 24/7 fire service and the debt service for the new centralized emergency services facility. The new 2.75 levy includes a 0.15 mill increase for emergency medical services, which will provide all UPT residents with an EMS subscription service, valued at \$450,000 for 10,000 building units. The .10 increase is proposed to fund a new detective in the police department, valued at ~\$200,000. This cost includes salary and all related contractual costs and training.

Table V breaks down the changes between the 2024 and 2025 levies based on a township-wide taxable assessment of \$2.36 billion. We conservatively budget real estate revenues at 95% collection since most homeowners pay the 2% discount rate. Delinquent rates in UPT remain very low.

Table V
2024-25 Levy Comparison at 95% Collection Rate

Description	2024 Levy	2024 Amount	2025 Levy	2025 Amount
Emergency Medical Services	0.15	328,413	0.30	671,864
Fire Protection	1.65	3,695,255	1.65	3,695,255
General/Police Services	0.70	1,539,434	0.80	1,791,639
	2.50	5,563,102	2.75	6,158,758

Neighboring Town/Boro Millage

Municipality	Town
Perkiomen	0.95
Trappe	1.47
Upper Providence	2.75
Lower Providence	3.47
Limerick	3.48
Collegeville	7.55
Royersford	9.95

Neighboring School/County/Town Millage

Municipality	School	County	Town	Total
Upper Providence	32.51	5.17	2.75	40.43
Limerick	32.51	5.17	3.48	41.16
Lower Providence	34.20	5.17	3.47	42.84
Perkiomen	37.32	5.17	0.95	43.44
Trappe	37.32	5.17	1.47	43.96
Royersford	32.51	5.17	9.95	47.63
Collegeville	37.32	5.17	7.55	50.04

Real Estate Transfer Tax

Transfer taxes are very unpredictable revenues to forecast because they are not only tied to new construction, but also to the turnover of existing real estate. Unlike the real estate tax, the Real Estate Transfer tax can fluctuate widely based on changing economic cycles. With the recent easing of interest rates, we expect to see some thawing in the housing market and estimating the RET to generate around \$1,050,000 in 2025. Recent commercial sales like Pfizer and Providence Town Center have generated occasional windfalls, but they are outliers and cannot be relied upon as regular revenue sources.

Earned Income Tax

We project the 2025 Earned Income Tax (EIT) to generate approximately \$12 million, representing no major increase from the prior year. As we reported earlier, the pandemic had ushered in a new type of hybrid workforce, which suppressed the robust growth we experienced in prior years. New planned developments that are planned to go online in 2026 should result in some modest increases in EIT. However, the days of hefty EIT growth are probably behind us. In the future we should expect any growth to be based cyclically on cost-of-living increases from the existing workforce. The EIT still remains the Township's primary revenue driver and will likely remain so in the foreseeable future. However, it is highly cyclical and very vulnerable to economic downturns, as we are now observing.

We estimated around 40% of the Township's EIT revenues derive from non-residents who work in Upper Providence but live in communities such as Upper Merion, Lower Merion and Tredyffrin Townships, which have not enacted the EIT. For these reasons, we are always very conservative in our EIT projections. In the fortunate circumstances where our EIT revenues do exceed projections, these excess revenues are used to fund important capital projects, which reduces the Township's dependency on debt financing for most small to medium capital projects.

Local Services Tax

The PA Local Services Tax allows municipalities like UPT to assess a \$52 tax on all payrolls with gross incomes greater than \$12,000. The LST tax has been tricky to track, as the pandemic ushered in a new hybrid work environment, where many employees still work remotely. Thus, LST collections have remained stagnant and in fact have not met our 2024 projections. We are bearish on this tax and for 2025 have lowered the budget estimate to \$850,000.

Building Permits

Planning and Zoning informed us not to expect much building activity next year. While there are several subdivisions still under review, significant construction is not expected until 2026. Therefore, we are conservatively projecting our permits to track below prior year trends and are budgeting around \$350,000. The softening of interest rates may trigger more potential people waiting on the sidelines to purchase existing homes next year. Table IV summarizes 2025 General Fund expenses for each major department except sewers. Senior UPT staff proposed ~ \$22.8 million expenditures, from which the Township Manager Office's (TMO) increased by ~ 1.08 % for a revised \$23.24 million spending plan.

TABLE VI
General Fund Expenditures

Category	2024 Approved	2024 Projected	2025 Request	2025 Manager Adjusted	2025 BOS Approved
Board of Supervisors	232,219	164,662	441,260	439,243	
Administration	1,177,682	1,204,025	1,123,594	1,024,032	
Finance	479,908	464,966	622,710	643,710	
Information Technology	510,546	238,390	451,913	471,199	
Tax Collector	201,250	215,700	201,750	202,250	
Legal Services	127,500	143,000	202,500	187,500	
Pooled Building Expenses	1,215,500	992,436	1,497,400	1,219,400	
Police Protection	7,216,974	7,026,857	7,428,056	7,277,994	
Fire and Emergency Services	4,724,431	4,559,960	4,197,262	3,899,762	
Planning and Zoning	775,050	764,854	773,974	726,546	
Public Works	4,163,318	3,792,305	3,347,753	3,330,923	
Parks and Recreation	956,721	896,456	976,860	985,360	
Transfers Out/Misc.	940,151	7,522,257	1,535,000	2,843,689	
	22,721,250	27,985,868	22,800,032	23,241,608	

Sewer Enterprise Fund

The Sewer Enterprise Fund (aka Sewer Revenue) serves as a billing agent for the Lower Perkiomen Valley Regional Sewer Authority (LPVRSA) for the collection of all used and unused equivalent development units (EDUs). It reimburses the General Fund for administrative oversight and provides annual revenue for the maintenance of the municipal sanitary sewer collection and conveyance system. It also serves as a primary funding source for the Sewer Capital Budget. Tables V and VI below show the Sewer Operating Fund budgeted revenues and expenses:

TABLE VII
Sewer Operating Revenues

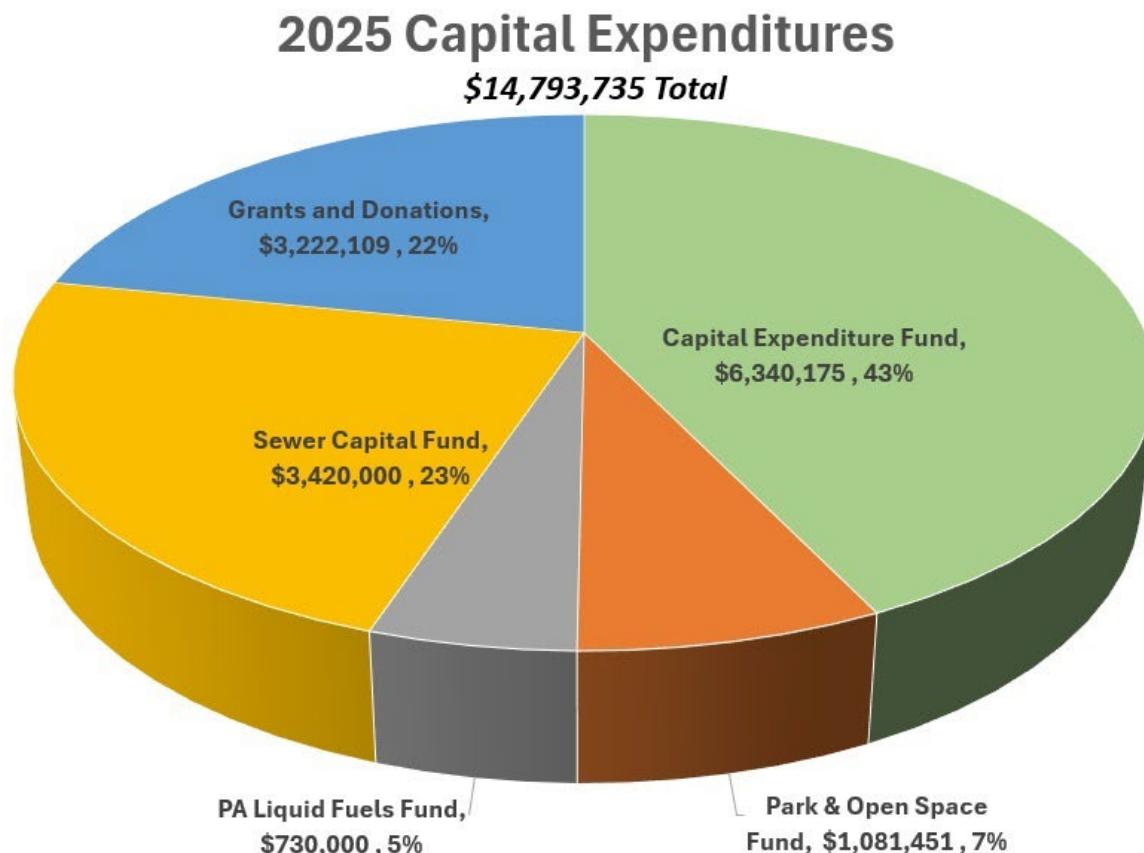
Category	2024 Approved	2025 Staff	2025 Manager Adjusted	2025 BOS Approved
Interest Earnings	2,000	100,000	100,000	
Sewer Tapping Fees	10,000	10,000	10,000	
Sewer User Charges	3,856,300	3,500,000	3,500,000	
Unused EDU Charges	450,000	200,000	200,000	
Sewer Assessments	25,000	50,000	50,000	
Unallocated Fund	0	3,000,000	3,000,000	
	4,343,300	6,860,000	6,860,000	

TABLE VI
Sewer Operating Expenses

Category	2024 Approved	2025 Staff	2025 Manager Adjusted	2025 BOS Approved
General Expenses	157,000	0	0	
Repair and Maintenance	0	1,008,220	1,008,220	
Payments - Regional Sewer Authority	2,773,800	2,844,780	2,844,780	
Payments - Royersford Borough	5,500	0	0	
Payments - Collegeville/Trappe	7,000	7,000	7,000	
General Fund Assessment	400,000	0	0	
Contribution to Sewer Capital Fund	1,000,000	3,000,000	3,000,000	
	4,343,300	6,860,000	6,860,000	

Capital Budget

The ~ \$14.79 million *Capital Budget* represents a collection of five primary funding sources, which are illustrated in the below pie graph: The *Capital Expenditure Fund* (CEF) represents the Township's primary unrestricted capital fund for numerous unspecified projects not covered in the other reserve funds. It serves as a financial clearinghouse for all major grant-related and bonded projects. All debt-service payments are expensed from the CEF; (2) The *State Liquid Fuels* (SLF) are capital monies appropriated from the Commonwealth of Pennsylvania, representing a proportional share of the state gas tax revenues; (3) the *Sewer Capital Fund* is the primary financial vehicle for underwriting all major sewer expansion and repair projects related to the Township's sewer collection system; (4) the *Park and Open Space Fund* (POSF) serves as the repository for all park-related developer contributions and park-related projects; and (5) *Grants and Donations* represent all pending and awarded grants for specific capital projects contingent on grant awards.



POLICE SERVICES

The 2025 budget represents \$7,277,994 or 31.31% of planned general fund expenditure. The proposed departmental staffing represents the following 33 ½ positions, including the addition of one new detective.

- Police Chief (1)
- Lieutenant (1)
- Administrative Sergeant (1)
- Traffic Safety Sergeant (1)
- Patrol Sergeant (4)
- Patrol Corporals (4)
- **Detectives (4)**
- Patrol Officers (14)
- Civilian Police Specialist (1)
- Civilian Front Office Staff (2½)

TABLE VIII
Police Services: Operations

Description	2024 Approved	2024 Projected	2025 Staff Request	2025 TMO Adjustment	2025 BOS Approved
Salaries	4,325,355	4,495,157	4,619,211	4,619,211	
Group Benefits	2,265,200	1,972,500	2,329,245	2,214,183	
Supplies	106,750	130,650	147,000	147,000	
Services and Training	109,000	113,150	126,500	126,500	
Contracted Services and Miscellaneous	187,500	95,400	206,100	171,100	
Pay-Go Capital Assessment	162,100	220,000	0	0	
Capital Expenditures	21,350	0	0	0	
Capital Assessments	39,719	0	0	0	
	7,216,974	7,026,857	7,428,056	7,277,994	

TABLE IX
Police Services: Capital

Description	Capital Expenditure Fund	Capital Financing	Grants & Donations
Replacement of Patrol Vehicles (3)	250,000		
Axon (<i>Year 3 of 5</i>)	85,000		
LPR Cameras (<i>Year 3 of 5</i>)	30,238		
Station and Vehicle Computer Replacement	20,000		
In-Vehicle Motorola Radios	12,000		
Misc. I.T. Equipment Replacement	4,000		
2021 Jeep Cherokee (<i>Lease Purchase Payment 5/5</i>)		6,350	
	401,238	6,350	0

FIRE AND EMERGENCY SERVICES

The 2025 fire and emergency services budget represent \$3,899,762 or 16.78 % of planned general fund expenditures. Department staffing includes the following 16 full-time and 16 part-time positions:

- Fire Chief (1)
- Deputy Fire Chief/Fire Marshal (1)
- Deputy Fire Marshal (1)
- Emergency Management Coordinator (1)
- Captains (3)
- Full-Time Firefighters (9)
- Part-Time Firefighters (15)
- Part-Time Administrative Support (1)

TABLE X
Fire and Emergency Services: Operations

Description	2024 Approved	2024 Projected	2025 Staff Request	2025 TMO Adjustment	2025 BOS Approved
Salaries	1,902,400	1,831,750	1,938,518	1,948,518	
Group Benefits	907,800	907,800	928,143	1,023,143	
Volunteer Incentive	45,000	41,500	48,000	48,000	
Supplies and Repairs	82,100	84,683	100,601	98,101	
Services and Training	213,000	198,000	245,000	245,000	
Contracted Services & Emergency Management	90,100	74,055	87,000	77,000	
Contributions	425,000	425,000	850,000	450,000	
Pay-Go Capital Assessment (<i>Moved to CEF</i>)	140,192	104,047	0	0	
Capital Financing (<i>Debt Service moved to CEF</i>)	893,125	893,125	0	0	
Capital Assessment (<i>Moved to CEF</i>)	25,714	0	0	0	
	4,724,431	4,559,960	4,197,262	3,889,762	

TABLE XI
Fire and Emergency Services: Capital

Description	Capital Expenditure Fund	Capital Financing	Grants & Donations
Dash Cameras	5,000		
Radio Upgrades	29,912		
Flood Gates	30,000		
Rescue Boat	17,000		
PPE Replacement	31,000		
Fire Hose Replacement	25,000		
Water Rescue PPE	8,500		
Rt. 29 Flood Gauge Upgrade	2,000		
	148,412	0	0

TOWNSHIP ADMINISTRATION

The Township Administration budget covers the legislative-related costs incurred by the Board of Supervisors (Table XII), Township Manager's Office (Table XIII), Finance Department (Table XIV), Information Technology (Table XV-XVI), the Elected Tax Collector (Table XVII) and Legal Service (Table XVIII):

- Elected Board of Supervisors (5)
- Elected Tax Collector (1)
- Township Managers Office (5)
- Human Resources (1)
- Finance (3)
- Information Technology (1)

Table XII shows \$439,243 in planned expenditures for the Board of Supervisors. Noteworthy is the increase in contracted services, which reflects the consolidated costs for grant writing and communication services. These costs are existing items transferred from other departments.

TABLE XII
Board of Supervisors: Operations

Description	2024 Approved	2024 Projected	2025 Staff Request	2025 TMO Adjustment	2025 BOS Approved
Salaries	16,500	16,500	16,500	16,500	
Group Benefits	106,000	90,000	113,420	120,377	
Dues, Subscriptions & Memberships	11,000	3,120	11,000	10,000	
Training	2,500	1,867	2,500	2,500	
Contracted Services	60,000	16,956	261,621	250,706	
Discretionary Donations	36,219	36,219	36,219	39,160	
	232,219	164,662	441,260	439,243	

Table XIII shows \$1,024,032 in planned expenditures for the Township Manager's Office. The budget remains fairly level with no noteworthy changes for 2025 other than a reduction in contracted services.

TABLE XIII
Township Manager's Office: Operations

Description	2024 Approved	2024 Projected	2025 Staff Request	2025 TMO Adjustment	2025 BOS Approved
Salaries	485,419	530,284	594,012	612,239	
Group Benefits	278,350	275,000	274,887	274,750	
Supplies	31,500	28,000	30,500	27,750	
Services and Training	46,500	38,416	121,800	43,948	
Contracted Services	158,770	306,325	102,395	65,345	
Pay-Go Capital Assessment (<i>Moved to CEF</i>)	150,000	26,000	0	0	
ISF Assessment (<i>Moved to CEF</i>)	27,143	0	0	0	
	1,177,682	1,204,025	1,123,594	1,024,032	

Table XIV shows \$643,710 in planned expenditures for the restructured Finance Department, which now reflects the actual costs for a 3-member department, which has been restructured to reinforce internal controls. Our new finance director has been on board now for six months now has made significant progress in professionalizing the department.

TABLE XIV
Finance Department: Operations

Description	2024 Approved	2024 Projected	2025 Staff Request	2025 TMO Adjustment	2025 BOS Approved
Salaries	166,808	256,288	307,173	307,173	
Group Benefits	114,900	123,678	138,285	155,285	
Services and Training	47,900	50,000	75,752	105,752	
Contracted Services	151,000	35,000	101,500	75,500	
	480,608	464,966	622,710	643,710	

Table XV shows \$471,199 in planned expenditures for Information Technology Operations. This department has also been in transition. With the recent departure of our in-house IT Director, we have transitioned to a hybrid system. Ridge Support plans to provide general project oversight of major projects in 2025, while our recently promoted IT Coordinator will perform daily IT support functions. We expect Ridge's presence in the Township can be reduced by April from 3 days to 1 day per week.

TABLE XV
Information Technology: Operations

Description	2024 Approved	2024 Projected	2025 Staff Request	2025 TMO Adjustment	2025 BOS Approved
Salaries	173,046	138,430	50,900	61,508	
Group Benefits	113,750	42,523	14,573	14,751	
Supplies	5,000	3,500	5,000	5,000	
Training	8,000	1,200	15,000	10,000	
Contracted Services	35,750	52,737	366,440	379,940	
Pay-Go Capital Assessment (<i>Moved to CEF</i>)	175,000	0	0	0	
	510,546	238,390	451,913	471,199	

Table XVI shows \$141,500 in planned IT capital expenditures. Major projects include upgrades to the Township's server network to provide additional redundancies in the event of a major power outage or cyber-attack in addition to the replacement of switches and routine UPS and battery replacements.

TABLE XVI
Information Technology: Capital

Description	Capital Expenditure Fund	Capital Financing	Grants & Donations
Network Hardware	15,000		
Server Upgrades	47,500		
Computer Replacements	3,600		
UPS and Battery Replacements	5,400		
Switches	70,000		
	141,500	0	0

Table XVII shows \$202,250 in planned expenditures for the Elected Tax Collector's Office. Julie's budget is level from last year, and we do not anticipate any major contractual increases.

TABLE XVII
Elected Tax Collector: Operations

Description	2024 Approved	2024 Projected	2025 Staff Request	2025 TMO Adjustment	2025 BOS Approved
Salaries	65,000	75,000	65,000	65,000	
Group Benefits	5,000	5,500	5,500	5,500	
Supplies	3,500	5,200	4,500	5,000	
Services and Training	2,750	0	1,750	1,750	
Contracted Services	125,000	130,000	125,000	125,000	
	201,250	215,700	201,750	202,250	

Table XVIII below shows a recommended \$187,500 legal services budget. The Township Solicitor 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 are 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. Noteworthy items include police contract negotiations next year, for which we have adjusted an increase in labor counsel costs.

TABLE XVIII
Legal Services: Operations

Description	2024 Approved	2024 Projected	2025 Staff Request	2025 TMO Adjustment	2025 BOS Approved
Township Solicitor – Professional	95,000	100,000	100,000	95,000	
Township Solicitor – Litigation	25,000	5,000	15,000	15,000	
Special Legal Services	7,500	30,000	50,000	30,000	
Township Labor Counsel – Police	0	5,000	35,000	30,000	
Township Labor Counsel – Non-Uniform	0	3,000	2,500	15,000	
Township Labor Counsel – Fire	0	0	0	2,500	
	127,500	143,000	202,500	187,500	

The planning and zoning budget reflects a recommended \$726,546 budget. Assumptions include the retention 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 of Mr. Grace we can charge his review time to developer escrow and special project accounts as warranted.

PLANNING AND ZONING

TABLE XIX
Planning and Zoning: Operations

Description	2024 Approved	2024 Projected	2025 Staff Request	2025 TMO Adjustment	2025 BOS Approved
Salaries	251,500	251,900	252,000	205,172	
Group Benefits	86,000	91,000	144,174	144,174	
Supplies	800	724	800	3,200	
Services and Training	298,500	367,816	275,500	275,500	
Contracted Services/DCED Permit Fee	88,250	53,414	101,500	98,500	
Capital Assessments (<i>Moved to CEF</i>)	50,000	0	0	0	
	775,050	764,854	773,974	726,546	

PUBLIC WORKS

Table XX shows a recommended \$3,330,923 budget for the general operations of the Public Works Department (DPW). It funds all major personnel costs for:

- Public Works Director (1)
- Deputy Public Works Director (1)
- Administrative Assistant (1)
- Foremen (3)
- Laborers (9)
- Part-time (2)

Additional costs include professional services, training and contracted services. The latter encompasses several services including road salt, street sweeping, vehicle maintenance, mowing, snowplowing, weed control and traffic signal maintenance. Obviously, many of these services are weather dependent. Over the past couple of years, we have enjoyed mild winters with little to no snow or ice accumulation, which has resulted in some end of year surpluses, which we use at year end to keep our supply inventories well-stocked.

TABLE XX
Public Works: General Operations

Description	2024 Approved	2024 Projected	2025 Staff Request	2025 TMO Adjustment	2025 BOS Approved
Salaries	1,466,334	1,492,340	1,542,758	1,593,928	
Group Benefits	875,408	915,000	890,795	890,795	
Supplies	198,700	170,000	219,000	219,000	
Services and Training	154,000	153,300	164,000	164,000	
Contracted Services	300,000	316,665	376,200	308,200	
Road Salt	745,000	0	155,000	155,000	
Capital Assessments (<i>Moved to CEF</i>)	423,876	745,000	0	0	
	4,163,318	3,792,305	3,347,753	3,330,923	

Table XVIII shows a recommended \$1,219,400 budget for all UPT building expenses for municipal center, police administration building, the emergency services facility, community center and other minor facilities. While housed in the public works budget, this cost center serves as an internal service fund for all departmental building expenses.

TABLE XVIII
Public Works: Building Operations

Description	2024 Approved	2024 Projected	2025 Staff Request	2025 TMO Adjustment	2025 BOS Approved
Vehicle Fuel	175,000	130,000	175,000	175,000	
Maintenance Supplies & Services	240,500	199,372	329,400	329,400	
Utilities	529,000	402,000	442,000	445,000	
Insurance	270,000	255,564	550,000	270,000	
Safety Committee	1,000	5,500	1,000	0	
	1,215,500	992,436	1,497,400	1,219,400	

Table XIX below identifies all capital projects programmed through 2025. Approximately \$5.2 million is budgeted from the CEF to fund the replacement of major capital equipment that have exceeded their useful lives, major traffic signal upgrades, and \$3.7 million in road paving projects, a portion of which will derive from state liquid fuel. Major sewer projects include the replacement of the 2nd Avenue Gravity Sewer Line and Sanitary Interceptor Line. We are hopeful to receive over ~ \$2.6 million in state and federal grants to help offset some of these costs.

TABLE XIX
Public Works: Capital

Description	Capital Expenditure	State Liquid Fuels	Sewer Capital	Grants & Donations
Public Works Expansion – Engineering/Design	100,000			
Township Fuel Station	746,977			746,977
Replace 2004 CAT 268B Skid Steer	150,000			
Replace 2011 Exmark	16,000			
Stormwater System Repairs Maintenance	60,000			
Cider Mill Road Storm Pipe Replacement	210,000			
SS4A Safety Action Plan	196,884			181,460
Road Paving Project C	2,000,000			
Road Paving Project B	1,000,000			
Line Painting	22,000			
Walnut Street Reconstruction-Design/Build	75,000			
Route 29/Doe Run Traffic Signal Upgrades	470,000			399,101
Egypt Road/Eden Blvd. Crossing Upgrades	140,000			
Rt. 113/Hopwood Rd. Pedestrian Crossing Upgrades	20,000			
Mingo 2 nd Avenue Pump Station Improvements			100,000	
2 nd Avenue Force Main Gravity Sewer Line			3,100,000	2,000,000
Sanitary Interceptor Lining			2,000,000	
Pump at Mingo Pump Station			70,000	
N. Township Line Sewer Project			150,000	
Liquid Fuels Road Project A		730,000		
	5,206,861	730,000	5,420,000	2,580,561

PARKS AND RECREATION

Table XX shows a recommended \$985,360 budget for the general operations of the Parks and Recreation Department. It funds all major personnel costs for:

- Parks and Recreation Director (1)
- Recreation Program Coordinators (2)
- Parttime (4)

Additional costs include the procurement of discounted ticket sales for various theme parks and area attractions, programming costs for special events and contracted services for the management of the UPT Community Center.

TABLE XXI
Parks and Recreation: Operations

Description	2024 Approved	2024 Projected	2025 Staff Request	2025 TMO Adjustment	2025 BOS Approved
Salaries	287,521	271,546	299,855	309,855	
Group Benefits	136,400	130,000	131,749	131,749	
Supplies and Ticket Sales	29,300	22,500	26,000	26,000	
Services and Training	14,000	6,000	14,000	14,000	
Programming and Special Events	132,000	131,256	175,500	175,500	
Contracted Services	357,500	331,000	329,756	328,256	
Capital Purchases	0	4,154	0	0	
	956,721	896,456	976,860	985,360	

Table XXII shows a \$1.72 million capital plan. This budget includes local matching funds for two major park improvement projects for which the Township received state grants funding. The first project is the construction of a new \$411,816 loop trail to surround Anderson Farm Park; the second project, the \$725,110 Taylor Park Improvement Project, representing the first phase of multi-year capital improvement projects at Taylor Park.

TABLE XXII
Parks and Recreation: Capital

Description	2025 Funding Sources		
	Park & Open Space Fund	Capital Expenditure	Grants & Donations
Trail Design for Shovel-Ready Projects	20,000		
Undesignated Repairs/Amenities	40,000		
Signage Plus New Electronic Sign	42,500		
Update Pavilions/Amphitheater	30,000		
Open Space Planning/Development	100,000		
Anderson Farm Park Trail Enhancement	100,000		
GTRP Bicycle, Pedestrian & Greenway Plan	92,933		78,993
240 Walnut Street Demolition	100,000		
1362 Black Rock Road Demolition	50,000		
Taylor Park Trail Project	725,110		362,555
Anderson Farm Loop Trail	411,816		200,000
Restore Tennis Courts	10,000		
Computer/Laptop Replacement		2,600	
	1,722,359	2,600	641,548

Be advised that all the above charts and exhibits represent the preliminary budget only, which incorporates all the puts and takes from our three budget workshops and additional TMO adjustments. The budget is now ready for legal authorization as required by the Pennsylvania Second Class Township Code. It will also be available for public inspection and will be posted in its entirety on the Township's Official Website at www.uprov-montco.org. The final budget adoption is scheduled for Monday, December 2, 2024.

Respectfully Submitted,



Timothy J. Tieperman