

MONTGOMERY TOWNSHIP

2022 ANNUAL BUDGET

PRINCIPAL OFFICIALS
AS OF OCTOBER 7, 2021
MONTGOMERY TOWNSHIP, PENNSYLVANIA

BOARD OF SUPERVISORS

TANYA C. BAMFORD, CHAIR
MATTHEW W. QUIGG, VICE CHAIR
CANDYCE FLUEHR CHIMERA
ANNETTE M. LONG
BETH A. STAAB

APPOINTED OFFICIALS

CAROLYN MCCREARY, TOWNSHIP MANAGER
SEAN KILKENNY, ESQUIRE, TOWNSHIP SOLICITOR
RUSSELL DUNLEVY, P.E., GILMORE & ASSOCIATES, TOWNSHIP ENGINEER

OTHER MANAGEMENT OFFICIALS

J. SCOTT BENDIG, CHIEF OF POLICE
WILLIAM PEOPLES, POLICE LIEUTENANT
GERALD DOUGHERTY, POLICE LIEUTENANT
GREGORY REIFF, DIRECTOR OF PUBLIC WORKS
FLOYD SHAFFER, DIRECTOR OF RECREATION AND COMMUNITY CENTER
ANN M. SHADE, DIRECTOR OF ADMINISTRATION & HUMAN RESOURCES
BRUCE SHOUBE, DIRECTOR OF PLANNING AND ZONING
RICHARD GRIER, DIRECTOR OF INFORMATION TECHNOLOGY
BRIAN SHAPIRO, DIRECTOR OF FINANCE
WILLIAM WIEGMAN, DIRECTOR OF FIRE SERVICES

OTHERS

GILMORE & ASSOCIATES, LANDSCAPE ENGINEER & PLANNING CONSULTANT
GILMORE & ASSOCIATES, INC. - TRAFFIC ENGINEER
MARY KAY KELM, ESQUIRE, ZONING HEARING BOARD SOLICITOR
ECKERT SEAMANS CHERIN & MELLOTT, LLC, LABOR LAW ATTORNEYS
UNIVEST NATIONAL BANK, BANK DEPOSITORY
ANDCO, PENSION PLAN INVESTMENT ADVISOR
CONRAD SIEGEL ACTUARIES, PENSION PLAN ACTUARY

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Hello & Welcome

Montgomery Township staff has prepared this budget report to provide a more in-depth picture of our operations which ultimately also reflect the goals and objectives of the Board of Supervisors.

At its core, the budget is a tool for the Department Heads and staff. It is built on assumptions of our operating expenses and the revenue sources that will fund them. It is prepared with great care utilizing the information available at the time. More importantly it is a document that details the areas of public service prioritized by the Board of Supervisors including:

Public safety with an accredited Police Department which now has the distinction of being a Premier Agency, one of 10 in the Commonwealth of Pennsylvania.

A paid and volunteer Fire Department providing 24/7 coverage to our Township and assisting neighboring municipalities when needed.

A Public Works Department responsible for the maintenance of Township parks, roads (including snow removal), traffic signals, and stormwater management facilities.

Parks and Recreation which many residents and prospective residents view as important to their quality-of-life; we recently added an accessible and inclusive park with desirable amenities and are committed to continuing to enhance our other parks.

Our job as Township employees is to ensure the day-to-day operations are run efficiently, ethically, and transparently, solidifying local government as the most responsive and responsible form of government, directly impacting the daily lives of Township residents and businesses.

Thank you for your interest and taking the time to read this document.

Carolyn McCreary, ICMA-CM
Township Manager



Township Building was built in 1996.



THE MISSION

The mission of Montgomery Township's government is to promote and enhance the quality of life of our residents, the vitality of our neighborhoods, and opportunities for business by striving for excellence and value in all services provided by the Township. The needs, interests and desires of the residents, businesses and taxpayers provide the guidance for the Township officials and employees as we create and implement policies and services for the community and its visitors. Vision, sensitivity, and respect are necessary as we balance the many needs of the community groups and provide cost effective, efficient, and responsive government.

COMPREHENSIVE PLAN 2022

PLANNING FOR THE FUTURE

The Township uses a comprehensive plan to guide future considerations and decisions about community assets, growth, and services. In 2021, the Township began developing a new comprehensive plan. The current Montgomery Township Comprehensive Plan was adopted in 2008. The new document will allow the Board of Supervisors and Township staff to make clearer decisions working toward a common goal. This document is expected to be completed and published in the spring of 2022.

WHY PREPARE A COMPREHENSIVE PLAN?

- A Comprehensive Plan provides an important foundation for various municipal decisions.
- Changing needs and challenges can be addressed.
- Community visioning occurs during the planning process. A plan is a tool for coordinating capital improvement investments (i.e. roads and parks)
- It provides useful documentation of priorities for grant funding.
- Plans are a good way to promote the community image and inform surrounding municipalities.
- A review is recommended by the Pennsylvania Municipalities Planning Code every ten years.

2008 PLAN VISION

To address the changing conditions and opportunities in the Township, to increase energy efficiency, and to maintain or improve the quality of life associated with high-value, low-density suburban housing. Some commercial areas will simply need to be renewed, but others in the Township will need to become redeveloped and more densely developed than would be expected, creating a place that allows local residents and workers to meet more of their needs in the Township, rather than in distant locations.

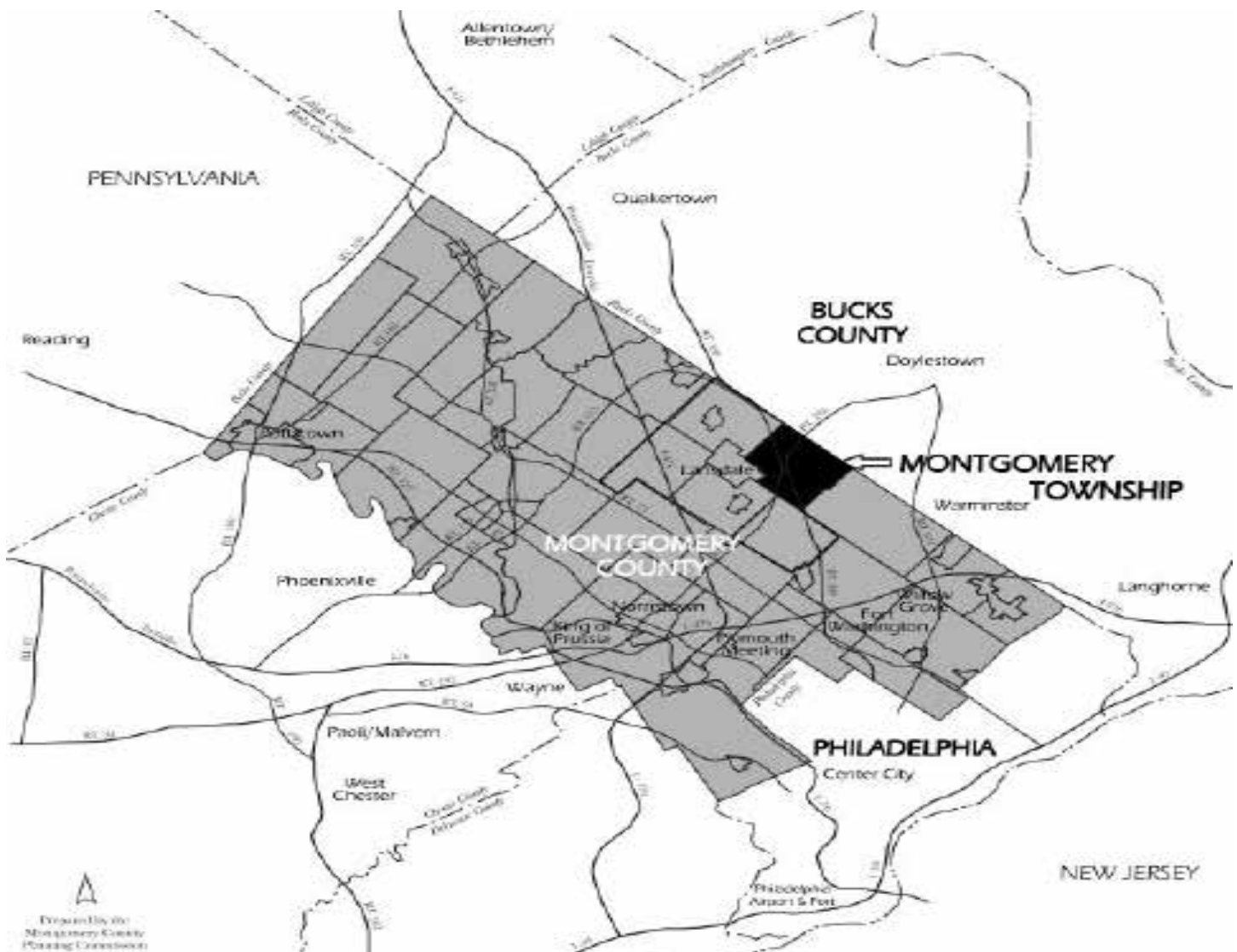
MONTGOMERY TOWNSHIP

Montgomery Township is a municipality situated at the edge of Montgomery County, part of the North Penn region which is comprised of 6 municipalities. The Township is governed by a five member Board of Supervisors, and supported by nearly 100 full-time staff members. In addition to our Board and staff members, the Township has over 130 community volunteers who serve on various boards and commissions.

Community neighborhoods range in various housing options: single-family homes, townhomes, age-restricted communities, and apartment complexes.

The Montgomery Township Community & Recreation Center and the Montgomery Mall are two major establishments within the Township, offering recreation programs, shopping, and business opportunities for all.

Outdoor recreation is heavily emphasized in the Township with 15 different parks and a scenic parkway trail for residents to enjoy. In 2013, PennDOT completed the 202 Parkway through the Township, which has been designated as a Scenic Byway, the only roadway in Montgomery County with this designation. The parkway trail offers an 8.4 mile long trail for biking, walking/running, and inline skating.



Montgomery Township is over three hundred years old. Its history is intertwined with the early Pennsylvania toll roads and highways that have always made it well suited for commerce. In 1923, it cost the Township only \$479.62 to repair and maintain its twelve miles of roads. The 2022 budget for maintenance and repairs of bridges and roads is \$45,000 and that does not include snow removal costs. While, the Township had several well-known farms during the 18th and 19th centuries the soil of Montgomery Township was never ideal for husbandry. The Township quietly steered its way through American history and saw very little development prior to the American Civil War with exception of a few taverns or local watering holes. By the 1890's the Township had small but prosperous business community that included a post office, saddle shop, corner store and tannery. Around this time, historians note that a band of gypsies occupied a vacant lot at the intersection of Horsham Road and Upper State Road. Otherwise, the Township was a sleepy hamlet with several churches acting as the nexus of the community.

As Montgomery Township moved into the twentieth century it was still the least most populated community in the county. Railroads and job prospects in other towns made living and working in Montgomery Township not as attractive. Fate would change that with the invention of the automobile. It cannot be overstated that the advancements in transportation were the catalysts integral to Montgomery Township's prosperity. As the 1920's roared so did the popularity of the automobile. By the close of World War II American's were yearning for the sublimeness of suburban life. The old roads of the greater North Penn area sprang back to life as Route 309 became a major artery within Montgomery County. Today, Route 309 hosts anywhere from 40,000 to 60,000 cars a day depending on the time and season, cementing Montgomery Township as vital part of the North Penn Community. Today a thriving and prosperous community with growing populations and job markets.

All historical data and material are sourced from James A. Williams book "An Erudite Little Township". Available for sale via the Montgomery Township Historical Society.



Airport Square Aerial View, April 8, 1978

STATISTICS



Population

26,164

Housing Market

In September 2021, the median list price of homes in Montgomery Township, PA was \$399K, trending up 9.3% year-over-year. The median listing price per square foot was \$196. The median sale price was \$450K. On average, homes in Montgomery Township, PA sell after 56 days on the market. The trend for median days on market in Montgomery Township, PA has gone down since last month, and slightly up since last year.

Source: Realtor.com



Land Area

10.63

Square Miles



Median Income

\$110,043

Per Capita Income

\$55,298



Bachelor's degree
or higher

58%

Percent of persons age 25 years+



Median Gross Rent

\$1,688

Top Employers In Montgomery Township

COMPANY	EMPLOYEES	JOB SECTOR
Cobham Management Services Inc.	513	Manufacturer
Wegmans Food Markets	376	Grocery
FED EX Ground Package Systems Inc.	332	Delivery
Costco Wholesale Corporation	315	Retail
Home Depot USA Inc.	281	Retail
Thales DIS USA Inc.	270	Manufacturer
Target Corporation	249	Retail
Giant Food Stores LLC	239	Grocery
Teva Pharmaceuticals USA	216	Manufacturer
Movers Specialty Service	192	Service
SOURCE: Berkheimer Tax Administrator, 2021 Local Services, 2nd Quarter of 2021		

PRIORITIES AND CHALLENGES

The 2022 Budget is confirmation of the values and priorities of Montgomery Township. A community that is dedicated to the principles of continuous improvement. This means that the Board of Supervisors and staff must always be forward thinking.

- By 2006 the Township was almost completely built out. So, this requires careful consideration when planning for a diverse mix of land uses. Therefore, allowing the Township to cultivate open space and create public parks that serve the needs of the community.
- It requires the Township to be a partner within the business community. The Township must be actively listening to the business community's needs and wants while navigating the macro and micro trends of the larger economy.
- The Township must maintain and invest in its infrastructure. The commitment to repairing and improving infrastructure is evident by the Township's current Capital Improvement Plan (CIP) and the acquisition of a \$15 million dollar borrowing in 2021 to execute the CIP. Obviously, road maintenance is crucial. However, many of our major roads are owned and operated by the Pennsylvania Department of Transportation (PennDOT). The Five Points Renovation is scheduled to begin in 2022.
- The Township is very proud to participate in the "Ready for 100 Initiative" and has already started instituting major changes that move the community towards environmental sustainability.
- The Township will need to address the needs of its diverse population. This means balancing the needs of the Baby Boomers with the wants of new generations and their desire to live in communities that offer walkability, parks, availability of multiple transportation options and public services.

The Board and staff welcome these challenges! They look forward to the insights that will be provided in the 2022 Comprehensive Plan but are confident that the fiscally prudent choices made in this budget will help them achieve the vision of Montgomery Township's citizens aspire too.



AWARDS AND ACCREDITATIONS



S&P Global Ratings assigned its "AAA" rating and stable outlook to Montgomery Township's \$15 million series 2021A general obligation (GO) notes. At the same time, S&P Global Ratings affirmed its "AAA" rating and stable outlook on the township's outstanding GO debt.

Pennsylvania Law Enforcement Accreditation Program



The Premier Agency Status recognizes those agencies that have attained certain longevity in accreditation, remained committed to a philosophy of excellence, and helps encourage them to sustain this level of commitment.



GFOA established the Certificate of Achievement for Excellence in Financial Reporting Program (COA) in 1945 to encourage and assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles to prepare comprehensive annual financial reports that evidence the spirit of transparency and full disclosure and then to recognize individual governments that succeed in achieving that goal. Montgomery Township was last awarded a Certificate of Achievement for Excellence in Financial Reporting Program (COA) in 2019. The Township has a total of 10 awards from GFOA.



2018 Gold level certification-- The Sustainable Pennsylvania Community Certification

Montgomery Township is acknowledged for its progress in addressing such areas as community design and land use, energy efficiency, health and wellness, intergovernmental cooperation, recycling and waste reduction, fiscal controls, and internal management and operations.



2021 First Place in the 53rd Annual PA State Association of Township Supervisors (PSATS) Citizen Communication Contest in the category of Audiovisual Communication! This distinction is for our two virtual town hall meetings held in the Summer of 2020 regarding COVID-19 and Police services.



TOWNSHIP SUPERVISORS

Matthew W. Quigg, Candyce Fluehr Chimera, Tanya C. Bamford, Beth A. Staab, Annette M. Long



Originally from Colonia, New Jersey, Tanya Bamford relocated to Montgomery Township in 2002. She is a graduate of West Virginia University with a Bachelor's degree in Political Science. In 2006, Bamford launched her own business here in Montgomery Township, TCB Marketing. In 2010, her company was named Small Business of the Year by the Greater Montgomery County (formerly PennSuburban) Chamber of Commerce.

Tanya and her husband Steve have two sons, Nicholas and Jacob, who both attend North Penn schools and are avid soccer players. Tanya and Steve are also pet parents to Buzz, a Cavapoo they adopted through Home at Last Dog Rescue.

When she is not cheering for her sons at soccer games, Tanya can often be spotted attending various business and charitable functions. She is a fitness enthusiast and enjoys running in 5K races.

TANYA C. BAMFORD

Chairman of the Board of Supervisors

First Elected and Sworn in January 2018 – 6 year term expires January 2024

- Montgomery Township 300th Anniversary Planning Committee, 2012-2014
- Greater Montgomery County Chamber of Commerce, 2007-Present. Served a three-year term on the Board of Directors, and as Chair of the Small Business Committee
- Montgomery Township Business Group
- Parent Volunteer at Montgomery Elementary
- Creator and admin of the Spring Valley Park Neighbors Facebook page.
- Member of the Lower Gwynedd Business Association, formerly served as Marketing Chair
- Served on the Executive Committees of two Lehigh Valley non-profit organizations: The Hispanic American Organization (HAO) and Mayfair Festival of the Arts

Matthew W. Quigg is a partner in the law firm of Rubin, Glickman, Steinberg & Gifford P.C. and has been a member of the firm since 2017, after working for another Montgomery County law firm for several years. Prior to that, he served the people of Montgomery County as an Assistant District Attorney for five years. Mr. Quigg now focuses his practice on criminal defense and personal injury.



MATTHEW W. QUIGG

Vice-Chairman of the Board of Supervisors

First Elected and Sworn in January 2018 – Filled an existing 4 year term expiring January 2022





CANDYCE F. CHIMERA

Board of Supervisors

First Elected and Sworn in January 2010
6 year term expires January 2022

Candyce Chimera graduated from Moravian College with a Bachelor of Arts Degree in 1989. She has been a resident of Montgomery Township since 1993. In 1994, she became licensed to sell Real Estate, and in 2002 she received her Real Estate Broker's license. Chimera has built a very successful business by creating long term relationships with her clients. She believes in fairness, transparency, and giving her clients all the information, they need to make prudent decisions. She loves selling homes in Montgomery Township and cares deeply about Township property values and schools.

Since, becoming a member of the Montgomery Township community Candyce has volunteered her time with Bridle Path Elementary and Montgomery Elementary Home and School Associations on various committees. One of her favorite volunteer roles has been being a Homeroom Parent and Girl Scout Leader. Chimera has also volunteered with the Montgomery Basketball Association and the Montgomery Baseball and Softball Association throughout the years.

Candyce has proudly organized the Township's Police and Fire Departments' Memorial Day Parade since 2001. The parade celebrates and honors our Veterans and those in uniform currently serving our country and preserving our freedom. For 28 years, Candyce has devoted her time and efforts to making Montgomery

Township a fiscally prudent, prosperous, and desirable community. The love and admiration Candyce has for Montgomery Township and its citizens cannot be overstated.





ANNETTE M. LONG

Board of Supervisors

First Elected and Sworn in January 2020
6 year term expires January 2026

Born in Philadelphia, Annette moved to Montgomery County in 1985 and is the proud mother of three North Penn High School graduates who now serve in public education and law enforcement. Thanks to her mother and grandmother, Annette is fluent in Spanish and holds deep affection for her Puerto Rican heritage.

Annette graduated from the Philadelphia High School for Girls – Class 227 and earned her B.S. in 2019 from Pierce College in Legal Studies in Business. She also holds a Certificate in Paralegal Studies and has been a Pennsylvania Certified Paralegal since 2014.

Annette attends Drexel University's Thomas R. Kline School of Law and will graduate with a Juris Doctorate degree in 2022. With an interest in family law and immigration, she intends to open her own law firm after she passes the Pennsylvania Bar Examination. She will focus on being a voice to improve the Hispanic representation in community leadership roles, dispelling stereotypes, and forging alliances to continue the wave of advocacy against inequality and injustice within the Latino community of Montgomery County.

Annette is a dedicated volunteer in the legal community. She is a 3-term past President of the Montgomery County Paralegal Association. She also volunteers with non-profits who host legal clinics and serve first responders, victims of domestic violence, the multi-cultural community, and society's most vulnerable. She and her husband, Vince are active members of the America-Korea Alliance Peace Park and work to promote diversity, inclusion, and equal opportunities for all people and cultures.

She is a proponent of a transparent, common-sense, and fiscally responsible government. She believes we all have a responsibility to serve our community, care for the less fortunate, eliminate biases, increase diversity, and improve our world.



BETH A. STAAB

Board of Supervisors

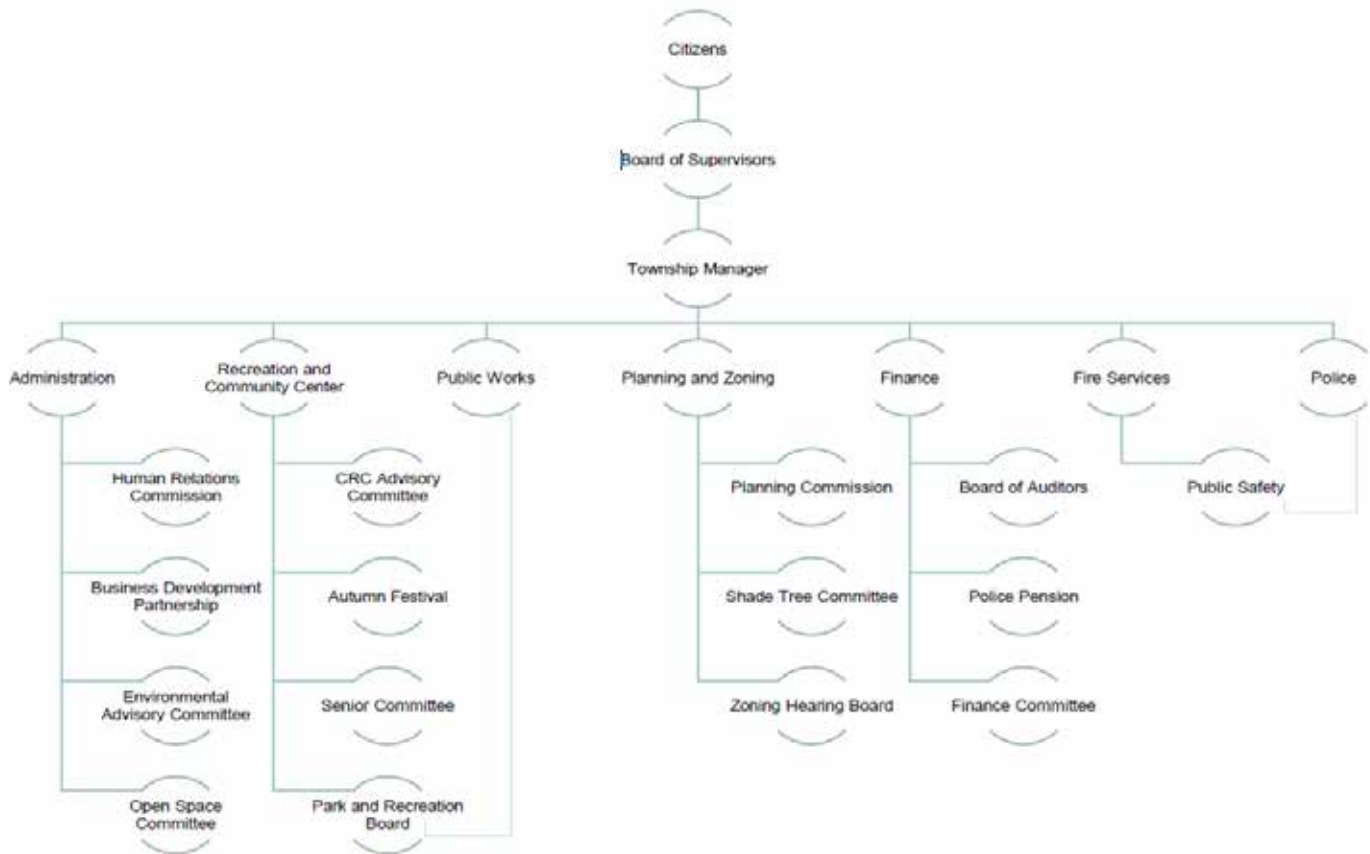
First Elected and Sworn in January 2020
6 year term expires January 2026

Beth Staab graduated with honors in 1990 from Dickinson College with a degree in Policy Management Studies. Upon graduation, Beth worked in sales, marketing, and regulatory compliance at Merck. She's volunteered at Bridle Path Elementary and served on their Home & School Executive Board and has enjoyed mentoring youth at Trinity Lutheran. Beth also assists with community outreach at Mitzvah Circle Foundation as an advocate for vulnerable families in our area.

Appointed to Montgomery Township's Environmental Advisory Committee (EAC), Beth has served for 12 years. She also founded and led a monthly after-school environmental club at Bridle Path for seven years where she taught our children how to protect and preserve our land, trees, water, and wildlife.

Elected as Supervisor in 2019, Beth and her husband Curt are proud parents of three boys who attend North Penn High School, Temple University and the University of Pittsburgh. They have been residents of Montgomery Township for over 20 years.

ORGANIZATIONAL CHART



“IF YOU WANT TO GO QUICKLY, GO ALONE. IF YOU WANT TO GO FAR, GO TOGETHER.” – AFRICAN PROVERB

TOWNSHIP MANAGER

CAROLYN McCREARY

Carolyn McCreary is the Township Manager. Prior to this position, Carolyn was the Manager for Plumstead Township in Central Bucks County for 11 years. She previously worked in Montgomery County serving as the Director of Finance for Lansdale Borough, and Accounting Manager for Upper Gwynedd Township. Carolyn holds a Master of Public Administration from Villanova University with a Certificate in City Management, and a B.S. in Accounting from Gwynedd Mercy College, graduating Summa Cum Laude.



She has also received her certification as a Credentialed Manager through the International City and County Management Association (ICMA) in 2013. To receive the prestigious ICMA credential, a member must have significant experience as a senior management executive in local government; have earned a degree, preferably in public administration or a related field; and demonstrated a commitment to high standards of integrity and to lifelong learning and professional development.

In addition to overseeing daily operations, it is the responsibility of the Township Manager to prepare and position the Township for changes in the near and distant future. As a result of this work, the Township is in a strong financial position and comprehensive capital improvements are being made throughout the community. It is of increasing importance that the Township continues the work of anticipating short-term and long-term issues and establishing goals to resolve or prevent them.



ADMINISTRATION

Mission:

To serve Montgomery Township residents and convey to all appropriate departments those policy directives passed by the Board of Supervisors. The Township Manager is the Chief Administrative Officer responsible for the overseeing and directing of the day-to-day activities of all Township departments and functions.

Responsibilities:

- Implementing ordinances and policies
- Managing internal services
- Legal matters
- Personnel
- Grant applications
- Right to Know inquiries
- Public Information office



Ann Shade is the Director of Administration & Human Resources. Her professional background and experience has been a balance between both the private and public sectors, serving at Unisys Corporation, Blue Bell before coming to Montgomery Township. Her human resources focus has been in the areas of recruiting and hiring, employee and labor relations and benefits administration. She is a graduate of Eastern University, St. Davids, Pennsylvania and holds a Bachelor of Arts degree in Organizational Management. Ann is a founding member of the Human Resources Montgomery County Consortium of Communities (HR-MCCC), the Society for Human Resources Management (SHRM) and the International public Management Association for Human Resources (IPMA-HR).

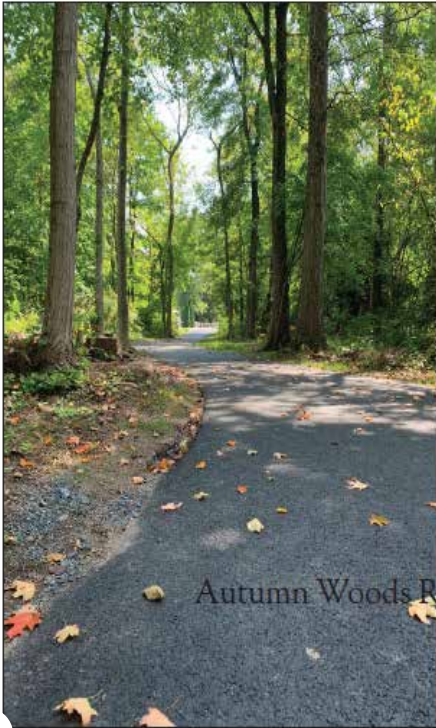
2022 Goals



1. Resident Engagement and Outreach
2. Develop plan for updating the Township website
3. Employee Training and Development
4. Succession planning
5. Employee Wellness

C A P I T A L

Investment Plan 2022-2026



Autumn Woods Renovation

POPULAR ANNUAL FINANCIAL REPORT

Montgomery Township

FOR FISCAL YEAR ENDED
DECEMBER 31, 2020



FINANCE

Mission:

Through exceptional customer service and effective partnerships, The Finance Department will deliver accurate and timely financial services. The Department will provide financial solutions and services in support of the Township's vision and community objectives through: proactive education, purposeful planning, excellent communication and fiscal accountability.

Responsibilities:

- Payroll
- Pension
- Accounts payable and receivable
- General ledger management
- Escrow management
- Budget
- Comprehensive Annual Financial Report
- Popular Annual Financial Report
- Liaison to the Financial Advisory Committee



Brian Shapiro is the Finance Director. Shapiro's office is charged with overseeing the Township's financial, accounting, and budgetary functions. This includes establishing fiscal policy guidelines, overseeing the Township's budget and financial management programs. He holds a bachelor's degree in Accounting from Penn State University and a master's degree in Public Administration from Villanova University. In 2003 he began his career in local government by working for Dublin Borough in Bucks County starting as a Temp and working his way up to Borough Manager. Prior to joining Montgomery Township in 2020 he worked for Lansdale Borough and Middletown Township, Bucks County. He was awarded the 2012 DCED Governor's Award of Local Government Excellence in Fiscal Accountability. Brian lives with his wife and children in Bucks County.

2022 Goals

1. Excellence in Customer Service
2. Continue to update the long-term Capital Investment Plan
3. Review and update Policies and Procedures
4. Evaluate municipal software options for inclusion in 2023 budget
5. Reporting Enhancements
6. Distinguished Budget Presentation Award



FIRE SERVICES

Mission:

The Mission of the Montgomery Township Department of Fire Services is to serve the residents, merchants, and businesses of the Township with excellence. The Department provides the Township with emergency services twenty-four hours a day, responding to all types of emergencies to provide fire suppression, fire prevention and public safety education with a “customer first” philosophy. The Department takes pride in providing a total systems approach to serve the community along with other agencies within Township government.



Responsibilities:

- Respond to emergency including fires, rescues, and hazardous material incidents.
- Community Risk Reduction Activities-including fire inspections, pre-planning, and education.
- Maintain operational readiness as a combination fire department in an all hazards environment.
- Continually engage in training and professional development.



William (Bill) Wiegman was sworn in as the Director of Fire Services in 2020. Wiegman brings with him over 25 years of firefighting experience. He has held a multitude of positions with distinction including but not limited to Training Officer, Swiftwater Technician, Rescue Diver, HAZMAT Technician, Health and Safety Officer, Battalion Chief, Deputy Chief and Chief. He is a graduate of John Jay College of Criminal Justice with a master's degree in Forensic Psychology. Aside from his career in Fire Services Bill served as a Juvenile Probation Officer for Bucks County from 2008 to 2020. He is considered a mental health expert and served proudly on the Pennsylvania Juvenile Fire Setter Advisory Board and the Bucks County Fire PAC (Professionals Aiding Children). Bill is also an instructor at the Pennsylvania State Fire Academy and the Bucks County Public Safety Training Center.



2022 Goals

1. Continue to foster and strengthen the relationship between career and volunteer staff. Maintain a positive relationship as a combination fire Department.
2. Continue to maintain and grow our Community Risk Reduction Program and Activities.
3. Continue to provide excellent customer service to our member and community.
4. Continue to maintain readiness through training, equipment, and professional development.



BATTLE OF THE BADGES

VS

AUGUST 24, 2021 | 9AM-7PM
MONTGOMERY TOWNSHIP
RECREATION CENTER - GYM

DONATE BLOOD AND SAVE LIVES THROUGH AMERICAN RED CROSS

CAST YOUR VOTE AND RECEIVE A FREE DEPARTMENT MUG AND BATTLE OF THE BADGES T-SHIRT! (WHILE SUPPLIES LAST)

REGISTER FOR A TIME SLOT:
[HTTPS://RCBLOOD.ORG/21T0XG](https://rcblood.org/21T0XG)



INFORMATION TECHNOLOGY

Mission:

Our overall mission is to serve the residents, elected and appointed officials of Montgomery Township by ensuring that all infrastructures within the Township are secured properly, maintained adequately, and marked according to local, state, and federal standards.

Responsibilities:

- Provide technical assistance and support for incoming queries and issues related to computer systems, software, and hardware.
- Respond to queries either in person or over the phone.
- Write training manuals.
- Train computer users.
- Maintain daily performance of computer systems.
- Cyber security.
- Building security.

Richard Grier is the Director of Information Technology. For over 14 years Grier has been responsible for the overall planning, organizing, and execution of all IT functions for the Township. This includes directing all IT operations and staff. He started his IT career in 1998 and is MCSE certified by Microsoft. He lives locally and enjoys spending time with family and friends.



2022 Goals

1. Ensure the highest level of customer satisfaction by continually improving responsiveness and technical capabilities. Educate end users on new and emerging technologies.
2. Enabling high-speed, high-capacity data, voice, and video communications
3. Implement an effective IT monitoring program with real-time connection visualizations and improved incident response
4. Foster professional development of IT Staff





PLANNING AND ZONING

Mission:

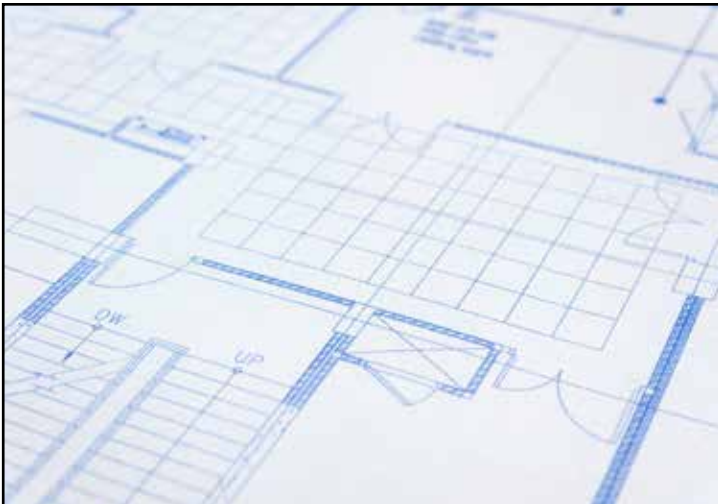
To preserve and improve the quality of life for residents and businesses within the community through the enforcement of the codes and ordinances of the Township; to be sensitive to the needs of the community while involved in planning and redevelopment; to serve the community as we would ourselves.

Responsibilities:

- Administration of the Building Code as well as Zoning and Property Maintenance Ordinances.
- Administration of the Flood Plain and Storm Water Management regulations.
- Conducts plan reviews for building permit applications and performs the required inspections throughout the construction project.
- Reviews Subdivision and Land Development applications and plans for compliance with Township regulations.
- Coordinates all Land Development and Subdivision applications with Township Consultants and Developers.
- Maintains comprehensive records of land development, zoning, permit applications, permits issued, inspections, certificates of occupancy issued, and construction plans.
- Provides staff support and maintains records for the Zoning Hearing Board, Planning Commission, and Shade Tree Commission.



Bruce Shoupe is the Director of Planning and Zoning. He is committed to promoting, planning, preserving and developing Montgomery Township to its best potential. Originally, from the Finger Lakes Region of New York, Mr. Shoupe has called Montgomery County his home for the past thirty years. He is a graduate of SUNY Delhi, a public college located in the Catskills with a Degree in Civil Engineering Technology. He started his career in local government as an Assistant Engineer for Carlisle Borough, Pennsylvania in 1981. Prior to joining Montgomery Township in 2006, he served as Upper Saucon Township's Public Works Director and East Norriton Township's Director of Planning and Zoning. Bruce has established himself as an admirable local government professional with over 40 years of municipal experience and multiple certifications from the Pennsylvania Construction Codes Academy. Along with his BCO certification, he is also the Zoning Officer and Township's Floodplain Administrator.



2022 Goals

1. Continue Providing Exceptional Customer Service.
2. Update & Review permit applications, forms and fees.
3. Continue to update and manage the Geographic Information System.
4. Continue Comprehensive Plan Update and Zoning Ordinance.

POLICE SERVICES

Mission:

The mission of the Montgomery Township Police Department is to achieve and maintain a highly professional organization that affirmatively promotes, preserves and delivers a feeling of security, safety and quality services to members of the residential, commercial, and industrial community.

The Montgomery Township Police Department is a full time, accredited law enforcement agency, dedicated to providing progressive and professional police

Responsibilities:

- Ensure the protection of life and property
- Ensure the preservation of the public peace and order
- Ensure the enforcement of Federal, State, and local laws
- The control and direction of vehicular traffic



Chief J. Scott Bendig is a thirty-three-year veteran of the Montgomery Township Police Department. Chief Bendig has served in various capacities during his career with the Montgomery Township Police Department, serving as a member of both the department's Patrol and Investigations Divisions. Chief Bendig has served various positions within the department, including a patrol officer, DARE instructor, canine handler/unit supervisor, field training officer/unit supervisor, and criminal investigator.

During his years of service, Chief Bendig has served as a Corporal, Sergeant, and Deputy Chief. In 2012, Chief Bendig was promoted to Chief of Police.

Chief Bendig earned his Bachelor of Arts Degree in Criminal Justice from Temple University and his Master of Science Degree in Criminal Justice from West Chester University. Chief Bendig has attended numerous law enforcement programs, including Penn State University's POSIT, POLEX, and Advanced POLEX courses. Chief Bendig is a graduate of the FBI's Law Enforcement Executive Development Program and FBI National Academy, Session 216. Chief Bendig currently serves as the President of the Chiefs' of Police Association of Montgomery County.

2022 Goals

1. Enhance the Quality of General Law Enforcement Services to the Public
2. Foster Community Relations
3. Improve Overall Highway Safety
4. Development of Departmental Personnel
5. Infrastructure Improvements





PUBLIC WORKS

Mission:

Our overall mission is to serve the residents, elected and appointed officials of Montgomery Township by ensuring that all infrastructures within the Township are secured properly, maintained adequately, and marked according to local, state, and federal standards., excellent communication and fiscal accountability.

Responsibilities:

- 73.92 Miles of Road
- Concrete Curb, Sidewalk, Driveway Apron, and Handicap Ramps
- 8 Township Owned Facilities
- 15 Parks
- 51 Signaled Intersections (48-traffic, 2-school lights, 1-Firehouse flasher)
- 64 Township Owned Basins



Greg Reiff is the Director of Public Works. As Director he is responsible for the Township's facilities, roads, public parks, stormwater basins, fleet operations, traffic signals and street lights, capital improvements, public bidding process and construction projects along with fun projects like coordinating and directing the logistics of the Township's notoriously popular Autumn Fest. He has been a dedicated employee of Montgomery Township for 21 years.

Greg began his career with Montgomery Township Public Works in May of 2000 as a Crew Tech I on the Road Crew. In 2002, Greg relocated to the Park Crew where he worked his way up to Assistant Park Foreman in 2011 and then to Park Foreman in 2013. Greg held the position of Park Foreman until his recent promotion to Director of Public Works in 2021. He also serves on the Township's Shade Tree Committee, Public Safety Committee and Park & Recreation Board. He brings years of invaluable real-world experience to the position. Greg is committed to providing customer friendly service while maintaining the Township's infrastructure, protecting the public's safety, and environment to meet the needs of our growing community.

Greg is a lifelong resident of Montgomery County. He has been married to his wife, Pam, for 25 years. They have a daughter, Haley and a son, Jarrett. He enjoys spending time with his family, the outdoors and vacationing at the beach and up in the mountains.

2022 Goals

1. Utilize the skillset of the staff to complete more projects in-house resulting in significant cost savings.
2. Reinventing our Department's role in Emergency Management, along with assisting both the Police & Fire Departments.
3. Implementation of both in-house cross training and continued education for the staff, which will provide the Township with a more diversified Department.
4. Researching new cutting-edge techniques and technology in the ever-changing realm of Public Works that can be implemented, ensuring that best practices are being used to serve the community.



COMMUNITY AND RECREATION CENTER

Mission:

The mission of Montgomery Township Community Recreation Center (CRC) is to serve the varied recreational interests of all residents by providing first class physical facility. The operation will be programmed and maintained in a manner that enhances the quality of life of individuals and the entire Montgomery Township community as a whole.

Focus:

- Health, wellness, safety, and fitness of patrons.
- Positive community interaction between varied age groups utilizing our facility.
- Providing a varied menu of programs in life-long learning, recreation, and personal enrichment opportunities.
- Create a sense of place that respects diversity and enhances community traditions through special events/community gatherings.
- Attaining a sustainable fiscal operation.
- On a daily basis create an environment that is positive, engaging and FUN for all who enter our facility.



Floyd S. Shaffer is the Recreation and Community Center Director. Shaffer is a graduate of Clemson University and holds a degree in Recreation and Park Administration. He started his career over 40 years ago in Atlanta as the Director of a community center. In 1983 he had returned to Pennsylvania to work for Nazareth's YMCA as a Program Director. He has been the Director of some of the Greater Philadelphia area's most esteemed community centers, the likes of which include, Bethlehem Township, Northampton County, Whitmarsh Township and Conshohocken both located in Montgomery County. Floyd enjoys life by spending time with his wife, three adult children and 3 laborer retrievers.



Montgomery Township
Recreation Center
1000 Horsham Road Montgomeryville, PA 18936

Discover Ancient Egypt
Free Presentation

King Tut
Explore the Pyramids, including the Great Pyramid one of the Seven Wonders of the Ancient World.

We'll discuss the time and life of King TUT - Ankh - Amun, an Egyptian pharaoh of the 18th dynasty, known as the New Kingdom.

Presented by: Egyptologist Aladdin Abou-Ouf

**When: Thursday, October 28th, 2021
6:00 pm - 8:00 pm**

Sign up on Montcre.com

*Light Snacks and beverages provided



2022 Goals

1. Return to “normalcy” which can be defined as life prior to the COVID-19 pandemic.
2. Since that is impossible, we must create a unique “new normal” that positively serves and improves the Montgomery Township Community on a daily basis.
3. Fill the parking lot every day.

DEPARTMENT / POSITION	2019		2020		2021		2022	
	Total EE's	FTE's	Total EE's	FTE's	Total EE's	* FTE's	Total EE's	FTE's
ADMINISTRATION								
Township Manager	1	1	1	1	1	1	1	1
Township Manager Designee	1	1	-	-	-	-	-	-
Director of Administration & Human Resources	1	1	1	1	1	1	1	1
Administrative Supervisor	1	1	1	1	1	1	1	1
Assistant to the Township Manager	1	1	-	-	-	-	-	-
GIS Coordinator	-	-	-	-	-	-	1	1
Human Resources Administrator	-	-	-	-	1	1	1	1
Human Resources Specialist	1	1	1	1	-	-	-	-
Public Information Coordinator	1	1	1	1	1	1	1	1
Receptionist	<u>1</u>	<u>1</u>	<u>1</u>	<u>0.75</u>	<u>1</u>	<u>0.75</u>	<u>1</u>	<u>0.75</u>
TOTAL	8	8	6	5.75	6	5.75	7	6.75
FINANCE								
Finance Director	1	1	1	1	1	1	1	1
Accounting Associate	3	3	2	2	2	2	2	2
Accounting Supervisor	1	1	-	-	-	-	-	-
Human Resources Coordinator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL	6	6	4	4	4	4	4	4
IT								
Technology Manager	1	1	1	1	1	1	1	1
IT Support Technician	-	-	1	1	1	1	1	1
Junior Systems Adm	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL	2	2	3	3	3	3	3	3
PLANNING								
Director, Planning & Code Enforcement	1	1	1	1	1	1	1	1
Deputy Zoning Officer	1	1	1	1	1	1	1	1
Permits Associate	1	1	1	1	1	1	1	1
Project Coordinator / Permits Administrator	<u>1</u>	<u>0.88</u>	<u>1</u>	<u>0.75</u>	<u>1</u>	<u>0.75</u>	<u>1</u>	<u>0.75</u>
TOTAL	4	3.88	4	3.75	4	3.75	4	3.75
PUBLIC WORKS								
Director of Public Works	1	1	1	1	1	1	1	1
Administrative Assistant / PT Secretary	2	1.5	2	1.5	2	1.5	2	1.5
Assistant Park Foreman	1	1	1	1	-	-	-	-
Assistant Road Foreman	1	1	1	1	1	1	1	1
Crew Tech I	3	3	3	3	1	1	1	1
Crew Tech II	4	4	4	4	7	7	7	7
Custodian Maintenance	1	1	1	1	1	1	1	1
Facilities Forman	1	1	1	1	1	1	1	1
Laborer	1	1	2	2	2	2	3	3
Mechanic	1	1	1	1	1	1	1	1
Park Forman	1	1	1	1	1	1	1	1
Road Foreman	1	1	1	1	1	1	1	1
<u>Seasonal</u>	<u>10</u>	<u>-</u>	<u>7</u>	<u>-</u>	<u>3</u>	<u>-</u>	<u>6</u>	<u>-</u>
TOTAL	28	17.50	26	18.50	22	18.50	26	19.5

DEPARTMENT / POSITION	2019		2020		2021		2022	
	Total EE's	FTE's	Total EE's	FTE's	Total EE's	* FTE's	Total EE's	FTE's
FIRE								
Fire Chief	1	1	1	1	1	1	1	1
Firefighter/Captain	2	2	1	1	1	1	1	1
Firefighters	2	2	2	2	4	4	5	5
Firefighter, Part-Time	11	1.32	13	1.36	15	1.11	15	1.11
Secretary, Part-Time	<u>1</u>	<u>0.70</u>	<u>1</u>	<u>0.70</u>	<u>1</u>	<u>0.70</u>	<u>1</u>	<u>0.7</u>
TOTAL	17	7.02	18	6.06	22	7.81	23	8.81
POLICE (Uniformed)								
Chief of Police	1	1	1	1	1	1	1	1
Lieutenants	2	2	2	2	2	2	2	2
Sergeants	5	5	5	5	5	5	5	5
Detectives	4	4	4	4	3	3	3	3
Patrol Officers	<u>24</u>	<u>24</u>	<u>24</u>	<u>24</u>	<u>25</u>	<u>25</u>	<u>25</u>	<u>25</u>
TOTAL	36	36	36	36	36	36	36	36
POLICE (Non-Uniformed)								
Dispatchers	6	6	6	6	6	6	6	6
Staff Services	1	1	1	1	1	1	1	1
Secretary	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL	9	9	9	9	9	9	9	9
RECREATION								
Recreation and Community Center Director	1	1	1	1	1	1	1	1
Programs Director	1	1	1	1	1	1	1	1
Facility and Recreation Supervisor	-	-	-	-	-	-	1	1
Custodian	1	1	-	-	-	-	-	-
Secretary	1	1	-	-	-	-	-	-
Facility Supervisor, Part-Time	5	1.69	4	0.92	5	0.97	5	0.97
Front Desk Attendants, Part-Time	6	1.48	3	0.71	3	0.52	3	0.52
Program Assistants, Part-Time	11	0.30	7	0.30	8	0.48	8	0.48
Program Instructors, Part-Time	-	-	-	-	6	0.09	6	0.09
Seasonal	<u>32</u>	<u>-</u>	<u>7</u>	<u>-</u>	<u>18</u>	<u>-</u>	<u>25</u>	<u>-</u>
TOTAL	58	7.47	23	3.93	42	4.06	50	5.06
SUMMARY	2019		2020		2021		2021	
Full-Time	90		84		86		90	
Part Time	36		31		41		41	
Seasonal/As Needed	42		14		21		31	
Total Employees	168		129		148		162	
Total Full-Time Equivalents	96.87		89.99		91.87		95.87	
*2021 FTE for Part-Time Firefighters and Part-Time Recreation Staff up through 10/07/2021								

BOARDS AND COMMISSIONS

ENVIRONMENTAL ADVISORY COMMITTEE

The Montgomery Township EAC consists of seven volunteer members that are appointed by the Board of Supervisors with the mission of advising and educating the Board on matters of environmental importance to the community.

The purpose of the EAC is to report and advise the Board of Supervisors of Montgomery Township on various environmental matters. The Committee shall identify environmental problems and recommend plans and programs to the Supervisors for the promotion and conservation of the natural resources and for the protection and the improvement of the quality of the environment within its territorial limits. The Committee may also address other matters of an environmental nature as directed by the Supervisors.

Montgomery Township has established an Environmental Advisory Committee (EAC) to provide advice and leadership on environmental issues affecting the Township. Authorized through PA Act 177 in 1996 and based on earlier legislation of Act 148 (1973), local municipalities may appoint 3-7 community residents to serve on an EAC. EAC's advise the local planning commission, park and recreation board, and elected officials on the protection, conservation, management, promotion, and use of natural resources (Environmental Advisory Council Network, 2009).



FINANCE COMMITTEE

The Finance Committee is an advisory board whose mission is to review, monitor and advise the Board of Supervisors on financial matters affecting our Township. The purpose of the Finance Committee is as an advisory committee that reports and advises the Board of Supervisors of Montgomery Township on various financial matters. The financial matters to be reviewed by the Committee will be directed by the Supervisors. This may include accounting and financial reporting requirements, annual audit reports, financial results: actual vs. budget, strategic financial plan, earned income, business and real estate taxes: collections and audits, investment of excess funds: short-term and long-term, bond issues and debt management, and other matters of a financial nature as directed by the Supervisors.

HISTORICAL SOCIETY

Established in 1987, the Montgomery Township Historical Society has been a proactive organization dedicated to the preservation of Knapp Farm and the heritage of Montgomery Township and the North Penn region.

The Mission of the Montgomery Township Historical Society is:

- to educate people about and encourage an enthusiastic appreciation for the history and heritage of the North Penn area with a special focus on Montgomery Township.
- to promote conservation and preservation of private and public buildings and resources; and
- to advocate for the use of those resources to maintain and enrich the cultural landscape of our community.

HUMAN RELATIONS COMMITTEE

The Human Relations Commission (HRC) will work to ensure that all persons, regardless of actual or perceived race, color, age, religious creed, ancestry, sex, national origin, handicap, use of guide or support animals because of blindness, deafness or physical handicap of the user or the user is a handler or trainer of support or guide animals, or sexual orientation, gender identity or gender expression enjoy the full benefits of citizenship and are afforded equal opportunities for employment, housing and public accommodation.

OPEN SPACE COMMITTEE

The Open Space Committee is a combination of Township staff, elected officials, county representatives and community volunteers. The purpose of the Open Space Committee is to make recommendations to the Board of Supervisors of Montgomery Township and Township Staff regarding preservation of open space within the Township. In this capacity, the Committee would regularly report to and advise the Supervisors regarding the planning, prioritizing, and results of open space activity.

PARK AND RECREATION BOARD

The mission of the Park and Recreation Board is to enhance the quality of life of Township Residents and foster a sense of community through the following:

- Preserving and conserving natural resources.
- The maintaining and developing recreational facilities.
- Providing recreational, social, cultural, and educational programs and opportunities for people of all ages.

The purpose of the Park and Recreation Board shall be to serve in an advisory capacity to the Supervisors. The Board shall assist and advise the Supervisors in the following areas:

- Identifying the recreation and park needs of the Township.
- Recommending recreational programs for approval by the Supervisors.
- Recommending plans, programs, and policies regarding the provision of the recreation and park services.
- Advising the Supervisors in the acquisition and development of parklands.
- Undertaking recreation and park tasks as requested by the Supervisors.

PLANNING COMMISSION

The mission of the Planning Commission is to review subdivision and land development applications, ordinance revisions, and land use applications in order to make recommendations to the Board of Supervisors.

It is the purpose of the Montgomery Township Planning Commission to serve in an advisory capacity to the Board of Supervisors regarding Planning and Growth Management issues which may affect the municipality. The Commission shall conduct its business and have the powers and duties of planning agencies and planning commissions in accordance with Article II of Pennsylvania Municipalities Planning Code.

The ultimate goal of the Commission is to plan for a community safely balanced allowing for industrial, commercial, recreational and varying intensities of residential uses which work harmoniously together for the overall good of the Township as a whole.

PUBLIC SAFETY COMMITTEE

The Public Safety Committee is an advisory board whose mission is to assist the Board of Supervisors of Montgomery Township with public safety responsibility in consolidating and coordinating all facets of public safety and to make recommendations to the Supervisors as dictated by the needs of the Township in the area of Police, Fire and Civil Defense protection. The Committee may also address other matters of a Public Safety nature as directed by the Supervisors. The Committee shall also perform other duties and responsibilities as directed by the Supervisors.

SENIOR VOLUNTEER COMMITTEE

The Senior Volunteer Committee works with Township Staff and the Board of Supervisors to help give a voice to the growing senior community in the Township. The purpose of the Senior Volunteer Committee is to address the needs of the senior population in Montgomery Township. The committee's goals include providing senior citizens with information and connections to local resources, distributing accurate information and developing open communications to create an awareness of security, health and wellness. The committee will promote improved services for seniors by placing an emphasis on independence, self-sufficiency and by identifying their needs.

SHADE TREE COMMISSION

The mission of the Shade Tree Commission is to preserve, protect, and replace the shade trees within Montgomery Township in order to maintain an ecological balance.

The purpose of the Commission is to better provide for the planting, maintenance and protection of shade trees within or partially within the ultimate right-of-way along public streets and highways of Montgomery Township and also upon public lands of the Township. The Commission shall have exclusive control of the shade trees in the Township. It is authorized to plant, remove, maintain and protect shade trees on the public streets and highways in the Township, excluding State highways.

ZONING HEARING BOARD

The mission of the Zoning Hearing Board is to help assure fair and equitable application of the zoning ordinance by hearing appeals on the zoning officer's determinations and by granting relief from the literal enforcement of the ordinance in certain hardship situations.

THE BUDGET

LETTER FROM THE FINANCE DIRECTOR

The budget process is a year-round effort as the Board of Supervisors, Township Manager and department Directors monitor revenues and expenditures as compared to budget on a monthly basis. The formal process for development of the 2022 Proposed Budget begins in earnest during summer when departmental budget requests were prepared and submitted by department Directors to the Township Manager and me. After thorough evaluation and significant revision during the month of September, a draft budget was developed and presented to the Board of Supervisors during two public Budget Workshops in October. These meetings included review of the proposed budget and discussion of long-range goals and capital improvement planning. The 2022 capital planning process also included a public presentation of proposed capital expenditures by department Directors at a Board of Supervisors meeting in September.

As we transition into 2022, I feel confident in Montgomery Township's fiscal position. All indicators signify that our economy has moved passed any major economic hardships presented by the Covid-19 Pandemic. I am still analyzing the data, but I am satisfied that any financial deficits created by the ebbing pandemic could be offset by American Rescue Plan Act (ARPA) funds. Again, I want to impress upon the community that Montgomery Township has a very strong and diverse economy. Furthermore, we have good financial policies in place that make the Township agile and ready for unforeseen circumstances.

Staff will be presenting the preliminary Budget to the Board on November 8th. The Board of Supervisors is required to adopt the annual budget by December 31st each year. Opportunities for input and discussion are available during the December 13th Board of Supervisors meetings. Public input into the budget process is welcomed and encouraged. Copies of the budget are available for inspection at 1001 Stump Road, Montgomeryville, PA and via the Township website: www.montgomerytwp.org.

This budget should be a valuable tool in making the important decisions that will impact Montgomery Township citizens and Township government during the next year. I remain grateful for the opportunity to serve the Board of Supervisors and citizens in the community and look forward to the challenges and opportunities ahead in 2022.

Respectfully,

Brian Shapiro

READER'S GUIDE

The goal of this reader's guide is to outline the Township's budget process, clarify format and content, and help navigate this document. Montgomery Township prepares its budget and associated contextual information in accordance with Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award standards, an honor held by fewer than 2% of municipalities in the United States, and fewer than 1% of municipalities in Pennsylvania.

While adhering to GFOA criteria makes the budget document longer, it provides context and supplementary information to assist all parties in understanding Montgomery Township's finances. These changes allow all parties—the Board of Supervisors, Township staff, taxpayers, business owners, patrons, and neighbors—to be more informed and make more informed decisions. In addition to the line-item budget, this budget book contains detailed information about the Montgomery Township organizational structure, tax collection, debt service, planned capital improvement projects, and additional supplemental information. This book is designed to transmit budget and financial information of the Township into a medium that makes it more accessible to and understandable by the public. There are also tools built into the document such as a guide to reading the line-item budget and a comprehensive glossary to assist readers in understanding the technical elements of the document. Together, these elements turn the budget document into a policy document, financial plan, operations guide, and a communications device.



Purpose:

The purpose of a budget is for the Township Board of Supervisors to establish financial goals and plans for the coming year. It is also the legal authorization for a Township government to spend money during a fiscal year for specific purposes. The budget is a financial, operations, communications, and policy guide which reflects the allocation of limited resources among competing uses and community needs. Additionally, it serves as an ongoing guide to staff about how funds are to be expended in accordance with the public's needs.

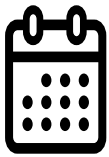
Process:

The formal process for the 2022 Budget commenced in July when departmental budget requests and capital project plans were prepared and submitted for review to the Township Manager and Department of Finance. Department Directors proposed budgets for their individual departments' anticipated needs, and personnel costs were calculated by the Finance Department.

The Township Manager and Director of Finance made annual budget expenditure estimates in consultation with department Directors based on past use, anticipated changes, availability of funds, and contracts. Revenue projections are based upon changes in the assessed values of properties, grants received by the Township, and projecting other fee-for-service incomes. Some projects may get postponed or removed based upon the availability of funds and grants. Additional influencing factors and on budgeting and projecting are the local and national economy, the local and national unemployment rates, anticipated housing developments, and the real estate market.

The difference between budget requests and capital project plans is that budget requests are for annual operating expenses whereas capital project plans are for one-time expenses and projects, generally, more than \$5,000 and with a lifespan of five years or longer. Capital projects are generally determined based upon the age and safety of equipment and structures and the evolving needs of the community. Capital improvement projects are put into one of five asset categories, each with its own depreciation standards: building improvements, equipment, infrastructure improvements, professional services, and vehicles. Additional information can be found in the Capital Improvement Plan section of this document.





Calendar:

After thorough evaluation and revision during the month of September, a draft budget was developed and presented to the Board of Supervisors during two public Budget Workshops in the month of October. These publicly advertised budget workshops included

review of the proposed budget and discussion of long-range Township goals and capital improvement planning with the community. The adoption schedule for the 2022 Budget is proposed as follows:

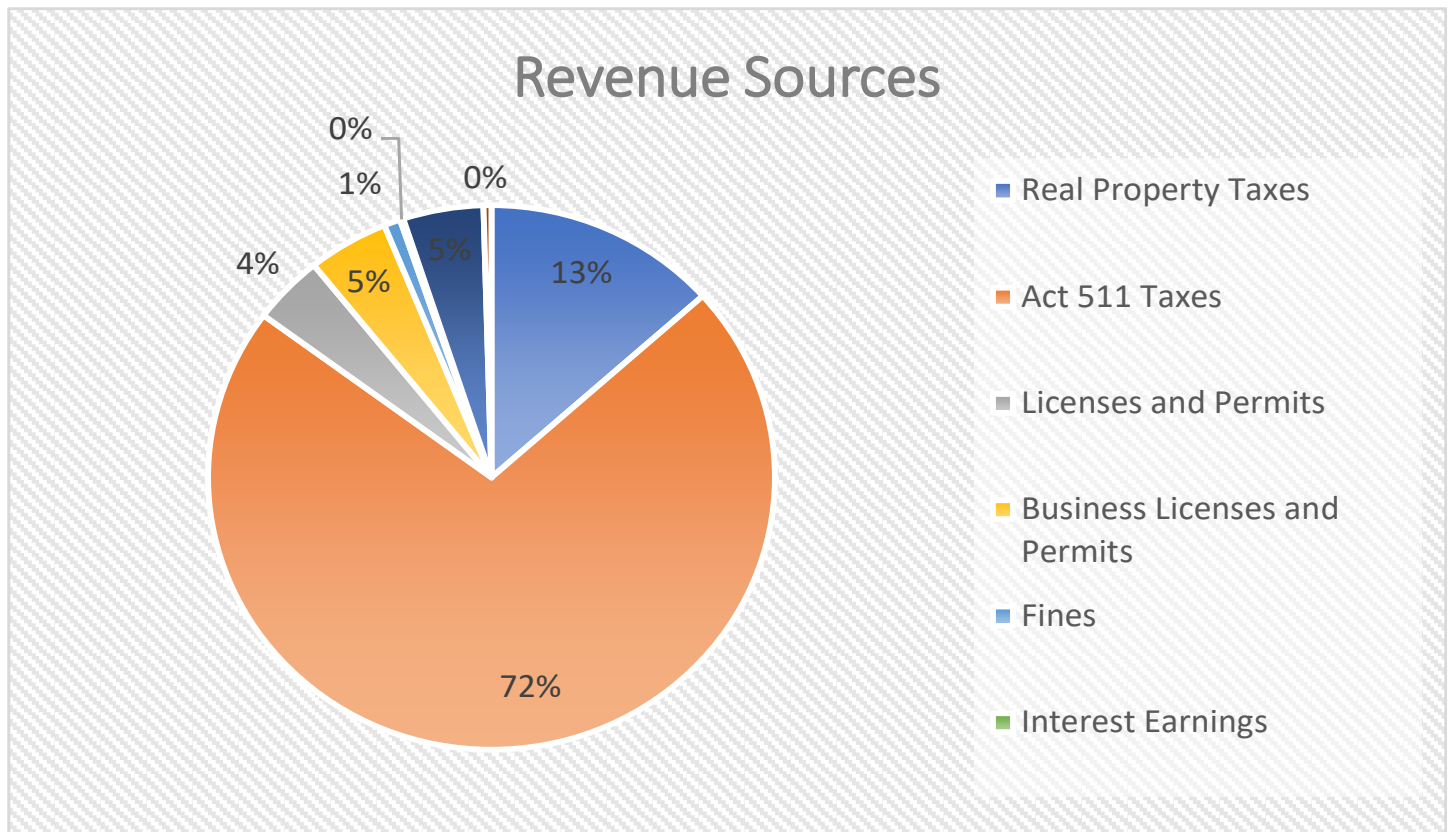
Monday September 27, 2021	<ul style="list-style-type: none">• Present proposed capital projects and expenditures to the Board of Supervisors at the public meeting as part of the Department Head's reports.
Friday October 1, 2021	<ul style="list-style-type: none">• Distribute proposed budget to the Board of Supervisors
Monday October 11, 2021	<ul style="list-style-type: none">• Personnel discussions in Executive Session
Wednesday October 13, 2021	<ul style="list-style-type: none">• General Fund for Administration, Finance, and Information Technology• General Fund for Planning & Zoning and Shade Tree
Wednesday October 27, 2021	<ul style="list-style-type: none">• Community Recreation Center and Programming• General Fund for Public Works
Thursday October 28, 2021	<ul style="list-style-type: none">• General Fund for Police, FDMT, and DFS• Other Operating Funds
Monday November 8, 2021	<ul style="list-style-type: none">• Presentation of proposed 2022 budget and authorization to advertise• Sewer Authority Budget
Wednesday November 10, 2021	<ul style="list-style-type: none">• 2022 Proposed Budget will be advertised as being available for public inspection and posted on the Township website
Monday December 13, 2021	<ul style="list-style-type: none">• Board of Supervisors may adopt the 2022 budget and set the real estate tax millage
Notes:	<ul style="list-style-type: none">• The Second-Class Township code requires the budget to be adopted by December 31, 2021.• Any amendment to the preliminary budget for all funds which results in a change of more than 25% for one line item in the aggregate, shall be re-advertised and open to inspection for another twenty (20) days.

BUDGET OVERVIEW

Financial Goals

1. Continue to seek out a permanent and stable revenue source to fund capital improvement projects.
2. Work to stabilize expenditures in the coming years to better match anticipated revenues.
3. Establish strategic planning initiatives in 2022.
4. Maintain the General Fund Balance at levels recommended by the Government Finance Officers Association (GFOA).

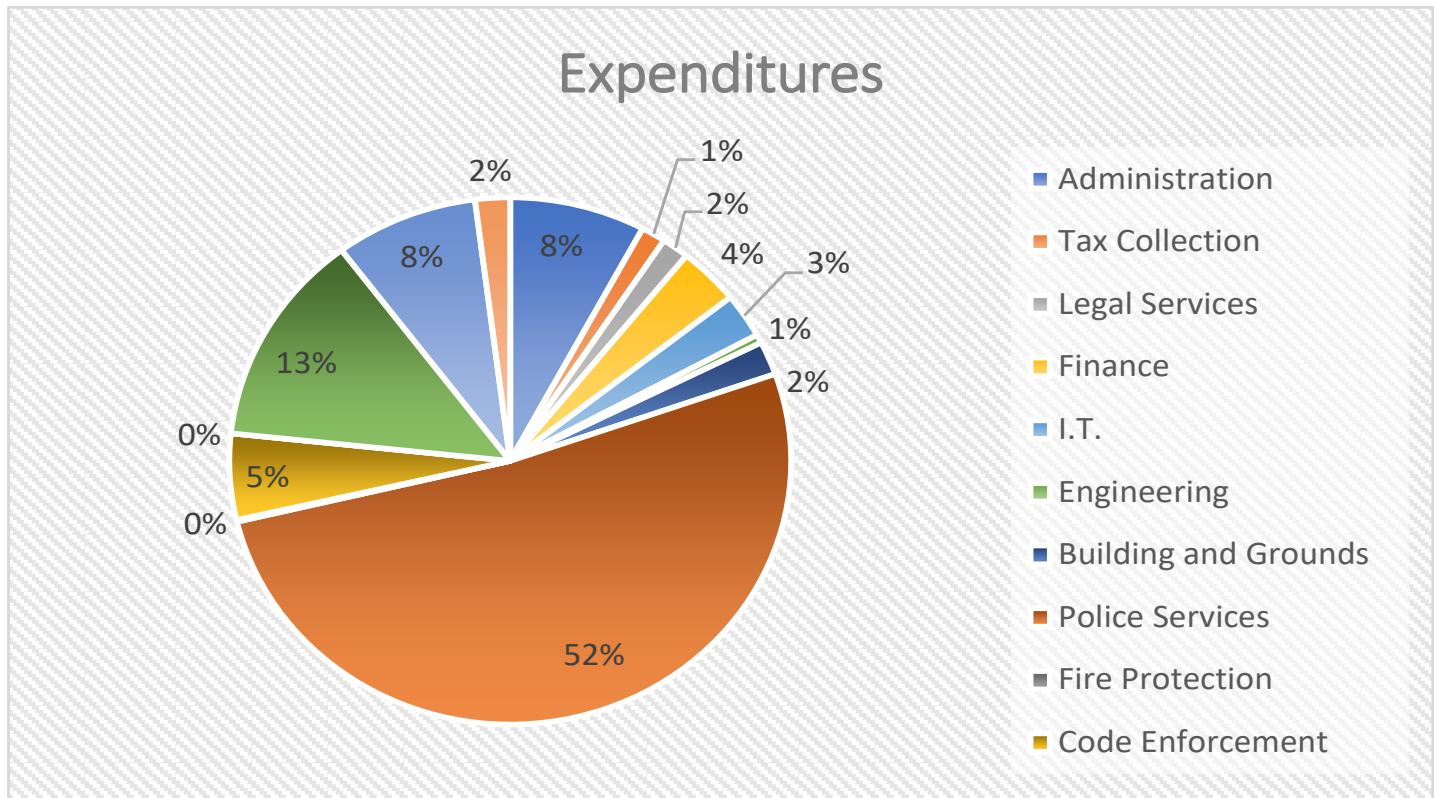
GENERAL FUND REVENUES



Revenue Notes:

- General Fund Estimated Revenues for 2022 = \$13,690,000
- The Earned Income Tax is the largest source of revenue in the General Fund at \$5,300,000 which is 39% of the revenue budget.
- For a detailed analysis of the General Fund revenues please consult the actual line item budget.

GENERAL FUND EXPENDITURES



Expenditure Notes:

- General Fund Estimated Expenditures for 2022 = \$13,409,500
- Police Services is the largest expenditure estimated in the General Fund at \$6,925,000 which is 52% of the total expenditures.
- Public Works is the second largest expenditure estimated in the General Fund at \$1,754,000 which is 13% of the total expenditures.
- For a detailed analysis of the General Fund expenditures please consult the actual line item budget.

FUND BALANCE
AS OF JANUARY 1, 2021

FUND	BALANCE
General	\$ 4,265,214
Capital Reserve	\$ 8,841,950
Fire Protection	\$ 524,529
Parks and Recreation	\$ 700,212
Street Lights	\$ 141,573
Liquid Fuels	\$ 749,673
Fire Relief	\$ 0
Environmental	\$ 487,256
Replacement Tree	\$ 226,831
Autumn Festival	\$ 50,655
Park Development	\$ 315,838
Restoration	\$ 10,053
Debt	\$ 0
Total	\$16,313,784

Fund Balance Notes:

- Montgomery Township's General Fund operations were mostly positive in recent years. As a result, the Township's fund balance is in a very strong position and management anticipates at least balanced operations in fiscal years 2021 and 2022.
- Montgomery Township maintains the GFOA recommendation of maintaining unrestricted budgetary fund balance in their General Fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.

DEBT SERVICE AND LIMITATIONS

COMPUTATION OF LEGAL DEBT MARGIN AS OF 12.31.2020

Borrowing Base Revenues (1)	
2018	\$17,429,421
2019	\$18,715,184
2020	\$17,655,681
Total Revenues:	\$53,800,286
Debt Limit for General Obligation Bonds	
Average Borrowing Base Revenues	\$17,933,429
Debt Limit Percent	250.00%
Debt Limit	\$44,833,572
Total Amount of Debt Applicable to Debt Limit	\$0
Legal Debt Margin	\$44,833,572
Debt Limit for General Obligation Bonds and Lease Rental Debt	
Average Borrowing Base Revenues	\$17,933,429
Debt Limit Percent	350.00%
Debt Limit	\$62,767,000
Total Amount of Debt Applicable to Debt Limit	\$0
Legal Debt Limit	\$62,767,000

Notes:

- Incurring debt to finance major projects is a normal practice in municipal government.
- S&P Global Ratings affirmed its 'AAA' rating of Montgomery Township financial position.
- Credit vulnerabilities include reliance on economically sensitive revenues (earned income tax and mercantile tax) paired with the top-10 taxpayer experiencing some issues.
- Borrowing base represents total revenues per Act 177 of 1996 recodified Unit Debt Act.
- Source: Montgomery Township Annual Financial Statements.

READING THE LINE-ITEM BUDGET

1. Fund name. Each of the Township's funds has its own line-item budget.
2. Section of budget. This label will read either "revenues," "expenditures," or "summary."
3. Account number. These numbers allow Township funds to be categorized in the correct fund and fund category.
4. Prior years' numbers. These numbers show money actually collected/spent in the given year. Providing actual numbers from prior years helps show growth and decline within individual accounts over time after adjustments are made.
5. Budgeted Funds. This is the amount of money budgeted by Township staff to be collected/spent for each fiscal year.
6. 2019 Projection. This is the amount of money Township staff estimates will actually be collected/spent by the end of 2019.
7. Fund department. Within each fund, there are several categories of revenues and expenditures. These departments summarize related line items.
8. Account description. Each account number has an associated account description which describes the activity of the associated account number.
9. Fund number. The first two digits of the account number correspond to each fund. Because this fund above is considered Fund 01, the first two numbers are "01."
10. Fund department number. The middle three numbers correspond to the fund department, each of which aligns with the Commonwealth's Chart of Accounts. Generally, department numbers beginning with a "3" refer to revenue items, and department numbers beginning with a "4" refer to expenditure items.
11. Fund category number. The final three digits correspond to each line item. Matching line items in different

fund categories will have the same final three digits. This number indicates where transactions occur.

12. Department Total. Total for each department when adding individual lines above it. Totals will always be below a line.

MONTGOMERY TOWNSHIP								
2021 BUDGET								
GENERAL FUND 1								
EXPENDITURES 2								
ACCOUNT 3				PROJECTED 6				
NUMBER	DESCRIPTION	4	2019 ACTUAL	2020 BUDGET	12/31/2020	% OF BUDGET	2021 BUDGET	% CHANGE
POLICE FLEET 7								
01-411-4231	Vehicle Fuel 8	\$	50,087.00	\$ 60,000.00	\$ 50,000.00	83.33%	\$ 60,000.00	0.00%
01-411-4250	Vehicle Maintenance		46,884.00	40,200.00	40,000.00	99.50%	40,500.00	75.00%
01-411-4350	Insurance		13,780.00	13,780.00	13,000.00	94.34%	15,000.00	8.85%
01-411-4750	Capital Replacement		90,999.00	-	-	100.00%	-	0.00%
9 10 11			\$ 201,750.00	\$ 113,980.00	\$ 103,000.00	90.37%	\$ 115,500.00	1.33%
						12		



Montgomery Township

To: Board of Supervisors

From: Carolyn McCreary, Township Manager

Date: November 1, 2021

Subject: 2022 Proposed Budget (All Funds)

This memo contains pertinent information to assist you in reviewing the proposed revenue and expenditures in the various operating funds of the Township. It also includes information pertaining to the capital projects and expenditures described at your September 27 public meeting.

General Fund (01)

This fund comprises the typical services a municipality provides including Police, Public Works, Planning/Zoning/Code Enforcement, Finance, and Administration/Human Resources.

The primary source of revenue is from taxes, including real estate, earned income, and local services. Real estate transfer taxes are also included but are a function of market activity. The staff has taken a conservative approach concerning these revenue sources as we never want to be in a position where we overstate our estimates and have to report a potential problem when we get to the latter part of the year. We are projecting flat growth in the Act 511 taxes which represent earned income tax. Local Services Tax, Mercantile Tax, and Business Privilege Tax. We are also projecting lower revenue related to Code Enforcement and Zoning based on more residential activity but less in commercial and industrial properties. Total operating revenues are projected to be \$300,000 (2.24%) higher than the 2021 budget.

All departments will continue to provide the same levels of service to the public. Overall, operating expenditures are *decreasing* by \$50,500 (.04%).

Proposed expenditures reflect each department head's commitment to providing the best possible services to our community as well as the internal support necessary for all departments to function at optimum levels.

Administration (area 400) is proposed to increase by \$45,500 (4.5%) due to the anticipated hiring of a GIS Coordinator as explained in the budget worksession and during the presentation about the department-wide expansion of the Township's GIS system.

Tax Collection (area 403) is *decreasing* by \$4,000 (2%) relating to costs for the collection of real estate taxes by the elected tax collector and the collection of earned income tax, local services tax, and business/mercantile taxes by Berkheimer Associates.

Legal Services (area 404) is new as these costs were previously accounted for in other areas of the budget. It has also been broken out to reflect special legal services which relates to any costs for the involvement of the Township's labor attorney.

Finance (area 405) is increasing by \$10,000 (2.1%) primarily due to the reclassification of two employees who have taken on increased responsibilities in light of the reduction in force within this department as a result of the pandemic.

Information Technology (area 407) is increasing by \$37,500 due to the annual software license fee relating to BS&A which was previously allocated across departments.

Engineering (area 408) is a new category as these charges were previously allocated in other departments including Administration, Planning and Zoning, and Public Works. This is projected to be \$35,000 more in 2022 due to costs associated with the stormwater program and mandates the Township is obligated to address.

Buildings and Grounds (area 409) is a new category with these charges previously spread throughout all departments with no clear formula for how they were allocated. This area is *decreasing* by \$20,500 due to reductions in utility costs with our new negotiated electric supply contract.

Police Services (area 410) budget is increasing by \$18,500 (.02%). It is important to note over 93% of the Department's budget is related to wages and benefits to continue to provide 24/7 coverage to our residents, businesses, and those visiting the Township.

Fire Protection (area 413) is increasing \$5,000 due to the retention/recruitment incentive provided to active volunteer firefighters. The annual stipend for 2022 is \$500 per firefighter.

Code Enforcement (area 414) is increasing by \$33,000 (4.8%) due to increased costs associated with the inspection services provided by a third-party agency for the Township.

Public Works (area 430) is experiencing no increase even with the proposed hiring of a new laborer as explained in the budget worksession. We have reallocated \$12,000 in snow removal costs (area 432) that are not eligible to be paid out of the State Liquid Fuels Fund.

Employer Paid Benefits (area 483) is a new area that was formerly stand-alone funds or included in multiple areas of the budget. It is being reduced by \$200,000 (15.3%) due to a lower contribution required for the Police Pension Plan due to investment performance.

Insurance (area 486) is a new area that was previously included in other areas of the General Fund. It is \$33,000 (11%) lower than the prior year due to more attractive renewal rates for the Township.

Interfund transfers (area 492) total \$1.18 million in 2022 with \$516,000 allocated to the Community Recreation Center, \$538,000 to the Debt Service Fund, and \$122,000 to the Fire Protection Fund.

Fire Protection (04)

Revenue sources for this fund include dedicated millage from real estate taxes, and a portion of earned income tax and local services tax collected. We have proposed an increase in the allocation of real estate taxes of \$730,500 which represents a 0.39 increase in the real estate tax millage. Expenditures are solely for paid fire service protection and the stipend offered to volunteer firefighters. There is a proposed new hire included in the budget, which Bill Wiegman discussed with you at the budget worksession on 10/28. Proposed revenues exceed the proposed expenditures by \$143,900. The projected fund balance as of 12/31/22 is \$368,827.

Parks & Recreation (05)

The sole source of revenue for this fund is real estate tax revenue, as there is dedicated millage for parks and recreation. Operating expenditures relate to wages of Public Works staff assigned to the parks and the costs related specifically to parks maintenance. The proposed 2022 budget results in revenues exceeding expenditures by \$35,000. An increase of 0.03 to the real estate tax millage is proposed in the 2022 budget.

Streetlights (07)

The source of revenue is the dedicated millage assessed to those property owners who are in residential streetlight districts. Expenditures are for electric bills for those streetlights and maintenance of the lights. The Township-wide streetlight conversion project was paid out of this fund. The proposed 2022 budget for this fund projects a \$24,000 surplus creating an estimated fund balance of \$166,572 at 12/31/22.

Community Recreation Center (08)

In the past most of the revenue is generated by user fees. \$140,000 of earned income tax collected also supports the operations along with a transfer from the Debt Service Fund to pay

the bond associated with the CRC. In 2022 we are projecting revenues (including transfers) to exceed expenditures by \$442. The fund balance projected at 12/31/22 is \$1,683,259. However, the fund balance is primarily comprised of the fixed assets associated with the CRC and not cash on hand.

Debt Service (23)

Revenue in this fund comes from real estate tax millage dedicated to the debt service for the Community Recreation Center (CRC). The interfund transfer goes to the CRC to pay the principal and interest payment on the bond. A transfer from the CRC in the amount of \$362,108 is incorporated in the 2022 budget to offset the debt payment associated with the construction of the facility. The fund balance projected at 12/31/22 is \$164,187. An increase of 0.370 to the real estate tax millage is proposed in the 2022 budget. This adjustment allows for dedicated real estate taxes to pay for the annual debt service.

Capital Reserve Fund (30)

The primary source of revenue in this fund is the proceeds from the \$15 million General Obligation note. The Township has also received \$1.37 million from the American Rescue Plan Act (ARPA) and will receive an additional \$1.37 million in 2022. The ARPA funds will be utilized to address the Township's stormwater program as previously outlined by the Township engineer in August 2019. The expenditures planned for 2022 total \$8 million and includes \$2.1 million for traffic signal improvements, \$1.8 million for parks and recreation with the majority allocated for construction of the Powerline Trail, \$840,000 for stormwater improvements, and \$839,000 for road paving projects. Details of all projects and purchases can be found in the Township's Capital Investment Plan (CIP).

Park Development (31)

This fund contains revenue received from subdivision developers who were granted waivers by the Board to pay fees in lieu of providing recreation in their respective developments. There are no proposed expenditures in 2022 as staff is waiting to see if we receive the DCNR grant for the Fellowship Park improvement project. The fund balance at 12/31/22 is projected to be \$319,837. If we receive the grant, the required match of \$253,531 will be paid out of this fund.

Liquid Fuels (35)

The source of revenue is the annual allocation from the state and derived from the motor vehicle fuel tax. Expenditures proposed for 2022 include snow and ice removal costs, traffic signal costs, and street lighting costs (non-residential). The proposed 2022 budget for this fund projects a

surplus of \$463,500 as the Township resumed replenishing the fund balance for future road projects. This will result in a \$722,673 fund balance at 12/31/22.

Fire Relief (50)

This fund serves as a pass-thru for the money that comes from the state and is designated to be forwarded by the municipality to the Fire Relief Association. The source of the money are taxes paid by insurance companies that have written policies in Pennsylvania but are not based here. While the Relief Association received \$194,194 in 2021 it should be noted this is over \$27,000 less than what it received in 2020.

Environmental (93)

The primary source of revenue in this fund is the annual Act 904 recycling grant we receive from the state. The proposed 2022 budget for this fund projects a \$22,000 surplus which will result in a \$444,256 fund balance at 12/31/22. Beginning with the 2023 budget, the activity in this fund be rolled into the General Fund.

Replacement Tree (94)

The primary source of revenue in this fund is developer contributions representing fees in lieu of reforestation. Expenditures are based on recommendations of the Shade Tree Commission with assistance from the Planning and Zoning Department staff. The Township did not receive any contributions as a result of development in 2021. The proposed 2022 budget for this fund reflects expenditures exceeding revenue by \$68,000 that will be offset by the fund balance of \$163,831.

Autumn Festival (95)

Staff and the Committee are expecting the 20th Autumn Festival will occur in 2022. We have increased the expenditures by \$10,000 and are planning for a more robust effort to obtain sponsorships for the event. The proposed 2022 budget for this fund projects expenditures to exceed revenues by \$27,500 that will be offset by the fund balance of \$45,155.

Restoration (96)

There are no proposed expenditures from this fund, which relates to the Knapp Road farm. The fund balance is projected to be \$10,553 at 12/31/22.

MONTGOMERY TOWNSHIP
2022 BUDGET
GENERAL FUND
SUMMARY
REVENUES

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
OPERATING REVENUE						
Real Property Taxes	\$ 2,131,498	\$ 1,803,840	\$ 1,858,825	\$ 1,765,000	\$ 1,823,220	\$ 2,175,000
Local Tax Enabling Act 511 Taxes	9,846,092	10,078,808	10,097,598	9,456,000	8,586,204	9,540,000
Licenses and Permits	699,126	760,914	836,113	542,500	551,190	542,500
Business Licenses and Permits	677,062	719,769	596,320	639,500	442,535	612,500
Fines	175,879	197,669	153,322	175,000	145,576	125,000
Interest Earnings	43,821	76,469	99,913	60,000	23,705	25,000
State Shared Revenue and Entitlements	637,328	677,388	604,553	660,000	502,867	610,000
Charges for Services	<u>117,647</u>	<u>85,688</u>	<u>53,967</u>	<u>92,000</u>	<u>30,593</u>	<u>60,000</u>
TOTAL OPERATING REVENUES	\$ 14,328,453	\$ 14,400,546	\$ 14,300,611	\$ 13,390,000	\$ 12,105,890	\$ 13,690,000
NON-OPERATING REVENUE						
Other Financing Sources	\$ 75,626	\$ 83,365	\$ 19,880	\$ 70,000	\$ 80,849	\$ -
Interfund Transfers	<u>419,955</u>	<u>450,536</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL NON-OPERATING REVENUES	\$ 495,581	\$ 533,901	\$ 19,880	\$ 70,000	\$ 80,849	\$ -
TOTAL REVENUES	\$ 14,824,034	\$ 14,934,447	\$ 14,320,491	\$ 13,460,000	\$ 12,186,740	\$ 13,690,000

MONTGOMERY TOWNSHIP
2022 BUDGET
GENERAL FUND
SUMMARY
EXPENDITURES

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
OPERATING EXPENDITURES						
Administration	\$ 1,038,083	\$ 1,135,578	\$ 1,027,464	\$ 1,002,500	\$ 716,155	\$ 1,048,000
Tax Collection	183,520	220,888	181,632	192,500	150,926	188,500
Legal Services	215,994	250,400	149,338	145,000	132,711	210,000
Finance	502,221	413,982	366,505	466,000	349,043	476,000
Information Technology	208,708	217,465	268,614	328,500	241,140	366,000
Engineering	29,368	17,872	55,687	35,000	37,956	70,000
Buildings and Grounds	292,256	290,135	291,321	296,500	242,783	276,000
Police Services	6,472,948	6,814,726	6,637,333	6,932,000	5,114,766	6,925,000
Fire Protection	5,446	4,740	13,182	10,000	19,676	15,000
Code Enforcement	643,361	661,407	602,057	673,500	547,466	706,500
Emergency and VMSC	7,187	4,898	2,869	-	2,806	-
Public Works	2,061,283	1,896,055	1,771,720	1,771,500	1,306,463	1,754,500
Employer Paid Benefits	1,258,240	1,282,852	1,203,245	1,305,000	986,183	1,105,000
Insurance	256,243	260,137	274,478	302,000	265,025	269,000
TOTAL OPERATING EXPENDITURES	\$ 13,174,857	\$ 13,471,135	\$ 12,845,446	\$ 13,460,000	\$ 10,113,098	\$ 13,409,500
NON-OPERATING EXPENDITURES						
Interfund Transfers	\$ 1,619,560	\$ 1,004,899	\$ 450,000	\$ -	\$ 481,774	\$ 523,000
Miscellaneous Expenditures	-	-	281,717	-	23,924	-
TOTAL NON-OPERATING EXPENDITURES	\$ 1,619,560	\$ 1,004,899	\$ 731,717	\$ -	\$ 505,698	\$ 523,000
TOTAL EXPENDITURES	\$ 14,794,417	\$ 14,476,034	\$ 13,577,163	\$ 13,460,000	\$ 10,618,796	\$ 13,932,500
INCOME/(LOSS) FROM OPERATIONS	\$ 29,617	\$ 458,413	\$ 743,328	\$ -	\$ 1,567,943	\$ (242,500)
FUND BALANCE - BEGINNING OF YEAR	\$ 3,033,855	\$ 3,063,472	\$ 3,521,885	\$ 4,265,213	\$ 4,265,213	\$ 4,265,213
FUND BALANCE - END OF YEAR	\$ 3,063,472	\$ 3,521,885	\$ 4,265,213	\$ 4,265,213	\$ 5,833,156	\$ 4,022,713

MONTGOMERY TOWNSHIP
2022 BUDGET
GENERAL FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
REAL PROPERTY TAXES							
01-301-3511	Real Estate - Current	\$ 2,142,327	\$ 1,828,601	\$ 1,853,716	\$ 1,750,000	\$ 1,812,511	\$ 2,160,000
01-301-3512	Real Estate - Prior	25,336	16,749	9,257	15,000	16,600	15,000
01-301-3513	Real Estate - Refund	<u>(36,165)</u>	<u>(41,510)</u>	<u>(4,149)</u>	<u>-</u>	<u>(5,891)</u>	<u>-</u>
		\$ 2,131,498	\$ 1,803,840	\$ 1,858,825	\$ 1,765,000	\$ 1,823,220	\$ 2,175,000
LOCAL TAX ENABLING ACT 511 TAXES							
01-304-3541	Earned Income Tax	\$ 5,271,993	\$ 5,403,876	\$ 5,325,944	\$ 5,250,000	\$ 4,546,351	\$ 5,300,000
01-310-3110	Real Estate Transfer Tax	753,903	886,601	926,895	725,000	832,323	900,000
01-310-3130	Mercantile Tax - Current	2,044,701	1,989,348	1,836,901	1,800,000	1,750,200	1,800,000
01-310-3131	Mercantile Tax - Prior	56,698	364,308	266,188	200,000	14,453	50,000
01-310-3140	Local Services Tax - Current	424,615	389,864	480,306	500,000	394,837	480,000
01-310-3141	Local Services Tax - Prior	149,197	144,089	-	-	-	-
01-310-3160	Business Privilege/Merc - P&I	103,526	135,092	(29,724)	50,000	-	50,000
01-310-3170	Amusement Tax - Current	59,113	53,856	51,198	20,000	64,160	50,000
01-310-3171	Amusement Tax - Prior	8,329	2,288	1,815	1,000	-	-
01-310-3180	Business Privilege Tax - Current	897,369	674,576	1,263,372	900,000	966,392	900,000
01-310-3181	Business Privilege Tax - Prior	<u>76,649</u>	<u>34,911</u>	<u>(25,297)</u>	<u>10,000</u>	<u>17,487</u>	<u>10,000</u>
		\$ 9,846,092	\$ 10,078,808	\$ 10,097,598	\$ 9,456,000	\$ 8,586,204	\$ 9,540,000
LICENSES AND PERMITS							
01-320-3210	Building	\$ 353,519	\$ 391,203	\$ 446,411	\$ 315,000	\$ 255,578	\$ 315,000
01-320-3211	Zoning	27,311	25,988	31,031	15,000	23,239	15,000
01-320-3214	Electrical	43,467	60,308	57,150	40,000	56,604	40,000
01-320-3215	Plumbing	15,542	26,601	16,190	10,000	13,100	10,000
01-320-3216	Street	20,534	25,660	18,304	10,000	12,280	10,000
01-320-3217	Fence	10,475	9,100	12,130	7,000	9,525	7,000
01-320-3225	Use and Occupancy	24,085	25,783	21,293	15,000	18,775	15,000
01-320-3227	Roofing and Siding	39,282	47,533	48,577	30,000	66,849	30,000
01-320-3228	Grading	3,408	3,000	5,500	2,500	1,000	2,500
01-320-3229	Demolition	30,267	14,909	38,966	10,000	7,512	10,000
01-320-3230	HVAC	117,045	104,287	124,327	80,000	74,840	80,000
01-320-3233	Sign	<u>14,193</u>	<u>26,544</u>	<u>16,234</u>	<u>8,000</u>	<u>11,890</u>	<u>8,000</u>
		\$ 699,126	\$ 760,914	\$ 836,113	\$ 542,500	\$ 551,190	\$ 542,500
BUSINESS LICENSES AND PERMITS							
01-321-3251	Contractor Registration	\$ 15,200	\$ 21,400	\$ 20,200	\$ 12,000	\$ 15,900	\$ 12,000
01-321-3252	Temporary Business	4,350	2,250	1,350	2,000	600	1,000
01-321-3253	Zoning Hearing Board	22,000	17,400	13,800	6,000	18,300	6,000
01-321-3254	Zoning Maps and Books	971	2,550	525	500	4,438	500
01-321-3255	Mercantile	33,658	65,300	825	1,000	-	-
01-321-3258	Amusement	390	-	-	-	-	-
01-321-3259	Cable TV Franchise Fee	578,487	571,408	548,523	600,000	396,397	575,000
01-321-3260	GIS Update Fee	1,555	1,712	97	1,000	1,050	1,000
01-321-3261	Land Development	13,400	29,500	3,650	10,000	4,950	10,000
01-321-3270	Liquor Licenses	<u>7,050</u>	<u>8,250</u>	<u>7,350</u>	<u>7,000</u>	<u>900</u>	<u>7,000</u>
		\$ 677,062	\$ 719,769	\$ 596,320	\$ 639,500	\$ 442,535	\$ 612,500
FINES							
01-331-3310	Police Fines	\$ 175,879	\$ 197,669	\$ 153,322	\$ 175,000	\$ 145,576	\$ 125,000
		\$ 175,879	\$ 197,669	\$ 153,322	\$ 175,000	\$ 145,576	\$ 125,000

MONTGOMERY TOWNSHIP
2022 BUDGET
GENERAL FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
INTEREST EARNINGS							
01-341-3341	Interest	\$ 43,800	\$ 73,494	\$ 99,913	\$ 60,000	\$ 23,705	\$ 25,000
01-341-3342	Service Fees	<u>21</u>	<u>2,975</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 43,821	\$ 76,469	\$ 99,913	\$ 60,000	\$ 23,705	\$ 25,000
STATE SHARED REVENUE AND ENTITLEMENTS							
01-355-3351	Public Utility Realty Tax (PURTA)	\$ 14,180	\$ 10,922	\$ 13,610	\$ 15,000	\$ 13,589	\$ 15,000
01-355-3352	State Grants	42,284	31,525	(4,841)	50,000	(33,626)	-
01-355-3353	County Grants	-	-	-	-	-	-
01-355-3354	Municipal Pension System State Aid	<u>580,864</u>	<u>634,942</u>	<u>595,784</u>	<u>595,000</u>	<u>522,904</u>	<u>595,000</u>
		\$ 637,328	\$ 677,388	\$ 604,553	\$ 660,000	\$ 502,867	\$ 610,000
CHARGES FOR SERVICES							
01-360-3361	Administrative Services	\$ 70,290	\$ 39,003	\$ 36,186	\$ 45,000	\$ 24,097	\$ 35,000
01-360-3363	Street Lighting Reimbursement	6,900	6,900	(0)	7,000	-	5,000
01-360-3364	Police Services	<u>40,457</u>	<u>39,786</u>	<u>17,782</u>	<u>40,000</u>	<u>6,496</u>	<u>20,000</u>
		\$ 117,647	\$ 85,688	\$ 53,967	\$ 92,000	\$ 30,593	\$ 60,000
TOTAL OPERATING REVENUES		\$ 14,328,453	\$ 14,400,546	\$ 14,300,611	\$ 13,390,000	\$ 12,105,890	\$ 13,690,000
OTHER FINANCING SOURCES							
01-390-3390	Prior Year Refunds	\$ 74,436	\$ 71,806	\$ (1)	\$ 70,000	\$ 80,411	\$ -
01-390-3391	Miscellaneous Revenue	1,190	11,559	19,881	-	439	-
01-390-3392	Sale of Fixed Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 75,626	\$ 83,365	\$ 19,880	\$ 70,000	\$ 80,849	\$ -
INTERFUND TRANSFERS							
01-392-3030	From Capital Reserves	<u>\$ 419,955</u>	<u>\$ 450,536</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
		\$ 419,955	\$ 450,536	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING REVENUES		\$ 495,581	\$ 533,901	\$ 19,880	\$ 70,000	\$ 80,849	\$ -
TOTAL REVENUES		\$ 14,824,034	\$ 14,934,447	\$ 14,320,491	\$ 13,460,000	\$ 12,186,740	\$ 13,690,000

MONTGOMERY TOWNSHIP
2022 BUDGET
GENERAL FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
ADMINISTRATION							
01-400-4120	Salaries and Wages	\$ 617,382	\$ 691,585	\$ 608,663	\$ 579,500	\$ 401,472	\$ 632,500
01-400-4131	Overtime	184	462	-	1,500	1,346	1,500
01-400-4159	Medical/Rx/Dental	217,399	216,639	208,167	225,000	151,666	220,000
01-400-4161	Social Security	45,111	49,922	44,292	45,000	30,753	49,000
01-400-4162	Employee Benefits	24,474	26,821	33,988	9,000	6,788	10,000
01-400-4210	Office Supplies	8,654	10,317	8,257	12,500	6,351	10,000
01-400-4231	Vehicle Fuel	840	352	395	1,000	322	1,000
01-400-4240	Other Operating Supplies	1,698	1,294	1,993	2,000	743	1,500
01-400-4250	Vehicle Maintenance	451	302	165	500	695	1,000
01-400-4312	Consulting Services	2,336	6,645	444	5,000	1,881	5,000
01-400-4315	Actuarial Services	15,435	13,877	16,846	-	-	-
01-400-4316	Information Services	10,310	9,524	9,395	6,500	11,891	10,000
01-400-4318	Codification	-	-	-	6,000	-	-
01-400-4340	Public Information	13,491	16,253	15,836	25,000	29,518	18,000
01-400-4374	Equipment Maintenance	500	226	2,264	1,000	3,952	3,000
01-400-4380	Rentals	9,972	10,621	9,981	7,500	6,641	9,000
01-400-4420	Dues and Subscriptions	11,630	11,731	13,037	11,500	9,428	11,500
01-400-4450	Contracted Services	-	-	-	-	3,534	5,000
01-400-4460	Meetings/Conferences/Training	7,729	8,846	3,473	11,000	7,749	10,000
01-400-4480	HR/Hiring Expenses	6,495	26,874	8,990	10,500	12,742	7,500
01-400-4540	Contributions	34,223	31,443	41,277	42,500	28,681	42,500
01-400-4750	Capital Replacement	9,769	1,845	-	-	-	-
		\$ 1,038,083	\$ 1,135,578	\$ 1,027,464	\$ 1,002,500	\$ 716,155	\$ 1,048,000
TAX COLLECTION							
01-403-4120	Salaries and Wages	\$ 44,619	\$ 45,061	\$ 46,989	\$ 20,000	\$ 10,000	\$ 17,000
01-403-4159	Medical/Rx/Dental	-	24,267	9,636	-	(28)	-
01-403-4161	Social Security	4,642	4,673	4,818	2,000	1,280	2,000
01-403-4162	Employee Benefits	-	1,863	711	-	(2)	-
01-403-4210	Office Supplies	4,942	6,669	2,613	2,500	48	2,000
01-403-4312	Consulting Services	44,633	51,988	31,777	5,000	8,445	5,000
01-403-4316	Information Services	1,780	1,907	1,943	-	1,970	-
01-403-4340	Public Information	-	975	962	1,000	745	1,000
01-403-4380	Rentals	1,783	1,829	1,891	2,000	1,139	1,500
01-403-4420	Dues and Subscriptions	90	250	50	-	50	-
01-403-4450	Contracted Services	80,020	81,131	80,241	160,000	127,277	160,000
01-403-4460	Meetings/Conferences/Training	1,011	275	-	-	-	-
		\$ 183,520	\$ 220,888	\$ 181,632	\$ 192,500	\$ 150,926	\$ 188,500
LEGAL SERVICES (NEW)							
01-404-4314	General Legal Services	\$ 215,994	\$ 250,400	\$ 149,338	\$ 145,000	\$ 132,711	\$ 205,000
01-404-4315	Special Legal Services	-	-	-	-	-	5,000
		\$ 215,994	\$ 250,400	\$ 149,338	\$ 145,000	\$ 132,711	\$ 210,000

MONTGOMERY TOWNSHIP
2022 BUDGET
GENERAL FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
FINANCE							
01-405-4120	Salaries and Wages	\$ 298,035	\$ 248,646	\$ 205,853	\$ 309,000	\$ 218,668	\$ 317,500
01-405-4131	Overtime	-	1,747	1,203	1,000	-	1,500
01-405-4159	Medical/Rx/Dental	115,572	84,326	85,364	75,000	63,437	75,000
01-405-4161	Social Security	22,828	19,210	15,973	24,000	16,807	25,000
01-405-4162	Employee Benefits	14,400	12,152	6,232	3,500	2,650	5,000
01-405-4210	Office Supplies	6,574	7,557	7,185	7,000	4,080	5,000
01-405-4311	Auditing Services	32,935	33,180	33,830	35,000	34,669	35,000
01-405-4312	Consulting Services	-	-	-	1,000	-	-
01-405-4316	Information Services	5,850	6,128	6,659	6,500	6,978	7,000
01-405-4374	Equipment Maintenance	473	-	858	1,000	257	2,000
01-405-4420	Dues and Subscriptions	450	-	357	500	125	500
01-405-4450	Contracted Services	-	-	2,961	500	-	500
01-405-4460	Meetings/Conferences/Training	2,455	1,036	30	2,000	1,373	2,000
01-405-4750	Capital Replacement	<u>2,650</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 502,221	\$ 413,982	\$ 366,505	\$ 466,000	\$ 349,043	\$ 476,000
INFORMATION TECHNOLOGY							
01-407-4120	Salaries and Wages	\$ 123,148	\$ 136,775	\$ 173,089	\$ 209,000	\$ 156,857	\$ 215,000
01-407-4131	Overtime	291	252	259	1,000	541	1,000
01-407-4159	Medical/Rx/Dental	28,476	28,550	34,064	60,000	34,799	45,000
01-407-4161	Social Security	9,556	10,588	13,353	16,000	12,093	17,000
01-407-4162	Employee Benefits	3,890	4,001	2,875	4,000	1,921	5,000
01-407-4210	Office Supplies	500	459	815	1,000	1,006	1,000
01-407-4312	Consulting Services	3,321	2,950	165	3,500	-	3,500
01-407-4316	Information Services	17,457	25,711	24,520	25,000	25,439	18,000
01-407-4317	Software License Fees	-	-	9,874	-	-	42,000
01-407-4374	Equipment Maintenance	4,290	6,103	9,439	8,000	8,484	17,500
01-407-4460	Meetings/Conferences/Training	-	426	162	1,000	-	1,000
01-407-4750	Capital Replacement	<u>17,781</u>	<u>1,649</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 208,708	\$ 217,465	\$ 268,614	\$ 328,500	\$ 241,140	\$ 366,000
ENGINEERING (NEW)							
01-408-4313	General Engineering	\$ 29,368	\$ 17,872	\$ 55,687	\$ 35,000	\$ 37,956	\$ 35,000
01-408-4313	Traffic Engineering	-	-	-	-	-	10,000
01-408-4313	Stormwater Engineering	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
		\$ 29,368	\$ 17,872	\$ 55,687	\$ 35,000	\$ 37,956	\$ 70,000
BUILDINGS AND GROUNDS (NEW)							
01-409-4320	Communications	\$ 57,429	\$ 62,164	\$ 63,094	\$ 60,000	\$ 50,529	\$ 67,000
01-409-4360	Public Utilities	149,737	146,360	152,217	170,000	141,039	145,000
01-409-4373	Building Maintenance	85,090	81,612	76,010	66,500	51,215	64,000
01-409-4450	Contracted Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 292,256	\$ 290,135	\$ 291,321	\$ 296,500	\$ 242,783	\$ 276,000

MONTGOMERY TOWNSHIP
2022 BUDGET
GENERAL FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
POLICE SERVICES							
01-410-4120	Salaries and Wages	\$ 4,515,453	\$ 4,668,414	\$ 4,898,915	\$ 5,093,000	\$ 3,756,376	\$ 5,112,000
01-410-4131	Overtime	107,154	128,232	52,930	132,000	75,783	132,000
01-410-4157	Post Retirement Medical	90,920	93,824	74,728	80,000	64,677	65,000
01-410-4159	Medical/Rx/Dental	825,302	825,328	861,300	825,000	640,591	790,000
01-410-4161	Social Security	350,086	363,291	381,115	400,000	295,498	402,000
01-410-4162	Employee Benefits	114,522	121,465	79,019	55,000	42,997	59,000
01-410-4187	Education	-	-	-	30,000	16,775	30,000
01-410-4210	Office Supplies	10,715	6,932	9,419	11,000	5,119	11,500
01-410-4220	Operating Supplies	9,074	10,279	11,471	22,500	16,678	22,000
01-410-4238	Uniforms	32,528	25,606	33,451	32,000	28,796	35,500
01-410-4239	Weapons and Ammunition	9,860	8,816	9,423	6,500	5,215	8,000
01-410-4240	Other Operating Supplies	7,466	8,761	6,936	-	1,485	-
01-410-4249	Canine Unit	6,985	7,415	7,687	9,000	7,982	9,000
01-410-4316	Information Services	7,600	497	1,967	14,000	10,754	14,500
01-410-4340	Public Information	8,226	8,967	7,117	13,000	4,818	13,000
01-410-4341	DARE Program	4,254	3,981	2,579	4,500	1,982	4,500
01-410-4374	Equipment Maintenance	17,436	16,927	11,985	19,500	14,178	20,000
01-410-4375	On Line Services	33,621	20,479	67,686	55,000	40,284	82,500
01-410-4380	Rentals	5,347	5,332	5,846	5,500	3,447	6,000
01-410-4420	Dues and Subscriptions	6,129	5,027	6,187	7,500	7,903	8,500
01-410-4460	Meetings/Conferences/Training	33,474	36,538	29,165	16,500	19,658	24,500
01-410-4750	Capital Replacement	39,625	260,645	-	-	-	-
		\$ 6,235,775	\$ 6,626,756	\$ 6,558,926	\$ 6,831,500	\$ 5,060,995	\$ 6,849,500
POLICE SERVICES - FLEET							
01-411-4231	Vehicle Fuel	\$ 59,043	\$ 50,087	\$ 37,648	\$ 60,000	\$ 22,647	\$ 35,000
01-411-4250	Vehicle Maintenance	39,153	46,884	40,759	40,500	31,124	40,500
01-411-4750	Capital Replacement	138,977	90,999	-	-	-	-
		\$ 237,173	\$ 187,970	\$ 78,407	\$ 100,500	\$ 53,772	\$ 75,500
FIRE PROTECTION							
01-413-4120	Salaries and Wages	\$ 5,053	\$ 4,135	\$ 4,509	\$ -	\$ 4,410	\$ -
01-413-4159	Medical/Rx/Dental	-	(33)	(62)	-	(62)	-
01-413-4161	Social Security	392	322	340	-	333	-
01-413-4162	Employee Benefits	-	316	(5)	-	(5)	-
01-413-4540	Contributions	-	-	8,400	10,000	15,000	15,000
		\$ 5,446	\$ 4,740	\$ 13,182	\$ 10,000	\$ 19,676	\$ 15,000

MONTGOMERY TOWNSHIP
2022 BUDGET
GENERAL FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
CODE ENFORCEMENT							
01-414-4120	Salaries and Wages	\$ 314,773	\$ 296,903	\$ 300,174	\$ 303,000	\$ 224,178	\$ 311,500
01-414-4131	Overtime	-	496	-	500	-	500
01-414-4159	Medical/Rx/Dental	65,722	65,180	66,426	65,000	54,253	70,000
01-414-4161	Social Security	24,164	22,878	23,218	24,000	17,505	24,000
01-414-4162	Employee Benefits	8,727	12,691	5,399	4,500	3,013	6,000
01-414-4210	Office Supplies	4,508	3,690	3,646	2,000	2,786	2,500
01-414-4220	Operating Supplies	906	-	-	1,000	229	3,500
01-414-4231	Vehicle Fuel	1,833	1,339	728	1,500	337	1,500
01-414-4250	Vehicle Maintenance	499	272	337	1,000	5,525	1,000
01-414-4312	Consulting Services	-	5,502	-	55,000	49,506	10,000
01-414-4316	Information Services	8,818	11,288	10,221	7,500	5,586	7,500
01-414-4340	Public Information	10,202	6,161	8,728	7,500	5,573	7,500
01-414-4374	Equipment Maintenance	487	-	-	500	340	500
01-414-4380	Rentals	2,291	2,345	2,463	2,500	1,491	2,500
01-414-4420	Dues and Subscriptions	422	237	906	1,500	112	1,500
01-414-4450	Contracted Services	198,926	230,438	179,582	195,000	176,923	255,000
01-414-4460	Meetings/Conferences/Training	85	198	230	1,500	110	1,500
01-414-4750	Capital Replacement	1,000	1,790	-	-	-	-
		\$ 643,361	\$ 661,407	\$ 602,057	\$ 673,500	\$ 547,466	\$ 706,500
EMERGENCY AND VMSC							
01-415-4120	Salaries and Wages	\$ 3,032	\$ 2,481	\$ 2,705	\$ -	\$ 2,646	\$ -
01-415-4159	Medical/Rx/Dental	-	(21)	(40)	-	(40)	-
01-415-4161	Social Security	236	193	204	-	200	-
01-415-4220	Operating Supplies	3,919	2,095	-	-	-	-
01-415-4460	Meetings/Conferences/Training	-	150	-	-	-	-
01-415-4540	Contributions	-	-	-	-	-	-
01-415-4750	Capital Replacement	-	-	-	-	-	-
		\$ 7,187	\$ 4,898	\$ 2,869	\$ -	\$ 2,806	\$ -

MONTGOMERY TOWNSHIP
2022 BUDGET
GENERAL FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
PUBLIC WORKS							
01-430-4120	Salaries and Wages	\$ 909,685	\$ 873,466	\$ 916,238	\$ 1,018,700	\$ 670,000	\$ 1,001,000
01-430-4131	Overtime	44,678	22,159	23,201	40,300	34,919	44,000
01-430-4159	Medical/Rx/Dental	304,510	298,998	307,787	305,000	241,765	315,000
01-430-4161	Social Security	95,183	94,403	95,235	100,000	72,991	101,000
01-430-4162	Employee Benefits	39,126	37,630	22,329	14,000	11,053	16,000
01-430-4210	Office Supplies	3,468	2,176	1,624	4,000	2,470	4,000
01-430-4220	Operating Supplies	17,621	20,265	11,455	24,000	18,182	26,000
01-430-4231	Vehicle Fuel	41,601	32,507	21,990	40,000	55,647	40,000
01-430-4238	Uniforms	11,485	11,970	17,154	16,500	6,828	17,500
01-430-4240	Other Operating Supplies	3,293	2,057	2,823	3,500	2,114	4,000
01-430-4250	Vehicle Maintenance	58,803	65,721	67,496	60,000	35,973	60,000
01-430-4260	Small Tools	3,069	4,533	5,529	5,000	4,679	5,000
01-430-4316	Information Services	3,974	5,117	5,478	5,500	5,559	4,500
01-430-4340	Public Information	10,035	5,327	6,164	9,000	1,775	6,000
01-430-4374	Equipment Maintenance	11,694	21,401	22,755	18,000	8,383	18,000
01-430-4380	Rentals	3,897	4,448	4,719	4,500	2,637	4,500
01-430-4420	Dues and Subscriptions	2,784	3,406	1,788	2,500	1,893	2,500
01-430-4450	Contracted Services	4,229	9,594	27,409	12,000	(392)	12,000
01-430-4460	Meetings/Conferences/Training	3,261	2,270	1,314	3,000	628	4,000
01-430-4750	Capital Replacement	<u>210,153</u>	<u>95,647</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 1,782,548	\$ 1,613,095	\$ 1,562,488	\$ 1,685,500	\$ 1,177,102	\$ 1,685,000
SNOW AND ICE REMOVAL							
01-432-4220	Operating Supplies	\$ 70,031	\$ 59,625	\$ 13,643	\$ -	\$ 711	\$ 2,000
01-432-4374	Equipment Maintenance	15,744	19,230	15,935	-	(83)	-
01-432-4380	Rentals	-	-	-	-	-	-
01-432-4450	Contracted Services	11,317	1,932	1,281	-	-	10,000
01-432-4750	Capital Replacement	<u>-</u>	<u>13,169</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 97,092	\$ 93,956	\$ 30,860	\$ -	\$ 628	\$ 12,000
TRAFFIC							
01-433-4220	Operating Supplies	\$ 39,395	\$ 50,987	\$ 14,006	\$ -	\$ 16,683	\$ -
01-433-4313	Engineering Services	28,775	31,617	39,455	35,000	41,313	-
01-433-4320	Communication	1,100	1,002	654	-	348	-
01-433-4360	Public Utilities	6,506	4,779	4,891	-	4,568	-
01-433-4374	Equipment Maintenance	7,695	2,368	8,302	-	-	-
01-433-4376	Knockdowns	488	(2,265)	34,262	-	12,593	-
01-433-4450	Contracted Services	45,162	35,702	25,050	-	10,456	-
01-433-4750	Capital Replacement	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 129,122	\$ 124,189	\$ 126,620	\$ 35,000	\$ 85,961	\$ -

MONTGOMERY TOWNSHIP
2022 BUDGET
GENERAL FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
STREET LIGHTING							
01-434-4220	Operating Supplies	\$ 5,463	\$ 4,804	\$ -	\$ -	\$ -	\$ -
01-434-4360	Public Utilities	12,244	10,634	11,762	-	9,307	-
01-434-4376	Knockdowns	-	-	-	1,000	-	1,000
01-434-4450	Contracted Services	<u>2,571</u>	<u>13,021</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 20,278	\$ 28,459	\$ 11,762	\$ 1,000	\$ 9,307	\$ 1,000
STORM SEWERS AND DRAINS							
01-436-4220	Operating Supplies	\$ -	\$ -	\$ -	\$ 8,000	\$ -	\$ 8,000
01-436-4450	Contracted Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ -	\$ -	\$ -	\$ 8,000	\$ -	\$ 8,000
MAINTENANCE AND REPAIRS OF ROADS AND BRIDGES							
01-438-4220	Operating Supplies	\$ 32,243	\$ 36,355	\$ 39,990	\$ 40,000	\$ 33,464	\$ 45,000
01-438-4313	Engineering Services	-	-	-	1,000	-	1,000
01-438-4380	Rentals	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>2,500</u>
		\$ 32,243	\$ 36,355	\$ 39,990	\$ 42,000	\$ 33,464	\$ 48,500
EMPLOYER PAID BENEFITS (NEW)							
01-483-4065	Non-Uniformed Pension Plan	\$ 255,088	\$ 250,277	\$ 223,020	\$ 268,000	\$ 207,827	\$ 268,000
01-483-4060	Police Pension Plan	822,819	851,857	809,367	815,000	541,485	631,000
01-483-4354	Worker's Compensation	<u>180,333</u>	<u>180,719</u>	<u>170,858</u>	<u>222,000</u>	<u>236,871</u>	<u>206,000</u>
		\$ 1,258,240	\$ 1,282,852	\$ 1,203,245	\$ 1,305,000	\$ 986,183	\$ 1,105,000
INSURANCE (NEW)							
01-486-4350	Property and Liability	<u>\$ 256,243</u>	<u>\$ 260,137</u>	<u>\$ 274,478</u>	<u>\$ 302,000</u>	<u>\$ 265,025</u>	<u>\$ 269,000</u>
		\$ 256,243	\$ 260,137	\$ 274,478	\$ 302,000	\$ 265,025	\$ 269,000
TOTAL OPERATING EXPENDITURES		\$ 13,174,857	\$ 13,471,135	\$ 12,845,446	\$ 13,460,000	\$ 10,113,098	\$ 13,409,500

MONTGOMERY TOWNSHIP
2022 BUDGET
GENERAL FUND
EXPENDITURES

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	AS OF 11/03/21	2022 BUDGET
INTERFUND TRANSFERS							
01-492-4008	To Recreation Center	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 516,000
01-492-4004	To Fire Protection Fund	-	-	-	-	-	-
01-492-4023	To Debt Service Fund	-	67,079	-	-	-	-
01-492-4030	To Capital Reserve	1,412,560	730,820	450,000	-	481,774	-
01-492-4095	To Autumn Festival	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,000</u>
		\$ 1,619,560	\$ 1,004,899	\$ 450,000	\$ -	\$ 481,774	\$ 523,000
MISCELLANEOUS EXPENDITURES							
01-490-4490	Prior Year Expenses	\$ -	\$ -	\$ 158,860	\$ -	\$ 17,438	\$ -
01-493-4219	COVID-19 Expenses	<u>-</u>	<u>-</u>	<u>122,857</u>	<u>-</u>	<u>6,486</u>	<u>-</u>
		\$ -	\$ -	\$ 281,717	\$ -	\$ 23,924	\$ -
TOTAL NON-OPERATING EXPENDITURES		\$ 1,619,560	\$ 1,004,899	\$ 731,717	\$ -	\$ 505,698	\$ 523,000
TOTAL EXPENDITURES		\$ 14,794,417	\$ 14,476,034	\$ 13,577,163	\$ 13,460,000	\$ 10,618,796	\$ 13,932,500
INCOME/(LOSS) FROM OPERATIONS		\$ 29,617	\$ 458,413	\$ 743,328	\$ -	\$ 1,567,943	\$ (242,500)
FUND BALANCE - BEGINNING OF YEAR		\$ 3,033,855	\$ 3,063,472	\$ 3,521,885	\$ 4,265,213	\$ 4,265,213	\$ 4,265,213
FUND BALANCE - END OF YEAR		\$ 3,063,472	\$ 3,521,885	\$ 4,265,213	\$ 4,265,213	\$ 5,833,156	\$ 4,022,713

MONTGOMERY TOWNSHIP
2022 BUDGET
FIRE PROTECTION FUND
SUMMARY
REVENUES

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
OPERATING REVENUE						
Real Property Taxes	\$ 376,053	\$ 376,782	\$ 340,826	\$ 331,000	\$ 335,059	\$ 1,062,500
Local Tax Enabling Act 511 Taxes	492,207	490,081	470,347	480,000	364,112	480,000
Business Licenses and Permits	53,894	79,316	78,678	70,000	57,371	70,000
Interest Earnings	762	1,516	6,172	3,000	1,567	2,000
State Shared Revenue and Entitlements	13,939	14,152	-	-	-	-
Charges for Services	<u>19,258</u>	<u>14,560</u>	<u>15,396</u>	<u>15,000</u>	<u>11,800</u>	<u>15,000</u>
TOTAL OPERATING REVENUES	\$ 956,113	\$ 976,407	\$ 911,417	\$ 899,000	\$ 769,909	\$ 1,629,500
NON-OPERATING REVENUE						
Other Financing Sources	\$ 225	\$ 20,814	\$ 7,498	\$ 500	\$ 225	\$ 500
Interfund Transfers	<u>29,260</u>	<u>11,367</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL NON-OPERATING REVENUES	\$ 29,485	\$ 32,181	\$ 7,498	\$ 500	\$ 225	\$ 500
TOTAL REVENUES	\$ 985,598	\$ 1,008,588	\$ 918,915	\$ 899,500	\$ 770,134	\$ 1,630,000

EXPENDITURES

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
OPERATING EXPENDITURES						
Fire Protection	<u>954,957</u>	<u>943,414</u>	<u>895,507</u>	<u>1,198,500</u>	<u>822,145</u>	<u>1,486,100</u>
TOTAL OPERATING EXPENDITURES	\$ 954,957	\$ 943,414	\$ 895,507	\$ 1,198,500	\$ 822,145	\$ 1,486,100
NON-OPERATING EXPENDITURES						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 954,957	\$ 943,414	\$ 895,507	\$ 1,198,500	\$ 822,145	\$ 1,486,100
INCOME/(LOSS) FROM OPERATIONS	\$ 30,642	\$ 65,174	\$ 23,409	\$ (299,000)	\$ (52,011)	\$ 143,900
FUND BALANCE - BEGINNING OF YEAR	\$ 404,702	\$ 435,344	\$ 500,518	\$ 523,926	\$ 523,926	\$ 224,926
FUND BALANCE - END OF YEAR	\$ 435,344	\$ 500,518	\$ 523,926	\$ 224,926	\$ 471,915	\$ 368,827

MONTGOMERY TOWNSHIP
2022 BUDGET
FIRE PROTECTION FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
REAL PROPERTY TAXES							
04-301-3511	Real Estate - Current	\$ 371,658	\$ 373,488	\$ 339,134	\$ 330,000	\$ 332,024	\$ 1,060,500
04-301-3512	Real Estate - Prior	<u>4,395</u>	<u>3,295</u>	<u>1,692</u>	<u>1,000</u>	<u>3,035</u>	<u>2,000</u>
		\$ 376,053	\$ 376,782	\$ 340,826	\$ 331,000	\$ 335,059	\$ 1,062,500
LOCAL TAX ENABLING ACT 511 TAXES							
04-304-3541	Earned Income Tax	\$ 310,000	\$ 310,000	\$ 310,000	\$ 300,000	\$ 232,500	\$ 300,000
04-310-3140	Local Services Tax - Current	<u>182,207</u>	<u>180,081</u>	<u>160,347</u>	<u>180,000</u>	<u>131,612</u>	<u>180,000</u>
		\$ 492,207	\$ 490,081	\$ 470,347	\$ 480,000	\$ 364,112	\$ 480,000
BUSINESS LICENSES AND PERMITS							
04-321-3271	Licenses	<u>\$ 53,894</u>	<u>\$ 79,316</u>	<u>\$ 78,678</u>	<u>\$ 70,000</u>	<u>\$ 57,371</u>	<u>\$ 70,000</u>
		\$ 53,894	\$ 79,316	\$ 78,678	\$ 70,000	\$ 57,371	\$ 70,000
INTEREST EARNINGS							
04-341-3341	Interest	<u>\$ 762</u>	<u>\$ 1,516</u>	<u>\$ 6,172</u>	<u>\$ 3,000</u>	<u>\$ 1,567</u>	<u>\$ 2,000</u>
		\$ 762	\$ 1,516	\$ 6,172	\$ 3,000	\$ 1,567	\$ 2,000
STATE SHARED REVENUE AND ENTITLEMENTS							
04-355-3350	Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-355-3352	State Grants	13,939	14,152	-	-	-	-
04-355-3353	County Grants	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 13,939	\$ 14,152	\$ -	\$ -	\$ -	\$ -
CHARGES FOR SERVICES							
04-360-3368	Department Services	<u>\$ 19,258</u>	<u>\$ 14,560</u>	<u>\$ 15,396</u>	<u>\$ 15,000</u>	<u>\$ 11,800</u>	<u>\$ 15,000</u>
		\$ 19,258	\$ 14,560	\$ 15,396	\$ 15,000	\$ 11,800	\$ 15,000
TOTAL OPERATING REVENUES		\$ 956,113	\$ 976,407	\$ 911,417	\$ 899,000	\$ 769,909	\$ 1,629,500
OTHER FINANCING SOURCES							
04-390-3391	Miscellaneous Revenue	<u>\$ 225</u>	<u>\$ 20,814</u>	<u>\$ 7,498</u>	<u>\$ 500</u>	<u>\$ 225</u>	<u>\$ 500</u>
		\$ 225	\$ 20,814	\$ 7,498	\$ 500	\$ 225	\$ 500
INTERFUND TRANSFERS							
04-392-3001	From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-392-3030	From Capital Reserves	<u>29,260</u>	<u>11,367</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 29,260	\$ 11,367	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING REVENUES		\$ 29,485	\$ 32,181	\$ 7,498	\$ 500	\$ 225	\$ 500
TOTAL REVENUES		\$ 985,598	\$ 1,008,588	\$ 918,915	\$ 899,500	\$ 770,134	\$ 1,630,000

MONTGOMERY TOWNSHIP
2022 BUDGET
FIRE PROTECTION FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
FIRE PROTECTION							
04-413-4065	To Non-Uniformed Pension	\$ 31,861	\$ 32,173	21,223	\$ 40,000	18,786	\$ 42,000
04-413-4066	To Deferred Compensation	1,849	1,713	-	-	9,400	18,000
04-413-4120	Salaries and Wages	422,352	417,087	408,381	565,000	410,742	765,000
04-413-4131	Overtime	17,988	17,818	12,903	15,000	15,530	15,000
04-413-4159	Medical/Rx/Dental	75,044	74,721	86,819	165,000	74,942	130,000
04-413-4161	Social Security	33,998	34,412	32,520	45,000	32,332	51,000
04-413-4162	Employee Benefits	10,066	9,415	5,573	6,000	3,445	9,000
04-413-4210	Office Supplies	1,138	995	2,324	3,000	2,202	9,000
04-413-4220	Operating Supplies	3,106	2,335	2,406	5,500	3,090	12,000
04-413-4221	Fire Fighting Equipment	19,909	9,688	10,942	30,500	7,234	58,000
04-413-4231	Vehicle Fuel	14,929	14,999	10,517	17,000	7,059	17,000
04-413-4238	Uniforms	5,481	2,041	9,711	7,500	8,165	20,000
04-413-4240	Other Operating Supplies	1,396	(1,386)	-	500	-	1,000
04-413-4250	Vehicle Maintenance	45,460	47,609	54,599	62,500	44,239	70,000
04-413-4314	Legal Services	26,110	45,949	3,878	10,000	800	-
04-413-4316	Information Services	7,211	4,167	5,058	5,000	1,813	13,000
04-413-4320	Communication	7,352	7,162	7,185	11,000	11,083	15,000
04-413-4340	Public Information	446	3,234	10,057	13,000	10,094	20,000
04-413-4350	Insurance	35,256	34,038	33,868	36,000	35,682	36,000
04-413-4354	Workers Compensation	61,199	73,357	53,504	50,000	47,415	54,000
04-413-4360	Public Utilities	23,890	20,195	19,540	27,000	18,128	27,000
04-413-4373	Building Maintenance	28,182	25,388	53,645	35,000	17,342	35,000
04-413-4374	Equipment Maintenance	12,636	13,864	9,993	25,000	5,974	30,000
04-413-4380	Rentals	1,500	1,729	1,652	1,500	1,014	1,500
04-413-4420	Dues and Subscriptions	1,166	1,195	910	2,500	541	3,600
04-413-4460	Meetings/Conferences/Training	36,172	38,149	38,299	20,000	32,593	34,000
04-413-4480	HR/Hiring Expenses	-	-	-	-	2,500	-
04-413-4750	Capital Replacement	29,260	11,367	-	-	-	-
		\$ 954,957	\$ 943,414	\$ 895,507	\$ 1,198,500	\$ 822,145	\$ 1,486,100
TOTAL OPERATING EXPENDITURES		\$ 954,957	\$ 943,414	\$ 895,507	\$ 1,198,500	\$ 822,145	\$ 1,486,100
INTERFUND TRANSFERS							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 954,957	\$ 943,414	\$ 895,507	\$ 1,198,500	\$ 822,145	\$ 1,486,100
INCOME/(LOSS) FROM OPERATIONS		\$ 30,642	\$ 65,174	\$ 23,409	\$ (299,000)	\$ (52,011)	\$ 143,900
FUND BALANCE - BEGINNING OF YEAR		\$ 404,702	\$ 435,344	\$ 500,518	\$ 523,926	\$ 523,926	\$ 224,926
FUND BALANCE - END OF YEAR		\$ 435,344	\$ 500,518	\$ 523,926	\$ 224,926	\$ 471,915	\$ 368,827

**MONTGOMERY TOWNSHIP
2022 BUDGET
PARK AND RECREATION FUND
SUMMARY
REVENUES**

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
OPERATING REVENUE						
Real Property Taxes	\$ 420,296	\$ 421,109	\$ 481,555	\$ 451,000	\$ 473,025	\$ 516,000
Interest Earnings	8,179	13,198	10,318	7,500	2,354	2,500
Rents and Royalties	<u>1,757</u>	<u>2,026</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OPERATING REVENUES	\$ 430,232	\$ 436,332	\$ 491,873	\$ 458,500	\$ 475,379	\$ 518,500
NON-OPERATING REVENUE						
Interfund Transfers	\$ <u>112,246</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
TOTAL NON-OPERATING REVENUES	\$ 112,246	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 542,478	\$ 436,332	\$ 491,873	\$ 458,500	\$ 475,379	\$ 518,500

EXPENDITURES

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
OPERATING EXPENDITURES						
Public Works	\$ 201,066	\$ 239,016	\$ 223,953	\$ 210,000	\$ 214,554	\$ 231,000
Parks and Recreation	266,215	164,828	158,568	253,000	195,273	227,500
Recreation	<u>294</u>	<u>565</u>	<u>53</u>	<u>-</u>	<u>280</u>	<u>25,000</u>
TOTAL OPERATING EXPENDITURES	\$ 467,575	\$ 404,408	\$ 382,574	\$ 463,000	\$ 410,107	\$ 483,500
NON-OPERATING EXPENDITURES						
Interfund Transfers	\$ <u>29,540</u>	\$ <u>10,690</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
TOTAL NON-OPERATING EXPENDITURES	\$ 29,540	\$ 10,690	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 497,115	\$ 415,098	\$ 382,574	\$ 463,000	\$ 410,107	\$ 483,500
INCOME/(LOSS) FROM OPERATIONS	\$ 45,364	\$ 21,234	\$ 109,299	\$ (4,500)	\$ 65,272	\$ 35,000
FUND BALANCE - BEGINNING OF YEAR	\$ 523,647	\$ 569,010	\$ 590,244	\$ 699,543	\$ 699,543	\$ 695,043
FUND BALANCE - END OF YEAR	\$ 569,010	\$ 590,244	\$ 699,543	\$ 695,043	\$ 764,815	\$ 730,043

MONTGOMERY TOWNSHIP
2022 BUDGET
PARK AND RECREATION FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
REAL PROPERTY TAXES							
05-301-3511	Real Estate - Current	\$ 415,384	\$ 417,427	\$ 479,165	\$ 450,000	\$ 468,740	\$ 515,000
05-301-3512	Real Estate - Prior	<u>4,912</u>	<u>3,682</u>	<u>2,390</u>	<u>1,000</u>	<u>4,285</u>	<u>1,000</u>
		\$ 420,296	\$ 421,109	\$ 481,555	\$ 451,000	\$ 473,025	\$ 516,000
INTEREST EARNINGS							
05-341-3341	Interest	<u>\$ 8,179</u>	<u>\$ 13,198</u>	<u>\$ 10,318</u>	<u>\$ 7,500</u>	<u>\$ 2,354</u>	<u>\$ 2,500</u>
		\$ 8,179	\$ 13,198	\$ 10,318	\$ 7,500	\$ 2,354	\$ 2,500
RENTS AND ROYALTIES							
05-342-3331	Rental	\$ 1,757	\$ 2,026	\$ -	\$ -	\$ -	\$ -
05-342-3332	Rent of Building	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 1,757	\$ 2,026	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATING REVENUES		\$ 430,232	\$ 436,332	\$ 491,873	\$ 458,500	\$ 475,379	\$ 518,500
INTERFUND TRANSFERS							
05-392-3030	From Capital Reserves	<u>\$ 112,246</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
		\$ 112,246	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING REVENUES		\$ 112,246	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 542,478	\$ 436,332	\$ 491,873	\$ 458,500	\$ 475,379	\$ 518,500

MONTGOMERY TOWNSHIP
2022 BUDGET
PARK AND RECREATION FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
PUBLIC WORKS							
05-430-4130	Salaries and Wages	\$ 186,537	\$ 227,433	\$ 224,247	\$ 200,000	\$ 213,137	\$ 219,000
05-430-4131	Overtime	14,529	13,678	2,193	10,000	3,579	12,000
05-430-4159	Medical/Rx/Dental	-	(1,952)	(2,319)	-	(2,015)	-
05-430-4162	Employee Benefits	-	(144)	(168)	-	(148)	-
		\$ 201,066	\$ 239,016	\$ 223,953	\$ 210,000	\$ 214,554	\$ 231,000
PARKS AND RECREATION							
05-440-4220	Operating Supplies	\$ 51,749	\$ 51,043	\$ 46,964	\$ 65,000	\$ 55,778	\$ 70,000
05-440-4313	Engineering Services	-	-	-	-	-	-
05-440-4320	Communication	550	501	327	1,000	174	500
05-440-4260	Small Tools	-	-	-	-	-	4,000
05-440-4360	Public Utilities	41,397	42,886	36,909	45,000	35,047	40,000
05-440-4371	Grounds Maintenance	11,001	11,302	8,982	40,000	26,767	18,000
05-440-4373	Building Maintenance	10,708	15,507	15,025	23,000	16,543	23,000
05-440-4374	Equipment Maintenance	10,159	15,062	13,720	22,000	13,980	25,000
05-440-4380	Rentals	600	1,272	-	1,500	-	1,500
05-440-4420	Dues and Subscriptions	-	120	-	500	-	500
05-440-4450	Contracted Services	27,804	27,134	36,640	45,000	40,357	45,000
05-440-4750	Capital Replacement	112,246	-	-	10,000	6,628	-
		\$ 266,215	\$ 164,828	\$ 158,568	\$ 253,000	\$ 195,273	\$ 227,500
RECREATION							
05-450-4210	Office Supplies	\$ -	\$ 79	\$ 53	\$ -	\$ 280	\$ -
05-450-4312	Consulting Services	294	210	-	-	-	25,000
05-450-4350	Insurance	-	-	-	-	-	-
05-450-4460	Meetings/Conferences/Training	-	276	-	-	-	-
		\$ 294	\$ 565	\$ 53	\$ -	\$ 280	\$ 25,000
TOTAL OPERATING EXPENDITURES		\$ 467,575	\$ 404,408	\$ 382,574	\$ 463,000	\$ 410,107	\$ 483,500
INTERFUND TRANSFERS							
05-492-4030	To Capital Reserve	\$ 29,540	\$ 10,690	\$ -	\$ -	\$ -	\$ -
		-	-	-	-	-	-
		\$ 29,540	\$ 10,690	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES		\$ 29,540	\$ 10,690	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 497,115	\$ 415,098	\$ 382,574	\$ 463,000	\$ 410,107	\$ 483,500
INCOME/(LOSS) FROM OPERATIONS		\$ 45,364	\$ 21,234	\$ 109,299	\$ (4,500)	\$ 65,272	\$ 35,000
FUND BALANCE - BEGINNING OF YEAR		\$ 523,647	\$ 569,010	\$ 590,244	\$ 699,543	\$ 699,543	\$ 695,043
FUND BALANCE - END OF YEAR		\$ 569,010	\$ 590,244	\$ 699,543	\$ 695,043	\$ 764,815	\$ 730,043

MONTGOMERY TOWNSHIP
2022 BUDGET
STREET LIGHTS FUND
SUMMARY
REVENUES

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
OPERATING REVENUE						
Real Property Taxes	\$ 134,003	\$ 134,049	\$ 134,866	\$ 130,000	\$ 134,832	\$ 135,000
Interest Earnings	10,202	16,198	7,211	7,500	700	1,000
Department Services	-	-	474	-	70,650	-
TOTAL OPERATING REVENUES	\$ 144,204	\$ 150,247	\$ 142,550	\$ 137,500	\$ 206,182	\$ 136,000
NON-OPERATING REVENUE						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 144,204	\$ 150,247	\$ 142,550	\$ 137,500	\$ 206,182	\$ 136,000

EXPENDITURES

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
OPERATING EXPENDITURES						
Public Works	\$ 47,426	\$ 53,111	\$ 37,483	\$ 40,000	\$ 30,789	\$ 48,000
Street Lighting	101,201	122,821	486,626	96,500	91,787	64,000
TOTAL OPERATING EXPENDITURES	\$ 148,628	\$ 175,933	\$ 524,109	\$ 136,500	\$ 122,575	\$ 112,000
NON-OPERATING EXPENDITURES						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 148,628	\$ 175,933	\$ 524,109	\$ 136,500	\$ 122,575	\$ 112,000
INCOME/(LOSS) FROM OPERATIONS	\$ (4,423)	\$ (25,686)	\$ (381,559)	\$ 1,000	\$ 83,607	\$ 24,000
FUND BALANCE - BEGINNING OF YEAR	\$ 553,240	\$ 548,817	\$ 523,131	\$ 141,572	\$ 141,572	\$ 142,572
FUND BALANCE - END OF YEAR	\$ 548,817	\$ 523,131	\$ 141,572	\$ 142,572	\$ 225,179	\$ 166,572

MONTGOMERY TOWNSHIP
2022 BUDGET
STREET LIGHTS FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
REAL PROPERTY TAXES							
07-301-3511	Real Estate - Current	\$ 134,003	\$ 134,049	\$ 134,866	\$ 130,000	\$ 134,832	\$ 135,000
07-301-3512	Real Estate - Prior	-	-	-	-	-	-
		\$ 134,003	\$ 134,049	\$ 134,866	\$ 130,000	\$ 134,832	\$ 135,000
INTEREST EARNINGS							
07-341-3341	Interest	\$ 10,202	\$ 16,198	\$ 7,211	\$ 7,500	\$ 700	\$ 1,000
07-341-3345	Gain/Loss on Investments	-	-	-	-	-	-
		\$ 10,202	\$ 16,198	\$ 7,211	\$ 7,500	\$ 700	\$ 1,000
DEPARTMENT SERVICEES							
07-360-3361	Administrative Services	\$ -	\$ -	\$ 474	\$ -	\$ 70,650	\$ -
		\$ -	\$ -	\$ 474	\$ -	\$ 70,650	\$ -
TOTAL OPERATING REVENUES		\$ 144,204	\$ 150,247	\$ 142,550	\$ 137,500	\$ 206,182	\$ 136,000
INTERFUND TRANSFERS							
07-392-3030	From Capital Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING REVENUES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 144,204	\$ 150,247	\$ 142,550	\$ 137,500	\$ 206,182	\$ 136,000

MONTGOMERY TOWNSHIP
2022 BUDGET
STREET LIGHTS FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
PUBLIC WORKS							
07-430-4130	Salaries and Wages	\$ 46,529	\$ 52,447	\$ 37,672	\$ 40,000	\$ 30,145	\$ 47,000
07-430-4131	Overtime	898	1,233	259	-	985	1,000
07-430-4159	Medical/Rx/Dental	-	(528)	(418)	-	(318)	-
07-430-4162	Employee Benefits	-	(40)	(31)	-	(23)	-
		<u>\$ 47,426</u>	<u>\$ 53,111</u>	<u>\$ 37,483</u>	<u>\$ 40,000</u>	<u>\$ 30,789</u>	<u>\$ 48,000</u>
STREET LIGHTING							
07-434-4220	Operating Supplies	\$ 15,461	\$ 18,144	\$ 4,482	\$ 9,000	\$ 4,910	\$ 9,000
07-434-4311	Auditing Services	13,635	13,635	6,735	15,000	6,735	-
07-434-4313	Engineering Services	-	30,078	4,087	4,000	33,321	-
07-434-4360	Public Utilities	68,688	60,964	62,347	65,000	39,333	50,000
07-434-4374	Equipment Maintenance	143	-	-	500	-	500
07-434-4376	Knockdowns	3,275	-	3,825	500	6,800	2,000
07-434-4450	Contracted Services	-	-	405,150	2,500	688	2,500
		<u>\$ 101,201</u>	<u>\$ 122,821</u>	<u>\$ 486,626</u>	<u>\$ 96,500</u>	<u>\$ 91,787</u>	<u>\$ 64,000</u>
TOTAL OPERATING EXPENDITURES		\$ 148,628	\$ 175,933	\$ 524,109	\$ 136,500	\$ 122,575	\$ 112,000
INTERFUND TRANSFERS							
07-492-4030	To Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL NON-OPERATING EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 148,628	\$ 175,933	\$ 524,109	\$ 136,500	\$ 122,575	\$ 112,000
INCOME/(LOSS) FROM OPERATIONS		\$ (4,423)	\$ (25,686)	\$ (381,559)	\$ 1,000	\$ 83,607	\$ 24,000
FUND BALANCE - BEGINNING OF YEAR		\$ 553,240	\$ 548,817	\$ 523,131	\$ 141,572	\$ 141,572	\$ 142,572
FUND BALANCE - END OF YEAR		\$ 548,817	\$ 523,131	\$ 141,572	\$ 142,572	\$ 225,179	\$ 166,572

MONTGOMERY TOWNSHIP
2022 BUDGET
RECREATION CENTER FUND
SUMMARY
REVENUES

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
OPERATING REVENUE						
Real Property Taxes	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 105,000	\$ 140,000
Rents and Royalties	105,603	101,099	18,291	40,000	12,225	80,000
Culture-Recreation	<u>612,337</u>	<u>665,580</u>	<u>150,148</u>	<u>325,000</u>	<u>257,922</u>	<u>521,000</u>
TOTAL OPERATING REVENUES	\$ 857,940	\$ 906,679	\$ 308,439	\$ 505,000	\$ 375,147	\$ 741,000
NON-OPERATING REVENUE						
Interfund Transfers	\$ <u>465,280</u>	\$ <u>706,175</u>	\$ <u>309,379</u>	\$ <u>477,000</u>	\$ -	\$ <u>516,000</u>
TOTAL NON-OPERATING REVENUES	\$ 465,280	\$ 706,175	\$ 309,379	\$ 477,000	\$ -	\$ 516,000
TOTAL REVENUES	\$ 1,323,220	\$ 1,612,854	\$ 617,818	\$ 982,000	\$ 375,147	\$ 1,257,000

EXPENDITURES

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
OPERATING EXPENDITURES						
Administration	\$ 408,162	\$ 16,487	\$ 12,629	\$ 13,000	\$ 26,138	\$ 16,000
Recreation	869,093	907,822	615,856	681,500	437,165	745,150
Recreation - Kids U	140,723	141,704	5,254	63,000	68,080	133,300
Debt Interest	219,943	225,538	223,024	215,000	108,165	-
Fixed Assets	<u>-</u>	<u>357,419</u>	<u>355,955</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OPERATING EXPENDITURES	\$ 1,637,921	\$ 1,648,969	\$ 1,212,719	\$ 972,500	\$ 639,549	\$ 894,450
NON-OPERATING EXPENDITURES						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 362,108
TOTAL NON-OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 362,108
TOTAL EXPENDITURES	\$ 1,637,921	\$ 1,648,969	\$ 1,212,719	\$ 972,500	\$ 639,549	\$ 1,256,558
INCOME/(LOSS) FROM OPERATIONS	\$ (314,700)	\$ (36,115)	\$ (594,900)	\$ 9,500	\$ (264,402)	\$ 442
FUND BALANCE - BEGINNING OF YEAR	\$ 2,619,032	\$ 2,304,332	\$ 2,268,217	\$ 1,673,317	\$ 1,673,317	\$ 1,682,817
FUND BALANCE - END OF YEAR	\$ 2,304,332	\$ 2,268,217	\$ 1,673,317	\$ 1,682,817	\$ 1,408,915	\$ 1,683,259

MONTGOMERY TOWNSHIP
2022 BUDGET
RECREATION CENTER FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
LOCAL TAX ENABLING ACT 511 TAXES							
08-304-3541	Earned Income Tax	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 105,000	\$ 140,000
		\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 105,000	\$ 140,000
RENTS AND ROYALTIES							
08-342-3331	Rental	\$ 105,603	\$ 101,099	\$ 18,291	\$ 40,000	\$ 12,225	\$ 80,000
		\$ 105,603	\$ 101,099	\$ 18,291	\$ 40,000	\$ 12,225	\$ 80,000
CULTURE-RECREATION							
08-367-3670	Recreation Program Fees	\$ 112,773	\$ 150,673	\$ 65,390	\$ 60,000	\$ 78,766	\$ 125,000
08-367-3671	Kids U Revenue	251,921	254,065	(395)	102,000	84,086	200,000
08-367-3672	Memberships	213,285	212,137	64,927	140,000	84,932	175,000
08-367-3673	Shop Revenue/Sales	662	463	226	500	293	500
08-367-3674	Silver Sneakers Insurance Revenue	27,071	36,426	17,650	20,000	10,043	18,000
08-367-3675	Gift Certificate Sales	6,625	11,816	2,350	2,500	(198)	2,500
		\$ 612,337	\$ 665,580	\$ 150,148	\$ 325,000	\$ 257,922	\$ 521,000
TOTAL OPERATING REVENUES		\$ 857,940	\$ 906,679	\$ 308,439	\$ 505,000	\$ 375,147	\$ 741,000
INTERFUND TRANSFERS							
08-392-3001	From General Fund	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 516,000
08-392-3023	From Debt Service Fund	244,895	475,538	309,379	477,000	-	-
08-392-3030	From Capital Reserve	20,385	30,637	-	-	-	-
		\$ 465,280	\$ 706,175	\$ 309,379	\$ 477,000	\$ -	\$ 516,000
TOTAL NON-OPERATING REVENUES		\$ 465,280	\$ 706,175	\$ 309,379	\$ 477,000	\$ -	\$ 516,000
TOTAL REVENUES		\$ 1,323,220	\$ 1,612,854	\$ 617,818	\$ 982,000	\$ 375,147	\$ 1,257,000

MONTGOMERY TOWNSHIP
2022 BUDGET
RECREATION CENTER FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
ADMINISTRATION							
08-400-4312	Consulting Services	\$ 4,165	\$ -	\$ -	\$ 500	\$ -	\$ 500
08-400-4314	Legal Services	-	-	-	500	-	500
08-400-4390	Bank Fees	15,223	14,940	11,542	12,000	6,966	15,000
08-400-4700	Capital Purchases	12,209	1,546	1,087	-	19,172	-
08-400-4720	Construction In Progress	21,587	-	-	-	-	-
08-400-4820	Depreciation Expense	<u>354,978</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 408,162	\$ 16,487	\$ 12,629	\$ 13,000	\$ 26,138	\$ 16,000
RECREATION							
08-450-4065	To Non-Uniformed Pension	\$ 19,658	\$ 19,539	\$ 15,959	\$ 15,000	\$ 8,454	\$ 25,000
08-450-4120	Salaries and Wages	306,407	324,269	231,119	284,000	158,262	281,000
08-450-4131	Overtime	526	186	48	1,000	182	-
08-450-4159	Medical/Rx/Dental	60,678	60,492	50,654	55,000	23,489	55,000
08-450-4161	Social Security	23,161	25,190	17,571	22,000	11,895	21,000
08-450-4162	Employee Benefits	7,210	7,430	3,697	3,000	1,242	5,000
08-450-4210	Office Supplies	3,810	2,931	1,571	3,000	1,684	3,000
08-450-4220	Operating Supplies	4,995	5,302	5,558	9,000	1,767	9,000
08-450-4231	Vehicle Fuel	6	222	138	500	31	400
08-450-4250	Vehicle Maintenance	47	377	161	500	965	500
08-450-4310	Professional Services	130,530	127,436	60,326	60,000	42,825	60,000
08-450-4312	Contracted Services	116,061	147,363	66,484	48,000	63,432	115,000
08-450-4316	Information Services	12,450	7,756	7,435	11,000	7,218	11,000
08-450-4320	Communication	14,841	15,004	15,897	15,000	12,044	16,000
08-450-4340	Public Information	22,582	23,514	8,843	15,000	98	7,000
08-450-4350	Insurance	23,404	23,339	23,299	24,000	19,612	25,000
08-450-4354	Workers Compensation	16,260	17,146	12,506	1,000	948	1,000
08-450-4360	Public Utilities	49,596	35,799	32,263	47,000	33,473	45,000
08-450-4373	Building Maintenance	42,690	48,588	43,120	47,000	38,081	47,000
08-450-4374	Equipment Maintenance	7,447	6,691	14,461	14,000	7,243	12,500
08-450-4380	Rentals	3,841	3,890	4,016	4,500	2,416	3,500
08-450-4420	Dues and Subscriptions	903	-	240	500	-	500
08-450-4460	Meetings/Conferences/Training	490	753	489	1,500	1,805	1,750
08-450-4750	Capital Replacement	<u>1,500</u>	<u>4,606</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 869,093	\$ 907,822	\$ 615,856	\$ 681,500	\$ 437,165	\$ 745,150
RECREATION - KIDS U							
08-452-4130	Salaries and Wages	\$ 72,635	\$ 77,831	\$ -	\$ 35,000	\$ 52,532	\$ 70,000
08-452-4131	Overtime	1,219	389	-	500	810	1,000
08-452-4161	Social Security	5,648	5,463	-	3,000	4,270	6,000
08-452-4210	Office Supplies	-	152	126	500	91	300
08-452-4312	Consulting Services	60,005	55,919	3,858	21,500	10,020	55,000
08-452-4320	Communication	946	1,950	1,270	2,000	358	800
08-452-4340	Public Information	<u>270</u>	<u>-</u>	<u>-</u>	<u>500</u>	<u>-</u>	<u>200</u>
		\$ 140,723	\$ 141,704	\$ 5,254	\$ 63,000	\$ 68,080	\$ 133,300

MONTGOMERY TOWNSHIP
2022 BUDGET
RECREATION CENTER FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
DEBT INTEREST							
08-472-4472	Interest Payment	\$ 219,943	\$ 225,538	\$ 223,024	\$ 215,000	\$ 108,165	\$ -
		\$ 219,943	\$ 225,538	\$ 223,024	\$ 215,000	\$ 108,165	\$ -
FIXED ASSETS							
08-480-4800	Capital Outlay	\$ -	\$ 357,419	\$ 355,955	\$ -	\$ -	\$ -
		\$ -	\$ 357,419	\$ 355,955	\$ -	\$ -	\$ -
TOTAL OPERATING EXPENDITURES		\$ 1,637,921	\$ 1,648,969	\$ 1,212,719	\$ 972,500	\$ 639,549	\$ 894,450
INTERFUND TRANSFERS							
08-492-4023	To Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 362,108
		-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 362,108
TOTAL NON-OPERATING EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 362,108
TOTAL EXPENDITURES		\$ 1,637,921	\$ 1,648,969	\$ 1,212,719	\$ 972,500	\$ 639,549	\$ 1,256,558
INCOME/(LOSS) FROM OPERATIONS		\$ (314,700)	\$ (36,115)	\$ (594,900)	\$ 9,500	\$ (264,402)	\$ 442
FUND BALANCE - BEGINNING OF YEAR		\$ 2,619,032	\$ 2,304,332	\$ 2,268,217	\$ 1,673,317	\$ 1,673,317	\$ 1,682,817
FUND BALANCE - END OF YEAR		\$ 2,304,332	\$ 2,268,217	\$ 1,673,317	\$ 1,682,817	\$ 1,408,915	\$ 1,683,259

MONTGOMERY TOWNSHIP
2022 BUDGET
DEBT SERVICE FUND
SUMMARY
REVENUES

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
OPERATING REVENUE						
Real Property Taxes	\$ -	\$ 332,416	\$ 301,891	\$ 290,000	\$ 295,641	\$ 989,500
Interest Earnings	10,229	15,708	4,906	5,000	989	-
TOTAL OPERATING REVENUES	\$ 10,229	\$ 348,124	\$ 306,797	\$ 295,000	\$ 296,630	\$ 989,500
NON-OPERATING REVENUE						
Interfund Transfers	\$ -	\$ 67,079	\$ -	\$ -	\$ -	\$ 362,108
TOTAL NON-OPERATING REVENUES	\$ -	\$ 67,079	\$ -	\$ -	\$ -	\$ 362,108
TOTAL REVENUES	\$ 10,229	\$ 415,202	\$ 306,797	\$ 295,000	\$ 296,630	\$ 1,351,608

EXPENDITURES

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
OPERATING EXPENDITURES						
Administration	\$ 539	\$ 539	\$ 539	\$ 2,000	\$ -	\$ -
Debt Principal	-	-	-	-	-	691,000
Debt Interest	-	-	-	-	41,688	312,421
TOTAL OPERATING EXPENDITURES	\$ 539	\$ 539	\$ 539	\$ 2,000	\$ 41,688	\$ 1,003,421
NON-OPERATING EXPENDITURES						
Interfund Transfers	\$ 244,895	\$ 475,538	\$ 309,379	\$ 477,000	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES	\$ 244,895	\$ 475,538	\$ 309,379	\$ 477,000	\$ -	\$ -
TOTAL EXPENDITURES	\$ 245,434	\$ 476,077	\$ 309,918	\$ 479,000	\$ 41,688	\$ 1,003,421
INCOME/(LOSS) FROM OPERATIONS	\$ (235,205)	\$ (60,874)	\$ (3,121)	\$ (184,000)	\$ 254,943	\$ 348,188
FUND BALANCE - BEGINNING OF YEAR	\$ 299,200	\$ 63,995	\$ 3,121	\$ (0)	\$ (0)	\$ (184,000)
FUND BALANCE - END OF YEAR	\$ 63,995	\$ 3,121	\$ (0)	\$ (184,000)	\$ 254,943	\$ 164,187

MONTGOMERY TOWNSHIP
2022 BUDGET
DEBT SERVICE FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
REAL PROPERTY TAXES							
23-301-3511	Real Estate - Current	\$ -	\$ 329,548	\$ 300,397	\$ 290,000	\$ 292,963	\$ 987,000
23-301-3512	Real Estate - Prior	-	2,868	1,494	-	2,678	2,500
		\$ -	\$ 332,416	\$ 301,891	\$ 290,000	\$ 295,641	\$ 989,500
INTEREST EARNINGS							
23-341-3341	Interest	\$ 10,229	\$ 15,708	\$ 4,906	\$ 5,000	\$ 989	-
		\$ 10,229	\$ 15,708	\$ 4,906	\$ 5,000	\$ 989	-
TOTAL OPERATING REVENUES		\$ 10,229	\$ 348,124	\$ 306,797	\$ 295,000	\$ 296,630	\$ 989,500
INTERFUND TRANSFERS							
23-392-3001	From General Fund	\$ -	\$ 67,079	\$ -	\$ -	\$ -	\$ -
23-392-3008	From CRC Fund	-	-	-	-	-	362,108
		\$ -	\$ 67,079	\$ -	\$ -	\$ -	\$ 362,108
TOTAL NON-OPERATING REVENUES		\$ -	\$ 67,079	\$ -	\$ -	\$ -	\$ 362,108
TOTAL REVENUES		\$ 10,229	\$ 415,202	\$ 306,797	\$ 295,000	\$ 296,630	\$ 1,351,608

MONTGOMERY TOWNSHIP
2022 BUDGET
DEBT SERVICE FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
ADMINISTRATION							
23-400-4312	Consulting Services	<u>539</u>	<u>539</u>	<u>539</u>	<u>2,000</u>	-	-
		\$ 539	\$ 539	\$ 539	\$ 2,000	\$ -	\$ -
DEBT PRINCIPAL							
23-471-4471	Principal Payment	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 691,000</u>
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 691,000
DEBT INTEREST							
23-472-4472	Interest Payment	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,688</u>	<u>\$ 312,421</u>
		\$ -	\$ -	\$ -	\$ -	\$ 41,688	\$ 312,421
TOTAL OPERATING EXPENDITURES		\$ 539	\$ 539	\$ 539	\$ 2,000	\$ 41,688	\$ 1,003,421
INTERFUND TRANSFERS							
23-492-4005	To Park and Recreation	\$ 244,895	\$ 475,538	\$ -	\$ -	\$ -	\$ -
23-492-4008	To Community Recreation Center	-	-	309,379	477,000	-	-
		-	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 244,895	\$ 475,538	\$ 309,379	\$ 477,000	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES		\$ 244,895	\$ 475,538	\$ 309,379	\$ 477,000	\$ -	\$ -
TOTAL EXPENDITURES		\$ 245,434	\$ 476,077	\$ 309,918	\$ 479,000	\$ 41,688	\$ 1,003,421
INCOME/(LOSS) FROM OPERATIONS		\$ (235,205)	\$ (60,874)	\$ (3,121)	\$ (184,000)	\$ 254,943	\$ 348,188
FUND BALANCE - BEGINNING OF YEAR		\$ 299,200	\$ 63,995	\$ 3,121	\$ (0)	\$ (0)	\$ (184,000)
FUND BALANCE - END OF YEAR		\$ 63,995	\$ 3,121	\$ (0)	\$ (184,000)	\$ 254,943	\$ 164,187

MONTGOMERY TOWNSHIP
2022 BUDGET
CAPITAL RESERVE FUND
SUMMARY
REVENUES

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
OPERATING REVENUE						
Interest Earnings	\$ 164,427	\$ 261,736	\$ 163,358	\$ 175,000	\$ 30,806	\$ 27,500
State Shared Revenue and Entitlements	-	14,137	13,837	15,000	1,487,948	1,369,283
Contributions and Donations from Private Sources	<u>15,000</u>	<u>650,000</u>	<u>4,500</u>	<u>-</u>	<u>12,073</u>	<u>-</u>
TOTAL OPERATING REVENUES	\$ 179,427	\$ 925,874	\$ 181,696	\$ 190,000	\$ 1,530,826	\$ 1,396,783
NON-OPERATING REVENUE						
Other Financing Sources	\$ 74,379	\$ 108,870	\$ 126,686	\$ 80,000	\$ 14,946,874	\$ 50,000
Interfund Transfers	<u>1,442,100</u>	<u>741,510</u>	<u>450,000</u>	<u>-</u>	<u>481,774</u>	<u>-</u>
TOTAL NON-OPERATING REVENUES	\$ 1,516,479	\$ 850,380	\$ 576,686	\$ 80,000	\$ 15,428,648	\$ 50,000
TOTAL REVENUES	\$ 1,695,906	\$ 1,776,254	\$ 758,382	\$ 270,000	\$ 16,959,475	\$ 1,446,783

MONTGOMERY TOWNSHIP
2022 BUDGET
CAPITAL RESERVE FUND
SUMMARY

EXPENDITURES

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
OPERATING EXPENDITURES						
Administration	\$ 38,686	\$ 229,889	\$ 91,948	\$ 90,000	\$ 31,598	\$ -
Tax Collection	814	-	-	-	-	-
Finance	407	629	11,931	-	-	-
Information Technology	2,902	2,498	53,728	253,600	35,136	35,000
Buildings and Grounds	-	-	-	175,500	33,822	50,000
Police Services	8,456	39,964	148,276	137,100	152,043	258,000
Fire Protection	12,115	34,199	754,933	758,500	67,003	533,500
Code Enforcement	-	-	27,900	-	4,485	-
Public Works	694,278	909,568	1,969,231	1,109,000	531,031	5,081,400
Parks and Recreation	<u>87,278</u>	<u>320,595</u>	<u>513,843</u>	<u>185,000</u>	<u>571,589</u>	<u>2,167,000</u>
TOTAL OPERATING EXPENDITURES	\$ 844,936	\$ 1,537,343	\$ 3,571,791	\$ 2,708,700	\$ 1,426,708	\$ 8,124,900
NON-OPERATING EXPENDITURES						
Interfund Transfers	<u>\$ 698,253</u>	<u>\$ 614,849</u>	<u>\$ 39,849</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL NON-OPERATING EXPENDITURES	\$ 698,253	\$ 614,849	\$ 39,849	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 1,543,188	\$ 2,152,192	\$ 3,611,639	\$ 2,708,700	\$ 1,426,708	\$ 8,124,900
INCOME/(LOSS) FROM OPERATIONS	\$ 152,718	\$ (375,938)	\$ (2,853,258)	\$ (2,438,700)	\$ 15,532,767	\$ (6,678,117)
FUND BALANCE - BEGINNING OF YEAR	\$ 11,918,428	\$ 12,071,146	\$ 11,695,208	\$ 8,841,950	\$ 8,841,950	\$ 21,307,750
FUND BALANCE - END OF YEAR	\$ 12,071,146	\$ 11,695,208	\$ 8,841,950	\$ 6,403,250	\$ 24,374,717	\$ 14,629,633

MONTGOMERY TOWNSHIP
2022 BUDGET
CAPITAL RESERVE FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
INTEREST EARNINGS							
30-341-3341	Interest	\$ 164,427	\$ 261,736	\$ 163,358	\$ 175,000	\$ 30,806	\$ 27,500
		\$ 164,427	\$ 261,736	\$ 163,358	\$ 175,000	\$ 30,806	\$ 27,500
STATE SHARED REVENUE AND ENTITLEMENTS							
30-355-3350	Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ 1,369,283	\$ 1,369,283
30-355-3352	State Grants	-	14,137	13,837	15,000	118,665	-
		\$ -	\$ 14,137	\$ 13,837	\$ 15,000	\$ 1,487,948	\$ 1,369,283
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES							
30-387-3870	Contributions	\$ 15,000	\$ 650,000	\$ 4,500	\$ -	\$ 12,073	\$ -
		\$ 15,000	\$ 650,000	\$ 4,500	\$ -	\$ 12,073	\$ -
TOTAL OPERATING REVENUES		\$ 179,427	\$ 925,874	\$ 181,696	\$ 190,000	\$ 1,530,826	\$ 1,396,783
OTHER FINANCING SOURCES							
30-390-3391	Miscellaneous Revenue	\$ 35,887	\$ 56,115	\$ 109,017	\$ 30,000	\$ 41,052	\$ 30,000
30-390-3392	Sale of Fixed Assets	38,492	52,755	17,669	50,000	1,322	20,000
30-393-3100	Loan Proceeds	-	-	-	-	14,904,500	-
		\$ 74,379	\$ 108,870	\$ 126,686	\$ 80,000	\$ 14,946,874	\$ 50,000
INTERFUND TRANSFERS							
30-392-3001	From General Fund	\$ 1,412,560	\$ 730,820	\$ 450,000	\$ -	\$ 481,774	\$ -
30-392-3005	From Park and Recreation Fund	29,540	10,690	-	-	-	-
		\$ 1,442,100	\$ 741,510	\$ 450,000	\$ -	\$ 481,774	\$ -
TOTAL NON-OPERATING REVENUES		\$ 1,516,479	\$ 850,380	\$ 576,686	\$ 80,000	\$ 15,428,648	\$ 50,000
TOTAL REVENUES		\$ 1,695,906	\$ 1,776,254	\$ 758,382	\$ 270,000	\$ 16,959,475	\$ 1,446,783

MONTGOMERY TOWNSHIP
2022 BUDGET
CAPITAL RESERVE FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
ADMINISTRATION							
30-400-4313	Engineering Services	\$ 20,705	\$ 50,732	\$ 35,825	\$ 80,000	\$ 28,291	\$ -
30-400-4600	Land Acquisitions	2,725	173,899	9,519	-	-	-
30-400-4700	Capital Replacement	<u>15,256</u>	<u>5,258</u>	<u>46,603</u>	<u>10,000</u>	<u>3,307</u>	<u>-</u>
		\$ 38,686	\$ 229,889	\$ 91,948	\$ 90,000	\$ 31,598	\$ -
TAX COLLECTION							
30-403-4700	Capital Replacement	<u>\$ 814</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
		\$ 814	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCE							
30-405-4700	Capital Replacement	<u>\$ 407</u>	<u>\$ 629</u>	<u>\$ 11,931</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
		\$ 407	\$ 629	\$ 11,931	\$ -	\$ -	\$ -
INFORMATION TECHNOLOGY							
30-407-4700	Capital Replacement	<u>\$ 2,902</u>	<u>\$ 2,498</u>	<u>\$ 53,728</u>	<u>\$ 253,600</u>	<u>\$ 35,136</u>	<u>\$ 35,000</u>
		\$ 2,902	\$ 2,498	\$ 53,728	\$ 253,600	\$ 35,136	\$ 35,000
BUILDINGS AND GROUNDS							
30-409-4700	Capital Replacement	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 175,500</u>	<u>\$ 33,822</u>	<u>\$ 50,000</u>
		\$ -	\$ -	\$ -	\$ 175,500	\$ 33,822	\$ 50,000
POLICE SERVICES							
30-410-4700	Capital Replacement	<u>\$ 8,456</u>	<u>\$ 39,964</u>	<u>\$ 148,276</u>	<u>\$ 137,100</u>	<u>\$ 152,043</u>	<u>\$ 258,000</u>
		\$ 8,456	\$ 39,964	\$ 148,276	\$ 137,100	\$ 152,043	\$ 258,000
FIRE PROTECTION							
30-413-4700	Capital Replacement	<u>\$ 12,115</u>	<u>\$ 34,199</u>	<u>\$ 754,933</u>	<u>\$ 758,500</u>	<u>\$ 67,003</u>	<u>\$ 533,500</u>
		\$ 12,115	\$ 34,199	\$ 754,933	\$ 758,500	\$ 67,003	\$ 533,500
CODE ENFORCEMENT							
30-414-4700	Capital Replacement	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,900</u>	<u>\$ -</u>	<u>\$ 4,485</u>	<u>\$ -</u>
		\$ -	\$ -	\$ 27,900	\$ -	\$ 4,485	\$ -
PUBLIC WORKS							
30-430-4313	Engineering Services	\$ -	\$ 13,623	\$ 640,944	\$ 85,000	\$ 13,777	\$ 90,000
30-430-4450	Contracted Services	26,798	98,892	-	-	136,730	-
30-430-4700	Capital Replacement	<u>2,833</u>	<u>645</u>	<u>322,461</u>	<u>1,024,000</u>	<u>315,573</u>	<u>1,610,900</u>
		\$ 29,631	\$ 113,159	\$ 963,405	\$ 1,109,000	\$ 466,080	\$ 1,700,900
SNOW AND ICE REMOVAL							
30-432-4700	Capital Replacement	<u>\$ 7,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,050</u>	<u>\$ -</u>
		\$ 7,000	\$ -	\$ -	\$ -	\$ 4,050	\$ -
TRAFFIC							
30-433-4313	Engineering Services	\$ 15,945	\$ 38,974	\$ 24,210	\$ -	\$ 47,657	\$ 90,000
30-433-4450	Contracted Services	-	1,318	48,392	-	-	-
30-433-4700	Capital Replacement	<u>-</u>	<u>5,270</u>	<u>1,960</u>	<u>-</u>	<u>-</u>	<u>2,296,000</u>
		\$ 15,945	\$ 45,562	\$ 74,562	\$ -	\$ 47,657	\$ 2,386,000

MONTGOMERY TOWNSHIP
2022 BUDGET
CAPITAL RESERVE FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
STREET LIGHTING							
30-434-4700	Capital Replacement	\$ -	\$ -	\$ 174,925	\$ -	\$ 8,529	\$ -
		\$ -	\$ -	\$ 174,925	\$ -	\$ 8,529	\$ -
HIGHWAY CONSTRUCTION AND REBUILDING							
30-439-4313	Engineering Services	\$ 115,767	\$ 172,825	\$ 137,763	\$ -	\$ 4,715	\$ 90,500
30-439-4450	Contracted Services	<u>525,935</u>	<u>578,022</u>	<u>618,576</u>	<u>-</u>	<u>-</u>	<u>904,000</u>
		\$ 641,702	\$ 750,847	\$ 756,339	\$ -	\$ 4,715	\$ 994,500
PARKS AND RECREATION							
30-440-4313	Engineering Services	\$ 44,459	\$ 90,653	\$ 107,928	\$ -	\$ 57,711	\$ -
30-440-4700	Capital Replacement	<u>27,347</u>	<u>229,942</u>	<u>398,494</u>	<u>165,000</u>	<u>513,878</u>	<u>1,840,000</u>
		\$ 71,806	\$ 320,595	\$ 506,422	\$ 165,000	\$ 571,589	\$ 1,840,000
RECREATION							
30-450-4700	Capital Replacement	<u>\$ 15,472</u>	<u>\$ -</u>	<u>\$ 7,422</u>	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ 327,000</u>
		\$ 15,472	\$ -	\$ 7,422	\$ 20,000	\$ -	\$ 327,000
TOTAL OPERATING EXPENDITURES		\$ 844,936	\$ 1,537,343	\$ 3,571,791	\$ 2,708,700	\$ 1,426,708	\$ 8,124,900
INTERFUND TRANSFERS							
30-492-4001	To General Fund	\$ 419,955	\$ 450,536	\$ -	\$ -	\$ -	\$ -
30-492-4004	To Fire Protection Fund	29,260	11,367	-	-	-	-
30-492-4005	To Park and Recreation Fund	112,246	-	-	-	-	-
30-492-4006	To Basin Fund	76,500	82,460	-	-	-	-
30-492-4008	To Recreation Fund	20,385	30,637	-	-	-	-
30-492-4019	To Capital Projects Fund	<u>39,906</u>	<u>39,849</u>	<u>39,849</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 698,253	\$ 614,849	\$ 39,849	\$ -	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES		\$ 698,253	\$ 614,849	\$ 39,849	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 1,543,188	\$ 2,152,192	\$ 3,611,639	\$ 2,708,700	\$ 1,426,708	\$ 8,124,900
INCOME/(LOSS) FROM OPERATIONS		\$ 152,718	\$ (375,938)	\$ (2,853,258)	\$ (2,438,700)	\$ 15,532,767	\$ (6,678,117)
FUND BALANCE - BEGINNING OF YEAR		\$ 11,918,428	\$ 12,071,146	\$ 11,695,208	\$ 8,841,950	\$ 8,841,950	\$ 21,307,750
FUND BALANCE - END OF YEAR		\$ 12,071,146	\$ 11,695,208	\$ 8,841,950	\$ 6,403,250	\$ 24,374,717	\$ 14,629,633

MONTGOMERY TOWNSHIP
2022 BUDGET
PARK DEVELOPMENT FUND
SUMMARY
REVENUES

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
OPERATING REVENUE						
Interest Earnings	\$ 3,149	\$ 5,155	\$ 4,274	\$ 2,500	\$ 1,085	\$ 1,500
Contributions and Donations from Private Sources	<u>91,656</u>	<u>61,382</u>	<u>40,684</u>	<u>-</u>	<u>6,160</u>	<u>-</u>
TOTAL OPERATING REVENUES	\$ 94,805	\$ 66,536	\$ 44,958	\$ 2,500	\$ 7,245	\$ 1,500
NON-OPERATING REVENUE						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 94,805	\$ 66,536	\$ 44,958	\$ 2,500	\$ 7,245	\$ 1,500

EXPENDITURES

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
OPERATING EXPENDITURES						
Parks	\$ 2,507	\$ -	\$ 9,730	\$ -	\$ -	\$ -
TOTAL OPERATING EXPENDITURES	\$ 2,507	\$ -	\$ 9,730	\$ -	\$ -	\$ -
NON-OPERATING EXPENDITURES						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 2,507	\$ -	\$ 9,730	\$ -	\$ -	\$ -
INCOME/(LOSS) FROM OPERATIONS	\$ 92,298	\$ 66,536	\$ 35,228	\$ 2,500	\$ 7,245	\$ 318,337
FUND BALANCE - BEGINNING OF YEAR	\$ 121,775	\$ 214,073	\$ 280,609	\$ 315,837	\$ 315,837	\$ 323,082
FUND BALANCE - END OF YEAR	\$ 214,073	\$ 280,609	\$ 315,837	\$ 318,337	\$ 323,082	\$ 641,419

**MONTGOMERY TOWNSHIP
2022 BUDGET
PARK DEVELOPMENT FUND
REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
INTEREST EARNINGS							
31-341-3341	Interest	\$ 3,149	\$ 5,155	\$ 4,274	\$ 2,500	\$ 1,085	\$ 1,500
		\$ 3,149	\$ 5,155	\$ 4,274	\$ 2,500	\$ 1,085	\$ 1,500
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES							
31-387-3870	Contributions	\$ 91,656	\$ 61,382	\$ 40,684	\$ -	\$ 6,160	\$ -
		\$ 91,656	\$ 61,382	\$ 40,684	\$ -	\$ 6,160	\$ -
TOTAL OPERATING REVENUES		\$ 94,805	\$ 66,536	\$ 44,958	\$ 2,500	\$ 7,245	\$ 1,500
INTERFUND TRANSFERS							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING REVENUES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 94,805	\$ 66,536	\$ 44,958	\$ 2,500	\$ 7,245	\$ 1,500

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
PARKS							
31-440-4313	Engineering Services	\$ 2,507	\$ -	\$ 9,730	\$ -	\$ -	\$ -
		\$ 2,507	\$ -	\$ 9,730	\$ -	\$ -	\$ -
TOTAL OPERATING EXPENDITURES		\$ 2,507	\$ -	\$ 9,730	\$ -	\$ -	\$ -
INTERFUND TRANSFERS							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 2,507	\$ -	\$ 9,730	\$ -	\$ -	\$ -
INCOME/(LOSS) FROM OPERATIONS		\$ 92,298	\$ 66,536	\$ 35,228	\$ 2,500	\$ 7,245	\$ 1,500
FUND BALANCE - BEGINNING OF YEAR		\$ 121,775	\$ 214,073	\$ 280,609	\$ 315,837	\$ 315,837	\$ 318,337
FUND BALANCE - END OF YEAR		\$ 214,073	\$ 280,609	\$ 315,837	\$ 318,337	\$ 323,082	\$ 319,837

MONTGOMERY TOWNSHIP
2022 BUDGET
LIQUID FUELS FUND
SUMMARY
REVENUES

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
OPERATING REVENUE						
Interest Earnings	\$ 1,622	\$ 3,258	\$ 13,464	\$ 5,000	\$ 2,998	\$ 3,000
State Shared Revenue and Entitlements	<u>724,992</u>	<u>817,683</u>	<u>722,353</u>	<u>650,000</u>	<u>670,654</u>	<u>660,500</u>
TOTAL OPERATING REVENUES	\$ 726,614	\$ 820,941	\$ 735,817	\$ 655,000	\$ 673,653	\$ 663,500
NON-OPERATING REVENUE						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 726,614	\$ 820,941	\$ 735,817	\$ 655,000	\$ 673,653	\$ 663,500

EXPENDITURES

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
OPERATING EXPENDITURES						
Public Works	\$ 591,656	\$ 902,873	\$ 683,888	\$ 1,144,500	\$ 600,000	\$ 201,000
TOTAL OPERATING EXPENDITURES	\$ 591,656	\$ 902,873	\$ 683,888	\$ 1,144,500	\$ 600,000	\$ 201,000
NON-OPERATING EXPENDITURES						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 591,656	\$ 902,873	\$ 683,888	\$ 1,144,500	\$ 600,000	\$ 201,000
INCOME/(LOSS) FROM OPERATIONS	\$ 134,958	\$ (81,932)	\$ 51,929	\$ (489,500)	\$ 73,653	\$ 462,500
FUND BALANCE - BEGINNING OF YEAR	\$ 644,718	\$ 779,676	\$ 697,744	\$ 749,673	\$ 749,673	\$ 260,173
FUND BALANCE - END OF YEAR	\$ 779,676	\$ 697,744	\$ 749,673	\$ 260,173	\$ 823,326	\$ 722,673

MONTGOMERY TOWNSHIP
2022 BUDGET
LIQUID FUELS FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
INTEREST EARNINGS							
35-341-3341	Interest	\$ 1,622	\$ 3,258	\$ 13,464	\$ 5,000	\$ 2,998	\$ 3,000
		\$ 1,622	\$ 3,258	\$ 13,464	\$ 5,000	\$ 2,998	\$ 3,000
STATE SHARED REVENUE AND ENTITLEMENTS							
35-355-3355	Motor Vehicle Fuel Taxes	\$ 724,992	\$ 817,683	\$ 722,353	\$ 650,000	\$ 670,654	\$ 660,500
35-355-	State Road Turnback Payment	-	-	-	-	-	-
		\$ 724,992	\$ 817,683	\$ 722,353	\$ 650,000	\$ 670,654	\$ 660,500
TOTAL OPERATING REVENUES		\$ 726,614	\$ 820,941	\$ 735,817	\$ 655,000	\$ 673,653	\$ 663,500
INTERFUND TRANSFERS							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING REVENUES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 726,614	\$ 820,941	\$ 735,817	\$ 655,000	\$ 673,653	\$ 663,500

MONTGOMERY TOWNSHIP
2022 BUDGET
LIQUID FUELS FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
PUBLIC WORKS							
35-430-4220	Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35-430-4750	Capital Replacement	-	-	-	240,000	15,685	-
		\$ -	\$ -	\$ -	\$ 240,000	\$ 15,685	\$ -
SNOW AND ICE REMOVAL							
35-432-4220	Operating Supplies	\$ -	\$ -	\$ -	\$ 64,000	\$ 54,263	\$ 64,000
35-432-4374	Equipment Maintenance	-	-	-	16,000	32,314	20,000
35-432-4380	Rentals	-	-	-	7,000	-	8,000
35-432-4450	Contracted Services	-	-	-	10,000	8,531	-
35-432-4750	Capital Replacement	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ 97,000	\$ 95,107	\$ 92,000
TRAFFIC							
35-433-4220	Operating Supplies	\$ -	\$ -	\$ -	\$ 60,000	\$ 12,306	\$ 60,000
35-433-4320	Communication	-	-	-	1,000	-	-
35-433-4360	Public Utilities	-	-	-	5,000	-	-
35-433-4374	Equipment Maintenance	-	-	-	6,000	5,335	6,000
35-433-4376	Knockdowns	-	-	-	1,000	-	-
35-433-4450	Contracted Services	-	-	-	34,000	20,160	37,000
35-433-4750	Capital Replacement	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ 107,000	\$ 37,802	\$ 103,000
STREET LIGHTING							
35-434-4220	Operating Supplies	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
35-434-4360	Public Utilities	-	-	-	10,000	-	-
35-434-4450	Contracted Services	-	-	-	500	330	1,000
		\$ -	\$ -	\$ -	\$ 15,500	\$ 330	\$ 6,000
HIGHWAY CONSTRUCTION AND REBUILDING							
35-439-4450	Contracted Services	\$ 591,656	\$ 902,873	\$ 683,888	\$ 685,000	\$ 451,075	\$ -
		\$ 591,656	\$ 902,873	\$ 683,888	\$ 685,000	\$ 451,075	\$ -
TOTAL OPERATING EXPENDITURES		\$ 591,656	\$ 902,873	\$ 683,888	\$ 1,144,500	\$ 600,000	\$ 201,000
INTERFUND TRANSFERS							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 591,656	\$ 902,873	\$ 683,888	\$ 1,144,500	\$ 600,000	\$ 201,000
INCOME/(LOSS) FROM OPERATIONS		\$ 134,958	\$ (81,932)	\$ 51,929	\$ (489,500)	\$ 73,653	\$ 462,500
FUND BALANCE - BEGINNING OF YEAR		\$ 644,718	\$ 779,676	\$ 697,744	\$ 749,673	\$ 749,673	\$ 260,173
FUND BALANCE - END OF YEAR		\$ 779,676	\$ 697,744	\$ 749,673	\$ 260,173	\$ 823,326	\$ 722,673

MONTGOMERY TOWNSHIP
2022 BUDGET
FIRE RELIEF FUND
SUMMARY
REVENUES

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
OPERATING REVENUE						
State Shared Revenue and Entitlements	\$ 205,654	\$ 222,614	\$ 221,793	\$ 200,000	\$ 194,194	\$ 200,000
TOTAL OPERATING REVENUES	\$ 205,654	\$ 222,614	\$ 221,793	\$ 200,000	\$ 194,194	\$ 200,000
NON-OPERATING REVENUE						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 205,654	\$ 222,614	\$ 221,793	\$ 200,000	\$ 194,194	\$ 200,000

EXPENDITURES

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
OPERATING EXPENDITURES						
Fire Protection	\$ 205,654	\$ 222,614	\$ 221,793	\$ 200,000	\$ 194,194	\$ 200,000
TOTAL OPERATING EXPENDITURES	\$ 205,654	\$ 222,614	\$ 221,793	\$ 200,000	\$ 194,194	\$ 200,000
NON-OPERATING EXPENDITURES						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 205,654	\$ 222,614	\$ 221,793	\$ 200,000	\$ 194,194	\$ 200,000
INCOME/(LOSS) FROM OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE - BEGINNING OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE - END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MONTGOMERY TOWNSHIP
2022 BUDGET
FIRE RELIEF FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
STATE SHARED REVENUE AND ENTITLEMENTS							
50-355-3356	Foreign Fire Tax	\$ 205,654	\$ 222,614	\$ 221,793	\$ 200,000	\$ 194,194	\$ 200,000
		\$ 205,654	\$ 222,614	\$ 221,793	\$ 200,000	\$ 194,194	\$ 200,000
TOTAL OPERATING REVENUES		\$ 205,654	\$ 222,614	\$ 221,793	\$ 200,000	\$ 194,194	\$ 200,000
INTERFUND TRANSFERS							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING REVENUES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 205,654	\$ 222,614	\$ 221,793	\$ 200,000	\$ 194,194	\$ 200,000

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
FIRE PROTECTION							
50-413-4160	Contributions	\$ 205,654	\$ 222,614	\$ 221,793	\$ 200,000	\$ 194,194	\$ 200,000
		\$ 205,654	\$ 222,614	\$ 221,793	\$ 200,000	\$ 194,194	\$ 200,000
TOTAL OPERATING EXPENDITURES		\$ 205,654	\$ 222,614	\$ 221,793	\$ 200,000	\$ 194,194	\$ 200,000
INTERFUND TRANSFERS							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 205,654	\$ 222,614	\$ 221,793	\$ 200,000	\$ 194,194	\$ 200,000
INCOME/(LOSS) FROM OPERATIONS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE - BEGINNING OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE - END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MONTGOMERY TOWNSHIP
2022 BUDGET
ENVIRONMENTAL FUND
SUMMARY
REVENUES

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
OPERATING REVENUE						
Interest Earnings	\$ 10,476	\$ 16,753	\$ 8,240	\$ 10,000	\$ 1,624	\$ 2,000
State Shared Revenue and Entitlements	105,900	54,241	69,160	60,000	43,950	60,000
Charges for Services	<u>90</u>	<u>120</u>	<u>10</u>	<u>-</u>	<u>40</u>	<u>-</u>
TOTAL OPERATING REVENUES	\$ 116,466	\$ 71,114	\$ 77,410	\$ 70,000	\$ 45,614	\$ 62,000
NON-OPERATING REVENUE						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 116,466	\$ 71,114	\$ 77,410	\$ 70,000	\$ 45,614	\$ 62,000

EXPENDITURES

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
OPERATING EXPENDITURES						
Administration	\$ 34,181	\$ 35,980	\$ 3,539	\$ 30,000	\$ 34,136	\$ 35,000
Public Works	<u>-</u>	<u>2,012</u>	<u>234</u>	<u>105,000</u>	<u>969</u>	<u>5,000</u>
TOTAL OPERATING EXPENDITURES	\$ 34,181	\$ 37,992	\$ 3,773	\$ 135,000	\$ 35,105	\$ 40,000
NON-OPERATING EXPENDITURES						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 34,181	\$ 37,992	\$ 3,773	\$ 135,000	\$ 35,105	\$ 40,000
INCOME/(LOSS) FROM OPERATIONS	\$ 82,285	\$ 33,122	\$ 73,637	\$ (65,000)	\$ 10,509	\$ 22,000
FUND BALANCE - BEGINNING OF YEAR	\$ 298,212	\$ 380,497	\$ 413,619	\$ 487,256	\$ 487,256	\$ 422,256
FUND BALANCE - END OF YEAR	\$ 380,497	\$ 413,619	\$ 487,256	\$ 422,256	\$ 497,765	\$ 444,256

MONTGOMERY TOWNSHIP
2022 BUDGET
ENVIRONMENTAL FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
INTEREST EARNINGS							
93-341-3341	Interest	\$ 10,476	\$ 16,753	\$ 8,240	\$ 10,000	\$ 1,624	\$ 2,000
		\$ 10,476	\$ 16,753	\$ 8,240	\$ 10,000	\$ 1,624	\$ 2,000
STATE SHARED REVENUE AND ENTITLEMENTS							
93-355-3352	State Grants	\$ 105,900	\$ 54,241	\$ 69,160	\$ 60,000	\$ 43,950	\$ 60,000
		\$ 105,900	\$ 54,241	\$ 69,160	\$ 60,000	\$ 43,950	\$ 60,000
CHARGES FOR SERVICES							
93-360-3370	Recycling Bins	\$ 90	\$ 120	\$ 10	\$ -	\$ 40	\$ -
		\$ 90	\$ 120	\$ 10	\$ -	\$ 40	\$ -
TOTAL OPERATING REVENUES		\$ 116,466	\$ 71,114	\$ 77,410	\$ 70,000	\$ 45,614	\$ 62,000
INTERFUND TRANSFERS							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING REVENUES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 116,466	\$ 71,114	\$ 77,410	\$ 70,000	\$ 45,614	\$ 62,000

MONTGOMERY TOWNSHIP
2022 BUDGET
ENVIRONMENTAL FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
ADMINISTRATION							
93-400-4450	Contracted Services	\$ 34,181	\$ 35,980	\$ 3,539	\$ 30,000	\$ 34,136	\$ 35,000
		\$ 34,181	\$ 35,980	\$ 3,539	\$ 30,000	\$ 34,136	\$ 35,000
PUBLIC WORKS							
93-430-4220	Operating Supplies	\$ -	\$ 2,012	\$ 234	\$ 5,000	\$ 969	\$ 5,000
93-430-4700	Capital Replacement	-	-	-	100,000	-	-
		\$ -	\$ 2,012	\$ 234	\$ 105,000	\$ 969	\$ 5,000
TOTAL OPERATING EXPENDITURES		\$ 34,181	\$ 37,992	\$ 3,773	\$ 135,000	\$ 35,105	\$ 40,000
INTERFUND TRANSFERS							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 34,181	\$ 37,992	\$ 3,773	\$ 135,000	\$ 35,105	\$ 40,000
INCOME/(LOSS) FROM OPERATIONS		\$ 82,285	\$ 33,122	\$ 73,637	\$ (65,000)	\$ 10,509	\$ 22,000
FUND BALANCE - BEGINNING OF YEAR		\$ 298,212	\$ 380,497	\$ 413,619	\$ 487,256	\$ 487,256	\$ 422,256
FUND BALANCE - END OF YEAR		\$ 380,497	\$ 413,619	\$ 487,256	\$ 422,256	\$ 497,765	\$ 444,256

MONTGOMERY TOWNSHIP
2022 BUDGET
REPLACEMENT TREE FUND
SUMMARY
REVENUES

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
OPERATING REVENUE						
Interest Earnings	\$ 10,239	\$ 15,080	\$ 4,811	\$ 10,000	\$ 726	\$ 1,000
Contributions and Donations from Private Sources	<u>95,893</u>	<u>96,921</u>	<u>31,595</u>	<u>-</u>	<u>53,900</u>	<u>-</u>
TOTAL OPERATING REVENUES	\$ 106,132	\$ 112,001	\$ 36,406	\$ 10,000	\$ 54,626	\$ 1,000
NON-OPERATING REVENUE						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 106,132	\$ 112,001	\$ 36,406	\$ 10,000	\$ 54,626	\$ 1,000

EXPENDITURES

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
OPERATING EXPENDITURES						
Administration	\$ 251,312	\$ 480,861	\$ 3,315	\$ 20,500	\$ 8,007	\$ 17,500
Public Works	<u>49,137</u>	<u>38,319</u>	<u>23,561</u>	<u>52,500</u>	<u>30,745</u>	<u>51,500</u>
TOTAL OPERATING EXPENDITURES	\$ 300,448	\$ 519,181	\$ 26,876	\$ 73,000	\$ 38,752	\$ 69,000
NON-OPERATING EXPENDITURES						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 300,448	\$ 519,181	\$ 26,876	\$ 73,000	\$ 38,752	\$ 69,000
INCOME/(LOSS) FROM OPERATIONS	\$ (194,316)	\$ (407,179)	\$ 9,530	\$ (63,000)	\$ 15,874	\$ (68,000)
FUND BALANCE - BEGINNING OF YEAR	\$ 818,796	\$ 624,481	\$ 217,301	\$ 226,831	\$ 226,831	\$ 163,831
FUND BALANCE - END OF YEAR	\$ 624,481	\$ 217,301	\$ 226,831	\$ 163,831	\$ 242,705	\$ 95,831

MONTGOMERY TOWNSHIP
2022 BUDGET
REPLACEMENT TREE FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
INTEREST EARNINGS							
94-341-3341	Interest	\$ 10,239	\$ 15,080	\$ 4,811	\$ 10,000	\$ 726	\$ 1,000
		\$ 10,239	\$ 15,080	\$ 4,811	\$ 10,000	\$ 726	\$ 1,000
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES							
94-387-3870	Contributions	\$ 95,893	\$ 96,921	\$ 31,595	\$ -	\$ 53,900	\$ -
		\$ 95,893	\$ 96,921	\$ 31,595	\$ -	\$ 53,900	\$ -
TOTAL OPERATING REVENUES		\$ 106,132	\$ 112,001	\$ 36,406	\$ 10,000	\$ 54,626	\$ 1,000
INTERFUND TRANSFERS							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING REVENUES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 106,132	\$ 112,001	\$ 36,406	\$ 10,000	\$ 54,626	\$ 1,000

MONTGOMERY TOWNSHIP
2022 BUDGET
REPLACEMENT TREE FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
ADMINISTRATION							
94-400-4120	Salaries	\$ 79	\$ -	\$ -	\$ 3,000	\$ -	\$ -
94-400-4210	Office Supplies	443	476	15	1,500	-	1,500
94-400-4312	Consulting Services	250,790	480,385	3,300	15,000	8,007	15,000
94-400-4340	Public Information	-	-	-	500	-	500
94-400-4460	Meetings/Conferences/Training	-	-	-	500	-	500
		\$ 251,312	\$ 480,861	\$ 3,315	\$ 20,500	\$ 8,007	\$ 17,500
PUBLIC WORKS							
94-430-4130	Wages	\$ 234	\$ -	\$ -	\$ -	\$ -	\$ -
94-430-4131	Overtime	1,241	751	-	-	-	-
94-430-4159	Medical	-	(7)	-	-	-	-
94-430-4161	Social Security	-	-	-	-	-	-
94-430-4210	Office Supplies	-	-	-	-	-	-
94-430-4220	Operating Supplies	47,662	37,575	23,561	52,500	30,745	51,500
		\$ 49,137	\$ 38,319	\$ 23,561	\$ 52,500	\$ 30,745	\$ 51,500
TOTAL OPERATING EXPENDITURES		\$ 300,448	\$ 519,181	\$ 26,876	\$ 73,000	\$ 38,752	\$ 69,000
INTERFUND TRANSFERS							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 300,448	\$ 519,181	\$ 26,876	\$ 73,000	\$ 38,752	\$ 69,000
INCOME/(LOSS) FROM OPERATIONS		\$ (194,316)	\$ (407,179)	\$ 9,530	\$ (63,000)	\$ 15,874	\$ (68,000)
FUND BALANCE - BEGINNING OF YEAR		\$ 818,796	\$ 624,481	\$ 217,301	\$ 226,831	\$ 226,831	\$ 163,831
FUND BALANCE - END OF YEAR		\$ 624,481	\$ 217,301	\$ 226,831	\$ 163,831	\$ 242,705	\$ 95,831

MONTGOMERY TOWNSHIP
2022 BUDGET
AUTUMN FESTIVAL FUND
SUMMARY
REVENUES

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
OPERATING REVENUE						
Interest Earnings	\$ 78	\$ 135	\$ 603	\$ 500	\$ 171	\$ 500
Contributions and Donations from Private Sources	<u>26,424</u>	<u>24,982</u>	<u>300</u>	<u>20,000</u>	<u>150</u>	<u>1,000</u>
TOTAL OPERATING REVENUES	\$ 26,502	\$ 25,117	\$ 903	\$ 20,500	\$ 321	\$ 1,500
NON-OPERATING REVENUE						
Interfund Transfers	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,000</u>
TOTAL NON-OPERATING REVENUES	\$ 7,000	\$ 7,000	\$ -	\$ -	\$ -	\$ 7,000
TOTAL REVENUES	\$ 33,502	\$ 32,117	\$ 903	\$ 20,500	\$ 321	\$ 8,500

EXPENDITURES

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
OPERATING EXPENDITURES						
Administration	\$ 32,833	\$ 32,345	\$ 3,560	\$ 25,000	\$ 2,943	\$ 35,000
Recreation	<u>703</u>	<u>80</u>	<u>7</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
TOTAL OPERATING EXPENDITURES	\$ 33,536	\$ 32,424	\$ 3,567	\$ 26,000	\$ 2,943	\$ 36,000
NON-OPERATING EXPENDITURES						
Interfund Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL NON-OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 33,536	\$ 32,424	\$ 3,567	\$ 26,000	\$ 2,943	\$ 36,000
INCOME/(LOSS) FROM OPERATIONS	\$ (34)	\$ (307)	\$ (2,664)	\$ (5,500)	\$ (2,622)	\$ (27,500)
FUND BALANCE - BEGINNING OF YEAR	\$ 53,660	\$ 53,626	\$ 53,319	\$ 50,655	\$ 45,155	\$ 45,155
FUND BALANCE - END OF YEAR	\$ 53,626	\$ 53,319	\$ 50,655	\$ 45,155	\$ 42,533	\$ 17,655

MONTGOMERY TOWNSHIP
2022 BUDGET
AUTUMN FESTIVAL FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
INTEREST EARNINGS							
95-341-3341	Interest	\$ 78	\$ 135	\$ 603	\$ 500	\$ 171	\$ 500
		\$ 78	\$ 135	\$ 603	\$ 500	\$ 171	\$ 500
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES							
95-387-3870	Contributions	\$ 26,424	\$ 24,982	\$ 300	\$ 20,000	\$ 150	\$ 1,000
		\$ 26,424	\$ 24,982	\$ 300	\$ 20,000	\$ 150	\$ 1,000
TOTAL OPERATING REVENUES		\$ 26,502	\$ 25,117	\$ 903	\$ 20,500	\$ 321	\$ 1,500
INTERFUND TRANSFERS							
95-392-3001	From General Fund	\$ 7,000	\$ 7,000	\$ -	\$ -	\$ -	\$ 7,000
		-	-	-	-	-	-
		\$ 7,000	\$ 7,000	\$ -	\$ -	\$ -	\$ 7,000
TOTAL NON-OPERATING REVENUES		\$ 7,000	\$ 7,000	\$ -	\$ -	\$ -	\$ 7,000
TOTAL REVENUES		\$ 33,502	\$ 32,117	\$ 903	\$ 20,500	\$ 321	\$ 8,500

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
ADMINISTRATION							
95-400-4220	Operating Supplies	\$ 32,833	\$ 32,345	\$ 3,560	\$ 25,000	\$ 2,943	\$ 35,000
		\$ 32,833	\$ 32,345	\$ 3,560	\$ 25,000	\$ 2,943	\$ 35,000
RECREATION							
95-450-4220	Operating Supplies	\$ 703	\$ 80	\$ 7	\$ 1,000	\$ -	\$ 1,000
		\$ 703	\$ 80	\$ 7	\$ 1,000	\$ -	\$ 1,000
TOTAL OPERATING EXPENDITURES		\$ 33,536	\$ 32,424	\$ 3,567	\$ 26,000	\$ 2,943	\$ 36,000
INTERFUND TRANSFERS							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 33,536	\$ 32,424	\$ 3,567	\$ 26,000	\$ 2,943	\$ 36,000
INCOME/(LOSS) FROM OPERATIONS		\$ (34)	\$ (307)	\$ (2,664)	\$ (5,500)	\$ (2,622)	\$ (27,500)
FUND BALANCE - BEGINNING OF YEAR		\$ 53,660	\$ 53,626	\$ 53,319	\$ 50,655	\$ 45,155	\$ 45,155
FUND BALANCE - END OF YEAR		\$ 53,626	\$ 53,319	\$ 50,655	\$ 45,155	\$ 42,533	\$ 17,655

MONTGOMERY TOWNSHIP
2022 BUDGET
RESTORATION FUND
SUMMARY
REVENUES

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
OPERATING REVENUE						
Interest Earnings	\$ 15	\$ 27	\$ 118	\$ -	\$ 34	\$ 500
TOTAL OPERATING REVENUES	\$ 15	\$ 27	\$ 118	\$ -	\$ 34	\$ 500
NON-OPERATING REVENUE						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 15	\$ 27	\$ 118	\$ -	\$ 34	\$ 500

EXPENDITURES

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
OPERATING EXPENDITURES						
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NON-OPERATING EXPENDITURES						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INCOME/(LOSS) FROM OPERATIONS	\$ 15	\$ 27	\$ 118	\$ -	\$ 34	\$ 500
FUND BALANCE - BEGINNING OF YEAR	\$ 9,893	\$ 9,908	\$ 9,935	\$ 10,053	\$ 10,053	\$ 10,053
FUND BALANCE - END OF YEAR	\$ 9,908	\$ 9,935	\$ 10,053	\$ 10,053	\$ 10,087	\$ 10,553

MONTGOMERY TOWNSHIP
2022 BUDGET
RESTORATION FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
INTEREST EARNINGS							
96-341-3341	Interest	\$ 15	\$ 27	\$ 118	\$ -	\$ 34	\$ 500
		\$ 15	\$ 27	\$ 118	\$ -	\$ 34	\$ 500
TOTAL OPERATING REVENUES		\$ 15	\$ 27	\$ 118	\$ -	\$ 34	\$ 500
INTERFUND TRANSFERS							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING REVENUES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 15	\$ 27	\$ 118	\$ -	\$ 34	\$ 500

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>AS OF 11/03/21</u>	<u>2022 BUDGET</u>
ADMINISTRATION							
96-400-4312	Consulting Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATING EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTERFUND TRANSFERS							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INCOME/(LOSS) FROM OPERATIONS		\$ 15	\$ 27	\$ 118	\$ -	\$ 34	\$ 500
FUND BALANCE - BEGINNING OF YEAR		\$ 9,893	\$ 9,908	\$ 9,935	\$ 10,053	\$ 10,053	\$ 10,053
FUND BALANCE - END OF YEAR		\$ 9,908	\$ 9,935	\$ 10,053	\$ 10,053	\$ 10,087	\$ 10,553

Revenues

Montgomery Township's revenues are generally derived from one of two sources: taxes or fees for services. As a Township of the second class, Montgomery Township has the legal authority to tax for the purposes of financing municipal services. Residents and businesses in Montgomery Township are subject to three different, independent local taxing authorities: Montgomery Township, Montgomery County, and North Penn School District. The Township, County, and School District can choose to or not to tax a variety of assets and transactions, usually regulated with limitations by the Commonwealth of Pennsylvania. Municipalities and school districts are also empowered by Act 511 of 1965 to levy additional taxes.

The elected Montgomery Township Tax Collector collects all real estate taxes. The Montgomery County Recorder of Deeds processes all transfers of commercial and resident real estate in Montgomery County. Additionally, the Township contracts with Berkheimer to perform collection of other taxes. Berkheimer collects the Earned Income Tax, Local Services Tax, Business Privilege/Mercantile Tax, and Amusement Tax. Fees are collected for each tax.

Collection Firm	Tax Type	Fees Collected
Real Estate Tax Collector	Real Estate Property Tax	\$ 16,375
Berkheimer	Earned Income Tax	1.10%
Berkheimer	Local Services Tax	1.75%
Berkheimer	Mercantile Tax	2.25%
Berkheimer	Business Privilege Tax	2.25%
Berkheimer	Wholesale Tax	2.25%
Berkheimer	Amusement Tax	2.25%
Montgomery County Recorder of Deeds	Real Estate Transfer Tax	2.00%

The elected Real Estate Tax Collector's compensation is defined under state Act 394 of 1945. Per section 36.1 of the act, the compensation must be set prior to the 15th day of February of the year of the municipal election by the Montgomery Township Board of Supervisors.

Compensation can not exceed five percent (5%) of the amount collected (Section 35.1).

Real Estate Taxes

Montgomery Township residents pay property taxes to three different local government authorities: Montgomery Township, North Penn School District and Montgomery County. Property taxes are calculated through millage. One mill equals 0.1% of the assessed value of a property and its improvements. Montgomery County assesses all Township properties. Total property taxes paid are calculated as millage multiplied by assessed property value. Montgomery County has not reassessed properties since 1996.

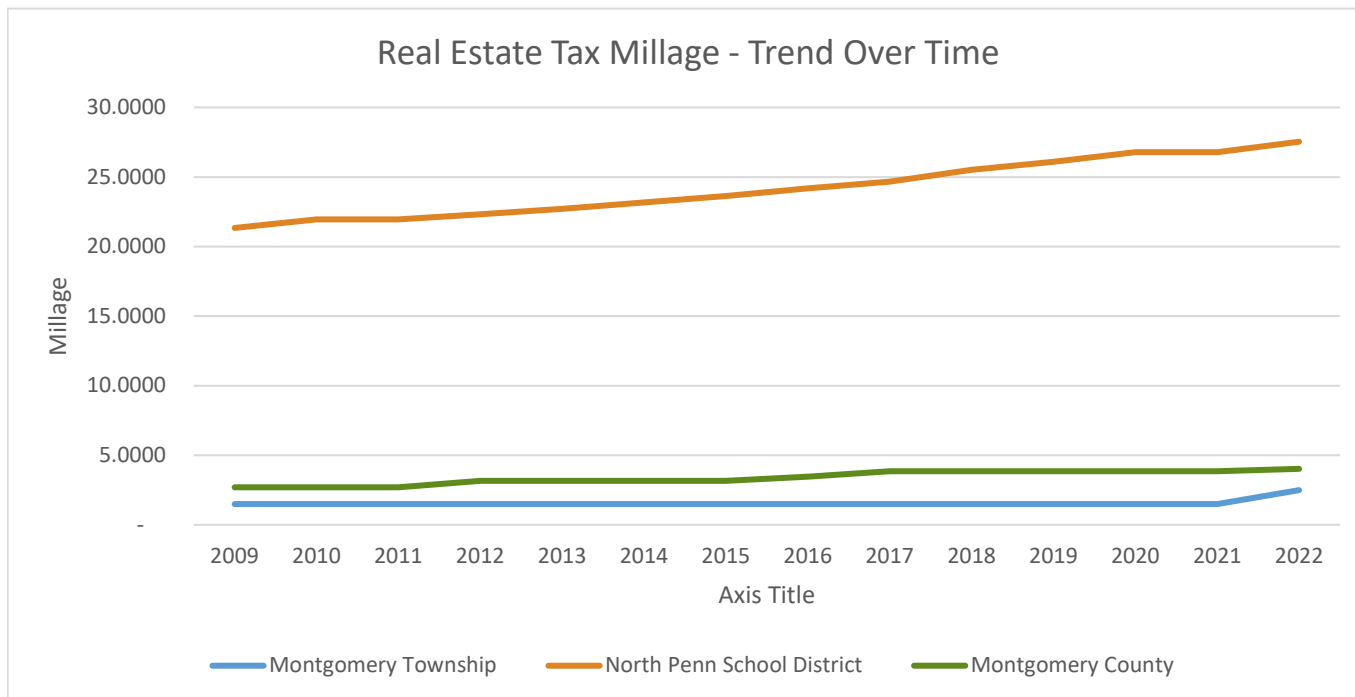
Montgomery Township has not adjusted property taxes since 2006. North Penn School District raised property taxes in 2022, to 27.5369. In 2017 County increased taxes by 0.3900 mills for the Montgomery County Community College. The numbers below reflect Montgomery rates as of October 2021. Montgomery County and North Penn School District numbers are subject to change as they are not determined by Montgomery Township.

Montgomery Township residents will pay a combined 34.0489 mills in property taxes to all three taxing authorities in 2022.

Year	Combined Township Assessed Value	% Change	Montgomery Township	North Penn School District	Montgomery County	Total Real Estate Millage
2022	\$ 2,167,885,494	-2.47%	2.4900	27.5369	4.0220	34.0489
2021	2,222,811,487	0.00%	1.4900	26.7742	3.8490	32.1132
2020	2,222,811,487	-0.24%	1.4900	26.7742	3.8490	32.1132
2019	2,228,058,624	-2.87%	1.4900	26.0957	3.8490	31.4347
2018	2,293,793,324	0.73%	1.4900	25.5090	3.8490	30.8480
2017	2,277,164,074	0.55%	1.4900	24.6704	3.8490	30.0094
2016	2,264,629,254	0.36%	1.4900	24.1890	3.4590	29.1380
2015	2,256,413,614	0.85%	1.4900	23.6223	3.1520	28.2643
2014	2,237,449,614	2.46%	1.4900	23.1819	3.1520	27.8239
2013	2,183,821,944	0.23%	1.4900	22.7049	3.1520	27.3469
2012	2,178,848,188	1.31%	1.4900	22.3256	3.1520	26.9676
2011	2,150,673,626	-0.08%	1.4900	21.9564	2.6950	26.1414
2010	2,152,471,548	0.30%	1.4900	21.9564	2.6950	26.1414
2009	2,146,023,354		1.4900	21.3396	2.6950	25.5246

2022 Assessment is as of June 1, 2021

Where Your Real Estate Taxes Go



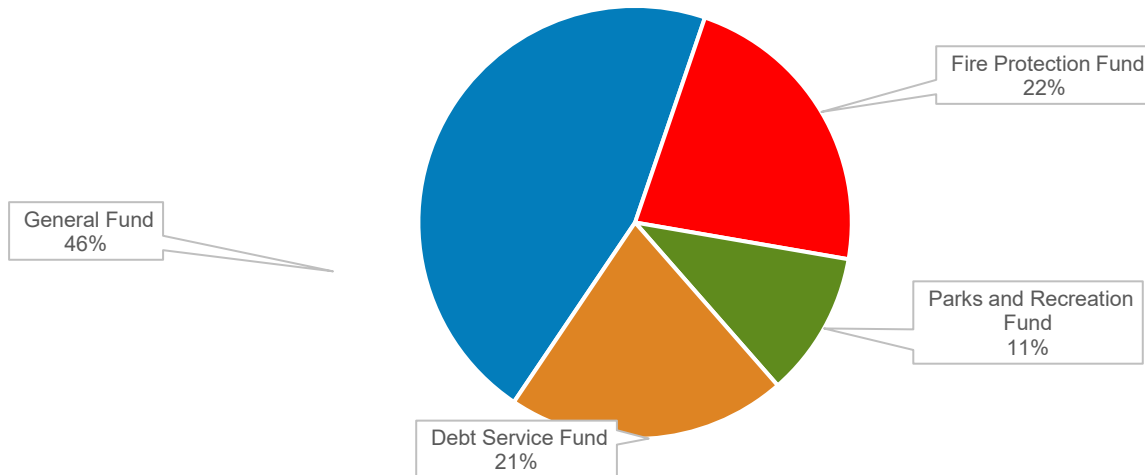
Of the Township's three taxing authorities, Montgomery Township taxes real estate the least, and has gone the longest without increasing the total tax rate. Residents of Montgomery Township only pay 7.31% of their property taxes to the Township. The remaining 92.69% is split between Montgomery County and North Penn School District



Tax Levy Summary

Of the 2.49 mills levied on real estate by the Township, most of the revenue is earmarked for specific purposes. Enabled by the second-class township code, Montgomery Township levies taxes for three special revenue funds: Fire Protection, Parks and Recreation and Debt Service. These special revenue funds comprise 54% of all real estate tax revenue. Approximately 46% of real estate tax revenue is for the General Fund, meaning it can be spent on general operating expenses, such as public safety. 21% of real estate tax revenue is used for repaying debt.

Real Estate Tax - Distribution by Fund



Year	Fund				Total
	General	Fire Protection	Parks and Recreation	Debt Service	
2022	1.1400	0.5600	0.2700	0.5200	2.4900
2021	0.9300	0.1700	0.2400	0.1500	1.4900
2020	0.9300	0.1700	0.2400	0.1500	1.4900
2019	0.9800	0.1700	0.1900	0.1500	1.4900
2018	1.1300	0.1700	0.1900	-	1.4900
2017	1.1300	0.1700	0.1900	-	1.4900
2016	0.8900	0.1700	0.1900	0.2400	1.4900
2015	0.8900	0.1700	0.1900	0.2400	1.4900
2014	0.8900	0.1700	0.1900	0.2400	1.4900
2013	0.8900	0.1700	0.1900	0.2400	1.4900
2012	0.8900	0.1700	0.1900	0.2400	1.4900
2011	0.8900	0.1700	0.1900	0.2400	1.4900
2010	0.8900	0.1700	0.1900	0.2400	1.4900
2009	0.8900	0.1700	0.1900	0.2400	1.4900
2008	0.8900	0.1700	0.1900	0.2400	1.4900
2007	0.8900	0.1700	0.1900	0.2400	1.4900
2006	0.8900	0.1700	0.1900	0.2400	1.4900
2005	0.9000	0.1700	0.1900	0.2400	1.5000
2004	0.9100	0.1700	0.1900	0.2400	1.5100
2003	0.9200	0.1700	0.1900	0.2400	1.5200
2002	1.0000	0.1700	0.1900	0.2400	1.6000
2001	1.0000	0.1700	0.1900	0.2400	1.6000
2000	1.0000	0.1700	0.1900	0.2400	1.6000

Real Estate Tax Revenue by Fund

<u>Fund</u>	<u>Estimated 2022 Assessed Value*</u>	<u>2022 Tax Levy</u>	<u>Total Tax Revenue</u>	<u>Discount</u>	<u>Uncollectable/ Liened</u>	<u>Estimated Tax Revenue</u>
General	\$ 1,956,116,964	1.1400	\$ 2,229,973	\$ 44,599	\$ 22,300	\$ 2,163,074
Fire Protection	1,956,116,964	0.5600	1,095,425	21,909	10,954	1,062,563
Parks and Recreation	1,956,116,964	0.2700	528,152	10,563	5,282	512,307
Debt Service	1,956,116,964	0.5200	1,017,181	20,344	10,172	986,665
Total All Funds	\$ 1,956,116,964	2.4900	\$ 4,870,731	\$ 97,415	\$ 48,707	\$ 4,724,609

<u>Rate</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>Average</u>
1 mill	2,277,164	2,293,793	2,228,059	2,222,811	2,222,811	1,956,117	2,200,126
3/4 Mills	1,707,873	1,720,345	1,671,044	1,667,109	1,667,109	1,467,088	1,650,094
1/2 Mills	1,138,582	1,146,897	1,114,029	1,111,406	1,111,406	978,058	1,100,063
1/4 Mills	569,291	573,448	557,015	555,703	555,703	489,029	550,031

The value of a mill is based upon the total assessed value of all properties in the Township. In 2022, the value of one mill is calculated to be approximately \$1,956,117. The revenue for each fund is calculated based upon this number. In total, \$4,724,609 is expected in real estate tax revenue for 2022.

*Includes a Homestead Exemption of \$211,768,530

Comparison of Real Estate Taxes in Selected Township Neighborhoods

Residents of Montgomery Township pay, on average \$414.42 in property taxes. The average assessment of Township home is \$166,432. Montgomery Township levied property taxes totaling 2.49 mills, or 0.249%, depending on the value determined by the Montgomery County Board of Assessment of an individual's home. The amount paid in taxes is calculated in the following way:

	Assessment of Sample Property	Montgomery Township	School District*	Montgomery County*	Total Real Estate Tax Bill
2022 Millage Rates		2.4900	27.5369	4.0220	34.0489
Average Residential Assessment**	166,432	\$ 414.42	\$ 4,583.02	\$ 669.39	\$ 5,666.83
Selected Township Developments					
Canterbury	\$ 169,383	\$ 421.76	\$ 4,664.28	\$ 681.26	\$ 5,767.30
Cambridge Knoll	257,865	642.08	7,100.80	1,037.13	8,780.02
DeLaSalle	206,935	515.27	5,698.35	832.29	7,045.91
Estates of Windlestrae	359,494	895.14	9,899.35	1,445.88	12,240.38
Mallard Pond	247,232	615.61	6,808.00	994.37	8,417.98
Parkwood	182,885	455.38	5,036.09	735.56	6,227.03
Tall Gables	222,197	553.27	6,118.62	893.68	7,565.56
Woodbrook	213,892	532.59	5,889.92	860.27	7,282.79

*North Penn School District and Montgomery County are independent taxing authorities. The rates shown reflect rates as of September 2021 and are subject to change based on decisions by the North Penn School Board and the Montgomery County Board of Commissioners.

** Information as of 9/28/20 from the Montgomery County Board of Assessments. Montgomery Township has 9,518 residential parcels with an average assessed value of \$166,432. The median is \$161,340.

Montgomery County Property Tax Comparison

Residents of Montgomery Township pay a combined total of 34.0489 mills to North Penn School District, Montgomery County, and Montgomery Township. Due primarily to school district taxes, the Township has the 21st highest rate in the County for a Township. Boroughs were excluded as their tax rates are typically not comparable.

Rank	Township	School District	Township Millage	SD Millage	County Millage	Total Millage	1 Mill Gross Revenue
1	Cheltenham	Cheltenham	9.5695	51.0180	4.0220	64.6095	\$ 1,883,992
2	Upper Dublin	Upper Dublin	6.1420	36.1344	4.0220	46.2984	2,318,369
3	Upper Moreland	Upper Moreland	5.6670	32.5815	4.0220	42.2705	1,540,827
4	Hatfield	North Penn	5.2210	27.5369	4.0220	36.7799	1,218,351
5	Lower Moreland	Lower Moreland	5.1300	37.3908	4.0220	46.5428	1,118,782
6	Abington	Abington	4.8510	32.7200	4.0220	41.5930	3,441,296
7	Towamencin	North Penn	4.5580	27.5369	4.0220	36.1169	1,092,215
8	Springfield	Springfield	4.5160	35.3304	4.0220	43.8684	1,315,039
9	West Norriton	Norristown	4.4750	39.2040	4.0220	47.7010	984,613
10	Lower Merion	Lower Merion	4.1900	30.7768	4.0220	38.9888	7,738,076
11	Upper Pottsgrove	Pottsgrove	4.0000	38.4830	4.0220	46.5050	283,460
12	Lower Pottsgrove	Pottsgrove	3.8680	38.4830	4.0220	46.3730	619,894
13	Whitpain	Wissahickon	3.2000	21.7200	4.0220	28.9420	2,064,717
14	West Pottsgrove	Pottsgrove	3.0000	38.4830	4.0220	45.5050	181,072
14	Douglass	Boyertown	3.0000	29.0460	4.0220	36.0680	614,599
16	Lower Frederick	Perkiomen Valley	2.8200	34.8500	4.0220	41.6920	268,049
17	Upper Merion	Upper Merion	2.7900	20.7600	4.0220	27.5720	4,064,085
18	East Norriton	Norristown	2.7270	39.2040	4.0220	45.9530	968,551
19	Lower Salford	Souderton	2.6890	30.5837	4.0220	37.2947	1,137,730
20	Limerick	Spring-Ford	2.5930	28.7379	4.0220	35.3529	1,539,474
21	Montgomery	North Penn	2.4900	27.5369	4.0220	34.0489	1,956,117
22	Plymouth	Colonial	2.4200	23.9950	4.0220	30.4370	1,677,861
23	Whitemarsh	Colonial	2.3633	23.9950	4.0220	30.3803	1,902,868
24	Lower Providence	Methacton	2.3075	31.2645	4.0220	37.5940	1,670,981
25	Marlborough	Upper Perkiomen	2.2500	25.7323	4.0220	32.0043	219,997
26	Upper Gwynedd	North Penn	2.0410	27.5369	4.0220	33.5999	1,686,523
27	Franconia	Souderton	2.0300	30.5837	4.0220	36.6357	863,756
28	Upper Frederick	Boyertown	1.6200	29.0460	4.0220	34.6880	203,393
29	New Hanover	Boyertown	1.5870	29.0460	4.0220	34.6550	780,661
30	Upper Salford	Souderton	1.5000	30.5837	4.0220	36.1057	219,409
31	Upper Hanover	Upper Perkiomen	1.4500	25.7323	4.0220	31.2043	551,130
32	Salford	Souderton	1.4000	30.5837	4.0220	36.0057	210,959
33	Horsham	Hatboro-Horsham	1.3000	30.5910	4.0220	35.9130	2,272,037
34	Lower Gwynedd	Wissahickon	1.2230	21.7200	4.0220	26.9650	1,387,112
35	Upper Providence	Spring-Ford	1.2000	28.7379	4.0220	33.9599	2,306,202
36	Perkiomen	Perkiomen Valley	0.6200	34.8500	4.0220	39.4920	496,300
37	Skippack	Perkiomen Valley	0.3200	34.8500	4.0220	39.1920	830,936
38	Worcester	Methacton	0.0500	31.2645	4.0220	35.3365	986,260

Act 511 Taxes

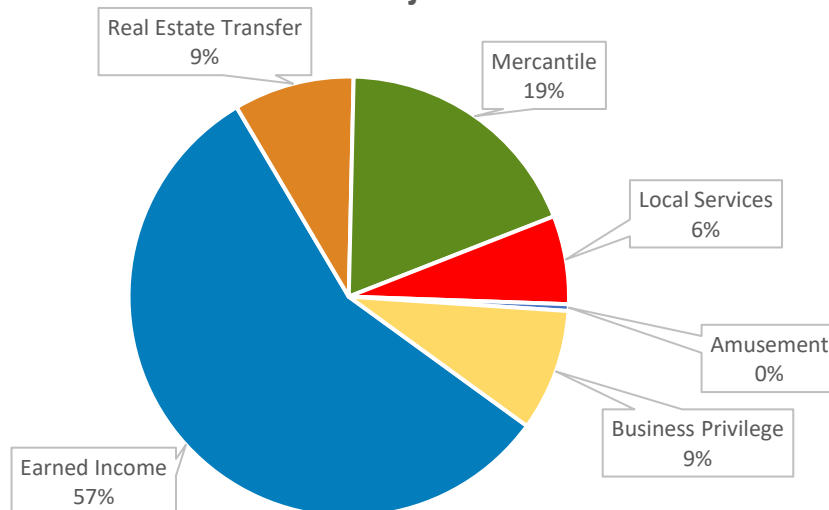
Pennsylvania Act 511 of 1965 determines the types of taxes and limits municipalities may levy in their jurisdiction. The table below represents all Act 511 taxes Montgomery Township levies, and the corresponding rate. Each type of tax can vary from percentages, a flat dollar amount, to millage. **None of the Act 511 taxes are increasing for 2022.** The Real Estate Transfer Tax is levied on the sale price of all real estate transactions within the Township. Implemented in 2003, the Earned Income Tax charges 0.5% of all workers' income in the Township. Additional tax detail is provided on the following pages.

The elected Montgomery Township Tax Collector collects real estate and street lighting taxes. The Township also works with Berkheimer to collect the Act 511 Taxes.

The following tables show collections on a cash accounting basis as they are reported by the tax collectors. The Township incurs these revenues on a modified accrual basis. The line item budget reflects the resulting difference of the two accounting methods. Additionally, some tables reflect gross tax collections, or the total amount of money collected, and some tables reflect tax collections net of fees.

SCHEDULE OF ACT 511 TAXES - MONTGOMERY TOWNSHIP					
Tax	2022	2021	2020	2019	2018
Amusement	5.00%	5.00%	5.00%	5.00%	5.00%
Amusement - Golf	4.00%	4.00%	4.00%	4.00%	4.00%
Business Privilege	1.5 mills	1.5 mills	1.5 mills	1.5 mills	1.5 mills
Earned Income	0.50%	0.50%	0.50%	0.50%	0.50%
Local Services	\$ 52.00	\$ 52.00	\$ 52.00	\$ 52.00	\$ 52.00
Mercantile - Retail	1.5 mills	1.5 mills	1.5 mills	1.5 mills	1.5 mills
Mercantile - Wholesale	0.2 mills	0.2 mills	0.2 mills	0.2 mills	0.2 mills
Real Estate Transfer	0.50%	0.50%	0.50%	0.50%	0.50%

Act 511 Taxes - 2022 Projected Revenues



Earned Income Tax

Montgomery Township instituted a 1.0% Earned Income Tax (EIT) in 1990.

In Pennsylvania, Earned Income Tax is given to an individual's municipality of residence. This tax is levied on all residents of Montgomery Township, regardless of where they work. This is considered "Residential Collections" in the table below. Additionally, individuals working in Montgomery Township who live in another municipality that does not collect Earned Income Tax pays the Earned Income Tax to Montgomery Township. This is considered "Non-Residential Collections" in the following tables. If individuals live and work in municipalities without an Earned Income Tax, then they are not taxed.

As required by state law, collection of Earned Income Tax is governed by the Montgomery County Tax Collection Committee (TCC). The current county-wide Earned Income Tax collector is Berkheimer.

EARNED INCOME TAX COLLECTIONS BY YEAR					
Year	Resident	Non-Resident	Total Collections	% Change	
2022	\$ 5,240,000	\$ 500,000	\$ 5,740,000	-3.29%	
2021 - est	5,416,388	518,616	5,935,003	2.19%	
2020	5,290,293	517,798	5,808,091	-1.30%	
2019	5,327,599	556,971	5,884,570	2.65%	
2018	5,163,597	569,115	5,732,712	0.53%	
2017	5,071,388	631,178	5,702,566	-1.31%	
2016	5,029,843	748,209	5,778,052	0.10%	
2015	5,025,773	746,434	5,772,208	6.52%	
2014	4,819,676	599,116	5,418,792	2.11%	
2013	4,593,489	713,434	5,306,923	19.56%	
2012	3,983,430	455,311	4,438,741		

EARNED INCOME TAX - COLLECTIONS BY MONTH

Resident Collections

<u>Month</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
January	\$ 117,536	\$ 152,374	\$ 182,728	\$ 189,455	\$ 145,880	\$ 128,281	\$ 138,756	\$ 245,449	\$ 431,536	\$ 189,249
February	948,970	873,088	819,032	785,954	816,304	757,020	724,866	669,121	353,317	450,072
March	318,423	285,098	282,008	268,299	254,341	441,684	389,109	281,480	523,593	258,755
April	188,390	140,650	293,049	257,483	257,924	269,672	263,824	310,649	364,946	495,385
May	1,134,110	1,067,162	1,095,443	1,106,605	1,039,516	933,256	838,254	352,339	283,596	468,283
June	388,809	302,006	288,603	281,025	296,202	267,023	364,691	579,608	529,927	283,772
July	78,604	228,766	101,163	140,274	111,983	106,963	178,549	309,515	375,515	254,212
August	906,188	842,071	866,942	777,029	789,726	750,045	612,159	498,106	309,158	335,406
September	276,759	238,869	261,593	258,708	240,866	249,115	428,051	467,708	385,715	219,883
October	114,189	100,573	110,668	128,477	123,969	127,473	120,113	159,537	177,074	351,686
November <i>est</i>	651,457	811,752	790,658	768,735	766,873	748,251	554,839	571,451	558,368	292,184
December <i>est</i>	<u>292,953</u>	<u>247,883</u>	<u>235,712</u>	<u>201,554</u>	<u>227,803</u>	<u>251,061</u>	<u>412,561</u>	<u>374,714</u>	<u>300,745</u>	<u>384,544</u>
	\$ 5,416,388	\$ 5,290,293	\$ 5,327,599	\$ 5,163,597	\$ 5,071,388	\$ 5,029,843	\$ 5,025,773	\$ 4,819,676	\$ 4,593,489	\$ 3,983,430

Non-Resident Collections

<u>Month</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
January	\$ 13,783	\$ 11,091	\$ 11,431	\$ 15,424	\$ 8,159	\$ 10,177	\$ (491)	\$ 4,500	\$ 104,224	\$ 8,010
February	123,892	136,951	126,714	126,046	143,740	197,252	181,357	144,703	43,700	88,151
March	3,672	4,073	2,049	3,031	7,771	14,091	12,603	11,211	142,671	48,475
April	11,533	5,879	6,776	11,245	6,982	8,098	8,758	5,090	16,150	1,207
May	114,113	137,302	145,096	136,517	182,856	197,890	193,730	28,039	24,220	7,863
June	3,951	1,194	2,059	948	(4,253)	3,722	13,812	129,260	123,664	18,137
July	16,344	7,899	4,973	8,406	10,770	(3,028)	10,136	8,736	15,071	102,230
August	109,967	96,013	119,158	127,253	119,696	140,693	140,227	66,470	(11,546)	24,573
September	(470)	(4,301)	6,338	2,062	3,993	5,147	28,089	65,746	58,226	21,625
October	15,090	8,200	7,041	9,669	9,801	20,760	7,622	12,856	63,914	38,713
November <i>est</i>	104,520	111,201	123,863	126,878	137,594	151,771	74,125	108,739	46,554	59,956
December <i>est</i>	<u>2,222</u>	<u>2,296</u>	<u>1,474</u>	<u>1,635</u>	<u>4,070</u>	<u>1,635</u>	<u>76,467</u>	<u>13,765</u>	<u>86,587</u>	<u>36,372</u>
	\$ 518,616	\$ 517,798	\$ 556,971	\$ 569,115	\$ 631,178	\$ 748,209	\$ 746,434	\$ 599,116	\$ 713,434	\$ 455,311

All Collections

Total:	\$ 5,935,003	\$ 5,808,091	\$ 5,884,570	\$ 5,732,712	\$ 5,702,566	\$ 5,778,052	\$ 5,772,208	\$ 5,418,792	\$ 5,306,923	\$ 4,438,741
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Figures denote gross collections and are not net of accruals and fees.

Local Services Tax

The Local Services Tax (LST) is imposed upon each individual engaged in any occupation in Montgomery Township. It is the responsibility of the employer to deduct, from their employees pay, the tax of \$52 per year at a rate of \$1 per week employed.

Employers are required to remit the tax collected on a quarterly basis to Berkheimer, the tax administrator assigned to collect this tax. Individuals who are self-employed and whose business or practice is in Montgomery Township are also required to pay the \$52 LST.

The total LST paid by an individual in a calendar year is limited to \$52, regardless of the number employers an individual works for during the year or the number of taxing districts in which an individual may work.

Local Services Tax Collections			
Year	Total Collections	% Change	
2022	\$ 660,000	0.84%	
2021 - est.	654,484	2.04%	
2020	641,386	-10.97%	
2019	720,440	-4.71%	
2018	756,019	-3.35%	
2017	782,242	0.00%	
2016	782,227	13.99%	
2015	686,247	-7.08%	
2014	738,512	5.78%	
2013	698,168	-1.69%	
2012	710,157	5.44%	
2011	673,532		

LOCAL SERVICES TAX - COLLECTIONS BY MONTH

Month	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
January	\$ 12,736	\$ 16,117	\$ 22,126	\$ 18,898	\$ 19,565	\$ 11,553	\$ 83,678	\$ 92,654	\$ 113,644	\$ 112,834
February	137,279	150,873	149,328	156,725	125,294	151,279	64,343	89,237	60,902	54,966
March	13,838	7,159	8,447	8,791	49,706	21,837	3,766	18,949	11,255	13,565
April	17,214	12,084	20,200	23,203	13,165	20,758	10,484	78,935	88,995	115,229
May	113,325	150,434	144,341	162,025	174,595	125,088	80,482	79,864	71,223	46,141
June	36,735	12,131	25,008	17,068	7,167	51,132	90,425	23,281	15,559	15,799
July	17,580	14,605	19,232	27,227	19,733	17,433	20,114	109,793	120,615	106,240
August	145,793	119,435	150,952	156,411	166,543	165,541	119,632	58,099	47,209	53,737
September	5,962	3,533	6,929	2,809	6,937	13,113	51,389	16,540	13,583	14,131
October	25,986	12,898	16,599	22,163	30,446	19,381	30,062	98,566	108,940	90,205
November <i>est</i>	120,904	136,085	154,474	155,567	164,781	168,661	120,295	69,766	52,587	65,917
December <i>est</i>	<u>7,131</u>	<u>6,032</u>	<u>2,803</u>	<u>5,132</u>	<u>4,311</u>	<u>16,451</u>	<u>11,578</u>	<u>2,828</u>	<u>(6,345)</u>	<u>21,393</u>
	\$ 654,484	\$ 641,386	\$ 720,440	\$ 756,019	\$ 782,242	\$ 782,227	\$ 686,247	\$ 738,512	\$ 698,168	\$ 710,157

Business Privilege/Mercantile Tax

The Business Privilege and/or Mercantile Tax of Montgomery Township is a gross receipts tax. The annual business privilege tax for each calendar year is levied at the rate of 1 1/2 (1.50) mills on each dollar of the gross volume of business. Concurrently, the retail tax is levied at 1 1/2 (1.50) mills on each dollar of the gross volume of business. While, the wholesale tax is levied at 1/5 (0.2) of a mill on each dollar of the gross volume of business. Generally speaking, "gross receipts" or "gross volume of business" upon which the tax is imposed is the value of all cash, credits or property received by a business and is undiminished by any costs of doing business.

The Business Privilege and Mercantile Tax is collected by Berkheimer Tax Administrator. The table below outlines the amount of each tax collected for the last ten years, as well as budgeted projections for the upcoming year.

SUMMARY OF BUSINESS PRIVILEGE/MERCANTILE TAX RATES AND COLLECTIONS					
Category		Montgomery Township			
Business Privilege		1.5 mills			
Mercantile - Retail		1.5 mills			
Mercantile - Wholesale		0.2 mills			
Year	Businesses Privilege		Mercantile		Total
2022	\$	910,000	\$	1,850,000	\$ 2,760,000
2021-YTD		961,727		1,753,766	2,715,493
2020		973,666		2,044,551	3,018,216
2019		844,579		2,353,655	3,198,235
2018		1,077,543		2,101,399	3,178,942
2017		1,123,229		2,013,428	3,136,656
2016		877,857		2,186,632	3,064,490
2015		740,630		2,066,367	2,806,996
2014		809,555		2,079,555	2,889,110
2013		776,410		1,898,579	2,674,989
2012		863,514		1,972,410	2,835,924
2011		765,935		2,021,172	2,787,107

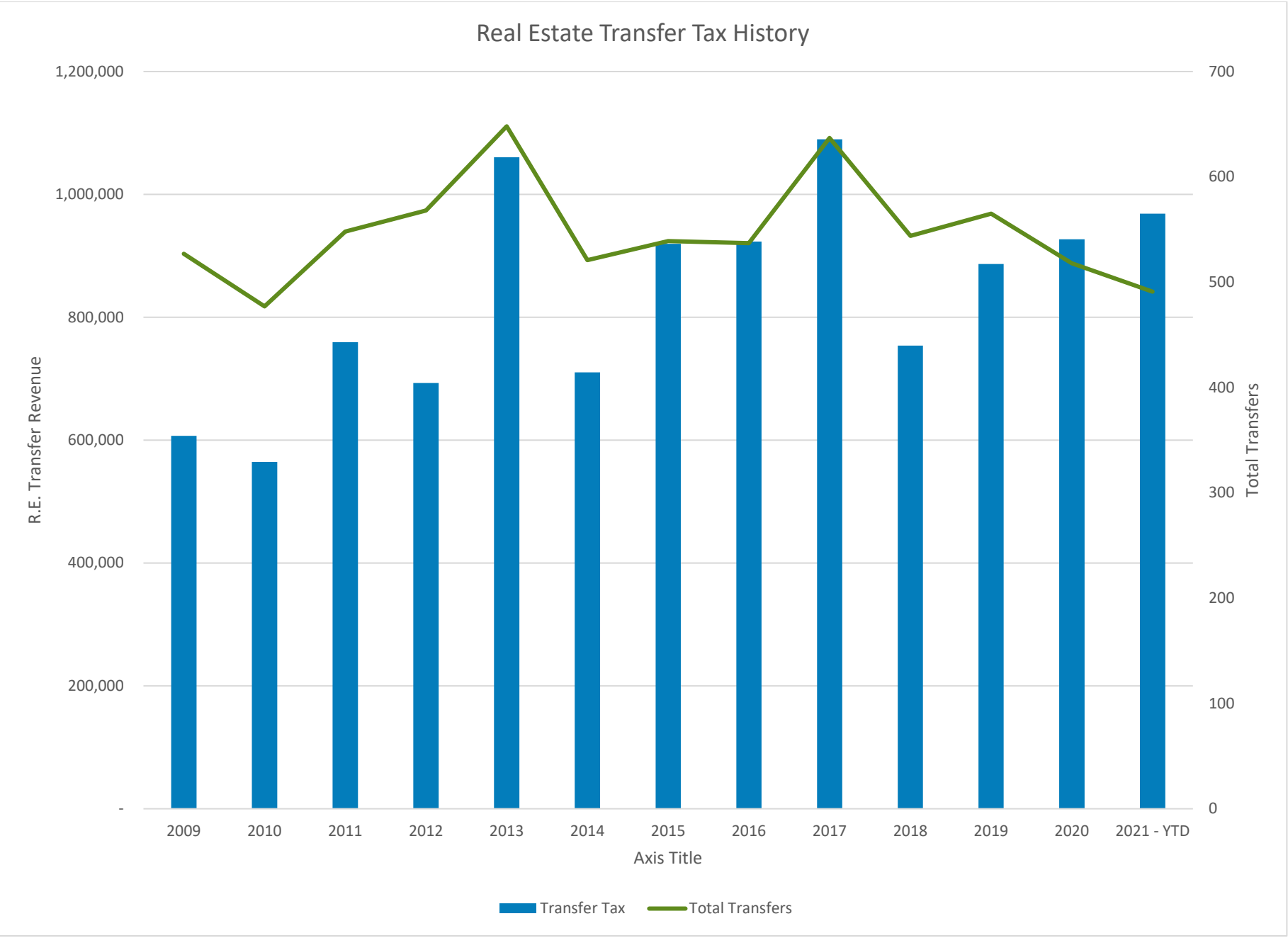
Real Estate Transfer Tax

The Pennsylvania real estate transfer tax is imposed at a rate of one percent on the value of real estate (including contracted-for improvements to property) transferred by deed, instrument, long-term lease or other writing. This one percent is split equally between Montgomery Township and North Penn School District. Both the grantor and grantee are held jointly and severally liable for payment of the tax. Below lists the income to Montgomery Township.

Collections from the Real Estate Transfer Tax are affected by the number of properties transferred in a given period of time, as well as their sale value. Some significant influencing factors on revenue are fluctuations, market conditions and time of year.

REAL ESTATE TRANSFER TAX COLLECTIONS BY MONTH						
	2021		2020		2019	
<u>Month</u>	<u>Total Transfers</u>	<u>Transfer Fee</u>	<u>Total Transfers</u>	<u>Transfer Fee</u>	<u>Total Transfers</u>	<u>Transfer Fee</u>
January	48	\$ 77,765	39	\$ 42,504	26	\$ 34,496
February	28	34,785	20	22,880	32	27,393
March	38	61,926	36	48,357	36	50,912
April	54	105,405	34	95,669	43	65,910
May	44	80,736	26	54,280	52	110,174
June	53	89,266	37	61,474	41	53,046
July	45	85,626	56	71,490	73	111,847
August	69	159,470	49	85,869	71	140,645
September	72	137,344	37	70,178	45	113,287
October	40	136,388	68	141,449	35	44,511
November	-	-	57	101,620	60	82,269
December	-	-	59	131,125	51	52,112
Totals	491	\$ 968,711	518	\$ 926,895	565	\$ 886,600
Monthly Average	49	\$ 96,871	43	\$ 77,241	47	\$ 73,883
Market Value		\$ 98,848,082		\$ 94,581,131		\$ 90,469,357

REAL ESTATE TRANSFER TAX HISTORY		
<u>Year</u>	<u>Total Transfers</u>	<u>Transfer Fee</u>
2018	544	\$ 753,903
2017	637	1,089,755
2016	537	923,419
2015	539	919,752
2014	521	710,519
2013	648	1,060,556
2012	568	692,958
2011	548	759,294
2010	477	564,737
2009	527	607,113



Montgomery Township

DEBT SERVICE FUND DETAIL

General Obligation Bonds, Series of 2021

Type: General Obligation Bond/Non-Electoral Debt

Year: 2021

Lender: Delaware Valley Regional Finance Authority

Fund: Community Recreation Center Fund

Redemption: The Bonds shall be subject to redemption prior to maturity, at the option of the Township, as a whole or in part from time to time, in any order of maturity as selected by the Township, on a date not earlier than the fifth (5th) anniversary of the issuance of such Bonds or any date thereafter upon payment of a redemption price of 100% of principal amount plus interest accrued to the redemption date.

Purpose: The Township previously issued its G.O. Bonds, Series of 2013 in the original principal amount of \$8,745,000 of which \$8,140,000 remained outstanding. The 2013 Bonds were issued to finance (i) a capital project, including the design, construction and equipping of a community recreation center; and (ii) the current refunding of a portion of the Township's G.O. Note, Series of 2012.

<u>Year</u>	<u>Interest Rate</u>	<u>Principal (Due May 25th)</u>	<u>Interest (Due Dec 25th)</u>	<u>Total Payment</u>	<u>Principal Balance</u>
2021	1.465%	-	7,664	7,664	\$ 7,847,000
2022	1.465%	306,000	112,344	418,344	7,541,000
2023	1.465%	311,000	107,818	418,818	7,230,000
2024	1.465%	315,000	103,228	418,228	6,915,000
2025	1.465%	320,000	98,570	418,570	6,595,000
2026	1.465%	324,000	93,848	417,848	6,271,000
2027	1.465%	329,000	89,059	418,059	5,942,000
2028	1.465%	333,000	84,205	417,205	5,609,000
2029	1.465%	338,000	79,283	417,283	5,271,000
2030	1.465%	343,000	74,289	417,289	4,928,000
2031	1.465%	348,000	69,221	417,221	4,580,000
2032	1.465%	353,000	64,080	417,080	4,227,000
2033	1.465%	358,000	58,866	416,866	3,869,000
2034	1.465%	363,000	53,579	416,579	3,506,000
2035	1.465%	368,000	48,218	416,218	3,138,000
2036	1.465%	373,000	42,784	415,784	2,765,000
2037	1.465%	379,000	37,268	416,268	2,386,000
2038	1.465%	384,000	31,673	415,673	2,002,000
2039	1.465%	389,000	26,005	415,005	1,613,000
2040	1.465%	395,000	20,255	415,255	1,218,000
2041	1.465%	400,000	14,425	414,425	818,000
2042	1.465%	406,000	8,514	414,514	412,000
2043	1.465%	412,000	2,515	414,515	-
		7,847,000	1,327,711	9,174,711	

Montgomery Township

DEBT SERVICE FUND DETAIL

General Obligation Bonds, Series of 2021

Type: General Obligation Bond/Non-Electoral Debt

Year: 2021

Lender: Delaware Valley Regional Finance Authority

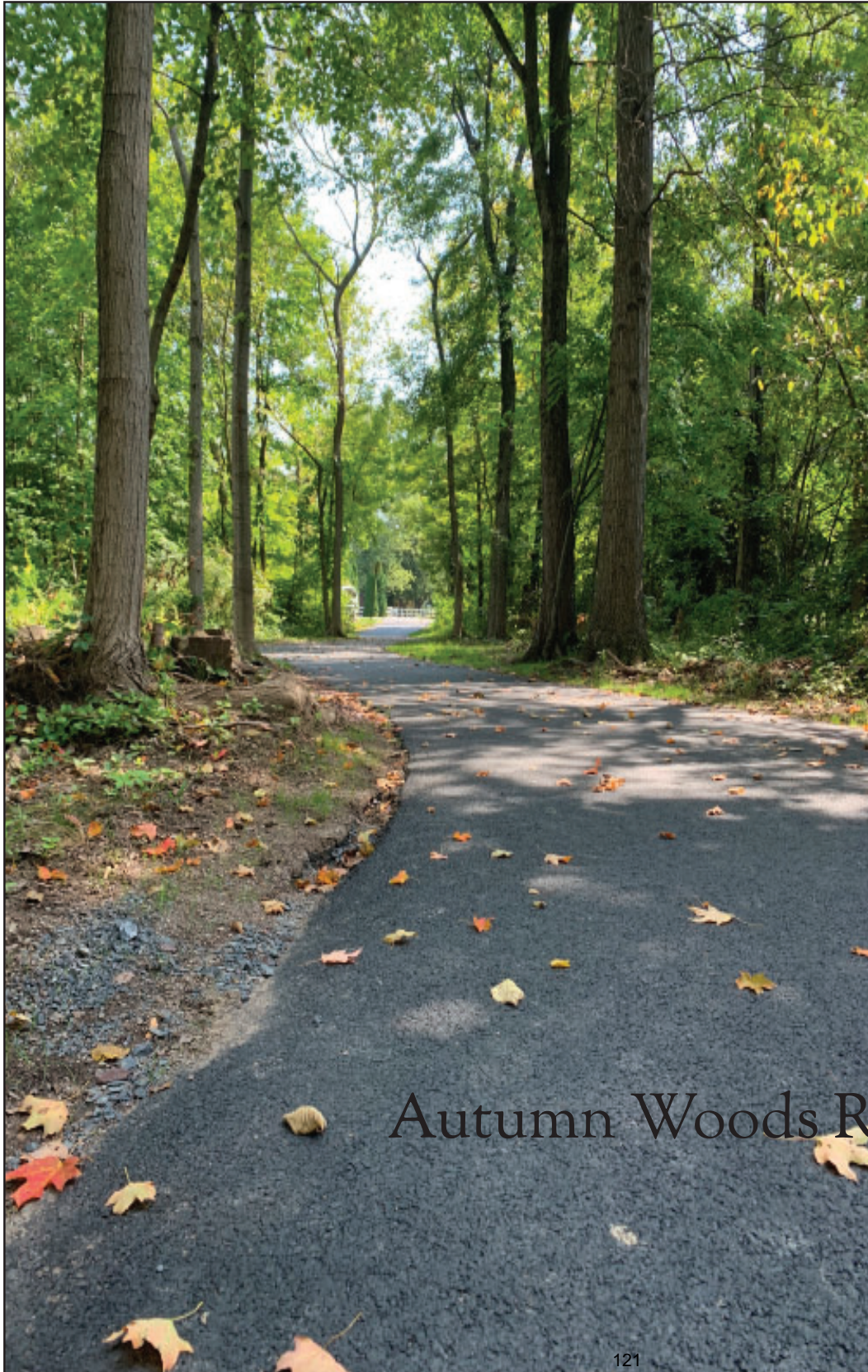
Fund: Debt Service Fund

Purpose: The 2021 A Notes will fund certain capital projects consisting of (i) the planning, construction and improvements of intersections, (ii) the paving of roads, (ii) the planning and construction of stormwater system improvements, (iv) the purchase of equipment, and other various capital improvements as detailed in the Capital Improvement Plan.

<u>Year</u>	<u>Interest Rate</u>	<u>Principal (Due Sept 25th)</u>	<u>Interest (Due Monthly)</u>	<u>Total Payment</u>	<u>Principal Balance</u>
2021		\$ -	\$ 63,250	\$ 63,250	\$ 15,000,000
2022	1.725%	385,000	257,090	642,090	14,615,000
2023	1.725%	392,000	250,418	642,418	14,223,000
2024	1.725%	399,000	243,626	642,626	13,824,000
2025	1.725%	405,000	236,717	641,717	13,419,000
2026	1.725%	413,000	229,697	642,697	13,006,000
2027	1.725%	420,000	222,542	642,542	12,586,000
2028	1.725%	427,000	215,267	642,267	12,159,000
2029	1.725%	434,000	207,871	641,871	11,725,000
2030	1.725%	442,000	200,350	642,350	11,283,000
2031	1.725%	450,000	192,691	642,691	10,833,000
2032	1.725%	458,000	184,894	642,894	10,375,000
2033	1.725%	465,000	176,963	641,963	9,910,000
2034	1.725%	474,000	168,903	642,903	9,436,000
2035	1.725%	482,000	160,692	642,692	8,954,000
2036	1.725%	490,000	152,343	642,343	8,464,000
2037	1.725%	499,000	143,852	642,852	7,965,000
2038	1.725%	507,000	135,210	642,210	7,458,000
2039	1.725%	516,000	126,425	642,425	6,942,000
2040	1.725%	525,000	117,485	642,485	6,417,000
2041	1.725%	534,000	108,485	642,485	5,883,000
2042	1.725%	544,000	99,136	643,136	5,339,000
2043	1.725%	553,000	89,713	642,713	4,786,000
2044	1.725%	563,000	80,131	643,131	4,223,000
2045	1.725%	573,000	70,376	643,376	3,650,000
2046	1.725%	583,000	60,448	643,448	3,067,000
2047	1.725%	593,000	50,348	643,348	2,474,000
2048	1.725%	603,000	40,076	643,076	1,871,000
2049	1.725%	613,000	29,631	642,631	1,258,000
2050	1.725%	624,000	19,010	643,010	634,000
2051	1.725%	634,000	8,202	642,202	-
		15,000,000	4,341,846	19,341,846	

C A P I T A L

Investment Plan 2022-2026



Autumn Woods Renovation

AUTUMN WOODS TRAIL RENOVATION

Walking is man's best medicine. -- Hippocrates

Autumn Woods offers a walking path through scenic woodlands and a small playground, picnic, and half-court basketball area in the interior of the park. The woodland path is a quiet and peaceful place to get some exercise, walk the dog, or view the natural plant and bird habitats. Recently, Public Works made some major improvements to the park. This included repaving the walking path and updating the basketball court.



PURPOSE

I'm a big believer in investing for the long term, and the decisions you make shouldn't be made if the economy is good or bad at a specific time.
-- Bob Iger

Montgomery Township created a CIP to proactively project future capital needs. This process offers several benefits to the Township:

1. Provides effective scheduling of projects and investments to minimize budget variability.
2. Allows for prioritizing of capital needs to ensure the most important projects are funded.
3. Illustrates financial effects of current expenditures on future projects.
4. Saves Township funds through replacing, repairing, or upgrading infrastructure before maintenance or emergency repair costs escalates.
5. Protects resident safety by ensuring emergency vehicle reliability and removing hazards from Township infrastructure.

By looking ahead several years, the Township can anticipate upcoming capital needs and prioritize completion based on available funds. A key feature to having a comprehensive plan is the ability to view projects across all departments to determine how they

fit into the Township's long-term goals. It also helps residents and staff understand the impact each project has on the plan as a whole. For example, increasing spending for a road improvement project may decrease available funds for improvements to our parks.

Proactively addressing Capital needs can also save the Township money throughout the duration of the plan. By replacing vehicles, we prevent sudden increases in vehicle maintenance and can prevent lost productivity if a vehicle breaks down while in use. Purchasing equipment for Public Works Department to improve paving allows roads to be repaired faster while saving on hours of labor. In addition, to financial benefits, capital planning improves quality of service and increases safety for residents. Repairing walking paths in parks increases the safety of residents who use those facilities.



EXPLANATION

“Schedule your priorities.” -- Stephen Covey



Projects included in the CIP have a long-life expectancy and high cost. In most cases, capital projects make physical improvements costing over \$5,000 that last for five or more years. Some projects involve one-time purchases, such as vehicle replacement, while others involve multi-year construction plans. Many CIP project DO NOT add costs to the Township's operating budget. Rather than creating new assets with their own staffing and maintenance cost, many

projects are replacement or improvements to existing Township infrastructure and equipment. Several projects will save the Township on maintenance repair costs. However, some projects bring new assets to the Township. First-time assets can add to operating costs which will be reflected in future operating budgets.

While projects require funds to complete and, in some cases maintain, the Township takes



careful consideration of how best to allocate our resources. Each department has a specific mission with objects for future years, so they prioritize projects to achieve goals.

Projects in the current CIP include some that began in previous years. Each project is listed with a total project cost as well as the costs broken down by year within the plan. While capital improvements taking place in the current year are included in the current capital fund budget, future projects are subject to change as priorities and available funds may change overtime. Each year, the Township will plan future capital needs. We will update the CIP with completed projects and projected expenditures extending five years from the current budget.

While the overall expenditures are important to consider, the Township also looks at capital needs by category. The projects on the following pages are totaled by department through 2026. They are also subsequently explained individually and separated into the following categories:

- Administrative
- Building and Grounds
- Information Technology
- Police Services
- Public Works
- Parks and Recreation
- Community Recreation Center
- Fire Protection

Capital Investment Plan

Montgomery Township

Capital Improvements

Description	Note	2021	2022	2023	2024	2025	2026
Administration/Finance		\$ 90,000	\$ -	\$ 300,000	\$ -	\$ -	\$ -
Buildings and Grounds		207,500	50,000	60,000	50,000	50,000	50,000
Information Technology		253,600	35,000	15,000	15,000	15,000	15,000
Police Services		137,100	258,000	414,600	432,500	159,000	212,000
Road Paving Projects	F	650,000	904,000	1,134,000	617,000	818,000	843,000
Curb and Sidewalks		154,000	-	-	-	-	-
PW Vehicle Replacement	F	270,000	519,500	422,500	334,500	221,000	106,500
PW Equipment Replacement	G	85,000	251,400	100,000	150,000	25,000	25,000
P&R Equipment Replacement	G	100,000	30,000	-	-	-	-
Traffic Lights/Signals		-	730,000	510,000	-	-	280,000
Traffic Intersections	A,C	-	1,410,000	-	150,000	150,000	150,000
Traffic Crosswalks		-	246,000	260,000	200,000	200,000	-
Stormwater		-	840,000	500,000	500,000	500,000	500,000
Engineering		120,000	180,500	163,500	112,000	132,000	134,500
Parks and Recreation	B,E,H	135,000	1,810,000	722,000	380,000	20,000	20,000
Community Recreation Center		20,000	327,000	165,000	15,000	240,000	-
Fire Services	D	741,000	533,500	860,000	400,000	-	56,000
Total Capital Improvements:		\$ 2,963,200	\$ 8,124,900	\$ 5,626,600	\$ 3,356,000	\$ 2,530,000	\$ 2,392,000

Capital Funding Sources

Description	Note	2021	2022	2023	2024	2025	2026
Grants							
Green Light Go	A	\$ -	\$ 400,206	\$ -	\$ -	\$ -	\$ -
TAP	B	-	1,000,000	-	-	-	-
ARLE	C	-	-	-	-	-	-
Fire Commissioner Grant	D	15,000	-	-	-	-	-
DCNR	E	-	-	250,000	-	-	-
Other Funding Sources							
Liquid Fuels Contribution	F	890,000	500,000	500,000	400,000	400,000	400,000
EAC Fund Contribution	G	100,000	-	-	-	-	-
Park and Rec Contribution	H	10,000	-	-	-	-	-
Transfer from General Fund		481,774	200,000	200,000	200,000	200,000	200,000
Capital Projects Fund							
Bond Proceeds		-	5,004,694	3,996,600	2,076,000	1,250,000	1,213,434
ARPA	I	-	840,000	500,000	500,000	500,000	398,566
Fee-In-Lieu of Improvements		-	-	-	-	-	-
Operating Revenue		255,000	180,000	180,000	180,000	180,000	180,000
Fund Balance		1,211,426	-	-	-	-	-
Total Capital Funding:		\$ 2,963,200	\$ 8,124,900	\$ 5,626,600	\$ 3,356,000	\$ 2,530,000	\$ 2,392,000

Note I - American Rescue Plan Funding (ARPA). Montgomery Township was awarded \$2,738,566. Stormwater projects are eligible use of funds.

Capital Investment Plan

Montgomery Township

Administration/Finance

Description	2021	2022	2023	2024	2025	2026
Intranet/Employee Portal	10,000	\$ -	\$ -	\$ -	\$ -	\$ -
Comprehensive Plan	80,000	-	-	-	-	-
Municipal Software	-	-	300,000	-	-	-
Total Administration/Finance:	\$ 90,000	\$ -	\$ 300,000	\$ -	\$ -	\$ -

Buildings and Grounds

Description	2021	2022	2023	2024	2025	2026
Building Improvements	70,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Office Blinds - Admin/Finance	7,500	-	-	-	-	-
Upgrades to Digital Signs (4)	98,000	-	-	-	-	-
Security Cameras	32,000	-	-	-	-	-
Phone System	-	-	10,000	-	-	-
Total Buildings and Grounds:	\$ 207,500	\$ 50,000	\$ 60,000	\$ 50,000	\$ 50,000	\$ 50,000

Capital Investment Plan

Montgomery Township Information Technology

Description	2021	2022	2023	2024	2025	2026
AV Upgrade - Township Room	\$ 132,000	\$ -	\$ -	\$ -	\$ -	\$ -
CCTV	25,000	-	-	-	-	-
Cisco Wi-Fi Lan Controller	5,500	-	-	-	-	-
Dell PowerEdge Replacement (2)	21,000	-	-	-	-	-
MD3200i Power Vault SAN	9,000	-	-	-	-	-
PC Replacement (17)	21,300	-	-	-	-	-
Surface Pros Replacement (4)	6,800	-	-	-	-	-
Audio Visual - Board Room	33,000	-	-	-	-	-
Township Wi-Fi	-	20,000	-	-	-	-
PC Replacement (9)	-	15,000	15,000	15,000	15,000	15,000
SAN (Storage Area Network) - Police	-	-	-	-	-	-
Total Information Technology:	\$ 253,600	\$ 35,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000

Capital Investment Plan

Montgomery Township Police Department

Description	2021	2022	2023	2024	2025	2026
Vehicles	\$ 120,000	\$ 180,000	\$ 120,000	\$ 180,000	\$ 120,000	\$ 180,000
Knee Wall Replacement	14,000	-	-	-	-	-
Taser Replacement	3,100	3,000	3,000	3,000	3,000	3,000
Body Worn Cameras (38)	-	-	-	77,000	-	-
Vehicle Mounted License Plate Reader I	-	15,000	-	-	-	-
Vehicle Mounted License Plate Reader II	-	15,000	-	-	-	-
Canine	-	30,000	30,000	-	-	-
PC Replacement (10)	-	15,000	16,500	12,000	10,500	-
Patrol PC In Car Computers (14)	-	-	-	77,000	-	-
Station Camera System	-	-	-	-	-	-
County Radio Portables (38)	-	-	178,600	-	-	-
County Radio Mobiles (19)	-	-	66,500	-	-	-
In-Car Camera System (16)	-	-	-	83,500	-	-
Live Scan System	-	-	-	-	25,500	-
Proximity Card Reader Entry System	-	-	-	-	-	29,000
Total Police Department:	\$ 137,100	\$ 258,000	\$ 414,600	\$ 432,500	\$ 159,000	\$ 212,000

Capital Investment Plan

Montgomery Township Fire Department

Description	Note	2021	2022	2023	2024	2025	2026
Decaling of Tower Ladder 18		\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Mounting of Ladder		35,000	-	-	-	-	-
PC Replacement (3)		6,500	-	-	-	-	-
Re-insulation of Firehouses		-	17,500	-	-	-	-
Repaving of Ramp at Battalion 1		17,500	-	-	-	-	-
Fire Extinguisher Prop		9,000	-	-	-	-	-
Tower Ladder 18 - Note A		650,000	-	-	-	-	-
Training Room at Battalion 1	D	15,000	-	-	-	-	-
Engine 18		-	400,000	400,000	-	-	-
Battalion 1 Workout Equipment		-	10,000	-	-	-	-
Garage Door		-	10,000	-	-	-	-
Vehicles - SUV		-	90,000	60,000	-	-	-
Surface/Tablets (4)		-	6,000	-	-	-	-
Squad 18-1		-	-	400,000	400,000	-	-
Compressor		-	-	-	-	-	6,000
Battalion 1&2 - Roof		-	-	-	-	-	30,000
Battalion 1&2 - Resurface Concrete Floor		-	-	-	-	-	20,000
Total Fire Department:		\$ 741,000	\$ 533,500	\$ 860,000	\$ 400,000	\$ -	\$ 56,000

Capital Investment Plan

Road Paving Projects

2021						
Development Name	Street Name	Beginning	End	Square Yds	Total	Last Paved
Gwynmere	Claremont Dr	149 Claremont Dr	Upper State Rd	8,946	\$ 91,697	2005
Montgomery Glen	Montgomery Glen Dr	Route 463	Route 202	12,390	126,998	2007
Miscellaneous Roads	Morningside Dr	W. Thomas Rd	Vilsmeier Rd	5,163	52,921	2005
Miscellaneous Roads	South Dr	Sunset Dr	Cul-de-sac	1,831	18,768	2005
Miscellaneous Roads	Sunset Dr	W. Thomas Rd	Morningside Dr.	3,872	39,688	2005
Miscellaneous Roads	Vilsmeier Rd	Lansdale Ave	Route 309	7,040	72,160	2005
Miscellaneous Roads	W. Thomas Rd	Vilsmeier Rd	Vilsmeier Rd	4,412	45,223	2005
Total Road Paving:					\$ 447,454	

Engineering \$ 44,745

Total Road Paving Costs: \$ 492,199

2022						
Development Name	Street Name	Beginning	End	Square Yds	Total	Last Paved
Clearview Estates	Forest Trail Drive	Grays Lane	Cul-de-sac	3,274	\$ 37,511	2005
Forest Trail	Forest Trail Drive	Grays Lane	Grays Lane	8,115	92,975	2001
Ridings of Montgomery	Steeplechase Drive	Stump Road	End	4,224	48,395	2005
Montgomery Greene	Steeplechase Drive	Stump Road	End	3,400	38,954	2005
Ridings of Montgomery	Chaps Way	Steeplechase Dr	Cul-de-sac	2,370	27,153	2005
Ridings of Montgomery	Colt Circle	Steeplechase Dr	Cul-de-sac	2,452	28,093	2005
Miscellaneous Roads	Stump Road	Route 463	County Line Rd	28,145	322,461	2007
Miscellaneous Roads	Stump Road	Route 309	Route 463	13,311	152,506	2007
Clearview Estates	Pauline Circle	Forest Trail Dr	Cul-de-sac	1,684	19,294	2005
Montgomery Ind Ctr	Domorah Drive	Hartman Rd	End	6,217	71,229	2008
Curb and Sidewalk					65,046	
Total Road Paving:					\$ 903,617	

Engineering \$ 90,362

Total Road Paving Costs: \$ 993,979

Capital Investment Plan

Road Paving Projects

2023						
Development Name	Street Name	Beginning	End	Square Yds	Total	Last Paved
Montgomery Ridge	Aaron Way	Ridgeview Rd	Cul-de-sac	1,303	\$ 13,356	2006
Montgomery Village	Acorn Place	Hemlock Dr	Cul-de-sac	1,608	16,482	2004
Tall Gables	Amber Place	Cathedral Dr	Cul-de-sac	1,732	17,753	2002
Montgomery Village	Aspen Place	Winter Dr	Cul-de-sac	2,065	21,166	2004
Montgomery Village	Azalea Place	Hawthorne Dr	Cul-de-sac	1,760	18,040	2004
Tall Gables	Brittany Place	Cathedral Dr	Cul-de-sac	1,662	17,036	2002
Tall Gables	Cathedral Dr	Upper State Rd	Cathedral Dr	8,775	89,944	2002
Montgomery Hill	Colwyn Terrace	Fair Acres Dr	Kelsey Dr	3,051	31,273	2003
Tall Gables	Duchess Place	Cathedral Dr	Cul-de-sac	1,576	16,154	2002
The Present	Gift Circle	Lower State Rd	Cul-de-sac	2,054	21,054	N/A
Montgomery Village	Harbob Ln	N. Wales Rd	Hawthorne Dr	1,545	15,836	2004
Montgomery Village	Hawthorne Circle	Hawthorne Dr	Hawthorne Dr	780	7,995	2004
Montgomery Village	Hawthorne Dr	Winter Dr	Hawthorne Cr	8,237	84,429	2004
Montgomery Village	Hedgerow Place	Hemlock Dr	Cul-de-sac	1,608	16,482	2004
Montgomery Village	Hemlock Dr	Sassafras Dr	Cul-de-sac	7,862	80,586	2004
Montgomery Village	Jason Place	Winter Dr	Cul-de-sac	2,065	21,166	2004
Montgomery Hill	Kelsey Dr	Upper State Rd	Cul-de-sac	5,421	55,565	2003
Beth Pike Ind Park	Keystone Dr	Route 309	Welsh Rd	9,680	99,220	2006
Tall Gables	Lindsey Place	Cathedral Dr	Cul-de-sac	1,506	15,437	2002
Montgomery Village	Magnolia Place	Rose Ln	Cul-de-sac	1,760	18,040	2004
Montgomery Ridge	Matthew Dr	Sunrise Dr	Matthew Dr	4,271	43,778	2006
Montgomery Village	Narcissus Place	Hemlock Dr	Cul-de-sac	1,455	14,914	2004
Welsh Valley Ind	Park Dr	Route 309	Route 63	10,091	103,433	2006
Beth Pike Ind Park	Progress Dr	Keystone Dr	Cul-de-sac	4,588	47,027	2006
Tall Gables	Ravenwood Place	Cathedral Dr	Kelsey Dr	1,920	19,680	2002
Montgomery Ridge	Ridgeview Rd	Sunrise Dr	Sunrise Dr	3,203	32,831	2006
Montgomery Village	Rose Ln	N. Wales Rd	Hawthorne Dr	1,930	19,783	2004
Montgomery Village	Sassafras Dr	Hawthorne Dr	Cul-de-sac	3,133	32,113	2004
Montgomery Ridge	Sunrise Dr	Upper State Rd	Cul-de-sac	7,251	74,323	2006
Montgomery Village	Village Dr	N. Wales Rd	Hawthorne Dr	1,930	19,783	2004
Montgomery Village	Winter Dr	End	Cul-de-sac	4,811	49,313	2004

Total Road Paving: \$ 1,133,988

Engineering \$ 113,399

Total Road Paving Costs: \$ 1,247,387

Capital Investment Plan

Road Paving Projects

2024						
Development Name	Street Name	Beginning	End	Square Yds	Total	Last Paved
Heather Ridge	Blue Jay Way	Schriener Dr	Cul-de-sac	2,934	\$ 30,074	2007
Cambridge Estates	Chester Circle	Oxford Ln	Cul-de-sac	1,772	18,163	2007
Autumn Woods	Cricklewood Circle	Richardson Rd	End	7,509	76,967	2007
Autumn Woods	Deerpath Ln	Cricklewood Cir	Cul-de-sac	1,948	19,967	2007
Heather Ridge	Gordon Ln	Schriener Dr	Blue Jay Way	3,098	31,755	2007
Montgomery Glen	Mont Glen Dr	Route 463	Route 202	12,390	126,998	2007
Miscellaneous Roads	North Wales Rd	Route 463	Mont Glen Dr	5,060	51,865	2007
Miscellaneous Roads	North Wales Rd	Route 309	Route 463	9,505	97,426	2007
Cambridge Estates	Oxford Ln	Kenas Rd	Cul-de-sac	6,348	65,067	2007
Clayton Hill	Samantha Ln	Richardson Rd	Cul-de-sac	3,356	34,399	2007
Heather Ridge	Schriener Dr	Gordon Ln	Stump Rd	2,816	28,864	2007
Wynwood Estates Total	Sparks Circle	White Pine Dr	Cul-de-sac	1,760	18,040	2003
Wynwood Estates Total	White Pine Dr	Lansdale Ave	Sparks Circle	1,678	17,200	2003
Total Road Paving:					\$ 616,784	
Engineering					\$ 61,678	
Total Road Paving Costs:					\$ 678,462	

2025						
Development Name	Street Name	Beginning	End	Square Yds	Total	Last Paved
Holly Manor	Addison Ln	Wentworth Dr	Magdalena Ln	971	\$ 9,953	2008
Penn Forest	Addison Ln	Aileen Dr	Magdalena Ln	2,815	28,854	2008
Springville Farms	Baker Place	Stump Rd	Cul-de-sac	2,109	21,617	N/A
The Orchards	Bartlett Dr	Orchard Dr	Red Haven Dr	1,690	17,323	2004
Winner's Circle	Claremont Dr	Upper State Rd	County Line Rd	7,228	74,087	2008
Miscellaneous	Corporate Dr	Domarah Dr	Hartman Rd	3,460	35,465	N/A
Country Lane Estates	Country Ln	Line St	Cul-de-sac	2,875	29,469	N/A
The Orchards	Damson Ln	Red Haven Dr	Cul-de-sac	1,854	19,004	2004
The Orchards	Elberta Dr	Orchard Dr	Red Haven Dr	1,502	15,396	2004
The Orchards	Henning Dr	Orchard Dr	Red Haven Dr	2,065	21,166	2004
The Orchards	Jonathan Dr	Orchard Dr	Red Haven Dr	6,195	63,499	2004
The Orchards	Macintosh Ln	Stayman Dr	Cul-de-sac	1,850	18,963	2004
Penn Forest	Magdalena Ln	Addison Ln	Line St	4,095	41,974	2008
Holly Manor	Manor Dr	Lansdale Ave	Wentworth Dr	5,440	55,760	2008
Victoria Court	McLaughlin Rd	Route 309	Country Club Dr	2,288	23,452	2008
The Orchards	Orchard Dr	Stump Rd	Stump Rd	7,885	80,821	2004
The Orchards	Red Haven Dr	Orchard Dr	Orchard Dr	8,636	88,519	2004
The Orchards	Stayman Dr	Orchard Dr	Red Haven Dr	6,007	61,572	2004
Holly Manor	Terwood Ln	Wentworth Dr	Cul-de-sac	1,290	13,223	2008

Capital Investment Plan

Road Paving Projects

2025 - Continued						
Development Name	Street Name	Beginning	End	Square Yds	Total	Last Paved
Holly Manor	Wentworth Dr	Line St	Manor Dr	5,943	\$ 60,916	2008
Penn Forest	White Pines Dr	Sparks Circle	Addison Ln	2,288	23,452	2008
The Orchards	Windsor Circle	Jonathan Dr	Cul-de-sac	1,231	12,618	2004
Total Road Paving:					\$ 817,099	
Engineering					\$ 81,710	
Total Road Paving Costs:					\$ 898,809	

2026						
Development Name	Street Name	Beginning	End	Square Yds	Total	Last Paved
Gwynedd Lea	Arbour Green Circle	Cloverleaf Ln	Cul-de-sac	1,472	\$ 15,088	2010
Montgomery Oaks	Armada Circle	Thames Dr	Cul-de-sac	1,507	15,447	2010
Montgomery Oaks	Banbury Ave	Regency Dr	Drake Ln	6,160	63,140	2010
Montgomery Lea	Buckingham Ln	Westminster Dr	Major Dr	3,118	31,960	2010
Montgomery Lea	Buckingham Ln	Westminster Dr	Cul-de-sac	2,133	21,863	2010
Montgomery Lea	Carnaby Circle	Buckingham Ln	Cul-de-sac	1,486	15,232	2010
Montgomery Oaks	Chamberlain Circle	Thames Dr	Cul-de-sac	1,467	15,037	2010
Montgomery Lea	Churchill Circle	Westminster Dr	Cul-de-sac	1,847	18,932	2010
Montgomery Oaks	Citadel Court	Regency Dr	Cul-de-sac	1,733	17,763	2010
Gwynedd Lea	Cloverleaf Ln	Gwynedd Lea Dr	Gwynedd Lea Dr	5,186	53,157	2010
Montgomery Oaks	Drake Ln	Regency Dr	Regency Dr	10,736	110,044	2010
Montgomery Lea	Guiness Ln	Westminster Dr	Cul-de-sac	3,390	34,748	2010
Gwynedd Lea	Gwynedd Lea Dr	Welsh Rd	Stump Rd	6,815	69,854	2010
Gwynedd Lea	Kent Dr	Gwynedd Lea Dr	Gwynedd Lea Dr	4,729	48,472	2010
Montgomery Lea	Major Dr	Cul-de-sac	Cul-de-sac	3,914	40,119	2010
Montgomery Oaks	Merton Circle	Banbury Ave	Cul-de-sac	1,967	20,162	2010
Montgomery Lea	Parliament Dr	Westminster Dr	Cul-de-sac	1,393	14,278	2010
Montgomery Oaks	Regency Dr	Hartman Rd	Drake Ln	5,280	54,120	2010
Montgomery Oaks	Thames Dr	Drake Ln	Drake Ln	7,040	72,160	2010
Montgomery Lea	Thatcher Court	Westminster Dr	Cul-de-sac	1,400	14,350	2010
Montgomery Lea	Westminster Dr	Kenas Rd	Route 152	7,913	81,108	2010
Gwynedd Lea	Willowood Court	Gwynedd Lea Dr	Cul-de-sac	1,465	15,016	2010
Total Road Paving:					\$ 842,048	
Engineering					\$ 84,205	
Total Road Paving Costs:					\$ 926,253	

Capital Investment Plan

Vehicle Replacement Schedule

Public Works									
Vehicles									
Truck #	Year	Description	Note	2021	2022	2023	2024	2025	2026
13-1	2019	Ford - F350		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13-02	2006	Ford - F350		-	-	-	-	-	-
13-2	2020	Ford - F350		-	-	-	-	-	-
13-03	2007	Ford - F550		-	-	90,000	-	-	-
13-3	2017	Ford - F550		-	-	-	-	-	-
13-4	2012	Ford - F550 (Bucket)		-	170,000	-	-	-	-
13-05	2008	Ford - F550		-	-	-	100,000	-	-
13-5	2020	Ford - F550		-	-	-	-	-	-
13-6	2019	Peterbilt - 348		-	-	-	-	-	-
13-7	2020	Peterbilt - 348		-	-	-	-	-	-
13-08	2000	Ford - F550		-	-	-	-	-	-
13-8	2011	Ford - F550		50,000	-	95,000	-	-	-
13-9	1995	International - 4900		-	210,000	-	-	-	-
13-10	2002	Ford - F550		-	102,000	-	-	-	-
13-11	1999	Mack RD688S	F	220,000	-	-	-	-	-
13-12	2016	Ford - F550		-	-	-	-	-	90,000
13-15	2017	Ford - Explorer		-	-	-	-	-	-
13-16	2001	Peterbilt - 330		-	-	200,000	-	-	-
13-17	2003	Peterbilt - 330		-	-	-	200,000	-	-
13-18	2005	Chevy - Tahoe		-	-	-	-	-	-
13-19	2010	Peterbilt - 340		-	-	-	-	200,000	-
13-20	2012	Elgin - Whirlwind (Sweeper)		-	-	-	-	-	-
Total Vehicles:				\$ 270,000	\$ 482,000	\$ 385,000	\$ 300,000	\$ 200,000	\$ 90,000

Capital Investment Plan

Vehicle Replacement Schedule

Additional Equipment								
Per Unit	Description	Note	2021	2022	2023	2024	2025	2026
\$ 16,000	11' Plow		\$ -	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ -
8,500	9' Plow - Hydraulic		-	8,500	8,500	8,500	-	8,500
7,500	9' Electric over Hydraulic		-	-	-	-	-	-
8,000	V-Box Spreader		-	8,000	8,000	-	-	8,000
5,000	Tailgate Spreader		-	5,000	5,000	10,000	5,000	-
Total Additional Equipment:			\$ -	\$ 37,500	\$ 37,500	\$ 34,500	\$ 21,000	\$ 16,500
Total Vehicle Replacement:			\$ 270,000	\$ 519,500	\$ 422,500	\$ 334,500	\$ 221,000	\$ 106,500

Note: Additional Equipment is for the proposed vehicles.

Capital Investment Plan

Equipment Replacement Schedule

Public Works										
Equipment										
Equip #	Year	Useful Life	Description	Note	2021	2022	2023	2024	2025	2026
13-25	2005		Case 590SM Backhoe		\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -
13-27	2010		Case 621E Rubber Tire Loader		-	-	-	-	-	-
13-28	2019		Kubota Excavator		-	-	-	-	-	-
13-29	2001		90XT Skid Loader		-	-	75,000	-	-	-
13-31	2000		Leeboy Paver		-	-	-	-	-	-
13-35	1996		Bomag Roller		-	65,000	-	-	-	-
13-36	1996		Dura Tech Tub Grinder		-	-	-	-	-	-
13-38	2012		Crafco Supershot Tar Buggy		-	-	-	-	-	-
13-39	2006		Airman Air Compressor		-	-	-	-	-	-
	2021		SmartWeight Touch Balancer		10,000	-	-	-	-	-
	2021		Graco Thermolazer ProMelt	F	20,000	-	-	-	-	-
	2021		Brush Mower		25,000	-	-	-	-	-
	2022		Graco Grind Lazer		-	7,400	-	-	-	-
Total Equipment:					\$ 55,000	\$ 222,400	\$ 75,000	\$ -	\$ -	\$ -

Capital Investment Plan

Equipment Replacement Schedule

Mowers

Equip #	Year	Useful Life	Description		2021	2022	2023	2024	2025	2026
13-50	2008	6	Kubota ZD 331 Tractor		\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -
13-51	2009	6	Kubota ZD 331 Tractor		-	29,000	25,000	-	-	-
13-52	2009		John Deere 5065E Tractor		-	-	-	-	-	-
13-53	2012		Kubota F3680 Tractor		-	-	-	-	-	-
13-54	2012	6	Kubota ZD 331 Tractor		-	-	-	25,000	-	-
13-55	2014	10	Jacobsen HR9016 Tractor		-	-	-	125,000	-	-
13-56	2016	6	Kubota ZD1211 Tractor		-	-	-	-	25,000	-
13-57	2016		Kubota F3990 Tractor		-	-	-	-	-	-
13-58	2017	6	Kubota ZD1511 Tractor		-	-	-	-	-	25,000
13-59	2018		John Deere 6120M Tractor		-	-	-	-	-	-
13-60	2018		Ventrac 4500Y		-	-	-	-	-	-
13-61	2019	6	Exmark 72" Lazer Z		-	-	-	-	-	-
13-62	2021	6	Toro Z Master 7500		-	-	-	-	-	-
Total Mowers:					\$ 30,000	\$ 29,000	\$ 25,000	\$ 150,000	\$ 25,000	\$ 25,000

Trailers

Equip #	Year	Useful Life	Description		2021	2022	2023	2024	2025	2026
T-1	2020		Eager Beaver		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
T-3	1990		Eager Beaver		-	-	-	-	-	-
T-4	1999		Zimmerman		-	-	-	-	-	-
T-5	2001		Eager Beaver		-	-	-	-	-	-
T-6	2002		Mudhens		-	-	-	-	-	-
T-7	2004		Pequea		-	-	-	-	-	-
T-8	2007		Mustang Trailer		-	-	-	-	-	-
Total Trailers:					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Public Works - Equipment:					\$ 85,000	\$ 251,400	\$ 100,000	\$ 150,000	\$ 25,000	\$ 25,000
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Capital Investment Plan

Equipment Replacement Schedule

Parks and Recreation										
Equipment										
Equip #	Year	Useful Life	Description	Note	2021	2022	2023	2024	2025	2026
13-30	1994	20	John Deere 5400 Tractor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13-32	1996		John Deere 1145 Tractor		-	-	-	-	-	-
13-33	1997		John Deere 1145 Tractor		-	-	-	-	-	-
13-37	2001	20	Woodchuck Chipper	G	100,000	-	-	-	-	-
13-42	2001	20	John Deere 5420 Tractor		-	-	-	-	-	-
13-44	2002	15	Jacobsen HR9016 Tractor		-	-	-	-	-	-
13-45	2002	15	John Deere 1445 Tractor		-	-	-	-	-	-
13-46	2003	20	Smithco Super Rake		-	30,000	-	-	-	-
13-47	2004	20	New Holland TV145 Tractor		-	-	-	-	-	-
Total Parks and Recreation Equipment:					\$ 100,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -

Capital Investment Plan

Montgomery Township Traffic

Lights/Signals - Design

Description	Note	2021	2022	2023	2024	2025	2026
Route 309 and N. Wales		\$ -	\$ 41,000	\$ -	\$ -	\$ -	\$ -
Route 63 and Bell Run Blvd		-	-	-	-	-	-
Route 309 and Taylor/McLaughlin		-	47,000	-	-	-	-
Dekalb and Cheswick		-	-	-	-	-	-
Horsham and Kenas		-	1,000	-	-	-	-
Route 463 and 5 Points Plaza		-	-	-	-	-	30,000
North Wales Road and Harbob Lane		-	-	-	-	-	-
Route 463 and Hartman Road		-	1,000	-	-	-	-
Route 463 and Lansdale/Taylor		-	-	-	-	-	-
Route 309 and Knapp Road		-	-	-	-	-	-
Upper State and Garden Golf Blvd		-	-	-	-	-	-
Total Lights/ Signals - Design:		\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ 30,000

Lights/Signals - Construction

309 and N. Wales		\$ -	\$ 415,000	\$ -	\$ -	\$ -	\$ -
63 and Bell Run Blvd		-	62,000	-	-	-	-
Route 309 and Taylor/McLaughlin		-	-	510,000	-	-	-
Dekalb and Cheswick		-	-	-	-	-	-
Horsham and Kenas		-	89,000	-	-	-	-
Route 463 and 5 Points Plaza		-	-	-	-	-	250,000
North Wales Road and Harbob Lane		-	-	-	-	-	-
Route 463 and Hartman Road		-	74,000	-	-	-	-
Route 463 and Lansdale/Taylor		-	-	-	-	-	-
Route 309 and Knapp Road		-	-	-	-	-	-
Upper State and Garden Golf Blvd		-	-	-	-	-	-
Total Lights/ Signals - Construction:		\$ -	\$ 640,000	\$ 510,000	\$ -	\$ -	\$ 250,000

Total Lights/ Signals:		\$ -	\$ 730,000	\$ 510,000	\$ -	\$ -	\$ 280,000
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Capital Investment Plan

Montgomery Township Traffic

Intersections

Description	Note	2021	2022	2023	2024	2025	2026
Jug Handles A and B		\$ -	\$ 815,000	\$ -	\$ -	\$ -	\$ -
Preemption System Along Route 309	C	-	595,000	-	-	-	-
Traffic Improvements/Maintenance		-	-	-	150,000	150,000	150,000
Total Traffic Intersections:		\$ -	\$ 1,410,000	\$ -	\$ 150,000	\$ 150,000	\$ 150,000

Cross Walks - Rectangular Rapid Flashing Beacon (RRFB)

Description	Note	2021	2022	2023	2024	2025	2026
Upper State Road and Spring Valley Drive		\$ -	\$ 221,000	\$ -	\$ -	\$ -	\$ -
Kenas Road and Davis Drive		-	25,000	260,000	-	-	-
Cross Walks		-	-	-	200,000	200,000	-
Total Cross Walks:		\$ -	\$ 246,000	\$ 260,000	\$ 200,000	\$ 200,000	\$ -

Capital Investment Plan

Montgomery Township Stormwater Improvements

Stormwater Improvements

Description	2021	2022	2023	2024	2025	2026
Sassafras Dr. Storm Sewer Replacement	\$ -	\$ 340,000	\$ -	\$ -	\$ -	\$ -
MS4 Requirements	-	500,000	500,000	500,000	500,000	500,000
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	\$ -	\$ 840,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000

Engineering

Description	2021	2022	2023	2024	2025	2026
Sassafras Dr. Storm Sewer Replacement	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -
MS4 Requirements	25,000	50,000	50,000	50,000	50,000	50,000
Richardson Road Culvert	-	40,000	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	\$ 55,000	\$ 90,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000

Capital Investment Plan

Montgomery Township Parks and Recreation and Trails



Description	Note	2021	2022	2023	2024	2025	2026
Basketball Court Improvements		\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -
Dog Park Study	H	10,000	-	-	-	-	-
Power line Trail Connector - Phase 1	B	70,000	930,000	-	-	-	-
Autumn Woods Trail		50,000	-	-	-	-	-
Park Maintenance		-	20,000	20,000	20,000	20,000	20,000
Fellowship Park	E	-	-	500,000	-	-	-
Windlestrae Park Bridge		-	-	142,000	230,000	-	-
Montgomery Elementary Bridge		-	-	60,000	130,000	-	-
Whistlestop Park - Surface Repairs		-	250,000	-	-	-	-
Knapp Road Dog Park		-	235,000	-	-	-	-
Bocce Ball Courts - CRC (2)		-	182,000	-	-	-	-
Bocce Ball Courts - Friendship Park (2)		-	183,000	-	-	-	-
High Capacity Double Waste Station		-	10,000	-	-	-	-
Total Parks and Recreation		\$ 135,000	\$ 1,810,000	\$ 722,000	\$ 380,000	\$ 20,000	\$ 20,000

Capital Investment Plan





Community Recreation Center

Description	2021	2022	2023	2024	2025	2026
Equipment	\$ 20,000	\$ 95,000	\$ 30,000	\$ -	\$ 55,000	\$ -
Information Technology	-	32,000	55,000	5,000	110,000	-
Infrastructure	-	150,000	-	-	-	-
Miscellaneous	-	50,000	80,000	10,000	25,000	-
Vehicles	-	-	-	-	50,000	-
	\$ 20,000	\$ 327,000	\$ 165,000	\$ 15,000	\$ 240,000	\$ -

Administration

Security Cameras		Replacement of current system with new technology that is compatible with the Township's current infrastructure.
Building Improvements		TBD

Fire Services




Engine 18		<p>The Engine is the workhorse of the fire service. The engine brings water and hoses to the fire for extinguishment.</p> <p>This Engine will have a fire pump and a larger water tank to allow for more water to be brought to the scene. The cost of this engine was dispersed over a two-year period.</p>
SUV		<p>This proposed SUV would be a new addition to the Fire Services fleet.</p>
Re-insulation of Firehouses		<p>The Firehouse has difficulty regulating building temperatures. Heat naturally flows from warmer areas to cooler areas. Insulation helps resist this airflow through walls, ceilings, roofs, and other surfaces of the building.</p>
Battalion 1 Workout Equipment		<p>Physical fitness is imperative to the overall health and longevity of the Fire Department. Regular exercise reduces stress and helps prepare fire fighters for strenuous physical activities. Current equipment is outdated and does not meet the needs of the growing department.</p>

Garage Door





Project includes installing sensors and signals to the garage door for added safety and security.






Police

<p>Vehicle Mounted License Plate Reader</p>		<p>Plate readers are designed to identify vehicles traveling through the Township that have suspended registrations, are reported stolen or are the focus of a current criminal investigation. Plate readers are an invaluable tool for the Police Department.</p>
<p>Canine</p>		<p>The Township has a well-established and successful K-9 unit. Current K-9's are reaching senior status and need to be eased into retirement. The K-9 program is essential for the Police Department reaching its current objectives.</p>
<p>Vehicles</p>		<p>Police vehicles must be at optimum performance. Vehicle milage is a deceiving factor when considering a replacement. Industry standards suggest that one hour of idle time is the equivalent of 25 miles of driving and one hour of engine time equals 33 miles of driving. Therefore, a vehicle that may only have 75,000 miles on the odometer has experienced mechanical wear and tear of a vehicle of over 100,000 miles.</p>

Information Technology

Township Wi-Fi		Upgrading the Township's Wi-Fi is critical for maintaining high performance standards. Most importantly, upgrades improve the speed, reliability, and overall coverage for the Township's wireless devices. Upgrades avoid network bottlenecks, connection lags, delays and more.
PC Replacement		Hardware replacements ensure maximum performance and security.

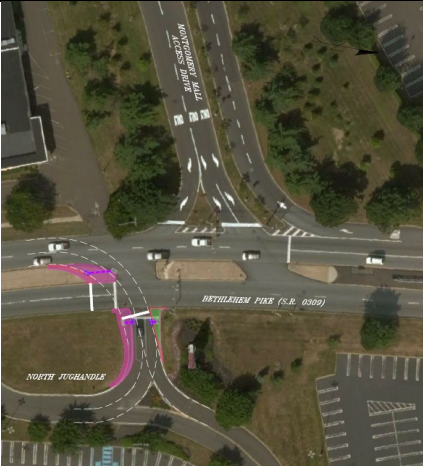
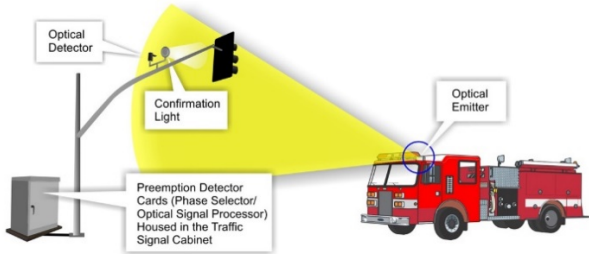


Public Works

Ford F550		The Ford F550 truck series is built for power and safety. Trucks like these allow the Public Works Department to engage in large construction projects saving time, money, and manpower.
Dump Truck		Dump trucks are a critical part of the Public Work's fleet. Whether the job requires hauling large debris or salt to melt snow heavy duty vehicles are the best option.
11' Plow		Heavy contractor snowplows are built for big trucks and designed to move large amounts of snow.
9' Plow Hydraulic		This is a utility vehicle plow and is ideal for clearing snow on small parking lots and access roadways.
V-Box Spreader		V-Box spreaders are essential equipment for snow removal projects. They carry salt and typically sit on a flatbed truck. Manufactured in corrosion resistant stainless steel, these spreaders have the potential to last for decades.


Tailgate Spreader		<p>Another essential piece of snow and ice removal equipment. Winter weather can wreak havoc on Township roads. It is critical that Public Works has all the tools necessary to remove snow and ice safely and efficiently.</p>
Case Roller		<p>Vibratory roller is used for compacting subsoil, stone, and hot asphalt. Equipment such as this allow Public Works to efficiently perform the task at hand saving both time and money.</p>
Kubota ZD331		<p>Zero turn riding mowers allow Public Works to mow parks and other large areas in a timely fashion reducing man hours on projects. The mower is state of the art and provides many safety features for Township employees.</p>
Case 590SM Backhoe		<p>This is an 8-ton excavator that can go 25 mph. It also has a digging depth of up to 20 feet and a lifting capacity of more than 4,100 lb. This is a tremendous versatile vehicle for the Public Works fleet.</p>

Smithco Super Rake		This state-of-the-art machine will be utilized by the Public Works crew to groom the top surface of baseball fields ensuring a level playing field for the players.
Graco GrindLazer		The Public Works crew needs a tool that will remove old thermoplastic paint, to ensure proper adhesion of the new thermoplastic paint being applied to the roadway.




Traffic



Jug Handles A and B		The current jug handles are functionally obsolete. PENNDOT is mandating that the structures be updated for safety reasons.
Preemption System along Route 309		Traffic Signal Preemption for Emergency Vehicles. Provides safety for first responders by manipulating traffic control on route to the scene of an emergency.
Traffic Signal Improvements and Upgrades		Traffic improvements include the upgrades/addition of Emergency Vehicle Preemption, replacement of mast arms, pole and signal replacements, foundation repairs, along with general preventative maintenance.
Cross Walks - Rectangular Rapid Flashing Beacon (RRFB)		The proposed crosswalks provide much needed safety for residents who want to enjoy our Township parks. <ul style="list-style-type: none">• Upper State Rd and Spring Valley Dr• Kenas Rd and Davis Dr

Stormwater




<p>Sassafras Drive: Storm Sewer Replacement</p>		<p>Replacement of a deteriorated storm water pipe located in a residential area. The improvements will include new pipe, inlets, and end walls, which will aid in the prevention of flooding, soil erosion and provide sediment control.</p>
<p>MS4 Requirements</p>	<p>Little Neshaminy Creek Neshaminy Creek Neshaminy Creek TMDL Park Creek Trewellyn Creek Warrington Lake West Branch Neshaminy Creek Wissahickon Creek Wissahickon TMDL</p>	<p>PADEP mandate: Municipalities that meet certain standards must obtain National Pollutant Discharge Elimination System (NPDES) permit coverage for discharges of stormwater from their municipal separate storm sewer systems (MS4s).</p>




Parks and Recreation

Dog Park		Addition of a second dog park located on Knapp Road.
Power Line Trail Connector Phase 1		This project will connect the Route 202 Parkway Trail to the CRC.
Waste Station		This waste station senses and communicates fullness levels with a built-in compactor. Proposed location is set for Windlestrae Park.

Whistlestop Park		<p>Whistlestop Park has hockey, tennis, and basketball courts available for the public's enjoyment. The courts have started to deteriorate because of normal aging, along with, weather exposure and need to be refurbished.</p>
Bocce Ball Courts		<p>Best known in Italy, it is gaining popularity in North America since it can be played by people of all ages.</p> <ul style="list-style-type: none"> • CRC will have two courts • Friendship Park will have two courts

Community Recreation Center

Treadmill		This is a high quality and commercial grade treadmill. Treadmills are fixtures of any quality fitness facility.
Cross Trainer		Another standard piece of exercise equipment in our CRC. Cross-trainers, along with treadmills and bikes are utilized every day at the CRC and must be kept in top-notch condition. This attracts new members to the CRC but more importantly is also maintains safety standards.
Lifecycle Bike		Hugely popular amongst CRC members. A well-maintained machine will not only provide the best workout possible to a customer, but also reduce the chance of injury.

Recumbent Bike		Another type of exercise bike offered at the CRC that requires periodic maintenance and safety checks.
CRC Basketball Court		The basketball court of the CRC is a high traffic area that is experiencing surface gaps and splits. Staff is suggesting a total replacement.
CRC Infrastructure		Replacement of LED light fixtures in the gym.

BASIS OF ACCOUNTING AND BUDGETING

- Montgomery Township uses a modified accrual basis for both accounting and budgeting. Modified accrual is a combination of cash basis and full accrual basis.
- Revenues are recognized when they are both measurable and available.
- Measurable means that the cash flow from the revenue can be reasonably estimated. Available means that the revenue is available to finance current expenditures to be paid within 60 days. In other words, available means monies are collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period.
- Expenditures, however, are recorded on a full accrual basis because they are always measurable when they are incurred.
- The measurement focus of governmental funds affects which transactions are recognized in the operating fund.
- If transactions are not a current resource or use, they are not reported in the operating fund of the fund financial statement (for example, capital assets or long-term liabilities). Under the Government Accounting Standards Board (GASB) policy #34, these noncurrent activities are reported on the government-wide statements only.
- The Commonwealth of Pennsylvania uses and audits on a cash basis of accounting. The Township's financial statements reflect a modified accrual basis of accounting.
- All Township funds are audited annually, except for the Highway Aid Fund which is audited biannually.

GLOSSARY

Accrual- A charge for work that has been done but not yet invoiced, for which provision is made at the end of a financial period.

Appropriation- A legal authorization granted by the Township Board of Supervisors to make expenditures and to incur obligations for the purposes specified in the annual budget appropriation ordinance. An appropriation is limited in amount and to the time in which it may be spent.

Assessed Valuation- The valuation set upon real estate by the county tax assessor as the basis for levying real estate taxes.

Assets- Property owned by the Township which has a monetary value.

Bond- A written promise to pay a specified sum of money at a specified future date along with periodic interest paid at a specified rate. Bonds are typically sold to finance long-term debt.

Bond Rating- The credit worthiness of the Township as evaluated by independent agencies relating to the repayment of debt. The Township currently has a AAA rating by S&P.

Budget- A plan of financial operation setting forth an estimate of proposed revenue and expenditures for a given period, typically one year.

Budget Message- A general discussion of the proposed budget presented in writing as a part of the budget document. The budget message explains major budget issues, describes the financial experience during the past period and presents recommendations regarding the financial policy during the coming period.

Capital- A general term for most physical assets that are usable for more than a single fiscal year. Capital can include buildings, furniture, equipment, vehicles, and more.

Capital Improvement Plan (CIP)- The plan for capital expenditures to be incurred by the Township each year over six future years setting forth each capital project, the amount to be expended in each year, and the method of financing those expenditures.

Capital Projects- Projects which purchase, construct, or reconstruct capital assets, and are typically nonrecurring and cost more than \$5,000.

Cash Balance- Total amount of money in a financial account, calculated by adding all deposits to the initial deposit and deducting all disbursements or payments made. Net cash balance can be positive, if money is available; or negative if the account has been overdrawn.

Chart of Accounts- A chart of accounts is a financial organizational tool that provides a complete listing of every account in an accounting system. An account is a unique record for each type of asset, liability, equity, revenue, and expense.

Collective Bargaining Agreement- an agreement in writing between an employer and a labor union setting forth the terms and conditions of employment or containing provisions in regard to rates of pay, hours of work, or other working conditions of employees.

Common Level Ratio (CLR)- a comparison of a previous year's actual sale prices to the assessed value of properties set by the counties. Since counties use the base year when all properties were last reassessed to arrive at comparative

property values, the CLR (based on two years prior) is a more accurate reflection of current property values.

Community Development Block Grant (CDBG)- A federal program established to provide municipalities with grant funds needed to address local community development needs in the areas of housing, community facilities, economic development, and public services.

Comprehensive Annual Financial Report - The official annual financial report of the Township. It includes management discussion and analysis of the financial activities of the year, financial statements, supporting schedules and required supplementary information and statistics on the Township.

Debt Limit- The State-set maximum amount of legally permitted outstanding net debt.

Debt Service- Payment of interest and principal on an obligation resulting from the issuance of bonds.

Debt Service Fund- A fund used to account for the accumulation of resources for the payment of interest and principal on the Township's general obligation bonds.

Delaware Valley Regional Planning Commission (DVRPC)- Regional planning organization that facilitates inter-municipal and intergovernmental cooperation on topics such as land use, environmental impact, and public transportation.

Department- A major administrative segment responsible for the provision of services within a functional area.

Depreciation- Expiration of the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence. In accounting, it refers to the method by which the cost of a large item (usually capital) is broken up and expended over the useful life of that item.

Earned Income Tax (EIT)- A tax levied on Township residents and employees of businesses in the Township. Passed in 2014, the EIT is 0.5%. All Township residents pay the tax. Employees of businesses in the Township pay the EIT to their municipality of residence, unless said municipality does not collect an EIT, in which case Montgomery Township would collect the tax.

Enterprise Fund- A fund that provides a specific good or service to the public for a fee that makes the entity self-supporting such as, for example, trash collection.

Expenditures-Where accounts are kept on the modified accrual basis of accounting, the cost of goods received, or services rendered whether or not cash payments have been made.

Federal Insurance Contributions Act (FICA)- The federal law enabling the collection of payroll taxes for contributions to Social Security and Medicare.

Fiscal Year- A year determining the beginning, ending, and duration of a budget or taxation year. In Pennsylvania, the fiscal year matches the calendar year (January-December). In the federal government and other states, fiscal years often begin in April, July, or October.

Fixed Assets- Long-lived tangible assets obtained or controlled as a result of past transactions, events, or circumstances. Fixed assets include: buildings; building improvements; machinery and equipment; infrastructure; land and land improvements. In the private sector, these assets are referred to most often as property, plant, and equipment.

Fringe Benefits- Expenditures for benefits on behalf of employees. These benefits include health and dental insurance, life insurance, disability insurance, retirement, FICA and Medicare, prescriptions, vision care, unemployment compensation insurance, and workers compensation insurance.

Full-Time Equivalents (FTE)- The number of hours per year scheduled and budgeted for part-time employees divided by the number of hours of the full-time 40 hour per week employee.

Fund- A fiscal and accounting tool with a self-balancing set of accounts to record revenue and expenditures.

Fund Balance- The excess of a fund's assets over its liabilities. A negative fund balance is sometimes called a deficit. A positive fund balance is sometimes called a surplus. A portion of the Township's General Fund estimated actual ending fund balance may be re-appropriated as a source of funds to balance the following year's budget.

Fund Balance, Assigned- includes amounts intended to be used by the Township for specific purposes but do not meet the criteria to be classified as committed. The governing body, the Board of Supervisors, has by resolution authorized the finance director to assign fund balance.

Fund Balance, Committed- includes amounts that can only be used for the specific purposes determined by a formal action of the Township's highest

level of decision making authority, the Board of Supervisors. Commitments may be changed or lifted only by the Township taking the same formal action that imposed the constraint originally (for example: resolution).

Fund Balance, Nonspendable- includes amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, and long-term notes receivable. ·

Fund Balance, Restricted- includes amounts that are restricted for specific purposes stipulated by external resources providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.

Fund Balance, Unassigned- this residual classification is used for all negative fund balances in Special Revenue, Capital Projects, and Debt Service funds, or any residual amounts in the

General Fund. When an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is depleted in the order of restricted, committed, assigned, and unassigned. In all cases, encumbrance amounts have been assigned for specific purposes for which resources already have been allocated.

Government Accounting Standards Board (GASB)- The authoritative accounting and financial reporting standard-setting body for state and local governments.

General Fund- An accounting entity used to account for all revenue and expenditures applicable to general operations of the departments of the

Township and to record all financial transactions do not account for in another fund.

General Obligation Bonds-When the Township pledges its full faith and credit to the repayment of the bonds issued. Sometimes the term may refer to bonds which are to be repaid from taxes and other general revenues.

Generally Accepted Accounting Principles (GAAP)- Uniform minimum standards and guidelines for financial accounting and reporting which govern the form and content of the financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practice and procedures at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GMP provides a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Grant- A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to municipalities by the state and federal government. Grants are usually made for specified purposes.

Independent Association of the Department of Public Works- Labor union representing collective interests of Middletown Township Department of Public Works staff.

Local Services Tax (LST)- A tax on individuals for the privilege of engaging in an occupation in the Township.

Maintenance- Cost of upkeep of property or equipment.

Mill- The real estate tax rate is based on the assessed valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation. One mill is equivalent to 0.1%.

Minimum Municipal Obligation (MMO)- the smallest amount a municipality must contribute to any pension plan established for its employees regulated by the Commonwealth of Pennsylvania.

Modified Accrual Basis- The basis of accounting under which expenditures are recorded at the time liabilities are incurred and revenue is recorded when received in cash or when measurable and available. This is the most common basis of accounting used in government.

Municipal Separate Storm Sewer System (MS4)- A program administered by the Pennsylvania Department of Environmental Protection (DEP) aimed at regulating water runoff and preventing contamination in local communities.

Municipality- A general term for a local government. This can include townships, cities, and boroughs of all classes.

Net Investment in Capital Assets- This category groups all capital assets, including infrastructure, into one component of Net Position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance of this category.

Non-Operating- Refers to a fund used for a single or very specific use, instead of as part of the day-to-day operating budget.

Pennsylvania Department of Transportation (PennDOT)- The department of the Pennsylvania state government that oversees transportation. All highways of the Township are maintained by PennDOT.

Pension- a regular payment made during a person's retirement from an investment fund to which that person or their employer has contributed during their working life.

Performance Measure-A quantifiable indicator of progress achievement and efficiency.

Police Benevolent Association- Labor union representing collective interests of uniformed police officers.

Procurement- The process of finding, purchasing, and acquiring goods and services. The Commonwealth of Pennsylvania establishes laws to control which purchases and services must undergo a public bidding process, a request for proposals process, or a quotation process.

Proprietary Fund- A fund established to account for operations that are financed and operated in a manner similar to a private business enterprise. The intent is that the costs of providing goods and services to the public on a continuing basis will be financed primarily through user fees.

Restricted Net Position- This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Second Class Township-Townships of the Second Class are governed by three to five elected supervisors for six-year terms. Township Supervisors typically appoint a professional manager to administer daily operations. The Commonwealth of Pennsylvania has general guidelines to determine the scope and reach of Township.

Services- Professional or technical expertise purchased from external sources, or the output provided to taxpayers by Township departments.

Solicitor- The Township Solicitor is the lawyer and chief legal counsel of the Township. The Solicitor is contracted annually by the Board of Supervisors. The Solicitor is present at all formal open session and closed session meetings of the Board of Supervisors, as well as other meetings as required by staff.

Special Revenue Fund- A fund established to collect money to be used for a specific purpose.

Taxes- Compulsory charges levied by the Township for the purpose of financing services performed for the common benefit of citizens.

Unrestricted Net Position- This category represents net position of the entity, not restricted for any project or other purpose.