

TOWNSHIP OF UPPER DUBLIN
MONTGOMERY COUNTY, PENNSYLVANIA
2026 BUDGET

BOARD OF COMMISSIONERS

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ASSISTANT TOWNSHIP MANAGER

JONATHAN K. BLEEMER

**UPPER DUBLIN TOWNSHIP
2026 BUDGET
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**ALL FUNDS REVENUE SUMMARY
2026**

| REVENUE CATEGORY | GENERAL FUND | PARKS & REC | LIBRARY | FIRE PROT | INTERNAL SERVICES | DEBT SERVICE | BUILDING RESERVE | CAPITAL PROJECTS | ARPA | OPEN SPACE | FIRE CAPITAL | COMM REINV | LIQUID FUELS | NON-EXPEN TRUSTS | TOTAL |
|---------------------------------|--------------|-------------|-----------|-----------|-------------------|--------------|------------------|------------------|-------|------------|--------------|------------|--------------|------------------|-------------|
| REAL ESTATE TAXES | 9,016,158 | 2,695,962 | 1,699,474 | 1,453,549 | 2,620,219 | | | | | | | | | | 17,485,362 |
| LOCAL ENABLING TAXES | 12,765,000 | | | | | | | | | | | | | | 12,765,000 |
| LICENSES AND PERMITS | 1,896,000 | | | | | | | | | | | | | | 1,896,000 |
| FINES AND FORFEITS | 64,000 | | | | | | | | | | | | | | 64,000 |
| INTEREST AND RENT | 423,000 | 14,000 | 11,000 | 5,000 | 10,000 | 15,000 | 52,500 | 7,000 | | | 10,000 | 200,000 | 20,000 | 6,000 | 773,500 |
| GRANTS AND GIFTS | 1,435,990 | 103,984 | 108,617 | | 41,594 | | | | | | | | 780,673 | | 2,470,858 |
| DEPARTMENT EARNINGS | 686,000 | 717,606 | 6,000 | 80,000 | 2,705,586 | | | | | 186,000 | 57,800 | | | | 4,436,992 |
| ASSESSMENTS/CONTRIBUTIONS | 115,100 | 9,000 | 32,200 | | 7,500 | | | | | | | | | | 163,800 |
| CAPITAL BORROWING | | | | | | | | | | | | | | | - |
| REVENUE TOTAL | 26,401,248 | 3,540,552 | 1,857,291 | 1,538,549 | 2,754,680 | 15,000 | 52,500 | 7,000 | | 186,000 | 67,800 | 200,000 | 800,673 | 6,000 | 40,057,512 |
| LESS: VEHICLE RENTAL ADJUSTMENT | | | | | | | | | | | | | | | (2,480,586) |
| INTERFUND TRANSFERS | (2,167,687) | (187,735) | | (845,585) | 124,906 | 736,600 | 750,673 | | | | 109,585 | (300,000) | (800,673) | | (2,579,916) |
| NET REVENUES | 24,233,561 | 3,352,817 | 1,857,291 | 692,964 | 2,879,586 | 3,366,619 | 15,000 | 803,173 | 7,000 | 186,000 | 177,385 | (100,000) | - | 6,000 | 34,997,010 |

ALL FUNDS EXPENDITURE SUMMARY

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|---------------------------------|-------------------------------------|------------------------------------|--|-------------------------------------|
| | | | | |
| SALARIES/WAGES | 15,107,606 | 15,971,344 | 15,817,110 | 16,847,790 |
| FRINGE BENEFITS | 5,102,914 | 5,385,167 | 5,369,694 | 5,713,688 |
| MATERIALS/SUPPLIES | 2,270,856 | 2,352,750 | 2,410,668 | 2,443,710 |
| CONTRACTED SERVICES | 4,908,382 | 5,158,454 | 5,217,184 | 5,097,698 |
| EQUIPMENT PURCHASES | 215,864 | 180,916 | 179,916 | 206,110 |
| CAPITAL | 28,538,200 | 23,614,065 | 24,217,000 | 6,720,936 |
| DEBT SERVICE | 2,838,741 | 3,131,770 | 3,446,052 | 3,692,798 |
| | | | | |
| TOTAL | 58,982,562 | 55,794,466 | 56,657,624 | 40,722,730 |

EXPENDITURE SUMMARY BY FUND

| | 2024 ACTUAL TOTALS | 2025 ADOPTED BUDGET | 2025 PROJECTED TOTALS | 2026 APPROVED BUDGET |
|----------------------------------|-----------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| GENERAL FUND | 22,734,188 | 24,182,049 | 23,957,226 | 25,058,524 |
| PARKS AND RECREATION FUND | 3,243,669 | 3,167,716 | 3,334,737 | 3,394,426 |
| LIBRARY FUND | 1,684,815 | 1,761,973 | 1,755,003 | 1,855,803 |
| INTERNAL SERVICES FUND | 3,577,457 | 2,490,082 | 2,536,124 | 2,885,365 |
| DEBT SERVICE FUND | 2,838,741 | 3,131,770 | 3,446,052 | 3,692,798 |
| FIRE PROTECTION FUND | 609,917 | 651,956 | 666,626 | 692,964 |
| NON-EXPENDABLE TRUST FUND | 20,004 | 1,500 | 500 | 1,500 |
| CAPITAL PROJECTS FUND | 1,206,989 | 1,182,868 | 1,650,000 | 1,034,349 |
| 2025 BOND FUND | | | 1,232,000 | 1,070,000 |
| BUILDING RESERVE FUND | 24,477,314 | 20,000,000 | 19,000,000 | 1,853,087 |
| OPEN SPACE PROJECTS FUND | 228,796 | 480,000 | 700,000 | - |
| FIRE CAPITAL FUND | 185,311 | 105,000 | 100,000 | 1,269,500 |
| ARPA FUND | 508,860 | 1,020,197 | 660,000 | 395,000 |
| SUBTOTAL | 61,316,060 | 58,175,110 | 59,038,267 | 43,203,316 |
| LESS INTERNAL CHARGES | 2,333,534 | 2,380,643 | 2,380,643 | 2,480,586 |
| TOTAL | 58,982,526 | 55,794,467 | 56,657,624 | 40,722,730 |

GENERAL FUND SUMMARY

The General Fund finances basic services including Police, Sanitation, Highway, Code Enforcement, Zoning, Fire Marshal and the General Administration of the Township.

The proposed budget recommends revenues totaling **\$26,401,248** to fund all General Fund operating costs and proposed transfers for pension obligations. There are two primary sources of General Fund revenue: the Earned Income Tax (EIT) and the Real Estate Property Tax.

The General Fund Real Estate Property tax rate is proposed at **3.787 mills** for 2026. At this rate, the real estate tax is expected to generate **\$9,016,158** in property tax revenues, including interim and delinquent taxes. That amounts to 34% of all General Fund revenue. The value of one mil is estimated at a level of \$2,403,000.

The EIT is projected to generate **\$10,550,000** in revenue from the 1% tax, an amount equal to 40% of the total General Fund revenues. The tax is levied against all Township residents and non-residents employed in the Township with the tax on residents being shared equally between the Township and the Upper Dublin School District. About \$2 million of the EIT revenue is projected to be received from non-residents working in Upper Dublin who reside in municipalities that do not impose the EIT.

The remaining general fund revenue is derived from the Real Estate Transfer Tax (**\$1,300,000**), Local Services Tax (**\$915,000**), department earnings (**\$686,000**), licenses and permits (**\$1,886,000**), intergovernmental grants (**\$1,435,990**), interest earnings and rents (**\$423,000**), fines and forfeits (**\$64,000**) and other revenues (**\$115,100**).

General Fund expenditures are proposed at **\$25,058,524** (3.6% increase) with details provided on the ensuing pages.

Funds are budgeted to be transferred out of the General Fund to finance each of its two pension plans. The actuarially determined minimum municipal obligation (MMO) for the two pension plans totals **\$2,567,687** in 2026. The General Fund contribution is partially offset through a grant from the Commonwealth's General Municipal Pension System state aid expected to total **\$1,046,777**. An amount of **\$150,000** is scheduled to be transferred into the General Fund from the Liquid Fuels fund to cover road maintenance expenses in the General Fund.

Expenditures and transfers total **\$27,476,211**, an increase of 5.5%.

At the proposed revenue, expenditure and transfer levels, the 2026 fiscal year will end with a **\$2,203,277** fund balance, an amount equal to 8.0% of total expenditures and transfers out.

| | 2024 ACTUAL TOTALS | 2025 ADOPTED BUDGET | 2025 PROJECTED TOTALS | 2026 APPROVED BUDGET |
|-----------------------------|-----------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| OPENING FUND BALANCE | 4,854,239 | 3,163,100 | 3,559,802 | 3,028,240 |
| REVENUES | 23,622,437 | 25,442,152 | 25,616,006 | 26,401,248 |
| EXPENDITURES | (22,734,188) | (24,182,049) | (23,957,226) | (25,058,524) |
| FUND TRANSFERS IN | | 100,000 | 100,000 | 400,000 |
| FUND TRANSFERS OUT | (2,182,686) | (2,290,342) | (2,290,342) | (2,567,687) |
| CLOSING FUND BALANCE | 3,559,802 | 2,232,861 | 3,028,240 | 2,203,277 |

GENERAL FUND

REVENUES 2026

| | 2024 ACTUAL REVENUES | 2025 BUDGETED REVENUES | 2025 PROJECTED REVENUES | 2026 APPROVED REVENUES |
|------------------------------------|-------------------------------------|---------------------------------------|--|---------------------------------------|
| <u>REAL ESTATE TAXES</u> | | | | |
| Real Estate Taxes – Current | 6,643,667 | 8,451,795 | 8,340,000 | 8,918,158 |
| Real Estate Tax Refunds - Appeals | (124,181) | | | |
| Real Estate Taxes – Delinquent | 186,974 | 40,000 | 60,000 | 40,000 |
| Real Estate Taxes – Interim | 206,810 | 50,000 | 50,000 | 50,000 |
| Real Estate Taxes - Penalties | 13,014 | 8,000 | 8,000 | 8,000 |
| TOTAL | 6,926,284 | 8,549,795 | 8,458,000 | 9,016,158 |
| <u>LOCAL ENABLING TAXES</u> | | | | |
| Earned Income Tax | 10,017,252 | 10,050,000 | 10,320,000 | 10,550,000 |
| Real Estate Transfer Tax | 1,138,674 | 1,400,000 | 1,075,000 | 1,300,000 |
| Local Services Tax | 865,158 | 915,000 | 915,000 | 915,000 |
| TOTAL | 12,021,084 | 12,365,000 | 12,310,000 | 12,765,000 |
| <u>FINES AND FORFEITS</u> | | | | |
| Court Fines | 65,080 | 62,500 | 74,000 | 64,000 |
| TOTAL | 65,080 | 62,500 | 74,000 | 64,000 |
| <u>INTEREST AND RENT</u> | | | | |
| Interest Earnings | 290,403 | 275,000 | 260,000 | 235,000 |
| Rent from 520 Virginia Drive | 15,983 | 17,000 | 20,000 | 20,000 |
| Other Rent | 119,575 | 172,000 | 168,000 | 168,000 |
| TOTAL | 425,961 | 464,000 | 448,000 | 423,000 |
| <u>GRANTS AND GIFTS</u> | | | | |
| Public Utility Realty Tax | 24,666 | 25,000 | 24,500 | 25,000 |
| State/Federal Grants | 99,756 | 90,000 | 90,000 | 90,000 |
| Beverage License Tax | 4,200 | 4,200 | 4,200 | 4,200 |
| Casualty Insurance Premium Tax | 923,117 | 962,608 | 1,004,647 | 1,046,777 |
| Fire Insurance Premium Tax | 252,949 | 252,949 | 270,013 | 270,013 |
| TOTAL | 1,304,687 | 1,334,757 | 1,393,360 | 1,435,990 |

| | 2024 | 2025 | 2025 | 2026 |
|------------------------------------|------------------------|------------------------|-------------------------|------------------------|
| | <u>ACTUAL</u> | <u>ADOPTED</u> | <u>PROJECTED</u> | <u>APPROVED</u> |
| | <u>REVENUES</u> | <u>REVENUES</u> | <u>REVENUES</u> | <u>REVENUES</u> |
| <u>DEPARTMENT EARNINGS</u> | | | | |
| Zoning/Development Fees | 25,489 | 22,000 | 6,000 | 15,000 |
| Zoning Hearing Board Fees | 24,150 | 30,000 | 36,000 | 36,000 |
| Engineering Fees | 98,202 | 180,000 | 120,000 | 150,000 |
| Sale of Maps and Documents | 154 | 1,000 | 3,200 | 1,000 |
| Fire Marshal Reports | 23,406 | 28,000 | 20,000 | 28,000 |
| Special Police Services | 90,922 | 50,000 | 50,000 | 50,000 |
| Crossing Guard Services | 83,497 | 88,000 | 95,000 | 98,000 |
| Police Report Fees | 21,142 | 28,000 | 25,000 | 28,000 |
| Bus Patrol | | | 2,500 | 25,000 |
| Contracted Snow Removal | 120,967 | 121,000 | 192,000 | 123,000 |
| Cart Fees | 16,290 | 16,000 | 18,600 | 16,000 |
| Sanitation Services | 82,028 | 85,000 | 103,000 | 105,000 |
| Public Works Services | 46,640 | | 16,689 | |
| Recycling Revenue | 5,772 | 11,000 | 8,500 | 11,000 |
| TOTAL | 638,659 | 660,000 | 696,489 | 686,000 |
| <u>LICENSES AND PERMITS</u> | | | | |
| Street Opening Permits | 211,989 | 75,000 | 102,000 | 100,000 |
| Grading Permits | 55,000 | 70,000 | 60,000 | 70,000 |
| Building Permits | 794,680 | 750,000 | 800,000 | 740,000 |
| Electrical Permits | 143,072 | 175,000 | 315,000 | 180,000 |
| Plumbing Permits | 40,322 | 95,000 | 93,000 | 95,000 |
| HVAC Permits | 171,369 | 175,000 | 225,000 | 180,000 |
| Sewage Permits | 5,211 | 5,000 | 3,500 | 5,000 |
| Use & Occupancy Permits | 15,653 | 20,000 | 16,000 | 20,000 |
| Property Transfer Fees | 22,416 | 26,000 | 22,500 | 26,000 |
| Cable TV Franchise Fees | 522,246 | 515,000 | 493,000 | 480,000 |
| TOTAL | 1,981,958 | 1,906,000 | 2,130,000 | 1,896,000 |
| <u>MISCELLANEOUS</u> | | | | |
| Insurance Claims | 27,565 | 20,000 | 31,151 | 25,000 |
| Benefit Contributions | 64,109 | 80,000 | 85,000 | 90,000 |
| Workers Comp Reimbursements | 25,538 | | 1,990 | |
| Other Sources | 330 | 100 | 3,016 | 100 |
| TOTAL | 117,541 | 100,100 | 121,157 | 115,100 |
| <u>TOTAL GENERAL FUND</u> | | | | |
| REVENUE | 23,481,253 | 25,442,152 | 25,631,006 | 26,401,248 |

GENERAL FUND

EXPENDITURE SUMMARY

The General Fund 2026 budget has proposed expenditures totaling \$25,058,524 a 3.6% increase above the 2025 budget. Details on the proposed expenditures for each cost center are provided in the following section.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|-----------------------------|-----------------------------|----------------------------|--------------------------------|-----------------------------|
| SALARIES/WAGES | 11,858,850 | 12,548,925 | 12,440,396 | 13,224,550 |
| FRINGE BENEFITS | 3,929,581 | 4,173,171 | 4,119,152 | 4,381,653 |
| MATERIALS/SUPPLIES | 710,458 | 909,090 | 872,190 | 968,835 |
| CONTRACTED SERVICES | 3,874,424 | 4,191,399 | 4,166,025 | 4,008,541 |
| EQUIPMENT PURCHASES | 214,185 | 178,916 | 178,916 | 204,110 |
| VEHICLE O&M FEES | 2,146,690 | 2,180,547 | 2,180,547 | 2,270,835 |
| TOTAL | 22,734,188 | 24,182,049 | 23,957,226 | 25,058,524 |

GENERAL FUND

COST CENTER SUMMARY

| COST CENTER | 2024 ACTUAL TOTALS | 2025 ADOPTED BUDGET | 2025 PROJECTED TOTALS | 2026 APPROVED BUDGET |
|-----------------------------------|-----------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| Boards and Commissions | 52,187 | 54,707 | 51,773 | 54,886 |
| Administration | 2,078,183 | 2,174,927 | 2,207,520 | 2,146,304 |
| Finance | 632,963 | 672,934 | 680,062 | 647,285 |
| Real Estate Tax Collector | 16,178 | 27,965 | 30,850 | 20,215 |
| Engineering | 359,354 | 387,820 | 389,164 | 402,564 |
| Township Buildings | 582,446 | 631,573 | 633,512 | 580,266 |
| Police | 9,807,338 | 10,324,471 | 10,344,792 | 10,897,256 |
| Fire Marshal | 162,632 | 168,221 | 169,183 | 175,861 |
| Code Enforcement | 1,204,829 | 1,271,782 | 1,213,597 | 1,132,575 |
| Zoning | 233,696 | 262,623 | 252,988 | 278,876 |
| Sanitation | 2,988,853 | 3,136,332 | 2,921,994 | 3,223,603 |
| Public Works | 1,345,174 | 1,421,473 | 1,496,952 | 1,676,297 |
| Street Cleaning | 126,972 | 153,155 | 147,745 | 149,898 |
| Snow and Ice Removal | 146,157 | 295,180 | 274,180 | 295,180 |
| Traffic Signal Maintenance | 260,774 | 231,787 | 266,768 | 253,802 |
| Street Light Maintenance | 197,263 | 212,500 | 210,500 | 244,000 |
| Storm Sewers | 137,643 | 207,800 | 199,800 | 213,400 |
| Road Maintenance | 1,909,444 | 2,055,102 | 1,950,760 | 2,146,994 |
| Emergency Services | 327,949 | 327,949 | 345,013 | 345,013 |
| Fire Hydrants | 134,912 | 134,000 | 140,000 | 142,000 |
| Real Estate Taxes | 15,991 | 16,500 | 16,822 | 17,500 |
| Community Contributions | 13,250 | 13,250 | 13,250 | 14,750 |
| | | | | |
| TOTAL | 22,734,188 | 24,182,049 | 23,957,226 | 25,058,524 |

GENERAL FUND

BOARDS AND COMMISSIONS

The recommended budget for the Boards and Commissions is **\$54,886**.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|----------------------------|----------------------------|---------------------------|-------------------------------|----------------------------|
| SALARIES/WAGES | 32,531 | 33,625 | 32,725 | 32,825 |
| FRINGE BENEFITS | 2,797 | 2,882 | 2,848 | 2,861 |
| MATERIALS/SUPPLIES | 5,794 | 5,700 | 5,100 | 5,700 |
| CONTRACTED SERVICES | 11,066 | 12,500 | 11,100 | 13,500 |
| TOTAL | 52,187 | 54,707 | 51,773 | 54,886 |

Salaries/Wages: The amount of \$32,825 covers:

- Compensation paid to seven commissioners - **\$30,625**
- Recording Secretary's attendance at, and the transcription of minutes for, public meetings - **\$2,200**

Fringe Benefits: The allocation of **\$2,861** covers employer paid taxes.

Materials/Supplies: Funds are provided for:

- Office supplies - **\$200**
- Employee retirement and service awards - **\$3,000**
- The Dr. William Ritter Science Award - **\$500**
- Contribution toward Upper Dublin Medal Dinner - **\$2,000**

Contractual Services: Funds are provided to cover:

- The conference and training budget of **\$1,000** includes funds for Commissioner attendance at the Pennsylvania State Association of Township Commissioners conferences.
- Shade Tree Commission to fund general operations - **\$6,400**
- Volunteer boards and commissions operations including EPAB and HRC - **\$1,500**
- Subscriptions and dues - **\$4,600**

GENERAL FUND

ADMINISTRATION

The Administration Department is comprised of the Township Manager's office which oversees the operation of the Township plus the staff providing support services in personnel/benefits, insurance, risk management, IT and other administrative functions for the operating departments. The recommended budget totals \$2,146,304.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|-----------------------------|----------------------|---------------------|-------------------------|----------------------|
| SALARIES/WAGES | 653,654 | 694,500 | 688,500 | 723,000 |
| FRINGE BENEFITS | 221,035 | 229,029 | 231,392 | 248,204 |
| MATERIALS/SUPPLIES | 24,816 | 20,500 | 20,500 | 20,500 |
| CONTRACTED SERVICES | 1,161,458 | 1,213,050 | 1,249,281 | 1,154,600 |
| VEHICLE O&M FEES | 17,220 | 17,847 | 17,847 | - |
| TOTAL | 2,078,183 | 2,174,927 | 2,207,520 | 2,146,304 |

Salaries/Wages: The adopted budget provides:

- Compensation for Manager, Manager's Office Administrator, Administrative Assistant, Communications Coordinator, Technology Administrator and 50% funding for Human Resource Director position including employer contribution to deferred compensation plan for department head - **\$718,000**
- Funding for part time administrative assistants and camera operators- **\$5,000**

Fringe Benefits: The cost of employee benefits, employer paid taxes and employee participation in the Township tuition reimbursement program totals **\$248,204**.

Materials/Supplies:

- Funds for general office supplies, copier paper and computer supplies. - **\$18,000**
- A budget for the replacement of minor office equipment - **\$2,500**

Contractual Services: Contractual costs are projected to total \$1,154,600 for:

- Insurance coverage for the General Fund's share of Liability, Public Officials and Property and Casualty premiums - **\$565,000**
- General legal fees for:
 - Township solicitor - **\$222,000**
 - Labor counsel for general labor issues - **\$25,000**
 - Civil Service counsel - **\$8,000**
- The telecommunication budget totals \$64,000 for:
 - Local service, long distance, line charges and maintenance contracts - **\$32,000**
 - Cellular phones - **\$30,000**

- Service calls - **\$2,000**
- Internet connection fees - **\$9,000**
- Energy consultant: The balance of the original \$30,000 contract. - **\$7,500**
- Costs related to general consulting and contract services including stenographer costs for conditional use and special hearings, updates to the Township codification, property appraisal fees, cost of administration of Township's Retirement Health Savings Plan and Flexible Spending Account Plan, special zoning district reports, economic analysis, and community dispute resolutions. - **\$60,000**
- Agenda management system and website hosting fees - **\$40,000**
- Cloud hosted exchange costs and internet domain fees - **\$21,000**
- Civil service costs for the physical and psychological exams, civil service advertising and testing and miscellaneous items - **\$7,500**
- Equipment lease/rental and maintenance costs total \$20,000 for:
 - Photocopier lease - **\$5,000**
 - Postage meter and mail machine - **\$4,500**
 - Card access system - **\$2,500**
 - Maintenance of AV equipment - **\$8,000**
- Postage expenses for routine Township business - **\$16,000**
- Printing costs for envelopes, letterhead, business cards and note paper - **\$6,000**
- Advertising expenses for meetings, hearings, bids and job openings - **\$10,000**
- Special event expenses such as employee events, sympathy acknowledgments and meeting expenses - **\$18,000**
- Township Manager approved training expenses for all Township employees other than Police officers who have a training budget within the Police cost center - **\$37,000**
- The subscriptions and memberships budget totals \$25,500 for:
 - State and local associations - **\$3,000**
 - Wissahickon Clean Water Partnership - **\$20,000**
 - Miscellaneous subscriptions and dues - **\$2,500**
- Mileage reimbursement for Township business - **\$250**

GENERAL FUND

FINANCE

The Finance department is responsible for the fiscal control of the Township assets including the management of cash receipts, accounts payable, investment of cash reserves, payroll, purchasing, and budget development and control. Recommended funding for the department is **\$647,285**.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|----------------------------|----------------------|---------------------|-------------------------|----------------------|
| SALARIES/WAGES | 431,077 | 455,000 | 453,000 | 420,000 |
| FRINGE BENEFITS | 151,772 | 158,184 | 159,088 | 156,355 |
| MATERIALS/SUPPLIES | 1,439 | 2,000 | 1,500 | 1,750 |
| CONTRACTED SERVICES | 48,675 | 57,750 | 66,474 | 68,950 |
| TOTAL | 632,963 | 672,934 | 680,062 | 647,285 |

Salaries/Wages:

- Funding for three full-time employees, 50% of the Human Resources Director's salary and employer contribution to deferred compensation plan for department head. – **\$315,000**
- A budget to fund the part time positions of receptionists, office assistant and purchasing agent - **\$105,000**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$156,355**.

Materials/Supplies: The cost of office supplies is budgeted at **\$1,750** for computer paper, printer ribbons, storage boxes and general office supplies.

Contractual Services: Contractual services total \$68,950 for:

- Annual independent audit - **\$30,000**
- A budget for computer support, maintenance and development including support of and updates to the Township's financial and payroll software - **\$37,000**
- A printing budget of **\$1,500** is allocated for purchase orders, receipts and envelopes.
- Subscriptions and dues - **\$300**
- Mileage reimbursement for personal vehicles used for Township business - **\$150**

GENERAL FUND

TAX COLLECTOR/TREASURER

The proposed budget of **\$20,215** provides funding for the collection of real estate taxes and for the duties of the appointed Township Treasurer.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|----------------------------|----------------------|---------------------|-------------------------|----------------------|
| SALARIES/WAGES | 10,000 | 10,000 | 10,000 | 10,000 |
| FRINGE BENEFITS | 765 | 765 | 765 | 765 |
| MATERIALS/SUPPLIES | 6 | 100 | 100 | 100 |
| CONTRACTED SERVICES | 5,407 | 17,100 | 19,985 | 9,350 |
| TOTAL | 16,178 | 27,965 | 30,850 | 20,215 |

Salaries/Wages: The **\$10,000** budget funds the Tax Collector for services provided in billing and collecting real estate taxes for the current year.

Fringe Benefits: The cost of employer paid taxes totals - **\$765**.

Materials/Supplies: **\$100** is budgeted for miscellaneous office supplies.

Contractual Services: The **\$9,350** in contractual services includes:

- Postage - **\$2,750**
- Printing of real estate tax bills - **\$2,600**
- Reimbursement for office staff - **\$4,000**

GENERAL FUND

ENGINEERING

The Engineering cost center funds in staff and out sourced engineering services for the Township. The recommended budget totals **\$402,564**. Fees for services are anticipated at **\$190,000** resulting in a net cost for this cost center of **\$212,564**.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|--|----------------------|---------------------|-------------------------|----------------------|
| SALARIES/WAGES | 221,599 | 221,500 | 241,500 | 284,000 |
| FRINGE BENEFITS | 78,283 | 82,920 | 85,764 | 92,664 |
| MATERIALS/SUPPLIES | 295 | 500 | 500 | 500 |
| CONTRACTED SERVICES | 59,177 | 82,900 | 61,400 | 25,400 |
| TOTAL | 359,354 | 387,820 | 389,164 | 402,564 |
| REVENUES FROM PASS THROUGH FEES | 98,202 | 180,000 | 120,000 | 120,000 |
| GRADING PERMITS | 55,000 | 70,000 | 60,000 | 70,000 |
| NET COST | 206,152 | 137,820 | 209,164 | 212,564 |

Salaries/Wages: A budget of **\$284,000** funds the full-time in-house Township Engineer and Administrative Assistant (\$224,000) and a part time development inspector (\$60,000).

Fringe Benefits: The cost of employee benefits and employer paid taxes totals **\$92,664**.

Materials/Supplies: **\$500** is budgeted for office supplies.

Contractual Services: The **\$25,400** in contractual services includes:

- General engineering services not provided by in-house staff:
 - Compliance with the Township's MS4 requirements - **\$10,000**
 - Inspection of Township bridges and culverts - **\$10,000**
- Mileage reimbursements - **\$5,000**
- Subscriptions - **\$400**

GENERAL FUND

TOWNSHIP BUILDINGS

The Township Buildings cost center records all expenses related to the general operation, maintenance and repair of the main administration building, public works facility, 520 Virginia Drive facility and other Township owned general use facilities. Minor improvements to the Township buildings are also budgeted in this cost center. The recommended budget totals \$580,266.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|----------------------------|----------------------|---------------------|-------------------------|----------------------|
| SALARIES/WAGES | 32,612 | 35,000 | 34,000 | 36,225 |
| FRINGE BENEFITS | 6,691 | 7,078 | 7,267 | 7,546 |
| MATERIALS/SUPPLIES | 19,994 | 23,000 | 17,000 | 17,000 |
| CONTRACTED SERVICES | 523,148 | 566,495 | 575,245 | 519,495 |
| TOTAL | 582,446 | 631,573 | 633,512 | 580,266 |

Salaries/Wages: A budget of \$36,225 funds:

- a part-time janitor at 4 hours per day to clean and maintain the public works facility - **\$13,000**
- a part-time employee to primarily maintain the 520 Virginia Drive and Township Building facilities - **\$23,225**

Fringe Benefits: The budget of **\$7,546** covers the employer's share of taxes, unemployment insurance and workers compensation insurance for the part-time employee.

Materials/Supplies: Materials and supplies are budgeted at \$17,000 and are allocated as follows:

- Janitorial supplies - **\$8,000**
- Interior and exterior paint supplies - **\$2,000**
- Electrical supplies primarily light bulbs and ballasts - **\$2,000**
- General building materials and supplies - **\$5,000**

Contractual Services: Utility and janitorial costs are the bulk of the \$519,495 contractual services budget that includes:

- Electricity and gas for the Township Public Works Building - **\$50,000**
- General building maintenance for all Township owned facilities - **\$40,000**
- Water service to the Township Building - **\$10,000**
- Fuel storage tank insurance - **\$495**
- Janitorial services to clean and maintain the Township Building - **\$70,000**

- Maintenance contracts for HVAC, Fire alarms and sprinkler system - **\$58,000**
- Maintenance, repairs and utility costs for 520 Virginia Drive total \$224,000:
 - Electricity and gas - **\$90,000**
 - Water - **\$4,000**
 - General supplies - **\$10,000**
 - Janitorial service contract - **\$60,000**
 - Fire alarm, elevator, sprinkler, pest control and HVAC service contracts - **\$30,000**
 - Phone and internet costs – **\$10,000**
 - General maintenance - **\$20,000**
- Maintenance, repairs and utility costs for the North Hills Community Center total \$42,000 for:
 - Electricity and gas - **\$15,000**
 - Water - **\$2,000**
 - Electrical, plumbing, HVAC and general repairs - **\$14,000**
 - Fire alarm, elevator, sprinkler and HVAC service contracts - **\$4,000**
 - Janitorial - **\$7,000**
- Minor improvement projects at the Township Building are budgeted at **\$25,000**

GENERAL FUND

POLICE

The Police department functions to protect the lives and property of the public, to enforce the State and Township laws and to provide service and assistance to the residents of the Township. This objective is met through the combined efforts of the patrol, investigation, traffic safety, detective, juvenile, bike patrol and emergency response team units of the department. To perform these functions, the recommended budget totals **\$10,897,256**.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|-----------------------------|----------------------|---------------------|-------------------------|----------------------|
| SALARIES/WAGES | 6,862,189 | 7,248,250 | 7,261,546 | 7,626,250 |
| FRINGE BENEFITS | 1,956,027 | 2,086,900 | 2,093,925 | 2,218,268 |
| MATERIALS/SUPPLIES | 92,049 | 113,000 | 113,000 | 127,395 |
| CONTRACTED SERVICES | 224,045 | 242,405 | 242,405 | 243,483 |
| EQUIPMENT PURCHASES | 214,185 | 178,916 | 178,916 | 204,110 |
| VEHICLE O&M FEES | 458,843 | 455,000 | 455,000 | 477,750 |
| TOTAL | 9,807,338 | 10,324,471 | 10,344,792 | 10,897,256 |

Salaries/Wages: The budget funds 42 sworn officer positions for the full year. Also funded are 6 full time support staff, part time support staff and part time crossing guards. Funding is recommended for:

- Salaries for the 42 sworn officers – **\$6,878,000**
 - Base pay for 42 officers and employer contribution to deferred compensation plan for command staff - **\$5,834,000**
 - Shift differential pay - **\$94,000**
 - Stipend to officers who have opted out of the Township medical plan - **\$42,000**
 - Longevity pay - **\$124,000**
 - Holiday pay – **\$225,000**
 - Education incentive - **\$230,000**
 - Contractually agreed upon incentive pays - **\$30,000**
 - Clothing allowance - **\$9,000**
 - Non-reimbursable police overtime - **\$240,000**
 - Reimbursable police overtime - **\$50,000**
- Pay for 6 full-time civilian positions, part time dispatchers/data entry clerks, and one part time evidence management specialist - **\$540,000**
- Civilian employee overtime - **\$25,000**
- Crossing guards - 50% is reimbursed from the Upper Dublin School District - **\$183,250**

Fringe Benefits: The cost of employee benefits, employer paid taxes and tuition reimbursement is **\$2,218,268**.

Materials/Supplies: Costs for materials and supplies total \$127,395 for:

- Office, computer, bicycle repair and investigative supplies - **\$20,500**
- Ammunition for training including range supplies - **\$17,000**
- Uniforms for officers, dispatchers and crossing guards including the phasing in of more formal dress uniforms for the department - **\$64,200**
- Miscellaneous items including commercial washing of police vehicles - **\$8,695**
- Community policing projects including the junior police academy, police field day, teen driving school, junior badges for children and supplies for National Night Out - **\$17,000**

Contractual Services: The budget for contractual services is \$243,483 for:

- Police Professional Liability insurance - **\$65,683**
- Radio maintenance service contracts for portables and dispatch center - **\$4,000**
- Training costs, most of which are for mandatory training - **\$30,000**
- Equipment rental for photocopier - **\$2,800**
- Maintenance on CPIN and Livescan booking center - **\$6,500**
- Maintenance on Davidheiser - **\$3,500**
- Email, file backup and multifactor authentication service fees - **\$18,030**
- CLEAN/NCIC circuit - **\$5,520**
- Subscription to phone tracking, records management, employee management, evidence management and scheduling management software - **\$24,000**
- Data plans and internet services - **\$12,150**
- Camera system maintenance - **\$5,500**
- Search and rescue mapping - **\$2,000**
- Crime watch website - **\$7,000**
- Printing of forms, time cards, tickets and field reports - **\$3,000**
- Professional cleaning of officers' uniforms - **\$12,000**
- Subscriptions and dues to professional organizations, Power DMS, law journals, crimes code, DNA processing fees and court access fees - **\$35,800**
- Township's SWAT assessment to cover Township's emergency response team - **\$6,000**

Equipment: Equipment purchases total \$204,110 for:

- Replacement of body armor ballistic vests, vest panels and helmets - **\$12,600**
- Replacement of 45 flashlights which are more than 12 years old - **\$7,900**
- Purchase of patches, décor and branding of interior of new police facility - **\$9,500**
- Replacement of keyboards, monitors, printers and other computer equipment - **\$6,000**
- Purchase of devices to allow the wireless display of video conferencing - **\$2,500**
- Purchase of portable radios and related equipment - **\$29,500**
- Emergency equipment - **\$2,100**
- Purchase of tablets for motorcycle patrol - **\$4,520**
- Purchase of replacement keyboards, monitors and printers in patrol vehicles - **\$7,600**
- Conversion of new police patrol and detective vehicles - **\$90,380**
- Patrol rifles, duty weapons, armory equipment and suppressors - **\$31,600**

Vehicle O&M Fees: Expenses for the operation and amortization of the 20 vehicles assigned to the police department total **\$477,750**.

GENERAL FUND

FIRE MARSHAL

The Fire Marshal enforces fire code regulations in all structures and developments within the Township. Approximately 80% of the Fire Marshal's salary is funded in this cost center with the balance funded in the Fire Service Administrator budget. Emergency management costs are also funded in this cost center. Recommended funding is **\$175,861**.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|----------------------|----------------------|---------------------|-------------------------|----------------------|
| SALARIES/WAGES | 97,808 | 100,700 | 100,900 | 104,500 |
| FRINGE BENEFITS | 36,959 | 38,821 | 39,583 | 41,726 |
| MATERIALS/SUPPLIES | - | - | - | - |
| CONTRACTED SERVICES | 9,145 | 10,000 | 10,000 | 10,000 |
| VEHICLE O&M FEES | 18,721 | 18,700 | 18,700 | 19,635 |
| TOTAL | 162,632 | 168,221 | 169,183 | 175,861 |

Salaries/Wages: Funds are provided in this cost center to cover 80% of the Fire Marshal's salary and a stipend for the Emergency Management Coordinator.

Fringe Benefits: The cost of benefits and employer paid taxes is **\$41,726**.

Contractual Services: An emergency management budget of **\$10,000** is provided for equipment purchases and Active911 subscriptions.

Vehicle O&M Fees: Operation and amortization costs for the Fire Marshal's vehicle total **\$19,635**.

GENERAL FUND
CODE ENFORCEMENT

The Code Enforcement department is responsible for enforcing compliance with all plumbing, building and health ordinances, codes and standards and inspecting all new construction and renovations of existing facilities. The recommended budget for Code Enforcement is **\$1,132,575**.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|-----------------------------|-----------------------------|----------------------------|--------------------------------|-----------------------------|
| SALARIES/WAGES | 768,438 | 819,000 | 771,000 | 713,000 |
| FRINGE BENEFITS | 280,549 | 297,982 | 288,597 | 269,975 |
| MATERIALS/SUPPLIES | 7,977 | 11,300 | 11,000 | 12,000 |
| CONTRACTED SERVICES | 81,814 | 91,500 | 91,000 | 83,000 |
| VEHICLE O&M FEES | 66,050 | 52,000 | 52,000 | 54,600 |
| TOTAL | 1,204,829 | 1,271,782 | 1,213,597 | 1,132,575 |

Salaries/Wages: The \$713,000 budgeted for salaries is for:

- Funding for nine full-time staff positions including stipend to employees who have opted out of joining the Township medical plan and employer contribution to deferred compensation plan for department head. - **\$695,000**
- Office work overtime – **\$18,000**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$269,975**.

Materials/Supplies: The budget for supplies totals \$12,000 allocated for:

- General office, computer and photography supplies - **\$7,500**
- Uniforms - **\$4,500**

Contractual Services: Contractual services total \$83,000 for:

- Third party plan reviews and inspections - **\$55,000**
- Printing of all forms, applications, licenses and codebooks - **\$2,000**
- Lease payments and equipment maintenance on photocopier - **\$6,000**
- Internet connection fees - **\$2,000**
- Property maintenance expenses - **\$8,000**
- Software license, user fees and modifications- **\$5,000**
- Subscriptions and dues - **\$3,500**
- Mileage reimbursement for personal vehicles used for Township business - **\$1,500**

Vehicle O&M Fees: Expenses for the operation and amortization of the three existing Township vehicles utilized by the Code Enforcement employees total **\$54,600**.

GENERAL FUND

ZONING

Beginning with the 2023 budget, the Township's Community Planning and Zoning staff is funded in its own cost center. Expenses were previously included in the Code Enforcement cost center. The recommended budget is **\$278,876**.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|----------------------------|----------------------|---------------------|-------------------------|----------------------|
| SALARIES/WAGES | 114,877 | 140,600 | 128,225 | 145,000 |
| FRINGE BENEFITS | 34,532 | 60,023 | 37,263 | 59,376 |
| MATERIALS/SUPPLIES | - | 1,000 | 500 | 500 |
| CONTRACTED SERVICES | 84,287 | 61,000 | 87,000 | 74,000 |
| TOTAL | 233,696 | 262,623 | 252,988 | 278,876 |

Salaries/Wages: The **\$145,000** budgeted for salaries covers one Community Planning/Zoning officer, one full time zoning assistant and compensation to the members of the Zoning Hearing Board (\$3,000).

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$59,376**.

Materials/Supplies: The budget totals **\$500** for general office and computer supplies.

Contractual Services: Contractual services total \$74,000 for:

- Zoning Hearing Board Solicitor fee - **\$36,000**
- Advertising, in the form of zoning hearing notices, conditional use notices and amendments to Township codes - **\$22,000**
- Stenographer appearance fees at Zoning Hearing Board meetings - **\$15,000**
- Subscriptions and dues - **\$500**
- Mileage reimbursement for personal vehicles used for Township business - **\$500**

GENERAL FUND

SANITATION

The Sanitation Division provides curbside residential trash, recycled materials collection service and yard waste materials collection service. In addition, special bulk collections are scheduled as needed. The division also provides maintenance of streambeds, watercourses and edges of roadways. The recommended budget is \$3,223,603.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|-----------------------------|----------------------|---------------------|-------------------------|----------------------|
| SALARIES/WAGES | 1,173,787 | 1,168,000 | 1,090,000 | 1,235,000 |
| FRINGE BENEFITS | 506,157 | 511,632 | 458,794 | 495,453 |
| MATERIALS/SUPPLIES | 38,653 | 47,700 | 47,200 | 50,300 |
| CONTRACTED SERVICES | 652,492 | 772,000 | 689,000 | 774,000 |
| VEHICLE O&M FEES | 617,764 | 637,000 | 637,000 | 668,850 |
| TOTAL | 2,988,853 | 3,136,332 | 2,921,994 | 3,223,603 |

Salaries/Wages: The proposed budget provides **\$1,235,000**, in wages for:

- 16 full-time employees including stipend to employees who have opted out of joining the Township medical plan. - **\$1,215,000**
- Overtime pay for delays at the Plymouth facility, to complete daily routes, especially on heavy collection days after holidays and may be required for a Saturday pick-up during the winter months due to weather conditions. - **\$20,000**

Fringe Benefits: Employee benefits and employer paid taxes total **\$495,453**.

Materials/Supplies: The \$50,300 is budgeted for:

- Uniforms and safety equipment including the purchase of pants, shirts, work gloves, rain gear, sweatshirts, jackets, safety shoes, back supports and miscellaneous safety items - **\$8,000**
- Purchase and maintenance of brooms, rakes, chain saws, small mowers and weed trimmers to assist in maintaining stream beds and right-of-ways, pruning along roadways and mowing public areas. - **\$4,000**
- CDL license fees for all department operators - **\$300**
- Purchase of wheels, axles, lids and other non-warranty parts required to keep the refuse carts, yard waste carts and recycling carts functional. Also, purchase of additional carts to replace damaged carts, provide a second cart for a fee or to distribute carts to new homeowners - **\$38,000**

Contractual Services: Disposal fees are budgeted at:

- The 2026 tipping fee is budgeted at \$86.48 per ton for disposal at the Plymouth facility. At an estimated tonnage of 7,500 tons, trash disposal will cost **\$645,200**.
- Cost of highway tolls to travel to Plymouth. - **\$7,000**
- Hosting of two paper shredding events during the year. - **\$2,800**
- The Township's contract for the processing of single stream recyclables through the Montgomery County Recycling Consortium is estimated at \$40/ton for 2500 tons. - **\$100,000**

Funds are also provided for:

- Printing of brochures for yard waste carts and recycling information- **\$4,000**
- Printing of DEP stickers for trucks hauling trash - **\$4,000**
- Rental of a portable toilet at the leaf collection site - **\$1,000**
- Charges for 12 GPS units and data - **\$10,000**

Vehicle O&M Fees: Charges for the operation and amortization of sanitation vehicles total **\$668,850**, a significant increase due to the considerably higher cost for new trash and recycling trucks.

GENERAL FUND

PUBLIC WORKS DEPARTMENT SUMMARY

The Public Works department is responsible for the engineering, grading permit inspection, surveying, street cleaning, snow/ice removal, traffic signal maintenance, street signs, street lights, storm sewer maintenance and road maintenance functions. The recommended budget for the total Public Works department is **\$4,979,570**.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED BUDGET | 2026 APPROVED BUDGET |
|----------------------|----------------------|---------------------|-----------------------|----------------------|
| SALARIES/WAGES | 1,460,279 | 1,622,750 | 1,629,000 | 1,894,750 |
| FRINGE BENEFITS | 654,013 | 696,957 | 713,865 | 788,230 |
| MATERIALS/SUPPLIES | 519,435 | 684,290 | 655,790 | 733,090 |
| CONTRACTED SERVICES | 521,608 | 573,000 | 548,050 | 513,500 |
| VEHICLE O&M FEES | 968,092 | 1,000,000 | 1,000,000 | 1,050,000 |
| TOTAL | 4,123,427 | 4,576,997 | 4,546,705 | 4,979,570 |

Budget recommendations for the individual cost centers within the Public Works department are detailed on the following pages.

GENERAL FUND

PUBLIC WORKS ADMINISTRATION

The Administrative division functions as the administrative unit coordinating and managing services provided by the other Public Works divisions. In addition, the administration function is responsible for inspection of all Township road, storm sewer and grading projects, inspecting public improvements constructed by developers and surveying future projects. The proposed budget for the Administration division is **\$1,676,297**

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|----------------------|----------------------|---------------------|-------------------------|----------------------|
| SALARIES/WAGES | 177,860 | 212,000 | 260,500 | 375,500 |
| FRINGE BENEFITS | 58,003 | 63,973 | 78,652 | 115,497 |
| MATERIALS/SUPPLIES | 4,995 | 11,500 | 11,000 | 11,800 |
| CONTRACTED SERVICES | 136,224 | 134,000 | 146,800 | 123,500 |
| VEHICLE O&M FEES | 968,092 | 1,000,000 | 1,000,000 | 1,050,000 |
| TOTAL | 1,345,174 | 1,421,473 | 1,496,952 | 1,676,297 |

Salaries/Wages: The budget of **\$375,500** funds salaries for the three full-time employees in the Administration division of the Public Works department and employer contribution to the deferred compensation plan for department head.

Fringe Benefits: Benefit costs and employer taxes are budgeted at **\$115,497**.

Materials/Supplies: Expenses in this category total \$11,800 for:

- General office supplies, computer supplies and mailings - **\$10,000**
- Uniforms and safety equipment for Administration staff - **\$1,800**

Contractual Services:

- Third-party consultant for inspection services - **\$116,000**
- Mileage reimbursement for personal vehicles used for Township business - **\$1,500**
- Lease payments and equipment maintenance for scanner/printer - **\$2,500**
- Dues and subscriptions - **\$3,500**

Vehicle O&M Fees: Charges for the operation and amortization of all Engineering and Highway division vehicles total **\$1,050,000**.

GENERAL FUND

LEAF COLLECTION

The cost of the Township leaf collection program and street sweeping program are budgeted in this cost center. Recommended funding is **\$149,898**.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|----------------------|----------------------|---------------------|-------------------------|----------------------|
| SALARIES/WAGES | 95,017 | 75,000 | 135,000 | 137,000 |
| FRINGE BENEFITS | 7,492 | 5,355 | 9,945 | 10,098 |
| MATERIALS/SUPPLIES | 1,276 | 2,800 | 2,800 | 2,800 |
| CONTRACTED SERVICES | 23,187 | 70,000 | - | - |
| TOTAL | 126,972 | 153,155 | 147,745 | 149,898 |

Salaries/Wages:

- Allocation of salaries for Public Works personnel to fund the Fall leaf collection program and year round street sweeping program - **\$70,000**
- Between five and nine part-time employees to assist in the leaf collection program - **\$62,000**
- Overtime for crews to work, if necessary, on weekends to complete the program - **\$5,000**

Fringe Benefits: The cost of employer paid social security taxes for the salaries and wages allocated to this cost center totals **\$10,098**.

Materials/Supplies:

- The budget request for rakes, pitchforks, dust masks, weed eaters, rain gear and safety equipment necessary to perform the leaf collection program and the trimming of trees - **\$2,800**

GENERAL FUND

SNOW/ICE REMOVAL

The primary function of this cost center is the elimination of hazardous conditions caused by ice or snow on Township roads. The objective is to plow all main Township roads in the twelve snow districts within four hours of the end of the snowfall. Using historical data, the 2026 budget of **\$295,180** provides funds to maintain this level of service.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|----------------------------|----------------------|---------------------|-------------------------|----------------------|
| SALARIES/WAGES | 69,945 | 120,000 | 120,000 | 120,000 |
| FRINGE BENEFITS | 4,852 | 9,180 | 9,180 | 9,180 |
| MATERIALS/SUPPLIES | 71,359 | 166,000 | 145,000 | 166,000 |
| CONTRACTED SERVICES | - | - | - | - |
| TOTAL | 146,157 | 295,180 | 274,180 | 295,180 |

Salaries/Wages:

- Full-time salaries allocated for snow and ice removal during regular working hours - **\$30,000**
- Funds are budgeted to remove snow and salt roads during nighttime and weekend hours by Highway, Sanitation, Parks and Fleet personnel - **\$90,000**

Fringe Benefits: The cost of employer paid social security taxes for the salaries and wages allocated to this cost center totals **\$9,180**.

Materials/Supplies:

- A budget is provided for the purchase of rock salt for highway snow and ice removal. For 2026, 2,500 tons are estimated at a cost of \$62.60/ton. - **\$156,500**
- Reimbursement of damaged mailboxes up to a \$100 maximum - **\$4,000**
- Food reimbursements for employees working overtime - **\$2,500**
- Fencing - **\$3,000**

GENERAL FUND

TRAFFIC SIGNALS, SIGNS AND MARKINGS

The allocation for traffic signal maintenance and repair, sign installation, line painting and repair of street markings totals **\$253,802**.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|----------------------------|----------------------------|---------------------------|-------------------------------|----------------------------|
| SALARIES/WAGES | 40,495 | 43,750 | 43,500 | 45,250 |
| FRINGE BENEFITS | 3,094 | 3,347 | 3,328 | 3,462 |
| MATERIALS/SUPPLIES | 68,855 | 69,690 | 69,690 | 74,090 |
| CONTRACTED SERVICES | 148,330 | 115,000 | 150,250 | 131,000 |
| TOTAL | 260,774 | 231,787 | 266,768 | 253,802 |

Salaries/Wages:

- One half of the Traffic and Street Light Technician’s salary is allocated to this cost center - **\$45,250**

Fringe Benefits: The cost of employer paid payroll taxes - **\$3,462**.

Materials/Supplies:

- Sign faces, blanks, posts, line paint, LED signal bulbs, signal controller parts, specialty signs, air roller, spare controller, sheeting, cutting blades and film for the sign plotter and temporary “No Parking” signs. - **\$74,090**

Contractual Services: Cost associated with contractual services totals \$131,000 for:

- Electricity for traffic signals at 42 intersections, 9 school zone signal locations and 6 flashing warning devices. - **\$11,000**
- Line painting of 4” yellow center lines and 4” white edge lines on more heavily traveled collector streets including epoxy painting where necessary - **\$30,000**
- Consultant services for the traffic studies and traffic calming - **\$75,000**
- Emergency knockdown repairs, electrical repairs, tree trimming, pole replacement and inspection – **\$9,000**
- Traffic signal maintenance contracts and internet connections - **\$6,000**

GENERAL FUND

STREET LIGHTS

The street light budget funds the operating expenses and costs to maintain the Township owned street lights. The budget is **\$244,000**.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|----------------------|----------------------|---------------------|-------------------------|----------------------|
| SALARIES/WAGES | - | - | - | - |
| MATERIALS/SUPPLIES | 11,323 | 12,000 | 5,000 | 39,000 |
| CONTRACTED SERVICES | 185,940 | 200,500 | 205,500 | 205,000 |
| TOTAL | 197,263 | 212,500 | 210,500 | 244,000 |

Materials/Supplies:

- Purchase of LED inventory and other replacement parts - **\$3,000**
- Replacement of approximately 40 street light poles - **\$36,000**

Contractual Services:

- Electricity costs for the over 2,100 luminaries in the Township.- **\$195,000**
- Repainting of rusted or damaged street light poles - **\$7,000**
- Miscellaneous repairs including the replacement of knocked down poles and broken fixtures. - **\$3,000**

GENERAL FUND

STORM SEWER

The recommended budget for storm sewer repair projects and maintenance is **\$213,400**.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|----------------------|----------------------|---------------------|-------------------------|----------------------|
| SALARIES/WAGES | - | - | - | - |
| MATERIALS/SUPPLIES | 121,759 | 167,800 | 167,800 | 173,400 |
| CONTRACTED SERVICES | 15,884 | 40,000 | 32,000 | 40,000 |
| TOTAL | 137,643 | 207,800 | 199,800 | 213,400 |

Materials/Supplies: \$173,400 of material needed to maintain the Township's storm sewer system including:

- Materials for inlet repairs and reconstruction including hoods and grates, pipe, concrete, clean and modified stone, lumber, metal and blacktop for pipe and inlet paving - **\$167,250**
- Small tools including shovels, picks, saw blades, tape measures, wheel barrows, bits, locator, torch gases and rebar - **\$6,150**

Contractual Services: The contractual services budget totals \$40,000 for:

- Installation of storm sewer extensions or repair of existing system may require the use of a contractor due to time constraints or uniqueness of equipment required. - **\$15,000**
- Removal of unusable storm sewer, street reconstruction and street sweeper debris from the Township facilities - **\$25,000**

GENERAL FUND

HIGHWAY AND ROAD MAINTENANCE

The budget for highway and road maintenance is **\$2,146,994**.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|----------------------------|----------------------|---------------------|-------------------------|----------------------|
| SALARIES/WAGES | 1,076,962 | 1,172,000 | 1,070,000 | 1,217,000 |
| FRINGE BENEFITS | 580,573 | 615,102 | 612,760 | 649,994 |
| MATERIALS/SUPPLIES | 239,867 | 254,500 | 254,500 | 266,000 |
| CONTRACTED SERVICES | 12,043 | 13,500 | 13,500 | 14,000 |
| TOTAL | 1,909,444 | 2,055,102 | 1,950,760 | 2,146,994 |

Salaries/Wages: The budget of \$1,217,000 funds:

- Salaries for the sixteen full-time employees in the Highway division other than time allocated for leaf collection, sign shop and snow/ice removal. Funds are budgeted separately in those cost centers. - **\$1,195,000**
- Overtime for non-snow related emergency road repairs, extended paving projects, placement of barricades and traffic signal generators - **\$22,000**

Fringe Benefits: Employee benefits and employer paid taxes for the seventeen full-time employees totals **\$649,994**.

Materials/Supplies:

- Road repair materials including asphalt base course, wearing course, cold patch, crack sealer, traffic safety cones, propane fuel for paver, silt fence and chemicals. – **\$241,500**
- Minor tools and supplies for parts for all gasoline powered equipment, hand tools, temporary signs, battery tool kit, radius forms and milling machine teeth - **\$15,000**
- Uniforms and safety equipment per contractual obligation - **\$9,000**
- Cost of CDL licenses for all equipment operators - **\$500**

Contractual Services: Funding for contractual services totals \$14,000 for:

- Rental of specialty or emergency equipment, if necessary, and the rental of a milling machine to perform the milling and overlay. - **\$7,500**
- Costs for the Pennsylvania One Call System, the notification system for construction near utility lines - **\$3,000**
- Charges for GPS units – **\$3,500**

GENERAL FUND
EMERGENCY SERVICES ORGANIZATIONS

This line item records the payments to Emergency Services Organizations providing services to the residents of Upper Dublin Township. The payment to the Upper Dublin Township Volunteer Fireman's Relief Association Fund is funded from the proceeds received from the State Foreign Fire Insurance Premium Taxes. A corresponding amount is budgeted as revenue to the General Fund. Actual proceeds received from the State in 2025 totaled \$270,013.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|--|----------------------|---------------------|-------------------------|----------------------|
| SALARIES/WAGES | - | - | - | - |
| MATERIALS/SUPPLIES | - | - | - | - |
| CONTRACTED SERVICES | 327,949 | 327,949 | 345,013 | 345,013 |
| TOTAL | 327,949 | 327,949 | 345,013 | 345,013 |
| REVENUE - STATE FOREIGN FIRE INSURANCE PREMIUM TAX | 252,949 | 252,949 | 270,013 | 270,013 |

Contractual Services: Payments are provided to the following emergency services organizations:

- Volunteer Fireman's Relief Association - **\$270,013**
- Community Ambulance of Ambler - **\$50,000**
- Second Alarmer's Ambulance - **\$25,000**

GENERAL FUND

FIRE HYDRANT

The fire hydrant budget finances the operating and leasing costs for water service to all fire hydrants in the Township.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|----------------------|----------------------|---------------------|-------------------------|----------------------|
| SALARIES/WAGES | - | - | - | - |
| MATERIALS/SUPPLIES | - | - | - | - |
| CONTRACTED SERVICES | 134,912 | 134,000 | 140,000 | 142,000 |
| TOTAL | 134,912 | 134,000 | 140,000 | 142,000 |

Contractual Services: Three water companies provide water service to the Township fire hydrants. Funds are budgeted for:

- Ambler Borough service to 139 hydrants - **\$22,049** (\$158.00 per hydrant)
- Aqua PA service to 206 hydrants - **\$79,928** (\$388.00 per hydrant)
- North Wales Water service to 297 hydrants - **\$39,271** (\$132.00 per hydrant)

GENERAL FUND
REAL ESTATE TAXES/ASSESSMENTS

Funds are budgeted in this cost center to finance the cost of real estate taxes and assessments levied against Township owned property.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|----------------------|----------------------|---------------------|-------------------------|----------------------|
| SALARIES/WAGES | - | - | - | - |
| MATERIALS/SUPPLIES | - | - | - | - |
| CONTRACTED SERVICES | 15,991 | 16,500 | 16,822 | 17,500 |
| TOTAL | 15,991 | 16,500 | 16,822 | 17,500 |

Contractual Services:

- Real estate taxes in the amount of **\$5,500** are budgeted to pay the Montgomery County and Upper Dublin School District real estate tax assessed against the Twining Road cell tower property.
- An amount of **\$12,000** is budgeted to pay the annual assessments levied by the Upper Dublin Township Municipal Authority against Township owned properties.

GENERAL FUND
COMMUNITY CONTRIBUTIONS

Contributions for operating expenses are given by the Township to outside organizations providing services to residents of Upper Dublin Township.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|----------------------|----------------------|---------------------|-------------------------|----------------------|
| SALARIES/WAGES | - | - | - | - |
| MATERIALS/SUPPLIES | - | - | - | - |
| CONTRACTED SERVICES | 13,250 | 13,250 | 13,250 | 14,750 |
| TOTAL | 13,250 | 13,250 | 13,250 | 14,750 |

Contractual Services: Contributions to fund operating expenses are provided to the following community organizations:

| | | |
|----|---|------------------|
| a. | VNA Community Services | 9,000 |
| b. | Victim Services Center of Montgomery County | 1,500 |
| c. | Upper Dublin Citizen Emergency Fund | 1,500 |
| d. | Montgomery County Emergency Services | 1,000 |
| e. | Senior Adult Activities Center | 1,000 |
| f. | Oreland Lion's Club (Fourth of July Parade) | 750 |
| | TOTAL | \$ 14,750 |
| | | |

PARKS AND RECREATION FUND SUMMARY

The Parks and Recreation Fund supports the administration, operation and maintenance of Upper Dublin Township's active parks and recreation facilities, open space areas and recreation programs. Revenue for the fund is generated primarily from two sources: the Parks and Recreation Real Estate Tax and user fees. For 2026, the Parks and Recreation Real Estate Tax rate is proposed at the rate of 1.139 mils. At the proposed tax rate, the tax will generate **\$2,695,962** in revenues.

Charges to recreation program participants and park facility users generate **\$717,606**. Interest earnings on the fund are expected to add **\$14,000** and employee contributions toward the cost of health benefits are budgeted at **\$9,000**.

Expenditures total **\$3,394,426**, an increase of 7.2% above the 2025 budget. Percentage changes for the past five years are shown below:

- 2021 - 30.9%
- 2022 - 5.6%
- 2023 - 13.1%
- 2024 - 8.7%
- 2025 - 2.8% (projected)

\$187,735 is budgeted as a transfer out of the Parks and Recreation Fund to the Non-Uniform Pension Fund to finance the Township's minimum municipal obligation (MMO) for the 15 full-time P&R employees. A corresponding revenue item of **\$103,984** is budgeted as a contribution from the Commonwealth's General Municipal Pension System towards the Township's pension costs. The difference of **\$83,751** must be derived from other sources.

At the revenue, expenditure and transfer levels, the Parks and Recreation fund is expected to end the 2026 fiscal year with a fund balance of **\$1,948**.

| | 2024 ACTUAL TOTALS | 2025 ADOPTED BUDGET | 2025 PROJECTED TOTALS | 2026 APPROVED BUDGET |
|-----------------------------|--------------------------|---------------------------|-----------------------------|----------------------------|
| OPENING FUND BALANCE | 897 | 29,953 | 29,953 | 43,557 |
| REVENUES | 3,399,973 | 3,265,645 | 3,479,850 | 3,540,552 |
| EXPENDITURES | 3,243,669 | 3,167,716 | 3,334,737 | 3,394,426 |
| FUND TRANSFERS | (127,248) | (125,865) | (131,510) | (187,735) |
| CLOSING FUND BALANCE | 29,953 | 2,018 | 43,557 | 1,948 |

PARKS AND RECREATION FUND

REVENUES

| | 2024 ACTUAL REVENUES | 2025 ADOPTED REVENUES | 2025 PROJECTED REVENUES | 2026 APPROVED REVENUES |
|---------------------------------|-------------------------------------|--------------------------------------|--|---------------------------------------|
| REAL ESTATE TAXES | 2,453,054 | 2,529,745 | 2,510,000 | 2,695,962 |
| INTEREST EARNINGS | 18,600 | 20,000 | 15,000 | 14,000 |
| STATE GRANTS | 93,347 | 96,260 | 126,385 | 103,984 |
| EMPLOYEE CONTRIBUTIONS | 7,638 | 8,000 | 8,000 | 9,000 |
| DEPARTMENT EARNINGS: | | | | |
| GENERAL TRIPS | 87,278 | 46,686 | 70,805 | 84,776 |
| PARK RENTAL | 50,435 | 43,100 | 48,500 | 47,050 |
| DONATIONS | 37,294 | 35,209 | 33,000 | 39,500 |
| OTHER SITEWATCH SERVICES | 1,863 | 750 | 750 | |
| NORTH HILLS SUMMER CAMP | 2,380 | 2,000 | 1,760 | 2,000 |
| SUMMER PROGRAMS | 427,606 | 309,340 | 427,663 | 355,180 |
| OTHER PROGRAMS | 92,974 | 62,340 | 107,239 | 80,000 |
| SPECIAL EVENTS | 82,091 | 74,215 | 82,998 | 69,100 |
| POOL RENTAL | 45,414 | 38,000 | 47,750 | 40,000 |
| | | | | |
| TOTAL | 3,399,973 | 3,265,645 | 3,479,850 | 3,540,552 |

PARKS AND RECREATION FUND

EXPENDITURE SUMMARY

The Parks and Recreation Fund budget for 2026 totals **\$3,394,426**, an increase of \$226,710 (7.2%) over the 2025 budget. Details on the proposed expenditures for each of the cost centers are provided in the following section.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|---------------------------------|-------------------------------------|------------------------------------|--|-------------------------------------|
| SALARIES/WAGES | 1,541,414 | 1,617,589 | 1,609,964 | 1,720,740 |
| FRINGE BENEFITS | 541,923 | 555,827 | 584,484 | 606,358 |
| MATERIALS/SUPPLIES | 563,631 | 409,060 | 526,828 | 440,475 |
| CONTRACTED SERVICES | 426,788 | 403,355 | 431,577 | 436,225 |
| VEHICLE O&M FEES | 169,913 | 181,884 | 181,884 | 190,628 |
| TOTAL | 3,243,669 | 3,167,716 | 3,334,737 | 3,394,426 |

PARKS AND RECREATION FUND

COST CENTER SUMMARY

| COST CENTER | 2024 ACTUAL TOTALS | 2025 ADOPTED BUDGET | 2025 PROJECTED TOTALS | 2026 APPROVED BUDGET |
|---------------------|--------------------------|---------------------------|-----------------------------|----------------------------|
| ADMINISTRATION | 784,993 | 807,250 | 824,720 | 874,631 |
| RECREATION PROGRAMS | 723,666 | 518,581 | 648,126 | 579,416 |
| POOL | 115,739 | 127,060 | 111,274 | 132,959 |
| PARK MAINTENANCE | 1,513,426 | 1,601,521 | 1,637,176 | 1,686,885 |
| ROBBINS PARK | 57,864 | 65,924 | 64,557 | 71,014 |
| SITEWATCH | 47,980 | 47,380 | 48,884 | 49,521 |
| TOTAL | 3,243,669 | 3,167,716 | 3,334,737 | 3,394,426 |

PARKS AND RECREATION FUND ADMINISTRATION

Recommended funding for the Administration cost center totals \$874,631.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|----------------------------|----------------------|---------------------|-------------------------|----------------------|
| | | | 552,450 | 587,370 |
| SALARIES/WAGES | 516,266 | 535,300 | 223,533 | 229,986 |
| FRINGE BENEFITS | 212,092 | 219,035 | 2,000 | 2,000 |
| MATERIALS/SUPPLIES | 1,458 | 2,000 | 46,737 | 55,275 |
| CONTRACTED SERVICES | 55,177 | 50,915 | 824,720 | 874,631 |
| TOTAL | 784,993 | 807,250 | | |

Salaries/Wages: The budget request provides \$588,300 for:

- Six full time positions of Parks and Recreation Director, Assistant Director, Parks Superintendent, Recreation Specialist, Field Specialist and Permit and Rental Specialist. Amount includes employer contribution to deferred compensation plan for department head – **\$522,500**
- Part time customer service representatives including meeting room preparations - **\$46,500**
- Stipend for a college intern to work approximately 400 hours. - **\$7,500**
- Overtime - **\$14,480**

Fringe Benefits: The budget of **\$229,986** provides employee benefits and employer paid taxes at the adopted staffing level.

Materials/Supplies: The **\$2,000** is requested for general office and computer supplies.

Contractual Services: The **\$55,275** is requested for:

- Liability and Property Insurance premium for Parks and Recreation - **\$33,000**
- Mileage reimbursement for use of personal vehicles - **\$5,475**
- Dash software maintenance fees - **\$6,060**
- Township share of credit card processing fees - **\$6,000**
- Dues and membership fees - **\$4,740**

PARKS AND RECREATION FUND

RECREATION PROGRAMS

The Recreation Program budget funds the operation of programs, trips, camps and special events offered on a year round basis. Recommended funding is **\$579,416**. Direct costs to provide most programs, trips and events are covered by user fees that are budgeted to generate **\$636,106**. User fees do not cover the cost to fund North Hills recreation summer camp program budgeted at \$25,000.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|----------------------------|----------------------|---------------------|-------------------------|----------------------|
| SALARIES/WAGES | 130,647 | 117,400 | 102,300 | 123,145 |
| FRINGE BENEFITS | 14,176 | 13,181 | 12,181 | 13,821 |
| MATERIALS/SUPPLIES | 384,152 | 229,050 | 343,505 | 254,450 |
| CONTRACTED SERVICES | 194,691 | 158,950 | 190,140 | 188,000 |
| TOTAL | 723,666 | 518,581 | 648,126 | 579,416 |

Salaries/Wages: The **\$123,145** budget in this cost center is for summer camps staff, summer instructors, winter, spring and fall program instructors and park attendants.

Fringe Benefits: The cost of employer paid taxes for the part-time staff is **\$13,821**.

Materials/Supplies: The budget of \$254,450 for recreation supplies is allocated for:

- Summer program supplies - **\$179,500**
- General recreational supplies - **\$6,000**
- Fall/winter/spring program supplies - **\$41,950**
- Uniforms and identification for park attendants, camp staff and trip staff - **\$2,000**
- Contribution towards summer camp at North Hills Community Center - **\$25,000**

Contractual Services: The budget for contractual services totals \$188,000 for:

- Cost for buses, tickets, admissions, tolls, parking and ticket only services - **\$69,500**
- Costs associated with seasonal special presentations and one time programs - **\$80,500**
- Printing and postage for leisure guides, department forms and promotions - **\$38,000**

PARKS AND RECREATION FUND

POOL

The Upper Dublin Community pool is scheduled to be open daily from June 17th through mid August and on weekends through September 4th. The recommended allocation to fund the pool is \$132,959. A revenue amount of \$40,000 is budgeted for pool admission fees to partially offset the cost of operating the pool.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|----------------------|----------------------|---------------------|-------------------------|----------------------|
| SALARIES/WAGES | 64,114 | 62,875 | 50,064 | 65,500 |
| FRINGE BENEFITS | 7,877 | 7,810 | 6,955 | 8,084 |
| MATERIALS/SUPPLIES | 24,440 | 26,485 | 23,005 | 28,225 |
| CONTRACTED SERVICES | 19,308 | 29,890 | 31,250 | 32,150 |
| TOTAL | 115,739 | 127,060 | 111,274 | 132,959 |
| POOL REVENUES | 45,414 | 38,000 | 47,750 | 40,000 |

Salaries/Wages: Wages are budgeted at \$65,500 and assume that the pool will be staffed from 12:30 PM to 8:00 PM on weekends and 12:00 noon to 6:00PM weekdays. The budget provides funds for a pool manager, assistant manager and lifeguards.

Fringe Benefits: The cost of employer paid taxes is \$8,084.

Materials/Supplies: The \$28,225 is allocated for:

- Chlorine, muriatic acid and testing chemicals in the standard quantities based on pool water volume and season length - \$16,500
- Office supplies for identification bands, staff uniforms and first aid supplies - \$5,925
- The purchase of replacement equipment necessary for safe and proper pool operation including replacement umbrellas, ladders, chemical monitoring, probes and pump repairs. - \$5,800

Contractual Services: The budget of \$32,150 includes:

- Pool electricity - \$3,400
- Pool water - \$7,000
- Sanitary sewer fees - \$2,000
- Maintenance and repairs of the pool, building and grounds including janitorial supplies, landscaping, valves, emergency plumbing, filter cleaning, safety gloves, rain gear and concrete decking work - \$19,750

PARKS AND RECREATION FUND

PARK MAINTENANCE

The Park Maintenance cost center provides maintenance and repair services for the open space land and facilities in the Township. The recommended budget totals **\$1,686,885**.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|----------------------|----------------------|---------------------|-------------------------|----------------------|
| SALARIES/WAGES | 760,944 | 829,364 | 836,450 | 870,000 |
| FRINGE BENEFITS | 288,121 | 295,572 | 321,492 | 332,557 |
| MATERIALS/SUPPLIES | 144,872 | 139,900 | 142,250 | 141,700 |
| CONTRACTED SERVICES | 156,621 | 161,800 | 162,100 | 159,000 |
| VEHICLE O&M FEES | 162,869 | 174,884 | 174,884 | 183,628 |
| TOTAL | 1,513,426 | 1,601,521 | 1,637,176 | 1,686,885 |

Salaries/Wages: The budget for salaries and wages totals \$870,000 for:

- Eight full-time including stipend to employees who have opted out of joining the Township medical plan – **\$644,000**
- Six seasonal parks maintenance employees working between three and nine months and one permanent part-time staff – **\$208,000**
- Overtime for emergency call-ins and special - **\$18,000**

Fringe Benefits: The cost of employee benefits and employer paid taxes for all Parks Maintenance employees - **\$332,557**

Materials/Supplies: The budget for materials and supplies is requested at \$141,700 for:

- The largest item in this category is for park buildings and grounds supplies. Items included in this line item are infield mix and turface for ball fields, concrete, stone, paint, lumber for parking lots, limestone screenings, comfort station rentals, general repairs to park facilities, athletic field lining materials, janitorial supplies for all parks, plant materials, repairs to playground equipment, repairs to Loch Alsh Reservoir, playground ground cover and eagle scout candidate project assistance - **\$113,000**
- Chemical, fertilizer and grass seed totaling - **\$11,000**
- Uniforms and safety gear - **\$4,700**
- Small equipment purchases - **\$13,000**

Contractual Services: The cost for contractual services is \$159,000 for:

- Control of Canada Geese at Mondauk Common, CHAC and Pine Run Park - **\$11,000**
- Commercial fertilization and broadleaf weed control at Mondauk Common, CHAC, Fort Washington Firehouses and 520 Virginia Drive - **\$4,000**

- Environmental restoration assistance at Mondauk Manor, Twining Valley Park and Dillon Road Woodlands - **\$20,000**
- Vegetation management assistance at Rose Valley Preserve, Tannerie Run and Twining Valley Park - **\$20,000**
- Electricity at all parks - **\$15,000**
- Water at all parks – **\$5,000**
- Equipment repairs for tire replacements, steiner parts, mower repairs, tune-ups, small engine repairs and repairs to the parks equipment – **\$19,000**
- Tree maintenance for pruning, trimming and the removal of trees and stumps and for the removal of Ash trees and Tree-of-Heaven - **\$65,000**

Vehicle O&M Fees: Operating and amortization expenses for the use of vehicle equipment for park maintenance total **\$183,628**.

PARKS AND RECREATION FUND

ROBBINS PARK

The budget for this cost center funds Township functions associated with the maintenance and operation of Robbins Park. The recommendation is **\$71,014**.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|----------------------|----------------------|---------------------|-------------------------|----------------------|
| SALARIES/WAGES | 34,270 | 37,950 | 32,700 | 39,500 |
| FRINGE BENEFITS | 14,956 | 15,599 | 15,594 | 17,114 |
| MATERIALS/SUPPLIES | 7,646 | 10,575 | 14,913 | 12,600 |
| CONTRACTED SERVICES | 992 | 1,800 | 1,350 | 1,800 |
| TOTAL | 57,864 | 65,924 | 64,557 | 71,014 |

Salaries/Wages: Included in the \$39,500 budget is:

- 50% funding, shared equally with the Upper Dublin School District, for one full time maintenance laborer - **\$30,000**
- Summer staff including coordinator, maintenance laborers and gardener - **\$9,500**

Fringe Benefits: The cost of employee benefits and employer paid taxes is **\$17,114**.

Materials/Supplies:

- Maintenance and repair for work on the grounds and various structures at Robbins Park - **\$10,000**
- Tree maintenance - **\$2,000**
- Supplies for special events - **\$150**
- Small hand tools needed for park maintenance - **\$450**

Contractual Services:

- The Township is responsible for electricity expenses for the summer months only with the School District assuming responsibility for the other months - **\$600**
- Water - **\$450**
- Repair of maintenance equipment, such as the chipper/shredder, rototiller and leaf blower - **\$750**

PARKS AND RECREATION FUND

SITEWATCH

This cost center funds the sitewatch program, a unit created to ensure proper and safe conduct at all park facilities in Upper Dublin Township. The proposed budget to fund these functions is **\$47,380**. Payments in the amount of **\$35,209** from the Upper Dublin School District, youth sports organizations and other organizations using Township facilities offset a majority of these costs.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|-----------------------------|----------------------|---------------------|-------------------------|----------------------|
| SALARIES/WAGES | 35,174 | 34,700 | 36,000 | 36,225 |
| FRINGE BENEFITS | 4,700 | 4,630 | 4,729 | 4,796 |
| MATERIALS/SUPPLIES | 1,062 | 1,050 | 1,155 | 1,500 |
| VEHICLE O&M FEES | 7,044 | 7,000 | 7,000 | 7,000 |
| TOTAL | 47,980 | 47,380 | 48,884 | 49,521 |

Salaries/Wages: A budget of **\$36,225** is requested to fund the cost of the part-time park Sitewatch and SPARKwatch staff

Fringe Benefits: The cost of employer paid taxes for all part-time employees totals **\$4,796**.

Materials/Supplies:

- Purchase uniforms, rain gear and badges for the park security officers - **\$1,000**
- Purchase of replacement car seals, batteries and CPR certifications - **\$500**

Vehicle O&M Fees: Operating and amortization expenses for the use of Township vehicles for Sitewatch total **\$7,000**

OPEN SPACE FUND SUMMARY

The Open Space Fund supports parks and recreation capital projects. There are no recommended projects for 2026.

Revenues to fund projects are generated through an open space assessment to all new homes constructed in the Township, bond proceeds and from contributions from the Community Reinvestment Fund. Additional funds are received in the form of one-time contributions from those developments that specifically effect park maintenance, from intergovernmental grants and from interest income.

In 2026, revenues are expected in the amount of \$186,000 from open space fees. Scheduled future year open space fees will balance the budget in upcoming years.

| | 2024 ACTUAL TOTALS | 2025 ADOPTED BUDGET | 2025 PROJECTED TOTALS | 2026 APPROVED BUDGET |
|-----------------------------|--------------------------|---------------------------|-----------------------------|----------------------------|
| OPENING FUND BALANCE | (870,367) | (626,997) | (789,836) | (528,336) |
| REVENUES | 309,327 | 666,000 | 961,500 | 186,000 |
| EXPENDITURES | 228,796 | 480,000 | 700,000 | |
| FUND TRANSFERS | | | | |
| CLOSING FUND BALANCE | (789,836) | (440,997) | (528,336) | (342,336) |

The year end deficit will be made up through future open space fees from approved projects.

LIBRARY FUND SUMMARY

Revenues for the Library Fund are generated through the real estate property tax, department earnings and intergovernmental aid. The real estate tax for 2026 is set at a rate of 0.718 mils. At this rate, the Library real estate tax is estimated to generate **\$1,699,474** in revenues.

State aid to the Library is projected to be **\$108,617**. Department earnings, in the form of lost book charges, interest earnings, employee contributions to health insurance premiums and miscellaneous items are expecting to total **\$24,200**. A contribution from the Friends of the Library in the amount of **\$25,000** is also budgeted.

The closing fund balance will be held in reserve for future Library needs.

| | 2024 ACTUAL TOTALS | 2025 ADOPTED BUDGET | 2025 PROJECTED TOTALS | 2026 APPROVED BUDGET |
|-----------------------------|--------------------------|---------------------------|-----------------------------|----------------------------|
| OPENING FUND BALANCE | 173,762 | 9,040 | 109 | 23 |
| REVENUES | 1,439,578 | 1,675,884 | 1,754,917 | 1,857,291 |
| EXPENDITURES | 1,604,299 | 1,684,815 | 1,755,003 | 1,855,803 |
| CLOSING FUND BALANCE | 9,040 | 109 | 23 | 1,511 |

LIBRARY FUND

REVENUES

| | 2024 ACTUAL REVENUES | 2025 ADOPTED REVENUES | 2025 PROJECTED REVENUES | 2026 APPROVED REVENUES |
|------------------------|----------------------------|-----------------------------|-------------------------------|------------------------------|
| REAL ESTATE TAX | 1,541,124 | 1,631,176 | 1,622,500 | 1,699,474 |
| LOST BOOK CHARGES | 3,785 | 3,000 | 5,000 | 5,000 |
| INTEREST INCOME | 14,800 | 14,000 | 11,000 | 11,000 |
| EMPLOYEE CONTRIBUTIONS | 6,480 | 6,800 | 6,800 | 7,200 |
| STATE GRANTS | 108,617 | 108,617 | 108,617 | 108,617 |
| CONTRIBUTIONS | | | | 25,000 |
| COPY/PRINTING | 1,078 | 1,000 | 1,000 | 1,000 |
| TOTAL REVENUE | 1,675,884 | 1,764,593 | 1,754,917 | 1,857,291 |

LIBRARY FUND

EXPENDITURES

The budget request for Library expenditures totals **\$1,855,803**. This year's budget proposal is \$93,830 (5.3%) above the 2025 adopted budget.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|----------------------------|----------------------|---------------------|-------------------------|----------------------|
| | | | 1,114,000 | 1,192,000 |
| SALARIES/WAGES | 1,079,098 | 1,122,330 | | |
| FRINGE BENEFITS | 341,609 | 355,143 | 361,303 | 378,003 |
| MATERIALS/SUPPLIES | 204,675 | 219,500 | 219,500 | 219,500 |
| CONTRACTED SERVICES | 57,755 | 63,000 | 59,200 | 64,300 |
| EQUIPMENT | 1,679 | 2,000 | 1,000 | 2,000 |
| TOTAL | 1,684,815 | 1,761,973 | 1,755,003 | 1,855,803 |

Salaries/Wages: The \$1,192,000 budget to fund salaries is for:

- Funding for the nine existing full-time library staff members including stipend to employees who have opted out of joining the Township medical plan and employer contribution to deferred compensation plan for department head - **\$669,500**
- Part-time salaries including the addition of a part-time programming position partially funded by the Friends of the Library - **\$495,500**

Fringe Benefits: The budget of **\$378,003** funds the benefits and employer paid taxes for the full-time and part-time staff.

Materials/Supplies: A budget of \$219,500 is requested for:

- New books - **\$48,000**
- New juvenile books - **\$37,800**
- New young adult books - **\$3,000**
- Periodicals - **\$5,000**
- AV materials - **\$8,500**
- Juvenile and young adult AV materials - **\$9,700**
- Digital media - **\$97,500**
- General office and computer supplies and collection processing materials - **\$10,000**

Contractual Services: The contractual services budget totals \$64,300 for:

- MCLINC operating costs to cover administrative, maintenance, telecommunications, connection fees, internet access and hardware replacement - **\$44,500**
- Maintenance of self-check system and Envisionware - **\$4,000**

- Licenses and contracts for on-line services- **\$8,000**
- Lease for copy machines - **\$1,200**
- Printing of informational pamphlets and newsletters - **\$4,000**
- Professional fees and membership dues - **\$2,200**
- Mileage reimbursement - **\$400**

Equipment Purchases: A budget in the amount of **\$2,000** is requested for the repair and replacement of Library furniture as necessary.

INTERNAL SERVICES FUND SUMMARY

The Internal Services Fund contains two cost centers: (1) the Fleet and Facilities department operates the Fleet cost center which funds the maintenance of the vehicle fleet for use by the operating departments and (2) the Vehicle Replacement cost center which finances the replacement of Township vehicles.

The two cost centers are funded through charges to all operating departments using Township vehicles and from a transfer of funds from the Community Reinvestment Fund. There are two components to the charge to departments: the actual use charges and the replacement or amortization charge. In 2026, user charges, which finance the operation of the Fleet, are expected to derive **\$1,786,365**. Amortization charges, which accumulate to finance future replacement of Township vehicles, are projected at **\$694,221**. Additional sources of revenue are the sale of surplus or used vehicles budgeted at **\$225,000** and employee contributions to health insurance premiums at **\$7,500**.

\$75,094 is budgeted as a transfer out of the Internal Services Fund to cover the Township's minimum municipal obligation to the Non-Uniform Pension Fund for the six full-time employees in the department. A corresponding revenue item of **\$41,594** is budgeted as a contribution from the Commonwealth's General Municipal Pension System. The state aid acts as an offset towards the Township's pension costs.

Anticipated future revenues will offset the current cash deficit generated by cost overruns on heavy equipment during the early 2020s.

| | 2024 ACTUAL TOTALS | 2025 ADOPTED BUDGET | 2025 PROJECTED TOTALS | 2026 APPROVED BUDGET |
|-----------------------------|--------------------------|---------------------------|-----------------------------|----------------------------|
| OPENING FUND BALANCE | (255,794) | (610,834) | (682,013) | (510,578) |
| REVENUES | 2,802,138 | 2,824,347 | 2,759,032 | 2,754,680 |
| EXPENDITURES | 3,577,457 | 2,490,082 | 2,536,124 | 2,885,365 |
| FUND TRANSFERS IN | 400,000 | 100,000 | 200,000 | 200,000 |
| FUND TRANSFERS OUT | (50,899) | (51,473) | (51,473) | (75,094) |
| CLOSING FUND BALANCE | (682,013) | (228,042) | (510,578) | (516,357) |

INTERNAL SERVICES FUND

FLEET

The Fleet and Facilities department maintains the motor pool fleet and Township owned buildings. Funding for the department is derived from operating charges to all departments based on their actual use of these services. The recommended budget is \$1,786,365, an increase of \$122,283 (7.3%) above the 2025 budget.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|----------------------|----------------------|---------------------|-------------------------|----------------------|
| SALARIES/WAGES | 515,872 | 553,500 | 518,500 | 580,000 |
| FRINGE BENEFITS | 248,416 | 259,682 | 252,374 | 294,633 |
| MATERIALS/SUPPLIES | 773,800 | 732,400 | 773,650 | 795,400 |
| CONTRACTED SERVICES | 108,439 | 118,500 | 116,600 | 116,332 |
| TOTAL | 1,646,527 | 1,664,082 | 1,661,124 | 1,786,365 |

Salaries/Wages: The budget recommends \$580,000 for salaries for six full-time employees, one part time administrative assistant and employer contribution to deferred compensation plan of the department head. Overtime is budgeted at \$10,000.

Fringe Benefits: Expenses for benefits and employer paid taxes total \$294,633 for the six full-time employees in the department.

Materials/Supplies: The budget for materials and supplies totals \$795,400 for:

- Gasoline, purchased through consortium bidding, is projected at 54,000 gallons at \$2.35 per gallon - **\$126,900**
- Diesel, also purchased through consortium bidding, is projected at 70,000 gallons at \$2.65 per gallon - **\$185,500**
- Purchase of new tires and tire repairs for all vehicles - **\$90,000**
- Automotive and truck parts for the repair of vehicles in the fleet - **\$260,000**
- Snow equipment parts - **\$35,000**
- Leaf machine parts - **\$18,000**
- Yard waste equipment parts - **\$16,000**
- Chemicals such as anti-freeze, car soap, parts cleaner solvent, service chemicals, fire extinguisher supplies and rust preventative - **\$8,250.**
- Shop supplies for welding supplies, nuts and bolts, shop towels, oil dry, general hardware and general shop supplies - **\$8,250**

- Lubricants for motor oil, transmission fluid, hydraulic oil, gear oil, grease and universal tractor fluid - **\$22,500**
- Minor shop equipment for hand tools, electronic equipment, air tools, drills and lathe tools. - **\$10,000**
- Computer equipment for truck analysis - **\$8,000**
- Uniforms, including rain gear, boots, gloves and safety equipment - **\$5,500**
- Office and computer supplies - **\$1,500**

Contractual Services: The \$116,332 in this category is requested for:

- Insurance coverage for Township vehicles - \$63,832
 - General and auto liability coverage is budgeted at **\$36,000.**
 - Auto physical damage is budgeted at **\$27,832.**
- Outside body, paint work and sandblasting on trucks and snow equipment- **\$6,000**
- Outside mechanical repairs - \$30,000
 - Trash packer repairs - **\$5,000**
 - Auto and truck repairs - **\$7,000**
 - Transmission repairs - **\$6,000**
 - Recycle equipment repairs - **\$3,000**
 - Emissions testing - **\$2,000**
 - Dealer repairs - **\$3,000**
 - Computer diagnostics – **\$4,000**
- Repairs caused by minor accidents non-reported to insurance company and insurance deductible costs - **\$8,000**
- Service and repairs to mobile radios - **\$4,500**
- Dues and annual support and updates for fleet software program - **\$4,000**

INTERNAL SERVICE FUND

2026 VEHICLE REPLACEMENT PURCHASES

| <u>ITEM</u> | <u>DESCRIPTION</u> | <u>COST</u> |
|--------------------------------|--|--------------------|
| 1 Three Police Patrol Vehicles | Three patrol vehicles will be replaced with all three having over 15,000 hours of operations. The replacement patrol unit will be a police package Tahoe type vehicle identical to the current police patrol vehicles. The vehicle will be purchased through the State COSTARS contract. The existing cars will be sold at on Municibid where sales revenues have been approximately 20% of the original investment. | \$177,000 |
| 2 One Detective Staff Vehicle | Detective vehicle SCD3 will be replaced. This vehicle will be over ten years old and will be approaching 100,000 miles by the time it is replaced. The existing unit will be sold on Municibid. | \$43,000 |
| 3 Three Light Trucks | Two light trucks primarily used by the Parks department and one light truck used by the Highway department are scheduled for replacement. All three are used on a daily basis with the Parks vehicles used to pull landscape trailers and maintain the parks during summer and winter operations. A new plow will also be purchased for one of the Parks trucks. Existing units will be sold on Municibid. | \$144,000 |
| 4 One Front End Loader | The current #28, a 2016 machine, will be replaced. This unit is used on a daily basis at the leaf site moving and loading leaves and yard waste. It is also used throughout the year to load trucks with stone and construction materials. This machine is also a critical part of the snow and ice control program. It is used to load trucks with salt and to plow areas such as townhome developments where space is too tight for a normal plow truck. The new unit will be purchased off the Pa COSTARS Bid and the existing unit will be sold at auction | \$275,000 |
| 5 One Automizer Trash Truck | This unit will replace the existing #52 rear loader truck which is a 2015 model year. The replacement truck will be a new style dumpster/one arm truck that will be purchased through the PA COSTARS contract. The new truck will be able to collect recycling, trash and yard waste. This vehicle appeared in the 2025 budget with a 0 budget as a request to order in 2025 due to the long lead time. Funding and delivery will now occur in 2026. | \$430,000 |
| 6 Snow and Ice Equipment | Funds are budgeted for the replacement of two salt box spreaders and one plow which will be purchased through the PA COSTARS contract. | \$30,000 |
| TOTAL | | \$1,099,000 |

FIRE PROTECTION FUND SUMMARY

The Fire Protection Fund finances services provided by the Fort Washington Volunteer Fire Company (FWFC) and the Township Office of the Fire Services Administrator. Revenues, generated through the real estate property tax, are used to fund the annual operating expenditures for the Fire Company and the Fire Services Department. Revenues generated in excess of the annual operating needs are transferred to the Fire Capital Fund to finance future equipment replacement and building improvement costs.

The proposed real estate tax rate for 2026 is **.631 mills**. At this rate, the Fire Protection Real Estate tax is estimated to generate **\$1,493,549** revenues. **\$80,000** is budgeted as revenue from housing rental permits and interest earnings for the fund are estimated at **\$5,000**. A Real Estate tax rebate program first implemented in 2025 to FWFC volunteers who meet certain criteria is estimated to cost **\$40,000** bringing the total available revenue to **\$1,538,549**.

The proposed budget for the Fire Protection Fund totals **\$692,964**. Of that amount, \$517,000 is budgeted to fund the Fort Washington Fire Company and \$175,964 is budgeted to fund the Fire Services Department.

An amount of **\$736,000** will be transferred to the Debt Service Reserve Fund, earmarked for debt service payments on bond proceeds issued to fund construction of the firehouses on Fort Washington Avenue and Susquehanna Road and the purchase of the ladder truck. The balance of the excess revenues over expenditures, **\$109,585**, will be transferred to the Fire Capital Fund for current and future capital expenditures and vehicle purchases.

| | 2024 ACTUAL TOTALS | 2025 ADOPTED BUDGET | 2025 PROJECTED TOTALS | 2026 APPROVED BUDGET |
|-----------------------------|-----------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| OPENING FUND BALANCE | 25,544 | - | 3,710 | - |
| REVENUES | 1,574,082 | 1,543,535 | 1,524,110 | 1,538,549 |
| EXPENDITURES | 609,917 | 651,956 | 666,626 | 692,964 |
| FUND TRANSFERS | (968,000) | (891,579) | (861,194) | (845,585) |
| CLOSING FUND BALANCE | 3,710 | - | - | - |

Details on the budget requests for the Fire Services Department and the Fort Washington Fire Company can be found on the following pages.

FIRE PROTECTION FUND

FIRE SERVICES ADMINISTRATOR

The Fire Services Administrator acts as a liaison between the Township, the Fort Washington Fire Company, Civic Groups and Local, State and Federal agencies. The position performs fire protection and public safety planning and is involved with Township wide fire protection issues. Recommended funding is **\$175,964**.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|-----------------------------|----------------------|---------------------|-------------------------|----------------------|
| SALARIES/WAGES | 112,372 | 129,000 | 134,250 | 130,500 |
| FRINGE BENEFITS | 10,588 | 11,344 | 13,368 | 14,042 |
| MATERIALS/SUPPLIES | 7,629 | 10,700 | 8,500 | 9,500 |
| CONTRACTED SERVICES | 1,443 | 1,700 | 2,124 | 2,800 |
| VEHICLE O&M FEES | 16,931 | 18,212 | 18,212 | 19,123 |
| TOTAL | 148,963 | 170,956 | 176,454 | 175,964 |

Salaries/Wages: The budget request provides \$130,500 for:

- 20% of the Fire Services Administrator/Fire Marshal's salary is funded in this cost center. - **\$23,500**
- One full time and one part time fire inspector - **\$82,000**
- An administrative assistant position at 20 hours per week. - **\$25,000**

Fringe Benefits: The cost of benefits and employer paid taxes is **\$14,042**.

Materials/Supplies: The \$9,500 budget is for:

- General office, computer supplies and Fire Prevention Week supplies - **\$2,000**
- Uniforms and fire fighting equipment - **\$4,500**
- Purchase of minor equipment such as printer, fire extinguisher brackets and hand tools - **\$3,000**

Contractual Services: The \$2,800 budget is for:

- Subscriptions and dues - **\$2,500**
- Printing of map books and pre plans - **\$300**

Vehicle O&M Fees: Charges for the operation and maintenance of the Township vehicle operated by the Administrator - **\$19,123**.

FIRE PROTECTION FUND

FORT WASHINGTON FIRE COMPANY

The Fort Washington Volunteer Fire Company provides fire protection services for Upper Dublin Township. Fort Washington Fire Company's proposed budget to fund all operations totals \$532,000. Of that total, the Township contribution to support the operations is \$517,000. The balance of the Fire Company's operating costs is funded from Pennsylvania Turnpike proceeds and miscellaneous income totaling \$15,000.

| EXPENDITURE CATEGORY | 2024 ACTUAL EXPENSES | 2025 ADOPTED BUDGET | 2025 PROJECTED EXPENSES | 2026 APPROVED BUDGET |
|----------------------|----------------------|---------------------|-------------------------|----------------------|
| SALARIES/WAGES | - | - | - | - |
| FRINGE BENEFITS | 30,798 | 30,000 | 39,013 | 39,000 |
| MATERIALS/SUPPLIES | 10,664 | 72,000 | 10,000 | 10,000 |
| CONTRACTED SERVICES | 419,492 | 379,000 | 441,159 | 468,000 |
| TOTAL | 460,954 | 481,000 | 490,172 | 517,000 |

Fringe Benefits: The cost of providing workers compensation insurance to the volunteer fire company is \$39,000.

Materials/Supplies: The \$10,000 budget is for fuel for fire company vehicles

Contractual Services: The \$468,000 budget is for:

- Direct contribution to Fort Washington Fire Company to fund operations - \$259,000
- Building maintenance and utility costs for fire stations paid directly by the Township - \$172,000
- Fire Company portion of liability and property insurance - \$27,000
- Independent audit - \$10,000

The Fort Washington Fire Company operating budget is funded through the following sources:

| REVENUE CATEGORY | 2024 ACTUAL REVENUE | 2025 ADOPTED REVENUE | 2025 PROJECTED REVENUE | 2026 APPROVED REVENUE |
|------------------------------|---------------------|----------------------|------------------------|-----------------------|
| CONTRIBUTION FROM TOWNSHIP | 247,500 | 262,000 | 210,000 | 259,000 |
| TOWNSHIP PAID INDIRECT COSTS | 213,454 | 219,000 | 280,172 | 258,000 |
| PA TURNPIKE FEES | 16,975 | 15,000 | 15,000 | 15,000 |
| TOTAL FUNDING | 477,929 | 496,000 | 505,172 | 532,000 |

FIRE CAPITAL FUND SUMMARY

The Fire Capital Fund accounts for funding to finance future fire vehicle and equipment expenses and future improvements to the fire stations and training grounds.

Funding for the Fire Capital Fund is generated through a transfer of the excess of revenues over expenditures in the Fire Protection Fund, bond proceeds, interest earnings on fund reserves and sales of used vehicles. In 2026, \$109,585 is budgeted as a transfer from the Fire Protection Fund, interest earnings are budgeted at \$10,000 and the sale of excess vehicles total \$57,800.

Details on the proposed \$1,269,500 in capital expenditures are provided below.

| | 2024 ACTUAL TOTALS | 2025 ADOPTED BUDGET | 2025 PROJECTED TOTALS | 2026 APPROVED BUDGET |
|-----------------------------|--------------------------|---------------------------|-----------------------------|----------------------------|
| OPENING FUND BALANCE | 1,025,166 | 1,137,049 | 1,169,631 | 1,204,825 |
| REVENUES | 79,776 | 12,000 | 10,000 | 67,800 |
| EXPENDITURES | 185,311 | 105,000 | 100,000 | 1,269,500 |
| FUND TRANSFERS | 250,000 | 155,579 | 125,194 | 109,585 |
| CLOSING FUND BALANCE | 1,169,631 | 1,199,628 | 1,204,825 | 112,710 |

CAPITAL EQUIPMENT EXPENDITURES IN 2026

| | | |
|----|--|------------------|
| 1. | Local share of the FEMA Grant for purchase of turnout gear | 15,000 |
| 2. | Delivery of Squad 88 ordered in 2023 | 1,058,000 |
| 3. | Purchase of Command 88 vehicle | 98,000 |
| 4. | Repair of engine bay floors at station 88-A | 98,000 |
| | Total Capital Equipment | 1,269,500 |

DEBT SERVICE FUND SUMMARY

The Debt Service Fund supports the expenditures for the long-term debt assumed by the Township. Revenues are generated for this purpose through the Debt Service real estate tax. The millage rate to support debt service payments is set at **1.107 mils** for 2026 and consists of two separate rates: 1.042 mils for general debt and .065 mils to fund voter approved electoral debt payments. At these rates, the real estate tax will generate **\$2,620,219** in revenue. An additional **\$10,000** is budgeted as interest income for total revenues of **\$2,630,219**.

A transfer in the amount of **\$736,600** is budgeted from the Fire Protection Fund to finance the debt service on the two firehouse improvement projects and the purchase of fire equipment.

The budgeted debt service expenditures total **\$3,692,798** on the eight outstanding General Obligation Bond issues. Details on the 2026 debt service payments are set forth on the following page.

| | 2024 ACTUAL TOTALS | 2025 ADOPTED BUDGET | 2025 PROJECTED TOTALS | 2026 APPROVED BUDGET |
|-----------------------------|-----------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| OPENING FUND BALANCE | 489,678 | 824,048 | 855,092 | 535,640 |
| REVENUES | 2,467,555 | 2,416,471 | 2,390,000 | 2,630,219 |
| EXPENDITURES | 2,838,741 | 3,131,770 | 3,446,052 | 3,692,798 |
| FUND TRANSFERS | 736,600 | 736,600 | 736,600 | 736,600 |
| CLOSING FUND BALANCE | 855,092 | 845,596 | 535,640 | 209,660 |

**DEBT SERVICE EXPENDITURES
2026**

| ISSUE | BALANCE OF PRINCIPAL AT 1/1/26 | PRINCIPAL PAYMENTS | INTEREST PAYMENTS | TOTAL PAYMENTS |
|---|--------------------------------------|-----------------------|----------------------|-------------------|
| 2008 - \$9,000,000 20 Years | | | | |
| Purchase of open space and storm water management projects | 1,908,000 | 611,000 | 65,510 | 676,510 |
| 2016 - \$4,000,000 20 Years | | | | |
| Burn Brae Firehouse and Virginia Drive bridges | 2,401,000 | 197,000 | 46,304 | 243,304 |
| 2017 - \$9,000,000 20 Years | | | | |
| Purchase and repurposing of 520 Virginia Drive | 5,975,000 | 427,000 | 153,178 | 580,178 |
| 2021 - \$9,345,000 16 Years | | | | |
| Refinance of 2014 and 2015 bonds | 6,627,000 | 611,000 | 105,819 | 716,819 |
| 2022 - \$9,845,000 15 Years | | | | |
| Refinance of 2011, 2013 and 2016 debt; street light replacement | 4,057,000 | 463,000 | 41,381 | 504,381 |
| 2022 - \$1,250,000 20 Years | | | | |
| Purchase of fire equipment | 1,094,000 | 54,000 | 20,545 | 74,545 |
| 2024 - \$10,000,000 20 Years | | | | |
| Construction of Township Building | 9,999,000 | 1,000 | 381,080 | 382,080 |
| 2025 - 11,400,000 20 Years | | | | |
| Construction of Township Building and General Capital | 11,400,000 | 125,000 | 389,981 | 514,981 |
| TOTAL EXPENDITURES | | 2,489,000 | 1,203,798 | 3,692,798 |

NOTE: The total outstanding General Obligation Debt for the Township as of December 31, 2025 \$43,384,000 in principal.

NON-EXPENDABLE TRUST FUND SUMMARY

The financial transactions related to the five non-expendable trusts maintained by Upper Dublin Township are budgeted, recorded and tracked in this fund. The principal balance for each of the trusts, the Cheston Trust, Dannenberg Trust, Kayser Scholarship Trust, the Nate Bauman Trust and the North Hills Community Scholarship Fund, is held in perpetuity. Interest earned from the investment of the principal amounts is reserved to fund expenditures in accordance with the respective trust agreements. Year-end balances in excess of the principal are reserved for future expenditures.

Interest generated from the investment of the trust balances is estimated at \$6,000 in 2026.

| | 2024 ACTUAL TOTALS | 2025 ADOPTED BUDGET | 2025 PROJECTED TOTALS | 2026 APPROVED BUDGET |
|-----------------------------|--------------------------|---------------------------|-----------------------------|----------------------------|
| OPENING FUND BALANCE | | | | |
| PRINCIPAL | 194,146 | 193,181 | 193,889 | 193,546 |
| INTEREST | 66,258 | 51,719 | 58,161 | 66,054 |
| REVENUES | 11,650 | 5,000 | 8,050 | 6,000 |
| EXPENDITURES | 20,003 | 1,500 | 500 | 1,500 |
| CLOSING FUND BALANCE | | | | |
| PRINCIPAL | 193,889 | 193,181 | 193,546 | 193,546 |
| INTEREST | 58,161 | 58,161 | 66,054 | 70,554 |

Trust Principal Amounts

- Dannenberg Trust - \$100,000
- Cheston Trust - 51,055
- Bauman Trust - 20,000
- North Hills Trust - 18,944
- Kayser Trust - 3,547
- \$193,546**

NON-EXPENDABLE TRUST FUND

2026 EXPENDITURES

| | | |
|----|---|----------------|
| 1. | Kayser Trust – Annual scholarship to an Upper Dublin High School senior. | 500 |
| 2. | North Hills Trust – Annual scholarship to a High School senior resident from the North Hills community. | 1,000 |
| | TOTAL | \$1,500 |

LIQUID FUELS FUND SUMMARY

The Liquid Fuels Fund records the allocation of funds received from the Commonwealth of Pennsylvania designated for road improvements. The projected 2026 allocation is **\$780,673**. Anticipated interest earnings of **\$20,000** bring the total available revenue from Liquid Fuels to **\$800,673**.

| | 2024 ACTUAL TOTALS | 2025 ADOPTED BUDGET | 2025 PROJECTED TOTALS | 2026 APPROVED BUDGET |
|-----------------------------|--------------------------|---------------------------|-----------------------------|----------------------------|
| OPENING FUND BALANCE | 10,968 | - | 3,808 | - |
| REVENUES | 834,147 | 813,462 | 837,131 | 800,673 |
| EXPENDITURES | - | - | - | - |
| FUND TRANSFERS | (841,307) | (813,462) | (840,939) | (800,673) |
| CLOSING FUND BALANCE | 3,808 | - | - | - |

COMMUNITY REINVESTMENT FUND SUMMARY

In April 2002, the Upper Dublin Township Board of Commissioners sold the Township owned sanitary sewer system to the Bucks County Water and Sewer Authority. The net proceeds from the sale, totaling \$15 million were deposited into a Community Reinvestment Reserve Fund. Interest income generated from the investment of the net proceeds are recorded in this fund and then transferred to the Township's capital funds to finance current and future infrastructure projects and capital equipment in the Township.

In 2026, \$200,000 is budgeted as expected interest earnings from the fund reserves.

Budget transfers out of the fund total \$100,000 to the Capital Projects Fund and \$200,000 to the Internal Services Fund.

| | 2024 ACTUAL TOTALS | 2025 ADOPTED BUDGET | 2025 PROJECTED TOTALS | 2026 APPROVED BUDGET |
|-----------------------------|--------------------------|---------------------------|-----------------------------|----------------------------|
| OPENING FUND BALANCE | | | | |
| PRINCIPAL | 9,000,000 | 9,000,000 | 9,000,000 | 9,000,000 |
| INCOME | 648,973 | 221,435 | 250,711 | 150,711 |
| | | | | |
| INTEREST INCOME | 201,738 | 170,000 | 200,000 | 200,000 |
| | | | | |
| EXPENDITURES | - | - | - | - |
| | | | | |
| FUND TRANSFERS IN | - | - | - | - |
| | | | | |
| FUND TRANSFERS OUT | (600,000) | (250,000) | (300,000) | (300,000) |
| | | | | |
| CLOSING FUND BALANCE | | | | |
| PRINCIPAL | 9,000,000 | 9,000,000 | 9,000,000 | 9,000,000 |
| INCOME | 250,711 | 221,435 | 150,711 | 50,711 |

TOWNSHIP BOND FUND SUMMARY

A portion of the \$11.4 million loan completed in 2025 was allocated for general capital projects. At the time of the borrowing, nine projects were identified and funded with an initial appropriation of \$2,137,000. For the 2026 Capital Budget, \$345,490 is requested to fund six new projects/equipment. The chart below outlines the status of all approved and prospective projects.

Interest income totaling \$50,000 is expected. The 2026 projected fund balance will be held in reserve to fund future projects.

| | 2024 ACTUAL TOTALS | 2025 ADOPTED BUDGET | 2025 PROJECTED TOTALS | 2026 APPROVED BUDGET |
|-----------------------------|--------------------------|---------------------------|-----------------------------|----------------------------|
| OPENING FUND BALANCE | | | - | 2,199,445 |
| REVENUES | | | 3,490,000 | 50,000 |
| BOND ISSUANCE FEES | | | 58,555 | |
| EXPENDITURES | | | 1,232,000 | 1,187,990 |
| CLOSING FUND BALANCE | | | 2,199,445 | 1,061,455 |

Status of 2025 and 2026 Projects

| Projects | Amount Approved In 2025 | Amount Requested for New Projects in 2026 | Estimated 2025 Expenses | Estimated 2026 Expenses |
|--|----------------------------|--|----------------------------|----------------------------|
| 520 Virginia Drive improvements | 300,000 | | 65,000 | 235,000 |
| Kirk's Lane contribution | 775,000 | | 775,000 | |
| Deposit and first year payment - Police cameras | 142,000 | | 142,000 | |
| Construction of pickleball courts | 135,000 | | 135,000 | |
| Repairs to tennis court | 115,000 | | 115,000 | |
| Willow Manor stormwater project | 570,000 | | | 570,000 |
| Critical connections | 100,000 | | | 37,500 |
| Year 2 of body/in-car and interview room cameras | | 117,990 | | 117,990 |
| Purchase of replacement tractor for Parks | | 45,000 | | 45,000 |
| Install FOB system at Camphill Road dog park | | 25,000 | | 25,000 |
| Skin and rebuild field #2 infield at MC | | 35,000 | | 35,000 |
| Compost site expansion | | 100,000 | | 100,000 |
| Roof replacement at SPARKS fieldhouse | | 22,500 | | 22,500 |
| | 2,137,000 | 345,490 | 1,232,000 | 1,187,990 |

TOTAL EXPENSES IN 2026

\$1,187,990

CAPITAL PROJECTS FUND SUMMARY

The Capital Projects Fund finances road improvement projects, building repairs and additions, bridge repairs and equipment purchases. The total estimated cost of all projects recommended for consideration is **\$848,083**.

Capital financing sources available to the Township include the annual liquid fuels grant from the Commonwealth of Pennsylvania, contributions from the General Fund reserve, contributions from the Township's Community Reinvestment Fund (CRF), community and developer contributions, interest income earned on fund reserves and capital borrowing in the form of the general obligation bond, bank loan or pool loan. 2026 funding sources for recommendation are:

- 2026 liquid fuels grant - **\$650,673**
- Interest income - **\$2,500**
- Transfer of interest from the CRF - **\$100,000**

| | 2024 ACTUAL TOTALS | 2025 ADOPTED BUDGET | 2025 PROJECTED TOTALS | 2026 APPROVED BUDGET |
|-----------------------------|-----------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| OPENING FUND BALANCE | 529,256 | 521,309 | 507,263 | 186,202 |
| REVENUES | 143,689 | 205,000 | 473,000 | 2,500 |
| EXPENDITURES | 1,206,989 | 1,182,868 | 1,650,000 | 848,083 |
| FUND TRANSFERS IN | 1,041,307 | 863,462 | 855,939 | 750,673 |
| CLOSING FUND BALANCE | 507,263 | 406,903 | 186,202 | 91,292 |

2026 EXPENDITURES

Road Milling and Overlay

\$445,184

| <u>STREET</u> | <u>FROM</u> | <u>TO</u> | |
|-----------------------|---------------------|---------------------|---------|
| Broad Street | Susquehanna Road | Gentlemen's Way | 28,032 |
| Camphill Road | 1296 Camp Hill Rd | Office Center Drive | 52,697 |
| Camphill Road | Office Center Drive | Susquehanna Road | 18,142 |
| Ft. Washington Avenue | Limekiln Pike | Terrace Drive | 47,418 |
| Ft. Washington Avenue | Terrace Drive | Edison Drive | 36,087 |
| Jarrettown Road | Dublin Road | Welsh Road | 189,808 |
| Crack Sealing | | | 38,000 |
| Leveling Course | | | 35,000 |

Nova Chip

\$160,899

| <u>STREET</u> | <u>FROM</u> | <u>TO</u> | |
|-----------------|----------------------|-------------|--------|
| Camphill Road | Dreshertown Road | Heller way | 60,514 |
| Elon Circle | Pinetown Road | Cul-de-sac | 18,240 |
| Heller Way | Camphill Road | Leah Drive | 18,581 |
| Prospect Avenue | Ft Washington Avenue | Locust Road | 24,384 |
| Schirra Drive | Meetinghouse Road | Keisel Lane | 35,680 |
| Traffic Control | | | 3,500 |

Curb and Sidewalk Replacement

\$50,000

Non assessable curb and sidewalk concrete work for ADA requirements for installation of approximately 25 handicap access ramps at intersections on all curbed streets.

Design for Improvement Project at East Pennsylvania Avenue

\$25,000

Preliminary engineering for proposed improvements on Pennsylvania Avenue in anticipation of receipt of PennDOT grant.

Purchase of Super-Rake Three-Wheeler

\$18,000

Township's share for the purchase of a replacement piece of equipment used by the Parks department. Costs is being shared with UDJAA.

Twining Valley Park Building Improvements

\$26,000

Funds are budgeted to replace the carpet and to renovate a portion of the lower level of the Twining Valley Park Building.

North Hills Community Center Repairs

\$18,000

Funds are budgeted to repair the siding and capping on the left side of the building.

Loch Alsh Avenue Roadway Reconstruction **\$90,000**
After the completion of the Township Building project, Loch Alsh Avenue from Fort Washington Avenue to Farm Lane will need reconstruction. The Township has secured contributions from PECO and Ambler Water. Funds are requested for the Township's portion of the total project cost.

Technology and Building Security **\$15,000**
Purchase of replacement computers, printers, security cameras and other hardware.

Total **\$848,083**

AMERICAN RESCUE PLAN RESERVE FUND SUMMARY

The American Rescue Plan Reserve Fund was created to administer funds received from the Coronavirus State and Local Fiscal Recovery Fund under the American Rescue Plan Act (ARPA).

The Township has received payments totaling \$2,788,069 under ARPA. Interest earnings on the balance of funds is estimated at \$7,000 in 2026.

Projected expenses for completion of ARPA funded projects is \$395,000 in 2026.

| | 2024 ACTUAL TOTALS | 2025 ADOPTED BUDGET | 2025 PROJECTED TOTALS | 2026 APPROVED BUDGET |
|-----------------------------|--------------------------|---------------------------|-----------------------------|----------------------------|
| OPENING FUND BALANCE | 1,475,197 | 1,005,197 | 1,020,000 | 388,000 |
| REVENUES | 59,769 | 15,000 | 28,000 | 7,000 |
| EXPENDITURES | 514,898 | 1,020,197 | 660,000 | 395,000 |
| FUND TRANSFERS | - | - | - | - |
| CLOSING FUND BALANCE | 1,020,000 | - | 388,000 | - |

All funds must be obligated by April 2025 and may be appropriated based on criteria provided by the federal government. All projects funded by ARPA must be completed by 2026.

2026 ROLLOVER PROJECTS

| | |
|---|---------|
| Craig-Y-Nos Sanitary Sewer Project Engineering and Design | 40,000 |
| Delaware Drive Bridge Reconstruction Project | 210,000 |
| Willow Lane Storm Water | 35,000 |
| Farm Lane/Fulton Road Connection | 40,000 |
| North Hills Community Center Assessment | 70,000 |

TOTAL

\$395,000

TOWNSHIP BUILDING RESERVE FUND SUMMARY

The Township Building Reserve Fund was created to record and track all financial activity related to the damage caused by the EF-2 tornado that struck the Township on September 1, 2021, most significantly the rebuilding of the Township and Public Works buildings.

Construction is complete on the new Public Work building and the new Township Building is scheduled to be substantially completed by the end of 2025 with retainages and final payments paid out in 2026.

| | 2024 ACTUAL TOTALS | 2025 ADOPTED BUDGET | 2025 PROJECTED TOTALS | 2026 APPROVED BUDGET |
|-----------------------------|-----------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| OPENING FUND BALANCE | 18,333,336 | 8,533,336 | 7,838,087 | 1,838,087 |
| REVENUES | 12,182,034 | 11,500,000 | 13,000,000 | 15,000 |
| EXPENDITURES | 22,677,313 | 20,000,000 | 19,000,000 | 1,853,087 |
| CLOSING FUND BALANCE | 7,838,087 | 33,336 | 1,838,087 | - |

FUND TRANSFERS

| | | 2025 Projected | 2026 Proposed |
|-------------------------------|---------------------------|----------------|---------------|
| GENERAL FUND | To Pension Funds | (2,290,342) | (2,567,687) |
| | From Liquid Fuels Fund | 100,000 | 150,000 |
| PARKS & REC FUND | To Pension Fund | (131,510) | (187,735) |
| FIRE PROTECTION FUND | To Fire Capital Fund | (125,194) | (109,585) |
| | To Debt Service Fund | (736,000) | (736,000) |
| FIRE CAPITAL FUND | From Fire Prot Fund | 125,194 | 109,585 |
| INTERNAL SERVICES FUND | To Pension Fund | (51,473) | (75,094) |
| | From CRF | 200,000 | 200,000 |
| CAPITAL PROJECTS FUND | From Liquid Fuels Fund | 740,939 | 650,673 |
| | From CRF | 115,000 | 100,000 |
| COMMUNITY REINV. FUND | To Capital Project Funds | (115,000) | (100,000) |
| | To Internal Services Fund | (200,000) | (200,000) |
| LIQUID FUELS FUND | To Capital Projects Fund | (740,939) | (650,673) |
| | To General Fund | (100,000) | (150,000) |
| DEBT SERVICE FUND | From Fire Prot Fund | 736,000 | 736,000 |
| PENSION FUND | From General Fund | 2,290,342 | 2,567,687 |
| | From P & R Fund | 131,510 | 187,735 |
| | From Int Services Fund | 51,473 | 75,094 |

**Staffing Level
Full-Time Positions
2026**

| | ADMINI-STRATION/FI NANCE | CODE & ZONING | ENGINEERING/ PUBLIC WORKS | | | | | | | | | | TOTAL | | | | |
|----------------------------|--------------------------|---------------|------------------------------|---------------|------------------------------|-----------|------------|------------------|-----------|----------|-----------|-----------|-----------|------------|---|----|----|
| | | | LIBRARY SERVICES | FIRE SERVICES | ENGINEERING/ PUBLIC WORKS | HIGHWAY | SANITATION | FLEET & FACILITY | P&R | POLICE | | | | | | | |
| Township Manager | 1 | | | | | | | | | | | | | | | | 1 |
| Chief | | | | | | | | | | | | | | | | | 1 |
| Department Director | 2 | 1 | 1 | | 1 | | | | | | | | | | 1 | | 6 |
| Staff Engineer | | | | | 1 | | | | | | | | | | | | 1 |
| Coordinator/Administrator | 2 | 3 | | | 1 | | | | | | | | | | 3 | | 9 |
| IT Administrator | 1 | | | | | | | | | | | | | | | | 1 |
| Fire Marshal/FSA | | | | | 1 | | | | | | | | | | | | 1 |
| Inspector | | 4 | | | 1 | | | | | | | | | | | | 5 |
| Admin Asst. | 3 | 4 | 1 | | 2 | | | 1 | | | | | | | 1 | | 12 |
| Professional Librarian | | | 7 | | | | | | | | | | | | | | 7 |
| Deputy Chief | | | | | | | | | | | | | | | | 1 | 1 |
| Lieutenant | | | | | | | | | | | | | | | | 2 | 2 |
| Sergeant | | | | | | | | | | | | | | | | 5 | 5 |
| Corporal | | | | | | | | | | | | | | | | 6 | 6 |
| Detective/Juvenile Officer | | | | | | | | | | | | | | | | 5 | 5 |
| Patrol Officer | | | | | | | | | | | | | | | | 22 | 22 |
| Police Civilian | | | | | | | | | | | | | | | | 6 | 6 |
| Superintendent | | | | | | | | 1 | | 1 | | | | | 1 | | 5 |
| Assistant Superintendent | | | | | | | | 1 | | | | | | | | | 1 |
| Foreman | | | | | | | | 3 | | 1 | | | | | 2 | | 6 |
| Group Leader | | | | | | | | | | | | | | | | | 0 |
| Equipment Operator | | | | | | | | 11 | | 12 | | | | | 5 | | 28 |
| Laborer | | | | | | | | | | 1 | | | | | 1 | | 2 |
| Mechanic | | | | | | | | | | | | | 4 | | | | 4 |
| Caretaker * | | | | | | | | | | | | | | | 1 | | 1 |
| TOTAL | 9 | 12 | 9 | 2 | 5 | 16 | 16 | 16 | 16 | 6 | 48 | 15 | 48 | 138 | | | |

* Shared position with UDSD
Shaded cells reflect new positions in 2026 budget