



ANNUAL BUDGET 2024



MONTGOMERY TOWNSHIP
MONTGOMERY COUNTY, PENNSYLVANIA

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2024 BUDGET INFORMATION

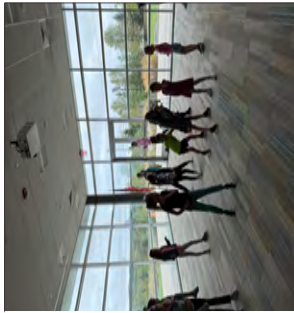
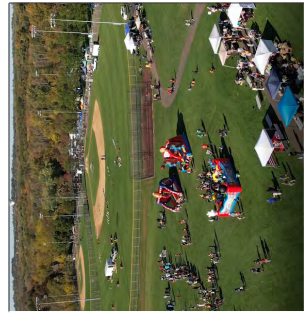
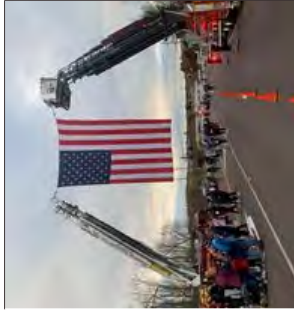
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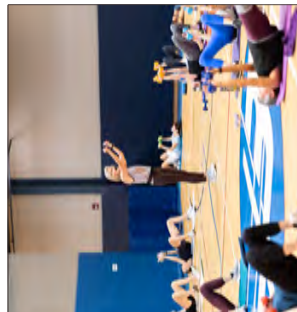
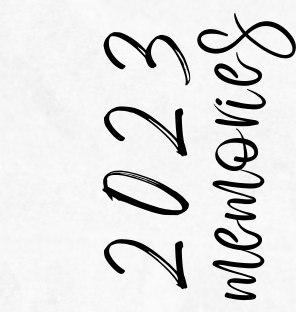
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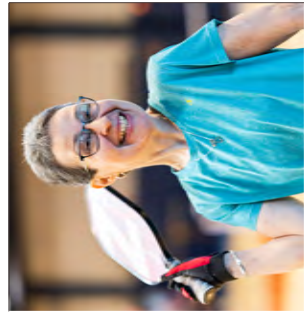
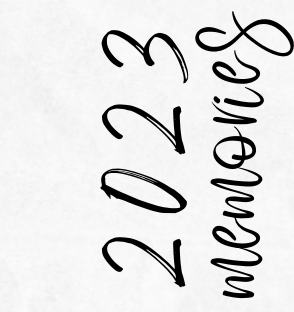
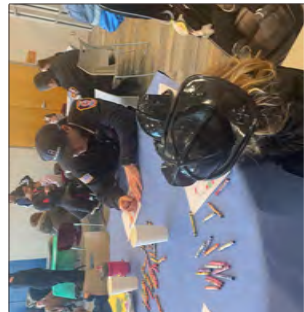
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2023 memories



Principal Officials

BOARD OF SUPERVISORS

- Candyce Fluehr Chimera, Chairwoman
- Annette M. Long, Vice-Chairwoman
- Tanya C. Bamford
- Beth A. Staab
- Audrey R. Ware

APPOINTED OFFICIALS

Carolyn McCreary, Township Manager

Sean Kilkenny, Esquire, Township Solicitor

Erik Garton, P.E., Gilmore & Associates, Township Engineer

OTHER MANAGEMENT OFFICIALS

- J. Scott Bendig, Chief of Police
- Richard Grier, Director of Information Technology
- Marianne McConnell, Director of Planning and Zoning
- Gregory Reiff, Director of Public Works
- Floyd Shaffer, Director of Recreation and Community Center
- Brian Shapiro, Director of Finance
- William Wiegman, Fire Chief, Fire Marshal, Emergency Management Coordinator, and EMS Coordinator

OTHERS

- AndCo, Pension Plan Investment Advisor
- Conrad Siegel Actuaries, Pension Plan Actuary
- Eckert Seamans Cherin & Mellott, LLC, Labor Law
- Gilmore & Associates, Inc., Civil Engineer, Transportation Engineer, and Landscape Architect & Planning Consultant
- Mary Kay Kelm, Esquire, Zoning Hearing Board Solicitor
- TD Bank, Bank Depository
- Uninvest National Bank, Bank Depository



Hello & Welcome

CAROLYN MCCREARY, TOWNSHIP MANAGER

Montgomery Township staff has prepared this budget report to provide a more in-depth picture of our operations and proposed capital projects and purchases.

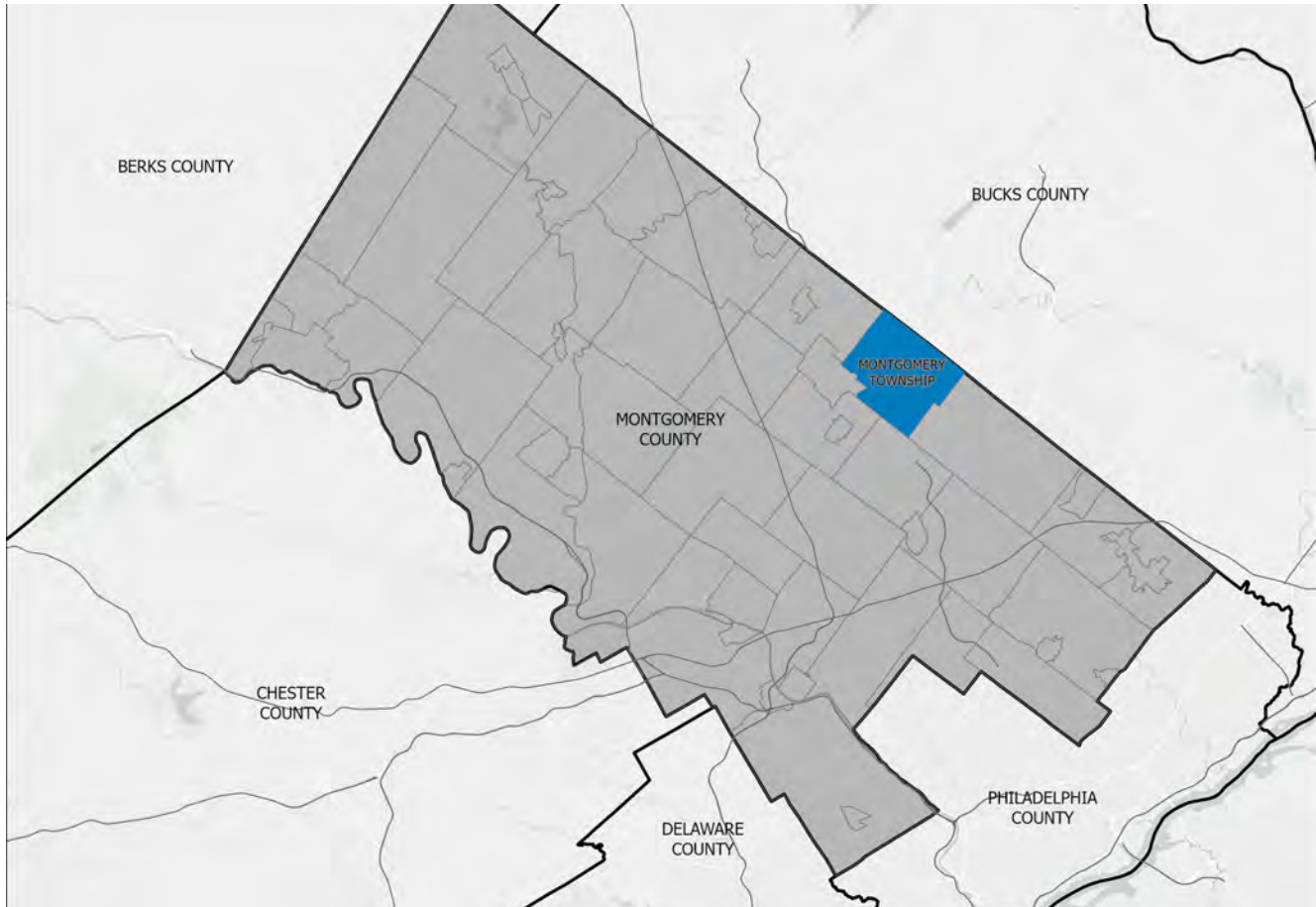
At its core, the budget is the foundation for what we do, and the services we provide daily. It is built on assumptions about our operating expenses and the various revenue sources that fund them. These assumptions are based not only on recent history but on calculated projections about the upcoming year. It is prepared with the involvement of all departments and key staff and reveals details regarding 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 combination 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, our facilities, 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 continue to plan for renovations to existing parks, including Fellowship and Whistlestop Parks and have been awarded grants from the Commonwealth of PA to aid our efforts.

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

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

MONTGOMERY TOWNSHIP

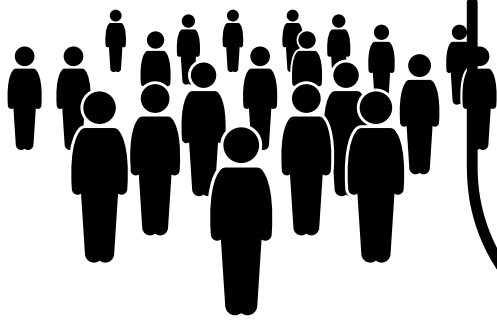


Administration Building
1001 Stump Road
Montgomeryville, PA 18936
Montgomery County
Pennsylvania

W: -75.22641682
S: 40.23537788
E: -75.22351904
N: 40.23770543

Montgomery Township is a municipality situated at the edge of Montgomery County. It is part of the North Penn region, which is comprised of six 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 Facts



- 26,028 Population
 - 2010 population 24,790
- Persons over age 65 is approximately 18%
- Approximately 1,034 veterans
- 9,863 households
- Persons per household is 2.60
- Median Household Income \$112,458
- Per capital income is \$55,660
- 90.5 % owner occupation

Information from Census.gov

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

The Montgomery Township Community & Recreation Center offers recreation programs for all. Outdoor recreation is a focus of the Township with 15 parks and the scenic US 202 Parkway trail for residents to enjoy.

In 2013, PennDOT completed the US 202 Parkway through the Township, which has been designated as a Scenic Byway. It is 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.

In December of 2023, the median sold home price in Montgomery Township, PA was \$431K according to Realtor.com.

1. CAES Systems LLC, Aerospace and Defense Sectors

2. Wegmans Food Markets, Retail

3. Philadelphia D&M, Inc., Commercial Contractor

4. Target Corporation, Retail

5. Costco Wholesale Corporation, Retail

2023
Top
Employers

OUR HISTORY

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 2024 budget for maintenance and repairs of bridges and 73.92 miles of roads is over \$3 million. 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 before the American Civil War except for a few taverns or local watering holes. By the 1890s the Township had a 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 populated community in the county. Railroads and job prospects in other towns made living and working in Montgomery Township less 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 1920s roared so did the popularity of the automobile. By the close of World War II Americans 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 per day depending on the time and season, cementing Montgomery Township as a vital part of the North Penn Community. Today it is a thriving and prosperous community with growing populations and job markets.



SOUTH KOREA

Hamyang County

In May the Montgomery Township Board of Supervisors had the privilege of welcoming representatives from our esteemed Sister City, Hamyang County in South Korea. The deep-rooted friendship and shared values between our communities continue to flourish, fostering cultural understanding and collaboration. We thank Hamyang County for the beautiful spoon and chopsticks set, which is proudly displayed in the lobby of our Township Administration Building.

Thank you to Grand Master Bong Pil Yang for coordinating this visit. We also thank Senator Maria Collett and the representatives from the offices of Rep. Melissa Cerrato and Rep. Steve Malagari for joining us for this special occasion.



Hamyang County is a county in South Gyeongsang Province, South Korea. It is home to the Wooden Seated Statue of Buddha in Beopinsa, the Standing Statue of Buddha in Deokjeonri, the Three-Level Stone Pagoda, Stone Seated Statue of Buddha, Three Storied Stone Pagoda of Seungansa Temple Site.



Our 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 a blueprint 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 and provide efficient, transparent and responsive government.

COMMUNITY COMMITMENTS

Safety

Montgomery Township has dedicated significant resources and financial support to initiatives that continue to ensure the safety of the community. The most recognizable investments have been made in Police and Fire services. The Township is fortunate to have 24/7 emergency coverage 365 days a year provided by dedicated and accomplished professionals as well as volunteers. Montgomery Township is committed to prioritizing community safety prominently in all its operating and capital spending.

Transparency

Montgomery Township remains committed to transparency. First, the creation of a dedicated role, the Public Information Coordinator, to efficiently communicate information to the public was created. Additionally, The Township has bolstered its social media presence. Equally important was the community outreach to increase membership in committees and boards. For example, the Senior Committee has had a renaissance with new members and increased meeting attendance. Lastly, the Township is committed to continued efforts to be transparent with financial documents.

Economic Development

Montgomery Township is committed to supporting interests of small businesses to large corporations who want to invest in the Township. The Township prides itself on the diversity of its business community and welcomes professionals, manufacturers, retailers, and other entrepreneurs to the community. The Board of Supervisors recognizes the importance of the business community and the services that they provide our residents and visitors.

Sustainability

Montgomery Township is committed to preserving and protecting the natural beauty of the community as well as implementing green initiatives. This is most evident by the multi-million-dollar investment scheduled to improve our stormwater system over the next five years. Also, the Board of Supervisors adopted the Ready For 100 renewable energy resolution in 2021. Ready for 100 is a national movement that Montgomery Township has joined intending to work toward 100% clean renewable energy for all.

Service Excellence

Montgomery Township is committed to Service Excellence! Service excellence is represented by our treatment of Township residents and business owners combined with outstanding service quality. This commitment is more than a pledge to generic customer service. This is a commitment to understanding our community's needs, investing in technology, creating a culture of high performance, and always looking for ways to improve services for internal and external customers.

THE ART OF MEASURING SUCCESS

Montgomery Township Realizing It's 2023 Goals

INVESTMENTS IN INFRASTRUCTURE

Rectangular Rapid Flashing Beacons (RRFB)

2023 Capital Budget Implementation. Residents inquired about the possibility of installing pedestrian crossings at several locations near parks in the Township. Staff, Township Traffic Engineers, and a PennDOT representative agreed that these improvements could be made. The estimated cost of the project was \$492,144. In 2022, the Township was awarded a grant from the County Transportation Program in the amount of \$271,072, which will be used for this project. The RRFB units have been installed at the entrance to Spring Valley Park and William F. Maule Park at Windlestrae.

PARKS AND RECREATION

A Celebration Of Community Wellness

The Community Center is now accepting the Renew Active by UnitedHealthcare and OnePass for Medicare & Medicaid insurance programs!

Participants in these programs receive the same benefits as SilverSneakers participants and Community & Recreation Center members, including:

- Access to the facility and fitness center
- Access to all fitness classes
- Discounts on recreation programs
- Member rates on room rentals

Single-Use Plastic Reduction Ordinance

The Single-Use Plastic Reduction Ordinance, Ordinance No. 23-337, will go into effect on April 22, 2024.

The following restrictions will be applied to point-of-sale of retailers, restaurants, and related businesses within Montgomery Township:

- Single-use plastic bags may no longer be given out at point-of-sale.
- Plastic straws can only be given upon a customer's specific request.
- Polystyrene containers like Styrofoam, may no longer be given out.

Businesses may offer alternatives such as reusable bags or paper bags containing a minimum of 40% recycled content, for which they may charge a minimum fee of 10¢ per bag. Exemptions to these rules are detailed within the Ordinance itself, which is available on the Montgomery Township website. Special provisions are made for plastic bags used for milk, produce, meat, and cold products, which are still permitted.

To inform the public, businesses are required to post signage, which will be provided by Montgomery Township. Failure to comply with the ordinance will result in penalties ranging from a written warning for the first offense to fines of up to \$200 for repeated offenses within a twelve-month period.

SUSTAINABILITY

ENVIRONMENTAL STEWARDSHIP

ENVIRONMENTAL STEWARDSHIP REFERS TO THE RESPONSIBLE USE AND PROTECTION OF THE NATURAL ENVIRONMENT THROUGH ACTIVE PARTICIPATION IN CONSERVATION EFFORTS AND SUSTAINABLE PRACTICES BY INDIVIDUALS, SMALL GROUPS, NONPROFIT ORGANIZATIONS, FEDERAL AGENCIES, AND OTHER COLLECTIVE NETWORKS.



Geographic Information System (GIS)

A Geographic Information System (GIS) is a system that creates, manages, analyzes, and maps all types of data. GIS connects data to a map, integrating location data (where things are) with all types of descriptive information (what things are like there). This provides a foundation for mapping and analysis that is used in science and almost every industry.

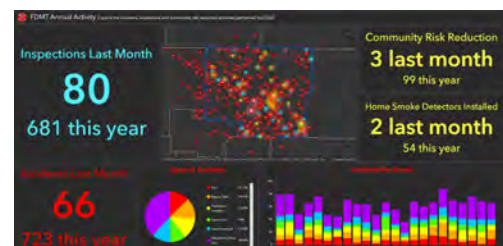
GIS helps users understand patterns, relationships, and geographic context. The benefits include improved communication and efficiency as well as better management and decision-making. -- esri.com

GIS allows the Township to analyze and prioritize problems. Imagine, a neighborhood that has reported a dozen potholes over a three-month period. GIS will capture important data and create a visualization of the pothole complaints. This visualization will allow Township staff to analyze the data and determine if the potholes are being caused by a stormwater issue or by road usage. GIS provides the tools and therefore has the potential to save time, money, and energy when addressing the community's concerns.

FDMT ANNUAL ACTIVITY

CREATING THE BIG PICTURE

GIS has allowed the Township to consolidate its data on Fire Incidents, inspections, and community risk reduction activities performed by the Fire Department. Making the information user friendly and easily accessible to the public.



Geographic Information System (GIS)

SCAN ME



Adopt A Hydrant



Snow Emergency



GIS Hub



FDMT Dashboard



FDMT Survey

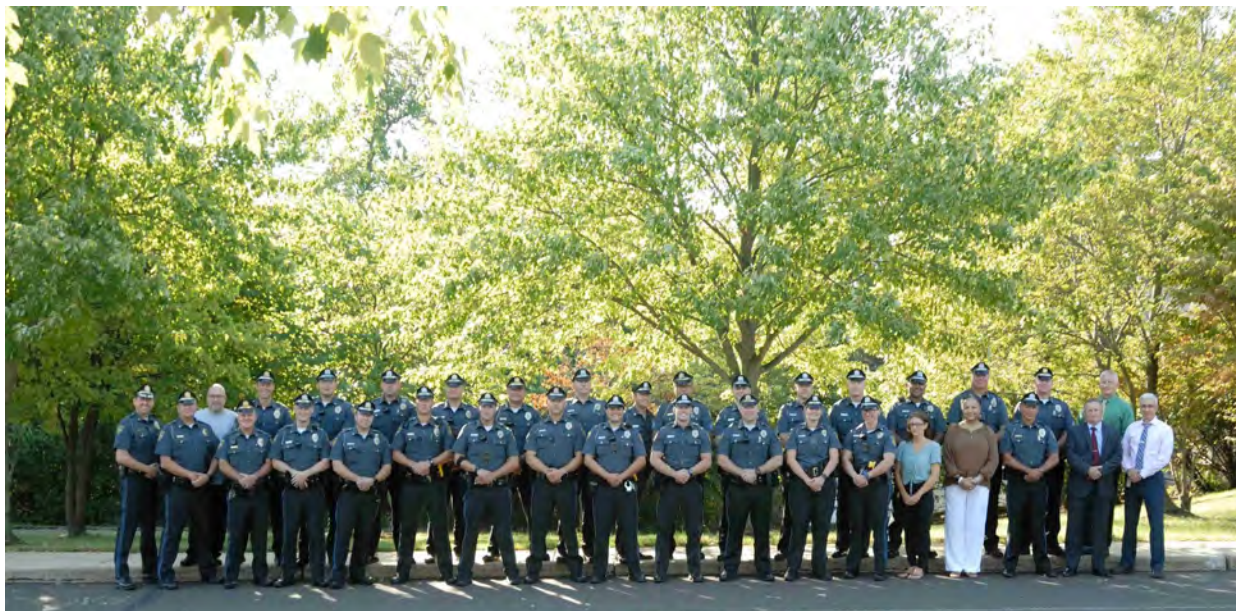
Premier Law Enforcement Agency

Retired Chief Jim Adams, Accreditation Program Coordinator of the Pennsylvania Chiefs of Police Association, presented the Association's Certificate of Law Enforcement Accreditation to the Montgomery Township Police Department on April 10, 2023.

In 2004, the Montgomery Township Police Department became the eighteenth police department in Pennsylvania to be accredited under the Accreditation Program. Since achieving accreditation in 2004, the Police Department has undergone reaccreditation in 2007, 2011, 2014, and 2017.

In 2020, the Department was reaccredited once again and recognized as a Premier Agency by the Commission for its ongoing commitment to excellence through the Accreditation Program.

On January 9, 2023, assessors from the Accreditation Program performed an on-site reaccreditation assessment of the Police Department. On January 26, 2023, The Montgomery Township Police Department was again reaccredited by the Pennsylvania Law Enforcement Accreditation Commission and recognized as a **Premier Agency** by the Commission.



Fire Department ISO Rating

Insurance Services Office, Inc. conducted a review of the fire suppression features being provided for Montgomery Township. The resulting community classification is Class 02.

ISO collects and evaluates information from communities on their structure fire suppression capabilities. The data is analyzed using a Fire Suppression Rating Scale and then a Public Protection Classification grade is assigned to the community.

A community's investment in fire mitigation is a proven and reliable predictor of future fire losses. Statistical data on insurance losses bears out the relationship between excellent fire protection and low fire losses. ISO's PPC Program evaluates communities according to a uniform set of criteria, and a community's score depends on Fire Flows, Emergency Communications, Fire Department, and Water Supply.

Fire Departments are rated on equipment, staffing, training, the geographic distribution of fire companies, operational considerations, and Community Risk Reduction.

F.D.M.T. is proud to receive a rating of Class 2, which is exceptional! ISO analyzes the relevant data and assigns a Public Protection Classification from 1 to 10. Class 1 generally represents superior property fire protection, and Class 10 indicates that the area's fire-suppression program doesn't meet ISO's minimum criteria.





Awards

During the public Board of Supervisors Meeting on August 14, 2023, American Red Cross joined us to present **Lifesaving Awards** to staff members who acted swiftly to save a life on March 16th at the Montgomery Township Community and Recreation Center following a cardiac event.

We honor these incredible individuals:

- Captain Andrew Backlund, Department of Fire Services
- Officer Peter Byrne, Montgomery Township Police Department
- Angelina Capozzi, Montgomery Township Community & Recreation Center
- Firefighter Eoghan Lowry, Department of Fire Services
- Firefighter Harry Reese, Department of Fire Services
- Firefighter Anthony Rubas, Department of Fire Services
- Firefighter Jake Weltman, Department of Fire Services

Their prompt actions and cooperation resulted in a full recovery for the patient. We're proud to have such dedicated and skilled individuals serving our community!



Awarded by the Government Finance Officer's Association:

- Distinguished Budget Presentation Award for 2023
- Annual Comprehensive Financial Report for 2022
- Popular Annual Financial Report for 2022

Awarded by the Pennsylvania State Association of Township Supervisors' (PSATS) 55th Annual Citizen Communication Contest:

- Award for Communication Efforts – 1st Place in Social Media

Grants

Governor Josh Shapiro announced that 77 municipalities across the Commonwealth will receive over \$35.5 million to support traffic signal upgrades, increasing safety, and mobility across Pennsylvania's communities through the Pennsylvania Department of Transportation's (PennDOT's) "Green Light-Go" program.

Green Light-Go grants are provided as reimbursement to municipalities for updates to improve the efficiency and operation of existing traffic signals. These projects will be funded through the appropriation for fiscal year 2023-24.

We are happy to announce that Montgomery Township is one of eight municipalities in Montgomery County that was awarded one of these grants.

The grant of \$528,260 will be used for the updated traffic signal equipment at Bethlehem Pike (Route 309) and English Village Drive/Gwynedd Crossing Drive. We appreciate the letters of support from State Senator Maria Collett and State Representative Melissa Cerrato which we included with our grant application.

Public Safety Special Recognition :

- Reaccreditation as a Premier Law Enforcement Agency.
- Implementation of Lexipol Public Safety Policy Management System
- Over \$179,000.00 in grants for equipment and traffic safety enforcement.
- Implementation of a Professional Service position within the department to further promote and enhance training within the organization.

2024 GOALS

Engagement

Facilitate more citizen engagement.



Senior Committee

Increase outreach to the 55+ community members -- Via the Senior Committee.



Fellowship

Encourage community fellowship with more events.



Parks

Successful completion of park rehabilitation projects.



Ready For 100

Continue implementing an energy transition plan to meet Ready For 100 Initiative goals.



Recruitment

Hire two new Police Officers.

Challenges for 2024

Aging Infrastructure

The health and safety of the community are among the highest priorities for the Township. Addressing the needs of aging infrastructure and allocating the appropriate funds to projects that restore our roads, refurbish our bridges, and keep our water ways clean are imperative to avoid deferred maintenance and unnecessary risk. The immediate challenge is to prioritize projects and the long-term challenge is asset assessment and project funding.

Stormwater

In 2016, The Pennsylvania Department of Environmental Protection (PaDEP) labeled approximately 19,000 miles of rivers and streams in Pennsylvania impaired for water supply, aquatic life, recreation, or fish consumption. Stormwater runoff pollution is one of the biggest reasons for this impairment.

On March 11, 2021, President Biden and Congress enacted the American Rescue Plan Act (ARPA) which provided \$1.9 trillion in relief funds to address the COVID-19 Pandemic. ARPA includes the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) which delivered funding to the Commonwealth of Pennsylvania, as well as its counties and municipalities. Montgomery Township received a little over \$2.7 million and intends to utilize the ARPA funds for stormwater infrastructure improvements.

Stormwater improvement projects are essential to safeguarding other Township improvement projects like roads, traffic signals and buildings. In 2021 Hurricane Ida inflicted severe damage to the southeastern communities of Pennsylvania. Flooding caused millions of dollars in damages and hindered public safety response efforts. Investments in stormwater management are mission critical to ensuring the health and safety of the Township. The ongoing challenge is to find funding sources for these projects.

Walkability

With over 95% of Montgomery Township's land already developed the Board of Supervisors have begun to focus time, energy and money on improving the walkability of the community. This means that the Township has and will continue to make investments in pedestrian safety, sidewalks, crosswalks, and equipment that calms the impact of motor vehicles on the community. The challenge is to design and engineer a plan that will connect pedestrians to important destinations within the Township like the Community Recreation Center and each other.

Challenges for 2024

Inflation

Inflation measures how much more expensive a set of goods and services has become over a certain period. Likewise, inflation is a rise in prices, which can be translated as the decline of purchasing power over time. The Township is noticing considerable increases in construction costs and capital assets. This phenomenon is best exemplified by the 2023 Bids for Leaf and Yard Waste Collection and Disposal. The lowest bid for a three-year contract was \$45,000 more than the previous contract. As per the Government Finance Officers Association's recommendation the Township continues to monitor inflation indices. The challenge is best handled through project management to ensure projects are completed within its allocated budget.

Budgetary Demands

Fiscal responsibility is essential to the longevity and prosperity of the Township. Through thoughtful planning, elected officials and staff have ensured financial security for Montgomery Township. Contingency plans and reserves have been established to handle emergencies, natural disasters, capital projects, or other unforeseen events. In 2023 Montgomery Township formally adopted a Fund Balance Policy to help protect the Township from adverse risk.

Most budgetary challenges are not sudden or unpredicted. The best example of a challenge that the Township has been monitoring is stationary assessed property values. Property taxes are calculated through a millage. Montgomery County assesses all Township properties. Total property taxes paid are calculated as millage multiplied by the assessed property value. Montgomery County has not reassessed properties since 1996.

Equally challenging is the task of securing funding for the Township's five-year comprehensive Capital Investment Plan. The Board of Supervisors approved the budget for 2024 with a tax increase. It will include a property tax increase from 2.49 mills to 2.94 mills, generating about \$850,000 annually.

This property tax increase is a proactive step toward securing essential funding for the Township's upcoming capital needs and improvements. While revenue from the development of the Township helped to defer tax increases for this purpose for many years, Montgomery Township is now built out and must seek more reliable and consistent income sources. The decision follows careful consideration and extensive projections regarding our township's financial sustainability and our ability to maintain critical assets.

Citizens

Board of Supervisors

Township Manager

Administration

- Human Relations Commission
- Business Development
- Environmental Advisory Committee
- Open Space Committee

Chief of Police

Public Safety

Director of Finance and Treasurer

- Board of Auditors
- Police Pension
- Finance Committee

Director of Planning and Zoning

- Planning Commission
- Shade Tree Commission
- Zoning and Hearing Board

Director of Public Works

Park and Recreation Board

Director of Recreation and Community Center

- CRC Advisory Committee
- Senior Committee
- Park and Recreation Board

Fire Chief and Director of Fire Services

Public Safety



MONTGOMERY TOWNSHIP
MONTGOMERY COUNTY, PENNSYLVANIA

BOARD OF SUPERVISORS



(Left to right): Audrey R. Ware, Candyce Fluehr Chimera, Tanya C. Bamford, Beth A. Staab, Annette M. Long

CONTACT THE BOARD OF SUPERVISORS

While the Board of Supervisors does not have an office in the Township building, all email will be forwarded for their review.

To email the Board of Supervisors:
BoardOfSupervisors@MontgomeryTwp.org



CANDYCE

FLUEHR CHIMERA

**CHAIRWOMAN, TOWNSHIP SUPERVISOR
2022-2028**

BOARD LIAISON TO:

- Planning Commision

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. She 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 Department's 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.



ANNETTE M. LONG

**VICE-CHAIRWOMAN, TOWNSHIP SUPERVISOR
2020-2026**

BOARD LIAISON TO:

- Community & Recreation Center Advisory Committee
- Public Safety Committee

A 2022 graduate of the Thomas R. Kline School of Law in Philadelphia Annette works with a non-profit organization representing children who are victims of abuse, neglect, and trafficking. Earning her Bachelor of Science in Legal Studies in Business in 2019 from Pierce College, she also holds a Certificate in Paralegal Studies and served as a Pennsylvania Certified Paralegal from 2014 to 2020.

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 a deep affection for her Puerto Rican heritage.

Annette's focus is on being a voice to improve the Latino and 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. She was active in the America-Korea Alliance Peace Park's efforts to bring a monument to Montgomery Township and work to promote diversity, inclusion, and equal opportunities for all people and cultures.

Annette 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.



TANYA C. BAMFORD

TOWNSHIP SUPERVISOR 2024-2030

BOARD LIAISON TO:

- Human Relations Commission
- Park & Recreation Advisory Board
- Sewer Authority Board
- Shade Tree Commission

Tanya Bamford (she/her) has been a resident of Montgomery Township for more than 20 years. She is a graduate of West Virginia University where she earned a B.A. in Political Science. Bamford is a former small business owner whose marketing firm was named Small Business of the Year in 2010 by the Chamber of Commerce for Greater Montgomery County. Since closing that business in 2018, she has been employed as the Managing Director for R/A Marketing, a specialty marketing firm helping home remodeling companies across North America. Recently elected to serve a second term on the Board of Supervisors, Bamford leverages her education, management, and marketing skills to help achieve the Township's mission to deliver cost-effective, efficient, and responsive government services for constituents.

Tanya is married to Steve Bamford and together they have two sons, Nicholas and Jacob, who are both enrolled in college. Tanya and Steve are also pet parents to Buzz, a 10-year-old Cavapoo they adopted through Home at Last Dog Rescue.

Very active in the community, Tanya can frequently be spotted attending business networking and charitable functions. She is a fitness enthusiast who enjoys participating in endurance competitions, ranging from 5K races to duathlons. Her local community involvement includes volunteer and leadership roles with the following organizations.

Current Roles:

- Foundation Board for Montgomery County Community College, 2022-present
- Montgomery Township Business Group, 2009-present
- North Wales Area Library Board of Directors, 2023-present

Past Roles:

- Chamber of Commerce for Greater Montgomery County, 2007-2018. Served a three-year term on the Board of Directors and as Chair of the Small Business Committee
- Montgomery Township 300th Anniversary Planning Committee, 2012-2014
- Parent Volunteer at Montgomery Elementary, 2009-2016



BETH A. STAAB

**TOWNSHIP SUPERVISOR
2020-2026**

BOARD LIAISON TO:

- Business Development Partnership
- Environmental Advisory Committee
- Ready for 100 Advisory Ad Hoc Committee

Beth graduated with honors from Dickinson College with a degree in Policy Management Studies. Upon graduation, Beth worked in sales, marketing and regulatory compliance at Merck. She volunteered at Bridle Path Elementary and served on their Home & School Executive Board and has enjoyed mentoring youth at Trinity Lutheran. Beth now 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 over 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.

Beth and her husband Curt are proud parents of three boys who attend the University of Pittsburgh and Temple University. They have been residents of Montgomery Township for over 20 years.



AUDREY R. WARE

**TOWNSHIP SUPERVISOR
2022-2023**

BOARD LIAISON TO:

- Financial Advisory Committee
- Senior Volunteer Committee

Since 2012 Audrey has made Montgomery Township home. Audrey holds a Bachelor's degree in Business from the University of Phoenix as well as an Associate's degree in American Sign Language and English Interpretation from Community College of Philadelphia, both with Honors.

As a recent retiree from the financial sector, Audrey spent over 30 years as a Senior Vice President of a large banking organization, managing teams across the United States that were responsible for overseeing the risk and compliance within the ultra-high net worth division.

Appointed to the Montgomery Township Senior committee in 2022, Audrey remains a strong, visible advocate with and for the seniors in the community.

ADMINISTRATION

MISSION

To serve Montgomery Township residents and businesses fairly, conveying to all appropriate departments policy directives passed by the Board of Supervisors. The Township Manager is the Chief Administrative Officer responsible for overseeing and directing the day-to-day operations of all Township departments and their functions.

RESPONSIBILITIES

- Implementing ordinances and policies
- Managing internal services
- Legal matters
- Personnel
- Grant applications and administration
- Right to Know inquiries
- Public Information Office
- GIS
- Liaison with committees and outside organizations

AT A GLANCE

CHALLENGES

- Citizen Engagement
- Aging Infrastructure
- Staff recruitment

POINTS OF PRIDE

- Park Improvements
- Community Outreach
- Commitment of Township Staff to Excellence



CAROLYN MCCREARY

Township Manager

Carolyn McCreary is the Township Manager. Previously, 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 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 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.

Carolyn is also a board member of the Volunteer Medical Service Corps and the Chamber of Commerce for Greater Montgomery County. Lastly, she is a member of the Executive Committee for the Montgomery County Consortium of Communities.

ADMINISTRATION

2023 ACCOMPLISHMENTS

- Recycled 13,447 pounds of electronic waste during our annual Electronic Recycling Event in April 2023.
- Recycled over 926 pounds of single-use batteries throughout 2023 at our collection sites, located at the Township Administration Building and the Community & Recreation Center.
- Launched a new website design with easier navigation, enhanced aesthetics, and access to Google Analytics 4.
- Began streaming Board of Supervisors meetings on YouTube in January 2023.
- Brought our Community News publication in-house, allowing for more control over our design and more timely information.
- Celebrated Local Government Week by coordinating an event attended by 100 second-grade students from Montgomery Elementary School. The students learned about various aspects of local government from each department.
- Participated in the following community initiatives
 - North Penn School District Back to School Supplies and Backpack Drive
 - Drug Take Back Days in April and October
 - Food Drives, Coat Drives, and Toy Drives around the Thanksgiving and Holiday seasons.
- 193 units of blood were donated by our residents through the American Red Cross Blood Drives in 2023.. Each unit can save up to three lives.
- Hosted Medicare Seminars at the Community & Recreation Center.
- Developed a webpage for Senior Resources at MontTwp.org/Seniors
- Carolyn McCreary, Township Manager, served on the Conference Planning Committee for the International City Managers' Association (ICMA) annual national conference in Austin, TX.
- Derek Muller, Public Information Coordinator, chaired the PA Recreation and Parks Society (PRPS) annual conference in Hershey, PA in March 2023.
- The Township received a \$528,260 Green Light-Go grant through PennDOT for traffic signal modernization at Bethlehem Pike & English Village/Gwynedd Crossing intersection.
- The Township has applied for a grant through the Delaware Valley Regional Planning Commission to install EV charging stations at the Township building, Community and Recreation Center, Windlestrae Park, and Whistlestop Park.
- The Township has applied for a grant to the PA Department of Community and Economic Development for the installation of a rapid flashing beacon at the Village Shopping Center along with a sidewalk along Stump Road connecting to the Community and Recreation Center.

2024 GOALS

- Continued focus on improving community engagement.
- Continued focus on identifying funding opportunities for capital projects.
- Continued efforts to safeguard Township continuity of operations ensuring that critical government functions can continue or resume during and after a disaster.
- Continued efforts to bolster social media communications.

FINANCE

MISSION

Through exceptional customer service and effective partnerships, The Finance Department delivers 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

- Fiscal policy
- Preparation of and oversight of both the operational and capital budgets
- Ensuring compliance with accounting and financial standards
- Financial analysis and reporting
- Financial audits
- General ledger management
- Payroll
- Account payables and receivables
- Pension
- Risk management
- Liaison with the Financial Advisory Committee

AT A GLANCE

CHALLENGES

- Continued supply chain delays
- Increase cost of goods and services

POINTS OF PRIDE

- Awards and recognition from the Government Finance Officers Association (GFOA)



BRIAN SHAPIRO

Director of Finance and Treasurer

In 2020 Brian was appointed to the position of Director of Finance and Treasurer. He has over 20 years of municipal government experience in various roles, with a concentration in municipal finance.

FINANCE

2023 ACCOMPLISHMENTS

- Implementation of Tyler Technologies software.
- Adoption of a formal Township Fund Balance Policy.
- The Government Financial Officers Association (GFOA) award for Distinguished Budget Presentation -- 2023 Annual Budget

2024 GOALS

- Implementing and expanding the Tyler Technologies software, including e-commerce solutions for the public.
- Reviewing and updating the current Five-Year Capital Plan to reflect the changing needs and funding opportunities available to the Township.
- Prioritizing fixed asset management by auditing current inventory and updating software.

FIRE SERVICES

24 Hours A Day. 365 Days A Year.

One Department. One Mission.

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 the Township government.

RESPONSIBILITIES

- Respond to emergencies including fires, rescues, QRS incidents, and hazmats.
- Community Risk Reduction activities including fire inspections, pre-planning, fire prevention, and fire safety education.
- Maintain operational readiness as a combination fire department in an all-hazards environment.
- Emergency Management.
- Creating a culture of fire safety in Montgomery Township.



AT A GLANCE

CHALLENGES

- Recruitment and Retention of Volunteers
- Funding
- The ever-changing role of the fire department in an all-hazards environment
- Creating a culture of fire safety throughout Montgomery Township that is not limited to Fire Prevention Week



WILLIAM F. WIEGMAN III

Fire Chief

William (Bill) was sworn in as the Director of Fire Services in 2020. He brings with him over 25 years of firefighting and emergency management experience.

FIRE SERVICES

REFLECTING ON 2023 AND PLANNING FOR 2024

STATION 18 OPERATIONS

The Montgomery Township Fire Department is a combination department, operating 24 hours per day, 7 days per week. It consists of a highly trained and accredited career division along with an equally trained and accomplished volunteer organization.

There are two municipal fire stations strategically located within township boundaries. The Battalion One Stump Road Fire Station is at 325 Stump Road and the Battalion Two Doylestown Road Fire Station is at 441 Doylestown Road.

THE STATE-OF-THE-ART FIRE APPARATUS HOUSED AT THE FIRE STATIONS ARE:

- Battalion One: Special Service 18, Squad 18, Tower 18, Traffic 18
- Battalion Two: Squad 18-1, Engine 18, Utility 18

Command vehicles include Chief 18, Deputy Chief 18, Assistant Chief 18, Battalion Chief 18, Assistant 18-1 and the Fire Marshal.

2024 DEPARTMENTAL GOALS

1. Continual Planning for the Sustainability of Governmental and Emergency Services.
2. Increase Community Education, Fire Prevention, Emergency Management, and Service Delivery.
3. Continue to provide a robust all-hazards training program for staff.
4. Engage with all stakeholders to increase the Department's visibility and operations within the Community and Region.
5. Ensure Quality Insurance and Fidelity with all services provided.

AT A GLANCE

POINT OF PRIDE

QRS CERTIFICATION

The Fire Department of Montgomery Township's QRS Program was launched on Thursday June 13, 2023, at 0900 hours.

The Program was rolled out with the Career Staff responding to Priority 1 calls in Montgomery Township, PA.

We would like to thank the Montgomery County Department of Public Safety, VMSC Emergency Medical Services, and JeffSTAT EMS Education Center for their continual support of the new QRS Program.

What is a QRS?

QRS stands for Quick Response Service, and it provides seriously injured or ill individuals with trained emergency providers to provide treatment at a moment's notice. This generally occurs prior to the arrival of an ambulance.

INFORMATION TECHNOLOGY

MISSION

- Our mission is to provide technology services to facilitate the Township mission and strategic plan as it applies to Public Safety and Government Services. IT Staff strives to provide stable, reliable and secure IT access. To accomplish this mission, we work collaboratively with every department to provide technological leadership.

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

AT A GLANCE

CHALLENGES

- Continued supply chain delays
- Increase cost of goods and services

POINTS OF PRIDE

- Township Wi-Fi upgrade
- F.D.M.T techicial support



RICHARD GRIER

Director of Information Technology

Richard Grier is the Director of Information Technology. For over 15 years, Grier has been responsible for the overall planning, organizing, and execution of all IT functions for the Township.

INFORMATION TECHNOLOGY

2023 ACCOMPLISHMENTS

- Township Meeting Room Audio Visual Project
- Cyber Security Training
- Intune training for our Systems Administrator, Favian Zendejas
- Server 2012 upgrades project
- 2023 New Switches
- Podcasting

2024 GOALS

- Administration Aruba Switch Upgrade:
 - Enhance network efficiency and security by upgrading the Aruba switch infrastructure in the Administration Department.
- Police Teams Room Transformation for Bailey Conference Room:
 - Renovate the Police Teams Room to accommodate the Bailey Conference Room, providing a conducive environment for effective collaboration and meetings.
- Rec Center Wi-Fi Enhancement with Ruckus Technology:
 - Upgrade the Wi-Fi infrastructure at the Recreation Center using Ruckus technology to provide faster, more reliable, and secure internet access for visitors and staff.
- High Availability (HA) Implementation for Township Building Firewall:
 - Ensure uninterrupted network security at the Township building by implementing a High Availability (HA) solution for the firewall, minimizing downtime and enhancing overall security posture.
- Public Works Access Control Integration with CCTV:
 - Strengthen security measures at Public Works by integrating Access Control systems with CCTV, enhancing monitoring capabilities and overall safety.
- Development of Cyber Incident Response Plan:
 - Establish a comprehensive Cyber Incident Response Plan to efficiently and effectively respond to potential cybersecurity threats, ensuring the security and resilience of the organization's digital assets.

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 perform the required inspections throughout the construction project.
- Reviews Subdivision and Land Development applications and plans for compliance with Township regulations.
- Provides staff support and maintains records for the Zoning Hearing Board, Planning Commission, and Shade Tree Commission.

AT A GLANCE

CHALLENGES

- Software Conversion

POINTS OF PRIDE

- Scanning and archiving documents
- Zoning Ordinance Amendments



MARIANNE MCCONNELL

Director of Planning and Zoning

Marianne has been a dedicated Township employee for over 20 years. She is a graduate of Rutgers University with degrees in Communications and Economics. Marianne began her career in local government in 2002 with Montgomery Township in the Planning & Zoning Department as a Project Coordinator moving into the Deputy Zoning Officer role and then Director in 2023. She also serves on the Township's Shade Tree Commission. Marianne enjoys spending time with her family, two dogs, and friends.

Marianne obtained her BCO Certification in February 2023. She is also the Zoning Officer and the Township's Floodplain Administrator.

Congratulations!

It is with great pleasure I announce that Marianne McConnell has been promoted to the position of Director of Planning & Zoning/Zoning Officer effective August 1, 2023.

Marianne has demonstrated the ability to manage and lead the department well since Bruce Shoupe's retirement as well as move the department forward with various projects and updates designed to improve efficiency and customer service.

Please join me in congratulating Marianne for her accomplishments.

Carolyn McCreary
Township Manager

PLANNING AND ZONING

2023 ACCOMPLISHMENTS

1. Exceptional Customer Service
2. Zoning Ordinance Amendments
3. Building of New Permit Software for future processes
4. New part-time administrative position created and filled.
5. Redefined current staff roles / positions
6. Office spaces updated with new furniture and new office supplies area
7. Scanning of Department files
8. Land Development files cleaned out / prepped to be scanned
9. Continued training on system including scanning & linking new documents to property folders
10. Coordination with Fire Department

2024 GOALS

1. Provide excellent Customer Service
2. Training and Implementation of new permit software
 - a. Online Permit Submittals
 - b. Online Contractor Registration Submittals
3. Continued Zoning Ordinance Amendments
4. Employee Training (Land Development, Zoning, Building Codes)
5. Scanning Project
 - a. Land Development and Zoning Hearing Board files
 - b. Property Files - Current permits and documents scan and link to existing property file folders
6. Office update – New furniture in building inspector area
7. Continued coordination with the Fire Department

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 services to our community. The Department currently consists of thirty-seven sworn officers and nine unsworn personnel assigned to the Patrol and Administrative Divisions, providing quality services to the members of our residential, commercial, and industrial community 24 hours a day, 7 days a week.

RESPONSIBILITIES

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

AT A GLANCE CHALLENGES

- Recruitment and retention of qualified personnel

POINTS OF PRIDE

- Premier Agency Accreditation



J. SCOTT BENDIG

Chief of Police

Chief Bendig is a thirty-five-year veteran of the Montgomery Township Police Department. 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 currently serves on the Executive Board of the Chiefs of Police Association of Montgomery County.

POLICE

2023 ACCOMPLISHMENTS

1. Awarded a Department of Community and Economic Development grant of \$76,941 to purchase a laser mapping system.
2. Participation in the Blue Envelope Program. The purpose of the Blue Envelope Program is to help vehicle drivers who have conditions such as Autism Spectrum Disorder (ASD), communication challenges, dementia, anxiety, or other conditions that might impair their ability to communicate easily during a traffic stop, car accident or other on-the-road interactions with police officers.
3. Awarded a Pennsylvania Commission on Crime and Delinquency grant in the amount of \$77,000 for equipment.
4. Citizen Police Academy program.
5. Premier Agency status awarded by the Pennsylvania Chiefs of Police Association Law Enforcement Accreditation Program.

2024 GOALS

1. Enhance the quality of General Law Enforcement Services to the Public.
2. Foster Community Relations.
3. Improve Overall Highway Safety within the Community.



To learn more about the Montgomery Township Police Department we encourage interested parties to visit our website. The QR Code will take readers to the Department's Annual Reports page. These reports provide a summary of police activity and community engagement throughout the year.

All About Me



My name is Canine Niko

I am a German Shepard

I live in Montgomery Township

My favorites

Food Hot Dogs

Color Green

Subject Apprehension

Activity Tracking

Person Officer Eufrasio

Four words that describe me

1 Energetic

2 Fun

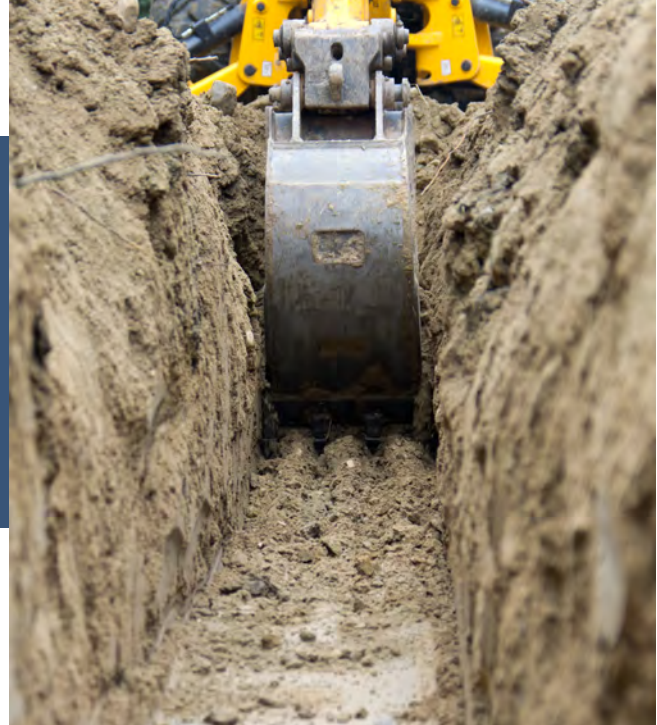
3 Loyal

4 Courageous

Fun facts about me

- I am the youngest member of the Township's K9 Unit.
- I completed my initial canine training in North Carolina.

PUBLIC WORKS



MISSION

Our overall mission is to serve the residents and 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

- 74.21 Miles of Road
- Handicap Ramps, Concrete Curbs, and Sidewalks on Township owned property
- 8 Township Owned Facilities
- 15 Parks
- 51 Signaled Intersections (48-traffic, 2-school lights, 1-Firehouse flasher)
- 64 Township Owned Basins

AT A GLANCE

CHALLENGES

- Supply chain delays
- Aging Infrastructure
- Managing inflation
- Decline in response to employment opportunities

POINTS OF PRIDE

- Staff training
- Road paving projects
- Diversified skill sets within the department, allowing for the completion of in-house projects which result in significant cost savings



GREGORY A. REIFF

Director of Public Works

Greg was appointed as the Director of Public Works in January of 2021. He has been a dedicated employee of Montgomery Township for 23 years. Greg began his career at the Township in 2000 working with the Road Crew and has been steadily working his way up the organization ever since.

PUBLIC WORKS

2023 ACCOMPLISHMENTS

- Our paving projects that keep our roads in great shape for the motoring public.
- Our many stormwater projects that will positively impact our stormwater infrastructure.
- The new additions to the parks like the bocce courts that will offer activities for a diverse group of park patrons.
- Fellowship Park Improvements - i.e.: new tot-lot installation and basketball court resurfacing.
- Both the completion of and the upcoming extensive traffic signal upgrades to aid in better traffic flow throughout the Township.
- The installation of the Rapid Flashing Beacons to further enhance safe walkability within the Township.

2024 GOALS

- Our goals for 2024 will be to keep looking for new and improved techniques/methods to help with our day-to-day operations. We are continuously evaluating our infrastructure, roads, traffic signals, and parks to see what upgrades are needed for the betterment of the residents and visitors of Montgomery Township.

RECREATION AND COMMUNITY CENTER



MISSION

The mission of Montgomery Township Community Recreation Center (CRC) is to bring the diverse Montgomery Township community together. The CRC will be utilized as a central location to accomplish that task. We will foster positive community interaction through:

1. providing hundreds of all-inclusive participant friendly activities, programs, and special events.
2. promoting and encouraging healthy lifestyles
3. maintain a clean and safe physical facility

The CRC entire operation will strive to enhance quality of life within Montgomery Township and the Surrounding areas.

RESPONSIBILITIES

1. Health, wellness, and safety of all patrons.
2. Encourage community interaction between the diverse age groups that patronize our facility.
3. Providing a varied menu of programs in life-long learning, recreation, and personal enrichment opportunities.
4. Create a sense of place that respects diversity and enhances community traditions through special events/community gatherings.
5. Attaining a sustainable fiscal operation. Daily create an environment that is positive, engaging, and FUN for all who enter our facility.

AT A GLANCE

CHALLENGES

- Increasing membership
- Maintaining infrastructure of physical facility

POINTS OF PRIDE

- Amazing Community Program Participation
- Successful inclusion of numerous special needs individuals with our programming



FLOYD SHAFFER

**Director of Recreation and
Community Center**

Floyd was appointed as the Director of Recreation and Community Center in May of 2016. He has over 40 years of experience in the recreation and local government sectors.

RECREATION

2023 ACCOMPLISHMENTS

- Increased membership
- Program diversity

2024 GOALS

- Plan, promote, and conduct unique special events.
- Maintain and improve facilities in a first-class manner.
- Maintain a FUN environment each and every day.

POSITION COUNT ADMINISTRATION

	2021		2022		2023		2024	
DEPARTMENT/POSITION	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
Administrative Supervisor	1	1	1	1	1	1	1	1
Director of Administration & HR	1	1	-	-	-	-	-	-
GIS Coordinator	-	-	1	1	1	1	1	1
Human Resources Administrator	1	1	1	1	1	1	1	1
Public Information Coordinator	1	1	1	1	1	1	1	1
Receptionist	1	0.75	1	0.75	1	0.75	1	0.75
TOTAL	6	5.75	6	5.75	6	5.75	6	5.75
FINANCE								
Finance Director	1	1	1	1	1	1	1	1
Accounting Analyst	-	-	1	1	1	1	1	1
Accounting Associate	2	2	1	1	1	0.75	1	0.75
Human Resources Coordinator	1	1	1	1	1	1	1	1
TOTAL	4	4	4	4	4	3.75	4	3.75
IT								
Technology Manager	1	1	1	1	1	1	1	1
IT Support Technician / System Administrator	1	1	1	1	-	-	-	-
Junior Systems Administrator	1	1	1	1	-	-	-	-
System Administrator					1	1	1	1
TOTAL	3	3	3	3	2	2	2	2
PLANNING								
Director, Planning & Code Enforcement	1	1	1	1	1	1	1	1
Deputy Zoning Officer	1	1	1	1	-	-	-	-
Planning Permits Associate	1	1	-	-	1	1	1	1
Planning & Zoning Associate	-	-	1	1	-	-	-	-
Project Coordinator / Permits Administrator	1	0.75	1	0.75	-	-	-	-
Land Development Project Coordinator	-	-	-	-	1	1	1	1
Administrative Assistant, Part Time					1	0.5	1	0.5
TOTAL	4	3.75	4	3.75	4	3.5	4	3.5

PUBLIC WORKS

	2021		2022		2023		2024	
DEPARTMENT/POSITION	Total EE's	FTE's	Total EE's	FTE's	Total EE's	FTE's	Total EE's	FTE's
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 Road Foreman	1	1	1	1	1	1	1	1
Crew Tech I	1	1	2	2	1	1	1	1
Crew Tech II	7	7	8	8	9	9	9	9
Custodian Maintenance / Facilities Caretaker	1	1	-	-	1	1	1	1
Facilities Forman	1	1	1	1	1	1	1	1
Laborer	2	2	2	2	2	2	2	2
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
Seasonal	3		1		-	-	-	-
TOTAL	22	18.50	21	19.5	21	20.5	21	20.5

PUBLIC SAFETY

	2021		2022		2023		2024	
DEPARTMENT / POSITION	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
Asst Fire Chief, Deputy Fire Marshall	-	-	1	1	1	1	1	1
Firefighter/Captain	1	1	1	1	1	1	1	1
Firefighters	4	4	4	4	4	4	4	4
Firefighter, Part-Time	14	1.41	16	1.47	15	2.34	15	2.34
Secretary, Part-Time	1	0.70	1	0.7	1	0.7	1	0.7
TOTAL	21	8.11	24	9.17	23	10.04	23	10.04
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	3	3	3	3	4	4	4	4
Patrol Officers	25	25	25	25	25	25	27	27
TOTAL	36	36	36	36	37	37	39	39
POLICE (Non-Uniformed)								
Dispatchers	6	6	5	5	5	5	6	6
Dispatchers, Part-Time	-	-	2	1	4	0.15	4	0.15
Staff Services	1	1	1	1	1	1	1	1
Secretary	2	2	2	2	2	2	2	2
TOTAL	9	9	10	9	12	8.15	13	9.15

RECREATION

	2021		2022		2023		2024	
DEPARTMENT / POSITION	Total EE's	FTE's	Total EE's	FTE's	Total EE's	FTE's	Total EE's	FTE's
Recreation and Community Center Director	1	1	1	1	1	1	1	1
Facility and Recreation Supervisor	-	-	1	1	1	1	1	1
Programs Director	1	1	1	1	1	1	1	1
Special Events & Facilities Coordinator	-	-	-	-	1	1	1	1
PT Staff	22	3.73	28	3.65	38	5.54	39	5.54
Seasonal	18	-	37		51	-	51	-
TOTAL	64	9.46	96	10.3	131	17.54	132	9.54

POSITION COUNT SUMMARY

	2021		2022		2023		2024	
DEPARTMENT / POSITION	Total EE's	FTE's	Total EE's	FTE's	Total EE's	FTE's	Total EE's	FTE's
Full-Time	86		88		90		93	
Part Time	40		47		62		62	
Seasonal/As Needed	21		38		51		51	
Total Employees	147		173		203		206	
Total Full-Time Equivalents	97.57		100.47		108.23		103.23	



Boards and Commissions

Montgomery Township is a thriving and continuously progressing community. The Township is made special by the unique networks of relationships among its citizens, leaders, businesses, and all those who work and serve the Township. Together they have created a place that everyone is proud to live and work in! Social capital will always be Montgomery Township's greatest asset.

Citizen engagement is critical to Montgomery Townships' success! The Board of Supervisors welcomes public input in all aspects of the Township business. Township finances are discussed and analyzed throughout the calendar year and the public is encouraged to attend all public meetings to ask questions and bring new ideas and provide constructive criticism to the attention of the Board of Supervisors. Welcoming the residents of Montgomery Township to the "round table" is essential to the success of Township endeavors.



For up-to-date information on the Township Boards and Commissions please visit our website:

www.montgomerytwp.org/boards

THE BUDGET

MESSAGE FROM 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 monthly. The formal process for the development of the 2024 Proposed Budget begins in earnest during late summer when departmental budget requests are prepared and submitted to the Township Manager and me. Together we cultivated a draft budget and presented it to the Board of Supervisors during a public Budget Workshop in October. This meeting included a review of the proposed budget and a discussion of long-range goals and capital improvement planning.

Looking forward to 2024, I feel confident that this budget is a testament to the Township's commitment to investing in infrastructure, while at the same time investing in our taxpayer's safety. Improvements made to our roadways, services, communication systems, and water systems take tremendous amounts of planning and engineering. I look forward to seeing those investments come to fruition.

This budget should be a valuable tool in making the important decisions that will impact Montgomery Township citizens and the Township government during the next year. I remain grateful for the opportunity to serve the Board of Supervisors and citizens in the community, and I look forward to the challenges and opportunities ahead in 2024.



To learn more about the Montgomery Township Finance Department we encourage interested parties to visit our website. The QR Code will take readers to the Department's homepage. There you can access other financial reports and important financial information.

BUDGET PURPOSE & PROCESS

The **purpose** of a budget is for the Township Board of Supervisors to designate the use of revenue and reserves to accomplish 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.

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 following 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.

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

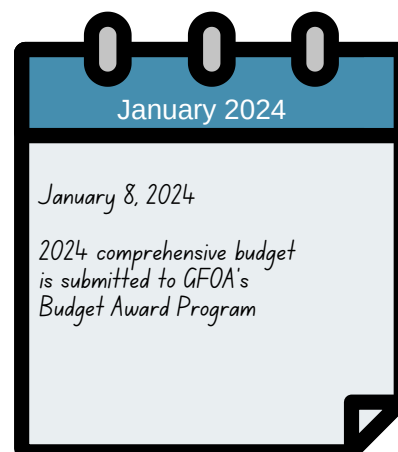
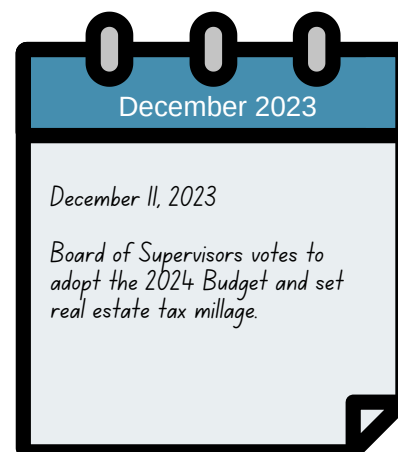
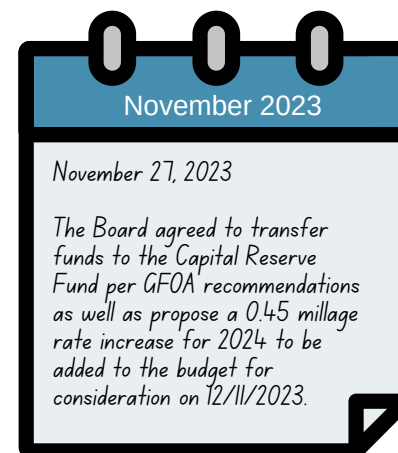
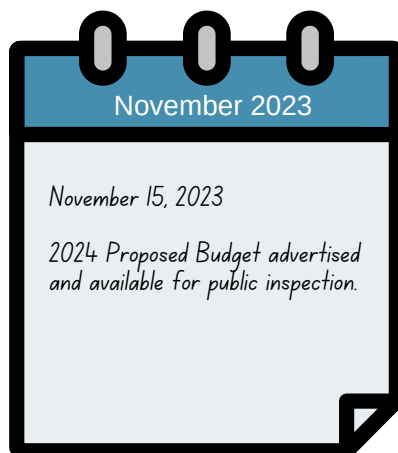
Working with the Department Directors the Township Manager and Director of Finance will create annual budget expenditure estimates based on past use, anticipated changes, availability of funds, and contracts. Revenue projections are based upon changes in the assessed values of properties, grants received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

**QUALITY IS NOT AN
ACT, IT IS A HABIT.**

Aristotle



CALENDAR



After a thorough evaluation and revision in September, a draft budget was developed and presented to the Board of Supervisors during a public Budget Workshop in the month of October.

This publicly advertised budget workshop included a review of the proposed budget and a discussion of long-range Township goals and capital improvement planning with the community.

The Second-Class Township code requires a balanced budget to be adopted by December 31st.

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.

FUND ACCOUNTING

The Township uses fund accounting to maintain its financial records during the fiscal year. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain Township functions or activities. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Township are grouped into governmental, proprietary, and fiduciary categories.

The Township reports the following major **Governmental** Funds:

General Fund

The General Fund is the general operating fund of the Township. It is used to account for all financial resources except those required to be accounted for in another fund.

Capital Reserve Fund

The Capital Reserve Fund is used to account for financial resources to be used for the acquisition or construction of major capital projects.

The Township reports the following major **Proprietary** Fund:

Recreation Center Fund

The Recreation Center Fund is used to account for the Township's Community & Recreation Center, which provides recreational activities for the residents of the Township.



Additionally, the Township reports the following fund types:

Special Revenue Funds (Nonmajor) – Special Revenue Funds are used to account for proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

The Township's nonmajor Special Revenue Funds include the:

- Fire Protection Fund
- Park and Recreation Fund
- Basin Maintenance Fund
- Street Lights Fund
- Liquid Fuels Fund
- Environmental Fund
- Replacement Tree Fund
- Autumn Festival Fund

Capital Projects Funds (Nonmajor) – The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital projects.

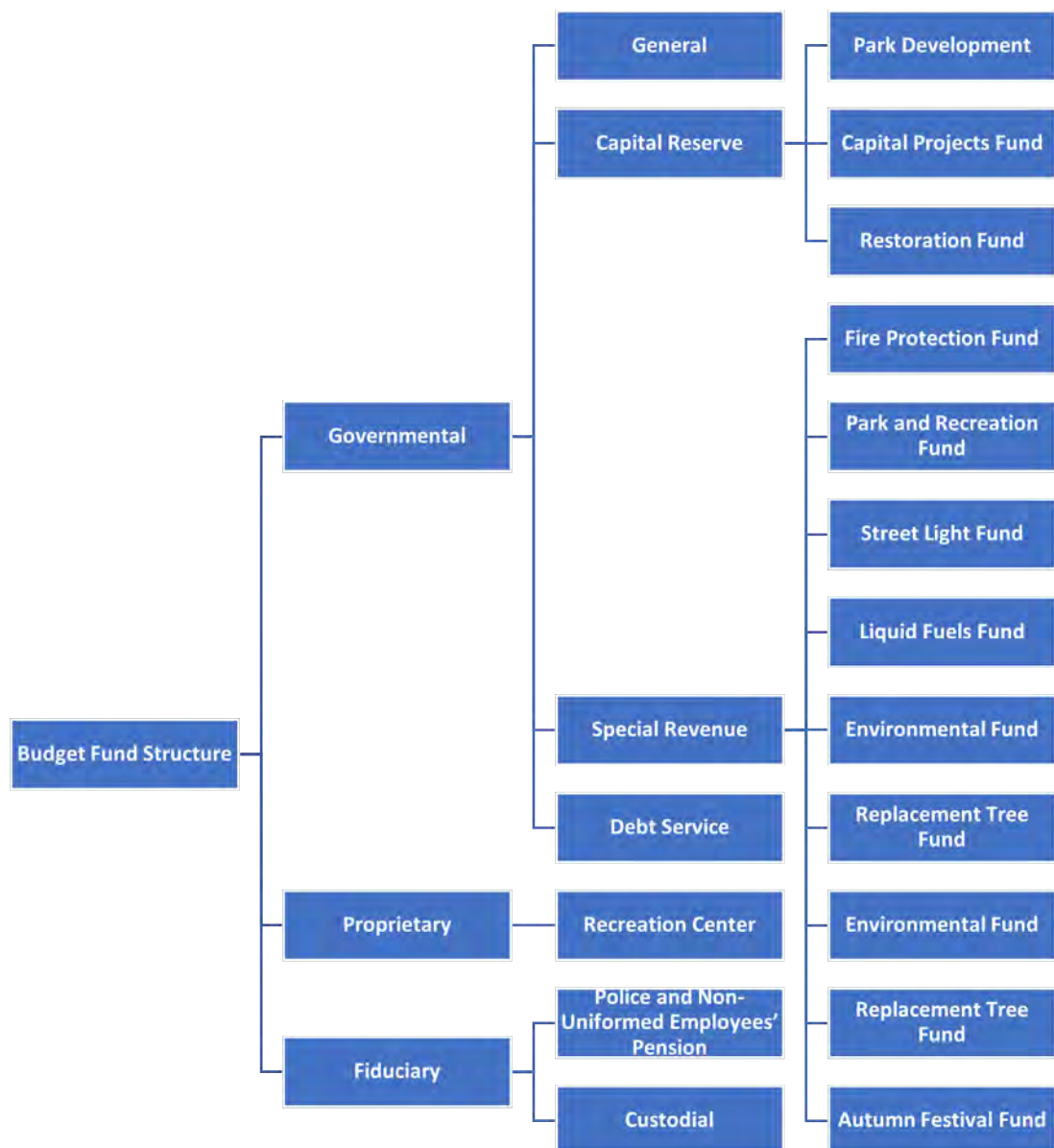
The Township's nonmajor Capital Projects Funds include the:

- Park Development Fund
- Capital Projects Fund
- Restoration Fund
- Debt Service Fund (Nonmajor) – The Debt Service Fund is used to account for the accumulation of resources for and payment of general long-term debt principal, interest, and related costs.
- Fiduciary Fund Types Pension Funds – Funds are used to account for financial resources restricted solely for Police and Non-Uniformed Employees' Pension plans.
- Custodial Fund – The Township's custodial fund consists of developer escrow deposits held by the Township used for legal and engineering costs incurred by the Township.

Amounts reported as program revenues include: (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary Funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a Proprietary Fund's principal ongoing operations. The principal operating revenues of the Recreation Center Fund are charges to customers for sales and services. Operating expenses include the cost of sales and services and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

FUND STRUCTURE



FUND STRUCTURE

FUND	MAJOR REVENUE SOURCES	MAJOR SERVICES PROVIDED
General (01)	Taxes, Licenses & Permits, Intergovernmental revenues, and Charges for Services	General government, Public Safety, and Highways and Streets
Streetlights (02)	Taxes and Charges for Services	Streetlight maintenance
Fire Protection (03)	Taxes, Licenses, Permits, Interest Income, Charges for Services	Public Safety
Parks and Recreation (04)	Taxes, Interest Income	Parks and Recreation
Replacement Tree (05)	Contributions	Parks
Community Recreation Center (09)	Interfund Transfers: Taxes, Licenses & Permits, Intergovernmental revenues, and Charges for Services	Recreation Center
Debt Service (23)	Taxes, Interest Income	Debt Payments
Capital Reserve (30)	Intergovernmental revenues and Interest Income	Capital Investments
Park Development (31)	Developer Contributions	Capital maintenance of the park system
Liquid Fuels (35)	State Aid Payments and Interest Income	Road Maintenance
Autumn Festival (40)	Contributions	Recreation
Environmental (80)	Intergovernmental revenues, Interest Income and Charges for Services	General government and Highways and Streets
Restoration (81)	Interest Income	Preservation of Historical Building

FUND BALANCE

<i>Fund</i>	<i>Balance</i>
General (01)	\$6,241,543
Streetlights (02)	\$346,556
Fire Protection (03)	\$661,127
Parks and Recreation (04)	\$873,747
Replacement Tree (05)	\$199,390
Community Recreation Center (09)	\$1,523,027 (Net Position)
Debt Service (23)	\$250,529
Capital Reserve (30)	\$10,456,201
Park Development (31)	\$354,243
Liquid Fuels (35)	\$1,815,812
Autumn Festival (40)	\$41,572
Environmental (80)	\$366,678
Restoration (81)	\$0.00
Total as of December 31, 2023*	\$23,130,425

- *Fund Balances shown are unaudited and are subject to change.*



Memo

To: Board of Supervisors
From: Carolyn McCreary, Township Manager
Date: November 6, 2023
Subject: 2024 Proposed Budget

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 found in the Capital Investment Plan (CIP) presented and described in detail at the October 27th public budget work session.

Memo Summary

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 continues to take 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. The projected increase in the Act 511 taxes which represent Earned Income Tax, Local Services Tax, Mercantile Tax, and Business Privilege Tax was reported to us by Berkheimer Associates, which serves as our collection agency for them. We are also projecting a decrease of \$125,000 in cable franchise fees, as we see the result of more residents reducing or eliminating their cable television in favor of streaming services. Interest earnings are being budgeted conservatively as we do not know what the Federal Reserve will do in the coming year. We are also projecting modest growth related to Code Enforcement and Zoning. Total operating revenues of \$14,978,500 are \$698,000 (4.9%) higher than the 2023 budget.

All departments are committed to providing the same levels of service to the public. Overall, operating expenditures budgeted at \$14,922,375 are increasing by \$553,375 (3.9%). Given the continued inflationary pressures the Township is facing, this rate of growth is commendable and reflects each Department Head's commitment to be fiscally prudent.

The proposed expenditures reflect each Department Head's dedication to providing outstanding services to our community as well as the internal support necessary for all departments to function at optimum levels.

Memo Summary

Executive/ Administration Area 401

is proposed to decrease by \$41,000 (3.9%) with the elimination of consulting services and software license fees.

Financial Administration Area 402

is increasing by \$34,000 (6.9%) relating to wage and benefit increases in the department and contracted services relating to our software development.

Tax Collection Area 403

is increasing by \$16,500 (8.5%) relating to costs for collection of earned income tax, local services tax, and business/mercantile taxes by Berkheimer Associates. As previously noted, the revenue estimates are also higher than the previous year.

Legal Services Area 404

is being reduced by \$50,000 (32.3%) based on current YTD activity.

Information Technology Area 407

is increasing by \$70,500 (19.0%) with costs associated with third-party support due to the reduction in IT staff and increasing requirements of our property and liability insurance carrier.

Engineering Area 408

is increasing by \$1,000 (1.3%) relating to general engineering services not related to specific projects.

Memo Summary

Buildings and Grounds Area 409

is increasing by \$19,000 (6.0%) due to the natural gas contract, specialized cleaning services, and the cost to properly maintain our buildings as they age.

Police Services Area 410

The budget is increasing by \$638,250 (8.5%). Wages are increasing per the likely negotiated new collective bargaining agreement with two new proposed hires plus one hire to fill the position of patrol officer that will occur when Officer Johnson retires. The medical benefits line has increased due to premium increases. With the transition to the new software and compliance with DCED's chart of accounts, costs relating to the vehicles are now included in this area.

It is important to note over 95% of the Department's budget is related to wages and benefits to continue to provide 24/7 coverage to our residents, businesses, and visitors in the Township.

Fire Protection Area 411

is increasing by \$7,000 (3.2%) due to the increase in the number of active volunteer firefighters eligible for the annual stipend.

Code Enforcement Area 414

is decreasing by \$71,500 (10.5%) due to the retirement of the previous Director and the restructuring of the department staff.

Memo Summary

Emergency Management Area 415

represents the annual contribution to the VMSC that the BOS agreed to include in this year's budget. It is to help offset lost revenue for those 911 calls in the Township that do not result in transportation to the hospital and are therefore not covered by insurance as well as reductions in Medicare and private insurance reimbursements.

Public Works Area 430

is increasing by \$151,250 (8.8%) with the majority of the increase relating to wages and benefits. Area 436 is increasing by \$7,000 to pay for materials staff needs to complete in-house stormwater repairs that are not part of the Capital Investment Plan. Other areas of Public Works (432, 433, 434, and 438) are consistent with the prior year's budget.

Employer Paid Benefits Area 483

are \$279,000 (24%) less than the prior year due primarily to the \$360,000 decrease in the Police Pension Minimum Municipal Obligation (MMO). This is an actuarial calculation and must be funded each year. Our workers' compensation premium increase of \$57,000 offset this somewhat.

Insurance Area 486

is \$49,000 (21.6%) more than the prior year due to an increase in our property and liability premiums. The increase is due to the increased value of our assets. A valuation is periodically done by our insurer.

Memo Summary

Streetlights 02

The source of revenue is the dedicated millage assessed to those property owners who are in residential streetlight districts. Revenue is estimated to be \$138,000. The expenditures proposed at \$129,325 are for the electric bills for those streetlights and their maintenance. The proposed 2024 budget for this fund projects a \$8,675 surplus creating an estimated fund balance of \$362,216 on 12/31/24.

Fire Protection 03

Revenue sources for this fund include dedicated millage from real estate taxes and a portion of earned income tax and local services tax collected. With the increase in the allocation of real estate taxes resulting from the recent tax increase, we are much better positioned to continue successfully staffing and supporting fire services in the Township. Expenditures are solely for paid fire service protection and the stipend offered to volunteer firefighters. The proposed revenue is \$1,595,500 and the expenditures are \$1,831,500. The \$70,000 tipping fee eliminated in the 2024 budget represents lost revenue with the ceasing of quarry operations on Upper State Road. Wage increases are determined by the collective bargaining agreement, which expires on 12/31/24. The projected fund balance on 12/31/24 is \$538,564.

Parks & Recreation 04

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 the wages of Public Works staff assigned to the parks and the costs related specifically to park maintenance. The proposed 2024 budget shows revenue of \$516,500 and expenditures of \$633,050 resulting in a projected fund balance of \$798,678 on 12/31/24.

Memo Summary

Replacement Tree 05

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 2023 budget included an interfund transfer from the Environmental fund of \$200,000 to assist with the continuing plans for tree replacement in the Township. Expenditures are budgeted at \$57,500. The fund balance projected on 12/31/24 is \$155,035.

Community Recreation Center 09

We have estimated operating revenues of \$906,500 which is 3.7% higher than 2023. Operating expenditures estimated at \$1,270,000 are 29% higher than the 2023 budget. This is primarily related to the hiring of a fourth full-time employee and increasing part-time wages necessary for recruitment and retention to maintain the hours of operation currently in place. We have also budgeted \$51,000 more for contracted services.

In 2024 we are again projecting operating expenditures to exceed operating revenue. The fund balance projected on 12/31/24 is \$779,366. However, the fund balance/net position is primarily comprised of the fixed assets associated with the CRC and not cash on hand. Based on the conversation with the Board at the budget work session, we will be raising the fees for Kids University in 2024. We will also look at other fees relating to the CRC.

Debt Service 23

Revenue in this fund comes from real estate tax millage dedicated to the refinanced bond for the Community Recreation Center (CRC) and the 2021 G.O. Note which is being used to pay for the projects and purchases included in the Capital Investment Plan. The fund balance on 12/31/24 is projected to be \$651,666.

Memo Summary

Capital Reserve 30

The primary source of revenue in this fund is the proceeds from the \$15 million General Obligation note. The Township also received \$2.74 million from the American Rescue Plan Act (ARPA) in 2021/22. The ARPA funds will be utilized to address the Township's MS4 program and projects identified in the Township that are part of the Wissahickon watershed.

The expenditures planned for 2024 total \$6,664,526 and includes \$1.7 million for traffic signal improvements, \$742,000 for parks and recreation with the majority allocated to Fellowship Park (DCNR grant of \$250,000), \$715,500 relating to the Community and Recreation Center, \$520,500 for stormwater improvements, \$311,000 for the Stump Road sidewalk with RRFB pedestrian crossing project, \$472,500 for Police vehicles and equipment and \$400,000 for the Public Works street sweeper. Details of all projects and purchases can be found in the Township's Capital Investment Plan (CIP).

Brian and I will continue our discussion from the October 27 budget worksession relating to funding future capital projects identified in the CIP and present options to you for consideration.

Park Development 31

This fund contains revenue received from developers who were granted waivers by the Board to pay fees in lieu of providing recreation in their respective subdivisions or land developments. There are no proposed expenditures in 2024 as we expect to use this money for our required match on the Whistlestop Park project in 2025. The fund balance on 12/31/24 is projected to be \$352,260.

Highway Aid 35

The source of revenue is the annual allocation from the state derived from the motor vehicle fuel tax. Expenditures proposed for 2024 include snow and ice removal costs, traffic signal costs, and non-residential street lighting costs. The proposed 2024 budget also includes the proposed road projects noted in the Capital Investment Plan estimated at \$1.1 million. The projected fund balance as of 12/31/24 is \$1,411,809.

Memo Summary

Autumn Festival
40

The proposed 2024 budget for this fund projects expenditures at the same level as 2023.

Environmental
80

The proposed 2024 budget will leave \$328,651 in the fund balance. Proposed expenditures of \$53,000 include battery recycling and electronics recycling and any consultant fees relating to any Township projects. There is also money for EAC initiatives and seminar attendance during the year.

Restoration
81

This fund relates to the Knapp Road farm. It has a fund balance of \$4,150.

READING A 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 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. 2024 Projection. This is the amount of money Township staff estimates will be collected/spent by the end of 2024.
6. Fund department. Within each fund, there are several categories of revenues and expenditures. These departments summarize related line items.
7. Account description. Each account number has an associated account description that describes the activity of the associated account number.
8. Fund number. The first two digits of the account number corresponding to each fund.
9. 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.
10. 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.
11. Department Total. Total for each department when adding individual lines above it. Totals will always be below a line.

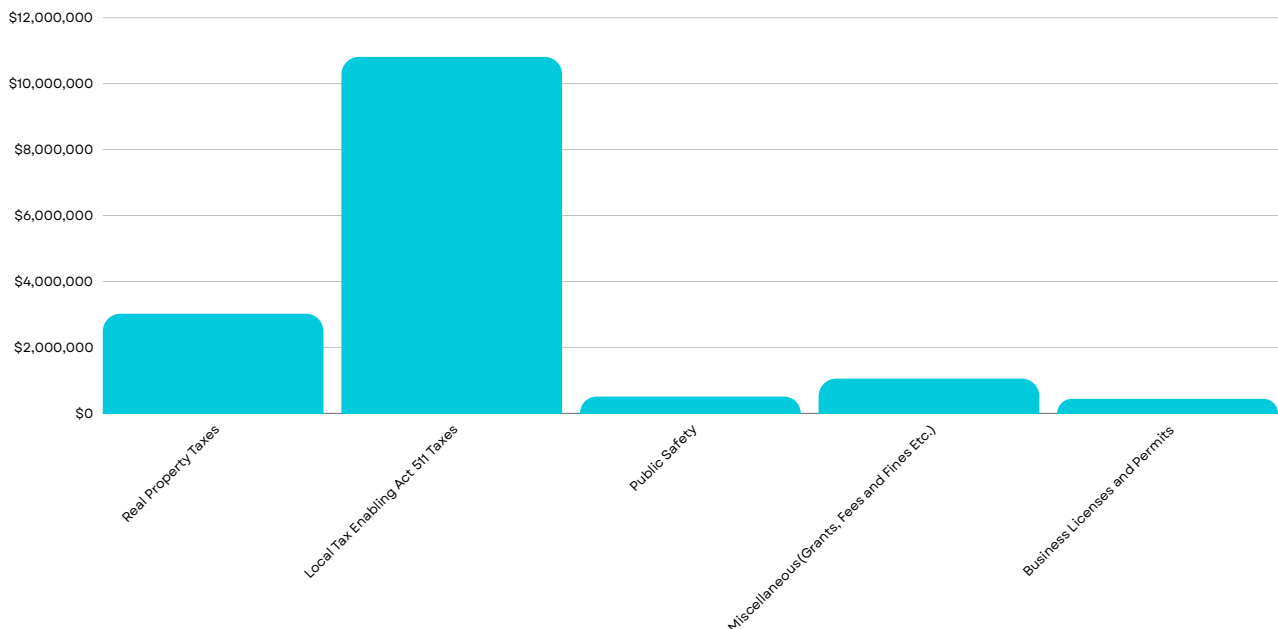
LEARN MORE:
(For more information,
review the Pennsylvania
Chart of Accounts.)

OVERVIEW GENERAL FUND REVENUES

The General Fund is not only the largest fund but is also the primary operating fund for Montgomery Township. This includes, but is not limited to, Public Safety, Administration, street maintenance, traffic signals, snow removal, and more.

As required by law, the 2024 General Fund budget is balanced.

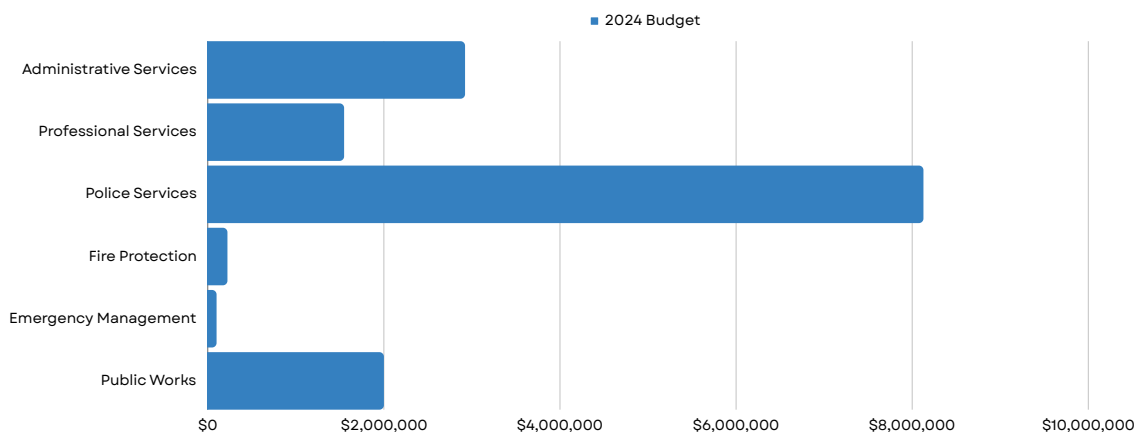
Estimated 2024 Revenues: \$15,828,500



OVERVIEW GENERAL FUND EXPENDITURES

Estimated 2024 Expenditures: \$14,922,375

- Police Services is the largest expenditure area in the General Fund, estimated at 54% or \$8.1 million.
- Public Works represents 13% of total expenditures or \$2.0 million of the General Fund.
- Administrative Services represents 19% of total expenditures or \$2.79 million of the General Fund.



The Size of Montgomery Township's General Fund Balance

Montgomery Township will try to hold the following amounts as fund balance. The money held in fund balance is stated as a percent of expenditures. This is so that Montgomery Township's fund balance stays consistent with the size of the budget over time.

- At a minimum, the reserve will be equal to at least 20% of expenditures.
- The maximum size of the reserves is 25% of expenditures.

$$20\% \text{ of } \$14,922,375 = \$2,984,475$$

$$25\% \text{ of } \$14,922,375 = \$3,730,593.75$$

- For a detailed analysis of the General Fund please consult the line-item budget.
- See Appendix Section of Budget for a copy of the Township's formal Fund Balance policy.

MONTGOMERY TOWNSHIP
2024 BUDGET
GENERAL FUND
SUMMARY
REVENUES

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>2024 BUDGET</u>
<i>OPERATING REVENUE</i>				
Real Property Taxes	\$ 2,201,738	\$ 2,185,000	\$ 2,153,925	\$ 3,020,000
Local Tax Enabling Act 511 Taxes	12,779,752	10,010,000	11,356,969	10,810,000
Business Licenses and Permits	539,922	563,000	459,211	438,000
Fines	141,631	125,000	105,402	110,000
Interest Earnings	55,752	20,000	239,608	50,000
State Capital and Operating Grants	50,700	60,000	36,083	60,000
State Shared Revenue and Entitlements	569,545	772,000	929,734	772,000
Charges for Services	103,045	52,500	85,356	60,500
Public Safety	<u>695,137</u>	<u>493,000</u>	<u>698,278</u>	<u>508,000</u>
TOTAL OPERATING REVENUES	\$ 17,137,223	\$ 14,280,500	\$ 16,064,566	\$ 15,828,500
<i>NON-OPERATING REVENUE</i>				
Other Financing Sources	\$ 3,992	\$ -	\$ 67,160	\$ -
Interfund Transfers	<u>6,000</u>	<u>4,112</u>	<u>4,150</u>	<u>-</u>
TOTAL NON-OPERATING REVENUES	\$ 9,992	\$ 4,112	\$ 71,310	\$ -
TOTAL REVENUES	\$ 17,147,216	\$ 14,284,612	\$ 16,135,876	\$ 15,828,500

MONTGOMERY TOWNSHIP
2024 BUDGET
GENERAL FUND
SUMMARY

EXPENDITURES

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>2024 BUDGET</u>
<i>OPERATING EXPENDITURES</i>				
Executive	\$ 948,044	\$ 1,051,500	\$ 958,314	\$ 1,010,500
Financial Administration	456,944	492,000	440,416	526,000
Tax Collection	192,882	194,500	208,063	211,000
Legal Services	238,664	155,000	110,899	105,000
Information Technology	334,021	372,000	465,714	442,500
Engineering	86,827	76,000	93,125	77,000
Buildings and Grounds	339,716	315,000	356,933	334,000
Police Services	7,143,226	7,489,500	6,872,398	8,127,750
Fire Protection	16,500	216,500	242,051	223,500
Planning and Zoning	696,484	680,500	618,941	609,000
Emergency Management	-	100,000	100,500	100,000
Public Works	1,753,944	1,841,000	1,822,316	2,000,625
Employer Paid Benefits	1,086,851	1,158,500	1,141,172	879,500
Insurance	<u>251,477</u>	<u>227,000</u>	<u>251,714</u>	<u>276,000</u>
TOTAL OPERATING EXPENDITURES	\$ 13,545,579	\$ 14,369,000	\$ 13,682,555	\$ 14,922,375
<i>NON-OPERATING EXPENDITURES</i>				
Interfund Transfers	\$ 1,230,723	\$ 25,000	\$ 3,325,000	\$ 850,000
Miscellaneous Expenditures	<u>-</u>	<u>-</u>	<u>20,247</u>	<u>-</u>
TOTAL NON-OPERATING EXPENDITURES	\$ 1,230,723	\$ 25,000	\$ 3,345,247	\$ 850,000
TOTAL EXPENDITURES	\$ 14,776,302	\$ 14,394,000	\$ 17,027,802	\$ 15,772,375
INCOME/(LOSS) FROM OPERATIONS	\$ 2,370,914	\$ (109,388)	\$ (891,926)	\$ 56,125
FUND BALANCE - BEGINNING OF YEAR	\$ 4,762,555	\$ 7,133,469	\$ 7,133,469	\$ 6,241,543
FUND BALANCE - END OF YEAR	\$ 7,133,469	\$ 7,024,081	\$ 6,241,543	\$ 6,297,668

MONTGOMERY TOWNSHIP
2024 BUDGET
GENERAL FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
REAL PROPERTY TAXES						
01-301-100	Real Estate - Current	\$ 2,190,806	\$ 2,175,000	\$ 2,152,108	98.95%	\$ 3,010,000
01-301-200	Real Estate - Prior	<u>10,932</u>	<u>10,000</u>	<u>1,817</u>	<u>18.17%</u>	<u>10,000</u>
		\$ 2,201,738	\$ 2,185,000	\$ 2,153,925	98.58%	\$ 3,020,000
LOCAL TAX ENABLING ACT 511 TAXES						
01-310-100	Real Estate Transfer Taxes	\$ 1,971,746	\$ 900,000	\$ 891,819	99.09%	\$ 900,000
01-310-210	Earned Income Taxes	6,451,497	5,580,000	6,245,607	111.93%	6,000,000
01-310-310	Mercantile Taxes	2,579,362	2,000,000	2,406,555	120.33%	2,300,000
01-310-360	Business Privilege Taxes	1,120,600	975,000	1,166,794	119.67%	1,000,000
01-310-510	Local Services Taxes	583,964	500,000	564,194	112.84%	550,000
01-310-600	Amusement/Admissions Taxes	<u>72,584</u>	<u>55,000</u>	<u>81,999</u>	<u>149.09%</u>	<u>60,000</u>
		\$ 12,779,752	\$ 10,010,000	\$ 11,356,969	113.46%	\$ 10,810,000
BUSINESS LICENSES AND PERMITS						
01-321-350	Contractor Licenses	\$ 19,710	\$ 12,000	\$ 15,902	132.52%	\$ 12,000
01-321-355	Temporary Licenses	-	1,000	-	0.00%	1,000
01-321-800	Cable TV Franchise Fee	<u>520,212</u>	<u>550,000</u>	<u>443,309</u>	<u>80.60%</u>	<u>425,000</u>
		\$ 539,922	\$ 563,000	\$ 459,211	81.57%	\$ 438,000
FINES						
01-331-130	Police Fines	<u>\$ 141,631</u>	<u>\$ 125,000</u>	<u>\$ 105,402</u>	<u>84.32%</u>	<u>\$ 110,000</u>
		\$ 141,631	\$ 125,000	\$ 105,402	84.32%	\$ 110,000
INTEREST EARNINGS						
01-341-100	Interest Earnings	<u>\$ 55,752</u>	<u>\$ 20,000</u>	<u>\$ 239,608</u>	<u>1198.04%</u>	<u>\$ 50,000</u>
		\$ 55,752	\$ 20,000	\$ 239,608	1198.04%	\$ 50,000
STATE CAPITAL AND OPERATING GRANTS						
01-354-150	Recycling/Act 101	\$ -	\$ 60,000	\$ -	0.00%	\$ 60,000
01-354-300	State Government	(33,424)	-	33,181	100.00%	-
01-354-400	County Government	<u>84,124</u>	<u>-</u>	<u>2,901</u>	<u>100.00%</u>	<u>-</u>
		\$ 50,700	\$ 60,000	\$ 36,083	60.14%	\$ 60,000
STATE SHARED REVENUE AND ENTITLEMENTS						
01-355-040	Alcoholic Beverages Licenses	\$ 7,050	\$ 7,000	\$ 7,350	105.00%	\$ 7,000
01-355-100	Public Utility Realty Tax (PURTA)	13,367	15,000	16,142	107.61%	15,000
01-355-500	Municipal Pension System State Aid	549,128	550,000	687,691	125.03%	550,000
01-355-700	Foreign Fire Insurance Premium Tax	<u>-</u>	<u>200,000</u>	<u>218,551</u>	<u>109.28%</u>	<u>200,000</u>
		\$ 569,545	\$ 772,000	\$ 929,734	120.43%	\$ 772,000

MONTGOMERY TOWNSHIP
2024 BUDGET
GENERAL FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
CHARGES FOR SERVICES						
01-361-100	General Government	\$ 24,390	\$ 20,000	\$ 11,847	59.24%	\$ 20,000
01-361-330	Zoning Permit	28,027	15,000	21,660	144.40%	15,000
01-361-335	Land Development	26,525	10,000	24,700	247.00%	10,000
01-361-340	Zoning Hearing Board	20,100	6,000	19,800	330.00%	10,000
01-361-341	Conditional Use Hearing	-	-	1,000	100.00%	1,000
01-361-343	Building Codes Appeal Board	-	-	1,500	100.00%	1,500
01-361-500	Zoning Maps and Books	2,394	500	2,474	494.85%	1,500
01-361-550	GIS Update	<u>1,610</u>	<u>1,000</u>	<u>2,375</u>	<u>237.50%</u>	<u>1,500</u>
		\$ 103,045	\$ 52,500	\$ 85,356	162.58%	\$ 60,500
PUBLIC SAFETY						
01-362-100	Police Services	\$ 18,488	\$ 20,000	\$ 57,934	289.67%	\$ 25,000
01-362-410	Building Permit	390,436	315,000	431,140	136.87%	350,000
01-362-415	HVAC Permit	97,810	50,000	61,981	123.96%	40,000
01-362-420	Electrical Permit	42,646	25,000	42,784	171.14%	15,000
01-362-425	Sign Permit	16,990	8,000	15,141	189.26%	10,000
01-362-430	Plumbing Permit	17,100	10,000	14,156	141.56%	10,000
01-362-440	Street Permit	11,100	10,000	7,460	74.60%	7,500
01-362-450	Fence Permit	12,295	7,000	8,530	121.86%	7,500
01-362-460	Use and Occupancy Permit	17,031	10,000	18,530	185.30%	10,000
01-362-470	Roofing and Siding Permit	40,302	30,000	26,845	89.48%	25,000
01-362-480	Grading Permit	5,600	3,000	5,440	181.33%	3,000
01-362-490	Demolition Permit	<u>25,339</u>	<u>5,000</u>	<u>8,339</u>	<u>166.78%</u>	<u>5,000</u>
		\$ 695,137	\$ 493,000	\$ 698,278	141.64%	\$ 508,000
TOTAL OPERATING REVENUES		\$ 17,137,223	\$ 14,280,500	\$ 16,064,566	112.49%	\$ 15,828,500
OTHER FINANCING SOURCES						
01-387-100	Donations	\$ -	\$ -	\$ 3,100	100.00%	\$ -
01-389-100	Miscellaneous Revenue	4,014	-	78,302	100.00%	-
01-395-100	Refunds of Prior Year Expenditures	<u>(22)</u>	<u>-</u>	<u>(14,242)</u>	<u>100.00%</u>	<u>-</u>
		\$ 3,992	\$ -	\$ 67,160	100.00%	\$ -
INTERFUND TRANSFERS						
01-392-030	From Capital Reserves	\$ -	\$ -	\$ -	100.00%	\$ -
01-392-081	From Restoration Fund	<u>6,000</u>	<u>4,112</u>	<u>4,150</u>	<u>100.92%</u>	<u>-</u>
		\$ 6,000	\$ 4,112	\$ 4,150	100.92%	\$ -
TOTAL NON-OPERATING REVENUES		\$ 9,992	\$ 4,112	\$ 71,310	1734.19%	\$ -
TOTAL REVENUES		\$ 17,147,216	\$ 14,284,612	\$ 16,135,876	112.96%	\$ 15,828,500

MONTGOMERY TOWNSHIP
2024 BUDGET
GENERAL FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
EXECUTIVE						
01-401-112	Salaries and Wages	\$ 577,112	\$ 605,000	\$ 543,259	89.79%	\$ 586,000
01-401-180	Overtime	1,291	2,000	1,676	83.79%	1,500
01-401-192	FICA	42,241	46,500	40,332	86.74%	47,000
01-401-196	Employee Benefits	198,292	241,500	220,366	91.25%	239,000
01-401-210	Office Supplies	6,300	12,500	13,176	105.41%	12,500
01-401-231	Vehicle Fuel	1,179	1,000	743	74.28%	1,000
01-401-240	Other Operating Supplies	928	1,500	921	61.40%	1,000
01-401-308	Planning Services	-	-	-	100.00%	10,000
01-401-312	Consulting Services	-	20,000	9,545	47.73%	-
01-401-317	Software License Fees	13,517	20,000	2,596	12.98%	-
01-401-340	Advertising and Printing	24,118	20,000	28,762	143.81%	25,000
01-401-374	Machinery and Equipment	883	1,500	66	4.40%	1,000
01-401-375	Vehicle Maintenance	910	1,000	857	85.74%	1,000
01-401-384	Equipment Rental	9,700	9,000	9,997	111.07%	9,000
01-401-420	Dues, Subscriptions and Memberships	11,363	12,000	13,755	114.63%	12,000
01-401-450	Contracted Services	1,911	2,500	7,954	318.18%	2,500
01-401-460	Meetings and Conferences	10,888	12,000	12,649	105.41%	16,000
01-401-480	HR Hiring Expenses	10,211	7,500	15,760	210.13%	10,000
01-401-540	Contributions	37,199	36,000	35,900	99.72%	36,000
		\$ 948,044	\$ 1,051,500	\$ 958,314	91.14%	\$ 1,010,500
FINANCIAL ADMINISTRATION						
01-402-112	Salaries and Wages	\$ 298,171	\$ 335,000	\$ 283,642	84.67%	\$ 350,000
01-402-180	Overtime	-	1,000	769	76.87%	2,500
01-402-192	FICA	22,928	26,000	21,885	84.17%	30,000
01-402-196	Employee Benefits	74,604	79,000	83,571	105.79%	90,000
01-402-210	Office Supplies	9,085	5,000	5,287	105.75%	5,000
01-402-311	Auditing Services	35,034	35,000	39,678	113.37%	40,000
01-402-317	Software License Fees	6,800	7,000	-	0.00%	-
01-402-374	Machinery and Equipment	1,916	2,000	460	23.00%	2,000
01-402-420	Dues, Subscriptions and Memberships	2,986	500	(312)	-62.32%	500
01-402-450	Contracted Services	4,000	500	4,284	856.80%	5,000
01-402-460	Meetings and Conferences	1,419	1,000	1,152	115.16%	1,000
		\$ 456,944	\$ 492,000	\$ 440,416	89.52%	\$ 526,000
TAX COLLECTION						
01-403-112	Salaries and Wages	\$ 10,000	\$ 20,000	\$ 16,735	83.68%	\$ 20,000
01-403-192	FICA	1,280	1,500	1,280	85.35%	5,000
01-403-210	Office Supplies	34	500	(0)	-0.04%	500
01-403-312	Consulting Services	7,194	7,500	8,416	112.22%	7,500
01-403-317	Software License Fees	2,036	2,000	-	0.00%	-
01-403-340	Advertising and Printing	437	1,000	212	21.16%	1,000
01-403-384	Equipment Rental	1,675	1,500	1,879	125.29%	1,500
01-403-420	Dues, Subscriptions and Memberships	573	500	-	0.00%	500
01-403-450	Contracted Services	169,653	160,000	179,541	112.21%	175,000
		\$ 192,882	\$ 194,500	\$ 208,063	106.97%	\$ 211,000

MONTGOMERY TOWNSHIP
2024 BUDGET
GENERAL FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
LEGAL SERVICES						
01-404-300	Legal Services	\$ 238,664	\$ 150,000	\$ 94,339	62.89%	\$ 100,000
01-404-301	Special Legal Services	-	5,000	16,560	331.20%	5,000
		\$ 238,664	\$ 155,000	\$ 110,899	71.55%	\$ 105,000
INFORMATION TECHNOLOGY						
01-407-112	Salaries and Wages	\$ 194,601	\$ 150,000	\$ 179,964	119.98%	\$ 164,000
01-407-180	Overtime	1,155	1,000	606	60.57%	1,000
01-407-192	FICA	15,081	11,500	13,824	120.21%	16,000
01-407-196	Employee Benefits	38,938	42,500	41,010	96.49%	50,000
01-407-210	Office Supplies	1,030	1,000	849	84.87%	1,000
01-407-312	Consulting Services	16,535	25,000	22,330	89.32%	70,500
01-407-317	Software License Fees	51,528	118,000	188,597	159.83%	118,000
01-407-374	Machinery and Equipment	15,152	18,000	17,534	97.41%	17,000
01-407-460	Meetings and Conferences	-	5,000	1,000	20.00%	5,000
		\$ 334,021	\$ 372,000	\$ 465,714	125.19%	\$ 442,500
ENGINEERING						
01-408-305	General Engineering	\$ 64,800	\$ 41,000	\$ 77,799	189.75%	\$ 60,000
01-408-306	Traffic Engineering	5,464	10,000	11,906	119.06%	10,000
01-408-307	Stormwater Engineering	16,563	25,000	1,109	4.44%	7,000
01-408-450	Planning Services	-	-	2,312	100.00%	-
		\$ 86,827	\$ 76,000	\$ 93,125	122.53%	\$ 77,000
BUILDINGS AND GROUNDS						
01-409-320	Communications	\$ 59,494	\$ 75,000	\$ 53,989	71.99%	\$ 75,000
01-409-360	Public Utilities	171,178	160,000	186,700	116.69%	175,000
01-409-373	Building Maintenance	109,044	80,000	75,327	94.16%	64,000
01-409-450	Contracted Services	-	-	40,916	100.00%	20,000
		\$ 339,716	\$ 315,000	\$ 356,933	113.31%	\$ 334,000

MONTGOMERY TOWNSHIP
2024 BUDGET
GENERAL FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
POLICE SERVICES						
01-410-112	Salaries and Wages	\$ 5,298,534	\$ 5,515,000	\$ 5,107,089	92.60%	\$ 5,885,000
01-410-180	Overtime	139,367	132,000	49,163	37.24%	136,000
01-410-187	Education	6,948	30,000	46,215	154.05%	15,000
01-410-192	FICA	410,982	432,000	399,524	92.48%	465,000
01-410-196	Employee Benefits	854,637	952,000	935,584	98.28%	1,200,000
01-410-197	Post Retirement Medical	49,968	60,000	37,159	61.93%	55,000
01-410-210	Office Supplies	7,954	12,500	9,087	72.70%	12,500
01-410-220	Operating Supplies	32,365	22,500	25,598	113.77%	26,500
01-410-231	Vehicle Fuel	78,578	55,000	47,989	87.25%	40,000
01-410-238	Uniforms	37,001	37,500	31,313	83.50%	49,000
01-410-239	Weapons and Ammunition	7,845	15,500	11,726	75.65%	27,750
01-410-240	Other Operating Supplies	1,285	-	90	100.00%	-
01-410-249	Canine Unit	9,681	17,500	10,624	60.71%	18,500
01-410-317	Software License Fees	96,841	83,000	66,308	79.89%	72,000
01-410-319	DARE Program	3,808	4,500	2,775	61.67%	4,500
01-410-340	Advertising and Printing	11,606	14,500	12,503	86.23%	14,500
01-410-374	Machinery and Equipment	16,210	25,000	14,144	56.58%	25,500
01-410-375	Vehicle Maintenance	38,522	50,500	35,950	71.19%	50,500
01-410-384	Equipment Rental	5,650	-	5,381	100.00%	-
01-410-420	Dues, Subscriptions and Memberships	8,822	10,000	6,753	67.53%	10,000
01-410-460	Meetings and Conferences	26,623	20,500	17,424	84.99%	20,500
		\$ 7,143,226	\$ 7,489,500	\$ 6,872,398	91.76%	\$ 8,127,750
FIRE PROTECTION						
01-411-196	Employee Benefits	\$ -	\$ -	\$ -	100.00%	\$ -
01-411-540	Contributions	16,500	16,500	23,500	142.42%	23,500
01-411-560	Foreign Fire Insurance Premium Tax	-	200,000	218,551	109.28%	200,000
		\$ 16,500	\$ 216,500	\$ 242,051	111.80%	\$ 223,500
PLANNING AND ZONING						
01-414-112	Salaries and Wages	\$ 312,085	\$ 330,000	\$ 276,624	83.83%	\$ 265,000
01-414-180	Overtime	557	1,000	829	82.90%	2,500
01-414-192	FICA	24,484	24,500	21,454	87.57%	25,000
01-414-196	Employee Benefits	69,148	88,500	77,799	87.91%	75,000
01-414-210	Office Supplies	3,778	2,500	2,889	115.57%	3,000
01-414-220	Operating Supplies	598	1,000	882	88.20%	1,000
01-414-231	Vehicle Fuel	784	1,000	644	64.44%	4,000
01-414-312	Consulting Services	34,917	-	-	100.00%	-
01-414-317	Software License Fees	20,169	7,500	2,692	35.89%	7,500
01-414-340	Advertising and Printing	13,450	7,500	6,279	83.72%	7,500
01-414-374	Machinery and Equipment	387	500	1,000	200.00%	500
01-414-375	Vehicle Maintenance	304	1,000	254	25.38%	1,000
01-414-384	Equipment Rental	2,313	2,500	2,481	99.24%	2,500
01-414-420	Dues, Subscriptions and Memberships	941	1,500	257	17.13%	1,500
01-414-450	Contracted Services	211,886	210,000	224,120	106.72%	210,000
01-414-460	Meetings and Conferences	682	1,500	738	49.17%	3,000
		\$ 696,484	\$ 680,500	\$ 618,941	90.95%	\$ 609,000
EMERGENCY MANAGEMENT						
01-415-220	Operating Supplies	\$ -	\$ -	\$ -	100.00%	\$ -
01-415-540	Contributions	-	100,000	100,500	100.50%	100,000
		\$ -	\$ 100,000	\$ 100,500	100.50%	\$ 100,000

MONTGOMERY TOWNSHIP
2024 BUDGET
GENERAL FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
PUBLIC WORKS						
01-430-112	Salaries and Wages	\$ 1,030,129	\$ 990,000	\$ 1,105,291	111.65%	\$ 1,065,000
01-430-180	Overtime	8,442	42,000	14,991	35.69%	45,000
01-430-187	Education	-	3,000	4,726	157.54%	3,000
01-430-192	FICA	100,003	79,000	91,576	115.92%	86,250
01-430-196	Employee Benefits	312,989	355,000	382,553	107.76%	420,000
01-430-210	Office Supplies	3,971	4,500	2,644	58.75%	4,500
01-430-220	Operating Supplies	22,668	29,000	26,463	91.25%	29,000
01-430-231	Vehicle Fuel	51,223	60,000	64,247	107.08%	70,000
01-430-238	Uniforms	14,988	20,000	15,305	76.52%	20,000
01-430-240	Other Operating Supplies	2,378	4,000	3,371	84.27%	4,000
01-430-260	Small Tools and Equipment	3,608	6,000	3,105	51.76%	6,000
01-430-317	Software License Fees	8,384	10,000	-	0.00%	-
01-430-340	Advertising and Printing	4,695	5,000	11,079	221.58%	5,000
01-430-374	Machinery and Equipment	9,844	20,000	9,720	48.60%	20,000
01-430-375	Vehicle Maintenance	67,356	60,000	21,441	35.73%	60,000
01-430-384	Equipment Rental	4,010	12,500	3,924	31.39%	12,500
01-430-420	Dues, Subscriptions and Memberships	1,968	2,500	2,193	87.72%	3,500
01-430-450	Contracted Services	4,125	12,000	14,972	124.77%	12,000
01-430-460	Meetings and Conferences	9,523	15,000	9,747	64.98%	15,000
		\$ 1,660,305	\$ 1,729,500	\$ 1,787,347	103.34%	\$ 1,880,750
SNOW AND ICE REMOVAL						
01-432-112	Salaries and Wages	\$ 34,091	\$ 35,000	\$ 9,952	28.43%	\$ 35,500
01-432-180	Overtime	14,247	1,500	288	19.20%	1,500
01-432-192	FICA	-	3,000	469	15.64%	2,875
01-432-196	Employee Benefits	-	-	(112)	100.00%	-
01-432-220	Operating Supplies	760	3,000	1,066	35.53%	3,000
01-432-374	Machinery and Equipment	7,970	5,000	-	0.00%	5,000
01-432-450	Contracted Services	-	5,000	-	0.00%	5,000
		\$ 57,069	\$ 52,500	\$ 11,663	22.22%	\$ 52,875
TRAFFIC CONTROL DEVICES						
01-433-220	Operating Supplies	\$ (3,039)	\$ -	\$ (13,697)	100.00%	\$ -
01-433-376	Repair of Poles	(12,372)	-	(685)	100.00%	1,000
01-433-450	Contracted Services	-	-	(900)	100.00%	-
		\$ (15,411)	\$ -	\$ (15,282)	100.00%	\$ 1,000
STREET LIGHTING						
01-434-376	Repair of Poles	\$ -	\$ 1,000	\$ 2,938	293.80%	\$ 1,000
		\$ -	\$ 1,000	\$ 2,938	293.80%	\$ 1,000
STORM SEWERS AND DRAINS						
01-436-220	Operating Supplies	\$ 1,950	\$ 8,000	\$ 3,931	49.14%	\$ 15,000
		\$ 1,950	\$ 8,000	\$ 3,931	49.14%	\$ 15,000
MAINTENANCE AND REPAIRS OF ROADS AND BRIDGES						
01-438-220	Operating Supplies	\$ 49,772	\$ 45,000	\$ 31,719	70.49%	\$ 45,000
01-438-384	Equipment Rental	259	5,000	-	0.00%	5,000
		\$ 50,031	\$ 50,000	\$ 31,719	63.44%	\$ 50,000

MONTGOMERY TOWNSHIP
2024 BUDGET
GENERAL FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
EMPLOYER PAID BENEFITS						
01-483-060	To Police Pension Fund	\$ 631,028	\$ 680,000	\$ 674,640	99.21%	\$ 320,000
01-483-065	To 401(a) Non-Uniformed Pension Fund	237,846	265,500	233,204	87.84%	280,000
01-483-066	To 457 Pension Fund	8,189	-	2,761	100.00%	7,500
01-483-196	Other Employee Services	4,450	5,000	6,772	135.44%	7,000
01-483-354	Worker's Compensation	<u>205,338</u>	<u>208,000</u>	<u>223,795</u>	<u>107.59%</u>	<u>265,000</u>
		\$ 1,086,851	\$ 1,158,500	\$ 1,141,172	98.50%	\$ 879,500
INSURANCE						
01-486-350	Property and Liability	<u>\$ 251,477</u>	<u>\$ 227,000</u>	<u>\$ 251,714</u>	<u>110.89%</u>	<u>\$ 276,000</u>
		\$ 251,477	\$ 227,000	\$ 251,714	110.89%	\$ 276,000
TOTAL OPERATING EXPENDITURES		\$ 13,545,579	\$ 14,369,000	\$ 13,682,555	95.22%	\$ 14,922,375
INTERFUND TRANSFERS						
01-492-009	To Recreation Center	\$ 423,723	\$ -	\$ -	100.00%	\$ -
01-492-004	To Fire Protection Fund	-	-	-	100.00%	-
01-492-023	To Debt Service Fund	-	-	-	100.00%	-
01-492-030	To Capital Reserve	800,000	-	3,300,000	100.00%	850,000
01-492-040	To Autumn Festival	<u>7,000</u>	<u>25,000</u>	<u>25,000</u>	<u>100.00%</u>	<u>-</u>
		\$ 1,230,723	\$ 25,000	\$ 3,325,000	13300.00%	\$ 850,000
MISCELLANEOUS EXPENDITURES						
01-491-498	Prior Year Expenses	\$ -	\$ -	\$ 20,247	100.00%	\$ -
01-491-240	COVID-19 Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>100.00%</u>	<u>-</u>
		\$ -	\$ -	\$ 20,247	100.00%	\$ -
TOTAL NON-OPERATING EXPENDITURES		\$ 1,230,723	\$ 25,000	\$ 3,345,247	13380.99%	\$ 850,000
TOTAL EXPENDITURES		\$ 14,776,302	\$ 14,394,000	\$ 17,027,802	118.30%	\$ 15,772,375
INCOME/(LOSS) FROM OPERATIONS		\$ 2,370,914	\$ (109,388)	\$ (891,926)		\$ 56,125
FUND BALANCE - BEGINNING OF YEAR		\$ 4,762,555	\$ 7,133,469	\$ 7,133,469		\$ 6,241,543
FUND BALANCE - END OF YEAR		\$ 7,133,469	\$ 7,024,081	\$ 6,241,543		\$ 6,297,668

MONTGOMERY TOWNSHIP
2024 BUDGET
STREET LIGHT FUND
SUMMARY

REVENUES

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>2024 BUDGET</u>
OPERATING REVENUE				
Real Property Taxes	\$ 135,016	\$ 135,000	\$ 134,766	\$ 135,000
Interest Earnings	1,433	500	7,876	2,500
Charges for Services	<u>857</u>	<u>500</u>	<u>725</u>	<u>500</u>
TOTAL OPERATING REVENUES	\$ 137,307	\$ 136,000	\$ 143,367	\$ 138,000

EXPENDITURES

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>2024 BUDGET</u>
OPERATING EXPENDITURES				
Buildings and Grounds	\$ 49,988	\$ 50,000	\$ 50,944	\$ 50,000
Public Works	4,719	56,000	86	55,825
Street Lighting	17,580	12,500	15,433	19,500
Insurance	<u>-</u>	<u>4,000</u>	<u>3,799</u>	<u>4,000</u>
TOTAL OPERATING EXPENDITURES	\$ 72,287	\$ 122,500	\$ 70,262	\$ 129,325
INCOME/(LOSS) FROM OPERATIONS	\$ 65,020	\$ 13,500	\$ 73,105	\$ 8,675
FUND BALANCE - BEGINNING OF YEAR	\$ 208,432	\$ 273,452	\$ 273,452	\$ 346,556
FUND BALANCE - END OF YEAR	\$ 273,452	\$ 286,952	\$ 346,556	\$ 355,231

MONTGOMERY TOWNSHIP
2024 BUDGET
STREET LIGHT FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
REAL PROPERTY TAXES						
02-301-100	Real Estate - Current	\$ 135,016	\$ 135,000	\$ 134,766	99.83%	\$ 135,000
02-301-200	Real Estate - Prior	-	-	-	100.00%	-
		\$ 135,016	\$ 135,000	\$ 134,766	99.83%	\$ 135,000
INTEREST EARNINGS						
02-341-100	Interest Earnings	\$ 1,433	\$ 500	\$ 7,876	1575.18%	\$ 2,500
		\$ 1,433	\$ 500	\$ 7,876	1575.18%	\$ 2,500
CHARGES FOR SERVICES						
02-361-100	General Government	\$ 857	\$ 500	\$ 725	145.07%	\$ 500
		\$ 857	\$ 500	\$ 725	145.07%	\$ 500
TOTAL OPERATING REVENUES		\$ 137,307	\$ 136,000	\$ 143,367	105.42%	\$ 138,000

MONTGOMERY TOWNSHIP
2024 BUDGET
STREET LIGHT FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
<i>BUILDINGS AND GROUNDS</i>						
02-409-360	Public Utilities	\$ 49,988	\$ 50,000	\$ 50,944	101.89%	\$ 50,000
		\$ 49,988	\$ 50,000	\$ 50,944	101.89%	\$ 50,000
<i>PUBLIC WORKS</i>						
02-430-112	Salaries and Wages	\$ 4,616	\$ 50,000	\$ 86	0.17%	\$ 49,700
02-430-180	Overtime	103	2,000	-	0.00%	2,100
02-430-192	FICA	-	4,000	-	0.00%	4,025
02-430-196	Employee Benefits	-	-	-	100.00%	-
		\$ 4,719	\$ 56,000	\$ 86	0.15%	\$ 55,825
<i>STREET LIGHTING</i>						
02-434-220	Operating Supplies	\$ 10,845	\$ 7,500	\$ 8,309	110.78%	\$ 15,000
02-434-311	Auditing Services	6,735	-	-	100.00%	-
02-434-374	Machinery and Equipment	-	500	-	0.00%	500
02-434-376	Repair of Poles	-	2,000	1,278	63.91%	2,000
02-434-450	Contracted Services	-	2,500	5,846	233.84%	2,000
		\$ 17,580	\$ 12,500	\$ 15,433	123.46%	\$ 19,500
<i>INSURANCE</i>						
02-486-350	Property and Liability	\$ -	\$ 4,000	\$ 3,799	94.97%	\$ 4,000
		\$ -	\$ 4,000	\$ 3,799	94.97%	\$ 4,000
TOTAL OPERATING EXPENDITURES		\$ 72,287	\$ 122,500	\$ 70,262	57.36%	\$ 129,325
INCOME/(LOSS) FROM OPERATIONS		\$ 65,020	\$ 13,500	\$ 73,105		\$ 8,675
FUND BALANCE - BEGINNING OF YEAR		\$ 208,432	\$ 273,452	\$ 273,452		\$ 346,556
FUND BALANCE - END OF YEAR		\$ 273,452	\$ 286,952	\$ 346,556		\$ 355,231

MONTGOMERY TOWNSHIP
2024 BUDGET
FIRE PROTECTION FUND
SUMMARY

REVENUES

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>2024 BUDGET</u>
OPERATING REVENUE				
Real Property Taxes	\$ 1,080,116	\$ 1,085,000	\$ 1,061,007	\$ 1,065,000
Local Tax Enabling Act 511 Taxes	496,011	490,000	512,601	490,000
Interest Earnings	3,639	2,000	14,997	5,000
Charges for Services	<u>34,605</u>	<u>85,000</u>	<u>54,265</u>	<u>35,000</u>
TOTAL OPERATING REVENUES	\$ 1,614,370	\$ 1,662,000	\$ 1,642,870	\$ 1,595,000
NON-OPERATING REVENUE				
Other Financing Sources	\$ 355	\$ 500	\$ 605	\$ 500
Interfund Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL NON-OPERATING REVENUES	\$ 355	\$ 500	\$ 605	\$ 500
TOTAL REVENUES	\$ 1,614,725	\$ 1,662,500	\$ 1,643,475	\$ 1,595,500

EXPENDITURES

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>2024 BUDGET</u>
OPERATING EXPENDITURES				
Legal Services	\$ 320	\$ 1,000	\$ -	\$ 500
Information Technology	-	39,000	13,757	48,000
Buildings and Grounds	74,450	78,000	83,947	78,000
Fire Protection	1,218,409	1,352,500	1,270,345	1,486,500
Employer Paid Benefits	134,593	152,500	136,508	174,500
Insurance	<u>-</u>	<u>32,000</u>	<u>30,391</u>	<u>44,000</u>
TOTAL OPERATING EXPENDITURES	\$ 1,427,772	\$ 1,655,000	\$ 1,534,947	\$ 1,831,500
INCOME/(LOSS) FROM OPERATIONS	\$ 186,953	\$ 7,500	\$ 108,528	\$ (236,000)
FUND BALANCE - BEGINNING OF YEAR	\$ 365,646	\$ 552,599	\$ 552,599	\$ 661,127
FUND BALANCE - END OF YEAR	\$ 552,599	\$ 560,099	\$ 661,127	\$ 425,127

MONTGOMERY TOWNSHIP
2024 BUDGET
FIRE PROTECTION FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
REAL PROPERTY TAXES						
03-301-100	Real Estate - Current	\$ 1,078,022	\$ 1,070,000	\$ 1,055,335	98.63%	\$ 1,060,000
03-301-200	Real Estate - Prior	<u>2,094</u>	<u>15,000</u>	<u>5,672</u>	<u>37.81%</u>	<u>5,000</u>
		\$ 1,080,116	\$ 1,085,000	\$ 1,061,007	97.79%	\$ 1,065,000
LOCAL TAX ENABLING ACT 511 TAXES						
03-310-210	Earned Income Taxes	\$ 310,000	\$ 310,000	\$ 310,000	100.00%	\$ 310,000
03-310-510	Local Services Taxes	<u>186,011</u>	<u>180,000</u>	<u>202,601</u>	<u>112.56%</u>	<u>180,000</u>
		\$ 496,011	\$ 490,000	\$ 512,601	104.61%	\$ 490,000
INTEREST EARNINGS						
03-341-100	Interest Earnings	<u>\$ 3,639</u>	<u>\$ 2,000</u>	<u>\$ 14,997</u>	<u>749.87%</u>	<u>\$ 5,000</u>
		\$ 3,639	\$ 2,000	\$ 14,997	749.87%	\$ 5,000
CHARGES FOR SERVICES						
03-360-100	Departmental Services	\$ 31,325	\$ 15,000	\$ 54,265	361.77%	\$ 35,000
03-364-400	Tipping Fees	<u>3,280</u>	<u>70,000</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>
		\$ 34,605	\$ 85,000	\$ 54,265	63.84%	\$ 35,000
TOTAL OPERATING REVENUES		\$ 1,614,370	\$ 1,662,000	\$ 1,642,870	98.85%	\$ 1,595,000
OTHER FINANCING SOURCES						
03-389-100	Miscellaneous Revenue	<u>\$ 355</u>	<u>\$ 500</u>	<u>\$ 605</u>	<u>121.00%</u>	<u>\$ 500</u>
		\$ 355	\$ 500	\$ 605	121.00%	\$ 500
INTERFUND TRANSFERS						
03-392-001	From General Fund	\$ -	\$ -	\$ -	100.00%	\$ -
03-392-030	From Capital Reserves	<u>-</u>	<u>-</u>	<u>-</u>	<u>100.00%</u>	<u>-</u>
		\$ -	\$ -	\$ -	100.00%	\$ -
TOTAL NON-OPERATING REVENUES		\$ 355	\$ 500	\$ 605	121.00%	\$ 500
TOTAL REVENUES		\$ 1,614,725	\$ 1,662,500	\$ 1,643,475	98.86%	\$ 1,595,500

MONTGOMERY TOWNSHIP
2024 BUDGET
FIRE PROTECTION FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
LEGAL SERVICES						
03-404-300	General Legal Services	320	1,000	-	0.00%	500
03-404-301	Special Legal Services	-	-	-	100.00%	-
		\$ 320	\$ 1,000	\$ -	100.00%	\$ 500
INFORMATION TECHNOLOGY						
03-407-112	Salaries and Wages	\$ -	\$ 20,000	\$ 3,584	17.92%	\$ 20,500
03-407-180	Overtime	-	500	-	0.00%	500
03-407-192	FICA	-	1,500	274	18.28%	2,000
03-407-210	Office Supplies	-	-	-	100.00%	-
03-407-312	Consulting Services	-	-	-	100.00%	-
03-407-317	Software License Fees	-	17,000	9,899	58.23%	25,000
03-407-374	Equipment Maintenance	-	-	-	100.00%	-
		\$ -	\$ 39,000	\$ 13,757	35.27%	\$ 48,000
BUILDINGS AND GROUNDS						
03-409-320	Communications	\$ 14,090	\$ 15,500	\$ 12,923	83.37%	\$ 15,500
03-409-360	Public Utilities	21,628	27,000	25,321	93.78%	27,000
03-409-373	Building Maintenance	38,732	35,500	42,314	119.19%	35,500
03-409-450	Contracted Services	-	-	3,390	100.00%	-
		\$ 74,450	\$ 78,000	\$ 83,947	107.62%	\$ 78,000
FIRE PROTECTION						
03-411-112	Salaries and Wages	\$ 768,970	\$ 820,000	\$ 813,716	99.23%	\$ 870,000
03-411-180	Overtime	18,578	50,000	39,959	79.92%	52,000
03-411-192	FICA	52,708	56,000	56,137	100.25%	60,000
03-411-196	Employee Benefits	119,465	137,000	147,648	107.77%	180,000
03-411-210	Office Supplies	8,127	10,000	4,660	46.60%	10,000
03-411-220	Operating Supplies	11,770	15,000	11,570	77.13%	25,000
03-411-221	Fire Fighting Equipment	46,737	50,000	40,823	81.65%	55,000
03-411-231	Vehicle Fuel	29,896	17,000	16,887	99.34%	17,000
03-411-238	Uniforms	16,128	25,000	27,965	111.86%	25,000
03-411-240	Other Operating Supplies	158	1,000	(80)	-8.00%	1,000
03-411-317	Software License Fees	11,891	-	2,380	100.00%	-
03-411-340	Advertising and Printing	17,102	20,000	19,242	96.21%	20,000
03-411-374	Machinery and Equipment	20,080	30,000	18,502	61.67%	35,000
03-411-375	Vehicle Maintenance	68,136	70,000	37,290	53.27%	70,000
03-411-384	Equipment Rental	1,797	1,500	1,535	102.32%	3,000
03-411-420	Dues, Subscriptions and Memberships	2,618	5,000	3,116	62.32%	6,000
03-411-460	Meetings and Conferences	23,641	45,000	28,995	64.43%	57,500
03-411-480	HR Hiring Expenses	609	-	-	100.00%	-
		\$ 1,218,409	\$ 1,352,500	\$ 1,270,345	93.93%	\$ 1,486,500

MONTGOMERY TOWNSHIP
2024 BUDGET
FIRE PROTECTION FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
EMPLOYER PAID BENEFITS						
03-483-065	To 401(a) Non-Uniformed Pension Fund	\$ 40,844	\$ 65,000	\$ 57,703	88.77%	\$ 62,500
03-483-066	To 457 Pension Fund	14,648	-	9,000	100.00%	20,000
03-483-354	Worker's Compensation	32,252	57,500	50,499	87.82%	62,000
03-483-400	Other Services and Charges	<u>46,848</u>	<u>30,000</u>	<u>19,306</u>	<u>64.35%</u>	<u>30,000</u>
		\$ 134,593	\$ 152,500	\$ 136,508	89.51%	\$ 174,500
INSURANCE						
03-486-350	Property and Liability	\$ -	\$ 32,000	\$ 30,391	94.97%	\$ 44,000
		\$ -	\$ 32,000	\$ 30,391	94.97%	\$ 44,000
TOTAL OPERATING EXPENDITURES		\$ 1,427,772	\$ 1,655,000	\$ 1,534,947	92.75%	\$ 1,831,500
INCOME/(LOSS) FROM OPERATIONS		\$ 186,953	\$ 7,500	\$ 108,528		\$ (236,000)
FUND BALANCE - BEGINNING OF YEAR		\$ 365,646	\$ 552,599	\$ 552,599		\$ 661,127
FUND BALANCE - END OF YEAR		\$ 552,599	\$ 560,099	\$ 661,127		\$ 425,127

MONTGOMERY TOWNSHIP
2024 BUDGET
PARK AND RECREATION FUND
SUMMARY

REVENUES

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>2024 BUDGET</u>
OPERATING REVENUE				
Real Property Taxes	\$ 521,702	\$ 521,500	\$ 512,609	\$ 506,000
Interest Earnings	4,324	1,500	23,542	10,000
Rents and Royalties	<u>86</u>	<u>-</u>	<u>683</u>	<u>500</u>
TOTAL REVENUES	\$ 526,112	\$ 523,000	\$ 536,834	\$ 516,500

EXPENDITURES

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>2024 BUDGET</u>
OPERATING EXPENDITURES				
Building and Grounds	\$ 80,286	\$ 68,500	\$ 90,191	\$ 98,000
Public Works	220,863	269,000	153,013	303,050
Parks and Recreation	166,472	209,500	145,849	196,000
Insurance	<u>-</u>	<u>23,000</u>	<u>21,843</u>	<u>36,000</u>
TOTAL EXPENDITURES	\$ 467,622	\$ 570,000	\$ 410,896	\$ 633,050
INCOME/(LOSS) FROM OPERATIONS	\$ 58,490	\$ (47,000)	\$ 125,937	\$ (116,550)
FUND BALANCE - BEGINNING OF YEAR	\$ 689,320	\$ 747,810	\$ 747,810	\$ 873,747
FUND BALANCE - END OF YEAR	\$ 747,810	\$ 700,810	\$ 873,747	\$ 757,197

MONTGOMERY TOWNSHIP
2024 BUDGET
PARK AND RECREATION FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
REAL PROPERTY TAXES						
04-301-100	Real Estate - Current	\$ 518,746	\$ 520,000	\$ 509,837	98.05%	\$ 505,000
04-301-200	Real Estate - Prior	<u>2,957</u>	<u>1,500</u>	<u>2,772</u>	<u>184.79%</u>	<u>1,000</u>
		\$ 521,702	\$ 521,500	\$ 512,609	98.30%	\$ 506,000
INTEREST EARNINGS						
04-341-100	Interest Earnings	<u>\$ 4,324</u>	<u>\$ 1,500</u>	<u>\$ 23,542</u>	<u>1569.47%</u>	<u>\$ 10,000</u>
		\$ 4,324	\$ 1,500	\$ 23,542	1569.47%	\$ 10,000
RENTS AND ROYALTIES						
04-342-200	Park Facility Rental	<u>\$ 86</u>	<u>\$ -</u>	<u>\$ 683</u>	<u>100.00%</u>	<u>\$ 500</u>
		\$ 86	\$ -	\$ 683	100.00%	\$ 500
TOTAL REVENUES		\$ 526,112	\$ 523,000	\$ 536,834	102.65%	\$ 516,500

MONTGOMERY TOWNSHIP
2024 BUDGET
PARK AND RECREATION FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
<i>BUILDINGS AND GROUNDS</i>						
04-409-320	Communications	\$ 15	\$ 500	\$ 7,130	1426.01%	\$ 5,000
04-409-360	Public Utilities	63,641	45,000	72,273	160.61%	70,000
04-409-373	Building Maintenance	<u>16,630</u>	<u>23,000</u>	<u>10,788</u>	<u>46.90%</u>	<u>23,000</u>
		\$ 80,286	\$ 68,500	\$ 90,191	131.67%	\$ 98,000
<i>PUBLIC WORKS</i>						
04-430-112	Salaries and Wages	\$ 213,989	\$ 240,000	\$ 147,112	61.30%	\$ 269,800
04-430-180	Overtime	6,874	10,000	248	2.48%	11,400
04-430-192	FICA	-	19,000	5,653	29.75%	21,850
04-430-196	Employee Benefits	<u>-</u>	<u>-</u>	<u>-</u>	<u>100.00%</u>	<u>-</u>
		\$ 220,863	\$ 269,000	\$ 153,013	56.88%	\$ 303,050
<i>PARKS AND RECREATION</i>						
04-450-220	Operating Supplies	\$ 68,536	\$ 75,000	\$ 52,966	70.62%	\$ 75,000
04-450-240	Other Operating Supplies	158	-	-	100.00%	-
04-450-260	Small Tools and Equipment	3,475	4,000	3,944	98.61%	4,000
04-450-374	Machinery and Equipment	23,587	30,000	10,416	34.72%	30,000
04-450-377	Grounds Maintenance	30,295	35,000	12,399	35.42%	35,000
04-450-384	Equipment Rental	577	15,000	148	0.99%	1,500
04-450-420	Dues, Subscriptions and Memberships	30	500	-	0.00%	500
04-450-450	Contracted Services	<u>39,814</u>	<u>50,000</u>	<u>65,977</u>	<u>131.95%</u>	<u>50,000</u>
		\$ 166,472	\$ 209,500	\$ 145,849	69.62%	\$ 196,000
<i>INSURANCE</i>						
04-486-350	Property and Liability	\$ -	\$ 23,000	\$ 21,843	94.97%	\$ 36,000
		\$ -	\$ 23,000	\$ 21,843	94.97%	\$ 36,000
TOTAL EXPENDITURES		\$ 467,622	\$ 570,000	\$ 410,896	72.09%	\$ 633,050
INCOME/(LOSS) FROM OPERATIONS		\$ 58,490	\$ (47,000)	\$ 125,937		\$ (116,550)
FUND BALANCE - BEGINNING OF YEAR		\$ 689,320	\$ 747,810	\$ 747,810		\$ 873,747
FUND BALANCE - END OF YEAR		\$ 747,810	\$ 700,810	\$ 873,747		\$ 757,197

MONTGOMERY TOWNSHIP
2024 BUDGET
REPLACEMENT TREE FUND
SUMMARY

REVENUES

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>2024 BUDGET</u>
OPERATING REVENUE				
Interest Earnings	\$ 1,149	\$ 500	\$ 5,074	\$ 2,500
Contributions and Donations from Private Sources	<u>3,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
TOTAL OPERATING REVENUES	\$ 4,149	\$ 500	\$ 10,074	\$ 2,500
NON-OPERATING REVENUE				
Interfund Transfers	\$ -	\$ 200,000	\$ -	\$ -
TOTAL NON-OPERATING REVENUES	\$ -	\$ 200,000	\$ -	\$ -
TOTAL REVENUES	\$ 4,149	\$ 200,500	\$ 10,074	\$ 2,500

EXPENDITURES

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>2024 BUDGET</u>
OPERATING EXPENDITURES				
Executive	\$ 6,907	\$ 17,500	\$ 6,641	\$ 17,500
Engineering	-	-	791	-
Public Works	<u>9,288</u>	<u>57,500</u>	<u>15,952</u>	<u>40,000</u>
TOTAL EXPENDITURES	\$ 16,195	\$ 75,000	\$ 23,384	\$ 57,500
INCOME/(LOSS) FROM OPERATIONS	\$ (12,046)	\$ 125,500	\$ (13,310)	\$ (55,000)
FUND BALANCE - BEGINNING OF YEAR	\$ 224,746	\$ 212,700	\$ 212,700	\$ 199,390
FUND BALANCE - END OF YEAR	\$ 212,700	\$ 338,200	\$ 199,390	\$ 144,390

MONTGOMERY TOWNSHIP
2024 BUDGET
REPLACEMENT TREE FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
INTEREST EARNINGS						
05-341-100	Interest Earnings	\$ 1,149	\$ 500	\$ 5,074	1014.70%	\$ 2,500
		\$ 1,149	\$ 500	\$ 5,074	1014.70%	\$ 2,500
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES						
05-387-100	Contributions	\$ 3,000	\$ -	\$ 5,000	100.00%	\$ -
		\$ 3,000	\$ -	\$ 5,000	100.00%	\$ -
TOTAL OPERATING REVENUES		\$ 4,149	\$ 500	\$ 10,074	2014.70%	\$ 2,500
INTERFUND TRANSFERS						
05-392-080	From Environmental Fund	\$ -	\$ 200,000	\$ -	0.00%	\$ -
		-	-	-	100.00%	-
		\$ -	\$ 200,000	\$ -	0.00%	\$ -
TOTAL NON-OPERATING REVENUES		\$ -	\$ 200,000	\$ -	0.00%	\$ -
TOTAL REVENUES		\$ 4,149	\$ 200,500	\$ 10,074	5.02%	\$ 2,500

**MONTGOMERY TOWNSHIP
2024 BUDGET
REPLACEMENT TREE FUND
EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
EXECUTIVE						
05-401-210	Office Supplies	\$ -	\$ 1,500	\$ -	0.00%	\$ 1,500
05-401-312	Consulting Services	8,017	15,000	7,945	52.96%	15,000
05-401-340	Advertising and Printing	-	500	-	0.00%	500
05-401-460	Meetings and Conferences	(1,110)	500	(1,304)	-260.72%	500
		\$ 6,907	\$ 17,500	\$ 6,641	37.95%	\$ 17,500
ENGINEERING						
05-408-305	General Engineering	\$ -	\$ -	\$ 791	100.00%	\$ -
		\$ -	\$ -	\$ 791	100.00%	\$ -
PUBLIC WORKS						
05-430-112	Salaries and Wages	\$ -	\$ 5,000	\$ -	0.00%	\$ -
05-430-180	Overtime	-	500	-	0.00%	-
05-430-192	FICA	-	500	-	0.00%	-
05-430-220	Operating Supplies	9,288	51,500	16,287	31.62%	40,000
05-430-450	Contracted Services	-	-	(335)	100.00%	-
		\$ 9,288	\$ 57,500	\$ 15,952	27.74%	\$ 40,000
TOTAL EXPENDITURES		\$ 16,195	\$ 75,000	\$ 23,384	31.18%	\$ 57,500
INCOME/(LOSS) FROM OPERATIONS		\$ (12,046)	\$ 125,500	\$ (13,310)		\$ (55,000)
FUND BALANCE - BEGINNING OF YEAR		\$ 224,746	\$ 212,700	\$ 212,700		\$ 199,390
FUND BALANCE - END OF YEAR		\$ 212,700	\$ 338,200	\$ 199,390		\$ 144,390

MONTGOMERY TOWNSHIP
2024 BUDGET
COMMUNITY RECREATION CENTER FUND
SUMMARY

REVENUES

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>2024 BUDGET</u>
OPERATING REVENUE				
Local Tax Enabling Act 511 Taxes	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000
Interest Earnings	-	-	388	500
Rents and Royalties	55,220	80,000	46,689	60,000
Recreation Program Fees	638,588	654,000	724,705	705,000
Donations	-	-	350	1,000
TOTAL OPERATING REVENUES	\$ 833,808	\$ 874,000	\$ 912,132	\$ 906,500
NON-OPERATING REVENUE				
Interfund Transfers	\$ 781,302	\$ -	\$ -	\$ -
TOTAL NON-OPERATING REVENUES	\$ 781,302	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 1,615,110	\$ 874,000	\$ 912,132	\$ 906,500

EXPENDITURES

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>2024 BUDGET</u>
OPERATING EXPENDITURES				
Legal Services	-	500	-	-
Information Technology	3,848	29,500	9,075	23,000
Buildings and Grounds	124,431	115,000	109,380	131,500
Culture-Recreation Administration	617,340	599,000	597,316	795,500
Recreation - Kids U	152,753	163,000	194,401	196,000
Debt Interest	116,050	-	-	-
Employer Paid Benefits	16,195	17,500	17,727	26,000
Insurance	22,115	59,000	56,000	98,000
TOTAL OPERATING EXPENDITURES	\$ 1,052,732	\$ 983,500	\$ 983,899	\$ 1,270,000
NON-OPERATING EXPENDITURES				
Interfund Transfers	\$ -	\$ 419,000	\$ -	\$ 419,000
Fixed Assets	337,886	-	-	-
TOTAL NON-OPERATING EXPENDITURES	\$ 337,886	\$ 419,000	\$ -	\$ 419,000
TOTAL EXPENDITURES	\$ 1,390,619	\$ 1,402,500	\$ 983,899	\$ 1,689,000
CHANGE IN NET POSITION	\$ 224,492	\$ (528,500)	\$ (71,767)	\$ (782,500)
NET POSITION - BEGINNING OF YEAR	\$ 1,370,302	\$ 1,594,794	\$ 1,594,794	\$ 1,523,027
NET POSITION - END OF YEAR	\$ 1,594,794	\$ 1,066,294	\$ 1,523,027	\$ 740,527

MONTGOMERY TOWNSHIP
2024 BUDGET
COMMUNITY RECREATION CENTER FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
LOCAL TAX ENABLING ACT 511 TAXES						
09-310-210	Earned Income Taxes	\$ 140,000	\$ 140,000	\$ 140,000	100.00%	\$ 140,000
		\$ 140,000	\$ 140,000	\$ 140,000	100.00%	\$ 140,000
INTEREST EARNINGS						
09-341-100	Interest Earnings	\$ -	\$ -	\$ 388	100.00%	\$ 500
		\$ -	\$ -	\$ 388	100.00%	\$ 500
RENTS AND ROYALTIES						
09-342-200	Rent of Buildings	\$ 55,220	\$ 80,000	\$ 46,689	58.36%	\$ 60,000
		\$ 55,220	\$ 80,000	\$ 46,689	58.36%	\$ 60,000
RECREATION PROGRAM FEES						
09-367-200	Recreation Program Fees	\$ 147,130	\$ 144,000	\$ 159,362	110.67%	\$ 160,000
09-367-300	Kids U Revenue	262,975	270,000	284,719	105.45%	285,000
09-367-400	Memberships	190,796	200,000	217,253	108.63%	210,000
09-367-500	Insurance Revenue	36,650	32,000	58,116	181.61%	45,000
09-367-600	Miscellaneous Sales	1,038	8,000	5,255	65.69%	5,000
		\$ 638,588	\$ 654,000	\$ 724,705	110.81%	\$ 705,000
DONATIONS						
09-387-100	Donations	\$ -	\$ -	\$ 350	100.00%	\$ 1,000
		\$ -	\$ -	\$ 350	100.00%	\$ 1,000
TOTAL OPERATING REVENUES		\$ 833,808	\$ 874,000	\$ 912,132	104.36%	\$ 906,500
INTERFUND TRANSFERS						
09-392-001	From General Fund	\$ 423,723	\$ -	\$ -	100.00%	\$ -
09-392-023	From Debt Service Fund	357,579	-	-	100.00%	-
09-392-030	From Capital Reserve	-	-	-	100.00%	-
		\$ 781,302	\$ -	\$ -	100.00%	\$ -
TOTAL NON-OPERATING REVENUES		\$ 781,302	\$ -	\$ -	100.00%	\$ -
TOTAL REVENUES		\$ 1,615,110	\$ 874,000	\$ 912,132	104.36%	\$ 906,500

MONTGOMERY TOWNSHIP
2024 BUDGET
COMMUNITY RECREATION CENTER FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
LEGAL SERVICES						
09-404-300	General Legal Services	-	500	-	0.00%	-
09-404-301	Special Legal Services	-	-	-	100.00%	-
		\$ -	\$ 500	\$ -	100.00%	\$ -
INFORMATION TECHNOLOGY						
09-407-112	Salaries and Wages	\$ -	\$ 20,000	\$ 1,859	9.30%	\$ 20,500
09-407-180	Overtime	-	500	-	0.00%	500
09-407-192	FICA	-	1,500	142	9.48%	2,000
09-407-317	Software License Fees	3,848	7,500	7,074	94.32%	-
		\$ 3,848	\$ 29,500	\$ 9,075	30.76%	\$ 23,000
BUILDINGS AND GROUNDS						
09-409-320	Communications	14,930	12,000	15,114	125.95%	12,500
09-409-360	Public Utilities	48,541	40,000	37,921	94.80%	43,000
09-409-373	Building Maintenance	60,961	53,000	48,607	91.71%	66,000
09-409-450	Contracted Services	-	10,000	7,739	77.39%	10,000
		\$ 124,431	\$ 115,000	\$ 109,380	95.11%	\$ 131,500
CULTURE-RECREATION ADMINISTRATION						
09-451-112	Salaries and Wages	\$ 306,799	\$ 290,000	\$ 325,924	112.39%	\$ 383,000
09-451-180	Overtime	402	1,000	284	28.38%	1,500
09-451-192	FICA	24,769	22,500	24,922	110.76%	40,000
09-451-196	Employee Benefits	37,628	48,000	43,703	91.05%	80,000
09-451-210	Office Supplies	3,298	4,000	3,197	79.92%	4,000
09-451-220	Operating Supplies	4,960	9,000	6,158	68.43%	9,000
09-451-231	Vehicle Fuel	107	500	109	21.76%	500
09-451-310	Professional Services	54,798	62,000	57,418	92.61%	65,000
09-451-312	Consulting Services	127,053	-	19,158	100.00%	-
09-451-340	Advertising and Printing	925	500	-	0.00%	500
09-451-374	Machinery and Equipment	19,110	15,000	11,953	79.69%	12,000
09-451-375	Vehicle Maintenance	171	500	269	53.72%	500
09-451-384	Equipment Rental	3,483	3,500	3,790	108.28%	3,000
09-451-390	Bank Service Charges/Fees	16,588	15,000	20,698	137.98%	17,500
09-451-420	Dues, Subscriptions and Memberships	300	500	600	120.00%	500
09-451-450	Contracted Services	-	125,000	76,364	61.09%	176,000
09-451-460	Meetings and Conferences	1,268	2,000	1,731	86.55%	2,500
09-451-700	Capital Purchases	15,678	-	1,038	100.00%	-
		\$ 617,340	\$ 599,000	\$ 597,316	99.72%	\$ 795,500

MONTGOMERY TOWNSHIP
2024 BUDGET
COMMUNITY RECREATION CENTER FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
RECREATION - KIDS U						
09-452-112	Salaries and Wages	\$ 97,124	\$ 100,000	\$ 124,106	124.11%	\$ 127,000
09-452-180	Overtime	30	-	-	100.00%	500
09-452-192	FICA	6,159	7,500	9,523	126.97%	-
09-452-210	Office Supplies	158	500	283	56.66%	500
09-452-312	Consulting Services	49,281	-	(560)	100.00%	-
09-452-450	Contracted Services	-	55,000	61,048	111.00%	68,000
		\$ 152,753	\$ 163,000	\$ 194,401	119.26%	\$ 196,000
DEBT INTEREST						
09-472-072	Interest Payment	\$ 116,050	\$ -	\$ -	100.00%	\$ -
		\$ 116,050	\$ -	\$ -	100.00%	\$ -
EMPLOYER PAID BENEFITS						
09-483-065	To 401(a) Non-Uniformed Pension Fund	\$ 15,328	\$ 17,000	\$ 17,283	101.67%	\$ 25,000
09-483-354	Worker's Compensation	868	500	444	88.76%	1,000
		\$ 16,195	\$ 17,500	\$ 17,727	101.30%	\$ 26,000
INSURANCE						
09-486-350	Property and Liability	\$ 22,115	\$ 59,000	\$ 56,000	94.92%	\$ 98,000
		\$ 22,115	\$ 59,000	\$ 56,000	94.92%	\$ 98,000
TOTAL OPERATING EXPENDITURES		\$ 1,052,732	\$ 983,500	\$ 983,899	100.04%	\$ 1,270,000
INTERFUND TRANSFERS						
09-492-023	To Debt Service Fund	\$ -	\$ 419,000	\$ -	0.00%	\$ 419,000
		\$ -	\$ 419,000	\$ -	100.00%	\$ 419,000
FIXED ASSETS						
09-483-800	Depreciation Expense	337,886	-	-	100.00%	-
		\$ 337,886	\$ -	\$ -	100.00%	\$ -
TOTAL NON-OPERATING EXPENDITURES		\$ 337,886	\$ 419,000	\$ -	0.00%	\$ 419,000
TOTAL EXPENDITURES		\$ 1,390,619	\$ 1,402,500	\$ 983,899	70.15%	\$ 1,689,000
CHANGE IN NET POSITION		\$ 224,492	\$ (528,500)	\$ (71,767)		\$ (782,500)
NET POSITION - BEGINNING OF YEAR		\$ 1,370,302	\$ 1,594,794	\$ 1,594,794		\$ 1,523,027
NET POSITION - END OF YEAR		\$ 1,594,794	\$ 1,066,294	\$ 1,523,027		\$ 740,527

MONTGOMERY TOWNSHIP
2024 BUDGET
DEBT SERVICE FUND
SUMMARY

REVENUES

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>2024 BUDGET</u>
OPERATING REVENUE				
Real Property Taxes	\$ 1,002,918	\$ 991,000	\$ 985,158	\$ 987,500
Interest Earnings	<u>560</u>	<u>500</u>	<u>7,789</u>	<u>2,500</u>
TOTAL OPERATING REVENUES	\$ 1,003,478	\$ 991,500	\$ 992,947	\$ 990,000
NON-OPERATING REVENUE				
Interfund Transfers	\$ <u>1</u>	\$ <u>419,000</u>	\$ <u>-</u>	\$ <u>419,000</u>
TOTAL NON-OPERATING REVENUES	\$ 1	\$ 419,000	\$ -	\$ 419,000
TOTAL REVENUES	\$ 1,003,479	\$ 1,410,500	\$ 992,947	\$ 1,409,000

EXPENDITURES

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>2024 BUDGET</u>
OPERATING EXPENDITURES				
Executive	\$ -	\$ -	\$ -	\$ -
Debt Principal	385,000	703,000	392,000	714,000
Debt Interest	<u>257,090</u>	<u>358,236</u>	<u>358,236</u>	<u>348,000</u>
TOTAL OPERATING EXPENDITURES	\$ 642,090	\$ 1,061,236	\$ 750,236	\$ 1,062,000
NON-OPERATING EXPENDITURES				
Interfund Transfers	\$ <u>357,579</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
TOTAL NON-OPERATING EXPENDITURES	\$ 357,579	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 999,669	\$ 1,061,236	\$ 750,236	\$ 1,062,000
INCOME/(LOSS) FROM OPERATIONS	\$ 3,810	\$ 349,264	\$ 242,711	\$ 347,000
FUND BALANCE - BEGINNING OF YEAR	\$ 4,008	\$ 7,818	\$ 7,818	\$ 250,529
FUND BALANCE - END OF YEAR	\$ 7,818	\$ 357,082	\$ 250,529	\$ 597,529

MONTGOMERY TOWNSHIP
2024 BUDGET
DEBT SERVICE FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
REAL PROPERTY TAXES						
23-301-100	Real Estate - Current	\$ 1,001,070	\$ 990,000	\$ 979,894	98.98%	\$ 985,000
23-301-200	Real Estate - Prior	<u>1,847</u>	<u>1,000</u>	<u>5,264</u>	<u>526.41%</u>	<u>2,500</u>
		\$ 1,002,918	\$ 991,000	\$ 985,158	99.41%	\$ 987,500
INTEREST EARNINGS						
23-341-100	Interest Earnings	<u>\$ 560</u>	<u>\$ 500</u>	<u>\$ 7,789</u>	<u>1557.79%</u>	<u>\$ 2,500</u>
		\$ 560	\$ 500	\$ 7,789	1557.79%	\$ 2,500
TOTAL OPERATING REVENUES		\$ 1,003,478	\$ 991,500	\$ 992,947	100.15%	\$ 990,000
INTERFUND TRANSFERS						
23-392-001	From General Fund	\$ -	\$ -	\$ -	100.00%	\$ -
23-392-009	From CRC Fund	<u>1</u>	<u>419,000</u>	<u>-</u>	<u>0.00%</u>	<u>419,000</u>
		\$ 1	\$ 419,000	\$ -	100.00%	\$ 419,000
TOTAL NON-OPERATING REVENUES		\$ 1	\$ 419,000	\$ -	0.00%	\$ 419,000
TOTAL REVENUES		\$ 1,003,479	\$ 1,410,500	\$ 992,947	70.40%	\$ 1,409,000

MONTGOMERY TOWNSHIP
2024 BUDGET
DEBT SERVICE FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
EXECUTIVE						
23-401-312	Consulting Services	-	-	-	100.00%	-
		\$ -	\$ -	\$ -	100.00%	\$ -
DEBT PRINCIPAL						
23-471-071	Principal Payment	\$ 385,000	\$ 703,000	\$ 392,000	55.76%	\$ 714,000
		\$ 385,000	\$ 703,000	\$ 392,000	55.76%	\$ 714,000
DEBT INTEREST						
23-472-072	Interest Payment	\$ 257,090	\$ 358,236	\$ 358,236	100.00%	\$ 348,000
		\$ 257,090	\$ 358,236	\$ 358,236	100.00%	\$ 348,000
TOTAL OPERATING EXPENDITURES		\$ 642,090	\$ 1,061,236	\$ 750,236	70.69%	\$ 1,062,000
INTERFUND TRANSFERS						
23-492-4005	To Park and Recreation	\$ -	\$ -	\$ -	100.00%	\$ -
23-492-4008	To Community Recreation Center	357,579	-	-	100.00%	-
		\$ 357,579	\$ -	\$ -	100.00%	\$ -
TOTAL NON-OPERATING EXPENDITURES		\$ 357,579	\$ -	\$ -	100.00%	\$ -
TOTAL EXPENDITURES		\$ 999,669	\$ 1,061,236	\$ 750,236	70.69%	\$ 1,062,000
INCOME/(LOSS) FROM OPERATIONS		\$ 3,810	\$ 349,264	\$ 242,711		\$ 347,000
FUND BALANCE - BEGINNING OF YEAR		\$ 4,008	\$ 7,818	\$ 7,818		\$ 250,529
FUND BALANCE - END OF YEAR		\$ 7,818	\$ 357,082	\$ 250,529		\$ 597,529

MONTGOMERY TOWNSHIP
2024 BUDGET
CAPITAL INVESTMENT FUND
SUMMARY

REVENUES

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>2024 BUDGET</u>
OPERATING REVENUE				
Interest Earnings	\$ 100,900	\$ 35,000	\$ 302,152	\$ 200,000
State Capital and Operating Grants	15,000	1,371,000	84,565	1,049,000
Contributions and Donations from Private Sources	<u>-</u>	<u>-</u>	<u>12,766</u>	<u>-</u>
TOTAL OPERATING REVENUES	\$ 115,900	\$ 1,406,000	\$ 399,484	\$ 1,249,000
NON-OPERATING REVENUE				
Other Financing Sources	\$ 196,673	\$ 80,000	\$ 213,054	\$ 55,000
Interfund Transfers	<u>800,000</u>	<u>-</u>	<u>3,300,000</u>	<u>850,000</u>
TOTAL NON-OPERATING REVENUES	\$ 996,673	\$ 80,000	\$ 3,513,054	\$ 905,000
TOTAL REVENUES	\$ 1,112,573	\$ 1,486,000	\$ 3,912,537	\$ 2,154,000

MONTGOMERY TOWNSHIP
2024 BUDGET
CAPITAL INVESTMENT FUND
SUMMARY

EXPENDITURES

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>2024 BUDGET</u>
OPERATING EXPENDITURES				
Executive	\$ 6,001,960	\$ 145,000	\$ 99,053	\$ -
Financial Administration	-	-	-	-
Information Technology	121,864	144,000	41,933	175,500
Engineering	447,757	-	-	-
Buildings and Grounds	261,159	771,500	327,771	234,000
Police Services	211,816	263,000	378,708	472,500
Fire Protection	1,711,124	291,000	197,219	255,000
Planning and Zoning	2,525	-	1,084	-
Emergency Management	-	-	21,355	-
Public Works	2,493,351	6,598,900	3,304,884	3,752,000
Parks and Recreation	<u>306,533</u>	<u>2,319,500</u>	<u>869,879</u>	<u>1,776,500</u>
TOTAL OPERATING EXPENDITURES	\$ 11,558,088	\$ 10,532,900	\$ 5,241,887	\$ 6,665,500
NON-OPERATING EXPENDITURES				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 11,558,088	\$ 10,532,900	\$ 5,241,887	\$ 6,665,500
INCOME/(LOSS) FROM OPERATIONS	\$ (10,445,515)	\$ (9,046,900)	\$ (1,329,350)	\$ (4,511,500)
FUND BALANCE - BEGINNING OF YEAR	\$ 22,231,066	\$ 11,785,551	\$ 11,785,551	\$ 10,456,201
FUND BALANCE - END OF YEAR	\$ 11,785,551	\$ 2,738,651	\$ 10,456,201	\$ 5,944,701

MONTGOMERY TOWNSHIP
2024 BUDGET
CAPITAL INVESTMENT FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
INTEREST EARNINGS						
30-341-100	Interest Earnings	\$ 100,900	\$ 35,000	\$ 302,152	863.29%	\$ 200,000
		\$ 100,900	\$ 35,000	\$ 302,152	863.29%	\$ 200,000
STATE CAPITAL AND OPERATING GRANTS						
30-354-300	State Government	\$ 15,000	\$ 1,371,000	\$ 69,565	5.07%	\$ 528,000
30-354-400	County Government	-	-	15,000	100.00%	521,000
		\$ 15,000	\$ 1,371,000	\$ 84,565	6.17%	\$ 1,049,000
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES						
30-387-100	Contributions	\$ -	\$ -	\$ 12,766	100.00%	\$ -
		\$ -	\$ -	\$ 12,766	100.00%	\$ -
TOTAL OPERATING REVENUES		\$ 115,900	\$ 1,406,000	\$ 399,484	28.41%	\$ 1,249,000
OTHER FINANCING SOURCES						
30-389-100	Miscellaneous Revenue	\$ 5,809	\$ 30,000	\$ 29,409	98.03%	\$ 5,000
30-391-100	Sale of Fixed Assets	159,895	50,000	183,645	367.29%	50,000
30-395-100	Refunds of Prior Year Expenditures	30,969	-	-	100.00%	-
		\$ 196,673	\$ 80,000	\$ 213,054	266.32%	\$ 55,000
INTERFUND TRANSFERS						
30-392-001	From General Fund	\$ 800,000	\$ -	\$ 3,300,000	100.00%	\$ 850,000
30-392-004	From Park and Recreation Fund	-	-	-	100.00%	-
		\$ 800,000	\$ -	\$ 3,300,000	100.00%	\$ 850,000
TOTAL NON-OPERATING REVENUES		\$ 996,673	\$ 80,000	\$ 3,513,054	4391.32%	\$ 905,000
TOTAL REVENUES		\$ 1,112,573	\$ 1,486,000	\$ 3,912,537	263.29%	\$ 2,154,000

MONTGOMERY TOWNSHIP
2024 BUDGET
CAPITAL INVESTMENT FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
EXECUTIVE						
30-401-305	General Engineering	\$ -	\$ -	\$ -	100.00%	\$ -
30-401-700	Capital Purchases	1,683	145,000	99,053	68.31%	-
30-401-710	Land	<u>6,000,277</u>	<u>-</u>	<u>-</u>	<u>100.00%</u>	<u>-</u>
		\$ 6,001,960	\$ 145,000	\$ 99,053	68.31%	\$ -
FINANCIAL ADMINISTRATION						
30-402-700	Capital Purchases	\$ -	\$ -	\$ -	100.00%	\$ -
		\$ -	\$ -	\$ -	100.00%	\$ -
INFORMATION TECHNOLOGY						
30-407-700	Capital Purchases	\$ 121,864	\$ 144,000	\$ 41,933	29.12%	\$ 175,500
		\$ 121,864	\$ 144,000	\$ 41,933	29.12%	\$ 175,500
ENGINEERING						
30-408-305	General Engineering	\$ 447,757	\$ -	\$ -	100.00%	\$ -
		\$ 447,757	\$ -	\$ -	100.00%	\$ -
BUILDINGS AND GROUNDS						
30-409-700	Capital Purchases	\$ 261,159	\$ 771,500	\$ 327,771	42.48%	\$ 234,000
		\$ 261,159	\$ 771,500	\$ 327,771	42.48%	\$ 234,000
POLICE SERVICES						
30-410-700	Capital Purchases	\$ 211,816	\$ 263,000	\$ 378,708	144.00%	\$ 472,500
		\$ 211,816	\$ 263,000	\$ 378,708	144.00%	\$ 472,500
FIRE PROTECTION						
30-411-700	Capital Purchases	\$ 1,711,124	\$ 291,000	\$ 197,219	67.77%	\$ 255,000
		\$ 1,711,124	\$ 291,000	\$ 197,219	67.77%	\$ 255,000
PLANNING AND ZONING						
30-414-700	Capital Purchases	\$ 2,525	\$ -	\$ 1,084	100.00%	\$ -
		\$ 2,525	\$ -	\$ 1,084	100.00%	\$ -
EMERGENCY MANAGEMENT						
30-415-700	Capital Purchases	\$ -	\$ -	\$ 21,355	100.00%	\$ -
		\$ -	\$ -	\$ 21,355	100.00%	\$ -
PUBLIC WORKS						
30-430-305	General Engineering	\$ -	\$ -	\$ 854	100.00%	\$ -
30-430-700	Capital Purchases	<u>685,196</u>	<u>1,861,500</u>	<u>761,362</u>	<u>40.90%</u>	<u>400,000</u>
		\$ 685,196	\$ 1,861,500	\$ 762,216	40.95%	\$ 400,000
SNOW AND ICE REMOVAL						
30-432-700	Capital Purchases	\$ -	\$ -	\$ -	100.00%	\$ -
		\$ -	\$ -	\$ -	100.00%	\$ -
TRAFFIC						
30-433-305	General Engineering	\$ -	\$ 269,000	\$ 172,895	64.27%	\$ 198,500
30-433-700	Capital Purchases	<u>794,962</u>	<u>2,016,000</u>	<u>670,591</u>	<u>33.26%</u>	<u>2,191,000</u>
		\$ 794,962	\$ 2,285,000	\$ 843,486	36.91%	\$ 2,389,500

MONTGOMERY TOWNSHIP
2024 BUDGET
CAPITAL INVESTMENT FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
STREET LIGHTING						
30-434-700	Capital Purchases	\$ -	\$ -	\$ -	100.00%	\$ -
		\$ -	\$ -	\$ -	100.00%	\$ -
STORMWATER						
30-436-305	General Engineering	\$ -	\$ 195,400	\$ 72,525	37.12%	\$ 40,000
30-436-450	Contracted Services	-	445,000	263,961	59.32%	520,500
		\$ -	\$ 640,400	\$ 336,486	52.54%	\$ 560,500
HIGHWAY CONSTRUCTION AND REBUILDING						
30-439-305	General Engineering	\$ -	\$ 45,000	\$ 97,992	217.76%	\$ 115,000
30-439-450	Contracted Services	1,013,194	1,767,000	1,264,704	71.57%	287,000
		\$ 1,013,194	\$ 1,812,000	\$ 1,362,696	75.20%	\$ 402,000
PARKS AND RECREATION						
30-440-305	General Engineering	\$ -	\$ 305,000	\$ 280,806	92.07%	\$ 125,000
30-440-700	Capital Purchases	-	-	76,842	100.00%	936,000
		\$ -	\$ 305,000	\$ 357,648	117.26%	\$ 1,061,000
RECREATION						
30-450-4700	Capital Purchases	\$ 306,533	\$ 2,014,500	\$ 512,232	25.43%	\$ 715,500
		\$ 306,533	\$ 2,014,500	\$ 512,232	25.43%	\$ 715,500
TOTAL OPERATING EXPENDITURES		\$ 11,558,088	\$ 10,532,900	\$ 5,241,887	49.77%	\$ 6,665,500
INTERFUND TRANSFERS						
30-492-001	To General Fund	\$ -	\$ -	\$ -	100.00%	\$ -
30-492-003	To Fire Protection Fund	-	-	-	100.00%	-
30-492-004	To Park and Recreation Fund	-	-	-	100.00%	-
30-492-009	To CRC Fund	-	-	-	100.00%	-
		\$ -	\$ -	\$ -	100.00%	\$ -
TOTAL NON-OPERATING EXPENDITURES		\$ -	\$ -	\$ -	100.00%	\$ -
TOTAL EXPENDITURES		\$ 11,558,088	\$ 10,532,900	\$ 5,241,887	49.77%	\$ 6,665,500
INCOME/(LOSS) FROM OPERATIONS		\$ (10,445,515)	\$ (9,046,900)	\$ (1,329,350)		\$ (4,511,500)
FUND BALANCE - BEGINNING OF YEAR		\$ 22,231,066	\$ 11,785,551	\$ 11,785,551		\$ 10,456,201
FUND BALANCE - END OF YEAR		\$ 11,785,551	\$ 2,738,651	\$ 10,456,201		\$ 5,944,701

MONTGOMERY TOWNSHIP
2024 BUDGET
PARK DEVELOPMENT FUND
SUMMARY

REVENUES

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>2024 BUDGET</u>
OPERATING REVENUE				
Interest Earnings	\$ 1,734	\$ 500	\$ 1,930	\$ 1,000
Contributions and Donations from Private Sources	<u>4,000</u>	<u>280,500</u>	<u>23,462</u>	<u>-</u>
TOTAL REVENUES	\$ 5,734	\$ 281,000	\$ 25,392	\$ 1,000

EXPENDITURES

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>2024 BUDGET</u>
OPERATING EXPENDITURES				
Parks and Recreation	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
INCOME/(LOSS) FROM OPERATIONS	\$ 5,734	\$ 281,000	\$ 25,392	\$ 1,000
FUND BALANCE - BEGINNING OF YEAR	\$ 323,116	\$ 328,850	\$ 328,850	\$ 354,243
FUND BALANCE - END OF YEAR	\$ 328,850	\$ 609,850	\$ 354,243	\$ 355,243

MONTGOMERY TOWNSHIP
2024 BUDGET
PARK DEVELOPMENT FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
INTEREST EARNINGS						
31-341-100	Interest Earnings	\$ 1,734	\$ 500	\$ 1,930	386.03%	\$ 1,000
		\$ 1,734	\$ 500	\$ 1,930	386.03%	\$ 1,000
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES						
31-387-100	Donations	\$ 4,000	\$ 280,500	\$ 23,462	8.36%	\$ -
		\$ 4,000	\$ 280,500	\$ 23,462	8.36%	\$ -
	TOTAL REVENUES	\$ 5,734	\$ 281,000	\$ 25,392	9.04%	\$ 1,000

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
PARKS AND RECREATION						
31-440-305	General Engineering	\$ -	\$ -	\$ -	100.00%	\$ -
		\$ -	\$ -	\$ -	100.00%	\$ -
	TOTAL EXPENDITURES	\$ -	\$ -	\$ -	100.00%	\$ -
	INCOME/(LOSS) FROM OPERATIONS	\$ 5,734	\$ 281,000	\$ 25,392		\$ 1,000
	FUND BALANCE - BEGINNING OF YEAR	\$ 323,116	\$ 328,850	\$ 328,850		\$ 354,243
	FUND BALANCE - END OF YEAR	\$ 328,850	\$ 609,850	\$ 354,243		\$ 355,243

MONTGOMERY TOWNSHIP

2024 BUDGET

LIQUID FUELS FUND

SUMMARY

REVENUES

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>2024 BUDGET</u>
OPERATING REVENUE				
Interest Earnings	\$ 6,661	\$ 2,500	\$ 41,685	\$ 15,000
State Shared Revenue and Entitlements	<u>683,741</u>	<u>690,500</u>	<u>705,909</u>	<u>694,000</u>
TOTAL REVENUES	\$ 690,402	\$ 693,000	\$ 747,594	\$ 709,000

EXPENDITURES

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>2024 BUDGET</u>
OPERATING EXPENDITURES				
Public Works	\$ <u>373,267</u>	\$ <u>264,000</u>	\$ <u>93,462</u>	\$ <u>1,124,000</u>
TOTAL EXPENDITURES	\$ 373,267	\$ 264,000	\$ 93,462	\$ 1,124,000
INCOME/(LOSS) FROM OPERATIONS	\$ 317,135	\$ 429,000	\$ 654,132	\$ (415,000)
FUND BALANCE - BEGINNING OF YEAR	\$ 844,545	\$ 1,161,680	\$ 1,161,680	\$ 1,815,812
FUND BALANCE - END OF YEAR	\$ 1,161,680	\$ 1,590,680	\$ 1,815,812	\$ 1,400,812

MONTGOMERY TOWNSHIP
2024 BUDGET
LIQUID FUELS FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
INTEREST EARNINGS						
35-341-100	Interest Earnings	\$ 6,661	\$ 2,500	\$ 41,685	1667.41%	\$ 15,000
		\$ 6,661	\$ 2,500	\$ 41,685	1667.41%	\$ 15,000
STATE SHARED REVENUE AND ENTITLEMENTS						
35-354-400	Motor Vehicle Fuel Taxes	\$ 683,741	\$ 690,500	\$ 705,909	102.23%	\$ 694,000
		\$ 683,741	\$ 690,500	\$ 705,909	102.23%	\$ 694,000
	TOTAL REVENUES	\$ 690,402	\$ 693,000	\$ 747,594	107.88%	\$ 709,000

MONTGOMERY TOWNSHIP
2024 BUDGET
LIQUID FUELS FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
PUBLIC WORKS						
35-430-220	Operating Supplies	\$ -	\$ -	\$ -	100.00%	\$ -
35-430-700	Capital Purchases	235,181	-	-	100.00%	-
		\$ 235,181	\$ -	\$ -	100.00%	\$ -
SNOW AND ICE REMOVAL						
35-432-220	Operating Supplies	\$ 60,948	\$ 85,000	\$ 12,704	14.95%	\$ 85,000
35-432-374	Machinery and Equipment	1,777	-	-	100.00%	-
35-432-384	Equipment Rental	-	8,000	-	0.00%	8,000
35-432-450	Contracted Services	-	10,000	-	0.00%	10,000
35-432-700	Capital Purchases	-	-	-	100.00%	-
		\$ 62,725	\$ 103,000	\$ 12,704	12.33%	\$ 103,000
TRAFFIC						
35-433-220	Operating Supplies	\$ 21,158	\$ 60,000	\$ 49,443	82.41%	\$ 65,000
35-433-374	Machinery and Equipment	7,860	10,000	3,465	34.65%	10,000
35-433-376	Repair of Poles	-	-	-	100.00%	-
35-433-450	Contracted Services	25,751	55,000	12,648	23.00%	60,000
35-433-700	Capital Purchases	-	-	-	100.00%	-
		\$ 54,769	\$ 125,000	\$ 65,556	52.44%	\$ 135,000
STREET LIGHTING						
35-434-220	Operating Supplies	\$ 3,857	\$ 5,000	\$ 880	17.60%	\$ 5,000
35-434-450	Contracted Services	288	1,000	1,177	117.69%	1,000
		\$ 4,145	\$ 6,000	\$ 2,057	34.28%	\$ 6,000
REPAIRS OF TOOLS AND MACHINERY						
35-437-251	Vehicle Parts	\$ 4,015	\$ 10,000	\$ 2,452	24.52%	\$ 10,000
35-437-260	Small Tools and Equipment	5,783	10,000	3,445	34.45%	5,000
35-437-450	Contracted Services	3,570	10,000	7,248	72.48%	5,000
		\$ 13,368	\$ 30,000	\$ 13,145	43.82%	\$ 20,000
HIGHWAY CONSTRUCTION AND REBUILDING						
35-439-450	Contracted Services	\$ 3,080	\$ -	\$ -	100.00%	\$ 860,000
		\$ 3,080	\$ -	\$ -	100.00%	\$ 860,000
TOTAL EXPENDITURES		\$ 373,267	\$ 264,000	\$ 93,462	35.40%	\$ 1,124,000
INCOME/(LOSS) FROM OPERATIONS		\$ 317,135	\$ 429,000	\$ 654,132		\$ (415,000)
FUND BALANCE - BEGINNING OF YEAR		\$ 844,545	\$ 1,161,680	\$ 1,161,680		\$ 1,815,812
FUND BALANCE - END OF YEAR		\$ 1,161,680	\$ 1,590,680	\$ 1,815,812		\$ 1,400,812

MONTGOMERY TOWNSHIP
2024 BUDGET
AUTUMN FESTIVAL FUND
SUMMARY

REVENUES

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>2024 BUDGET</u>
OPERATING REVENUE				
Interest Earnings	\$ 141	\$ 500	\$ 210	\$ 500
Contributions and Donations from Private Sources	<u>19,690</u>	<u>10,000</u>	<u>44,625</u>	<u>17,500</u>
TOTAL OPERATING REVENUES	\$ 19,831	\$ 10,500	\$ 44,835	\$ 18,000
NON-OPERATING REVENUE				
Interfund Transfers	<u>\$ 7,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>
TOTAL NON-OPERATING REVENUES	\$ 7,000	\$ 25,000	\$ 25,000	\$ -
TOTAL REVENUES	\$ 26,831	\$ 35,500	\$ 69,835	\$ 18,000

EXPENDITURES

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>2024 BUDGET</u>
OPERATING EXPENDITURES				
Executive	\$ -	\$ -	\$ -	\$ -
Recreation - Celebrations	<u>67,012</u>	<u>35,000</u>	<u>36,119</u>	<u>35,000</u>
TOTAL EXPENDITURES	\$ 67,012	\$ 35,000	\$ 36,119	\$ 35,000
INCOME/(LOSS) FROM OPERATIONS	\$ (40,181)	\$ 500	\$ 33,716	\$ (17,000)
FUND BALANCE - BEGINNING OF YEAR	\$ 48,037	\$ 7,856	\$ 7,856	\$ 41,572
FUND BALANCE - END OF YEAR	\$ 7,856	\$ 8,356	\$ 41,572	\$ 24,572

MONTGOMERY TOWNSHIP
2024 BUDGET
AUTUMN FESTIVAL FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
INTEREST EARNINGS						
40-341-100	Interest Earnings	\$ 141	\$ 500	\$ 210	41.99%	\$ 500
		\$ 141	\$ 500	\$ 210	41.99%	\$ 500
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES						
40-387-100	Donations	\$ 19,690	\$ 10,000	\$ 44,625	446.25%	\$ 17,500
		\$ 19,690	\$ 10,000	\$ 44,625	446.25%	\$ 17,500
TOTAL OPERATING REVENUES		\$ 19,831	\$ 10,500	\$ 44,835	427.00%	\$ 18,000
INTERFUND TRANSFERS						
40-392-001	From General Fund	\$ 7,000	\$ 25,000	\$ 25,000	100.00%	\$ -
		\$ 7,000	\$ 25,000	\$ 25,000	100.00%	\$ -
TOTAL NON-OPERATING REVENUES		\$ 7,000	\$ 25,000	\$ 25,000	100.00%	\$ -
TOTAL REVENUES		\$ 26,831	\$ 35,500	\$ 69,835	196.72%	\$ 18,000

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
EXECUTIVE						
40-401-220	Operating Supplies	\$ -	\$ -	\$ -	100.00%	\$ -
		\$ -	\$ -	\$ -	100.00%	\$ -
RECREATION - CELEBRATIONS						
40-457-220	Operating Supplies	\$ 67,012	\$ 35,000	\$ 36,119	103.20%	\$ 35,000
		\$ 67,012	\$ 35,000	\$ 36,119	103.20%	\$ 35,000
TOTAL EXPENDITURES		\$ 67,012	\$ 35,000	\$ 36,119	103.20%	\$ 35,000
INCOME/(LOSS) FROM OPERATIONS		\$ (40,181)	\$ 500	\$ 33,716		\$ (17,000)
FUND BALANCE - BEGINNING OF YEAR		\$ 48,037	\$ 7,856	\$ 7,856		\$ 41,572
FUND BALANCE - END OF YEAR		\$ 7,856	\$ 8,356	\$ 41,572		\$ 24,572

MONTGOMERY TOWNSHIP
2024 BUDGET
ENVIRONMENTAL FUND
SUMMARY

REVENUES

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>2024 BUDGET</u>
OPERATING REVENUE				
Interest Earnings	\$ 2,082	\$ 1,000	\$ 2,354	\$ 1,500
State Shared Revenue and Entitlements	52,021	-	-	-
Charges for Services	<u>50</u>	<u>-</u>	<u>40</u>	<u>-</u>
TOTAL REVENUES	\$ 54,154	\$ 1,000	\$ 2,394	\$ 1,500

EXPENDITURES

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>2024 BUDGET</u>
OPERATING EXPENDITURES				
Executive	\$ 36,781	\$ 50,000	\$ 34,722	\$ 50,000
Public Works	<u>2,398</u>	<u>3,000</u>	<u>6,448</u>	<u>3,000</u>
TOTAL OPERATING EXPENDITURES	\$ 39,179	\$ 53,000	\$ 41,170	\$ 53,000
NON-OPERATING EXPENDITURES				
Interfund Transfers	\$ -	\$ 200,000	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES	\$ -	\$ 200,000	\$ -	\$ -
TOTAL EXPENDITURES	\$ 39,179	\$ 253,000	\$ 41,170	\$ 53,000
INCOME/(LOSS) FROM OPERATIONS	\$ 14,975	\$ (252,000)	\$ (38,776)	\$ (51,500)
FUND BALANCE - BEGINNING OF YEAR	\$ 390,479	\$ 405,454	\$ 405,454	\$ 366,678
FUND BALANCE - END OF YEAR	\$ 405,454	\$ 153,454	\$ 366,678	\$ 315,178

MONTGOMERY TOWNSHIP
2024 BUDGET
ENVIRONMENTAL FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
INTEREST EARNINGS						
80-341-100	Interest Earnings	\$ 2,082	\$ 1,000	\$ 2,354	235.44%	\$ 1,500
		\$ 2,082	\$ 1,000	\$ 2,354	235.44%	\$ 1,500
STATE SHARED REVENUE AND ENTITLEMENTS						
80-354-300	State Government	\$ 52,021	\$ -	\$ -	100.00%	\$ -
		\$ 52,021	\$ -	\$ -	100.00%	\$ -
CHARGES FOR SERVICES						
80-389-100	Recycling Bins	\$ 50	\$ -	\$ 40	100.00%	\$ -
		\$ 50	\$ -	\$ 40	100.00%	\$ -
TOTAL REVENUES		\$ 54,154	\$ 1,000	\$ 2,394	239.44%	\$ 1,500

MONTGOMERY TOWNSHIP
2024 BUDGET
ENVIRONMENTAL FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
EXECUTIVE						
80-401-450	Contracted Services	\$ 36,781	\$ 50,000	\$ 34,722	69.44%	\$ 50,000
		\$ 36,781	\$ 50,000	\$ 34,722	69.44%	\$ 50,000
PUBLIC WORKS						
80-430-220	Operating Supplies	\$ 2,398	\$ 3,000	\$ 6,448	214.94%	\$ 3,000
80-430-700	Capital Replacement	-	-	-	100.00%	-
		\$ 2,398	\$ 3,000	\$ 6,448	214.94%	\$ 3,000
TOTAL OPERATING EXPENDITURES		\$ 39,179	\$ 53,000	\$ 41,170	77.68%	\$ 53,000
INTERFUND TRANSFERS						
80-492-005	To Shade Tree Fund	\$ -	\$ 200,000	\$ -	0.00%	\$ -
		\$ -	\$ 200,000	\$ -	0.00%	\$ -
TOTAL NON-OPERATING EXPENDITURES		\$ -	\$ 200,000	\$ -	0.00%	\$ -
TOTAL EXPENDITURES		\$ 39,179	\$ 253,000	\$ 41,170	16.27%	\$ 53,000
INCOME/(LOSS) FROM OPERATIONS		\$ 14,975	\$ (252,000)	\$ (38,776)		\$ (51,500)
FUND BALANCE - BEGINNING OF YEAR		\$ 390,479	\$ 405,454	\$ 405,454		\$ 366,678
FUND BALANCE - END OF YEAR		\$ 405,454	\$ 153,454	\$ 366,678		\$ 315,178

MONTGOMERY TOWNSHIP
2024 BUDGET
RESTORATION FUND
SUMMARY

REVENUES

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>2024 BUDGET</u>
OPERATING REVENUE				
Interest Earnings	\$ 38	\$ -	\$ 24	\$ -
TOTAL REVENUES	\$ 38	\$ -	\$ 24	\$ -

EXPENDITURES

<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>2024 BUDGET</u>
OPERATING EXPENDITURES				
Executive	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -
NON-OPERATING EXPENDITURES				
Interfund Transfers	\$ 6,000	\$ 4,112	\$ 4,150	\$ -
TOTAL NON-OPERATING EXPENDITURES	\$ 6,000	\$ 4,112	\$ 4,150	\$ -
TOTAL EXPENDITURES	\$ 6,000	\$ 4,112	\$ 4,150	\$ -
INCOME/(LOSS) FROM OPERATIONS	\$ (5,962)	\$ (4,112)	\$ (4,126)	\$ -
FUND BALANCE - BEGINNING OF YEAR	\$ 10,088	\$ 4,126	\$ 4,126	\$ 0
FUND BALANCE - END OF YEAR	\$ 4,126	\$ 14	\$ 0	\$ 0

MONTGOMERY TOWNSHIP
2024 BUDGET
RESTORATION FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
INTEREST EARNINGS						
81-341-100	Interest Earnings	\$ 38	\$ -	\$ 24	100.00%	\$ -
		\$ 38	\$ -	\$ 24	100.00%	\$ -
	TOTAL REVENUES	\$ 38	\$ -	\$ 24	100.00%	\$ -

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>AS OF 12/31/23</u>	<u>% OF BUDGET</u>	<u>2024 BUDGET</u>
EXECUTIVE						
81-401-312	Consulting Services	\$ -	\$ -	\$ -	100.00%	\$ -
		\$ -	\$ -	\$ -	100.00%	\$ -
	TOTAL OPERATING EXPENDITURES	\$ -	\$ -	\$ -	100.00%	\$ -
INTERFUND TRANSFERS						
81-492-001	To General Fund	\$ 6,000	\$ 4,112	\$ 4,150	100.92%	\$ -
		\$ 6,000	\$ 4,112	\$ 4,150	100.92%	\$ -
	TOTAL NON-OPERATING EXPENDITURES	\$ 6,000	\$ 4,112	\$ 4,150	100.92%	\$ -
	TOTAL EXPENDITURES	\$ 6,000	\$ 4,112	\$ 4,150	100.92%	\$ -
	INCOME/(LOSS) FROM OPERATIONS	\$ (5,962)	\$ (4,112)	\$ (4,126)		\$ -
	FUND BALANCE - BEGINNING OF YEAR	\$ 10,088	\$ 4,126	\$ 4,126		\$ 0
	FUND BALANCE - END OF YEAR	\$ 4,126	\$ 14	\$ 0		\$ 0

CAPITAL PLAN

MONTGOMERY TOWNSHIP

Purpose of a Capital Investment Plan:

Montgomery Township's Capital Investment Plan is a comprehensive, fiscally sound, multi-year investment plan that effectively manages capital assets and prioritizes purchases and projects.

How does Montgomery Township define its capital expenditures and assets?

Capital assets are defined as assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Capital assets include major government facilities, infrastructure, equipment, and networks that deliver public sector services. Capital assets are considered long-term and can be both tangible and intangible, often generically referred to as fixed assets. The Township defines capital assets with an initial, individual cost equal to or greater than \$5,000. Such assets are recorded at historical cost or estimated historical cost. The Township uses capital expenditures to acquire, upgrade, and maintain assets such as property, plants, buildings, technology, or equipment. Montgomery Township has a designated fund for all capital expenditures and revenues – Fund 30. Capital assets are essential to the financial efficiency of our various operations.

The Capital Investment Plan illustrates Montgomery Township's strategic and operational agility during the unprecedented times brought about by the Covid-19 pandemic of 2020 and its lingering long-term effects on the United States economy. One of the core strategic goals of Montgomery Township is to have an efficiently run and high-performing government that offers value and continuous services to its community. Capital assets are instrumental to the delivery of Township services that include but are not limited to:

- 24/7 Police
- 24/7 Fire Services (Career and Volunteer)
- Public Works Department (response to emergencies)
- Maintenance of Township Infrastructure
- Snow Removal
- Parks Maintenance
- Maintaining and Upgrading Township Infrastructure
- Township Roads
- Stormwater
- Traffic Signals
- Traffic Intersections
- Pedestrian Crossings
- Interconnective Sidewalks
- Pedestrian Bridges
- Trails
- Street Lighting
- Community Recreation Center
- Building and Code enforcement
- Emergency management
- Municipal parks and recreation
- Planning and zoning bylaws
- Local business support
- Collaborating between communities and in the larger region.
- Community Events
- Community Engagement

By creating a multi-year plan, the Township can identify Township needs, determine financial impacts, prioritize capital requests, and create a holistic financial plan. The plan's overarching goal is to ensure that Montgomery Township's capital facilities and infrastructure are supported for future generations. The planning process includes the following steps:

- **Identify needs:**

Since 2020 Montgomery Township has been focusing on cataloging its capital assets and assessing their condition and value. The cataloging and valuation process is intensive and requires input from all staff. During the early parts of the process, it was determined that the Township's current software no longer meets the needs or expectations of management and staff. In 2022, the Township began mapping out a strategy to utilize the Geographic Information System (GIS) to inventory all capital assets. GIS is a computer system that analyzes and displays geographically referenced information. It uses data that is attached to a unique location. There is merit to annual assessments for facilities, infrastructure like roads and parks, and essential equipment. By utilizing staff, we can monitor capital assets regularly. This minimizes maintenance costs and provides asset life cycle data that helps the Board of Supervisors make better and more informed purchasing and planning decisions.

- **Prioritize capital requests**

Montgomery Township strives for operational agility. All departments are looking for ways to continuously provide, better, and more efficient forms of services to taxpayers. Special consideration will always be given to capital assets and expenditures that ensure the health and safety of the community. Management is committed to maintaining its capital assets.

Ultimately, the Township wants to invest capital funds into assets and improvements to maintain services and minimize lost productivity. The capital plan reflects the Board of Supervisors vision. As a result of this holistic planning, the current capital plan has funds dedicated to parks, trails, and playground renovations. Equally notable is the Township's investment in maintaining roads. Infrastructure, traffic, and road conditions were all identified as concerns for Township residents and business owners alike during the 2022 Comprehensive Plan public meetings and surveys. Planning and prioritizing needs save tax dollars through replacing, repairing or upgrading infrastructure before maintenance or emergency repair costs escalate. Preparing a capital plan requires careful consideration, cost-benefit analysis, and cash flow modeling.

- **Develop a comprehensive financial plan.**

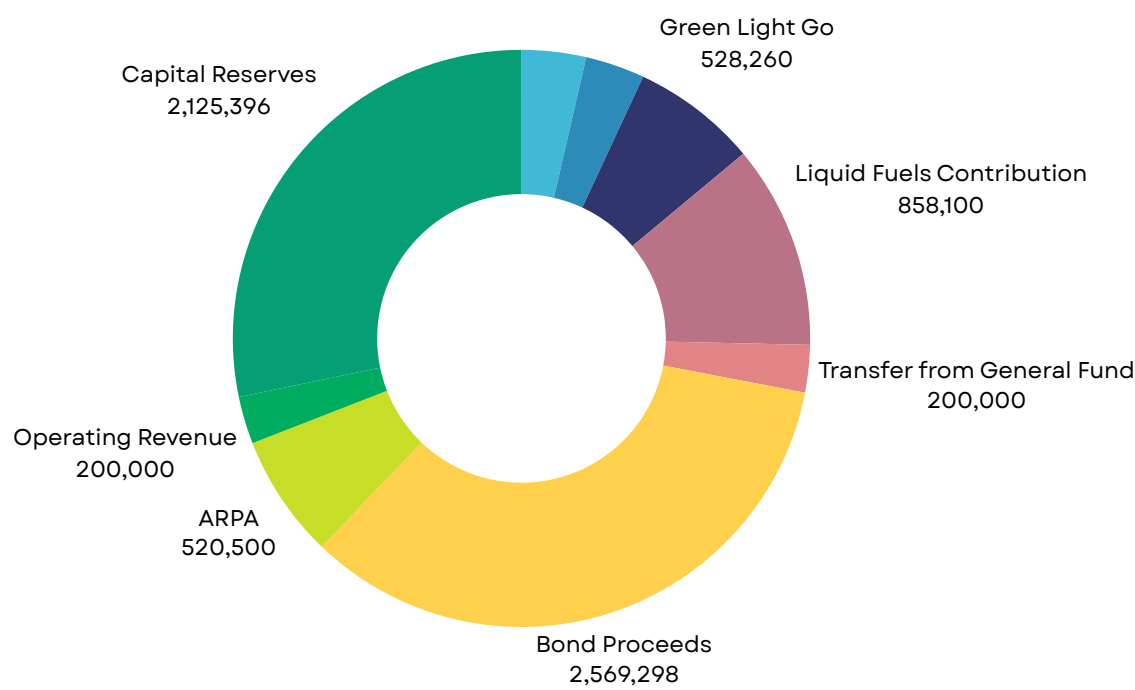
The Capital Investment Plan is a fluid and flexible document. It is reviewed and reevaluated every budget season. Projects and expenditures are scaled according to tax revenue assumptions and departmental goals and objectives. Some projects in the current plan include expenditures that began in previous 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 present year are included in the current capital budget future projects are subject to change as priorities, funding, and state, and federal mandates evolve and change over time. Montgomery Township created this five-year plan to proactively address future capital needs through careful assessment and valuation.

The capital assets and expenditures are itemized on the following pages. Assets and expenditures can be evaluated based on year but also by category.

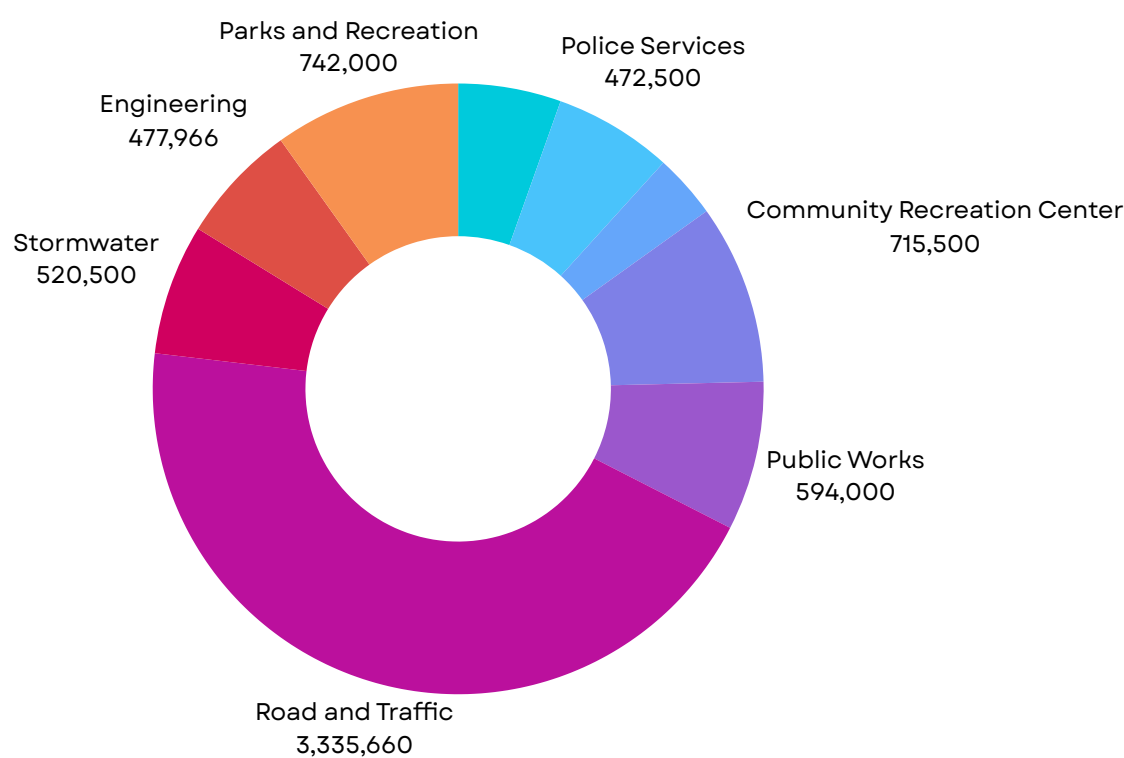
- Administration
- Buildings and Grounds
- Community Recreation Center (CRC)
- Emergency Management
- Fire Services
- Park and Recreation
- Police Services
- Public Works
- Technology
- Traffic Calming

2024 Capital *Summary*

2024 Capital Funding Sources \$7,522,626



2024 Capital Expenditures \$7,522,626



5 YEAR CAPITAL INVESTMENT PLAN

Departmental Allocations

Description	2023	2024	2025	2026	2027	2028
Administration/Finance	\$145,000	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings and Grounds	452,281	234,000	85,000	50,000	50,000	50,000
Information Technology	50,000	175,500	28,000	15,000	15,000	15,000
Police Services	284,056	472,500	752,500	389,000	295,000	280,000
Fire Services	146,523	255,000	800,000	276,000	220,000	620,000
Emergency Management	119,542	-	169,000	-	-	-
Community Recreation Center	454,324	715,500	908,050	125,000	40,000	755,000
PW Vehicle Replacement	1,582,500	400,000	350,000	160,000	160,000	-
PW Equipment Replacement	243,000	-	-	-	-	-
P&R Equipment Replacement	6,000	194,000	60,000	-	-	-
Road Paving Projects	1,667,637	858,100	1,276,479	1,029,457	733,562	-
Curb and Sidewalks	99,000	286,560	-	-	-	-
Traffic Lights/Signals	584,000	1,711,000	1,225,000	-	-	-
Traffic Intersections	120,000	200,000	200,000	200,000	200,000	200,000
Traffic Crosswalks	481,000	280,000	200,000	-	-	-
Stormwater	577,403	520,500	1,100,000	500,000	500,000	500,000
Engineering	648,566	477,966	177,648	152,946	123,356	50,000
Parks and Recreation	510,942	742,000	2,012,000	32,000	26,000	26,000
Total Capital Improvements:	\$8,171,775	\$7,522,626	\$9,343,676	\$2,929,403	\$2,362,918	\$2,496,000

5 YEAR CAPITAL FUNDING SOURCES

Grants, Transfers, Bond Proceeds, ARPA, Revenues and Reserves Etc.

Funding Description	2023	2024	2025	2026	2027	2028
County Transportation Program Grant	\$-	\$271,072	\$-	\$-	\$-	\$-
DCNR Grant	-	250,000	250,000	-	-	-
Fire Commissioner Grant	-	-	-	-	-	-
Green Light Go Grant	-	528,260	-	-	-	-
Liquid Fuels Contribution	-	858,100	1,276,479	1,029,457	733,562	-
Transfer from General Fund	200,000	200,000	200,000	200,000	200,000	200,000
Bond Proceeds	7,144,372	2,569,298	-	-	-	-
ARPA *	577,403	520,500	1,100,000	500,000	500,000	366,963
Operating Revenue	250,000	200,000	200,000	200,000	200,000	200,000
Capital Reserves	-	2,125,396	6,317,198	999,946	729,356	1,729,037
Total Capital Funding:	\$8,171,775	\$7,522,626	\$9,343,676	\$2,929,403	\$2,362,918	\$2,496,000

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

5 YEAR CAPITAL INVESTMENT PLAN

Other and Information Technology

ADMINISTRATION AND FINANCE 30-401-700						
Description	2023	2024	2025	2026	2027	2028
Document Scanning	\$145,000	\$-	\$-	\$-	\$-	\$-
	\$145,000	\$-	\$-	\$-	\$-	-
BUILDINGS AND GROUNDS 30-409-700						
Description	2023	2024	2025	2026	2027	2028
Building Improvements	\$97,845	\$186,500	\$50,000	\$50,000	\$50,000	\$50,000
Police Building Renovations	69,575	40,000	-	-	-	-
Public Works Pole Barn- Design	25,000	-	-	-	-	-
Furniture - Planning and Zoning	13,059	7,500	-	-	-	-
Zehr Tract Demo	233,802	-	-	-	-	-
Phone System	13,000	-	-	-	-	-
Chevy Equinox - Planning	-	-	35,000	-	-	-
Total Buildings and Grounds:	\$452,281	\$234,000	\$85,000	\$50,000	\$50,000	\$50,000
INFORMATION TECHNOLOGY 30-407-700						
Description	2023	2024	2025	2026	2027	2028
PC Replacement (14)	\$15,000	\$18,000	\$15,000	\$15,000	\$15,000	\$15,000
HA Firewall for Admin	5,000	-	-	-	-	-
Tablets (GIS/PW/Police)	17,000	8,000	-	-	-	-
Battalion 1 - AV Upgrades	7,500	-	-	-	-	-
Battalion 2 Firewall	5,500	-	-	-	-	-
Server and Windows 2022 Device CALs	-	15,000	-	-	-	-
Public Works Server	-	10,000	-	-	-	-
Cloud Phones Upgrade	-	-	13,000	-	-	-
Admin Network Switch Upgrade	-	23,500	-	-	-	-
High Availability Township Building	-	30,000	-	-	-	-
Meraki Camera	-	10,000	-	-	-	-
CableCast Server Upgrade	-	55,000	-	-	-	-
Police CCTV Switch and MGIG Admin	-	6,000	-	-	-	-
Total Information Technology:	\$50,000	\$175,500	\$28,000	\$15,000	\$15,000	\$15,000

5 YEAR CAPITAL INVESTMENT PLAN

Police Department

POLICE DEPARTMENT 30-410-700						
Description	2023	2024	2025	2026	2027	2028
Vehicles	\$106,327	\$265,000	\$200,000	\$265,000	\$200,000	\$265,000
Canine	13,295	17,500	-	-	-	-
PC Replacement	7,500	14,000	15,000	15,000	15,000	15,000
Sidearms and Accessories	46,407	-	-	-	-	-
NPOTIC Thermal Spotlight Cameras (2)	6,500	-	-	-	-	-
Traffic Counter	5,000	4,500	-	-	-	-
Internal Radio System	6,500	-	-	-	-	-
Speedalert 24 Radar Message Sign	17,365	18,500	-	-	-	-
Body Worn and In Car Cameras	75,161	80,000	80,000	80,000	80,000	-
Patrol PC In Car Computers (14)	-	62,000	-	-	-	-
Portable Radios	-	11,000	-	-	-	-
County Radio Portables (39)	-	-	312,000	-	-	-
County Radio Mobiles (24)	-	-	120,000	-	-	-
Live Scan System	-	-	25,500	-	-	-
Proximity Card Reader Entry System	-	-	-	29,000	-	-
Station Camera System	-	-	-	-	-	-
Vehicle Mounted License Plate Reader I	-	-	-	-	-	-
Vehicle Mounted License Plate Reader II	-	-	-	-	-	-
Total Police Department:	\$284,056	\$472,500	\$752,500	\$389,000	\$295,000	\$280,000

5 YEAR CAPITAL INVESTMENT PLAN

Fire Department and Emergency Management

FIRE DEPARTMENT 30-411-700						
Description	2023	2024	2025	2026	2027	2028
Pickup Truck - Fire Marshall	\$103,846	\$ -	\$ -	\$ -	\$ -	\$ -
Battalion 1&2 - Painting	16,508	-	-	-	-	-
Battalion 2 - Generator	26,170	-	-	-	-	-
Battalion 1 - Generator	-	100,000	-	-	-	-
Vehicles -Tahoe	-	-	90,000	-	-	-
Battalion 1 - Mill and Pave	-	125,000	-	-	-	-
Sentinel Tile Ceiling Mounted Purifiers	-	15,000	-	-	-	-
Battalion 2 - Blinds	-	9,000	-	-	-	-
Battalion 2 -Floor Scrubber	-	6,000	-	-	-	-
County Radio Portables (60)	-	-	480,000	-	-	-
County Radio Mobiles (17)	-	-	85,000	-	-	-
E-Drulic Rescue Tools	-	-	85,000	-	-	-
TICS and Gas Meters	-	-	60,000	-	-	-
Compressor	-	-	-	6,000	-	-
Battalion 1&2 - Roof	-	-	-	30,000	-	-
Battalion 1&2 - Resurface Concrete Floor	-	-	-	20,000	-	-
Self-Contained Breathing Apparatus	-	-	-	-	-	400,000
Foreign Fire Insurance Premium	-	-	-	220,000	220,000	220,000
Total Fire Department:	\$146,523	\$255,000	\$800,000	\$276,000	\$220,000	\$620,000
EMERGENCY MANAGEMENT 30-415-700						
Description	2023	2024	2025	2026	2027	2028
Emergency Radio Communications	\$83,687	\$-	\$-	\$-	\$-	\$-
Drones	25,855	-	-	-	-	-
Township Radios - Portable	-	-	29,000	-	-	-
Township Radios - Mobile	-	-	35,000	-	-	-
Township Radios - Base	-	-	5,000	-	-	-
Repeater Equipment - Upgrade	10,0000	-	-	-	-	-
Utility Task Vehicles (UTV)	-	-	100,000	-	-	-
Total Emergency Management:	\$119,542	\$-	\$169,000	\$-	\$-	\$-

5 YEAR CAPITAL INVESTMENT PLAN

Community Recreation Center

COMMUNITY RECREATION CENTER 30-450-700						
Description	2023	2024	2025	2026	2027	2028
Fitness Equipment	\$31,324	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Information Technology	24,500	-	60,000	-	-	-
Facility Study	16,000	-	-	-	-	-
Spray Park	30,000	-	-	-	-	-
Interior Painting	-	25,000	-	-	-	-
Gymnasium Floor	-	225,000	-	-	-	-
Event Room Upgrades (IT)	-	40,000	-	-	-	-
Ruckus Wi-Fi Upgrades (IT)	-	20,000	-	-	-	-
Front Door Realignment Repair	-	-	-	20,000	-	-
Vehicles	-	-	-	50,000	-	-
D'Huy Report and Recommendations						
1 - Exterior Concrete Stairs	125,000	-	-	-	-	-
2 - Exterior Concrete Sidewalks	35,000	-	-	-	-	-
3 - Fencing System	115,000	-	-	-	-	-
4 - Removal of Concrete and Replacement	35,000	-	-	-	-	-
5 - Repair of Concrete Retaining Wall	7,500	-	-	-	-	-
6 - Fencing System - Play Field	20,000	-	-	-	-	-
7 - Parking Lot Repairs	-	-	100,000	-	-	-
8 - Perform Exterior EIFS Repairs Stucco	15,000	-	-	-	-	-
9 - Supplemental Lighting at Main Entrance	-	-	-	-	-	-
10 - Replace Interior Lighting	-	-	587,550	-	-	-
11 - Solar Battery Replacement	-	-	-	-	-	-
12 - Replace Light Bollards	-	-	10,500	-	-	-
13 - Replace Solar Lights - Parking	-	365,500	-	-	-	-
14 - Main Lobby Heating	-	-	-	15,000	-	-
15 - HVAC Replacement	-	-	-	-	-	265,000
16 - Rooftop AC Unit Replacement	-	-	-	-	-	450,000
17 - Network Video Recorder Replacement	-	-	50,000	-	-	-
18 - Bathrooms	-	-	60,000	-	-	-
Total Community Recreation Center:	\$454,324	\$715,500	\$908,050	\$125,000	\$40,000	\$755,000

5 YEAR CAPITAL INVESTMENT PLAN

Vehicle Replacement Schedule

VEHICLE REPLACEMENT SCHEDULE FOR PUBLIC WORKS 30-430-700									
Truck #	Year	Life (Yrs)	Description	2023	2024	2025	2026	2027	2028
13-3	2017	10	Ford - F550	\$-	\$-	\$-	\$-	\$160,000	\$-
13-4	2023	10	Ford - F550 (Bucket)	210,000	-	-	-	-	-
13-8	2023	10	Ford - F550	158,000	-	-	-	-	-
13-10	2023	10	Ford - F550	160,000	-	-	-	-	-
13-11	2023	10	Ford - F550	160,000	-	-	-	-	-
13-12	2016	10	Ford - F550	-	-	-	160,000	-	-
13-13	2023	10	Ford - F550	158,000	-	-	-	-	-
13-15	2017	10	Ford - Explorer	-	-	75,000	-	-	-
13-18	2023	10	GMC Pickup Truck	76,500	-	-	-	-	-
13-19	2010	15	Peterbilt - 340	-	-	275,000	-	-	-
13-20	2012	10	Elgin Sweeper	-	400,000	-	-	-	-
Total Vehicles:				\$1,472,500	\$400,000	\$350,000	\$160,000	\$160,000	\$ -
ADDITIONAL EQUIPMENT FOR PUBLIC WORKS 30-430-700									
Per Unit	Description			2023	2024	2025	2026	2027	2028
\$16,000	11' Plow			\$32,000	\$-	\$-	\$-	\$-	\$-
8,500	9' Plow - Hydraulic			34,000	-	-	-	-	-
8,000	9' Electric over Hydraulic			8,000	-	-	-	-	-
8,000	V-Box Spreader			16,000	-	-	-	-	-
5,000	Tailgate Spreader			20,000	-	-	-	-	-
Total Additional Equipment:				\$110,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Vehicle Replacement:				\$1,582,500	\$400,000	\$350,000	\$160,000	\$160,000	\$ -

5 YEAR CAPITAL INVESTMENT PLAN

Equipment Replacement

EQUIPMENT REPLACEMENT SCHEDULE FOR PUBLIC WORKS 30-430-700									
Equip #	Year	Life (Yrs)	Description	2023	2024	2025	2026	2027	2028
13-29	2023	20	Case TV450B Skid Loader	\$170,000	\$-	\$-	\$-	\$-	\$-
	2023	10	Pipe Camera	55,000	-	-	-	-	-
	2023	15	Plasma Cutter	5,000	-	-	-	-	-
	2023	10	Vibrator Plate	3,000	-	-	-	-	-
	2023	20	Trench Suring	10,000	-	-	-	-	-
Total Public Works Equipment:				\$243,000	\$-	\$-	\$-	\$-	\$-
PARKS AND RECREATION EQUIPMENT REPLACEMENT SCHEDULE FOR PUBLIC WORKS 30-440-700									
Equip #	Year	Life (Yrs)	Description	2023	2024	2025	2026	2027	2028
13-44	2002	15	Jacobsen HR9016 Mower	\$-	\$140,000	\$-	\$-	\$-	\$-
13-54	2012	6	Kubota ZD 331 Mower	-	27,000	-	-	-	-
13-56	2016	6	Kubota ZD 331 Mower	-	-	30,000	-	-	-
13-58	2017	6	Kubota ZD 331 Mower	-	27,000	-	-	-	-
13-60	2023	20	Ventrac Broom	6,000	-	-	-	-	-
13-61	2019	6	Exmark 72" Lazer Z Mower	-	-	30,000	-	-	-
Total Parks and Recreation Equipment:				\$6,000	\$194,000	\$60,000	\$-	\$-	\$-

5 YEAR CAPITAL INVESTMENT PLAN

Traffic

LIGHTS/SIGNALS DESIGN 30-433-305						
Description	2023	2024	2025	2026	2027	2028
Route 309 and English Village Dr - ADA	\$2,000	\$-	\$-	\$-	\$-	\$-
Route 309 and Taylor/McLaughlin	20,000	15,000	-	-	-	-
Route 309 and English Village Dr - Signal	30,000	20,000	-	-	-	-
Route 309 and N. Wales	10,000	10,000	-	-	-	-
North Wales Road and Harbob Lane	-	71,000	-	-	-	-
Route 463 and 5 Points Plaza	42,000	10,000	-	-	-	-
Route 463 and Lansdale/Taylor	-	44,500	-	-	-	-
Total Lights/ Signals - Design:	\$104,000	\$170,500	\$-	\$-	\$-	\$-
LIGHTS/SIGNALS CONSTRUCTION 30-433-700						
Route 309 and English Village Dr - ADA	\$64,000	\$-	\$-	\$-	\$-	\$-
Route 309 and Taylor/McLaughlin	520,000	-	-	-	-	-
Route 309 and English Village Dr - Signal	-	695,000	-	-	-	-
309 and N. Wales	-	-	780,000	-	-	-
North Wales Road and Harbob Lane	-	710,000	-	-	-	-
Route 463 and 5 Points Plaza	-	306,000	-	-	-	-
Route 463 and Lansdale/Taylor	-	-	445,000	-	-	-
Total Lights/ Signals - Construction:	\$584,000	\$1,711,000	\$1,225,000	\$-	\$-	\$-
Total Lights/ Signals:	\$688,000	\$1,881,500	\$1,225,000	\$ -	\$ -	\$ -
Intersections 30-433-700						
Description	2023	2024	2025	2026	2027	2028
Jug Handles A and B	\$-	\$-	\$-	\$-	\$-	\$-
Jug Handles A and B - Engineering	120,000	-	-	-	-	-
Preemption Updates	-	100,000	100,000	100,000	100,000	100,000
Traffic Improvements/Maintenance	-	100,000	100,000	100,000	100,000	100,000
Total Traffic Intersections:	\$120,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Cross Walks Rectangular Rapid Flashing Beacon (RRFB) 30-433-700						
Description	2023	2024	2025	2026	2027	2028
Upper State Road and Spring Valley Drive	\$221,000	\$-	\$-	\$-	\$-	\$-
Kenas Road and Davis Drive	260,000	-	-	-	-	-
Stump Road	-	280,000	-	-	-	-
Engineering	-	28,000	-	-	-	-
Cross Walks - TBD	-	-	200,000	-	-	-
Total Cross Walks:	\$481,000	\$308,000	\$200,000	\$-	\$-	\$-

5 YEAR CAPITAL INVESTMENT PLAN

Stormwater

STORMWATER IMPROVEMENTS 30-436-700						
Description	2023	2024	2025	2026	2027	2028
Sassafras Dr. Storm Sewer Replacement	\$-	\$-	\$-	\$-	\$-	\$-
MS4 Requirements	100,000	50,000	500,000	500,000	500,000	500,000
Richardson Road Culvert	285,248	-	-	-	-	-
108 Oxford Ln (Outflow Pipe)	35,250	-	-	-	-	-
Addison Ln (Outflow Pipe)	140,955	-	-	-	-	-
Magdalena (Outflow Pipe)	15,950	-	-	-	-	-
213 Pioneer Dr (Inflow/Outflow Pipes)	-	105,000	-	-	-	-
207 Pioneer Dr (Excessive Silt)	-	25,000	-	-	-	-
Gwynmont Farms (Outflow Pipe)	-	42,500	-	-	-	-
Whistlestop Park (Outflow Pipe)	-	11,000	-	-	-	-
Bedford Ln (outflow Pipe)	-	60,000	-	-	-	-
Bellows Way (Inflow Pipe)	-	69,000	-	-	-	-
Gwynedd Lea	-	25,000	-	-	-	-
129 Gwynmont Drive	-	75,000	-	-	-	-
104 Flint Rock Circle	-	58,000	-	-	-	-
Knapp Road Bridge Culvert	-	-	600,000	-	-	-
Total for Improvements:	\$577,403	\$520,500	\$1,100,000	\$500,000	\$500,000	\$500,000
ENGINEERING 30-436-305						
Description	2023	2024	2025	2026	2027	2028
Sassafras Dr. Storm Sewer Replacement	\$-	\$-	\$-	\$-	\$-	\$-
MS4 Requirements	25,000	5,000	50,000	50,000	50,000	50,000
Richardson Road Culvert	40,000	-	-	-	-	-
213 Pioneer Dr (Inflow/Outflow Pipes)	8,600	-	-	-	-	-
207 Pioneer Dr (Excessive Silt)	4,000	-	-	-	-	-
108 Oxford Ln (Outflow Pipe)	7,600	-	-	-	-	-
Gwynmont Farms (Outflow Pipe)	8,500	-	-	-	-	-
Whistlestop Park (Outflow Pipe)	4,000	-	-	-	-	-
Addison Ln (Outflow Pipe)	55,000	-	-	-	-	-
Magdalena (Outflow Pipe)	6,500	-	-	-	-	-
Bedford Ln (outflow Pipe)	12,500	-	-	-	-	-
Bellows Way (Inflow Pipe)	17,500	-	-	-	-	-
Gwynedd Lea	6,200	-	-	-	-	-
Other Stormwater Projects	-	25,000	-	-	-	-
Knapp Road Bridge Culvert	-	10,000	-	-	-	-
Total for Engineering:	\$195,400	\$ 40,000	\$50,000	\$50,000	\$50,000	\$50,000

5 YEAR CAPITAL INVESTMENT PLAN

Parks, Recreation and Trails

PARKS, RECREATION AND TRAILS 30-440-700						
Description	2023	2024	2025	2026	2027	2028
Power Line Trail Connector Phase 1	\$-	\$-	\$-	\$-	\$-	\$-
Park Maintenance	20,000	20,000	20,000	20,000	20,000	20,000
Montgomery Elementary Bridge	-	-	210,000	-	-	-
Trash Cans	6,000	6,000	6,000	6,000	-	-
Water Fountains	20,000	-	-	-	-	-
Total:	\$46,000	\$26,000	\$236,000	\$26,000	\$20,000	\$20,000
PARKS, RECREATION AND TRAILS ENGINEERING 30-440-305						
Description	2023	2024	2025	2026	2027	2028
Power Line Trail Connector Phase 1	\$25,000	\$-	\$-	\$-	\$-	\$-
Fellowship Park	65,000	-	-	-	-	-
Windlestrae Park Bridge	30,000	120,000	-	-	-	-
Montgomery Elementary Bridge	65,000	5,000	-	-	-	-
Total for Engineering:	\$185,000	\$125,000	\$-	\$-	\$-	\$-

5 YEAR CAPITAL INVESTMENT PLAN

Township Parks

TOWNSHIP PARKS 30-440-700						
Description	2023	2024	2025	2026	2027	2028
Autumn Woods						
New Park Sign	\$-	\$3,000	\$-	\$-	\$-	\$-
Tot-Lot	-	-	-	-	-	-
Total Autumn Woods	\$-	\$3,000	\$-	\$-	\$-	\$-
Bark Park						
Knapp Road Dog Park	\$355,123	\$-	\$-	\$-	\$-	\$-
New Park Sign	-	3,000	-	-	-	-
Total Bark Park	\$355,123	\$3,000	\$-	\$-	\$-	\$-
CRC Recreational Areas						
Bocce Courts - Shade Structures	\$-	\$40,000	\$-	\$-	\$-	\$-
Total CRC Recreational Areas	\$-	\$40,000	\$-	\$-	\$-	\$-
Fellowship Park						
Fellowship Park - Basketball Court Cracks	\$109,819	\$-	\$-	\$-	\$-	\$-
Fellowship Park - DCNR Grant	-	650,000	-	-	-	-
Total Fellowship Park	\$109,819	\$650,000	\$-	\$-	\$-	\$-
Friendship Park						
Poured In-Place Tot-Lot Surface (10Yr.)	\$-	\$-	\$-	\$-	\$-	\$-
Total Friendship Park	\$-	\$-	\$-	\$-	\$-	\$-
Gazebo Park						
	\$-	\$-	\$-	\$-	\$-	\$-
Total Gazebo Park	\$-	\$-	\$-	\$-	\$-	\$-

5 YEAR CAPITAL INVESTMENT PLAN

Township Parks Continued

TOWNSHIP PARKS 30-440-700						
Description	2023	2024	2025	2026	2027	2028
Natural Area Pecan Drive						
	\$-	\$-	\$-	\$-	\$-	\$-
Natural Area Pecan Drive	\$-	\$-	\$-	\$-	\$-	\$-
Spring Valley Park						
Traffic Garden	\$-	\$20,000	\$-	\$-	\$-	\$-
New Park Signs (2)	-	-	-	6,000	-	-
Total Spring Valley Park	\$-	\$20,000	\$-	\$6,000	\$-	\$-
Whispering Pines						
New Park Sign	\$-	\$-	\$3,000	\$-	\$-	\$-
Total Whispering Pines Park	\$-	\$-	\$3,000	\$-	\$-	\$-
Whistlestop Park						
Poured In-Place Tot-Lot Surface (10Yr.)	\$-	\$-	\$-	\$-	\$-	\$-
New Park Sign	-	-	3,000	-	-	-
Whistlestop Park - DCNR Grant	-	-	1,500,000	-	-	-
Total Whistlestop Park	\$-	\$-	\$-	\$-	\$-	\$-
Windlestrae Park						
New Park Sign	\$-	\$-	\$-	\$-	\$3,000	\$-
Windlestrae Park Bridge	-	-	270,000	-	-	-
Total Windlestrae Park	\$-	\$-	\$270,000	\$-	\$3,000	\$-
Windlestrae Rose Twig Park						
New Park Sign	\$-	\$-	\$-	\$-	\$3,000	\$-
Total Windlestrae Rose Twig Park	\$-	\$-	\$-	\$-	\$3,000	\$-
Windlestrae Zehr Tract Park						
New Park Sign	\$-	\$-	\$3,000	\$-	\$-	\$-
Total Windlestrae Zehr Tract Park	\$-	\$-	\$3,000	\$-	\$-	\$-
Total Township Parks	\$464,942	\$716,000	\$1,776,000	\$6,000	\$6,000	\$6,000

5 YEAR CAPITAL INVESTMENT PLAN

Road Paving Projects-2023

2023						
Development Name	Street Name	Beginning	End	Square Yds	Total	Last Paved
	Stump Road	County Line Rd	Route 463	28,030	\$ 480,825	2007
	Stump Road	Route 463	Route 309	11,340	194,526	2007
	Stump Road	Route 463	CMC Paving Limits	2,548	43,708	2007
	Stump Road	Route 309	Route 309	3,781	64,859	2007
	Stump Road	Route 309	Route 63	8,796	150,886	2007
	Stump Road	Route 309	Higher Rock	4,435	76,078	2007
Gwynmere	Arden Circle	Fairview Dr	Cul-de-sac	1,371	23,518	2005
Gwynmere	Fairview Dr	Claremont Dr	Claremont Dr	3,261	55,939	2005
Gwynmere	Runnymede Dr	Claremont Dr	Claremont Dr	3,920	67,243	2005
Gwynmere	Brooke Circle	Claremont Dr	Claremont Dr	1,542	26,451	2005
	Spring Valley Dr	Upper State Rd	Claremont Dr	5,254	90,127	1990
Autumn Woods	Cricklewood Circle	Richardson Rd	End	5,373	92,168	2007
Autumn Woods	Deerpath Ln	Cricklewood Cir	Cul-de-sac	1,952	33,484	2007
Springville Farms	Baker Place	Stump Rd	Cul-de-sac	2,170	37,224	N/A
Clayton Hill	Samantha Lane	Richardson Rd	Cul-de-sac	3,335	57,208	2007
Welsh Vally Indust	Park Dr	Route 309	Route 63	10,108	173,392	2006
Curbing					68,750	
Handicap Ramps					30,250	
Total Road Paving:					\$ 1,766,637	
Engineering					\$ 44,166	
Total Road Paving Costs:					\$ 1,810,803	

5 YEAR CAPITAL INVESTMENT PLAN

Road Paving Projects-2024

2024						
Development Name	Street Name	Beginning	End	Square Yds	Total	Last Paved
Wynwood Estates	White Pine Dr.	Lansdale Ave.	Sparks Circle	1,739	\$ 25,683	2003
Penn Forest	White Pines Drive	Sparks Circle	Addison Lane	2,230	32,935	2008
Holly Manor	Addison Lane	Wentworth Dr.	Magdalena Lane	982	14,503	2008
Penn Forest	Addison Lane	Aileen Dr.	Magdalena Lane	2,838	41,915	2008
Wynwood Estates	Sparks Circle	White Pine Dr.	Cul-de-sac	1,921	28,371	2003
Country Lane Estates	Country Lane	Line Street	Cul-de-sac	2,905	42,904	N/A
Penn Forest	Magdalena Lane	Addison Lane	Line Street	4,119	60,834	2008
Holly Manor	Manor Drive	Lansdale Ave.	Wentworth Dr.	5,365	79,236	2008
Holly Manor	Terwood Lane	Wentworth Dr.	Cul-de-sac	1,292	19,082	2008
Holly Manor	Wentworth Drive	Line Street	Manor Dr.	5,971	88,186	2008
Fox Creek	Broad Acres Road	Richardson Rd.	Richardson Rd.	6,518	96,265	2005
Winter Creek	Broad Acres Road	Richardson Rd.	Cul-de-sac	2,180	32,197	N/A
Heather Ridge	Blue Jay Way	Schriener Dr.	Cul-de-sac	3,235	47,778	2007
Heather Ridge	Gordon Lane	Schriener Dr.	Blue Jay Way	3,420	50,510	2007
Heather Ridge	Schriener Drive	Gordon Lane	Stump Rd.	2,994	44,219	2007
Victoria Court	McLaughlin Road	Route 309	Country Club Dr.	2,844	42,003	2008
Winner's Circle	Claremont Drive	Upper State Rd.	County Line Rd.	7,548	111,477	2008
Curb and Curb Ramps					286,560	
Total Road Paving:					\$ 1,144,660	
Engineering					\$ 114,466	
Total Road Paving Costs:					\$ 1,259,126	

5 YEAR CAPITAL INVESTMENT PLAN

Road Paving Projects-2025

2025						
Development Name	Street Name	Beginning	End	Square Yds	Total	Last Paved
Tall Gables	Amber Place	Cathedral Dr.	Cul-de-sac	1,732	\$ 20,334	2002
Tall Gables	Brittany Place	Cathedral Dr.	Cul-de-sac	1,662	19,512	2002
Tall Gables	Cathedral Dr.	Upper State Rd.	Cathedral Dr.	8,775	103,019	2002
Tall Gables	Lindsey Place	Cathedral Dr.	Cul-de-sac	1,506	17,680	2002
Tall Gables	Ravenwood Place	Cathedral Dr.	Kelsey Dr.	1,920	22,541	2002
Montgomery Hill	Kelsey Drive	Upper State Rd.	Cul-de-sac	5,421	63,643	2003
Tall Gables	Duchess Place	Cathedral Dr.	Cul-de-sac	1,576	18,502	2002
Montgomery Hill	Colwyn Terrace	Fair Acres Drive	Kelsey Drive	3,051	35,819	2003
Miscellaneous	Corporate Drive	Domorah Drive	Hartman Rd.	3,460	40,620	N/A
Beth.Pike.Ind.Park	Keystone Drive	Route 309	Welsh Rd.	9,680	113,643	2006
Beth.Pike.Ind.Park	Progress Drive	Keystone Dr.	Cul-de-sac	4,588	53,863	2006
Cambridge Estates	Chester Circle	Oxford Lane	Cul-de-sac	1,772	20,803	2007
Cambridge Estates	Oxford Lane	Kenas Rd.	Cul-de-sac	6,348	74,526	2007
Miscellaneous Roads	North Wales Road	Route 463	Montgomery Gle	5,060	74,732	2007
Miscellaneous Roads	North Wales Road	Route 309	Route 463	9,505	140,380	2007
The Orchards	Bartlett Drive	Orchard Dr.	Red Haven Dr.	1,690	19,841	2004
The Orchards	Damson Lane	Red Haven Dr.	Cul-de-sac	1,854	21,766	2004
The Orchards	Elberta Drive	Orchard Dr.	Red Haven Dr.	1,502	17,633	2004
The Orchards	Henning Drive	Orchard Dr.	Red Haven Dr.	2,065	24,243	2004
The Orchards	Jonathan Drive	Orchard Dr.	Red Haven Dr.	6,195	72,729	2004
The Orchards	Macintosh Lane	Stayman Dr.	Cul-de-sac	1,850	21,719	2004
The Orchards	Orchard Drive	Stump Rd.	Stump Rd.	7,885	92,570	2004
The Orchards	Red Haven Drive	Orchard Dr.	Orchard Dr.	8,636	101,387	2004
The Orchards	Stayman Drive	Orchard Dr.	Red Haven Dr.	6,007	70,522	2004
The Orchards	Windsor Circle	Jonathan Dr.	Cul-de-sac	1,231	14,452	2004
Total Road Paving:					\$ 1,276,479	
Engineering					\$ 127,648	
Total Road Paving Costs:					\$ 1,404,126	

5 YEAR CAPITAL INVESTMENT PLAN

Road Paving Projects-2026

2026						
Development Name	Street Name	Beginning	End	Square Yds	Total	Last Paved
Montgomery Ridge	Aaron Way	Ridgeview Rd.	Cul-de-sac	1,303	15,297	2006
Montgomery Ridge	Matthew Drive	Sunrise Dr.	Matthew Dr.	4,271	50,142	2006
Montgomery Ridge	Ridgeview Road	Sunrise Dr.	Sunrise Dr.	3,203	37,603	2006
Montgomery Ridge	Sunrise Drive	Upper State Rd.	Cul-de-sac	7,251	85,127	2006
Summer Ridge	August Lane	Summer Ridge Dr.	Summer Ridge Dr.	3,508	41,184	2008
Summer Ridge	Green Spring Circle	Summer Ridge Dr.	Summer Ridge Dr.	2,288	26,861	2008
Summer Ridge	Summer Ridge Dr.	Upper State Rd.	County Line Rd.	6,864	80,583	2008
Summer Ridge	Summit Place	Summer Ridge Dr.	Cul-de-sac	1,608	18,878	2008
Meadow Lane Farm	Horseshoe Lane	Upper State Rd.	Upper State Rd.	5,456	64,053	2005
Montgomery Woods	Shady Lane	Richardson Rd.	Woodland Dr.	7,322	85,960	2008
Montgomery Woods	Woodland Dr.	County Line Rd.	County Line Rd.	7,932	93,122	2008
Springdale	Springdale Lane	Richardson Rd.	Cul-de-sac	4,764	55,929	2005
Pennwood Gardens	Bridlepath Road	Line Street	School	2,390	28,059	2011
Pennwood Gardens	Bridlepath Road	Taylor Rd.	School	2,301	27,014	2011
Pennwood Gardens	Lantern Lane	Bridlepath Rd.	Cul-de-sac	4,053	47,582	2011
Pennwood Gardens	Greenbriar Road	Bridlepath Rd.	Lenape Dr.	2,486	29,186	2011
Pennwood Gardens	Lenape Drive	Line St.	End	2,341	27,483	2011
Pennwood Gardens	Bonnie Lane	Cowpath Rd.	Line St.	6,025	70,734	2011
Pennwood Gardens	Cedar Lane	Lawn Ave.	Cul-de-sac	2,805	32,931	2011
Pennwood Gardens	Eagle Lane	Lawn Ave.	End	2,208	25,922	2011
Pennwood Gardens	Lawn Avenue	Bonnie Lane	Eagle Lane	7,309	85,808	2011
Total Road Paving:					\$ 1,029,457	
Engineering					\$ 102,946	
Total Road Paving Costs:					\$ 1,132,403	

5 YEAR CAPITAL INVESTMENT PLAN

Road Paving Projects–2027

2027						
Development Name	Street Name	Beginning	End	Square Yds	Total	Last Paved
Montgomery Oaks	Armada Circle	Thames Dr.	Cul-de-sac	1,507	17,692	2010
Montgomery Oaks	Banbury Avenue	Regency Dr.	Drake Lane	6,160	72,318	2010
Montgomery Oaks	Chamberlain Circle	Thames Dr.	Cul-de-sac	1,467	17,223	2010
Montgomery Oaks	Citadel Court	Regency Dr.	Cul-de-sac	1,733	20,345	2010
Montgomery Oaks	Drake Lane	Regency Dr.	Regency Dr.	10,736	126,041	2010
Montgomery Oaks	Merton Circle	Banbury Ave.	Cul-de-sac	1,967	23,093	2010
Montgomery Oaks	Regency Drive	Hartman Rd.	Drake Lane	5,280	61,987	2010
Montgomery Oaks	Thames Drive	Drake Lane	Drake Lane	7,040	82,650	2010
Montgomery Lea	Buckingham Lane	Westminster Dr.	Major Dr.	3,118	36,605	2010
Montgomery Lea	Buckingham Lane	Westminster Dr.	Cul-de-sac	2,133	25,041	2010
Montgomery Lea	Carnaby Circle	Buckingham Ln.	Cul-de-sac	1,486	17,446	2010
Montgomery Lea	Churchill Circle	Westminster Dr.	Cul-de-sac	1,847	21,684	2010
Montgomery Lea	Guinness Lane	Westminster Dr.	Cul-de-sac	3,390	39,799	2010
Montgomery Lea	Major Drive	Cul-de-sac	Cul-de-sac	3,914	45,950	2010
Montgomery Lea	Parliament Drive	Westminster Dr.	Cul-de-sac	1,393	16,354	2010
Montgomery Lea	Thatcher Court	Westminster Dr.	Cul-de-sac	1,400	16,436	2010
Montgomery Lea	Westminster Drive	Kenas Rd.	Route 152	7,913	92,899	2010
Total Road Paving:					\$ 733,562	
Engineering					\$ 73,356	
Total Road Paving Costs:					\$ 806,918	

CAPITAL PROJECT SPOTLIGHT



The Police Department relies on these vehicles to perform the essential duties of the job.

Vehicles have become mobile workstations for patrol officers who spend the majority of their shifts offsite.

2024 POLICE REPLACEMENT VEHICLES

FOUR (4) VEHICLES

**ESTIMATED COST:
\$66,250 EACH**

**TOTAL INVESTMENT:
\$265,000**

**ASSET TYPE:
MACHINERY AND
EQUIPMENT**

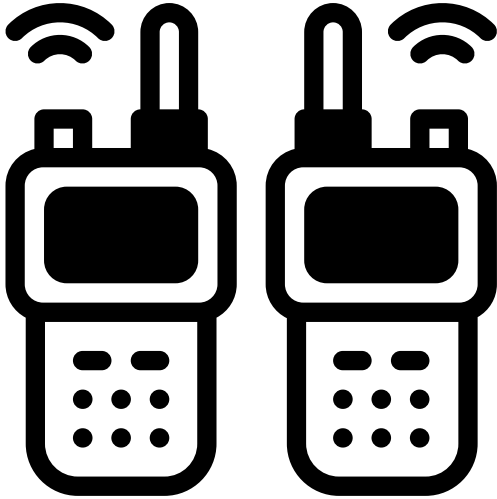
**FUNDING SOURCE:
CAPITAL RESERVE FUND
(30)**

**USEFUL LIFE ESTIMATE:
10 YEARS**

**OPERATING BUDGET
IMPACT:**

- **NET POSITIVE IMPACT
ON OPERATIONS**
- **LESS MAINTENANCE**
- **GREATER FUEL
EFFICIENCY**

CAPITAL PROJECT SPOTLIGHT



First responder communications are mission critical to all emergencies.

The current County radios are no longer under warranty.

2025 MONTGOMERY COUNTY RADIOS

FIRE DEPARTMENT:

- 60 PORTABLES
- 17 MOBILES

POLICE DEPARTMENT:

- 39 PORTABLES
- 24 MOBILES

**TOTAL INVESTMENT:
\$997,000**

**ASSET TYPE:
MACHINERY AND
EQUIPMENT**

**FUNDING SOURCE:
CAPITAL RESERVE FUND
(30)**

**USEFUL LIFE ESTIMATE:
10-15 YEARS**

**OPERATING BUDGET
IMPACT:
• NONE**

CAPITAL PROJECT SPOTLIGHT



Exploratory renovations are necessary to determine what is causing the floor to warp.

2024 COMMUNITY RECREATION CENTER GYMNASIUM FLOOR

**ESTIMATED COST:
\$225,000**

**ASSET TYPE:
INFRASTRUCTURE**

**FUNDING SOURCE:
CAPITAL RESERVE FUND
(30)**

**USEFUL LIFE:
25-30 YEARS**

OPERATING BUDGET IMPACT:

- **DURING RENOVATIONS
THE GYMNASIUM WILL BE
CLOSED AND RENTAL
REVENUE WILL BE ON
HOLD UNTIL THE
PROJECT IS COMPLETED.**

CAPITAL PROJECT SPOTLIGHT



The current parking lot solar lights are not producing enough light and therefore creating a safety hazard.

It is the recommendation of D'Huy Engineering that the lights be replaced.

2024 COMMUNITY RECREATION CENTER PARKING LOT LIGHTS

**ESTIMATED COST:
\$365,500**

**ASSET TYPE:
INFRASTRUCTURE**

**FUNDING SOURCE:
CAPITAL RESERVE FUND
(30)**

**USEFUL LIFE:
20 YEARS**

OPERATING BUDGET IMPACT:

- **POTENTIAL INCREASE IN UTILITY COSTS IF THE TOWNSHIP DECIDES TO REPLACE THE SOLAR LIGHTS WITH TRADITIONAL HARD WIRED EQUIPMENT.**

CAPITAL PROJECT SPOTLIGHT



As heating and air-conditioning equipment ages its efficiency decreases.

**2028
COMMUNITY RECREATION
CENTER HVAC
REPLACEMENT
AND ROOFTOP AC UNIT
REPLACEMENT**

**ESTIMATED COST:
\$715,000**

**ASSET TYPE:
INFRASTRUCTURE**

**FUNDING SOURCE:
CAPITAL RESERVE FUND
(30)**

**USEFUL LIFE:
15-20 YEARS**

**OPERATING BUDGET
IMPACT:**

- **POTENTIAL FOR A
DECREASE IN HEATING
AND COOLING COSTS
BECAUSE MACHINERY IS
MORE ENERGY
EFFICIENT.**

CAPITAL PROJECT SPOTLIGHT



Street sweeper is a critical part of the Township Fleet. It is an integral part of the Township's stormwater management, removing sediment from roads.

2024 ELGIN STREET SWEEPER

**ESTIMATED COST:
\$400,000**

**ASSET TYPE:
INFRASTRUCTURE**

**FUNDING SOURCE:
CAPITAL RESERVE FUND
(30)**

**USEFUL LIFE:
10 YEARS**

**OPERATING BUDGET
IMPACT:**

- **POTENTIAL FOR A
DECREASE FUEL COSTS
BECAUSE THE NEW
MODEL IS MORE
EFFICIENT.**

CAPITAL PROJECT SPOTLIGHT



Projects:

Route 309 and English Village Dr - Signal

309 and N. Wales Road

North Wales Road and Harbob Lane

Route 463 and 5 Points Plaza

Route 463 and Lansdale/Taylor Rds.

2024 AND 2025 TRAFFIC LIGHTS AND SIGNAL UPGRADES

**2024 ESTIMATED COST:
\$1,711,000**

**2025 ESTIMATED COST:
\$1,225,000**

**ASSET TYPE:
INFRASTRUCTURE**

**FUNDING SOURCE:
CAPITAL RESERVE FUND
(30)**

**USEFUL LIFE:
20-30 YEARS**

**OPERATING BUDGET
IMPACT:
• NONE**

CAPITAL PROJECT SPOTLIGHT



Rectangular Rapid Flashing Beacons (RRFB)

RRFBs can enhance safety by reducing crashes between vehicles and pedestrians by increasing driver awareness of potential pedestrian conflicts.

**2024
STUMP ROAD CROSSWALK**

**2024 ESTIMATED COST:
\$280,000**

**ASSET TYPE:
INFRASTRUCTURE**

**FUNDING SOURCE:
CAPITAL RESERVE FUND
(30)**

**USEFUL LIFE:
20-30 YEARS**

**OPERATING BUDGET
IMPACT:
• NONE**

CAPITAL PROJECT SPOTLIGHT



Fellowship Park's playground is receiving a major update! Pictured is a rendering of the proposed playground, which includes shade screens, a poured surface, and sensory components. Fellowship Park is being built with accessibility and inclusion for all residents of Montgomery Township and beyond in mind.

This project is made possible by a grant from the Pennsylvania Department of Conservation and Natural Resources (DCNR). The project is anticipated to begin construction in Spring 2023.

Renderings provided by Landscape Structures.

2024 FELLOWSHIP PARK RENOVATION

**2024 ESTIMATED COST:
\$650,000**

**ASSET TYPE:
INFRASTRUCTURE**

FUNDING SOURCE:
• **CAPITAL RESERVE FUND (30)**
• **GRANTS**

**USEFUL LIFE:
20-30 YEARS**

**OPERATING BUDGET
IMPACT:**
• **NONE**

CAPITAL PROJECT SPOTLIGHT



DCNR Grant Awarded for Whistlestop Park Improvements

The PA Department of Conservation and Natural Resources has awarded Montgomery Township a grant in the amount of \$250,000 for improvements to Whistlestop Park. Work to be done includes renovation of pedestrian walkways and softball field; construction of internal loop trail, pickleball courts, and stormwater management measures; installation of play equipment with required safety surfacing; ADA access, landscaping, project sign, and other related site improvements.

DCED Grant Awarded for Whistlestop Park Improvements

We are pleased to announce the Township has received a Greenways, Trails, and Recreation grant from the PA Department of Community and Economic Development (DCED) in the amount of \$125,000 for the approved Whistlestop Park renovation project. The scope of the work includes the installation of six pickleball courts, an ADA-looped trail around the park, new accessible playground equipment on a poured safety surface, educational signage, and stormwater improvements. This \$1.1 million project has already received a grant award of \$250,000 from the PA Department of Conservation and Natural Resources.

2025 WHISTLESTOP PARK RENOVATION

ESTIMATED COST:
\$1,500,000

ASSET TYPE:
INFRASTRUCTURE

FUNDING SOURCE:
• **CAPITAL RESERVE FUND (30)**
• **GRANTS**

USEFUL LIFE:
20-30 YEARS

OPERATING BUDGET IMPACT:
• **NONE**

CAPITAL PROJECT SPOTLIGHT



This bridge was damaged during Hurricane Ida in 2021 and required emergency repairs. The Township wants to install a bridge that can withstand harsh weather and is also ADA-compliant.

2025 WINDLESTRAE PARK BRIDGE RENOVATION

**ESTIMATED COST:
\$270,000**

**ASSET TYPE:
INFRASTRUCTURE**

**FUNDING SOURCE:
• CAPITAL RESERVE FUND
(30)**

**USEFUL LIFE:
20-30 YEARS**

**OPERATING BUDGET
IMPACT:
• NONE**

REVENUE

Montgomery Township's revenues are primarily derived from 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 remit tax dollars to three different, independent local taxing authorities:

- Montgomery Township
- Montgomery County
- North Penn School District

The Township, County, and School District can choose 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 the 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.

REVENUE

FEES	TAX TYPE	COLLECTION FIRM
\$16,375	<p>Real Estate Tax (Property Tax)</p> <p>The elected Real Estate Tax Collector's compensation is defined under Pennsylvania's ACT394 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 collection as detailed in Section 35.1 of the Act.</p>	Elected Official, Real Estate Tax Collector
1.10%	Earned Income Tax	Berkheimer Tax Administrator
1.75%	Local Services Tax	Berkheimer Tax Administrator
2.25 %	Mercantile Tax, Business Privilege Tax, Wholesale Tax and Amusement Tax	Berkheimer Tax Administrator
2.00%	Real Estate Transfer Tax	Montgomery County Recorder of Deeds

REAL ESTATE TAX

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 are calculated as millage multiplied by the assessed property value.

Montgomery County has not reassessed properties since 1996.

Montgomery Township residents will pay a combined 37.2035 mills in property taxes to all three taxing authorities in 2024.

PRESS RELEASE

WEDNESDAY, DECEMBER 13, 2023



MONTGOMERY TOWNSHIP
MONTGOMERY COUNTY, PENNSYLVANIA

FOR IMMEDIATE RELEASE: Montgomery Township's 2024 Budget Approved with a Tax Increase.

Montgomeryville, PA—The Montgomery Township Board of Supervisors approved the budget for 2024. It will include a property tax increase from 2.49 mills to 2.94 mills, generating about \$850,000 annually.

This property tax increase is a proactive step toward securing essential funding for the Township's upcoming capital needs and improvements. While revenue from the development of the Township helped to defer tax increases for this purpose for many years, Montgomery Township is now built out and must seek more reliable and consistent income sources. The decision follows careful consideration and extensive projections regarding our township's financial sustainability and our ability to maintain critical assets.

Capital improvements have been underway per Montgomery Township's five-year Capital Investment Plan. These projects include but are not limited to, those listed below.

Public Safety

- Rectangular Rapid Flashing Beacons (RRFBs) to enhance pedestrian safety are currently being installed at Windlestrae Park on Kenas Road and Spring Valley Park on Upper State Road.
- Another RRFB is approved to be installed on Stump Road to connect the Village Shopping Center to the Montgomery Township Community & Recreation Center.
- New sidewalks are being installed throughout the Township, including on Stump Road.
- Several traffic signal upgrades are underway, including at Bethlehem Pike and English Village, Bethlehem Pike and Taylor Road/McLaughlin Road, and 5 Points Plaza and Cowpath Road.
- ADA improvements are underway at English Village and 309.

Infrastructure and Facility Maintenance

- Road paving
- Repairs to the Community & Recreation Center
- Building Maintenance
- Purchasing new vehicles for Police, Fire, and Public Works
- Richardson Road's culvert was recently repaired

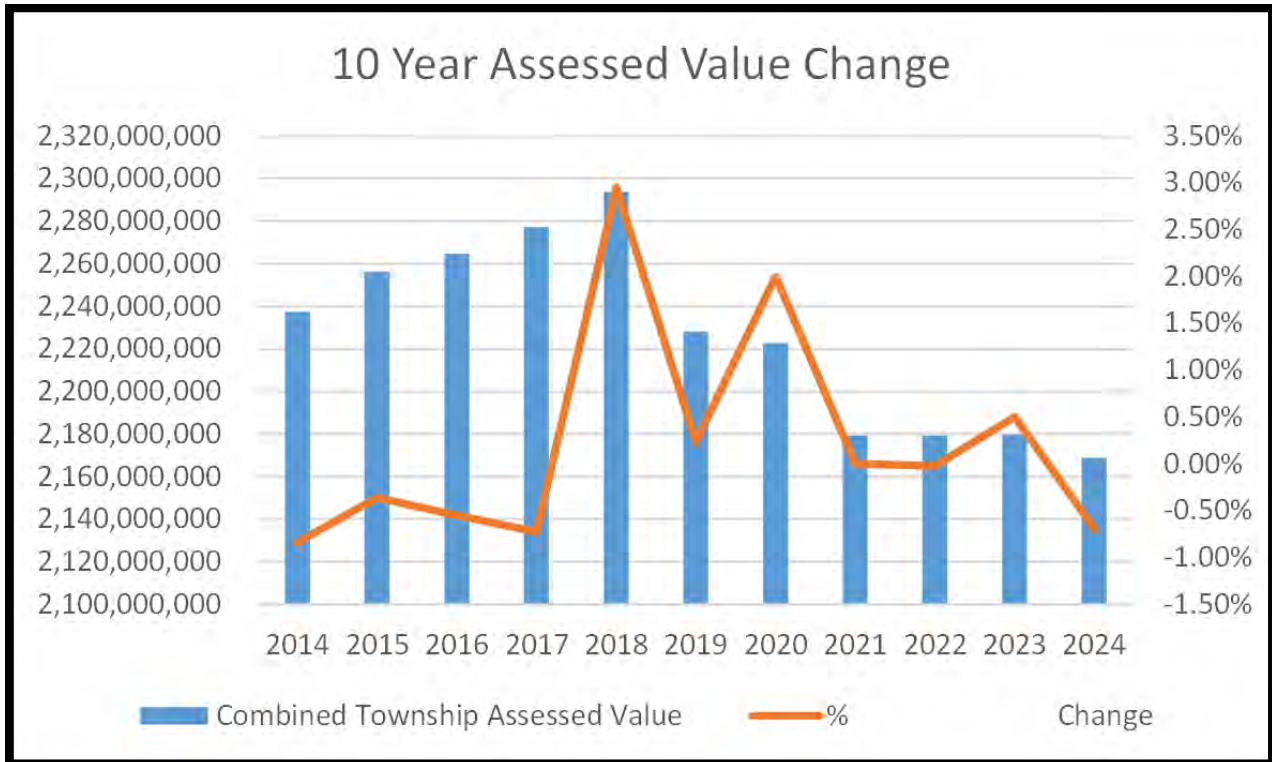
Parks

- Fellowship Park's playground is being rebuilt with sensory elements, allowing children of all abilities accessible ways to play alongside their family and friends.
- Whistlestop Park will be renovated to include a reimagined playground with sensory elements. It will also feature new pickleball courts and a walking trail. This project is partially funded by DCNR and DCED grants.
- A new dog park will be built at Route 202 and Knapp Road.
- Additional Park improvements will come, continuing Montgomery Township's trend of improving accessibility of play for all abilities.

Montgomery Township is committed to ensuring the sustainable financial health of the Township and ensuring that we can continue to meet the expectations and needs of the community. While the Township will continue to actively pursue grants for its capital projects, the millage increase is a necessary step to guarantee sustained support for the Township's future.

Please visit www.montgomerytwp.org, sign up for E-News, like Montgomery Township on Facebook, and follow on Instagram @MontTwp for more Township news and information. Questions about this announcement can be directed to Derek Muller at (215) 393-6900.

ASSESSED VALUE HISTORY

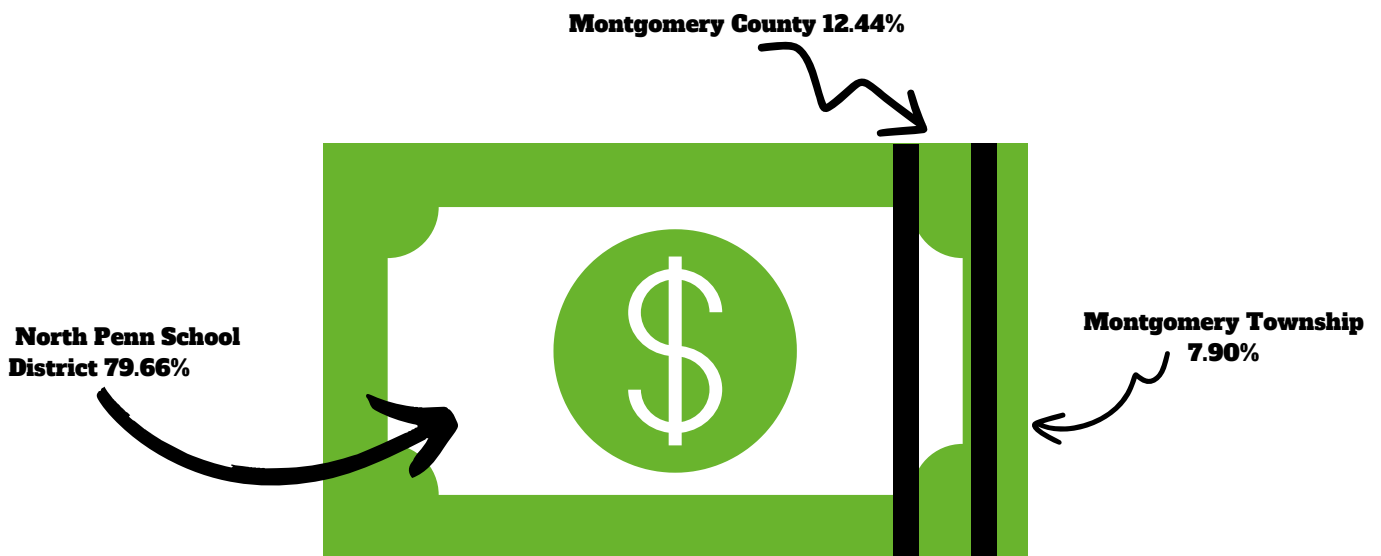


Year	Combined Twp Assessed Value	% Change	Montgomery Township	North Penn School District	Montgomery County	Total Real Estate Millage
2024	\$2,168,835,824	-0.50%	2.9400	29.6365	4.6270	37.2035
2023	2,179,719,074	0.02%	2.4900	28.4712	4.3130	35.2742
2022	2,179,211,864	-1.96%	2.4900	27.5369	4.0220	34.0489
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

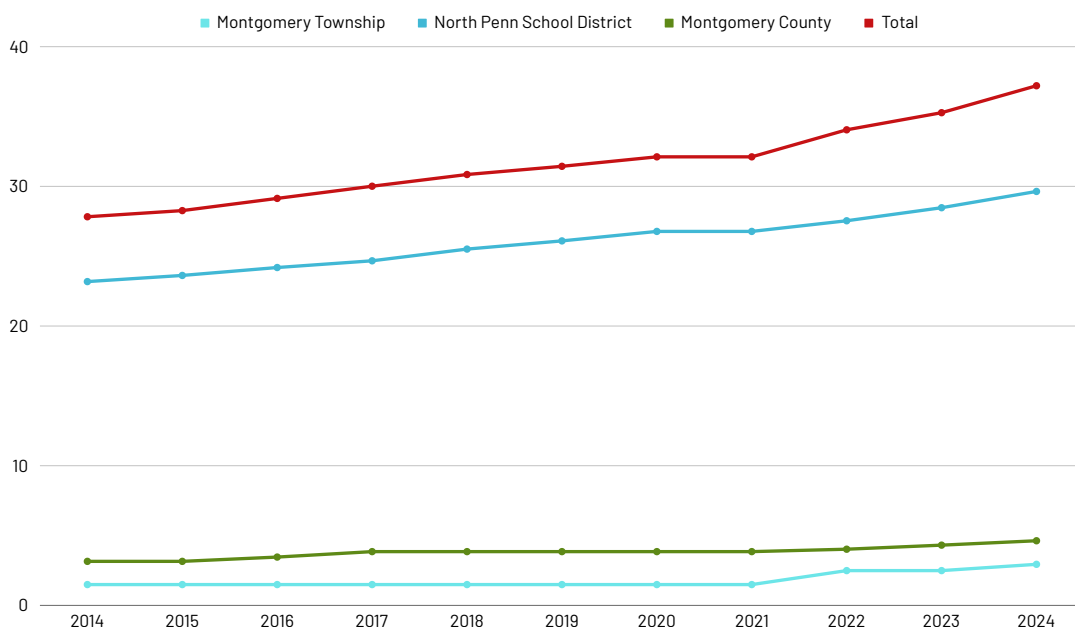
2024 Assessment is as of November 15, 2023.

WHERE TAX DOLLARS GO

Of the Township's three taxing authorities, Montgomery Township taxes real estate the least. Residents of Montgomery Township only pay **7.90%** of their property taxes to the Township. The remaining **92.10%** is split between Montgomery County and North Penn School District.



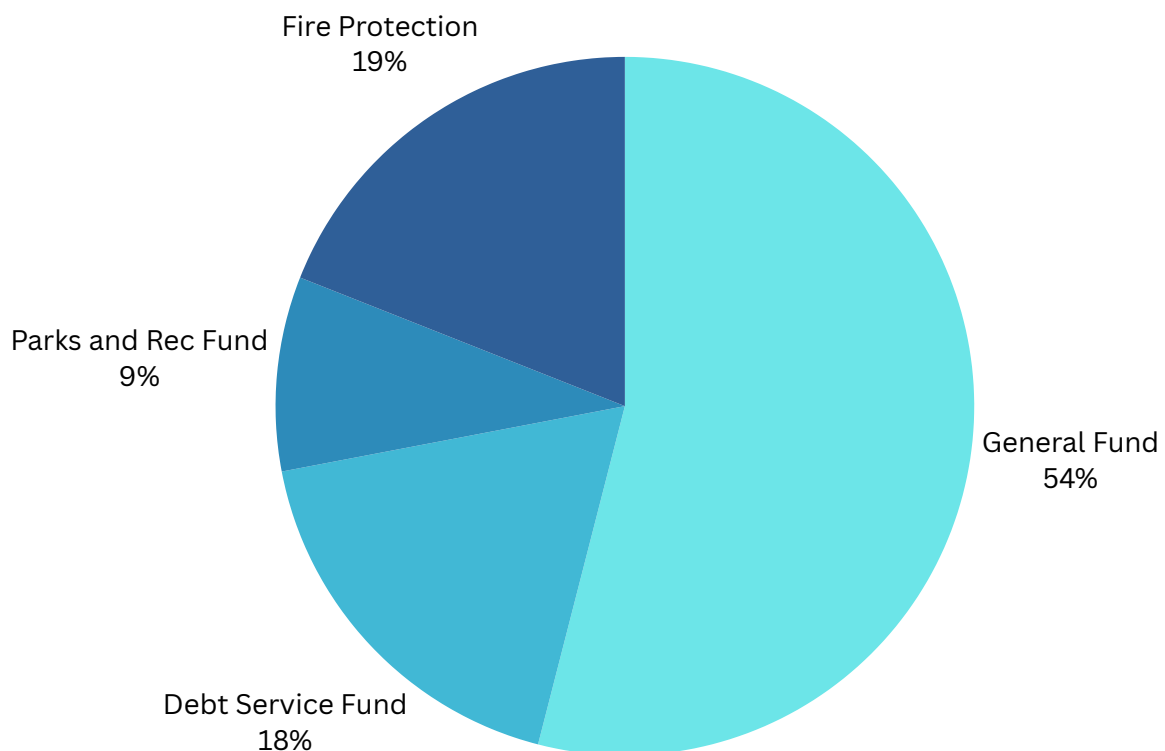
Real Estate Tax Millage - Trend Over Time



TAX LEVY SUMMARY

Of the 2.94 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 46% of all real estate tax revenue. Approximately 54% of real estate tax revenue is for the General Fund, meaning it can be spent on general operating expenses, such as public safety. 18% of real estate tax revenue is used for repaying debt.

Real Estate Tax: Distribution By Fund



MILLAGE HISTORY

Year	Combined Township Assessed Value	Montgomery Township	North Penn School District	Montgomery County	Total Real Estate Millage
2024	\$2,168,835,824	2.9400	29.6365	4.6270	37.2035
2023	2,179,719,074	2.4900	28.4712	4.3130	35.2742
2022	2,179,211,864	2.4900	27.5369	4.0220	34.0489
2021	2,222,811,487	1.4900	26.7742	3.8490	32.1132
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2019	2,228,058,624	1.4900	26.0957	3.8490	31.4347
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2017	2,277,164,074	1.4900	24.6704	3.8490	30.0094
2016	2,264,629,254	1.4900	24.1890	3.4590	29.1380
2015	2,256,413,614	1.4900	23.6223	3.1520	28.2643
2014	2,237,449,614	1.4900	23.1819	3.1520	27.8239

REAL ESTATE TAX REVENUE BY FUND

The value of a mill is based on the total assessed value of all properties in the Township. In 2024, the value of one mill is calculated to be approximately \$2,168,836 (gross). The revenue for each fund is calculated based on this number. In total, \$5,585,174 is expected in real estate tax revenue for 2024.

Fund	Estimated 2024 Assessed Value*	2024 Tax Levy	Total Tax Revenue	Discount	Uncollectable/Liened	Estimated Tax Revenue
General	\$ 1,958,473,264	1.59	\$ 3,113,972	\$ 62,279	\$ 31,140	\$ 3,020,553
Fire Protection	1,958,473,264	0.56	1,096,745	21,935	10,967	1,063,843
Parks and Recreation	1,958,473,264	0.27	528,788	10,576	5,288	512,924
Debt Service	1,958,473,264	0.52	1,018,406	20,368	10,184	987,854
Total All Funds	\$ 1,958,473,264	2.94	\$ 5,757,911	\$115,158	\$ 57,579	\$ 5,585,174

*Includes a Homestead Exemption of \$210,362,560, per 2023 Township R.E. Tax Bill Reconciliation

Rate	2019	2020	2021	2022	2023	2024*	Average
1 Mill	2,228,059	2,222,811	2,222,811	2,179,212	2,179,719	2,168,836	2,200,241
3/4 Mill	1,671,044	1,667,109	1,667,109	1,634,409	1,634,789	1,084,418	1,650,181
1/2 Mills	1,114,029	1,111,406	1,111,406	1,089,606	1,089,606	1,084,418	1,100,121
1/4 Mills	557,015	555,703	555,703	544,803	544,930	542,209	550,060

*Gross amount -- prior to Homestead Exemption and non-taxable parcels.

REAL ESTATE NEIGHBORHOOD COMPARISONS

- Residents of Montgomery Township pay, on average \$489.31 in property taxes.
- The average assessment of a Township home is \$166,432.
 - Average assessment does not equal market value.
- Montgomery Township levied property taxes totaling 2.94 mills, or 0.294%, 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:

Average Residential Assessment*					
	Assessment of Sample Property	Montgomery Township	School District**	Montgomery County	Total Real Estate Tax Bill
2024 Millage Rates		2.9400	29.6365	4.6270	37.2035
2024 Average	166,432	\$ 489.31	\$ 4,932.46	\$ 770.08	\$ 6,191.85
Selected Township Developments Estimated Averages					
Canterbury	\$ 169,383	\$ 497.99	\$ 5,019.92	\$ 783.74	\$ 6,301.64
Cambridge Knoll	257,865	758.12	7,642.22	1,193.14	9,593.48
DeLaSalle	206,935	608.39	6,132.83	957.49	7,698.71
Estates of Windlestrae	359,494	1,056.91	10,654.14	1,663.38	13,374.44
Mallard Pond	247,232	726.86	7,327.09	1,143.94	9,197.90
Parkwood	182,885	537.68	5,420.07	846.21	6,803.96
Tall Gables	222,197	653.26	6,585.14	1,028.11	8,266.51
Woodbrook	213,892	628.84	6,339.01	989.68	7,957.53

*Information as of 10/15/2023 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.

**North Penn School District and Montgomery County are independent taxing authorities. The rates shown reflect rates as of October 2023 and are subject to change based on decisions by the North Penn School Board and the Montgomery County Board of Commissioners.

REAL ESTATE

NORTH PENN SCHOOL DISTRICT COMPARISONS

Residents of Montgomery Township pay a combined total of 37.2035 mills to North Penn School District, Montgomery County, and Montgomery Township.

Boroughs were excluded as their tax rates are typically not comparable.

County Rank*	Township	Millage					1 Mill Gross Revenue
		School District	Township	School District	County	Total	
5th	Towamencin	North Penn	5.6890	29.6365	4.6270	39.9525	\$1,099,694
7th	Hatfield	North Penn	5.2210	29.6365	4.6270	39.4845	1,296,514
19th	Montgomery	North Penn	2.9400	29.6365	4.6270	37.2035	2,172,516
28th	Upper Gwynedd	North Penn	2.0410	29.6365	4.6270	36.3045	1,692,376

*County Rank Out of 38 Municipalities

Municipality Allocation of Millage

Towamencin	2024 Mills
General	4.0220
Fire	0.2630
EMS	0.1160
Parks & Recreation	0.4810
Debt Service	0.8070
Total	5.6890

Montgomery	2024 Mills
General	1.5900
Fire	0.5600
Parks & Recreation	0.2700
Debt Service	0.5200
Total	2.9400

Hatfield	2024 Mills
General	3.6880
Fire	0.6200
Parks & Recreation	0.2200
Debt Service	0.6940
Total	5.2210

Upper Gwynedd	2024 Mills
General	1.8740
Fire	0.1390
Fire Hydrants	0.0280
Total	2.0410

- Mill rate is a tax rate—the amount of tax payable per dollar of the assessed value of a property.
- Mill is derived from the Latin word millesimum, meaning thousandth.
- As used in property tax, 1 mill is equal to \$1 in property tax levied per \$1,000 of a property's assessed value.

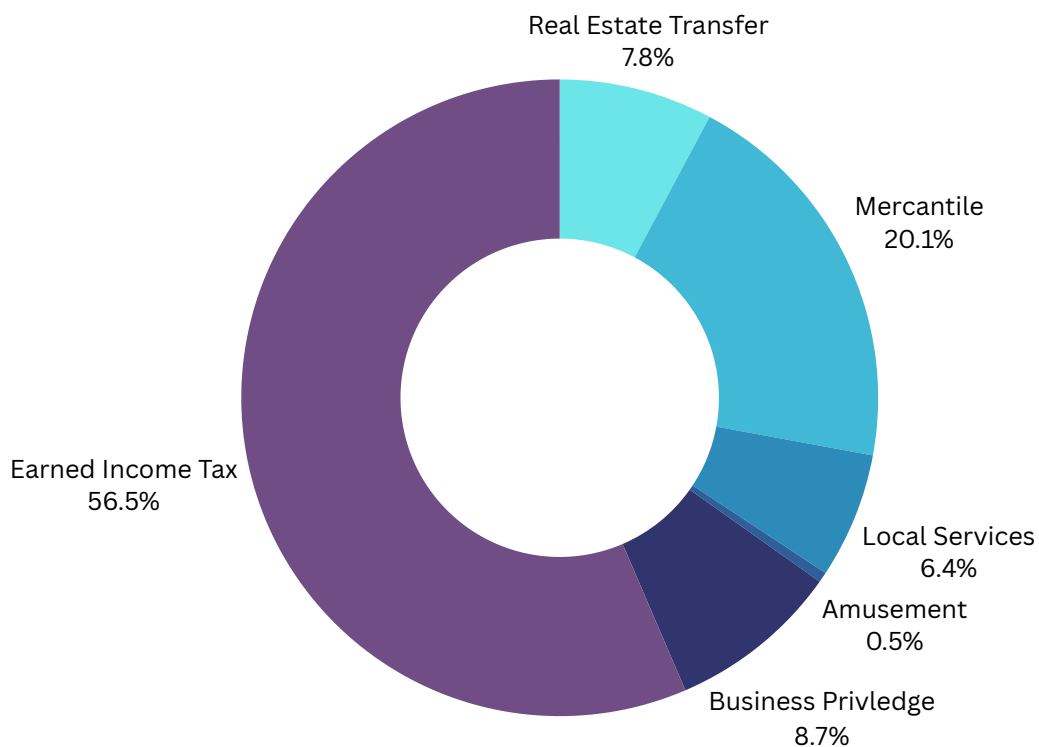
ACT 511 TAXATION

Pennsylvania Act 511 of 1965 determines the types of taxes and limits municipalities may levy in their jurisdiction.

- Tax rates under Pennsylvania Act 511 in Montgomery Township have remained the same for the past ten years.
- None of the Act 511 taxes are increasing for 2023.
- The Real Estate Transfer Tax is levied on the sale price of all real estate transactions within the Township. The county recorder of deeds is mandated by law to be the collection agent for both state and local realty transfer taxes.
- Berkheimer Tax Innovations is the designated collection agent for Amusement, Business Privilege, Earned Income, Local Services, and Mercantile taxes.

The following tables show collections on a cash accounting basis as they are reported by the tax collectors. The Township accounts for these revenues on a modified accrual basis. The line-item budget reflects the resulting difference between 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.

Projected Revenues for Act 511 Taxes in 2024:



RESOLUTION

2023-09

Recently, the PA Senate passed SB 671 which would repeal the Sterling Act.

Senate Bill 671 would repeal the Sterling Act and codify the Local Tax Enabling Act with the intent to address the Sterling Act credit and mandate Philadelphia to credit school districts and municipalities for local wage taxes claimed by their residents who are subject to the City of Philadelphia tax on salaries, wages, commissions, and other compensation. In addition, the bill prohibits Philadelphia from assessing taxes on non-residents who are performing their employment duties outside of the City (remote workers).

Senator Frank Farry (Bucks County) introduced Senate Bill 67t in the Finance Committee on Monday, May 1, 2023. It was reported as committed and quickly moved through to Third Consideration and Final Passage in the Senate on May 3, 2023, by a vote of 28-2L.

Motion to adopt Resolution 2023-09 supporting an amendment to the Sterling Act to require that up to 1% of earned income by non-residents working in the City of Philadelphia be remitted to the municipality where the taxpayer resides was passed on May 22, 2023.

Informational Resources on the Topic:



"Bill Information - Senate Bill 671; Regular Session 2023-2024."
www.legis.state.pa.us



Benshoff, Laura. "Bucks County Officials Want to Change a Depression-Era Tax Law They Say Costs Them Millions." WHYY, WHYY, 21 Mar. 2016



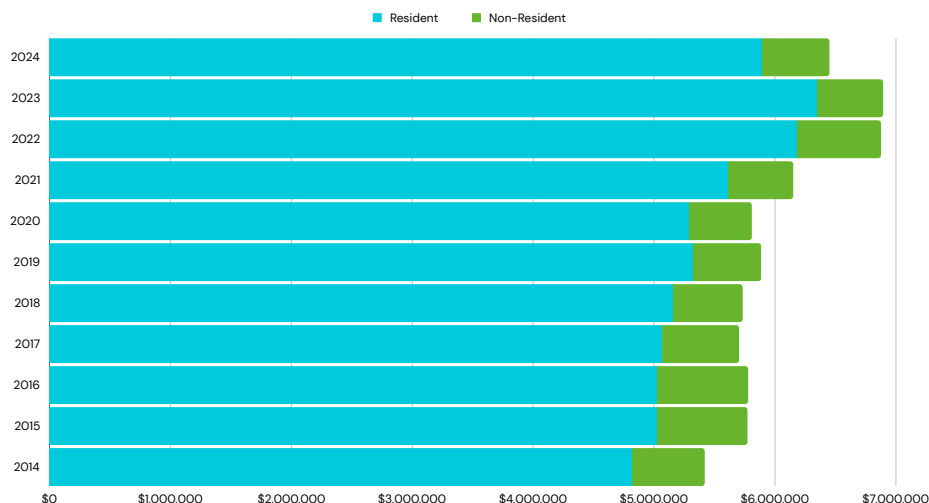
"Sterling Act."
Montgomery County Association of Township Officials, www.mcato.org

EARNED INCOME TAX

Montgomery Township instituted a 1.0% Earned Income Tax (EIT) in 2003. As required by state law, the 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 Tax innovations.

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. These are 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.

Year	Resident	Non-Resident	Total Collections	% Change
2024	\$5,900,000	\$550,000	\$6,450,000	-6.44%
2023	6,348,818	545,138	6,893,956	.025%
2022	6,183,595	693,000	6,876,595	11.81%
2021	5,615,640	534,763	6,150,403	5.89%
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%



Figures denote gross collections and are not net of accruals and fees.

EARNED INCOME TAX COLLECTIONS BY MONTH

Resident Collections										
Month	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
January	\$180,788	\$164,183	\$117,536	\$152,374	\$182,728	\$189,455	\$145,880	\$128,281	\$138,756	\$245,499
February	784,928	986,875	948,970	873,088	819,032	785,954	816,304	757,020	724,866	669,121
March	515,080	330,330	318,423	285,098	282,008	268,299	254,341	441,684	389,109	281,480
April	277,617	279,658	188,390	140,650	293,049	257,483	257,924	269,672	263,824	310,649
May	1,341,870	1,297,401	1,134,110	1,067,162	1,095,443	1,106,605	1,039,516	933,256	838,254	352,339
June	307,834	326,318	388,809	302,006	288,603	281,025	296,202	267,023	364,691	579,608
July	141,623	113,049	78,604	228,766	101,163	140,274	111,983	106,963	178,549	309,515
August	1,024,221	975,379	906,188	842,071	866,942	777,029	789,726	750,045	612,159	498,106
September	284,920	284,922	276,759	238,869	261,593	258,708	240,866	249,115	428,051	467,708
October	190,998	129,175	114,189	100,573	110,668	128,477	123,969	127,473	120,113	159,537
November	1,011,743	674,611	894,062	811,752	790,658	768,735	766,873	748,251	554,839	571,451
December	287,196	621,695	249,601	247,883	235,712	201,554	227,803	251,061	412,561	374,714
Total:	\$6,348,818	\$6,183,595	\$5,615,640	\$5,290,293	\$5,327,599	\$5,163,597	\$5,071,388	\$5,029,843	\$5,025,773	\$4,819,676
Non-Resident Collections										
Month	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
January	\$23,620	\$16,010	\$13,783	\$11,091	\$11,431	\$15,424	\$8,159	\$10,177	\$ (491)	\$4,500
February	134,115	156,920	123,892	136,951	126,714	126,046	143,740	197,252	181,357	144,703
March	14,979	1,802	3,672	4,073	2,049	3,031	7,771	14,091	12,603	11,211
April	20,612	9,505	11,533	5,879	6,776	11,245	6,982	8,098	8,758	5,090
May	150,344	151,564	114,113	137,302	145,096	136,517	182,856	197,890	193,730	28,039
June	2,738	1,678	3,951	1,194	2,059	948	(4,253)	3,722	13,812	129,260
July	13,421	16,437	16,344	7,899	4,973	8,406	10,770	(3,028)	10,136	8,736
August	132,002	146,305	109,967	96,013	119,158	127,253	119,696	140,693	140,227	66,470
September	3,508	1,574	(470)	(4,301)	6,338	2,062	3,993	5,147	28,089	65,746
October	17,970	10,637	15,090	8,200	7,041	9,669	9,801	20,760	7,622	12,856
November	27,423	139,950	122,005	111,201	123,863	126,878	137,594	151,771	74,125	108,739
December	4,405	40,618	884	2,296	1,474	1,635	4,070	1,635	76,467	13,765
Total:	\$545,138	\$693,000	\$534,763	\$517,798	\$556,971	\$569,115	\$631,178	\$748,209	\$746,434	\$599,116
All Collections										
Total:	\$6,893,956	\$6,876,595	\$6,150,403	\$5,808,091	\$5,884,570	\$5,732,712	\$5,702,566	\$5,778,052	\$5,772,208	\$5,418,792

Figures denote gross collections and are not net of accruals and fees.

LOCAL SERVICES TAX

The Local Services Tax (LST) is imposed upon everyone working in Montgomery Township. It is the responsibility of the employer to deduct from their employee's pay, the tax of \$52 per year at a rate of \$1 per week employed.

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

Employers are required to remit the tax collected quarterly 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.

Montgomery Township must dedicate a minimum of 25% of the funds derived from the LST tax for emergency services.

- Emergency services, include emergency medical services, police services, and/or fire services; road construction and/or maintenance; reduction of property taxes; or property tax relief through implementation of a homestead and farmstead exclusion.

Local Services Tax Collections		
Year	Total Collections	% Change
2024	\$730,000	-9.92%
2023	810,403	8.92%
2022	744,042	10.06%
2021	676,011	5.40%
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%

Figures denote gross collections and are not net of accruals and fees.

LOCAL SERVICES TAX COLLECTION BY MONTH

LOCAL SERVICES TAX - COLLECTIONS BY MONTH										
Month	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
January	\$46,793	\$17,747	\$12,736	\$16,117	\$22,126	\$18,898	\$19,565	\$11,553	\$83,678	\$92,654
February	145,007	150,864	137,279	150,873	149,328	156,725	125,294	151,279	64,343	89,237
March	6,690	9,597	13,838	7,159	8,447	8,791	49,706	21,837	3,766	18,949
April	38,311	20,884	17,214	12,084	20,200	23,203	13,165	20,758	10,484	78,935
May	170,766	128,558	113,325	150,434	144,341	162,025	174,595	125,088	80,482	79,864
June	13,471	31,232	36,735	12,131	25,008	17,068	7,167	51,132	90,425	23,281
July	27,069	26,047	17,580	14,605	19,232	27,227	19,733	17,433	20,114	109,793
August	160,124	160,741	145,793	119,435	150,952	156,411	166,543	165,541	119,632	58,099
September	2,619	1,691	5,962	3,533	6,929	2,809	6,937	13,113	51,389	16,540
October	37,434	21,365	25,986	12,898	16,599	22,163	30,446	19,381	30,062	98,566
November	157,442	164,689	144,226	136,085	154,474	155,567	164,781	168,661	120,295	69,766
December	4,678	10,628	5,336	6,032	2,803	5,132	4,311	16,451	11,578	2,828
Total:	\$810,403	\$744,042	\$676,011	\$641,386	\$720,440	\$756,019	\$782,242	\$782,227	\$686,247	\$698,168

Figures denote gross collections and are not net of accruals and fees.

BUSINESS PRIVILEGE AND/OR 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 are collected by the 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.

Year	Businesses Privilege	Mercantile	Total
2024	\$1,000,000	\$2,300,000	\$3,300,000
2023	1,240,471	2,536,434	3,776,904
2022	1,069,897	2,409,513	3,479,410
2021	1,042,187	1,878,711	2,920,898
2020	1,238,075	2,103,089	3,341,164
2019	709,487	2,353,655	3,063,142
2018	974,017	2,101,399	3,075,417
2017	1,060,597	2,013,428	3,074,025
2016	809,716	2,186,632	2,996,348
2015	727,003	2,066,367	2,793,370
2014	809,555	2,079,555	2,889,110

Figures denote gross collections and are not net of accruals and fees.

BUSINESS PRIVILEGE TAX COLLECTIONS BY MONTH

BUSINESS PRIVILEGE TAX – COLLECTIONS BY MONTH										
MONTH	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
JANUARY	\$74,402	\$10,818	\$22,491	\$(128)	\$20,299	\$180	\$4,893	\$14,856	\$13,462	\$15,403
FEBRUARY	92,052	43,281	18,569	134,798	75,234	93,273	104,890	139,137	91,031	25,318
MARCH	365,389	397,461	168,397	561,799	725,695	644,663	549,773	540,079	548,497	546,385
APRIL	420,271	173,284	374,589	105,999	54,189	66,462	74,335	52,220	81,156	98,176
MAY	96,830	137,664	158,495	90,939	43,914	46,272	64,500	10,272	21,962	25,817
JUNE	20,417	52,028	93,617	4,076	21,951	72,331	95,251	16,608	14,579	22,028
JULY	28,420	175,755	40,389	66,868	1,947	22,726	4,254	19,041	48,703	15,759
AUGUST	28,334	33,110	50,918	2,174	4,081	4,283	24,438	31,887	1,923	28,965
SEPTEMBER	64,054	11,596	44,394	45,888	9,528	5,002	22,807	6,640	6,186	5,476
OCTOBER	24,420	19,847	11,490	3,398	21,157	16,231	14,608	810	2,961	9,344
NOVEMBER	5,546	6,290	9,583	517	2,187	9,156	9,712	(357)	32	11,672
DECEMBER	20,801	8,762	49,253	221,748	(270,695)	(6,561)	91,136	(21,477)	(103,489)	5,211
TOTAL	\$1,240,471	\$1,069,897	\$1,042,187	\$1,238,075	\$ 709,487	\$ 974,017	\$1,060,597	\$ 809,716	\$ 727,003	\$ 809,555

Figures denote gross collections and are not net of accruals and fees.

MERCANTILE TAX COLLECTIONS BY MONTH

MERCANTILE TAX – COLLECTIONS BY MONTH										
MONTH	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
JANUARY	\$129,928	\$48,700	\$151	\$1,324	\$100	\$1,568	\$6,613	\$5,750	\$81,632	\$44,396
FEBRUARY	214,629	21,748	101,288	458,511	219,293	430,551	328,203	571,999	360,788	360,836
MARCH	1,305,445	1,215,483	495,420	1,231,445	1,623,201	1,436,658	1,503,512	1,371,873	1,273,172	1,361,325
APRIL	555,074	594,574	526,597	239,725	38,903	104,741	72,142	143,065	201,310	127,371
MAY	120,245	114,549	534,656	12,601	31,333	63,035	23,158	5,922	40,355	28,021
JUNE	26,981	98,369	41,770	27,624	12,763	4,119	50,791	1,324	13,601	25,747
JULY	18,101	239,591	22,709	63,562	42,079	1,140	3,477	3,738	24,523	9,996
AUGUST	71,463	33,122	29,665	3,071	278,284	6,124	4,235	(17,693)	1,042	12,064
SEPTEMBER	18,378	5,408	2,215	6,830	(1,975)	21,648	6,786	6,649	4,993	9,714
OCTOBER	68,233	5,743	8,518	153	103,438	12,749	9,909	85,740	68,314	86,082
NOVEMBER	6,664	21,165	25,758	(14,219)	348	266	5,494	8,014	308	3,972
DECEMBER	2,193	11,061	89,964	72,461	5,888	18,799	(893)	251	(3,671)	10,030
TOTAL	\$2,536,434	\$2,409,513	\$1,878,711	\$2,103,089	\$2,353,655	\$2,101,399	\$2,013,428	\$2,186,632	\$2,066,367	\$2,079,555

Figures denote gross collections and are not net of accruals and fees.

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.

	2023		2022		2021	
	Total	Transfer	Total	Transfer	Total	Transfer
Month	Transfers	Fee	Transfers	Fee	Transfers	Fee
January	28	\$152,361	44	\$85,840	48	\$77,765
February	11	1844	40	326,268	28	34,785
March	31	90,863	39	59,070	38	61,926
April	38	92,561	52	232,643	54	105,405
May	26	47,477	51	118,806	44	80,736
June	37	76,732	49	107,125	53	89,266
July	25	86,089	47	124,632	45	85,626
August	32	53,039	77	299,929	69	159,470
September	45	84,721	53	486,793	72	137,344
October	33	55,068	41	63,092	40	136,388
November	22	82,010	27	27,868	31	46,277
December	31	77,796	31	39,682	43	89,233
Totals	375	\$891,819	551	\$1,971,746	565	\$1,104,221
Monthly Average	30	\$74,318	46	\$ 164,312	47	\$ 92,018
Market Value	\$91,035,777		\$ 201,198,524		\$ 112,675,619	

REAL ESTATE TRANSFER TAX HISTORY		
Year	Total Transfers	Transfer Fee
2020	518	\$926,895
2019	565	886,600
2018	544	753,903
2017	637	1,089,755
2016	537	923,419
2015	539	919,752
2014	521	710,519

Collections from the Real Estate Transfer Tax are affected by the number of properties transferred in each period, as well as their sale value.

Significant influencing factors on revenue are fluctuations, market conditions and time of year.

Figures denote gross collections and are not net of accruals and fees.

REAL ESTATE TRANSFER TAX



Learn More...

**Pennsylvania Department of
Revenue Realty Transfer Tax**

Some real estate transfers are exempt from realty transfer tax, including certain transfers among family members, to governmental units, between religious organizations, to shareholders or partners and to or from nonprofit industrial development agencies. Deeds to burial sites, certain transfers of ownership in real estate companies and farms and property passed by testate or intestate succession are also exempt from the tax.



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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**.

See amortization table on the following page.



*Learn more about the
Delaware Valley Regional
Finance Authority*

AMORTIZATION

G.O. BOND SERIES 2021

Year	Rate	(Due Sept 25th)	(Due Monthly)*	Payment	Balance
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	

* Interest is paid in monthly installments for a total of \$243,626 for year 2024.

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 before 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 the 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.

See amortization table on the following page.

AMORTIZATION

G.O. BOND SERIES 2021

Year	Interest Rate	Principal (Due May 25th)	Interest (Due Monthly)*	Total Payment	Principal Blance
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	

* Interest is paid in monthly installments for a total of \$103,228 for year 2024.

DEBT SERVICE AND LIMITATIONS

BORROWING BASE REVENUES (1):

2020	\$17,655,681
2021	\$17,227,666
2022	\$21,681,327
Total Revenue	\$56,564,674

DEBT LIMIT FOR GENERAL OBLIGATION BONDS:

Average Borrowing Base Revenues	\$18,854,891
Debt Limit Percent	250.00%
Debt Limit	\$47,137,228
Total Amount of Debt Applicable to Debt Limit	\$14,615,000
Legal Debt Margin	\$32,522,228

DEBT LIMIT FOR GENERAL OBLIGATION BONDS AND LEASE RENTAL DEBT:

Average Borrowing Base Revenues	\$18,854,891
Debt Limit Percent	350.00%
Debt Limit	\$65,992,120
Total Amount of Debt Applicable to Debt Limit	\$14,615,000
Legal Debt Margin	\$51,377,120

Notes:

Borrowing base represents total revenues per Act 177 of 1996 recodified Unit Debt Act

Source:

Montgomery Township Annual Financial Statements



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.

NEW LAWS

2023 New Laws

Ordinance No. 2023-01-23 regarding the International Fire Code.

Ordinance No. 23-333 regarding fireworks.

Ordinance No. 23-334 regarding the cable franchise.

Ordinance No. 23-335 regarding the cable franchise.

Ordinance No. 23-336Z regarding the Zoning Amendment.

Ordinance No. 23-337 regarding the single-use product reduction.

Interested in learning more?

Visit Ecode360.com and get access to all of Montgomery Township's legislation:



GENERAL FUND, FUND BALANCE POLICY

Why a Fund Balance Policy Is Important

A fund balance protects from risk. Montgomery Township faces risks like revenue shortfalls during recessions and losses from extreme events, like hurricane storm surges. Fund balance helps to ensure that Montgomery Township can respond quickly and decisively to extreme events. Fund balance also supports vital public services during revenue declines. A fund balance policy describes how much we will try to retain in our reserve. It also describes acceptable uses of fund balance.

The Size of Montgomery Township's General Fund Balance

Montgomery Township will try to hold the following amounts as fund balance. The money held in fund balance is stated as a percent of expenditures. This is so that Montgomery Township's fund balance stays consistent with the size of the budget over time.

- At a minimum, the reserve will be equal to at least 20% of expenditures.
- The maximum size of the reserves is 25% of expenditures.

Montgomery Township's finance department will conduct long-range forecasting to decide if Montgomery Township is likely to stay within its range of fund balance.

If the minimum fund balance is not kept during the forecast period, the Director of Finance and the Township Manager will develop a plan to bring the fund balance to the desired amount. This plan will be offered to Montgomery Township's Board of Supervisors for consideration.

If the maximum fund balance is exceeded during the forecast period, Montgomery Township may allocate the excess fund balance as necessary. This should be treated as one-time revenue.

Acceptable Uses of Fund Balance

Fund balance uses are meant to address unexpected, nonrecurring costs. Fund balance should not be used for recurring annual operating costs. An exception is poor economic conditions or events that disrupt Montgomery Township's revenues. In such cases, fund balance may be used to provide short-term relief so that Montgomery Township can restructure its operations in an orderly manner.

Authority to Use Reserves

The Montgomery Township's Board of Supervisors may authorize the use of fund balance for purposes consistent with this policy.

Replenishment of Reserves

If Montgomery Township uses its fund balance and those reserves are below the allowed maximum, then the Finance Director and the Township Manager will propose a plan for the replacement of the fund balance. Montgomery Township's Board of Supervisors will review and approve the plan. Montgomery Township will try to replace the reserves within the minimum amount of time that is practical.

CREDIT CARD POLICY

A Credit Card is issued to a Township employee for the purpose of making authorized purchases on the Township's behalf. The Township will issue payment for charges made with the Credit Card but you, as the cardholder, are responsible for checking all transactions made on your card against the corresponding support documentation to verify accuracy.

The Credit Card should be used as a secondary source and only on a limited basis to facilitate special purchases. Setting up regular accounts with our approved vendors should be the primary purchase method so that we can pay vendors directly and have them listed on the bills list the Board receives.

Cardholders are authorized to use the credit card to purchase merchandise or services required as a function of their duties at the Township with the following exceptions:

- Advertisements
- Alcoholic beverages
- Cash Advances
- Cellular-related charges
- Clothing
- Construction and renovation services
- Contracting
- Entertainment
- Financial Services
- Maintenance agreements
- Personal use items
- Recreation
- Signage
- Time payments of any type
- ANY purchases prohibited by Township policy or not related to Township business

Only the Cardholder whose name is embossed on the Credit Card is authorized to use the card.

The Credit Card must never be used to purchase items for personal use or for non-Township purposes even if the Cardholder intends to reimburse the Township. A Cardholder who makes an unauthorized purchase with the Credit Card or uses the Credit Card in an inappropriate manner will be subject to disciplinary action including possible card cancellation, termination of employment with the Township, and/or criminal prosecution.

CREDIT CARD POLICY

How to Obtain a Credit Card

Any employee who purchases for the Township may have a Credit Card. Final determination of those to be issued a Credit Card will be made by the Township Manager.

To obtain a Credit Card, the designated employee must complete and sign a "Credit Card Cardholder Agreement", have the application signed by his/her supervisor, and return the application to the Finance Department.

The Finance Department will review the application and complete the process of obtaining the card.

The Cardholder must pick up the card in the Finance Department to ensure delivery to the proper person.

Card Security, Card Lost or Stolen, Employee Separation

It is the Cardholder's responsibility to safeguard the credit card and account number to the same degree that a Cardholder safeguards his/her personal credit information.

If the card is lost or stolen, the Cardholder must immediately notify the Finance Department at 215-393-6933. A new card, with a new account number, will be issued to the Cardholder after the reported loss or theft. If a card had been reported lost or stolen is subsequently found, the original card should be cut in half and returned to the Finance Department.

Prior to employment separation from the Township, the Cardholder shall surrender his/her Credit Card and the current month's supporting documentation to his/her supervisor.

How to Make a Purchase with the Credit Card

Only the Cardholder whose name is embossed on the front of the Credit Card is authorized to use the card.

The vendor who you are purchasing from needs to be informed of the fact that the Township is a tax-exempt entity. Please provide the Vendor with our tax-exempt number for their records. You can pick up a form from the Finance Department that states that you are a representative from the Township and includes the Township's tax-exempt number. Please verify at the point of purchase that NO sales tax has been included in the charges.

When making purchases in person, the Cardholder must sign the charge receipt and retain the customer copy for their records.

When making telephone, Internet, or mail order purchases, the Cardholder must give the vendor the account number embossed on their card. The cardholder is responsible for obtaining and retaining all documentation related to the purchase.

Merchandise Returns and Exchanges

The Cardholder is responsible for contacting the vendor when merchandise purchased with the Credit Card is not acceptable, (incorrect, damaged, defective, etc.) and arranging a return for credit.

CREDIT CARD POLICY

If the merchandise is returned for credit, the Cardholder is responsible for obtaining a credit receipt from the vendor and retaining that receipt as supporting documentation for that return. Receiving cash or checks to resolve a credit is prohibited.

If merchandise is to be exchanged, the Cardholder is responsible for returning the merchandise to the vendor and obtaining a replacement as soon as possible. Documentation showing the proper resolution of the exchange is to be retained with supporting documentation of the purchase.

Record Keeping

The Cardholder is responsible for obtaining purchase documentation from the vendor to support all purchases made with the Credit Card. Acceptable supporting documentation includes original sales documents, packing slips, invoices, cash register tapes, credit card slips, etc., and must show the item, quantity, unit cost and cost of the total sale.

If record-keeping is not adequate to verify purchases, your Credit Card may be revoked, and your bill may not be paid.

Monthly Billing Cycle and Reconciliation

The Township's billing cycle ends on approximately the 21st of each month. If all receipts are not already turned into finance each Cardholder will receive a copy of his/her itemized monthly statement. All supporting documents must be turned into finance within 7 days. This deadline is very important and may result in revocation of your Credit Card if you fail to comply.

PURCHASING POLICY

The purpose of this Purchasing Manual is to provide guidance in the procurement of supplies, materials, equipment, and contractual services necessary to carry out the various activities of the Township.

While it is necessary to procure the proper supplies and services required by the Township, it is also necessary that the proper authorization is obtained. It is essential that supplies and services are obtained at the lowest and best price. Sufficient funds must be available to ensure that, upon completion of the order or contract, the vendor will be paid promptly.

The intention of this Purchasing Manual is to make known the Township's policies, rules and procedures relating to the purchase of goods and services. This manual serves as an instrument for all Township personnel engaged in the procurement process. This will ensure that decisions are being made consistent with the Township's policies.

GENERAL PROVISIONS

Efficient purchasing is a team effort. With proper planning by all departments, exceptions to general purchasing procedures, as outlined in this manual should be rare.

Adequate specification that are clearly expressed regarding quality and/or performance, and proper procedures prevent waste. They also ensure better relationships between vendor/contractors and our Township Government.

It is desirable that standard specifications for supplies and equipment be developed. Well-prepared specifications that describe each commodity or service will eliminate the possibility of misunderstanding. Specifications must be definite and precise regarding the physical characteristics of items to be purchased. In addition, specifications must be reviewed periodically to keep up with manufacturing or technological changes and the development of new or improved products.

AUTHORITY

The Board of Supervisors, through the Township's Codified Ordinances, has vested the Township Manager the purchasing authority. The Township Manager approves purchases, manages approved bids, and enter into contracts and agreements on behalf of the Township subject to certain conditions and restrictions. The Finance Department was established, at least in part, to assist the Township Manager with their procurement responsibilities by administering a centralized purchasing system.

In pursuing the procurement function, the Finance Department shall adhere to the regulations set forth in this Purchasing Manual in accordance with the State Statutes, State regulations, and Municipal Codes as may be further augmented by the Board of Supervisors.

Please note, this Purchasing Manual is a guide only. In the event of a conflict between the guidelines in this Purchasing Manual and the Township Code, Statute, Regulation or Ordinance shall control. Moreover, purchasers must be aware of the restrictions and requirement of purchases made with external funds such as federal and state grants. In the event that you have a question pertaining to procurement please contact the Finance Department.

PURCHASING POLICY

ORGANIZATION FOR PROCUREMENT

Chapter 26 (Township Manager), Section 26-4 (Duties and Responsibilities) of Montgomery Township's Codification of Ordinances provides for the Township Manager to have the following powers and duties related to procurement:

- Be responsible to the Board of Supervisors for carrying out all policies and programs established by the Board.
- Prepare and administer the annual budget.

Article VII (Township Treasurer), Section 704 (Treasurer's Duties) of the Second Class Township Code of Pennsylvania provides the following duties:

1. Pay out all moneys of the township only on direction by the Board of Supervisors.

VENDORS

Vendors must be established in the Township's financial software before a purchase is made and payment is generated. The Internal Revenue Service (IRS) requires organizations to have a W-9 Form or acceptable substitute on file, for all vendors. The IRS may assess a \$50 fine for each form that is not on file as required.

The Finance Department will request and receive from prospective new vendors a properly completed W-9 Form – "Taxpayer Identification Number (TIN) Verification." This form shall be received by the Finance Department before a purchase is initiated from a new vendor. Payment for goods and services will not be made to new vendors until a properly completed W-9 is received.

PURCHASING POLICY

Purchasing thresholds

There are four (4) major dollar thresholds to be taken into consideration when determining the type of transactions to be used when procuring and/or services on behalf of Montgomery Township.

1. Operating purchases less than \$5,000.00. These purchases do not require a written purchase order.

A) Purchases up to \$25.00

Each department has a petty cash fund specifically for the use of small disbursements for postage, small quantities of minor office supplies, express charges on shipment of goods, and similar items. The end user is responsible for obtaining purchase documentation from the vendor to support all purchases. Acceptable supporting documentation includes original sales document, packing slips, invoices, cash register tapes, credit card slips, etc., and must show the item, quantity, and unit cost of the purchase. In addition to obtaining the supporting documentation, the details of the purchase must be recorded on the Petty Cash Report.

Petty cash should be used for small expenditures of an immediate nature where payments must be made on the spot. Avoid buying smaller items such as pencils, tape, paper, nuts and bolts, and similar items from petty cash. You nearly always can obtain a better price by buying such items in quantity using the normal purchase order process. Petty cash should only be used for emergency needs and not as a substitute for proper purchasing procedures.

The petty cash fund for each department shall be \$100.00. At least once a month the Petty Cash Report Form must be submitted to the Finance Department for replenishment. If no petty cash was used during a one (1) month period, this should be noted on the Petty Cash Form.

B) Purchases between \$25.01 and \$4,999.99

The Department Head is permitted to make purchases in this category without a Purchase Requisition or a Purchase Order. The Department Head is responsible to remain within the approved budgetary limits. While this category requires no review or approval prior to purchase, you are encouraged to always use your best, sound judgment when expending public funds. If you are uncertain about the validity of the purchase, you should contact the Finance Department for assistance.

The Department Head is responsible for obtaining purchase documentation from the vendor to support all purchases made between \$25.01 and \$4,999.99. Acceptable supporting documentation includes original sales documents, packing slips, invoices, cash register tapes, etc. and must show the item, quantity and unit cost of the purchase.

Purchases in this category require the approval of the appropriate Department Head and Director of Finance.

PURCHASING POLICY

2. Operating purchases between \$5,000.00 and \$11,299.99. These purchases require a written purchase order.

For all purchases in this category, a purchase order is required before any item can be purchased. Though not required, it is strongly encouraged that a minimum of three (3) written or telephonic quotations from qualified and responsible vendors/contractors be obtained.

Purchases in this category require the approval of the appropriate Department Head, Finance Director, and Township Manager.

3. Operating purchases between \$11,300.00 and \$20,199.99. These purchases require a written purchase order.

For all purchases in this category, written or telephonic quotations from at least three (3) qualified and responsible vendors/contractors is required. In lieu of price quotations, a memorandum shall be kept on file showing that fewer than three (3) qualified contractors exist in the market area within which it is practicable to obtain quotations. A written record of telephonic price quotations shall be made and shall contain at least the date of quotation, the name of the vendor and the vendor's representative, the subject of the quotation and the price. Written price quotations, written records of telephonic price quotations and memoranda shall be retained for a period of three (3) years.

All documentation must be submitted to the Finance Department for review prior to any purchases.

Purchases in this category require the approval of the appropriate Department Head, Finance Director and Township Manager.

4. Operating purchases of \$21,000.00 and greater. These purchases require a formal bid. Purchases in this category must be processed according to, among other things, the public bidding requirements set forth in the Commonwealth of Pennsylvania Second Class Township Code. These purchases must be formally advertised in the newspaper and must be awarded through a sealed bid procedure. Final award of a bid requires approval by the Board of Supervisors.

Exceptions to the formal bidding requirement for purchases over \$21,000.00 are items purchased from a State Contract (such as COSTARS), professional services and emergencies (it is the Department Head's responsibility to justify the state of emergency).

5. Capital Purchases. These items must follow the guidelines of 3-4 above.

Capital purchases are defined as non-routine items with a value of \$5,000 and greater and a useful life of more than five (5) years.

Purchases in this category require the approval of the Board of Supervisors, the appropriate Department Head, the Finance Director, and the Township Manager.

Due to the fact that the Board of Supervisors approve this purchase in a public meeting, a purchase order is not required, unless required by the vendor.

Tax Exemption

Montgomery Township is exempt from Pennsylvania sales and use tax for purchases related to the Township. It is the supplier's obligation to collect Pennsylvania sales tax. All requests for and/or questions regarding tax exemption certificates should be directed to the Finance Department. The use of the Township's sale and use tax exemption number for personal purchases is prohibited.

PURCHASING POLICY

TYPES OF PURCHASES

Purchase Orders

A purchase over \$5,000.00 may occur in one of two ways. The first is the total for an individual purchase may meet or exceed the \$5,000.00 annual threshold. The second way is when the Department will annually purchase \$5,000.00 or more of a specific item or items. In the event that a series of purchases for specific item(s) costs between \$ 11,300.00 and \$20,999.99, telephonic quotes are required in accordance with Section 3 of Purchasing Thresholds above. In the event that a series of purchases for specific item(s) or service(s) exceed \$21,000, a formal written contract and public bidding are required in accordance with Section 4 of Purchasing Thresholds above.

When an individual purchase will meet or exceed the \$5,000.00 threshold, a Purchase Order must be completed per the Township's procedures.

Blanket Purchase Orders

Blanket purchase orders are issued on an annual basis for a twelve-month period. Monthly cost estimates should be used when deriving the estimated total annual cost to be encumbered. The total purchase order amount is the total amount that would be used for the whole year.

Emergency Purchases

These procedures are to be used only under emergency conditions and it is the responsibility of the Department Head to provide justification for his/her determination of an emergency.

PROCURING PROFESSIONAL SERVICES

As prescribed under the Commonwealth of Pennsylvania Second Class Township Code (Section 3102.h.3 and 4)

The contracts or purchases made by the Board of Supervisors involving payments in excess of the required advertising amount, which do not require advertising, bidding or price quotations are as follows:

- Those involving any policies of insurance or surety company bonds, those made for public utility service, those made for electricity, natural gas or telecommunications service either directly or with an association authorized under Article XIV in which the township is a member and those with another municipal corporation, county, school district or municipality authority, a council of government, consortium, cooperative or other similar entity created pursuant to 53 Pa.C.S. Ch 23 Subch. A (relating to intergovernmental cooperation) or Federal or State Government, including the sale, leasing or loan of any supplies or materials by the Federal or State Government or their agencies.
- Those involving personal or professional services.

It is strongly encouraged that before engaging with a new professional service that a Request for Proposal (RFP) are solicited to ensure that proper due diligence is performed.

Professional services providers that the Township is currently engaged with, should be reviewed periodically and RFPs should be solicited to ensure the Township is receiving the best services possible.

PURCHASING POLICY

PURCHASING FROM COMMONWEALTH OF PENNSYLVANIA CONTRACTS

As a political subdivision of the Commonwealth of Pennsylvania, Montgomery Township is entitled to purchase from any contract issued by the State unless otherwise noted. There is no dollar threshold for purchasing from a State Contract. If the item to be purchased is \$21,000 or more and is available as a State Contract purchase then the bidding requirement for said item are waived. In the event installation, labor or other related services are not included with the cost of the item, the monetary threshold requirements for telephonic quotes and public bidding requirements shall apply.

PURCHASING PROBLEMS

There are numerous problems that may arise during the procurement process. These difficulties include, but are not limited to:

- Late deliveries
- Invoice discrepancies
- Receipt of incorrect quantities
- Receipt of incorrect item(s)
- Receipt of damaged goods
- Back orders
- Double shipment

How to Handle Problems

The Department should contact the vendor to initiate corrective action when experiencing any of the above problems. If the Department is unable to adequately and amicably rectify the discrepancy with the vendor then the Department should contact the Finance Department for assistance. If the vendor fails to correct the problem for the Township, the Finance Department will pursue the matter until the problem is resolved.

An invoice should never be approved for payment until the problem has been satisfactorily resolved. In addition, an invoice should never be approved and sent to the Finance Department for payment if the invoice does not agree with the original purchase order unless the discrepancy is thoroughly explained.

It is important that materials received be compared with both the packing slip and the purchase order for accuracy. The verification process should be repeated when the vendor's invoice is received.

Responsibility for Quality Control

It is of prime importance to maintain optimum quality for all goods purchased.

1. The Department shall contact the vendor whenever material received does not conform to order specification.
2. If the Department is unsuccessful at remediation for the discrepancy, the Department should notify the Finance Department.
3. The Finance Department will negotiate a resolution for the replacement of rejected items with the original vendor.
4. The Finance Department shall be responsible for non-compliance of any vendor doing business with the Township. Non-compliance from a vendor may result in his/her removal from the Township's list of approved vendors.

PURCHASING POLICY

VENDOR PAYMENT PROCESS

Generally, payments will be made to vendors on a bi-weekly basis, coinciding with the Board of Supervisors meetings. Properly completed invoices need to be submitted to the Finance Department by end of day Thursday to ensure payment that week. Payments will be mailed after the Board of Supervisors approves the "Bills List" at their meeting.

For all bills that are classified as regular and recurring, the Board of Supervisors may adopt a resolution each year authorizing Township staff to pay these bills when they become due. Examples of these bills could consist of payroll transfers and taxes, petty cash, postage, employee benefits, utility charges and Interfund transfers. All bills paid by this procedure shall be presented on the official "Bills List" at the next regular meeting of the Board of Supervisors.

CREDIT/PROCUREMENT CARDS

Overview

The credit/procurement card is a convenient way to make purchases, and at the same time, reduce the cost associated with imitating and paying for those purchases. The use of a credit/procurement card is not to circumvent the traditional purchasing policies of the Township. Any use of the credit/procurement card must comply with all Township policies.

A credit/procurement card is issued to a Township employee for the purpose of making authorized purchases on the Township's behalf. The Township will issue payment for charges made with the credit/procurement card but the employee is responsible for checking all transactions made on the card against the corresponding supporting documentation to verify accuracy.

Cardholders are authorized to use the credit/procurement card to purchase merchandise or services required as a function of their duties at the Township with the following exceptions:

- Advertisements
- Alcoholic beverages
- Cash advances
- Cellular related charges
- Clothing
- Construction and renovation services
- Contracting
- Entertainment
- Financial Services
- Food and beverages (except when approved by Township Manager)
- Gasoline (except when approved by Township Manager)
- Maintenance agreements
- Personal use items
- Recreation
- Signage
- Time payments of any type
- Any purchases prohibited by Township policy or non-related to Township business

PURCHASING POLICY

Only the Cardholder whose name is embossed on the credit/procurement card is authorized to use the cards. The credit/procurement card shall not be used to purchase items for personal use of non-Township purposes even if the Cardholder intends to reimburse the Township. A Cardholder who makes an unauthorized purchase with the credit/procurement card or uses the credit/procurement card in an inappropriate manner will be subject to disciplinary action including card cancellation, termination of employment with the Township and/or criminal prosecution.

How to Obtain a Credit/Purchasing Card

A Department Head may obtain credit/procurement card from the Finance Department. Each Cardholder will have a \$1,000.00 limit. The Township will establish an overall credit limit to accommodate purchases higher than \$1,000.00. If the Cardholder needs to make a purchase above that amount, they need to contact the Finance Department to increase the limit for that specific purchase.

Card Security, Card Lost or Stolen, Employee Separation

It is the Cardholder's responsibility to safeguard the credit/procurement card and account number. If the card is lost or stolen, the Cardholder must immediately notify the Finance Department. A new card, with a new account number, will be issued to the Cardholder after the reported loss or theft. If a card had been reported lost or stolen and is subsequently found, the original card should be returned to the Finance Department for destruction. Prior to employment separation from the Township, the Cardholder shall surrender his/her credit/procurement card and the current month's supporting documentation.

How to Make a Purchase with the Credit/Purchasing Card

Only the Cardholder whose name is embossed on the front the credit/procurement card is authorized to use the card.

The Township is a tax-exempt entity and it's the Cardholder's responsibility to provide this information to all vendors. The Township's tax id is 23-6005687.

When making purchases in person, the Cardholder must sign the charge receipt and retain the customer copy for their records. The Cardholder must get a detailed receipt for all in person purchases. The Township will not process payment for a receipt that does not include the details of what was purchased.

When making telephone, on-line or mail order purchases, the Cardholder must give the vendor the account number embossed on the card. The Cardholder is responsible for obtaining and retaining all documentation related to the purchase.

PURCHASING POLICY

When making telephone, on-line or mail order purchases, the Cardholder must give the vendor the account number embossed on the card. The Cardholder is responsible for obtaining and retaining all documentation related to the purchase.

Record Keeping

The Cardholder is responsible for obtaining purchase documentation from the vendor to support all purchases made with the credit/procurement card. Acceptable supporting documentation includes original sales documents, packing slips, invoices, cash register tapes, credit card slips, etc. and must show the item, quantity, unit cost and cost of the total sale.

If record keeping is not adequate enough to verify purchases, your credit/procurement card may be revoked and the bill may not be paid.

overview of law of the commonwealth of pennsylvania applicale to purchasing by the township

There are several State and Federal laws related to procurement. Generally, the Second Class Township Code, as may be amended from time to time, falls in line with State and Federal regulations. According to the Second Class Township Code, no employee, officer, or agent should participate in selecting, awarding, or administering procurement, if to his or her knowledge, any of the following has a financial or other interest in the firm of a prospective prime contractor of any subcontractor or supplies considered for award.

- The employee, officer, or agent
- Any members of his or her immediate family
- His or her partner or
- An organization which employs any of the above, or with which any of them have an arrangement concerning prospective employment

The governmental activity's officers, employees, or agents should neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or potential contractors.

PURCHASING POLICY

Extent of Competition

All procurement transactions, regardless of whether by formal advertising or by negotiation and without regard to dollar value, should be conducted in a manner that provides maximum open and free competition.

Ethics and Standards of Conduct in the Procurement Process

The Commonwealth of Pennsylvania Second Class Township Code states as follows (Section 3102.9.i) No township official, either elected or appointed, or township employee who knows, or who by the exercise of reasonable diligence could know, shall be interested to any appreciable degree, either directly or indirectly, in any contract for the sale or furnishing of any supplies or materials for the use of the township or for any work to be done for the township involving the payment by the township of more than five hundred dollars (\$500) in any year unless the contract is awarded through the public bid process. This limitation does not apply if the officer or appointee of the township is an employee of the person, firm or corporation to which the money is to be paid in a capacity with no possible influence on the transaction and the officer cannot possibly be benefited thereby, either financially or otherwise. If a supervisor is within this exception, the supervisor shall so inform the board of supervisors and refrain from voting on the payments and shall in no manner participate in the contract. Any official or appointee who knowingly violates this provision is subject to surcharge to the extent of the damage shown to be sustained by the township, is ousted from office or employment and commits a misdemeanor of the third degree.

State Ethics Commission

In the Act of October 4, 1978 it is outlined that certain public employees (various classifications are outlined) must file an annual financial interest statement. Specifically, the Act covers anyone utilized in the awarding of a contract or making a decision to purchase through solicitation and evaluation of proposals and the selection of a vendor. This statement must be filed with the Township Manager.

Collusion or Conflict of Interest

All procurements should be conducted so as to avoid actual collusion or conflicts of interests as well as possibility of the appearance of collusion or conflicts of interests. For example, collusion would include such actions as favoring one contractor over another or contractors entering in an agreement on bids. Conflicts of interests occur where there is evidence of lack of impartial view or reaping of financial benefit in the contract award. For example, an employee who owns stock in a company submitting a competitive proposal should not be permitted to participate in the proposal evaluations or award proceedings. Such a person is deemed to have a conflict of interest or at least the appearance of conflict of interest.

This Purchasing Manual provides an overview of the means, methods, rules, regulations and laws pertaining to the purchase of supplies and services on behalf of the Township. The Purchasing Manual is a guide and not a substitute for state or federal rules, regulations, and laws. If you have questions regarding procurement please contact the Finance Department.

CONSOLIDATED STATEMENT

OPERATING REVENUE											
DESCRIPTION	GENERAL	STREET LIGHTING	FIRE PROTECTION	PARK AND REC	REPLACEMENT TREE	RECREATION CENTER	DEBT SERVICE	LIQUID FUELS	AUTUMN FESTIVAL	ENVIRONMENTAL	RESTORATION TOTAL
Real Property Taxes	\$ 3,020,000	\$ 135,000	\$ 1,065,000	\$ 506,000	\$ -	\$ -	\$ 987,500	\$ -	\$ -	\$ -	\$ 5,713,500
Local Tax Enabling Act 511 Taxes	10,810,000	-	490,000	-	-	140,000	-	-	-	-	11,440,000
Business Licenses and Permits	438,000	-	-	-	-	-	-	-	-	-	438,000
Fines	110,000	-	-	-	-	-	-	-	-	-	110,000
Interest Earnings	50,000	2,500	5,000	10,000	2,500	500	2,500	15,000	500	1,500	90,000
Rents and Royalties	-	-	-	500	-	60,000	-	-	-	-	60,500
State Capital and Operating Grants	60,000	-	-	-	-	-	-	-	-	-	60,000
State Shared Revenue and Entitlements	772,000	-	-	-	-	-	-	694,000	-	-	1,466,000
Charges for Services	60,500	500	35,000	-	-	-	-	-	-	-	96,000
Public Safety	508,000	-	-	-	-	-	-	-	-	-	508,000
Recreation Program Fees	-	-	-	-	-	705,000	-	-	-	-	705,000
Contributions and Donations from Private Sources	-	-	-	-	-	1,000	-	-	17,500	-	18,500
TOTAL OPERATING REVENUES	\$ 15,828,500	\$ 138,000	\$ 1,595,000	\$ 516,500	\$ 2,500	\$ 906,500	\$ 990,000	\$ 709,000	\$ 18,000	\$ 1,500	\$ 20,705,500
NON-OPERATING REVENUE											
Other Financing Sources	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
Interfund Transfers	-	-	-	-	-	-	419,000	-	-	-	419,000
TOTAL NON-OPERATING REVENUES	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 419,000	\$ -	\$ -	\$ -	\$ 419,500
TOTAL REVENUES	\$ 15,828,500	\$ 138,000	\$ 1,595,500	\$ 516,500	\$ 2,500	\$ 906,500	\$ 1,409,000	\$ 709,000	\$ 18,000	\$ 1,500	\$ 21,125,000

Note: Consolidated Statements do not include data for capital investments and expenditures. Capital investment plans are detailed separately in the annual budget.

CONSOLIDATED STATEMENT

OPERATING EXPENDITURES											
DESCRIPTION	GENERAL	STREET LIGHTING	FIRE PROTECTION	PARK AND REC	REPLACEMENT TREE	RECREATION CENTER*	DEBT SERVICE	LIQUID FUELS	AUTUMN FESTIVAL	ENVIRONMENTAL	RESTORATION
Executive	\$ 1,010,500	\$ -	\$ -	\$ -	\$ 17,500	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -
Financial Administration	526,000	-	-	-	-	-	-	-	-	-	-
Tax Collection	211,000	-	-	-	-	-	-	-	-	-	-
Legal Services	105,000	-	500	-	-	-	-	-	-	-	-
Information Technology	442,500	-	48,000	-	-	23,000	-	-	-	-	-
Engineering	77,000	-	-	-	-	-	-	-	-	-	-
Buildings and Grounds	334,000	50,000	76,000	98,000	-	131,500	-	-	-	-	-
Police Services	8,127,750	-	-	-	-	-	-	-	-	-	-
Fire Protection	223,500	-	1,486,500	-	-	-	-	-	-	-	-
Planning and Zoning	609,000	-	-	-	-	-	-	-	-	-	-
Emergency Management	100,000	-	-	-	-	-	-	-	-	-	-
Public Works	2,000,625	55,825	-	303,050	40,000	-	-	1,124,000	-	3,000	-
Street Lighting	-	19,500	-	-	-	-	-	-	-	-	-
Parks and Recreation	-	-	-	196,000	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	991,500	-	-	35,000	-	-
Debt Service	-	-	-	-	-	-	1,062,000	-	-	-	-
Employer Paid Benefits	879,500	-	174,500	-	-	26,000	-	-	-	-	-
Insurance	276,000	4,000	44,000	36,000	-	98,000	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	\$ 14,922,375	\$ 129,325	\$ 1,831,500	\$ 633,050	\$ 57,500	\$ 1,270,000	\$ 1,062,000	\$ 1,124,000	\$ 35,000	\$ 53,000	\$ -
NON-OPERATING EXPENDITURES											
INTERFUND TRANSFERS	\$850,000	\$-	\$-	\$-	\$-	\$419,000	\$-	\$-	\$-	\$-	\$1,269,000
TOTAL NON-OPERATING EXPENDITURES	\$850,000	\$-	\$-	\$-	\$-	\$419,000	\$-	\$-	\$-	\$-	\$1,269,000
TOTAL EXPENDITURES	\$15,772,375	\$129,325	\$1,831,500	\$633,050	\$57,500	\$1,689,000	\$1,062,000	\$1,124,000	\$35,000	\$53,000	\$-
INCOME/(LOSS) FROM OPERATIONS	\$56,125	\$8,675	\$(236,000)	\$(116,550)	\$(55,000)	\$(782,500)	\$347,000	\$(415,000)	\$(17,000)	\$(51,500)	\$-
FUND BALANCE - BEGINNING OF YEAR	\$6,241,543	\$346,556	\$661,127	\$873,747	\$199,390	\$1,523,027	\$250,529	\$1,815,812	\$41,572	\$366,678	\$-
FUND BALANCE - END OF YEAR**	\$6,297,668	\$355,231	\$425,127	\$757,197	\$144,390	\$740,527	\$597,529	\$1,400,812	\$24,572	\$315,178	\$-

Notes:

- Consolidated Statements do not include data for capital investments and expenditures. Capital investment plans are detailed separately in the annual budget.
- *Recreation Fund (09) shown is Net Position
- **Fund Balances are unaudited and subject to change.

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.
American Rescue Plan Act	The American Rescue Plan Act of 2021 is a \$1.9 trillion economic stimulus package proposed by the Federal government to speed up the United States' recovery from the economic and health effects of the COVID-19 pandemic.
Appropriation	The Township Board of Supervisors granted legal authorization to make expenditures and incur obligations for the purposes specified in the annual budget appropriation ordinance. An appropriation is limited in amount and the time it may be spent.
Assessed Valuation	The county tax assessor's valuation set upon real estate is the basis for levying real estate taxes.
Assets	Property owned by the Township which has a monetary value.
Balanced Budget	In financial planning or the budgeting process where total expected revenues are equal to total planned spending. This term is most frequently applied to public sector (government) budgeting. A budget can also be considered balanced in hindsight after a full year's worth of revenues and expenses have been incurred and recorded.
Bond	A written promise to pay a specified sum of money at a specified future date and periodic interest paid at a specified rate. Bonds are typically sold to finance long-term debt.
Bond Rating	The creditworthiness of the Township is 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/Memo	A general discussion of the proposed budget is 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	The plan for capital expenditures to be incurred by the Township each year over five 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	The total amount of money in a financial account is 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 Account	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 regarding 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 162 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 was 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 year's financial activities, 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 is responsible for the provision of services within a functional area.

GLOSSARY

Depreciation	Expiration of the service life of capital assets attributable to wear and tear, deterioration, the 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.
Environmental Protection Agency	Was established in December 1970 by the executive order. It is an agency of the United States federal government whose mission is to protect human and environmental health. Headquartered in Washington, D.C., the EPA is responsible for creating standards and laws promoting the health of individuals and the environment.
Escrow	Refers to a neutral third-party holding assets or funds before they are transferred from one party in a transaction to another. The third party holds the funds until both buyer and seller have fulfilled their contractual requirements.
Expenditures	Where accounts are kept on the modified accrual basis of accounting, the cost of goods received, or services rendered whether cash payments have been made.
Feasibility study	A feasibility study is a detailed analysis that considers all of the critical aspects of a proposed project to determine the likelihood of it success.
Federal Insurance Contributions Act (FICA)	The federal law enables the collection of payroll taxes for contributions to Social Security and Medicare.
Fiscal Year	A year determines 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 because 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.
Fringe benefits	Fringe benefits are additions to compensation that companies give their employees. Some fringe benefits are given universally to all employees of a company while others may be offered only to those at executive levels. Some benefits are awarded to compensate employees for costs related to their work while others are geared to general job satisfaction. These benefits help them recruit, motivate, and keep high-quality people.
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 formal action of the Township's highest 165 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.

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General Fund	A general fund is a primary fund used by a government entity. This fund is used to record all resource inflows and outflows that are not associated with special-purpose funds. The activities being paid for through the general fund constitute the core administrative and operational tasks of the government entity. Since the bulk of all resources flow through the general fund, it is most critical to maintaining control over the expenditures from it.
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 that are to be repaid from taxes and other general revenues.
Generally Accepted Accounting Principles	Uniform minimum standards and guidelines for financial accounting and reporting govern the form and content of the financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices and procedures at a particular time. They include not only broad guidelines for 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).
Government Accounting Standards Board (GASB)	The authoritative accounting and financial reporting standard-setting body for state and local governments.
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 the federal government. Grants are usually made for specified purposes.
Inflation	Inflation is the rate at which prices for goods and services rise. Inflation is sometimes classified into three types: demand-pull inflation, cost-push inflation, and built-in inflation. The most used inflation indexes are the Consumer Price Index and the Wholesale Price Index.
Liability insurance	Liability insurance is an insurance product that protects against claims resulting from injuries and damage to other people or property. Liability insurance policies cover any legal costs and payouts an insured party is responsible for if they are found legally liable. Intentional damage and contractual liabilities are generally not covered in liability insurance policies.
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 the 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 is 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	The department of the Pennsylvania state government 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.
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.

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Proprietary Fund	A fund is established to account for operations that are financed and operated like a private business enterprise. The intent is that the costs of providing goods and services to the public continuously 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 the 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 is established to collect money to be used for a specific purpose.
Supply chain	A supply chain is a network of individuals and companies who are involved in creating a product and delivering it to the consumer. Links on the chain begin with the producers of the raw materials and end when the van delivers the finished product to the end user.
Taxes	Compulsory charges levied by the Township for financing services performed for the common benefit of citizens.
Unrestricted Net Position	This category represents the net position of the entity, not restricted to any project or other purpose.
Zoning Ordinance	A zoning ordinance is a rule that defines how property in specific geographic zones can be used. Zoning ordinances detail whether specific geographic zones are acceptable for residential or commercial purposes. Zoning ordinances may also regulate lot size, placement, density, architectural style, and the height of structures.